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## GRASS VALLEY

### City Council Regular Meeting, Capital Improvements Authority and Redevelopment "Successor Agency"

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Tuesday, June 24, 2025 at 6:00 PM

Council Chambers, Grass Valley City Hall | 125 East Main Street, Grass Valley, California

Telephone: (530) 274-4310 - Fax: (530) 274-4399

E-Mail: [info@cityofgrassvalley.com](mailto:info@cityofgrassvalley.com)

Web Site: [www.cityofgrassvalley.com](http://www.cityofgrassvalley.com)

## AGENDA

Any person with a disability who requires accommodations to participate in this meeting should telephone the City Clerk's office at (530)274-4390, at least 48 hours prior to the meeting to make a request for a disability related modification or accommodation.

**Mayor Hilary Hodge, Vice Mayor Haven Caravelli, Councilmember Jan Arbuckle,  
Councilmember Joe Bonomolo, Councilmember Tom Ivy**

## MEETING NOTICE

City Council welcomes you to attend the meetings electronically or in person at the City Hall Council Chambers, located at 125 E. Main St., Grass Valley, CA 95945. Regular Meetings are scheduled at 6:00 p.m. on the 2nd and 4th Tuesday of each month. Your interest is encouraged and appreciated.

This meeting is being broadcast "live" on Comcast Channel 17 & 18 by Nevada County Media, on the internet at [www.cityofgrassvalley.com](http://www.cityofgrassvalley.com), or on the City of Grass Valley YouTube channel at <https://www.youtube.com/@cityofgrassvalley.com>

Members of the public are encouraged to submit public comments via voicemail at (530) 274-4390 and email to [public@cityofgrassvalley.com](mailto:public@cityofgrassvalley.com). Comments will be reviewed and distributed before the meeting if received by 5pm. Comments received after that will be addressed during the item and/or at the end of the meeting. Council will have the option to modify their action on items based on comments received. Action may be taken on any agenda item.

Agenda materials, staff reports, and background information related to regular agenda items are available on the City's website: [www.cityofgrassvalley.com](http://www.cityofgrassvalley.com). Materials related to an item on this agenda submitted to the Council after distribution of the agenda packet will be made available on the City of Grass Valley website at [www.cityofgrassvalley.com](http://www.cityofgrassvalley.com), subject to City staff's ability to post the documents before the meeting.

Please note, individuals who disrupt, disturb, impede, or render infeasible the orderly conduct of a meeting will receive one warning that, if they do not cease such behavior, they may be removed from the meeting. The chair has authority to order individuals removed if they do not cease their disruptive behavior following this warning. No warning is required before an individual is removed if that individual engages in a use of force or makes a true threat of force. (Gov. Code, § 54957.95.)

Council Chambers are wheelchair accessible and listening devices are available. Other special accommodations may be requested to the City Clerk 72 hours in advance of the meeting by calling (530) 274-4390, we are happy to accommodate.

## **CALL TO ORDER**

## **PLEDGE OF ALLEGIANCE**

## **ROLL CALL**

**AGENDA APPROVAL** - *The City Council reserves the right to hear items in a different order to accomplish business in the most efficient manner.*

## **REPORT OUT OF CLOSED SESSION**

## **INTRODUCTIONS AND PRESENTATIONS**

**PUBLIC COMMENT** - *Members of the public are encouraged to submit public comments via voicemail at (530) 274-4390 and email to [public@cityofgrassvalley.com](mailto:public@cityofgrassvalley.com). Comments will be reviewed and distributed before the meeting if received by 5pm. Comments received after 5pm will be addressed during the item and/or at the end of the meeting. Council will have the option to modify their action on items based on comments received. Action may be taken on any agenda item. There is a time limitation of three minutes per person for all emailed, voicemail, or in person comments, and only one type of public comment per person. Speaker cards are assigned for public comments that are on any items not on the agenda, and within the jurisdiction or interest of the City. Speaker Cards can be pulled until the opening of public comment at which time sign ups will no longer be allowed. These cards can be found at the City Clerks desk. If you wish to speak regarding a scheduled agenda item, please come to the podium when the item is announced. When recognized, please begin by providing your name and address for the record (optional). Thirty minutes of public comment will be heard under this item in order of the speaker card assigned and the remaining general public comments will be heard at the end of the meeting. We will begin with number one.*

**CONSENT ITEMS** -*All matters listed under the Consent Calendar are to be considered routine by the City Council and/or Grass Valley Redevelopment Agency and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the City Council and/or Grass Valley Redevelopment Agency votes on the motion to adopt, members of the Council and/or Agency, staff or the public request specific items to be removed from the Consent Calendar for separate discussion and action but Council action is required to do so (roll call vote). Unless the Council removes an item from the Consent Calendar for separate discussion, public comments are invited as to the consent calendar as a whole and limited to three minutes per person.*

1. Approval of the Regular Meeting Minutes of June 10, 2025.

**Recommendation:** Council approve minutes as submitted.

2. Purchase Energy Credits to meet procurement requirements of SB1383

**CEQA:** Not a Project.

**Recommendation:** That Council 1) authorize the Deputy Public Works Director to negotiate and execute an agreement with Pacific-Ultraper Chinese Station, subject

to legal review; and 2) authorize the Deputy Finance Director to make any necessary budget adjustments and/or transfers to implement this agreement.

3. Uniform Public Contract Cost Accounting Act Adoption

**CEQA:** N/A - Not A Project

**Recommendation Motion:** That Council: 1) elect to become subject to the Uniform Public Construction Cost Accounting Act and 2) adopt Resolution 2025-26, directing the City Clerk to notify the California State Controller of the City's election to become subject to the Uniform Public Construction Cost Accounting Act.

4. Nevada County Transportation Commission - RSTP Allocation Request

**CEQA:** N/A - Not a Project

**Recommendation:** That Council authorize the Mayor to execute a Resolution requesting Regional Surface Transportation Program Funds for street rehabilitation improvements.

5. Condon Park Road Maintenance Project - Final Acceptance

**CEQA:** N/A - Project is Complete

**Recommendation Motion:** That Council: 1) accept the Condon Park Road Maintenance Project as complete, and 2) authorize the City Engineer to file a Notice of Completion with the County Recorder.

6. **Title:** Appropriation Limit for Fiscal Year 2025-26

**CEQA:** Not a Project.

**Recommendation:** It is recommended that the City Council approve Resolution No. 2025-28 establishing the Appropriation Limit for the City of Grass Valley for the Fiscal Year 2025-26.

7. Update of the Appointment of City Councilmembers and Staff to Boards and Commission

**CEQA:** Not a Project

**Recommendation:** Approve Mayor Hodge's recommended updated appointments of Councilmembers and Staff to various Boards and Commissions.

8. Purchase of Demo Skid Steer Masticator

**CEQA:** Not a Project

**Recommendation:** That the City Council (1) approve the sole service purchase of Demo Takeuchi Skid Steer and attachments quote received from the Global Machinery in the amount up to \$152,000 plus any taxes for the wildfire vegetation removal and maintenance pursuant to Grass Valley Municipal Code 3.08.140 (requires 4/5 vote); (2) authorize the City Manager executive the purchase agreement and related documents to purchase the skid steer and associated attachments pending approval of the Fiscal Year Budget 2025/26 by City Council, subject to legal review.

9. Bennett Street Bridge Maintenance Project - Final Acceptance

**CEQA:** Categorically Exempt - Section 15301 "Existing Facilities"

**Recommendation Motion:** That Council: 1) accept the Bennett Street Bridge Maintenance Project as complete, and 2) authorize the City Engineer to file a Notice of Completion with the County Recorder.

**ITEMS REMOVED FROM CONSENT CALENDAR FOR DISCUSSION OR SEPARATE ACTION AND / OR ANY ADDED AGENDA ITEMS**

**REORGANIZATION RELATED ITEMS**

**PUBLIC HEARING**

- [10.](#) Adopt ten Resolutions confirming the Engineer's Reports, approving the assessment diagrams and levies, and requesting the County Auditor-Controller to place the assessments for Fiscal Year 2025-26 on the property tax roll for the Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (ADs).

**CEQA:** Not a Project.

**Recommendation:** That the City Council: Hold a public hearing regarding the proposed assessments for Fiscal Year 2025-26; and Adopt the following resolutions related to the Commercial Landscaping and Lighting District (District No. 1988-1): a. Resolution No. 2025-29 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26 b. Resolution No. 2025-30 - Requesting the County Auditor to place the assessment on the tax roll for District No. 1988-1. 2) Adopt the following resolutions related to the Residential Landscaping and Lighting District (District No. 1988-2): a. Resolution No. 2025-31 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26, b. Resolution No. 2025-32 - Requesting the County Auditor to place the assessment on the tax roll for District No. 1988-2. 3) Adopt the following resolutions related to the Morgan Ranch Unit 7 Benefit Assessment District (District No. 2003-1): a. Resolution No. 2025-33 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26, b. Resolution No. 2025-34 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2003-1. 4) Adopt the following resolutions related to the Morgan Ranch West Assessment District (District No. 2010-1): a. Resolution No. 2025-35 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26, b. Resolution No. 2025-36 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2010-1. 5) Adopt the following resolutions related to the Ridge Meadows Assessment District (District No. 2016-1): a. Resolution No. 2025-37 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26, b. Resolution No. 2025-38 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2016-1

- [11.](#) Public Hearing on Status of Vacancies and Recruitment/Retention Efforts - Government Code §3502.3 (AB 2561)

**CEQA:** Not a project

**Recommendation:** That Council conduct a public hearing as required by Government Code §3502.3 to: 1) Present information on the status of vacancies; 2) Outline current recruitment and retention efforts; 3) Receive input from recognized employee organizations

- [12.](#) FY 2025-26 Proposed Budget Public Hearing

**CEQA:** Not a project



**Recommendation:** It is recommended that the City Council open the Public Hearing and adopt Resolution No. 2025-39 approving the Proposed Budget for the City of Grass Valley and the Successor Agency for Fiscal Year 2025-26.

**ADMINISTRATIVE**

**BRIEF REPORTS BY COUNCIL MEMBERS**

**CONTINUATION OF PUBLIC COMMENT**

**ADJOURN**

**POSTING NOTICE**

This is to certify that the above notice of a meeting of The City Council, scheduled for Tuesday, June 24, 2025, at 6:00 p.m., was posted at city hall, easily accessible to the public, as of 5:00 p.m. Friday, June 20, 2025.

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**Taylor Whittingslow, City Clerk**



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## GRASS VALLEY

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## MINUTES

### CALL TO ORDER

Meeting called to order at 6:01 pm.

### PLEDGE OF ALLEGIANCE

Vice Mayor Caravelli led the pledge of allegiance.

### ROLL CALL

#### PRESENT

Councilmember Jan Arbuckle

Councilmember Joe Bonomolo

Councilmember Tom Ivy

Vice Mayor Haven Caravelli

#### ABSENT

Mayor Hilary Hodge

### AGENDA APPROVAL -

Motion made to approve the agenda by Councilmember Arbuckle, Seconded by Councilmember Bonomolo.

Voting Yea: Councilmember Arbuckle, Councilmember Bonomolo, Councilmember Ivy, Vice Mayor Caravelli

### REPORT OUT OF CLOSED SESSION

No report out of closed session.

### INTRODUCTIONS AND PRESENTATIONS

1. LGBTQ & Pride Month Proclamation

### PUBLIC COMMENT -

In-person public comments: Speakers 1 to 5

Virtual Public comments.

### CONSENT ITEMS -

Public Comment: Bob Branstrom

Virtual Public comment attached.

Motion made to approve the consent as submitted by Councilmember Arbuckle, Seconded by Councilmember Ivy.

Voting Yea: Councilmember Arbuckle, Councilmember Bonomolo, Councilmember Ivy, Vice Mayor Caravelli

2. Approval of the Regular Meeting Minutes of May 27, 2025.

**Recommendation:** Council approve minutes as submitted.

3. *Rezone and use permit application by Granite Wellness to change the zoning of a 3.31 acre parcel, APN 035-330-021, from Central Business District (C-2) to the Community Business District (C-1) zoning designation, and a Use Permit for an in-patient Withdrawal Management Facility.*

**CEQA:** CEQA Exemption Class 1

**Recommendation:** Hold a second reading, waive full reading, by title only, to adopt Ordinance 836, attached, regarding a zoning amendment to rezone a portion of APN: 035-330-021 from *Central Business District (C-2)* to the *Community Business District (C-1)*.

4. Adoption of Five Resolutions of Intention to Levy Annual Assessments for Landscaping and Lighting Districts and Benefit Assessment Districts for Fiscal Year 2025-26 and to Set a Public Hearing for June 24, 2025.

**CEQA:** Not a Project.

**Recommendation:** It is recommended that the City Council adopt five Resolutions of Intention related to the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (ADs), and set a public hearing for June 24, 2025, at 6:00 p.m. in the City Council Chambers: 1) Resolution of Intention No. 2025-21 to Order Improvements Pursuant to the Landscaping and Lighting Act of 1972 - Assessment District No. 1988-1, Commercial Landscaping and Lighting District. 2) Resolution of Intention No. 2025-22 to Order Improvements Pursuant to the Landscaping and Lighting Act of 1972 - Assessment District No. 1988-2, Residential Landscaping and Lighting District. 3) Resolution of Intention No. 2025-23 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2003-1, Morgan Ranch Unit 7. 4) Resolution of Intention No. 2025-24 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2010-1, Morgan Ranch West. 5) Resolution of Intention No. 2025-25 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2016-1, Ridge Meadows Benefit.

5. Grass Valley Citizen's Star Award

**CEQA:** Not a project

**Recommendation:** Approve of the Nomination of Peggy & Howard Levine for a "Grass Valley Citizen's Star" award.

6. Road Maintenance and Rehabilitation Account Funding - Adopt Project List

**CEQA:** N/A - Not a Project/Administrative Action

**Recommendation:** That Council adopt a Resolution to include Road Maintenance and Rehabilitation Account (RMRA) funding in the Fiscal Year 2025/26 budget and specifying a list of projects to be funded with RMRA funds.

7. Local Transportation Fund (LTF) Claim for Transit and Paratransit Operations

**CEQA:** N/A - Not a Project

**Recommendation:** That Council adopt a resolution requesting that Nevada County Transportation Commission (NCTC) allocate \$665,159 of the City's FY 2025/26 estimated apportionment of LTF in support of transit and paratransit services.

8. Letter of Support - Development of Solutions for SB 1383 Compliance and Vegetation Fuel Reduction Waste

**CEQA:** Not a Project.

**Recommendation:** That Council review and approve the Letter of Support for the Development of Solutions for SB 1383 Compliance and Vegetation Fuel Reduction Waste.

**ITEMS REMOVED FROM CONSENT CALENDAR FOR DISCUSSION OR SEPARATE ACTION AND / OR ANY ADDED AGENDA ITEMS**

**REORGANIZATION RELATED ITEMS**

**PUBLIC HEARING**

**ADMINISTRATIVE**

9. Grass Valley Downtown Association Request for 2025 Parking and Business Improvement District Allotment

**CEQA:** Not a Project.

**Recommendation:** That Council 1) receive a presentation from the Grass Valley Downtown Association (GVDA) request for the distribution of \$70,000 of Business Improvement District (BID) Assessment funds; 2) review and approve the Agreement for Administration of "Parking and Business Improvement Area", subject to legal review; 3) review and approve the proposed distribution of BID Assessment funds; and 4) authorize City to pay the proposed invoice from the GVDA in accordance with the Agreement for Administration of "Parking and Business Improvement Area".

Vice Mayor Caravelli recused herself because she owns a building within the BID zone.

GVDA & Tim Kiser, City Manager, gave a presentation to the council.

Public Comments: Shawn Johnson, Patrick Johnson

Virtual Comments attached.

Motion made to 1) receive a presentation from the Grass Valley Downtown Association (GVDA) request for the distribution of \$70,000 of Business Improvement District (BID) Assessment funds; 2) review and approve the Agreement for Administration of "Parking and Business Improvement Area", subject to legal review; 3) review and approve the proposed distribution of BID Assessment funds; and 4) authorize City to pay the proposed invoice from the GVDA in accordance with the Agreement for Administration of "Parking and Business Improvement Area".by Councilmember Ivy, Seconded by Councilmember Bonomolo.

Voting Yea: Councilmember Arbuckle, Councilmember Bonomolo, Councilmember Ivy.

## 10. Capital Improvement Program - Adopt Capital Project List and Budgets

**CEQA:** N/A - Not a Project

**Recommendation:** That Council adopt a five year Capital Improvement Program covering Fiscal Years 2025/26 through 2029/30.

Bjorn Jones, City Engineer, gave an overview to the council.

Public Comment: Shawn Johnson

Virtual Public comment attached.

Motion made to adopt a five year Capital Improvement Program covering Fiscal Years 2025/26 through 2029/30. by Councilmember Arbuckle, Seconded by Councilmember Bonomolo.

Voting Yea: Councilmember Arbuckle, Councilmember Bonomolo, Councilmember Ivy, Vice Mayor Caravelli

### **BRIEF REPORTS BY COUNCIL MEMBERS**

Councilmember Bonomolo met with the Skate Community, visited local parks, and attended the movies. Councilmember Arbuckle attended the Women in Municipal Government Conference in San Antonio, the Police Academy Graduation, and had questions about how Matthew Coulter could attend Brown Act meetings. Councilmember Ivy participated at a joint meeting with NC and R3 about recycling options and is working on a COAD group. Vice Mayor Caravelli attended the ERC board meeting, GVDA board meeting, Car Show , where she was able to present the Mayor's award, is still working on art for City Hall, and met with the artist.

### **ADJOURN**

Meeting adjourned at 7:22 pm.

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Hilary Hodge, Mayor

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Taylor Whittingslow, City Clerk

Adopted on: \_\_\_\_\_



# CITY OF GRASS VALLEY CITY COUNCIL MEETING

## GENERAL PUBLIC COMMENT SIGN IN SHEET

6/10/2025  
Item # 1.

WELCOME to the City of Grass Valley City Council meeting! Public Comments provide an opportunity for the public to address the City Council on any subject which is not on the agenda but in the jurisdiction of the council. If you wish to speak, please indicate in the appropriate box when you sign in and take the number corresponding to your name. Each individual can have up to 3 minutes of public comment. At the beginning of the meeting, there will be an allotted 30 minutes of general public comments and the remainder of comments will be heard at the end of the agenda. Speakers will be called in order of the numbers given.

When you are recognized by the mayor:

1. Please stand before the podium and give your name and address. (optional)
2. Please limit your comments to three minutes per speaker.
3. If previous speakers have made the same point, you may simply indicate your support or disagreement, unless you have new information.

Thank you for your participation.

#'s	Print Name or N/A	Address (optional)	Self/Business (optional)
1	Kiya Bibby		
2	Ted Bibby		comment
3	ROBIN GALVAN DAVIES		GVDA/CHAMBER
4	Freedom Cole		Self
5	Jeffrey Goffelman		BCAC
6			
7			
8			
9			
10			
11			
12			
13			
14			



**Taylor Whittingslow**

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**From:** WIRELESS CALLER - Voicemail box 8880 <noreply@voicemail.goto.com>  
**Sent:** Tuesday, June 10, 2025 6:19 PM  
**To:** Public Comments  
**Subject:** Voicemail from [REDACTED] on Jun 10 2025 6:15 PM  
**Attachments:** 1749604559-00003119.mp3



## You received a new voicemail message



New voicemail message

**Time:** Tuesday, June 10 2025 6:15 PM

**From:** [REDACTED]

**Duration:** 2 minutes 4 seconds

**Voicemail box:** 8880

**Transcript:**

Hello, this is Matthew Colter calling for public comment City Council meeting and I'm doing it while Robin's doing hers because she is just so vile to listen to her sales pitch for a commercial operation I'd like to start out with the Olympia Creek destruction there at the corner of Seton Way and Idaho, Maryland That road that wasn't even planned or designed was just kind of punched in there and drove the heavy equipment right through the creek This is violations of state and federal law for our waterways, and the city just doesn't really seem to care that much about it, and that's very, very disappointing because we all drink water as far as I know, I haven't met anyone that doesn't. Oh, and is the mayor doing her five days for her DUI right now, is that why she's not there? I'm just kind of curious. The illegal dumping along Wolf Creek at the corner of Railroad Avenue was new in the last two days. A big pile of

illegal material there. The projects that the city is doing, like the skate park, the masticating, the Sherwin Williams project, South Auburn Street, the dust is really unbearable. And being that we are basically living on top of the Superfund site, we should be very careful about what we put into the air. And as well as the work that's going on on South Auburn Street, a lot of raw materials going down the drains, washed down the drains, the concrete cutting and such. No new bike lanes on the new paved part of Bennett Street that Tim and Bjorn said when they did the paving they were going to put in some sharos and some bike lanes and stuff and the painting's done as far as I know and there's nothing there, bicycles or pedestrians or anything. Pretty bizarre. I'd like to take number four off the consent calendar and comment on that on a separate note. I'll call back separately on that. Thank you.

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**Taylor Whittingslow**

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**Sent:** Tuesday, June 10, 2025 7:02 PM  
**To:** Public Comments  
**Subject:** Voicemail from [REDACTED] on Jun 10 2025 6:58 PM  
**Attachments:** 1749607116-0000313a.mp3



## You received a new voicemail message



New voicemail message

**Time:** Tuesday, June 10 2025 6:58 PM

**From:** [REDACTED]

**Duration:** 2 minutes 29 seconds

**Voicemail box:** 8880

**Transcript:**

Hi, this is Matthew Colter commenting of City Council meeting on the What are you calling at the capital improvement for project list and budgets? That was a bizarre presentation. It didn't mention Any of the six project areas, but I will speak to the peanut-shaped roundabout I was the only civilian in the meeting With Caltrans when I was first introduced the other person in the meeting was on actin from freed who now works for disabled advocate groups in Sacramento out of the state Capitol. Both Tim and Caltrans were baffled that people had questions about pedestrian access, which was super disappointing. I understand Caltrans, they deal with car stuff. They're not really into the bicycle and the walking stuff. They're trying to be more, they're putting more money into it, and that's surely because of the number of deaths. That's the only thing that's motivated them to change their attitudes towards

cyclists and pedestrians. Now the city needs to catch up with that attitude and realize that there's a lot of people walking around and more people would walk around. And when you walk around you have a lot better attitude about a city because you're able to see the idiosyncrasies of it, good, bad, indifferent, and see the different things that make that city what it is and unique. By driving through the city it's driving through any city. You're going to have to watch out for the traffic, you're going to have to watch out for the potholes, and you have to watch out for unfamiliar things. So you're really going to miss out on what you're trying to be there to see in the first place. So the more people we can get out on bicycles on foot would be really nice to see because with the electric bike movement, there are just so many people of all ages out on bicycles. Unfortunately, a 13-year-old girl was in Tahoe on an electric bike just a few days ago. And these things happen because our infrastructure isn't really set up for sharing our areas. It's basically the largest vehicle wins and that's how it works. Now for me to walk from my house to Safeway, which I do on a daily basis for groceries, with the current design I'll have to cross the Pnet five times. Right now I have three intersections to cross instead of five. So for pedestrians it's actually worse. Thank you.

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**Sent:** Tuesday, June 10, 2025 6:39 PM  
**To:** Public Comments  
**Subject:** Voicemail from [REDACTED] on Jun 10 2025 6:35 PM  
**Attachments:** 1749605755-0000312b.mp3



## You received a new voicemail message



New voicemail message

**Time:** Tuesday, June 10 2025 6:35 PM

**From:** [REDACTED]

**Duration:** 1 minute 7 seconds

**Voicemail box:** 8880

**Transcript:**

Hi, this is Matthew Coulter commenting on the downtown association presentation for the city of grass valley and I understand that the downtown association meetings are Brown Act governed meetings and I'm wondering what the zoom link is that I may participate at these meetings because obviously I Researched it and there's really not no way for the public to participate with the meeting unless they physically go there and sit in the meeting which I'm not allowed to do because Robin is literally afraid to death and in fear for her life her words and needs an escort to her car because I'm a bad person and she's afraid of me or something I don't know exactly what she said in her restraining order as well as her staff member there next to her so yeah like to know how I can participate in those meetings since They are

governed meetings, regulated by our California laws, which you guys don't seem to follow at all. Thank you.

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**Taylor Whittingslow**

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**Sent:** Tuesday, June 10, 2025 6:31 PM  
**To:** Public Comments  
**Subject:** Voicemail from [REDACTED] on Jun 10 2025 6:30 PM  
**Attachments:** 1749605432-00003126.mp3



## You received a new voicemail message



New voicemail message

**Time:** Tuesday, June 10 2025 6:30 PM

**From:** [REDACTED]

**Duration:** 26 seconds

**Voicemail box:** 8880

**Transcript:**

Hello, this is Matthew Coulter trying to finish my public comment because I got cut off and I just wanted to mention that Two weeks ago at the skate park meeting at the very end of the meeting my public comment wasn't played It came in in plenty of time So I really don't appreciate you and you're violating the Brown Act by not playing my public comments that come in in plenty of time There's no reason for you not to play them. Thank you

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**From:** WIRELESS CALLER - Voicemail box 8880 <noreply@voicemail.goto.com>  
**Sent:** Tuesday, June 10, 2025 6:29 PM  
**To:** Public Comments  
**Subject:** Voicemail from [REDACTED] on Jun 10 2025 6:25 PM  
**Attachments:** 1749605145-00003120.mp3



## You received a new voicemail message



New voicemail message

**Time:** Tuesday, June 10 2025 6:25 PM

**From:** [REDACTED]

**Duration:** 1 minute 42 seconds

**Voicemail box:** 8880

**Transcript:** Yes, I don't support Howard and Peggy. Peg's been gone for quite a while. Howard remarried and he's a total fake and phony. That's my opinion of Howard and what I know of him. I'm calling on the number four, the landscaping assessment. And I would like the city council to drive up whispering pines, for example, look at the medium in the street that we're Charging folks for this landscaping and see the dead trees now these trees have been dead this year last year the year before they've been dead for as like Five ten years and they're still there and you're charging people for this dead tree landscaping so I Don't really get how you can even pull it off. I guess it's because people don't come to the meetings. They just Keep getting their taxes raised But the landscaping that the city does or lack of or just complete ignoring it is super visible in so many areas with dead landscaping, broken water systems,

abandoned landscaping. I mean, if it's not done with a weed eater or a blower, it's not done, which just mutilates any ornamental vegetation. We really need to teach the public works how to use clippers and shears and a broom and a rake and things like that for our more delicate areas instead of just hacking them with motorized equipment. But that's where I'm coming back on that because you guys really need to look at it. It's a major fire hazard as well as the fact that it shouldn't be paid for. You should be giving these folks a refund. Thank you. Thank you.

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## Taylor Whittingslow

**From:** Ted Bibby [REDACTED]  
**Sent:** Tuesday, June 10, 2025 1:40 PM  
**To:** Public Comments  
**Subject:** Public comment, GV Council 5/10/25  
**Attachments:** Reimagining SR 174.pdf

You don't often get email from [REDACTED]. [Learn why this is important](#)

Greetings,

Please see attached letter and additional materials for public comment on a non-agenda item for today's meeting.

Duplicated below for your reference.

Thanks!

-Ted

Grass Valley City Council, Public Comment (6/10/2025), Ted Bibby  
 Public Comment for Grass Valley City Council – SR 174/20 Intersection Project

Good evening Council Members,

Thank you for the opportunity to speak. I'm a parent, local resident, and daily pedestrian near the SR 174 and 20 intersection. I appreciate the progress being made to improve traffic flow and safety in this area, especially through the proposed roundabout.

As the project moves forward, I respectfully ask that we place more emphasis on pedestrian safety and walkability, especially since we're still in the early design stages. Let's focus on reconnecting our downtown, parks and neighborhoods that are separated by the freeway.

The current design alternatives and traffic modeling are heavily focused on vehicle operations—Level of Service, queue lengths, and delay times. These are important metrics, but they don't tell us how safe or intuitive it feels to walk or bike through the intersection—especially for kids walking to Grass Valley Charter, families heading downtown, or seniors trying to cross South Auburn.

This project area has incomplete sidewalks, reported bike and pedestrian collisions, and—according to Census data—nearly 10% of our city's commuters walk to work, over three times the county average. Yet no pedestrian level of service analysis was included, and there's no pedestrian demand forecast like there is for vehicle traffic.

So I'm asking the City to consider the following:

1. Include a pedestrian and bicycle Level of Service (PLOS) analysis—this helps us measure comfort, delay, and exposure risk, not just traffic flow.
2. Add pedestrian-specific safety design features—like raised crosswalks, tighter curb radii, or Dutch-style protected crossings. Consider recent guidelines by NCHRP to make roundabout pedestrian friendly. Specifically providing separate paths for pedestrians and cyclists and cars.
3. Reconnect with active transportation stakeholders—especially local schools, seniors, and bike-ped groups—before moving into 30% design.
4. Integrate the vision from the Wolf Creek Parkway Plan, which proposed a trailhead plaza and shared-use paths in this exact area.
5. Consider modifications to include the 3 intersections just outside the roundabout. These areas appear to remain unchanged despite proximity to the project.

If we're going to invest in a major gateway into downtown, let's make sure it works for people walking and biking—not just cars. Safer crossings, direct walking routes, and intuitive design are what will actually get more people out of cars and onto sidewalks.

This is a rare opportunity to build something not just functional—but people-centered. Thank you for considering the requests.

Item # 1.

Sincerely,  
-Ted Bibby,  
Grass Valley resident.



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Sincerely,

-Ted Bibby,

Grass Valley resident.

## Reimagining SR 174/20: Resources for a People-Centered Design

As we consider infrastructure investments, let's ensure the design supports people walking and biking-not just vehicles. Below are key resources and proven design strategies:

### Key Requests:

- Consider more pedestrian and bicycle focused service (possible Pedestrian Level of Service (PLOS) analysis?)
- Consider separating pedestrians from bicyclists.
- Evaluate pedestrian and bicycle-specific design options like protected crossings and direct sidewalk access, separated bike path as recommended in latest guidelines (see below)
- Reconnect with local schools and walk/bike advocates before 30% design.
- Reconsider plans for better integration of the Wolf Creek Trail vision into final plans.
- Utilize latest guidance documents (NCHRP Research Report 1043: Guide for Roundabouts (2023))

### Examining the GHD Report: Vehicles significantly prioritized over pedestrians

Category	Vehicles	Bicycles & Pedestrians
Modeling	Extensive (Synchro, VISSIM)	None
LOS Analysis	Yes	No
Traffic Forecasts	Yes (2012–2035)	No
Safety Assessment	Detailed with collision data	Only qualitative mentions, 4 bike crashes
Design Integration	Full LOS/queue modeling	General features (crosswalks, paths)

The report **acknowledges** the need for improved pedestrian and bicycle access and includes **some design features** in the preferred alternative,

**BUT:** analysis, modeling, and conclusions are centered on vehicle traffic performance. There was **no quantitative modeling or detailed evaluation of pedestrian or bicycle use or safety**

### Additional Resources:

#### National Cooperative Highway Research Program: Research Report 1043: Guide for Roundabouts.

<https://nap.nationalacademies.org/catalog/27069/guide-for-roundabouts#:~:text=The%20TRB%20National%20Cooperative%20Highway%20Research%20Program%27s%20NCHRP,the%20research%20for%20and%20development%20of%20the%20guide.>



It is a research program managed by the Transportation Research Board (TRB) of the National Academies of Sciences, Engineering, and Medicine, and sponsored by the American Association of State Highway and Transportation Officials (AASHTO) in cooperation with the Federal Highway Administration (FHWA).

#### Video with new roundabout guidelines as example.

<https://www.kittelson.com/ideas/new-guidance-paves-the-way-for-better-bicyclist-experiences-at-roundabouts/>



**Request: Conduct a Pedestrian Level of Service (PLOS) Analysis**

*Why:* The current report models vehicular LOS but not pedestrian comfort, delay, or route clarity.

*Ask:* Request that the City require a Pedestrian Level of Service (PLOS) or Multi-Modal LOS (MMLOS) analysis per Highway Capacity Manual (HCM) 6th Edition or NACTO guidelines. This would help identify whether crossings, signal timing, and path continuity support safe, efficient walking.

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**Recommendation: Evaluate Protected Crossings and Direct Routes for All Ages**

*Why:* The current plan assumes shared paths and marked crosswalks are sufficient. For families, older adults, and disabled pedestrians, **design quality matters more than just presence**.

*Ask:* Recommend evaluating the feasibility of:

- **Dutch-style protected intersections**
- **Raised crosswalks** or **tight curb radii**
- **Shorter crossing distances**

**Direct sidewalk connections to local destinations (e.g., school, grocery, transit)**

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**Request: Forecast Pedestrian Demand and Induced Use**

*Why:* The report forecasts vehicle demand to 2035 but omits projected pedestrian or bicycle volumes, despite Grass Valley's high walking rate (9.3%).

*Ask:* Request the use of **forecast models or trip-generation tools** to estimate **latent pedestrian demand** (e.g., from Grass Valley Charter, downtown businesses, and neighborhoods) if high-quality pedestrian infrastructure were provided.

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**Request: Early Coordination with Active Transportation Stakeholders**

*Why:* A handful of people attended the public workshop. The record shows one daily bicyclist gave input.

*Ask:* **Re-convene stakeholders** (Walk Nevada County, school reps, disability advocates) before moving into 30% design. This supports SB 743 compliance and Caltrans' Complete Streets policy.

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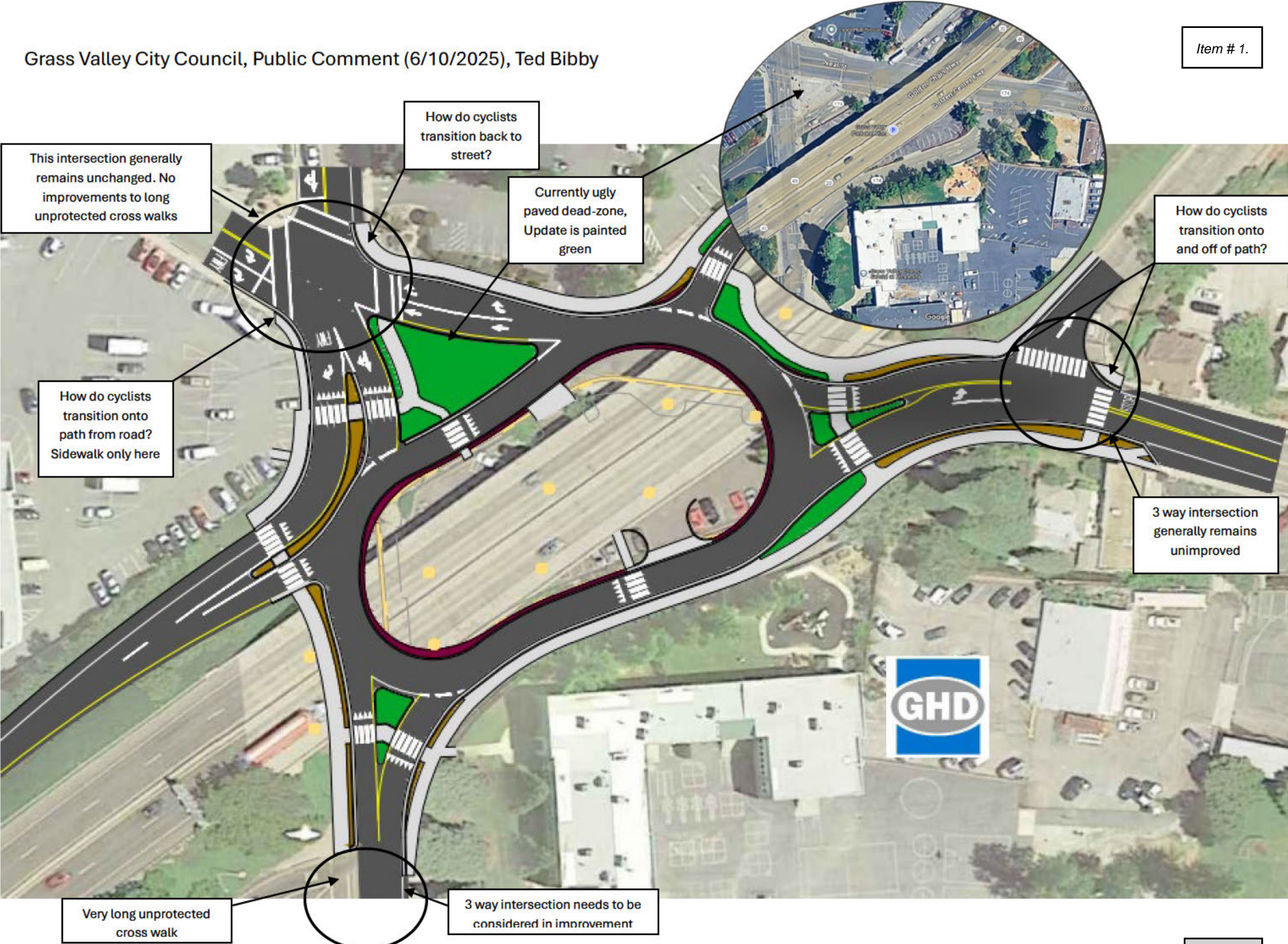
**Recommendation: Preserve and Integrate the Wolf Creek Parkway Trail Vision**

*Why:* The 2006 Wolf Creek Parkway Plan envisioned a daylighted creek and trailhead plaza—ignored in current design.

*Ask:* Recommend **integrating this vision into the current project** by preserving trail alignment and enhancing trail-user visibility at crossings.

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## Taylor Whittingslow

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**From:** Kiya Gornik [REDACTED] >  
**Sent:** Tuesday, June 10, 2025 8:04 AM  
**To:** Public Comments  
**Subject:** Public comment GV Council June 10 2025  
**Attachments:** Kiya Bibby 174\_20 GV Council public comment \_ June 9 2025.pdf

You don't often get email from [REDACTED]. [Learn why this is important](#)

Good Morning,

Please find an attached letter for public comment at today's GV Council meeting on a non-agenda item.

Thank you!

-Kiya

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Kiya Bibby

Monday, June 9, 2025

Honorable Mayor, Vice Mayor, and Grass Valley City Councilmembers,

My name is Kiya and I am a resident of Grass Valley. I would like to express my strong support for improvements to the Highway 174/20/South Auburn Street intersection, particularly the inclusion of a roundabout. Our family of four regularly enjoys walking to our (lovely) downtown but we actively avoid walking under the 20 overpass because it is unpleasant and feels unsafe for children. The redesign is a wonderful opportunity to address this issue and build a City that is connected by foot and by bike.

As you continue the design, I respectfully urge you to prioritize and optimize bike and pedestrian safety, especially given the proximity of Grass Valley Charter (GVC) School, where I am a parent of a current student. Please consider the following aspects in your planning:

1. **Bike Commuting to GVC School:** Many students and residents bike to and from the School and through this intersection. In my child's classroom of ~ 20 students, 3 families bike commute, including our family. There are 19 other classrooms at GVC School. The design should include dedicated, safe, and intuitive bike lanes and/or crossings that encourage cycling.
2. **Safe Pedestrian Pathway From GVC School to Downtown:** GVC School organizes walking field trips to downtown Grass Valley, including for the holiday food drive and the Wild & Scenic Film Festival. The intersection improvements must facilitate safe and easy pedestrian access for very large groups of children as young as 4 years old, allowing them to cross from the School on S. Auburn Street, up Neal Street, and to the downtown promenade. Older students walking through the intersection to downtown after school may also be a concern.
3. **GVC School Pickup and Drop-off:** Ensure the design safely accommodates the significant volume of vehicle, bike, and pedestrian traffic during school pickup and drop-off times. In particular, the parking lot under the freeway and the crosswalk from the parking lot to the school near South Auburn Street & Eastbound Off-Ramp/Hansen Way are highly trafficked. Clear, protected pathways and crossing points are essential.
4. **Walkability/Bikeability between East/West Grass Valley:** This is an important junction for downtown area connectivity across Highway 20 for residents between the City's parks, schools, and businesses. There is no other feasible walking or biking route between public spaces east of 20 (downtown, Minnie & Condon Parks, Lymon Gilmore, Scotten & Bell Hill Schools), and west of 20 (Memorial Park, GVC School, S. Auburn & Colfax Ave businesses). This is a vital opportunity to enhance bike and pedestrian connections between these parts of town, benefiting families, businesses, and residents.

Finally, I'd like to encourage continued consultation between the City and/or design team and the Grass Valley Charter School to discuss safety and how their students, staff, and parents use this space.

Thank you for your time and consideration, and thank you to the City staff and design team for their efforts.

Sincerely,

Kiya Bibby  
Grass Valley Resident, Grass Valley Charter School Parent





## City of Grass Valley City Council Agenda Action Sheet

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**Title:** Purchase Energy Credits to meet procurement requirements of SB1383

**CEQA:** Not a Project.

**Recommendation:** That Council 1) authorize the Deputy Public Works Director to negotiate and execute an agreement with Pacific-Ultrapower Chinese Station, subject to legal review; and 2) authorize the Deputy Finance Director to make any necessary budget adjustments and/or transfers to implement this agreement.

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**Prepared by:** Zac Quentmeyer, Deputy Public Works Director

**Council Meeting Date:** June 24, 2025

**Date Prepared:** June 10, 2025

**Agenda:** Consent

**Background Information:** The California State Senate Bill (SB) 1383 requires local jurisdictions to purchase recycled organic mulch/compost products and/or energy credits derived from using recycled mulch/compost products to create energy. City Council approved the execution of a contract with Desert View Power to purchase energy credits in June of 2023. In February of 2025, Desert View Power notified the City that they could not meet the terms of the contract by providing energy credits for 2025. Subsequently, City staff identified a new firm, Pacific-Ultrapower Chinese Station, who can provide energy credits at rate 66% less than the previous firm.

Staff is recommending the City execute a contract with Pacific-Ultrapower Chinese Station to purchase energy credits to meet procurement requirements of SB 1383. Attached is a draft contract for Council information.

**Council Goals/Objectives:** The execution of this action attempts to achieve Strategic Goal #5 - High Performance Government and Quality Service.

**Fiscal Impact:** Cost savings as the rate in the new agreement is 66% less than the previous agreement.

**Funds Available:** Yes

**Account #:** General Fund

**Reviewed by:** Tim Kiser, City Manager

**Attachments:** Procurement Compliance Attribute Purchase Agreement

PROCUREMENT COMPLIANCE ATTRIBUTE  
PURCHASE AGREEMENT

This PROCUREMENT COMPLIANCE ATTRIBUTE PURCHASE AGREEMENT (this “Agreement”) is made and entered into as of [●] (the “Effective Date”), by and between Pacific-Ultrapower Chinese Station, a general partnership (“Seller”), and City of Grass Valley, a political subdivision of the State of California, acting through the governing body or board thereof (“Buyer”). Seller and Buyer are sometimes referred to individually as a “Party” and collectively as the “Parties.”

RECITALS

WHEREAS, the Parties desire to enter into this Agreement in order to set forth the terms and conditions relating to the purchase and sale of certain biomass electricity compliance attributes for Buyer to satisfy its “Procurement of Recycled Organic Products by Local Jurisdictions” requirement of SB1383.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties, intending to be legally bound, agree as follows:

ARTICLE 1  
DEFINITIONS

As used in this Agreement, the following defined terms have the meanings set forth below:

“Applicable Standard” means the Recovered Organic Waste Product procurement standards enacted by the State of California and set forth in Health and Safety Code Sections 39730 et seq., 42652, 42652.5, and 42653, and the rules and regulations promulgated by CalRecycle thereunder, including those regulations set forth in 14 Cal. Code Regs. Sections 18993.1 and 18993.2, all as may be amended from time to time.

“Business Day” means a day on which Federal Reserve member banks in San Francisco, California, are open for business.

“Buyer Energy Consumption” means, with respect to any period, the number of kWh of electricity that is consumed by municipal operations of Buyer or another eligible direct service provider to Buyer permitted by 14 Cal. Code Regs. Sections 18993.1(e)(2) during such period (either from the grid or directly), as certified in writing by Buyer to Seller from time to time at Seller’s reasonable request.

“CalRecycle” means the California Department of Resources Recycling and Recovery, or a successor governmental authority responsible for implementing and/or promulgating the Applicable Standards and overseeing the qualification and use of PCAs in California.

“Facility” has the meaning indicated on Schedule I.

“Feedstock” means biomass feedstock received directly from one or more eligible solid waste facilities described in 14 Cal. Code Regs. Section 18993.1(i).

“Final Determination” means a determination by CalRecycle that any Contract PCAs are Disallowed PCAs, which determination is either (a) challenged in a court of competent jurisdiction and upheld in a final, non-appealable order by a court of competent jurisdiction; or (b) not challenged in any court prior to expiration of the period allowed for any court challenge. The order of a court will be deemed a “Final Determination” when the time for appeal, if any, has expired and no appeal has been taken or when all appeals taken have been finally determined.

“Interest Rate” means a rate equal to two percent (2%) over the per annum rate of interest equal to the prime lending rate as may from time to time be published in the Wall Street Journal under “Money Rates”; provided such interest rate shall never exceed the maximum lawful rate permitted by applicable law.

“kWh” means kilowatt-hours.

“Notice” means the process described in Section 6.2.

“PCA Certificate” means, with respect to any Contract PCAs, a certificate required by 14 Cal. Code Regs. Section 18993.2(a)(6) in the form attached hereto as Exhibit A relating to such Contract PCAs.

“Procurement Compliance Attribute” or “PCA” means an attribute associated with Recovered Organic Waste Products generated by the Facility with Feedstock that may be used by an eligible jurisdiction toward its SB 1383 Recovered Organic Waste Product procurement target, together with all associated Reporting Rights. For the avoidance of doubt, PCAs do not include any energy generated, or any other attributes, including renewable energy credits, capacity, avoided greenhouse gas emissions, avoided pollutant emissions, or any other credit, benefit, emission reduction, offset, or allowances, howsoever entitled, whether currently identified or identified any time in the future, attributable from a biomass conversion facility and/or its avoided emission of pollutants. A quantity of PCAs (including Contract PCAs) shall be expressed in kWh, and shall be converted into equivalent tons using the conversion ratio of one ton for every 650 kWh or such other conversion ratio required by the Applicable Standard.

“Recovered Organic Waste Products” has the meaning set forth in 14 Cal. Code Regs. Section 18982(60) and that meets the requirements set forth in 14 Cal. Code Regs. Section 18993.1.

“Reporting Rights” means, with respect to any PCA, the right of Buyer to report that it owns such PCA to CalRecycle for purposes of applying such PCA to its SB 1383 Recovered Organic Waste Product procurement target.

“Vintage Year” means, with respect to any PCAs, the calendar year or years during which such PCAs were generated, as set forth in the applicable PCA Certificate.

“SB 1383” means California’s Short-Lived Climate Pollutant Reduction law.

## ARTICLE 2 PURCHASE AND SALE OF PCAS

2.1 Purchase and Sale. Subject to the terms and conditions of this Agreement, Seller shall sell to Buyer, and Buyer shall purchase from Seller the number of PCAs of the Vintage Year set forth in Schedule I attached hereto. The PCAs required to be purchased and sold pursuant to this Section 2.1 are referred to herein as the “Contract PCAs”. Buyer shall not directly or indirectly sell or transfer any Contract PCAs to any person or entity without Seller’s prior written consent in each instance.

2.2 Pricing. Subject to the terms and conditions of this Agreement, Buyer shall purchase the Contract PCAs at a price per Contract PCA set forth in Schedule I attached hereto (the “Per PCA Price”). The total aggregate amount due for all Contract PCAs (calculated by multiplying the number of Contract PCAs during such period by the Per PCA Price) is referred to herein as the “Purchase Price”.

2.3 No Resale. Seller covenants and agrees that Buyer shall not resell Contract PCAs to another purchaser.

### ARTICLE 3 TRANSFERS

3.1 Delivery. The Contract PCAs set forth on each PCA Certificate shall become usable by Buyer towards Buyer's SB 1383 Recovered Organic Waste Products procurement target upon Seller's receipt of payment in full for such Contract PCAs in accordance with Article 4.

3.2 Further Assurances. The Parties shall cooperate fully and assist each other to obtain any and all required approvals and/or forms which may reasonably be required to effectuate the transfer of the Contract PCAs to Buyer in accordance with this Agreement, and to comply with the Applicable Standard and any and all other regulatory obligations relating to SB 1383 Recovered Organic Waste Products procurement as required by CalRecycle.

3.3 Responsibility. Each Party shall be responsible for all costs, fees, brokerage commissions, taxes, and charges of whatever kind and amount that such Party incurs in connection with the performance of its respective obligations under this Agreement.

3.4 Cooperation. Upon notification that any transfer contemplated by this Agreement will not be completed, the Parties shall promptly confer within five (5) days and shall cooperate in taking reasonable actions necessary to cure any defects in the proposed transfer, so that the transfer can be completed.

3.5 Energy Usage Maximum. Notwithstanding anything in this Agreement to the contrary, Buyer covenants and agrees that Buyer shall not apply (or seek to apply) Contract PCAs toward Buyer's SB 1383 Recovered Organic Waste Product procurement target in any Contract Year to the extent the number of kWh of energy covered by such Contract PCAs, on an as converted to kWh basis, exceeds the amount of Buyer Energy Consumption.

### ARTICLE 4 CLOSING

4.1 Closing. The closing of the purchase and sale of PCAs pursuant to this Agreement (the "Closing") shall occur at 10:00 a.m. Pacific time on the first Business Day on which all of the following conditions are satisfied:

(a) Buyer shall have provided Seller with true, accurate and complete copies of all bills, invoices and other documentation reasonably requested by Seller to demonstrate Buyer's compliance with all energy consumption obligations with respect to application of the Contract PCAs that are required by the Applicable Standard;

(b) Within thirty (30) calendar days after the last day of each quarter, Seller shall have provided to Buyer a PCA Certificate, together with an invoice for the Contract PCAs (each, a "PCA Invoice"); and

(c) Within thirty (30) calendar days after the last day of each Contract Year, Seller shall provide to Buyer an Annual Report, together with an invoice relating to such Contract Year (each, an "Annual Invoice"; Quarterly Invoices and Annual Invoices are referred to herein as "Invoices") and a final PCA Certificate for such Contract Year. For the avoidance of doubt, each Annual Invoice will include a netting of all Purchase Price invoiced in respect of the applicable Contract Year against all Purchase Price paid in respect of the applicable Contract Year, with a statement of the resulting payment or credit due.

(d) Buyer shall have paid Seller the full Purchase Price by electronic transfer without additional notice, and without fees, deductions for counterclaims, set off or other claims, to an account and wire instructions designated by Seller to Buyer.

4.2 Other Information. Each Party shall provide such other information relevant to the performance of such Party's obligations under this Agreement, or to confirm compliance by such Party with its obligations under this Agreement, as may be reasonably requested by the other Party.

4.3 Late Payment. If Buyer fails to remit any amount payable hereunder by it when due, interest on such unpaid amount shall accrue daily at the Interest Rate and be payable on demand. The right to collect such interest shall be in addition to, and not in lieu of, any other rights or remedies available to the receiving Party, whether pursuant to this Agreement at law or in equity.

4.4 Termination. If the Closing does not occur within thirty (30) days of the Effective Date, then Seller shall have the right to terminate this Agreement immediately by delivery of notice to Buyer.

## ARTICLE 5 REPRESENTATIONS AND WARRANTIES

5.1 Mutual Representations and Warranties. Each Party represents and warrants to the other Party, as of the date of this Agreement that:

(a) It is duly organized and validly existing under the laws of the jurisdiction of its organization and, if relevant under such laws, in good standing;

(b) It has the organizational authority and power to execute, deliver and perform its obligations under this Agreement;

(c) Assuming execution and delivery by the other Party, this Agreement constitutes a legal, valid and binding obligation of such Party, enforceable against such Party in accordance with its terms, subject to bankruptcy, reorganization, and similar laws affecting creditors' rights generally and to general principals of equity (regardless of whether considered in a proceeding in equity or at law);

(d) There is no pending or (to its knowledge) threatened litigation, arbitration or administrative proceeding that materially adversely affects its ability to perform its obligations under this Agreement; and

(e) It is not relying upon any advice, reports, analyses, or representations of the other Party other than those expressly set forth in this Agreement, or any guarantee of the obligations of such other Party, and the other Party has not given to it any assurance or guarantee as to the expected financial performance or results of this transaction, and it has entered into this transaction as principal and for its own account (and not as advisor, agent, broker or in any other capacity, fiduciary or otherwise), with a full understanding of, and the ability to assume, the terms and risks of the same, and has made its trading and investment decisions (including regarding the suitability thereof) based upon its own judgment and any advice from such advisors as it has deemed necessary.

5.2 Contract PCAs. Seller warrants with respect to Contract PCAs delivered by Seller pursuant to this Agreement that (a) the Facility received Feedstock during the Vintage Year from one or more of the facilities set forth in 14 Cal. Code Regs. Section 18993.1(i) in a sufficient amount to produce electricity underlying such Contract PCAs; (b) such Contract PCAs are derived from electricity generated from Feedstock at the Facility during the Vintage Year; (c) Seller has the right and power to sell such Contract PCAs; (d) such Contract PCAs are delivered free from all liens, claims, security interests, encumbrances and other defects of title arising through Seller prior to delivery (other than Buyer's obligation to pay Seller the Purchase Price); and (e) such Contract PCAs have not otherwise been sold or transferred by Seller to any jurisdiction other than Buyer to satisfy any Recovered Organic Waste Product obligation elsewhere under any standard, marketplace or jurisdiction.

5.3 Buyer Consumption. Buyer represents and warrants that:

- (a) Buyer is a jurisdiction within the meaning of 14 Cal. Code Regs. Section 18993.1(a);
- (b) Buyer Energy Consumption for the Vintage Year of the Contract PCAs is equal to or exceeds the amount of Contract PCAs purchased by Buyer hereunder that is required by the Applicable Standard; and
- (c) Buyer will exercise Reporting Rights with respect to Contract PCAs for any period only to the extent Buyer Energy Consumption during such period permits Buyer to do so.

5.4 Disallowed PCAs. If there is a Final Determination that any Contract PCAs purchased by Buyer hereunder do not meet the requirements for Buyer's SB 1383 Recovered Organic Waste Product procurement target as set forth in the Applicable Standard due solely to the feedstock used to generate electricity at the Facility to produce such PCAs not qualifying as "Feedstock" ("Disallowed PCAs"), then Seller shall refund to Buyer the Purchase Price actually paid by Buyer for such Disallowed PCAs or, if Seller has not yet invoiced Buyer for such Disallowed PCAs, Seller shall not invoice Buyer (and Buyer shall not be required to pay the Purchase Price) for such Disallowed PCAs. Buyer acknowledges and agrees that the remedies granted to Buyer in this Section shall be the sole and exclusive remedies of Buyer for any Final Determination that any PCAs are Disallowed PCAs. Notwithstanding the foregoing, if any person or entity challenges in a court of competent jurisdiction a Final Determination that any PCAs are Disallowed PCAs, then (a) the Parties shall reasonably cooperate with such person or entity in its efforts to challenge such Final Determination; and (b) neither Party shall oppose such person or entity in its efforts to challenge such Final Determination. and (c) the remedies set forth in this Section shall not be exercisable unless and until a Final Determination is made that PCAs are Disallowed PCAs.

5.5 Limitation of Warranties. EXCEPT AS EXPRESSLY SET FORTH IN SECTIONS 5.1, 5.2, 5.3 AND 5.4, NEITHER PARTY MAKES ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND, AND EACH PARTY EXPRESSLY DISCLAIMS, AND THE OTHER PARTY ACKNOWLEDGES THAT SUCH PARTY IS NOT RELYING UPON, ANY OTHER REPRESENTATIONS OR WARRANTIES, WHETHER WRITTEN OR ORAL, AND WHETHER EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY REPRESENTATION OR WARRANTY WITH RESPECT TO (A) CONFORMITY TO MODELS OR SAMPLES, MERCHANTABILITY, OR FITNESS FOR ANY PARTICULAR PURPOSE; OR (B) ANY ACTION OR FAILURE TO ACT, OR APPROVAL OR FAILURE TO APPROVE, OF ANY AGENCY OR GOVERNMENTAL ENTITY.

5.6 Limitations of Liability. THE PARTIES CONFIRM AND AGREE THAT UNDER THIS AGREEMENT, NO PARTY IS REQUIRED TO PAY OR WILL BE LIABLE FOR SPECIAL, CONSEQUENTIAL, INCIDENTAL, PUNITIVE, EXEMPLARY, OR INDIRECT DAMAGES, LOST PROFIT, LOST REVENUE, COSTS OF DELAY, LIABILITY TO THIRD PARTIES, BUSINESS INTERRUPTION DAMAGES, OR OTHERWISE, WHETHER BY STATUTE, IN TORT, CONTRACT OR OTHERWISE IN CONNECTION WITH OR ARISING OUT OF THIS AGREEMENT OR THE PARTIES' PERFORMANCE (OR NON-PERFORMANCE) UNDER THIS AGREEMENT. IN NO EVENT WILL EITHER PARTY'S LIABILITY FOR ANY CLAIM OF ANY KIND (INCLUDING, BUT NOT LIMITED TO, NEGLIGENCE) FOR ANY LOSS OR DAMAGE ARISING OUT OF OR IN CONNECTION WITH OR RESULTING FROM THIS AGREEMENT OR FROM PERFORMANCE OR BREACH THEREOF EXCEED THE PURCHASE PRICE REQUIRED TO BE PAID HEREUNDER.

5.7 Survival. The representations in Sections 5.1 5.2, 5.3 and 5.4 shall survive until the first (1<sup>st</sup>) anniversary of the Effective Date, whereupon they shall automatically terminate and be of no further force or effect.

## ARTICLE 6 GENERAL PROVISIONS

6.1 Waiver of Immunity. Each Party waives, to the fullest extent permitted by applicable law, with respect to itself and its revenues and assets (irrespective of their use or intended use), all immunity on the grounds of sovereignty or other similar grounds from (a) suit; (b) jurisdiction of any court; (c) relief by way of injunction or order for specific performance or recovery of property; (d) attachment of its assets (whether before or after judgment); and (e) execution or enforcement of any judgment to which it or its revenues or assets might otherwise be entitled in any suit, action, or proceedings relating to any dispute arising out of or in connection with this Agreement.

6.2 Notices. All notices, invoices, other formal communications which either Party may give to the other under or in connection with this Agreement shall be in writing and shall be sent by any of the following methods: hand delivery; reputable overnight courier; certified mail, return receipt requested; or e-mail. Notices, invoices and communications shall be deemed given when (a) actually received; (b) delivered by private courier (with confirmation of delivery); (c) transmitted by e-mail (with confirmation of transmission) (d) the next Business Day after delivered to a reputable overnight courier with all charges prepaid; or (e) five (5) Business Days after being deposited in the United States mail, first-class, registered or certified, return receipt requested, with postage paid. The communications shall be sent to the following addresses, or a different address provided by the receiving Party in accordance with the notice delivery requirements above:

If to Seller:

Pacific Ultrapower Chinese Station  
8755 Enterprise Dr  
Jamestown, CA 95327  
Attention: Gen Huffman  
Phone: (209) 984-4660 ext. 312  
E-mail: ghuffman@jamestownenergy.com

If to Buyer:

[name]  
[address]  
Attention: [●]  
Phone: [●]  
Email: [●]

6.3 Force Majeure. Neither Party shall be liable for any failure or delay in the performance of its respective obligations hereunder (other than the obligation to make any payment) if and to the extent that such delay or failure is due to a cause or circumstance beyond the reasonable control of such Party, which event or circumstance was not anticipated as of the Effective Date, including acts of God; expropriation or confiscation of facilities by a governmental agency (including without limitation a tribal authority); compliance with any change of law or government regulation, or order by government authority; act of war, rebellion or sabotage or damage resulting therefrom; fire, flood, earthquake, explosion or accident; epidemic or pandemic; riot, strike, or other concerted acts of workmen, whether direct or indirect; or any temporary or permanent shutdown of the Facility (“Force Majeure”). Notwithstanding the foregoing, Force Majeure shall not include (a) the loss of Buyer’s markets for PCAs; (b) Buyer’s inability to use PCAs for regulatory compliance reasons caused by Buyer; (c) Buyer’s ability to purchase PCAs from another source or at a price lower than the Per PCA Price; or (d) Seller’s ability to sell PCAs at a price greater than the Per PCA Price. To the extent either Party is prevented by Force Majeure from carrying out, in whole or part, its obligations under this Agreement and such Party (the “Claiming Party”) gives written notice and



details of the Force Majeure to the other Party as soon as practicable, then, the Claiming Party shall be excused from the performance of its obligations hereunder (other than the obligation to make payments then due or becoming due with respect to performance prior to the Force Majeure). The Claiming Party shall seek to remedy the Force Majeure with commercially reasonable efforts. The non-Claiming Party shall not be required to perform or resume performance of its obligations to the Claiming Party corresponding to the obligations of the Claiming Party excused by Force Majeure. A Party seeking to be excused from performance of any of its obligations hereunder is not required to rely solely on this Section, but shall be entitled to rely on any other applicable provision of this Agreement.

6.4 Entire Agreement; Amendments. The terms of this Agreement constitute the entire agreement between the Parties with respect to the matters set forth in this Agreement and supersede all prior and contemporaneous representations, warranties, covenants and agreements, whether oral or written. This Agreement may be changed only by written agreement identified as an amendment to this Agreement executed and delivered after the date hereof by both Parties.

6.5 Waiver. Either Party may waive compliance with any of the agreements or conditions of the other Party contained herein. Any such waiver shall be valid only if expressly set forth in an instrument in writing signed by the Party to be bound thereby. Any waiver of any breach, term or condition shall not be construed as a waiver of any subsequent breach or a subsequent waiver of the same term or condition, or a waiver of any other term or condition, of this Agreement. No delay by Buyer or Seller in exercising its rights or remedies hereunder, including the right to terminate this Agreement or suspend performance, shall be deemed to constitute or evidence any waiver by Buyer or Seller of any right hereunder. The rights granted in this Agreement are cumulative of every other right or remedy that the enforcing Party may otherwise have at law or in equity or by statute.

#### 6.6 Confidentiality.

(a) Definition. For purposes of this Agreement, “Confidential Information” means oral and written information exchanged between the Parties in connection with this Agreement, including but not limited to utility customer account data, trade secret, and proprietary information, and personal financial data. Notwithstanding the foregoing, the following shall not constitute Confidential Information: (i) information which was already in a Party’s possession on a non-confidential basis prior to its receipt from the other Party; (ii) information which is obtained from a third person who, insofar as is known to the Party, is not prohibited from transmitting the information to the Party by an obligation of confidentiality to the other Party; (iii) information which is or becomes publicly available through no fault of the Party; (iv) information which is at any time independently developed by employees or consultants of a Party who have not had access to Confidential Information in the possession of that Party; and (v) records which are deemed to be public records subject to disclosure under the California Public Records Act, Government Code Section 7920.000, et seq.

(b) Generally. Except as provided in this Section 6.6, neither Party shall use Confidential Information for any purpose other than completing the transactions contemplated by this Agreement, or publish, disclose, or otherwise divulge Confidential Information to any person at any time without the other Party’s prior express written consent. Each Party may permit knowledge of and access to Confidential Information only to those of its affiliates and its and their members, directors, managers, officers, attorneys, accountants, representatives, agents and employees that have a need to know related to this Agreement and agree to keep such information confidential.

(c) Required Disclosure. Notwithstanding the foregoing, if required by any law, statute, ordinance, decision, order or regulation passed, adopted, issued or promulgated, or if requested by a court, governmental agency or authority having jurisdiction over a Party, that Party may release Confidential Information, or a portion thereof, to the court, governmental agency or authority, as required or requested, provided that, if permitted by applicable laws, such Party has notified the other Party of the

required disclosure, such that the other Party may attempt (if such Party so chooses) to cause that court, governmental agency, or authority to treat such information in a confidential manner or to prevent such information from being disclosed or otherwise becoming part of the public domain, and the Party being compelled to disclose shall reasonably cooperate (at the disclosing Party's expense) with the disclosing Party's reasonable requests to limit or prevent such disclosure.

(d) Survival. This Section 6.6 survives for a period of one (1) year from the Effective Date.

6.7 Governing Law. This Agreement, and all claims or causes of action (whether in contract, tort or statute) that may be based upon, arise out of or relate to this Agreement, or the negotiation, execution or performance of this Agreement (including any claim or cause of action based upon, arising out of or related to any representation or warranty made in or in connection with this Agreement or as an inducement to enter into this Agreement), shall be governed by, and enforced in accordance with, the internal laws of the State of California, including its statutes of limitations and repose, but without regard to any borrowing statute that would result in the application of the statute of limitations or repose of any other jurisdiction.

6.8 Venue. Each Party hereby (a) irrevocably consents to the exclusive jurisdiction of any California State and Federal courts sitting in Sacramento, California with respect to all actions and proceedings arising out of or relating to this Agreement; (b) agrees that all claims with respect to any such action or proceeding shall be heard and determined exclusively in such California State or Federal court; (c) waives the defense of an inconvenient forum; (d) consents to service of process by mailing or delivering such service to it at its address set forth below and (v) agrees that a final judgment in any such action or proceeding shall be conclusive and may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by law.

6.9 Change in Law. If any statutes, rules, or regulations are enacted, amended or revoked which (other than statutes, rules, or regulations are enacted, amended or revoked by Buyer) have the effect of (a) changing the transfer and sale procedures set forth in this Agreement so that the implementation of this Agreement becomes impossible or impracticable; (b) making this Agreement illegal or unenforceable; or (c) eliminating the existence of the Contract PCAs or prohibiting Buyer from applying PCAs to Buyer's SB 1383 Recovered Organic Waste Product procurement target (a "Change in Law"), the Parties agree to negotiate in good faith to amend this Agreement to conform with such Change in Law in order to maintain the original intent of the Parties under this Agreement. If the Parties cannot agree in good faith to amend this Agreement to conform with such Change in Law in order to maintain the original intent of the Parties under this Agreement within sixty (60) days of a Party providing the other Party with a Notice of a Change in Law, then either Party may terminate this Agreement upon delivery of Notice of termination to the other Party.

6.10 Construction; Interpretation. All Article and Section headings contained in this Agreement are for convenience of reference only, do not form a part of this Agreement and shall not affect in any way the meaning or interpretation of this Agreement. Words used herein, regardless of the number and gender specifically used, shall be deemed and construed to include any other number, singular or plural, and any other gender, masculine, feminine, or neuter, as the context requires. Unless otherwise expressly provided, the words "include" and "including" do not limit the preceding words or terms, and mean "including without limitation". In the calculation of any period of time, if the last day of such period falls on a day other than a Business Day, the period of time shall be automatically extended to the next Business Day. With regard to all dates and time periods set forth or referred to in this Agreement, time is of the essence. The Parties have participated jointly in the negotiation and drafting of this Agreement. In the event of an ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the Parties, and no presumption or burden of proof shall arise favoring or disfavoring any Party by virtue of the authorship of any of the provisions of this Agreement. Notwithstanding anything to the contrary in any purchase order, invoice or terms submitted by Buyer, (a) only purchase orders submitted

on Seller's approved form of purchase order shall be valid; and (b) no purchase order, invoices, general terms, e-mail, notation on any check, or any other writing or communication submitted by Buyer may change or amend the terms of this Agreement, and this Agreement shall control over all such items, unless Seller expressly agrees to a change or amendment hereto in a writing executed and delivered by an authorized signatory of Seller.

6.11 Assignment. Buyer may not assign this Agreement or its rights or obligations hereunder in whole or in part. Seller may assign, mortgage, pledge, sell, or otherwise directly or indirectly assign its interest in this Agreement or its rights hereunder with the prior written consent of Buyer which shall not be unreasonably withheld.

6.12 No Third Party Beneficiaries. This Agreement is solely for the benefit of the Parties (and their successors and assigns permitted hereunder) shall not impart any rights enforceable by any other third party.

6.13 Electronic Transmissions. Each Party agrees that (a) any signature page to this Agreement, consent or signed document transmitted by electronic transmission shall be treated in all manner and respects as an original written document; (b) any such signature page, consent or document shall be considered to have the same binding and legal effect as an original document; and (c) at the request of any Party, any such signature page, consent or document transmitted by electronic transmission shall be re-executed and/or re-delivered, as appropriate, by the relevant Party or parties in its original form. Each Party further agrees that such Party will not raise the transmission of a signature page, consent or document by electronic transmission as a defense in any proceeding or action in which the validity of such signature page, consent or document is at issue and hereby forever waives such defense. For purposes of this Agreement, the term "electronic transmission" means any form of communication not directly involving the physical transmission of paper, that creates a record that may be retained, retrieved and reviewed by a recipient thereof, and that may be directly reproduced in paper form by such a recipient through an automated process.

6.14 Counterparts. This Agreement may be executed in one or more counterparts and by different Parties in separate counterparts, each of which will be deemed an original, but all of which will together constitute one instrument.

*[remainder of page intentionally blank]*

IN WITNESS WHEREOF, each Party has caused this Agreement to be executed by its duly authorized representatives as of the Effective Date.

***PACIFIC ULTRAPOWER CHINESE  
STATION***

By: \_\_\_\_\_  
Name:  
Title:

**[LEGAL NAME OF ENTITY (ALL CAPS)]**

By: \_\_\_\_\_  
Name:  
Title:

Draft

SCHEDULE I: PURCHASE TERMS

Vintage Year 2025

Contract PCAs (tons): 1,021

Contract PCAs (kWh): 663,650

Per PCA Price (\$/ton): \$10.00

Total Purchase Price: \$10,210.00

<u>Vintage Year</u>	<u>Per PCA Price (\$/ton equivalent)</u>	<u>Volume (tons equivalent)</u>	<u>Volume (kWh)</u>	<u>Percentage of Generation</u>	<u>Purchase Price (Contract Year)</u>
<b>2025</b>	\$10.00	1021	663,650	100%	\$10,210
<b>2026</b>	\$10.00	1021*	663,650*	100%	\$10,210*

\*Contracted PCA amounts for future years will be adjusted for population changes as needed

EXHIBIT AFORM OF  
PCA CERTIFICATE

Pacific-Ultrapower Chinese Station (“Seller”), through the undersigned authorized representative in his official capacity as an officer, DOES HEREBY CERTIFY UNDER PENALTY OF PURJURY as of [certificate date] that:

1. This Certificate is being delivered pursuant to that certain Biomass-to-Electricity Procurement Compliance Attribute Purchase Agreement, dated as of [contract date] (the “Purchase Agreement”), between Seller and City of Grass Valley (“Buyer”). Capitalized terms used but not defined herein shall have the meanings assigned in the Purchase Agreement.

2. Seller is the owner and operator of the biomass-fueled electricity generation facility located at 8755 Enterprise Dr, Jamestown, CA 95327 (the “Facility”).

3. The Facility qualifies as a biomass conversion facility that generates electricity for sale to the California electricity grid through the use of biomass feedstock received directly from one or more permitted solid waste facilities described in 14 Cal. Code Regs. Section 18993.1(i).

4. During the period identified below, the Facility generated electricity from biomass feedstock received directly from one or more permitted solid waste facilities described in 14 Cal. Code Regs. Section 18993.1(i) sufficient to produce the number of PCAs transferred to Buyer under the Purchase Agreement during the period identified below (the “Transferred PCAs”):

<u>Number of Transferred PCAs</u>	<u>Period</u>
1,021	2025

5. Upon payment in full for the Transferred PCAs, the Transferred PCAs have not otherwise been sold or transferred by Seller to any jurisdiction other than Buyer to satisfy any recovered organic waste obligation elsewhere under any standard, marketplace or jurisdiction.

IN WITNESS WHEREOF, this Certificate has been executed and delivered by a duly authorized representative as of the date first set forth above.

Pacific-Ultrapower Chinese Station

By: \_\_\_\_\_  
Name:  
Title:



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Uniform Public Contract Cost Accounting Act Adoption

**CEQA:** N/A - Not A Project

**Recommendation Motion:** That Council: 1) elect to become subject to the Uniform Public Construction Cost Accounting Act and 2) adopt Resolution 2025-26, directing the City Clerk to notify the California State Controller of the City's election to become subject to the Uniform Public Construction Cost Accounting Act.

**Prepared by:** Bjorn P. Jones, PE, City Engineer

**Council Meeting Date:** 6/24/2025

**Date Prepared:** 6/18/2025

**Agenda:** Consent

**Background Information:** The Uniform Public Construction Cost Accounting Act (UPCCAA or the "Act") was created by the California Legislature in 1983 as an alternative bidding process designed to reduce costs, expedite award of construction contracts and simplify administration of smaller projects. UPCCAA is contained in the Public Contract Code, Sections 22000 through 22045 and has been adopted by over 1,600 cities, counties, school districts and special districts throughout the state.

The Act is administered per Public Contract Code Section 22010, by the California Uniform Construction Cost Accounting Commission consisting of 14 members: 13 members appointed by the State Controller and the License "A" member by the Contractors' State License Board. Seven members represent the public sector (counties, cities, school districts, and special districts). Six members represent the private sector (public works contractors and unions).

Pursuant to the current version of the Act, projects for the construction, reconstruction, renovation, alteration, improvement, demolition or repair work of public agency owned, leased or operated facilities may be procured as follows:

- Public projects of \$75,000 or less may be procured by negotiated contract or public agency employees by force account.
- Public projects of \$220,000 or less may be procured by informal bidding procedures.
- Public projects of greater than \$220,000 will be procured by formal bidding procedures set forth in the act.

By law, the governing body of the public agency must elect by resolution to become subject to the Act and a copy of the approved resolution must be filed with the State Controller's Office (Section 22030). Once a public agency has opted into the Act, it will remain a part of the program unless the agency withdraws from the Act by filing with the State Controller's Office a resolution of the agency's election to withdraw, adopted



during a public meeting of the agency's governing body. The Act supersedes only the bidding procedures used once a public agency has opted into the Act and has notified the Controller. All other contracting requirements of the Public Contract Code remain applicable. The Act is part of the Public Contract Code; therefore, if the Act is silent on a particular matter, then other relevant provisions of the Public Contract Code applies to that matter.

Currently, the provisions of the Act are already referenced in the Contracts and Centralized Purchasing section of the Grass Valley City Charter. However, there is no prior record of the City formally electing to become subject to the Act. As such, legal counsel has recommended that the City officially file notice with the State Controller's Office that we intend to become part of the program and begin following its provisions.

Staff recommends that Council adopt the attached Resolution 2025-26, electing to become subject to the Uniform Public Construction Cost Accounting Act and directing the City Clerk to file a copy of the approved resolution with the California State Controller.

**Council Goals/Objectives:** Electing to become subject to the Uniform Public Construction Cost Accounting Act executes portions of work tasks towards achieving/maintaining Strategic Plan Goal - High Performance Government & Quality Service

**Fiscal Impact:** There is no direct fiscal impact in electing to become subject to the Act. Future contract costs may be reduced due to expedited awards and simplified administration procedures for smaller projects.

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** City Manager

**Attachments:** Resolution

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY  
ELECTING TO BECOME SUBJECT TO THE UNIFORM PUBLIC CONSTRUCTION COST  
ACCOUNTING ACT**

**WHEREAS**, in 1983, the California Legislature adopted the Uniform Public Contract Cost Accounting Act (commencing with Public Contract Code § 22000) to provide for a uniform cost accounting standard for construction work performed or contracted by local agencies and further providing an alternative method for bidding and awarding contracts for public projects; and

**WHEREAS**, Public Contract Code § 22030 provides that any public entity that desires to utilize the alternative procedures for bidding and contracting for public projects must elect, by resolution, to become subject to the uniform construction cost accounting procedures set forth in the Act and must notify the State Controller of its election; and

**WHEREAS**, the City desires to become subject to the uniform construction cost accounting procedures set forth in Public Contract Code § 22000, et seq.; and

**WHEREAS**, Public Contract Code § 22034 requires each public agency that elects to become subject to the uniform construction cost accounting procedures to enact an informal bidding ordinance that complies with the requirements set forth in Public Contract Code § 22034; and

**WHEREAS**, Article XIII of the City Charter of the City of Grass Valley sets forth informal bidding procedures consistent with the Uniform Public Construction Cost Accounting Act.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GRASS VALLEY**, as follows:

**SECTION 1.** The foregoing recitals are each true and correct and incorporated herein by this reference.

**SECTION 2.** The City Council of the City of Grass Valley elects under Public Contract Code § 22030 to become subject to the Uniform Public Construction Cost Accounting Act procedures set forth in Public Contract Code § 22010, et seq.

**SECTION 3.** The City Clerk is directed to inform the California State Controller forthwith of the City's election to become subject to the Uniform Public Construction Cost Accounting Act.

**SECTION 4.** This resolution supersedes any prior resolution pertaining to the City's election to become subject to the Uniform Public Construction Cost Accounting Act.

**SECTION 5.** This resolution is not a project subject to the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines sections 15061(b)(3) and 15378(b)(2) as the decision to utilize the Uniform Public Construction Cost Accounting Act's procedures is an act of general policy and procedure making and it can be seen with certainty that there is no possibility this decision may have a significant effect on the environment.

**SECTION 6.** This Resolution will become effective immediately upon adoption.

**ADOPTED** as a Resolution by the City Council of the City of Grass Valley at a regular meeting thereof held on the 24<sup>th</sup> day of June 2025, by the following vote:

AYES:

NOES:

ABSTAINS:

ABSENT:

---

Hillary Hodge, Mayor

APPROVED AS TO FORM:

ATTEST:

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Michael G. Colantuono, City Attorney

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Taylor Whittingslow, City Clerk



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Nevada County Transportation Commission - RSTP Allocation Request

**CEQA:** N/A - Not a Project

**Recommendation:** That Council authorize the Mayor to execute a Resolution requesting Regional Surface Transportation Program Funds for street rehabilitation improvements.

**Prepared by:** Bjorn P. Jones, City Engineer

**Council Meeting Date:** 6/24/2025

**Date Prepared:** 6/18/2025

**Agenda:** Consent

**Background Information:** Title 23-Section 133 of the Federal Surface Transportation Program permits the use of Regional Surface Transportation Program (RSTP) funds for construction of street improvements. The Nevada County Transportation Commission (NCTC) manages the RSTP for Nevada County. The City of Grass Valley currently has approximately \$565,000 available to allocate to street improvement projects.

The City has identified the need for RSTP for construction funding of the planned 2026 Annual Street Rehabilitation Project to complete street repair and resurfacing of Idaho Maryland Rd between Railroad Ave and Centreville Rd.

Staff requests that Council authorize the Mayor to execute the attached resolution, requesting Regional Surface Transportation Program funds for construction of street improvement projects as described above. Upon execution of the resolution, staff will submit a claim form to NCTC with the resolution attached per NCTC's Policies and Procedures Manual.

**Council Goals/Objectives:** Execution of the proposed Resolution executes portions of work tasks towards achieving/maintaining Strategic Plan Goal - City Infrastructure Investment.

**Fiscal Impact:** Supplementing street rehab project budgets with RSTP funds will enable the project scope and area to be expanded.

**Funds Available:** N/A

**Account #:** 300-406-61330

**Reviewed by:** City Manager

**Attachments:** Resolution, Claim Form

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY REQUESTING  
THE NEVADA COUNTY TRANSPORTATION COMMISSION ALLOCATE REGIONAL  
SURFACE TRANSPORTATION PROGRAM FUNDS FOR FISCAL YEAR 2025/26**

**WHEREAS**, Title 23-Section 133 of the Federal Surface Transportation Program permits the use of Regional Surface Transportation Program (RSTP) funds for construction of a variety of transportation improvement projects; and

**WHEREAS**, the Nevada County Transportation Commission (NCTC) manages the RSTP for Nevada County; and

**WHEREAS**, RSTP funds for the maintenance of roadways and pedestrian improvements are available for allocation to the City; and

**WHEREAS**, the City of Grass Valley is requesting \$565,000 in RSTP funds; and

**WHEREAS**, the proposed projects are consistent with adopted plans and programs and are in conformity with the Regional Transportation Plan; and

**WHEREAS**, the proposed projects were included in the City's Capital Improvement Program of which public comment was solicited and encouraged.

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GRASS VALLEY**, as follows:

1. That the foregoing statements are true and correct; and
2. That \$565,000 in available RSTP funds be allocated towards the 2026 Annual Street Rehabilitation Project.
3. That the City Engineer of the City of Grass Valley, or his designated representative, is hereby authorized to submit claim forms to NCTC for the allocation and payment of \$565,000 in RSTP funds for the maintenance of roadways and pedestrian improvements.
4. That these allocation requests and funding will be used as specified.

**RESOLUTION NO. 2025-27**

Item # 4.

**ADOPTED** as a Resolution by the City Council of the City of Grass Valley at a regular meeting thereof held on the 24<sup>th</sup> day of June 2025, by the following vote:

AYES:

NOES:

ABSTAINS:

ABSENT:

---

Hillary Hodge, Mayor

APPROVED AS TO FORM:

ATTEST:

---

Michael G. Colantuono, City Attorney

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Taylor Whittingslow, City Clerk



**REGIONAL SURFACE TRANSPORTATION PROGRAM  
CLAIM FORM**

**June 18, 2025**

TO: Nevada County Transportation Commission

APPLICANT: City of Grass Valley  
Contact: Bjorn Jones, City Engineer  
Phone: 530-274-4353

PROJECT TITLE: 2026 Annual Street Rehabilitation Project

TOTAL COST ESTIMATE OF PROJECT: \$1,090,000

TOTAL REQUESTED AMOUNT OF RSTP FUNDS: \$565,000

FISCAL YEAR: 2025/26

**PROJECT DESCRIPTION:**

The City of Grass Valley's 2026 Annual Street Rehabilitation Project involves the street maintenance and rehabilitation of Idaho Maryland Rd between Railroad Ave and Centreville Rd in Grass Valley. The project scope includes hot mix asphalt removal, replacement and overlay, and pavement marking and striping. The project is included in the City's 2025/26 FY budget.

A City Council meeting was held on June 24, 2025 to involve all interested parties and public comment was invited and considered in advance of including the proposed project in the fiscal year budget.

The project is consistent with Nevada County's Regional Transportation Plan, the City's Street System Master Plan and General Plan.



# CITY OF GRASS VALLEY

## Public Works Department

125 East Main Street  
Grass Valley, CA 95945  
530-274-4350

Item # 4.

Engineering · Maintenance · Water and Wastewater · Parks and Recreation

June 18, 2025

### FY 25/26 RSTP EXCHANGE PROJECT LIST

The City of Grass Valley requests approval of the RSTP Exchange project list and subsequent allocation of funds as follows:

Project Title:	Project Type:	Cost:	Notes:
2026 Annual Street Rehabilitation Project	Pavement Rehabilitation	\$565,000	New allocation of \$565,000



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Condon Park Road Maintenance Project - Final Acceptance

**CEQA:** N/A - Project is Complete

**Recommendation Motion:** That Council: 1) accept the Condon Park Road Maintenance Project as complete, and 2) authorize the City Engineer to file a Notice of Completion with the County Recorder.

**Prepared by:** Bjorn P. Jones, PE, City Engineer

**Council Meeting Date:** 6/24/2025

**Date Prepared:** 6/19/2025

**Agenda:** Consent

**Background Information:** On April 8, 2025, Council authorized the award of a contract for the Condon Park Road Maintenance Project to Consolidated Engineering Inc. in the amount of \$228,136.00. The project involves asphalt concrete pavement resurfacing of existing roads and parking lots throughout Condon Park and the placement of a new pavement surfacing over the existing gravel lot near the disc golf area.

All the work has been completed by the contractor. Final project costs totaled \$228,136.00 and no change orders were issued for the project.

The Engineering Division has field accepted the work and the contractor has provided the City with a guarantee of work for a period of one year following the date of acceptance of the project. Upon Council's acceptance, Staff will file a Notice of Completion with the County Recorder's Office. If no Stop Notices are received by the City after a period of thirty-five (35) days from the filing date of the Notice, all appropriate bonds will be released to the contractor.

**Council Goals/Objectives:** The Condon Park Road Maintenance Project executes portions of work tasks towards achieving/maintaining Strategic Plan Goal - Recreation and Parks and Transportation.

**Fiscal Impact:** The Condon Park Road Maintenance Project was fully funded in the FY24/25 CIP budget at \$300,000 with Measure E funds.

**Funds Available:** Yes

**Account #:** 200-406-64140

**Reviewed by:** City Manager

**Attachments:** Notice of Completion

RECORDING REQUESTED BY and  
WHEN RECORDED MAIL TO:

**ENGINEERING DIVISION  
CITY OF GRASS VALLEY  
125 East Main Street  
Grass Valley, CA 95945**

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

## NOTICE OF COMPLETION

### NOTICE IS HEREBY GIVEN THAT:

1. That the undersigned is OWNER or agent of the OWNER of the interest or estate stated below in the property hereinafter described.
2. The FULL NAME of the OWNER is the **City of Grass Valley**.
3. The FULL ADDRESS of the OWNER is **125 East Main Street, Grass Valley, CA 95945**.
4. The nature of the INTEREST or ESTATE of the undersigned is: **FEE**.
5. A work of improvement on the property hereinafter described was COMPLETED: **May 20, 2025**.
6. The work of improvement completed is described as follows: **Pavement rehabilitation and parking lot expansion**.
7. The NAME OF THE ORIGINAL CONTRACTOR, if any, for such work of improvement is: **Consolidated Engineering, Inc.**
8. The street address of said property is: **660 Minnie St Grass Valley, CA 95945**.
9. The property on which said work of improvement was completed is in the City of **Grass Valley**, County of **Nevada**, State of California and is described as follows: **Pavement Rehabilitation**.

\_\_\_\_\_  
City of Grass Valley  
Owner

by: \_\_\_\_\_  
Bjorn P. Jones PE, City Engineer

"I certify under penalty of perjury that the foregoing is true and correct."

\_\_\_\_\_  
(Date and Place)

\_\_\_\_\_  
(Signature)



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Appropriation Limit for Fiscal Year 2025-26

**CEQA:** Not a Project.

**Recommendation:** It is recommended that the City Council approve Resolution No. 2025-28 establishing the Appropriation Limit for the City of Grass Valley for the Fiscal Year 2025-26.

**Prepared by:** Jennifer Styczynski, Deputy Finance Director

**Council Meeting Date:** 06/24/2025

**Date Prepared:** 06/19/2025

**Agenda:** Consent

**Discussion:** Each year, the City is required to adopt an appropriations limit in accordance with Article XIII B of the California Constitution. This limit is based on the City's 1978-79 appropriations "base" and is adjusted annually using inflation and population growth factors, as allowed under Proposition 111.

For the inflation (price) adjustment, the City may choose between the percentage change in California per capita personal income or the percentage change in assessed valuation from new non-residential construction. For the population adjustment, the City may use either the growth rate in the City's population or that of the County.

For Fiscal Year 2025-26, the City has elected to use the following adjustment factors:

- Population Factor: County population growth rate of -0.54%
- Price Factor: Change in State per capita personal income of 6.44%, resulting in a price factor of 1.0587

The combined adjustment factor, calculated by multiplying the population and price factors, is 1.0587. Applying this factor to the FY 2024-25 appropriations limit of \$29,110,130 yields a new appropriations limit for FY 2025-26 of \$30,817,504.

Based on the City's FY 2025-26 Proposed Budget, projected appropriations are approximately \$6,509,297 below the established limit.

**Council Goals/Objectives:** Establishing the FY 2025-26 Appropriations Limit executes portions of the work tasks towards achieving / maintaining the Strategic Plan goal to maintain a High-Performance Government and Quality Service.

**Fiscal Impact:** None

**Attachments:** Appropriations Limit Calculation  
Resolution

**RESOLUTION NO. 2025-28****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-26 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

**WHEREAS**, Article XIII B of the California Constitution, enacted by Proposition 4, requires the establishment of an annual appropriations limit for state and local governments, beginning in fiscal year 1980-81 and based on 1978-79 appropriations, adjusted annually to reflect changes in cost of living (or per capita personal income), population, and other specified factors; and

**WHEREAS**, implementing legislation effective January 1, 1981, requires each local jurisdiction to establish its appropriations limit by resolution annually at a regularly scheduled or properly noticed special meeting of its governing body; and

**WHEREAS**, the data and methodology used in determining the appropriations limit for Fiscal Year 2025-26 have been made available to the public in accordance with Government Code Section 7910;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Grass Valley as follows:

1. The above recitals are true and correct and are hereby incorporated as findings of the City Council.
2. The appropriations limit for the City of Grass Valley for Fiscal Year 2025-26 is hereby established at \$30,817,504, pursuant to Article XIII B of the California Constitution.
3. The appropriations limit is calculated using the population change for Nevada County of 0.9946 and the change in California per capita personal income of 1.0644, resulting in a combined adjustment factor of 1.0587, which has been applied to the Fiscal Year 2024-25 appropriations limit of \$29,110,130.

**ADOPTED** by the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

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Hilary Hodge, Mayor

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

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David Ruderman, City Attorney



**City of Grass Valley**  
**History of Appropriations Limits**  
**Fiscal Year 2025-26 Budget**

1978-79 Base:		
Total Appropriations	\$	5,436,250
Less Non-Proceeds of Taxes		<u>3,260,107</u>
1978-79 Appropriations Base	\$	2,176,143
1979-80	Limit	Not Applicable
1980-81	Limit	\$ 2,728,883
1981-82	Limit	3,149,749
1982-83	Limit	3,525,514
1983-84	Limit	3,710,562
1984-85	Limit	4,153,974
1985-86	Limit	4,405,705
1986-87	Limit	4,602,640
1987-88	Limit	4,901,812
1988-89	Limit	5,094,453
1989-90	Limit	5,532,576
1990-91	Limit	6,112,580
1991-92	Limit	6,631,725
1992-93	Limit	6,839,298
1993-94	Limit	7,173,056
1994-95	Limit	7,352,382
1995-96	Limit	7,934,247
1996-97	Limit	8,405,264
1997-98	Limit	8,797,587
1998-99	Limit	9,272,657
1999-00	Limit	10,045,524
2000-01	Limit	10,634,192
2001-02	Limit	12,636,442
2002-03	Limit	12,670,584
2003-04	Limit	12,994,386
2004-05	Limit	13,576,534
2005-06	Limit	15,143,267
2006-07	Limit	15,685,396
2007-08	Limit	16,392,807
2008-09	Limit	17,320,640
2009-10	Limit	17,329,300
2010-11	Limit	16,805,955
2011-12	Limit	17,301,791
2012-13	Limit	17,815,654
2013-14	Limit	18,720,689
2014-15	Limit	18,686,992
2015-16	Limit	19,486,795
2016-17	Limit	20,546,877
2017-18	Limit	21,352,315
2018-19	Limit	22,257,653
2019-20	Limit	23,087,863
2020-21	Limit	24,020,613
2021-22	Limit	25,320,128
2022-23	Limit	27,049,492
2023-24	Limit	28,177,456
2024-25	Limit	29,110,130
2025-26	Limit	\$ 30,817,504

The 2025-26 limit is calculated by multiplying the population change for Nevada County of -.54 percent times the percentage change in the California Per Capita Income of 1.0644 for a cumulative growth factor of 1.0587. The 2024-25 adopted appropriation limit times the cumulative growth factor determines the 2025-26 limit.

Appropriations in the 2025-26 Proposed Budget that are subject to the limitation have been calculated to be: \$24,308,208



## City of Grass Valley City Council Agenda Action Sheet

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**Title:** Update of the Appointment of City Councilmembers and Staff to Boards and Commission

**CEQA:** Not a Project

**Recommendation:** Approve Mayor Hodge's recommended updated appointments of Councilmembers and Staff to various Boards and Commissions.

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**Prepared by:** Timothy Kiser, City Manager

**Council Meeting Date:** 6/24/2025

**Date Prepared:** 6/19/2025

**Agenda:** Consent

**Background Information:** The City Council has established a formal process for appointing Council Members and staff to serve as representatives on various regional Boards and Commissions. Each year, the Mayor reviews the list of assignments and recommends appointments for Council consideration. Many of these appointments include both a primary and an alternate representative to ensure continuity.

Occasionally, changes to the list are necessary due to staff transitions or the creation of new Boards and Commissions. For example, a recent staff departure created a vacancy on the City's Development Review Committee (DRC). In response, the staff updated the listing from the individual's name to the position title to help avoid similar issues in the future.

In addition to some minor housekeeping updates, staff is also recommending the addition of a new Board assignment related to the formation of the Western Nevada County Climate Collaborative Governing Board (name subject to finalization as the group formalizes its structure). This emerging Collaborative includes Nevada County and at least five other local partner agencies: the City of Grass Valley, City of Nevada City, Nevada County Resource Conservation District (RCD), Nevada Irrigation District (NID), and Sierra Memorial Hospital.

The purpose of the Collaborative is to strengthen regional coordination and accelerate action on climate resilience. It will serve as a platform for:

- Coordinating regional climate mitigation and adaptation efforts
- Pursuing joint funding and grant opportunities
- Sharing best practices and technical resources
- Highlighting and promoting existing efforts and successes across Western Nevada County

Each participating agency will appoint two to three representatives to serve on the Governing Board. Responsibilities will include:

- Participating in strategic planning and agenda setting
- Co-leading working groups or specific projects as appropriate
- Sharing data, technical expertise, and community connections
- Advising on funding priorities and implementation strategies

Attached to this report are the appointments recommended by Mayor Hodge for Council consideration and approval.

**Council Goals/Objectives:** This item executes portions of work tasks towards High-Performance Government and Quality Service Goal # 5.A.3: Continue to build cooperative relationships with representatives from service clubs and other community groups.

**Fiscal Impact:** N/A

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** \_\_\_ City Manager

**Attachments:** Updated Appointment and Assignment Lists 2025

**CITY OF GRASS VALLEY**  
**APPOINTMENT AND ASSIGNMENT LIST**  
**CITY COUNCIL AND STAFF**

**Members** – Pursuant to City Charter Article V

Five (5) persons, elected at large on the first Tuesday in November of each even-numbered year. A majority vote of the electorate is required for removal.

**Qualifications:** Candidate must be a resident and registered voter of the City at the time nomination papers are issued, or at the time of their appointment to fill a vacancy.

**Term:** Four (4) years

<b><u>Name/Title</u></b>	<b><u>Assumed Office</u></b>	<b><u>Term Expires</u></b>
Hilary Hodge, Mayor	12/13/2022	12/8/2026
Haven Caravelli, Vice Mayor	12/13/2022	12/8/2026
Jan Arbuckle, Council Member	12/10/2024	12/12/2025
Joe Bonomolo, Council Member	12/10/2024	12/12/2025
Tom Ivy, Council Member	12/10/2024	12/12/2025

**SUCCESSOR AGENCY** – Pursuant to Resolution No. 2012-48 & 49

Five (5) City Council Members serve as the Grass Valley Successor Agency Board of Directors, with the City Manager serving as the Agency Executive Director, the City Clerk as Secretary, and the Director of Finance as the Finance Officer/Treasurer.

**CAPITAL IMPROVEMENTS AUTHORITY** – Pursuant to Resolution No. 92-107

Five (5) City Council Members serve as the Grass Valley Capital Improvements Authority Board of Directors, with the City Manager serving as the Executive Officer, the City Clerk as Secretary, and the Director of Finance as the Finance Officer/Treasurer.

**Presented January 14, 2025**

**CITY REPRESENTATIVES TO OTHER AGENCIES**

**City Selection Committee** ..... Mayor

**Economic Resource Council** ..... Haven Caravelli; Alternate – Jan Arbuckle

*Meets the first Thursday of each month 7:30 AM to 9:00 AM – Esterly Hall - 336 Crown Point Circle, Grass Valley, CA*

**Grass Valley Chamber of Commerce** ..... Jan Arbuckle; Alternate – Hilary Hodge

*Executive Board Meets: 3<sup>rd</sup> Thursday of Each Month 8:00 AM (Chamber & GVDA Office)*

*Regular Board Meets: 4<sup>th</sup> Thursday of each Month 8:00 AM (Chamber & GVDA Office)*

**Grass Valley Downtown Association** ..... Hilary Hodge; Alternate – Haven Caravelli

*Executive Board Meets: 3<sup>rd</sup> Thursday of Each Month 8:00 AM (Chamber & GVDA Office)*

*Regular Board Meets: 4<sup>th</sup> Thursday of each Month 8:00 AM (Chamber & GVDA Office)*

**League of California Cities Division** ..... Jan Arbuckle; Alternate – Hilary Hodge  
**Nevada County Fire Agency** ..... Mark Buttron  
**Nevada County Local Agency Formation Commission (LAFCo)** ..... Hilary Hodge and City Manager;  
 Alternate – Tom Ivy

*Meets: 3<sup>rd</sup> Thursday of Each Month 10:30 AM (Rood Center)*

**Western Nevada County Climate Collaborative (WN3C)** ..... Tom Ivy; Alternate – Hilary Hodge  
**Parks and Recreation Commission** ..... Hilary Hodge; Alternate – Tom Ivy  
**CIRA/PARSAC (Insurance JPA)** ..... Tim Kiser; Alternate – Jennifer Styczynski  
**Sister City Program** ..... Mayor, City Clerk, and Eleanor Kenitzer  
**Solid and Hazardous Waste Commission** ..... Joe Bonomolo, Alternate – Tom Ivy

*Meets: Monthly, if needed (Rood Center)*

**Transportation Commission (NCTC)** ..... Tom Ivy; Alternate – Joe Bonomolo

*Meets: 3<sup>rd</sup> Wednesday of Odd Months 9:30 AM (City of Grass Valley Council Chambers)*

**Transit Services Commission** ..... Tom Ivy ; Alternate – Joe Bonomolo

*Meets: Before NCTC Meetings 8:30 AM*

**US Air Force Beale Base Liaison** ..... Mayor; Alternate – Vice Mayor

*Meets: As Needed*

## **CITY STANDING COMMITTEES**

Subject to the Brown Act – Meetings Held as Needed

**Development Review Committee (DRC)** – The Planning Commission appoints a representative and alternate to the DRC, which are confirmed by the Council. Other members appointed Administratively – Engineering Staff – Catharine Dykes; Fire Department – Roque Barrera, Planning Staff – Amy Wolfson; Alternate – Senior/Associate Planner, and City Architect

**EDBG/Business Loan Advisory Board** ..... Mayor; Alternative – Vice Mayor  
 Administratively, it includes one representative from each of the following: SEDC and business community.

**Hearing Officer (per Municipal Code 1. 10 .030)** ..... Tim Kiser

**Traffic Safety Review Committee** .....(CURRENTLY INACTIVE)

**CDBG/Housing Rehabilitation** ..... (CURRENTLY INACTIVE) Mayor, Council Member, Alternate

REVISED: 06/24/2025



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Purchase of Demo Skid Steer Masticator

**CEQA:** Not a Project

**Recommendation:** That the City Council (1) approve the sole service purchase of Demo Takeuchi Skid Steer and attachments quote received from the Global Machinery in the amount up to \$152,000 plus any taxes for the wildfire vegetation removal and maintenance pursuant to Grass Valley Municipal Code 3.08.140 (requires 4/5 vote); (2) authorize the City Manager executive the purchase agreement and related documents to purchase the skid steer and associated attachments pending approval of the Fiscal Year Budget 2025/26 by City Council, subject to legal review.

**Prepared by:** Tim Kiser, City Manager

**Council Meeting Date:** 6/24/2025

**Date Prepared:** 06/17/2025

**Agenda:** Administrative

**Background Information:** As part of the City's ongoing efforts to reduce wildfire risk and maintain defensible space in high-priority areas, staff received approval from the Measure B Oversight Committee to move forward with the purchase of a Takeuchi Track Skid Steer with a masticator head and several other attachments. This equipment is a vital addition to the City's vegetation management program and wildfire prevention operations.

The proposed equipment package includes:

- A demo masticator head (with a one-year warranty),
- A demo 2025 Takeuchi TL12R2 track skid steer (with low demo hours and full manufacturer warranty),
- A grapple attachment (full warranty),
- 80" Bucket (2 in 1) and

This purchase was incorporated into the proposed Measure B budget presented to City Council in May 27, 2025, and remains part of the FY 2025-26 Final Budget scheduled for Council consideration on June 24, 2025. The acquisition will only proceed if the Measure B budget is formally approved and adopted.

This equipment is essential for enhancing the City's ability to perform fuel reduction, vegetation clearance, and ongoing maintenance of previously cleared areas. The skid steer track masticator allows City crews to efficiently grind brush and woody debris into mulch, reducing fire fuel loads and eliminating the need for costly haul-off operations in many locations. The grapple attachment adds significant operational value by allowing crews to consolidate large logs or debris piles for mulching or transport, thereby improving workflow and reducing manual labor.

Together, this equipment will enable the City to deal with vegetation hazards, reduce fire risk in the wildland-urban interface more efficiently, and maintain the progress achieved through prior fuel management projects. It also positions the City to better support community safety and resilience in the face of longer fire seasons and increased fire risk due to climate change.

Due to the unique nature of the proposed equipment package—which includes demo units offered at significantly discounted prices below government cooperative purchasing rates—staff recommends a sole source procurement through Global Machinery. This vendor has provided pricing that is both lower than competitive purchasing platforms and includes additional attachments that maximize operational versatility. Pursuant to Municipal Code Section 3.08.140, a sole source procurement requires a four-fifths (4/5) vote of the City Council for approval.

Please note, this purchase is contingent on final adoption of the FY 2025-26 budget and will not proceed unless the Measure B funding allocation is approved by Council on June 24, 2025. No purchases will be made prior to the start of the new fiscal year.

**Council Goals/Objectives:** This item executes portions of work tasks towards achieving/maintaining the Strategic Plan - High Performance Government & Quality Service and Productive and Efficient Workforce.

**Fiscal Impact:** There are sufficient funds proposed within the FY 2025/26 Budget for this purchase in the Measure B fund.

**Funds Available:** Yes

**Account #:** 207-102-52050

**Reviewed by:** City Manager

**Attachments:**

- Quote

# QUOTATION

04 June, 2025

**Global Machinery Intl. West LLC**

**EQ0008723 - TL12R2-**

QUOTATION : EQT000344

## **CUSTOMER CONTACT**

125 E. MAIN STREET, GRASS VALLEY  
530-274-4716

taylord@cityofgrassvalley.com





# GLOBAL MACHINERY

REMIT TO: 705 W. 62nd Ave  
Denver, CO 80211

Item # 8.

QUOTATION NO  
EQT000344

DATE  
06-04-2025

Global Machinery International West LLC  
3321 Airport Rd.  
Sacramento CA 95834

CUSTOMER NO  
BP0004710

CUST REF

PAYMENT TERMS  
NET 30 DAYS

## EQUIPMENT SALES QUOTATION

### INVOICE TO:

CITY OF GRASS VALLEY  
125 E. MAIN STREET  
GRASS VALLEY CA 95945

### SHIP TO:

CITY OF GRASS VALLEY  
556 FREEMAN LN  
GRASS VALLEY CA 95945

SALESMAN : JIM CUNNINGHAM

DELIVERY TERMS : FOB DEST; FREIGHT ALLOWED

QUOTATION GOOD THRU : 07-04-2025

UNIT	QTY	UNIT PRICE	TOTAL
EQ0008723 TL12R2-CRH COMPACT TRACK LOADER WITH TAKEUCHI MODEL:TL12R2-CRH S/N:412109007	1	92,855.00	92,855.00
2025 DEMO UNIT WITH 2-YEAR OR 2000 HOUR FACTORY WARRANTY OPTIONAL PREMIER 3-YEAR/3000 HOUR WARRANTY WITH USE OF OEM PARTS 5-YEAR TAKEUCHI FLEET MANAGEMENT (TFM) SUBSCRIPTION FREE OF CHARGE			
PDI	1	550.00	550.00
WINCH BUMPER (NO WINCH)	1	7,500.00	7,500.00
84" SMOOTH BUCKET	1	3,165.00	3,165.00
CASH IN LIEW OF LOW RATE FINANCING	1	4,000.00	-4,000.00
SUB TOTAL:			100,070.00
EQ0007700 84" V60 ROOT RAKE VIRNIG ATTACHMENTS MODEL:RRG84VGDNLCL S/N:265402	1	6,460.00	6,460.00
SUB TOTAL:			6,460.00
EQ0007601 UML/SSL-150 VT FORESTRY MULCHER FOR SKID FAE MODEL:UML/SSL150VT S/N:2203677	1	32,885.00	32,885.00
USED WITH REMAINDER OF FAE LIMITED PARTS WARRANTY THROUGH 6/11/2026			
SUB TOTAL:			32,885.00

TOTAL PURCHASE	132,200.00
MISC CHARGES	7,215.00
SALES TAX	12,373.10
TOTAL AMOUNT	( USD ) 151,788.10

Thank you for this

Global Machinery Intl. West LLC

CUSTOMER ACCEPTANCE

CUSTOMER PO

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## City of Grass Valley City Council Agenda Action Sheet

**Title:** Bennett Street Bridge Maintenance Project - Final Acceptance

**CEQA:** Categorically Exempt - Section 15301 "Existing Facilities"

**Recommendation Motion:** That Council: 1) accept the Bennett Street Bridge Maintenance Project as complete, and 2) authorize the City Engineer to file a Notice of Completion with the County Recorder.

**Prepared by:** Bjorn P. Jones, PE, City Engineer

**Council Meeting Date:** 6/24/2025

**Date Prepared:** 6/19/2025

**Agenda:** Consent

**Background Information:** On September 24, 2024, Council authorized the award of a contract for the Bennett Street Bridge Maintenance Project to Central Valley Engineering & Asphalt, Inc. in the amount of \$137,390.00. The project includes pavement resurfacing and restriping of Bennett Street from East Main Street to Hansen Way.

All the work has been completed by the contractor with one change order issued for the project. Final project costs are still being confirmed with the contractor but will not exceed the previously authorized total with contingencies of \$151,129.00

The Engineering Division has field accepted the work and the contractor has provided the City with a guarantee of work for a period of one year following the date of acceptance of the project. Upon Council's acceptance, Staff will file a Notice of Completion with the County Recorder's Office. If no Stop Notices are received by the City after a period of thirty-five (35) days from the filing date of the Notice, all appropriate bonds will be released to the contractor.

**Council Goals/Objectives:** The Bennett Street Bridge Maintenance Project executes portions of work tasks towards achieving/maintaining Strategic Plan Goal - City Infrastructure Investment

**Fiscal Impact:** The Bennett Street Bridge Maintenance Project was fully funded in the 24/25 FY CIP Budget at an amended amount of \$155,000; funded with a combination of Highway Bridge Program (HBP) funds and local gas tax funds.

**Funds Available:** Yes

**Account #:** 300-406-63830

**Reviewed by:** City Manager

**Attachments:** Notice of Completion

RECORDING REQUESTED BY and  
WHEN RECORDED MAIL TO:

**ENGINEERING DIVISION  
CITY OF GRASS VALLEY  
125 East Main Street  
Grass Valley, CA 95945**

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

## NOTICE OF COMPLETION

### NOTICE IS HEREBY GIVEN THAT:

1. That the undersigned is OWNER or agent of the OWNER of the interest or estate stated below in the property hereinafter described.
2. The FULL NAME of the OWNER is the **City of Grass Valley**.
3. The FULL ADDRESS of the OWNER is **125 East Main Street, Grass Valley, CA 95945**.
4. The nature of the INTEREST or ESTATE of the undersigned is: **FEE**.
5. A work of improvement on the property hereinafter described was COMPLETED: **June 13, 2025**.
6. The work of improvement completed is described as follows: **Pavement Rehabilitation and Pavement Marking**
7. The NAME OF THE ORIGINAL CONTRACTOR, if any, for such work of improvement is: **Central Valley Engineering & Asphalt, Inc.**
8. The street address of said property is: **Bennett Street, between E Main St and Hansen Way**
9. The property on which said work of improvement was completed is in the City of **Grass Valley**, County of **Nevada**, State of California and is described as follows: **Bennett Street**.

\_\_\_\_\_  
City of Grass Valley  
Owner

by: \_\_\_\_\_  
Bjorn P. Jones, City Engineer

"I certify under penalty of perjury that the foregoing is true and correct."

\_\_\_\_\_  
(Date and Place)

\_\_\_\_\_  
(Signature)



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Adopt ten Resolutions confirming the Engineer's Reports, approving the assessment diagrams and levies, and requesting the County Auditor-Controller to place the assessments for Fiscal Year 2025-26 on the property tax roll for the Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (ADs).

**CEQA:** Not a Project.

**Recommendation:** That the City Council:

1. Hold a public hearing regarding the proposed assessments for Fiscal Year 2025-26; and
2. Adopt the following resolutions related to the Commercial Landscaping and Lighting District (District No. 1988-1):
  - a. Resolution No. 2025-29 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26
  - b. Resolution No. 2025-30 - Requesting the County Auditor to place the assessment on the tax roll for District No. 1988-1
3. Adopt the following resolutions related to the Residential Landscaping and Lighting District (District No. 1988-2):
  - a. Resolution No. 2025-31 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26
  - b. Resolution No. 2025-32 - Requesting the County Auditor to place the assessment on the tax roll for District No. 1988-2
4. Adopt the following resolutions related to the Morgan Ranch Unit 7 Benefit Assessment District (District No. 2003-1):
  - a. Resolution No. 2025-33 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26
  - b. Resolution No. 2025-34 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2003-1
5. Adopt the following resolutions related to the Morgan Ranch West Assessment District (District No. 2010-1):
  - a. Resolution No. 2025-35 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26
  - b. Resolution No. 2025-36 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2010-1

6. Adopt the following resolutions related to the Ridge Meadows Assessment District (District No. 2016-1):
  - a. Resolution No. 2025-37 - Confirming the diagram and assessment, and levying the assessment for FY 2025-26
  - b. Resolution No. 2025-38 - Requesting the County Auditor to place the assessment on the tax roll for District No. 2016-1

**Prepared by:** Jennifer Styczynski, Deputy Finance Director

**Council Meeting Date:** 06/24/2025

**Date Prepared:** 06/16/2025

**Agenda:** Public Hearing

**Discussion:** The recommended actions complete the annual process for levying assessments for the City's Landscaping and Lighting Districts (LLDs) and Assessment Districts (ADs) for Fiscal Year (FY) 2025-26. These assessments fund ongoing services and improvements as outlined in the respective Engineer's Reports. They are collected in two installments alongside property tax payments.

Some assessments for FY 2025-26 have been increased by up to 2.6%, in accordance with the February 2025 Consumer Price Index for Pacific Cities-West. In addition, several districts will utilize existing fund balances to offset a portion of the costs, limiting the need for larger assessment increases.

The following summarizes the proposed assessments for each district:

- Whispering Pines

The assessment methodology uses two separate factors to allocate costs among individual lots. For FY 2025-26, the Engineering Department proposes a total assessment spread of \$30,813.00, up from \$30,032.00 in FY 2024-25.

- Litton Business Park

The initial annual assessment per development area was \$480.00. At full build-out, each area is intended to share equally in all LLD expenses. For FY 2025-26, the proposed per-area assessment is \$365.02, resulting in a total assessment spread of \$6,935.30.

- Morgan Ranch

The proposed total assessment for FY 2025-26 is \$30,087.77, based on a per-dwelling unit levy of \$78.34. This is an increase from the FY 2024-25 assessment of \$29,322.24.

- Ventana Sierra

The Engineering Department recommends a total assessment of \$4,450.94, equating to \$234.26 per dwelling unit. This is an increase from \$3,665.86 in FY 2024-25.

- Scotia Pines

The total proposed assessment is \$4,752.00, with a per-dwelling unit levy of \$86.40, compared to \$4,631.00 in FY 2024-25.

- Morgan Ranch West LLD

The total assessment remains unchanged at \$500.00, with a levy of \$20.00 per dwelling unit, the same as FY 2024-25.

- Ridge Meadows LLD

The Engineering Department proposes a total assessment of \$9,500.12, with a per-dwelling unit levy of \$256.76, up from \$8,370.14 in FY 2024-25.

- Morgan Ranch Unit 7 AD

The proposed assessment remains at \$480.00, with a per-dwelling unit levy of \$20.00, unchanged from FY 2024-25.

- Morgan Ranch West AD

The proposed total assessment is \$750.00, with a per-dwelling unit levy of \$30.00, the same as FY 2024-25.

- Ridge Meadows AD

The total proposed assessment remains \$700.04, resulting in a per-dwelling unit levy of \$18.92, unchanged from FY 2024-25.

**Council Goals/Objectives:** The annual assessments for the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (ADs) support the Council's Strategic Plan objective of City Infrastructure Investment by funding the maintenance and operation of community-specific improvements and services.

**Fiscal Impact:** The proposed assessments for Fiscal Year 2025-26 total \$88,965.08, representing an increase of \$4,896.50 over the FY 2024-25 total of \$84,068.58. The increase is primarily due to Consumer Price Index (CPI) adjustments in certain districts. Other districts will either maintain the same assessment level as the prior year or utilize available fund balances to offset costs.

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** City Manager

**Attachments:** Resolutions (10)  
Engineer's Reports (5)  
Attachment 1



May, 22, 2025

Item # 10.

# ENGINEER'S REPORT

COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1

ANNUAL ASSESSMENT 2025/2026

for

CITY OF GRASS VALLEY

NEVADA COUNTY, CALIFORNIA

Respectfully submitted, as directed by the City Council.

By:

Bjorn P. Jones, P.E.  
R.C.E. No. 75378

**ENGINEER'S REPORT AFFIDAVIT****COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1**

(Whispering Pines and Litton Business Park)

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Grass Valley, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with the County Auditor of the County of Nevada on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California



## **OVERVIEW**

Bjorn P. Jones, Engineer of Work for Commercial Landscaping and Lighting District No. 1988-1 (Zone 1 - Whispering Pines and Zone 2 - Litton Business Park), City of Grass Valley, Nevada County, California makes this report, as directed by City Council, pursuant to Section 22585 of the Streets and Highways Code (Landscaping and Lighting Act of 1972).

The improvements which are the subject matter of this report are briefly described as follows:

### **Zone 1 - Whispering Pines**

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by Josephine McProud, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

1. The repair, removal or replacement of any improvement.
2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. Irrigation, including the operation, adjustment and repair of the irrigation system.
4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

1. Electric power for any public street light facilities or for the operation of any improvements.
2. Water for the irrigation of any landscaping or the maintenance of any improvements.

### **Zone 2 - Litton Business Park**

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by Josephine McProud, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

1. The repair, removal or replacement of any improvement.
2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. Irrigation, including the operation, adjustment and repair of the irrigation system.
4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

1. Electric power for any public street light facilities or for the operation of any improvements.
2. Water for the irrigation of any landscaping or the maintenance of any improvements.

The installation and maintenance of drainage ditches, trails and associated improvements, as delineated on the improvement plans for Litton Business Park - Phase One prepared by Nevada City Engineering, Inc., on file with the City of Grass Valley, including:

1. The repair, removal or replacement of any improvement.
2. The trimming, pruning, spraying and removal of vegetative matter.
3. The removal of silt, rubbish debris and solid waste.

This report consists of five (5) parts, as follows:

PART A - Plans and specifications for the improvements that are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are included in it by reference only.

PART B - An estimate of the cost of the improvements for Fiscal Year 2025/2026.

PART C - An assessment of the estimated cost of the improvement and levy on each benefiting parcel of land within the district.

PART D - The Method of Apportionment by which the undersigned has determined the amount proposed to be levied on each parcel.

PART E - A diagram showing all parcels of real property within this district. The diagram is keyed to Part C by Assessor's Parcel Number.

## **PART A** **PLANS**

Plans for the landscape, irrigation and street lighting for each zone have been prepared by a variety of landscape architects and engineers. These Plans have been filed separately with the City Engineer's office and are incorporated in this Report by reference only as the initial improvements were completed by separate contracts.

## **PART B** **COST ESTIMATE**

The estimated cost for the maintenance of improvements described in this report for the fiscal year 2025/2026 includes the use of reserve funds to provide maintenance of the landscape areas and is as follows:

	<b>ZONE 1</b> <b>(Whispering Pines)</b>	<b>ZONE 2</b> <b>(Litton Business Park)</b>
<b>COST INFORMATION</b>		
Direct Maintenance Costs	\$54,500	\$15,050
Water and Electricity	\$12,060	\$2,600
County Administrative Fee	\$253	\$235
City Administration Costs	\$1,200	\$350
<b>Total Direct and Admin Costs</b>	<b>\$68,013</b>	<b>\$18,235</b>
<b>ASSESSMENT INFORMATION</b>		
Direct Costs	\$68,013	\$18,235
Reserve Collections/ (Transfer)	(\$37,200)	(\$11,300)
<b>Net Total Assessment</b>	<b>\$30,813</b>	<b>\$6,935</b>
<b>FUND BALANCE INFORMATION</b>		
Projected Reserve After FY 2024/25	\$67,846	\$18,200
Interest Earnings	\$200	\$50
Reserve Fund Adjustments	(\$37,200)	(\$11,300)
<b>Projected Reserve at End of Year</b>	<b>\$30,846</b>	<b>\$6,950</b>

**PART C**  
**ASSESSMENT ROLL**  
**Zone 1 - Whispering Pines**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$30,812.70	\$30,813.01	\$30,813.00

Percentage of Net Area	Percent of Whispering Pines Lane frontage	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1.11%	3.82%	760.10	009-680-003	01056	380.05	380.05
1.95%	8.70%	1,640.40	009-680-004	01056	820.20	820.20
1.59%	4.42%	927.00	009-680-005	01056	463.50	463.50
2.16%	3.57%	883.50	009-680-006	01056	441.75	441.75
0.85%	3.31%	640.20	009-680-007	01056	320.10	320.10
1.10%	3.25%	669.50	009-680-009	01056	334.75	334.75
0.93%	3.47%	678.50	009-680-015	01056	339.25	339.25
0.00%	0.00%	0.00	009-680-019	01056	0.00	0.00
0.00%	0.00%	0.00	009-680-022	01056	0.00	0.00
6.33%	0.00%	974.90	009-680-024	01056	487.45	487.45
1.73%	3.03%	733.30	009-680-025	01056	366.65	366.65
1.30%	2.28%	551.30	009-680-026	01056	275.65	275.65
1.30%	2.22%	543.60	009-680-027	01056	271.80	271.80
0.00%	0.00%	0.00	009-680-037	01056	0.00	0.00
0.00%	0.00%	0.00	009-680-038	01056	0.00	0.00
0.66%	1.23%	291.00	009-680-039	01056	145.50	145.50
0.66%	1.23%	291.00	009-680-040	01056	145.50	145.50
0.65%	1.23%	289.60	009-680-041	01056	144.80	144.80
0.00%	0.00%	0.00	009-760-026	01056	0.00	0.00
0.35%	0.37%	110.30	009-760-024	01056	55.15	55.15
0.31%	0.37%	105.10	009-760-023	01056	52.55	52.55
0.32%	0.37%	105.50	009-760-022	01056	52.75	52.75
0.33%	0.37%	107.40	009-760-021	01056	53.70	53.70
0.33%	0.37%	108.00	009-760-020	01056	54.00	54.00
0.32%	0.37%	105.90	009-760-019	01056	52.95	52.95
0.32%	0.37%	106.10	009-760-018	01056	53.05	53.05
0.32%	0.37%	105.40	009-760-017	01056	52.70	52.70
0.31%	0.37%	105.20	009-760-016	01056	52.60	52.60
0.33%	0.37%	107.70	009-760-015	01056	53.85	53.85
0.33%	0.37%	107.40	009-760-001	01056	53.70	53.70
0.32%	0.37%	106.10	009-760-002	01056	53.05	53.05
0.32%	0.37%	106.20	009-760-003	01056	53.10	53.10
0.33%	0.37%	108.00	009-760-004	01056	54.00	54.00
0.33%	0.37%	107.80	009-760-005	01056	53.90	53.90
0.32%	0.37%	105.80	009-760-006	01056	52.90	52.90
0.33%	0.37%	107.50	009-760-007	01056	53.75	53.75
0.34%	0.37%	109.30	009-760-009	01056	54.65	54.65
0.36%	0.37%	111.70	009-760-011	01056	55.85	55.85
0.37%	0.37%	114.60	009-760-013	01056	57.30	57.30
1.12%	2.53%	562.50	009-680-054	01056	281.25	281.25
1.14%	4.16%	815.80	009-690-001	01056	407.90	407.90
1.52%	7.62%	1,408.60	009-690-002	01056	704.30	704.30
1.48%	0.00%	228.30	009-690-004	01056	114.15	114.15
1.87%	8.18%	1,548.20	009-690-005	01056	774.10	774.10
1.06%	2.51%	550.10	009-690-009	01056	275.05	275.05

**PART C**  
**ASSESSMENT ROLL**  
**Zone 1 - Whispering Pines**

1.42%	0.00%	218.20	009-690-012	01056	109.10	109.10
1.00%	3.52%	695.30	009-690-013	01056	347.65	347.65
1.86%	3.46%	820.20	009-690-015	01056	410.10	410.10
2.27%	0.00%	350.30	009-690-016	01056	175.15	175.15
1.30%	0.00%	199.60	009-690-019	01056	99.80	99.80
2.12%	0.00%	325.90	009-690-025	01056	162.95	162.95
0.00%	0.00%	0.00	009-750-002	01056	0.00	0.00
0.25%	0.00%	38.40	009-750-003	01056	19.20	19.20
0.28%	0.00%	42.70	009-750-004	01056	21.35	21.35
0.22%	0.00%	34.10	009-750-005	01056	17.05	17.05
0.18%	0.00%	28.40	009-750-006	01056	14.20	14.20
0.25%	0.00%	38.40	009-750-007	01056	19.20	19.20
0.27%	0.00%	41.30	009-750-008	01056	20.65	20.65
0.19%	0.00%	29.80	009-750-009	01056	14.90	14.90
0.22%	0.00%	34.10	009-750-010	01056	17.05	17.05
0.00%	0.00%	0.00	009-690-040	01056	0.00	0.00
0.14%	0.34%	73.80	009-690-041	01056	36.90	36.90
0.12%	0.34%	70.90	009-690-042	01056	35.45	35.45
0.13%	0.34%	72.30	009-690-043	01056	36.15	36.15
0.14%	0.34%	73.80	009-690-044	01056	36.90	36.90
0.11%	0.34%	69.50	009-690-045	01056	34.75	34.75
0.12%	0.34%	70.90	009-690-046	01056	35.45	35.45
0.12%	0.34%	70.90	009-690-047	01056	35.45	35.45
0.10%	0.34%	68.00	009-690-048	01056	34.00	34.00
0.09%	0.34%	66.60	009-690-049	01056	33.30	33.30
0.10%	0.34%	68.00	009-690-050	01056	34.00	34.00
0.09%	0.34%	66.60	009-690-051	01056	33.30	33.30
0.10%	0.34%	68.00	009-690-052	01056	34.00	34.00
0.09%	0.34%	66.60	009-690-053	01056	33.30	33.30
0.09%	0.34%	66.60	009-690-054	01056	33.30	33.30
0.09%	0.34%	66.60	009-690-055	01056	33.30	33.30
0.09%	0.34%	66.60	009-690-056	01056	33.30	33.30
0.10%	0.34%	68.00	009-690-057	01056	34.00	34.00
0.09%	0.34%	66.60	009-690-058	01056	33.30	33.30
0.09%	0.34%	66.60	009-690-059	01056	33.30	33.30
1.72%	3.06%	737.00	009-690-031	01056	368.50	368.50
1.41%	3.06%	687.70	009-690-032	01056	343.85	343.85
1.82%	0.00%	280.00	009-690-036	01056	140.00	140.00
4.41%	0.86%	811.90	009-690-037	01056	405.95	405.95
1.34%	5.39%	1,037.70	009-690-039	01056	518.85	518.85
1.68%	0.00%	258.40	009-770-021	01051	129.20	129.20
2.04%	0.00%	314.40	009-770-022	01051	157.20	157.20
1.59%	0.00%	245.50	009-770-023	01051	122.75	122.75
2.53%	0.00%	390.50	009-770-024	01051	195.25	195.25
2.52%	0.00%	387.70	009-770-025	01051	193.85	193.85
2.35%	0.00%	361.80	009-770-032	01051	180.90	180.90
1.32%	0.00%	203.90	009-770-033	01051	101.95	101.95
0.00%	0.00%	0.00	009-770-034	01054	0.00	0.00
0.00%	0.00%	0.00	009-770-035	01054	0.00	0.00
0.00%	0.00%	0.00	009-770-037	01051	0.00	0.00
1.40%	0.00%	215.40	009-770-038	01056	107.70	107.70
0.96%	0.00%	147.90	009-770-039	01056	73.95	73.95
1.00%	0.00%	153.60	009-770-049	01051	76.80	76.80

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 1 - Whispering Pines**

1.18%	0.00%	182.30	009-770-050	01051	91.15	91.15
0.00%	0.00%	0.00	009-770-057	01056	0.00	0.00
3.19%	0.00%	491.00	009-770-058	01051	245.50	245.50
2.29%	0.00%	353.20	009-770-059	01051	176.60	176.60
1.87%	0.00%	288.60	009-770-060	01051	144.30	144.30
3.77%	0.00%	580.10	009-770-063	01051	290.05	290.05
2.34%	0.00%	360.40	009-770-065	01051	180.20	180.20
0.55%	0.00%	84.70	009-770-068	01051	42.35	42.35
1.20%	0.00%	185.20	009-770-069	01051	92.60	92.60
3.73%	0.00%	574.30	009-770-070	01051	287.15	287.15
0.00%	0.00%	0.00	009-770-071	01051	0.00	0.00
0.53%	0.00%	82.30	009-770-072	01051	41.15	41.15
0.00%	0.00%	0.00	009-770-073	01051	0.00	0.00
0.16%	0.00%	24.90	009-770-074	01051	12.45	12.45
0.20%	0.00%	30.60	009-770-075	01051	15.30	15.30
<b>Total - Zone 1 =</b>		<b>\$30,813.00</b>			<b>\$15,406.50</b>	<b>\$15,406.50</b>

## **PART C**

### **ASSESSMENT ROLL Zone 2 - Litton Business Park**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$6,935.90	\$6,936.41	\$6,935.30

Development Areas	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$365.00	008-060-056	01056	182.50	182.50
1	\$365.00	035-260-085	01056	182.50	182.50
1	\$365.00	035-260-086	01056	182.50	182.50
1	\$365.00	035-330-015	01056	182.50	182.50
0.83	\$303.00	035-330-020	01056	151.50	151.50
0.17	\$62.10	035-330-021	01056	31.05	31.05
1	\$365.00	035-530-009	01056	182.50	182.50
1	\$365.00	035-530-010	01056	182.50	182.50
1	\$365.00	035-530-012	01056	182.50	182.50
1	\$365.00	035-530-013	01056	182.50	182.50
1	\$365.00	035-530-014	01056	182.50	182.50
0.2482	\$90.60	035-530-017	01056	45.30	45.30
0.2482	\$90.60	035-530-018	01056	45.30	45.30
0.5035	\$183.80	035-530-019	01056	91.90	91.90
0	\$0.00	035-540-003	01056	0.00	0.00
0	\$0.00	035-540-014	01056	0.00	0.00
0.0561	\$20.50	035-540-015	01056	10.25	10.25
0.0523	\$19.10	035-540-016	01056	9.55	9.55
0.0523	\$19.10	035-540-017	01056	9.55	9.55
0.0561	\$20.50	035-540-018	01056	10.25	10.25
0.1412	\$51.50	035-540-019	01056	25.75	25.75
0.0546	\$19.90	035-540-020	01056	9.95	9.95
0.0874	\$31.90	035-540-021	01056	15.95	15.95
0.1031	\$37.60	035-540-022	01056	18.80	18.80
0.0575	\$21.00	035-540-023	01056	10.50	10.50
0.0561	\$20.50	035-540-024	01056	10.25	10.25
0.0503	\$18.40	035-540-025	01056	9.20	9.20
0.0499	\$18.20	035-540-026	01056	9.10	9.10
0.0479	\$17.50	035-540-027	01056	8.75	8.75
0.1352	\$49.40	035-540-028	01056	24.70	24.70
1	\$365.00	035-540-005	01056	182.50	182.50
1	\$365.00	035-540-006	01056	182.50	182.50
1	\$365.00	035-540-012	01056	182.50	182.50
1	\$365.00	035-540-032	01056	182.50	182.50
1	\$365.00	035-540-033	01056	182.50	182.50
0.1928	\$70.40	035-590-003	01056	35.20	35.20



## **PART C**

### **ASSESSMENT ROLL Zone 2 - Litton Business Park**

0.0628	\$22.90	035-590-004	01056	11.45	11.45
0.1570	\$57.30	035-590-005	01056	28.65	28.65
0.0854	\$31.20	035-590-006	01056	15.60	15.60
0.1151	\$42.00	035-590-007	01056	21.00	21.00
0.1412	\$51.60	035-590-008	01056	25.80	25.80
0.0948	\$34.60	035-590-009	01056	17.30	17.30
0.1457	\$53.20	035-590-010	01056	26.60	26.60
0.2641	\$96.40	035-590-011	01056	48.20	48.20
0.0638	\$23.30	035-590-012	01056	11.65	11.65
0.0651	\$23.80	035-590-013	01056	11.90	11.90
0.1123	\$41.00	035-590-014	01056	20.50	20.50
0.0764	\$27.90	035-590-015	01056	13.95	13.95
0.0941	\$34.30	035-590-016	01056	17.15	17.15
0.0855	\$31.20	035-590-017	01056	15.60	15.60
0.0658	\$24.00	035-590-018	01056	12.00	12.00
0.0651	\$23.80	035-590-023	01056	11.90	11.90
0.1129	\$41.20	035-590-020	01056	20.60	20.60
19 (rounded)	<b>\$6,935.30</b>	<b>= Total - Zone 2</b>		<b>\$3,467.65</b>	<b>\$3,467.65</b>

## **PART D** **METHOD OF APPORTIONING**

In order to maintain sufficient funding for the Districts, assessments will be adjusted annually by the Consumer Price Indexes (CPI) Pacific Cities and U.S. City Average for February of the year of calculation All Items Indexes for the West. The corresponding CPI for February 2025 was 2.6%.

### **ZONE 1 - Whispering Pines**

The Whispering Pines development created the 1988-1 Commercial L&L District in 1988. Because the district was created before Proposition 218, the initial assessment per property has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year.

This assessment spread uses two factors to determine individual lot assessments. Fifty percent of the cost is spread using the net area of each lot as to the total net area. Net area is the area remaining in each lot after deducting the area dedicated to open space. The remaining fifty percent is spread to those lots fronting Whispering Pines Lane on a front foot basis as a percentage of the total length of frontage along Whispering Pines Lane. The formula is:

Assessment Per Parcel = Round  $\left[ \left( \frac{\text{Total Assessment}}{2} \right) \times (\% \text{ of Net Area}) \right] + \left[ \left( \frac{\text{Total Assessment}}{2} \right) \times (\% \text{ of Whispering Pines Lane Frontage}) \right]$

Notwithstanding the foregoing method of apportionment, parcels numbered 19, 20, 21, 22 and 23 shall receive zero assessments for the first year as shown in the second amended Engineer's Report and each of said parcels shall continue to receive no assessment until such time as the parcel is sold or developed. Development shall be evidenced by issuance of a building permit; provided, however, that the issuance of a building permit to reconstruct the sanctuary of the Whispering Pines Church of God located on parcel numbers 19 and 20 shall not be construed to be development. At the time of sale or development of each of said parcels, they shall thereafter be assessed in accordance with the method of apportionment hereinabove set forth.

The total assessment for 2024/2025 was \$30,032.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$30,813.01. The actual total assessment will be \$30,813.00. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula above which incorporates each parcel's net area and length of Whispering Pines Lane frontage.

## **ZONE 2 - Litton Business Park**

The Litton Business Park was annexed into the 1988-1 Commercial L&L District in 1999. Although the district was created after Proposition 218, the initial assessment per property has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund.

The initial assessment spread created a yearly assessment per development area of \$480.00. It is the intent that each development area of the entire project share equally in all Landscaping and Lighting District expenses upon completion of said project. As future phases of this project are incorporated into the Landscaping and Lighting District, the existing assessment area will be reassessed and new assessment values will be calculated equally per development area. The assessment formula is:

Assessment Per Parcel = Round ((# of Development Areas) \* (Total Assessment)) / (Total # of Development Areas)

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year.

The total assessment for 2024/2025 was \$6,760.30. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$6,936.41. The actual total assessment will be \$6,935.30. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the original number of parcels. Parcels subdivided after the initial assessment pay a portion of the assessment based on percentage of area of the original parcel.

## **PART E** **ASSESSMENT DIAGRAM**

The following pages are excerpts from the latest Assessor's Parcel Maps of the County of Nevada illustrating the approximate location, size and area of the benefiting parcels within the Landscaping and Lighting District.

PTN. SEC'S 25 & 26, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area\_Code

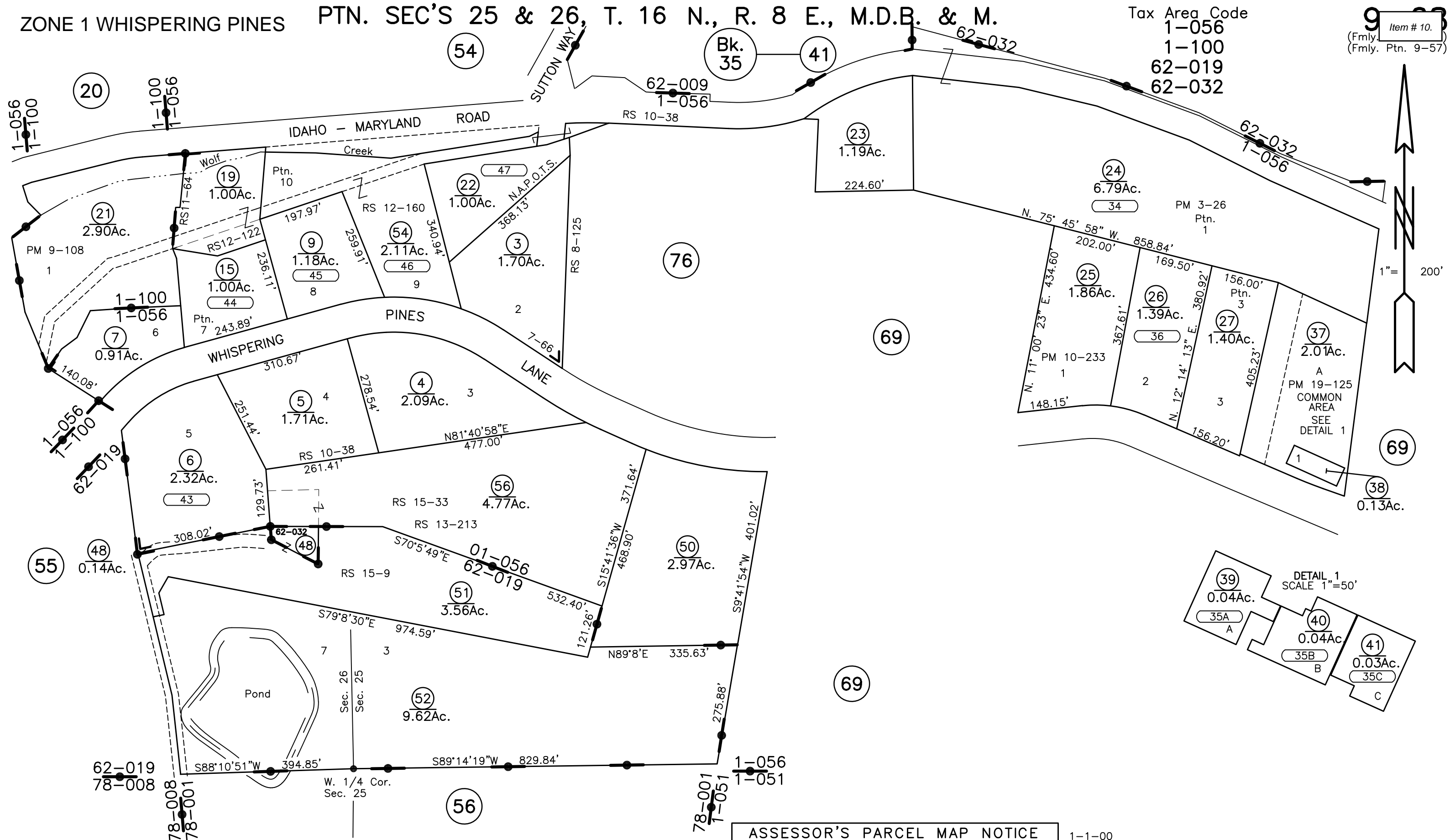
1-056

1-100

62-019

62-032

9 Item # 10.  
(Fmly. \_\_\_\_\_)  
(Fmly. Ptn. 9-57)



CENTENNIAL PARK SUB. Bk. 7, Pg. 66  
GRASS VALLEY ANNEX. No. 67 RS Bk. 9, Pg. 203  
WHISPERING PINES/MORGAN RANCH REFUNDING DISTRICT

# ASSESSOR'S PARCEL MAP NOTICE

This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances. Assessor's block numbers shown in ellipses; parcel numbers are shown in circles. All distances on curved lines are chord measurements.

1-1-00  
1-1-01  
1-1-02  
1-1-05  
1-1-07  
1-1-08  
1-1-21

Assessor's Map Bk. 9 -Pg.68  
County of Nevada, Calif.  
1999

LAST UPDATE: 12-24-20

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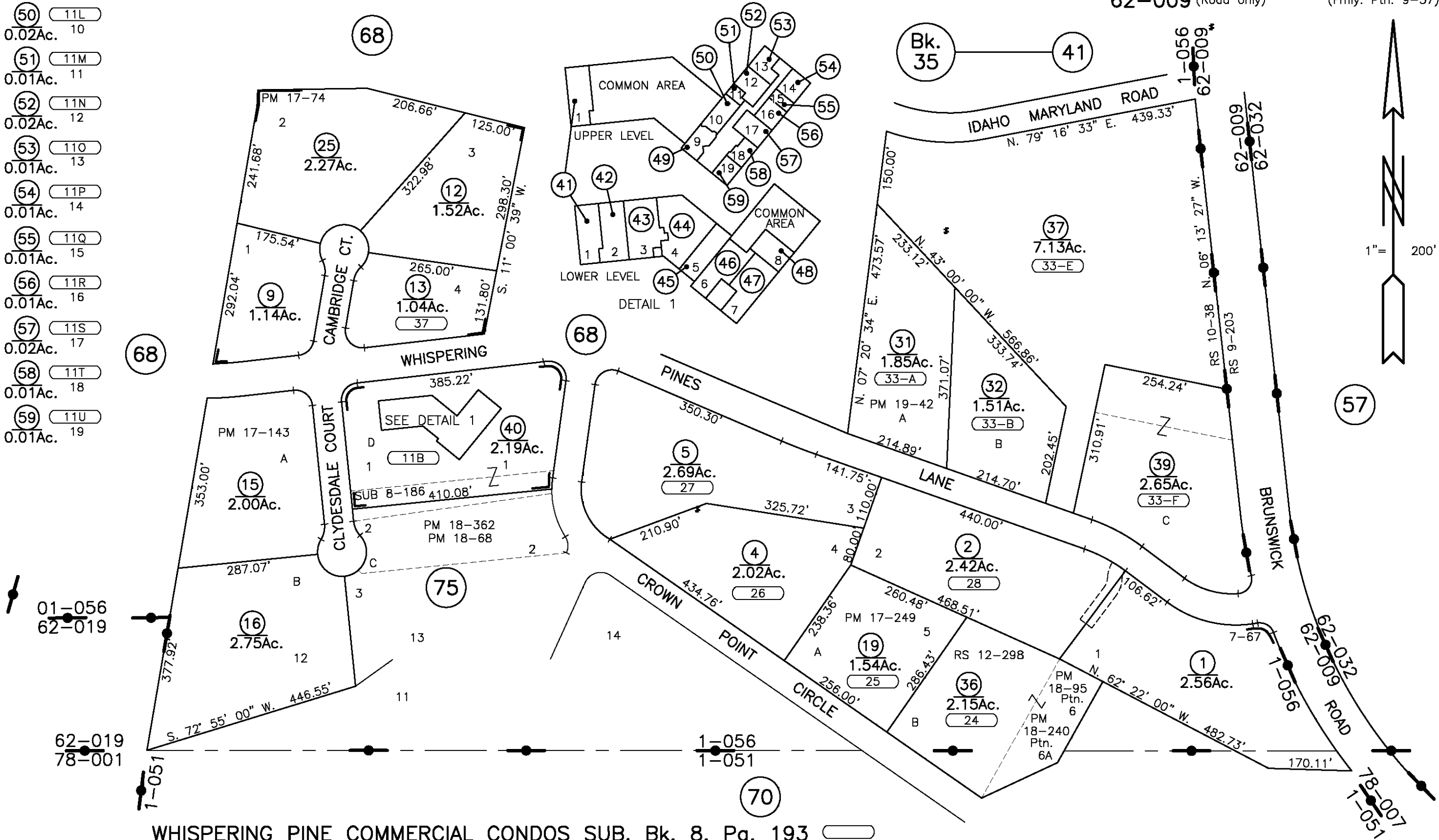
ZONE 1 - WP

PTN. SEC. 25, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
1-056  
62-009 (Road only)

Item # 10.  
(Fmly. Ptn. 9-57)

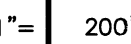
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|-----------------------|------------------------|
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| (42) 11D<br>0.04Ac. 2 | (51) 11M<br>0.01Ac. 11 |
| (43) 11E<br>0.05Ac. 3 | (52) 11N<br>0.02Ac. 12 |
| (44) 11F<br>0.06Ac. 4 | (53) 11O<br>0.01Ac. 13 |
| (45) 11G<br>0.03Ac. 5 | (54) 11P<br>0.01Ac. 14 |
| (46) 11H<br>0.04Ac. 6 | (55) 11Q<br>0.01Ac. 15 |
| (47) 11I<br>0.04Ac. 7 | (56) 11R<br>0.01Ac. 16 |
| (48) 11J<br>0.02Ac. 8 | (57) 11S<br>0.02Ac. 17 |
| (49) 11K<br>0.01Ac. 9 | (58) 11T<br>0.01Ac. 18 |
|                       | (59) 11U<br>0.01Ac. 19 |



WHISPERING PINE COMMERCIAL CONDOS SUB. Bk. 8, Pg. 193  
CLYDESDALE COMMERCE CENTER SUB. Bk. 8, Pg. 186  
WHISPERING PINES/MORGAN RANCH REASSESSMENT  
CAMBRIDGE PARK P. M. Bk. 17, Pg. 74  
GRASS VALLEY ANNEX. No. 67 RS Bk. 9, Pg. 203  
WHISPERING PINES PARK SUB. Bk. 7, Pg. 67  
WHISPERING PINES/MORGAN RANCH REFUNDING DISTRICT

**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

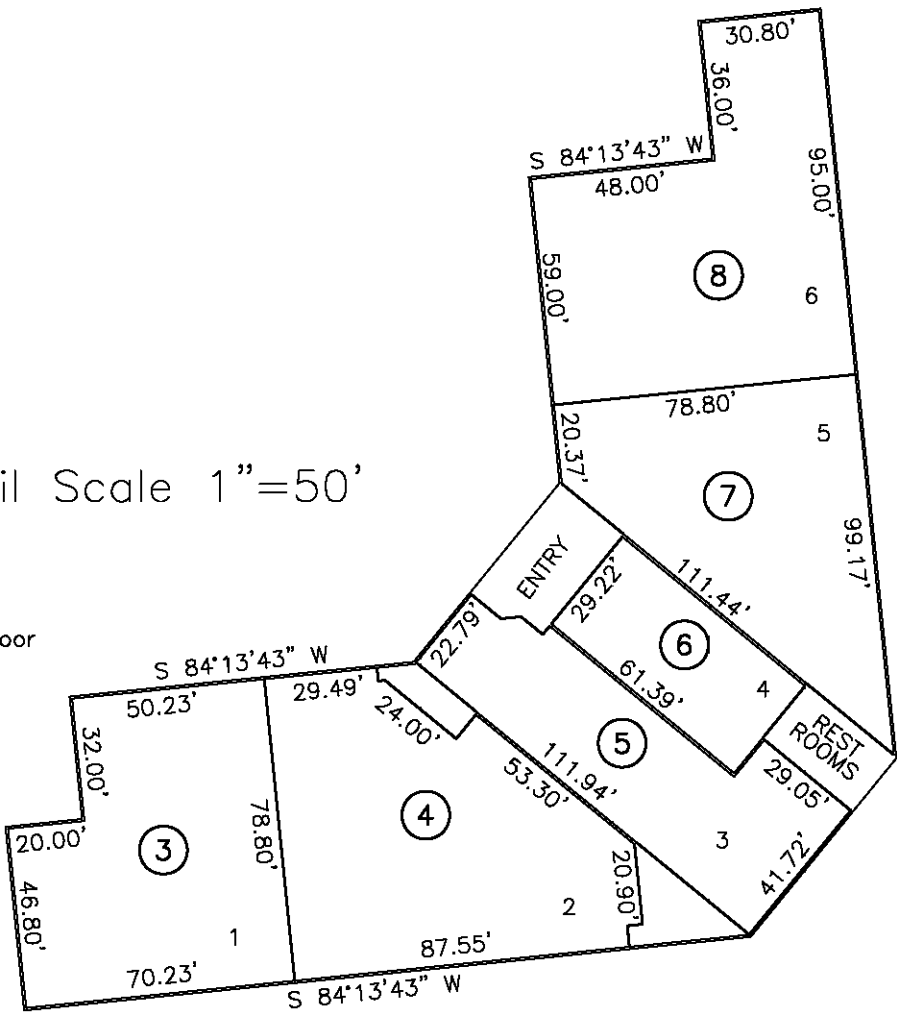
Assessor's Map Bk. 9 -Pg. 69  
County of Nevada, Calif.  
2011  
LAST UPDATE: 4-10-12  
Page 84  
AAG 27/T1



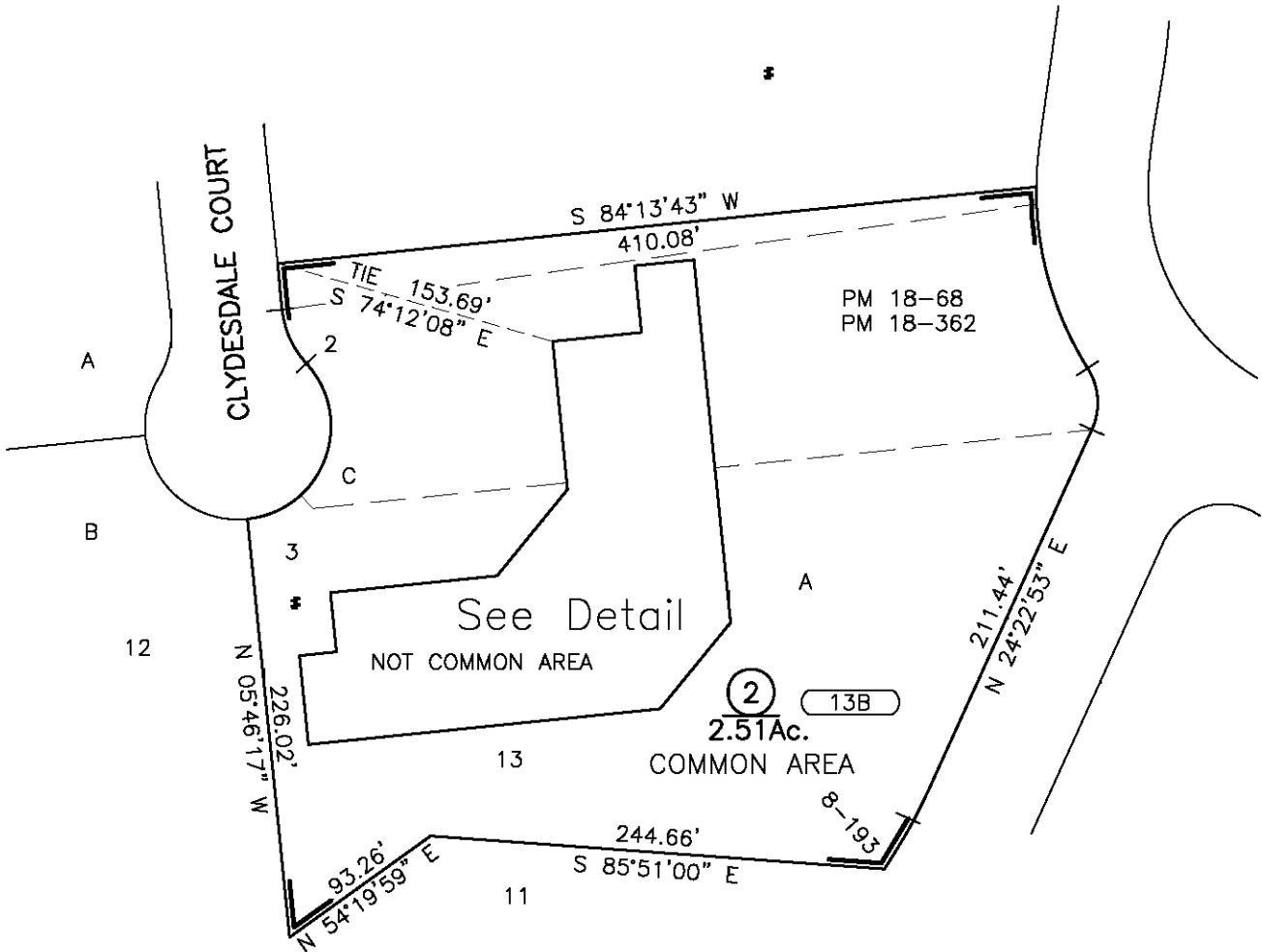
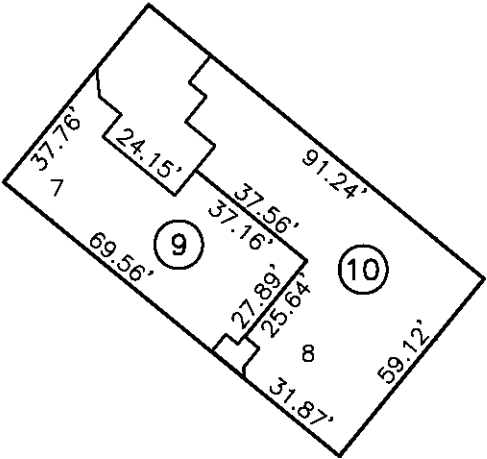
W 10/01

Detail Scale 1"=50'

First Floor



Second Floor



NOTE: Amended Reassessment NO. 13A  
See Doc# 11-10381 for revised lien amounts  
for Parcels 2 thru 10.

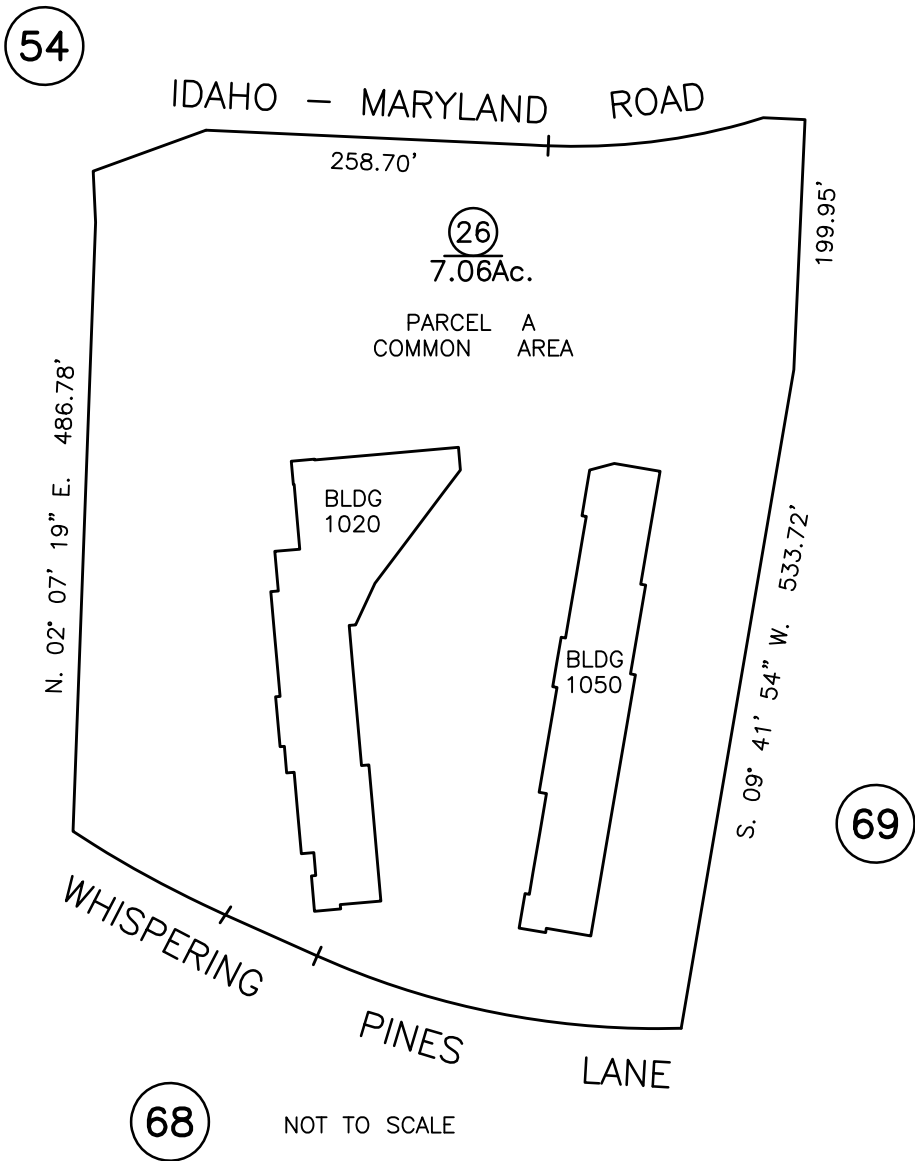
LAST UPDATE: 3-8-12

1"= 100'

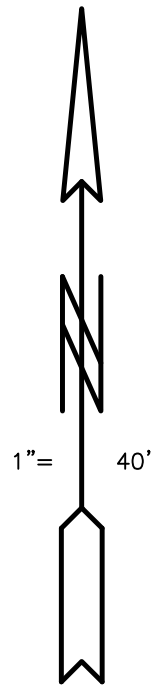
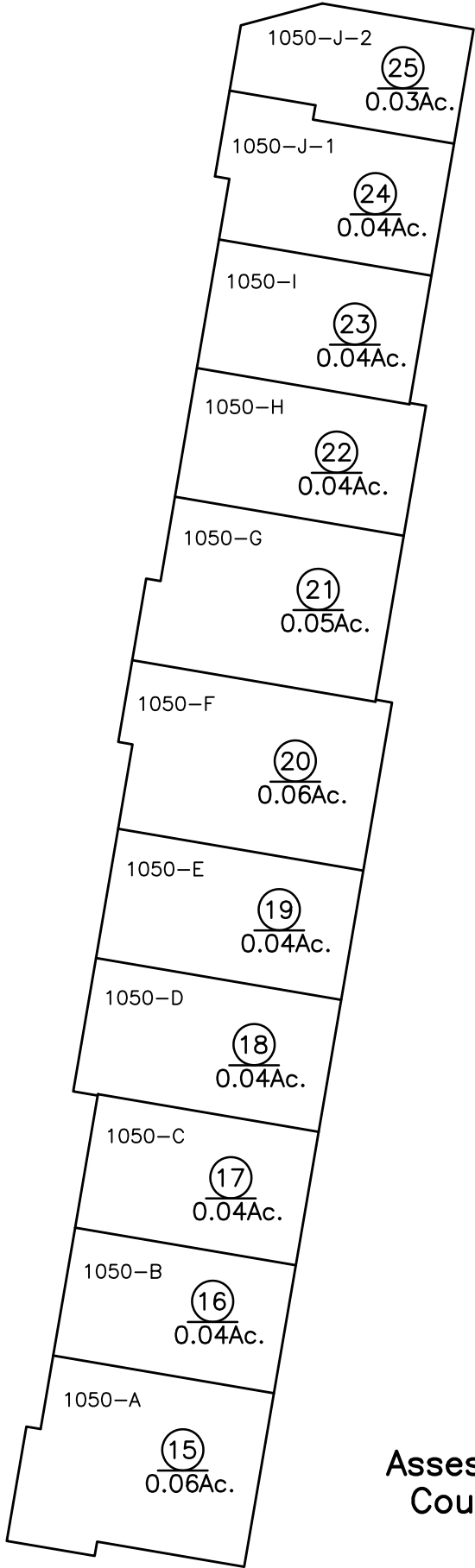
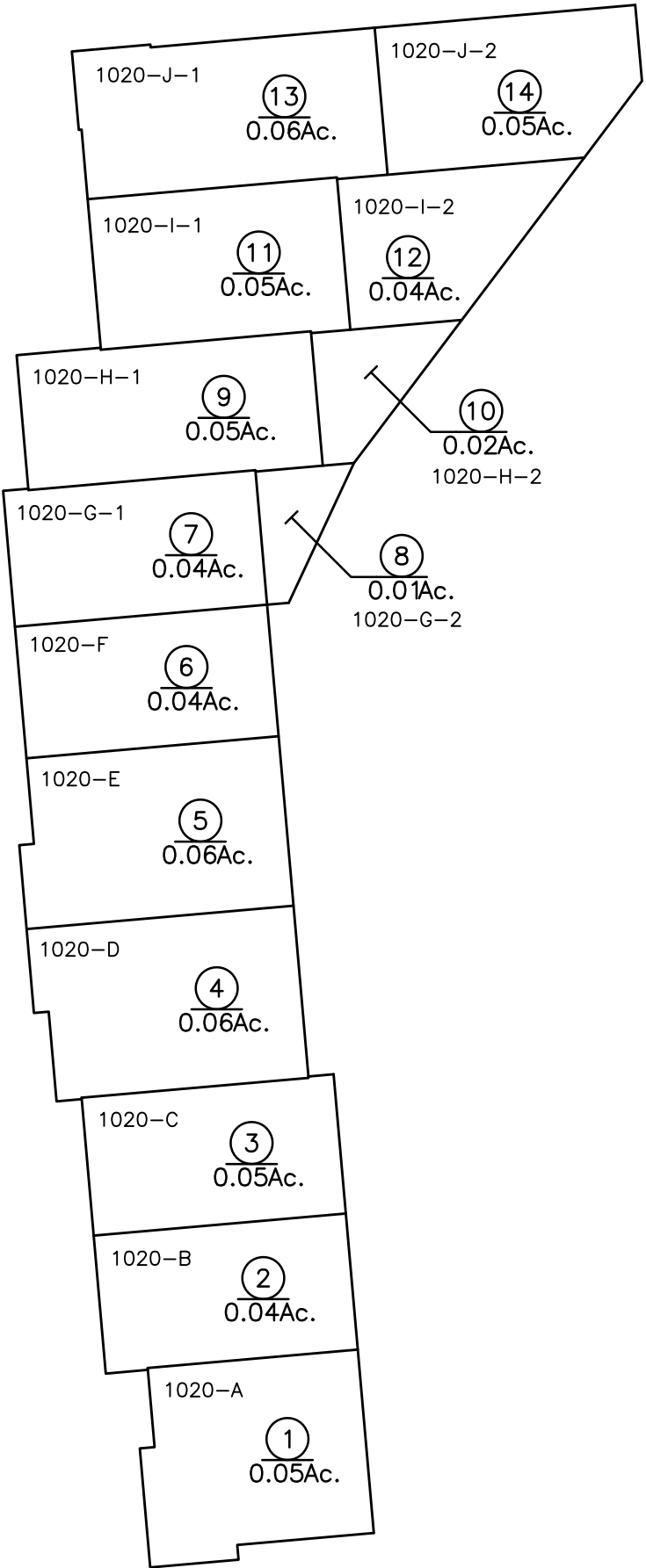
- 3 0.11Ac. 13C
- 4 0.13Ac. 13D
- 5 0.08Ac. 13E
- 6 0.04Ac. 13F
- 7 0.11Ac. 13G
- 8 0.13Ac. 13H
- 9 0.05Ac. 13I
- 10 0.08Ac. 13J

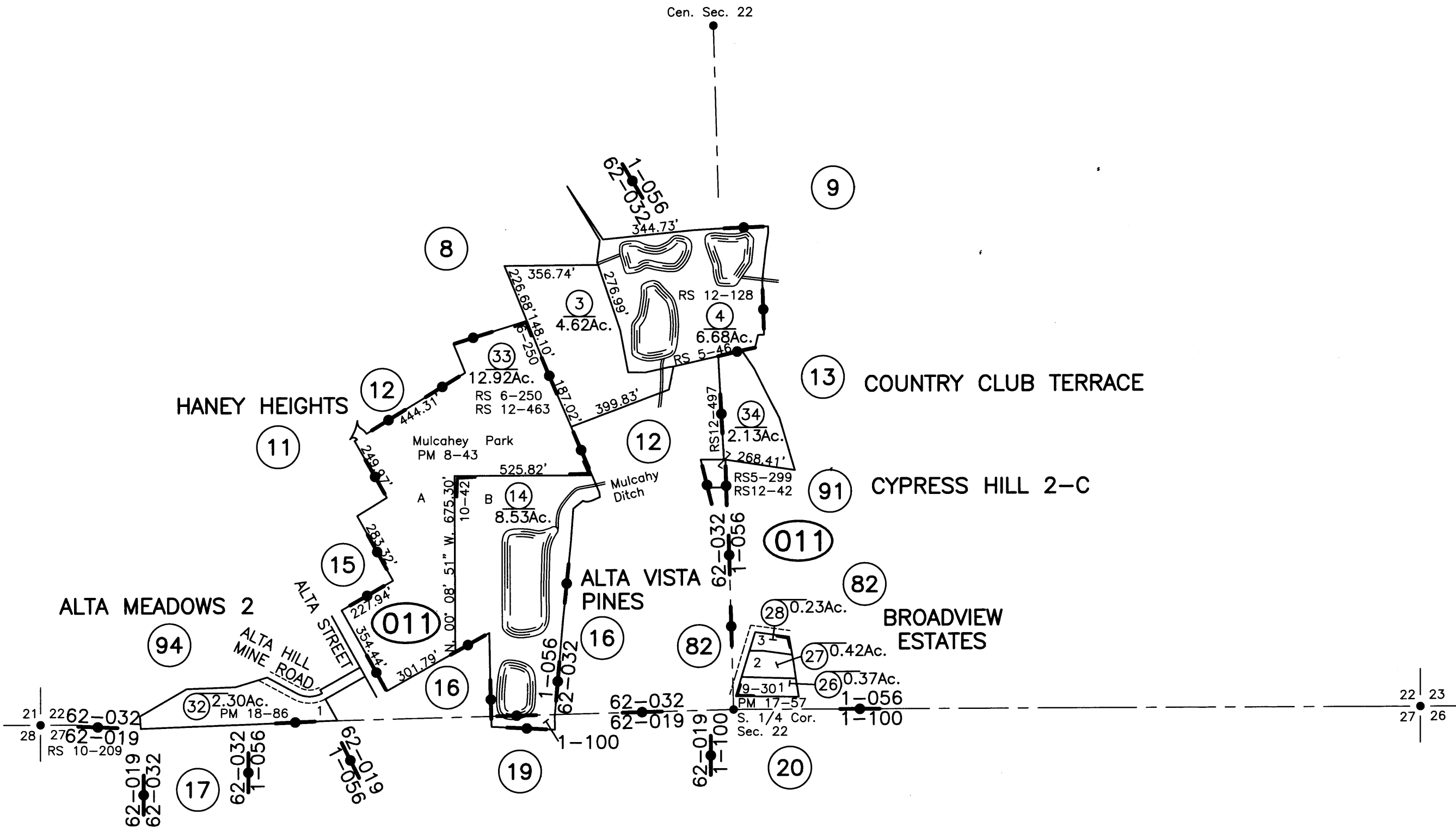
**ASSESSOR'S PARCEL MAP**  
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**ASSESSOR'S PARCEL MAP NOTICE**  
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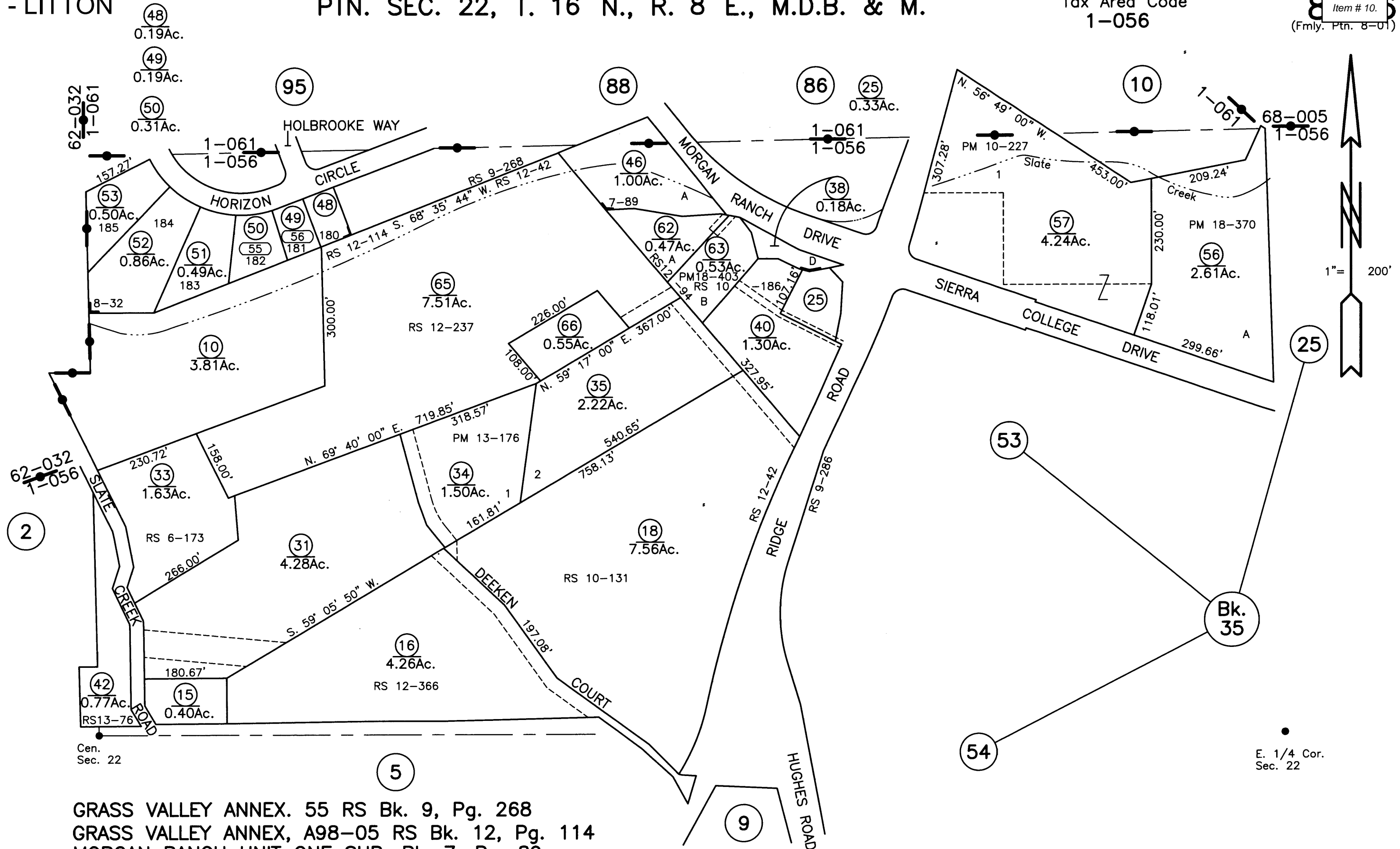




GRASS VALLEY ANNEX 41 R.S. Bk. 6, Pg. 250  
GRASS VALLEY ANNEX 41-A R.S. Bk. 10, Pg. 42  
GRASS VALLEY ANNEX 51-A R.S. Bk. 9, Pg. 30

**ASSESSOR'S PARCEL MAP**  
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NOTE: Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles  
Assessor's Map Bk. 8 -Pg. 01  
County of Nevada, Calif.  
2003  
Last Update 8-7-08



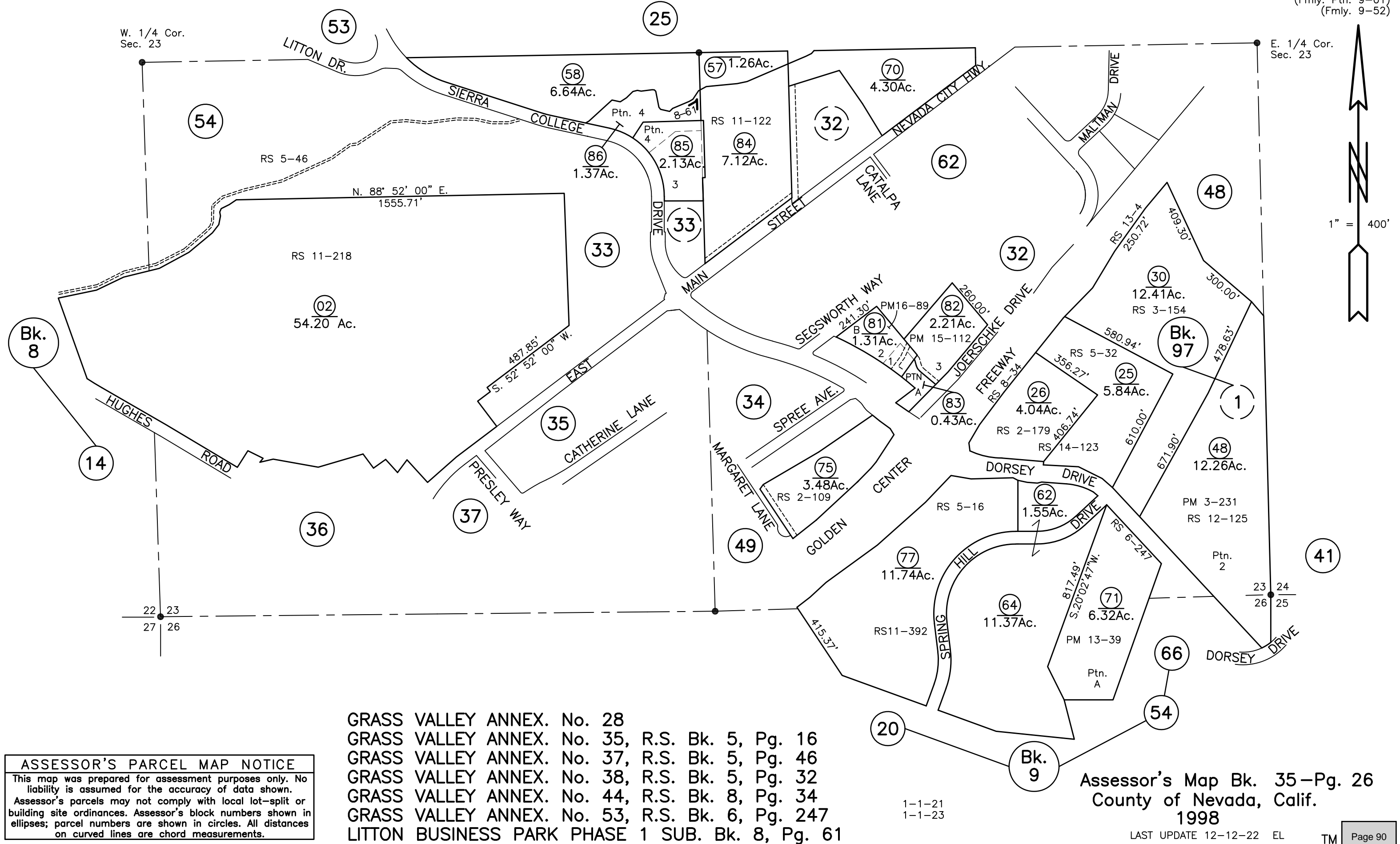
GRASS VALLEY ANNEX. 55 RS Bk. 9, Pg. 268  
 GRASS VALLEY ANNEX, A98-05 RS Bk. 12, Pg. 114  
 MORGAN RANCH UNIT ONE SUB. Bk. 7, Pg. 89  
 MORGAN RANCH UNIT 3A SUB. Bk. 8, Pg. 32  
 WHISPERING PINES/MORGAN RANCH REFUNDING DISTRICT

**ASSESSOR'S PARCEL MAP**  
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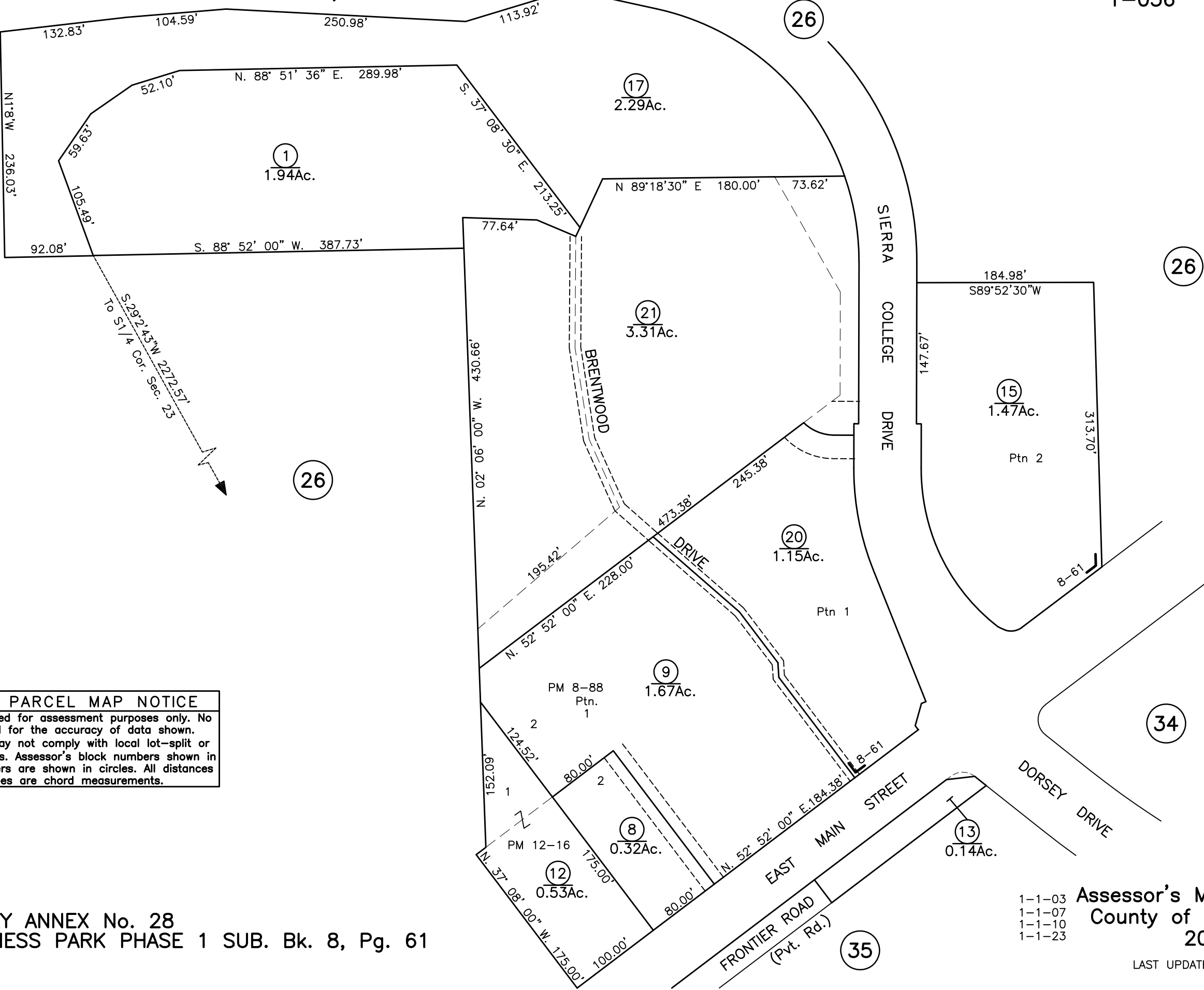
1-1-99  
 1-1-00  
 1-1-02  
 1-1-03  
 1-1-05  
 1-1-06  
 1-1-07

Assessor's Map Bk. 8 -Pg.06  
 County of Nevada, Calif.  
 1998

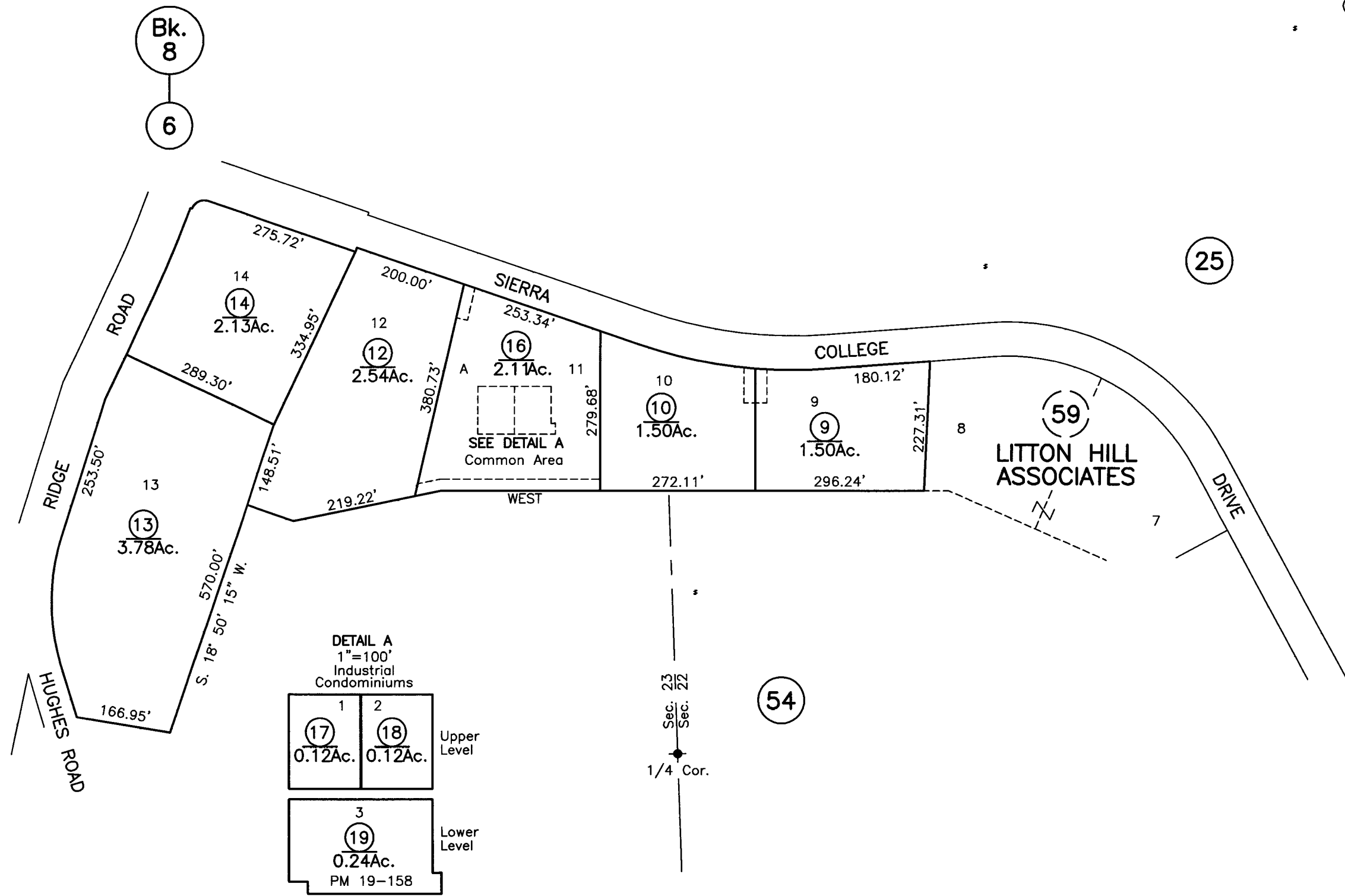
Last Updated 8-7-08



54



**ASSESSOR'S PARCEL MAP NOTICE**  
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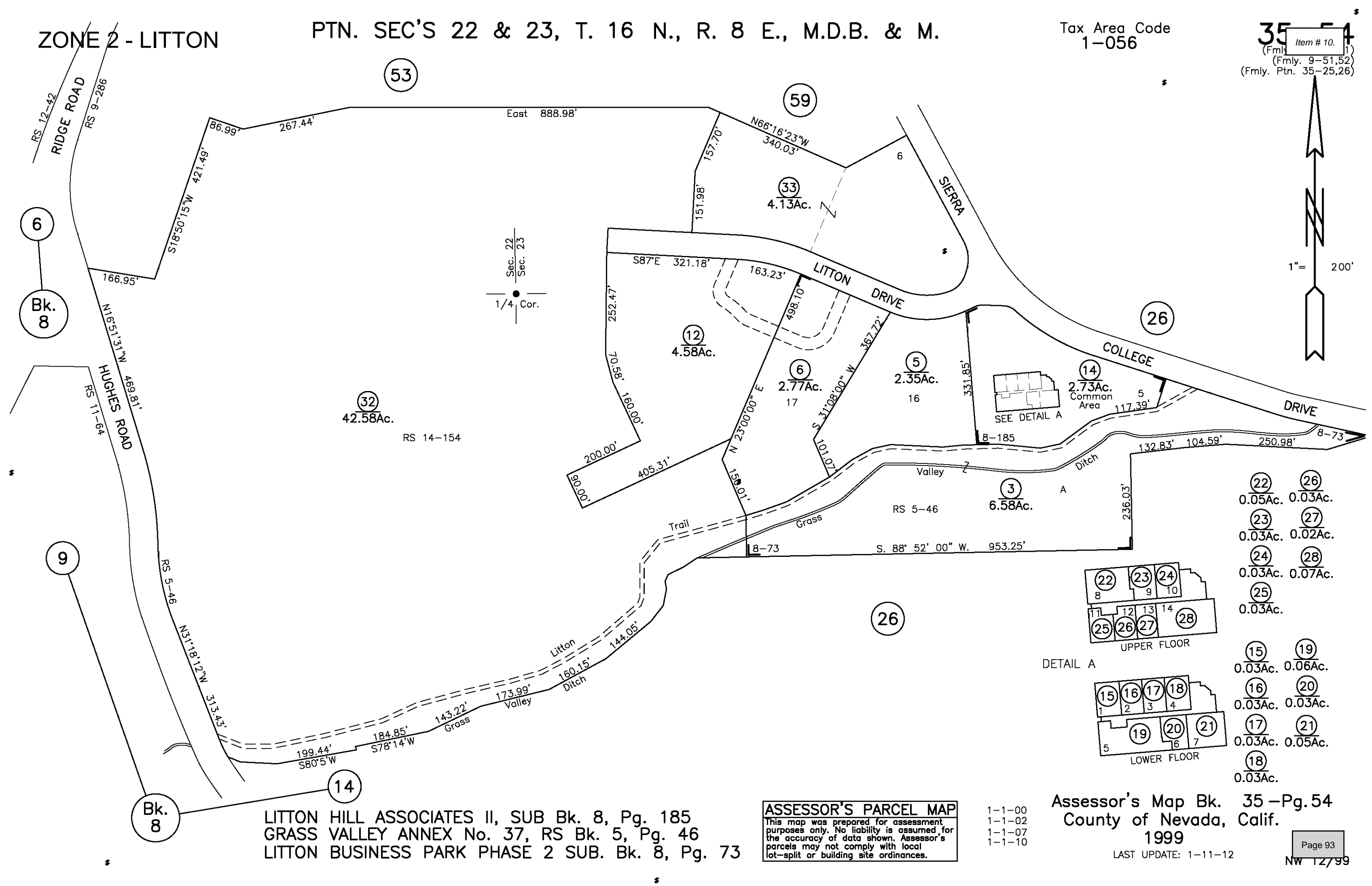
LITTON BUSINESS PARK PHASE ONE SUB. Bk. 8, Pg. 61  
SIERRA BUILDING GROUP LLC P.M. Bk. 19, Pg. 158

**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

1-1-99  
1-1-01  
1-1-02  
1-1-03  
1-1-06  
1-1-07  
1-1-10

Assessor's Map Bk. 35 -Pg.53  
County of Nevada, Calif.  
1998

Last Update 1-27-11



LITTON HILL ASSOCIATES II, SUB Bk. 8, Pg. 185  
GRASS VALLEY ANNEX No. 37, RS Bk. 5, Pg. 46  
LITTON BUSINESS PARK PHASE 2 SUB. Bk. 8, Pg. 73

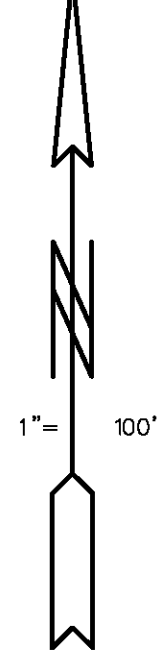
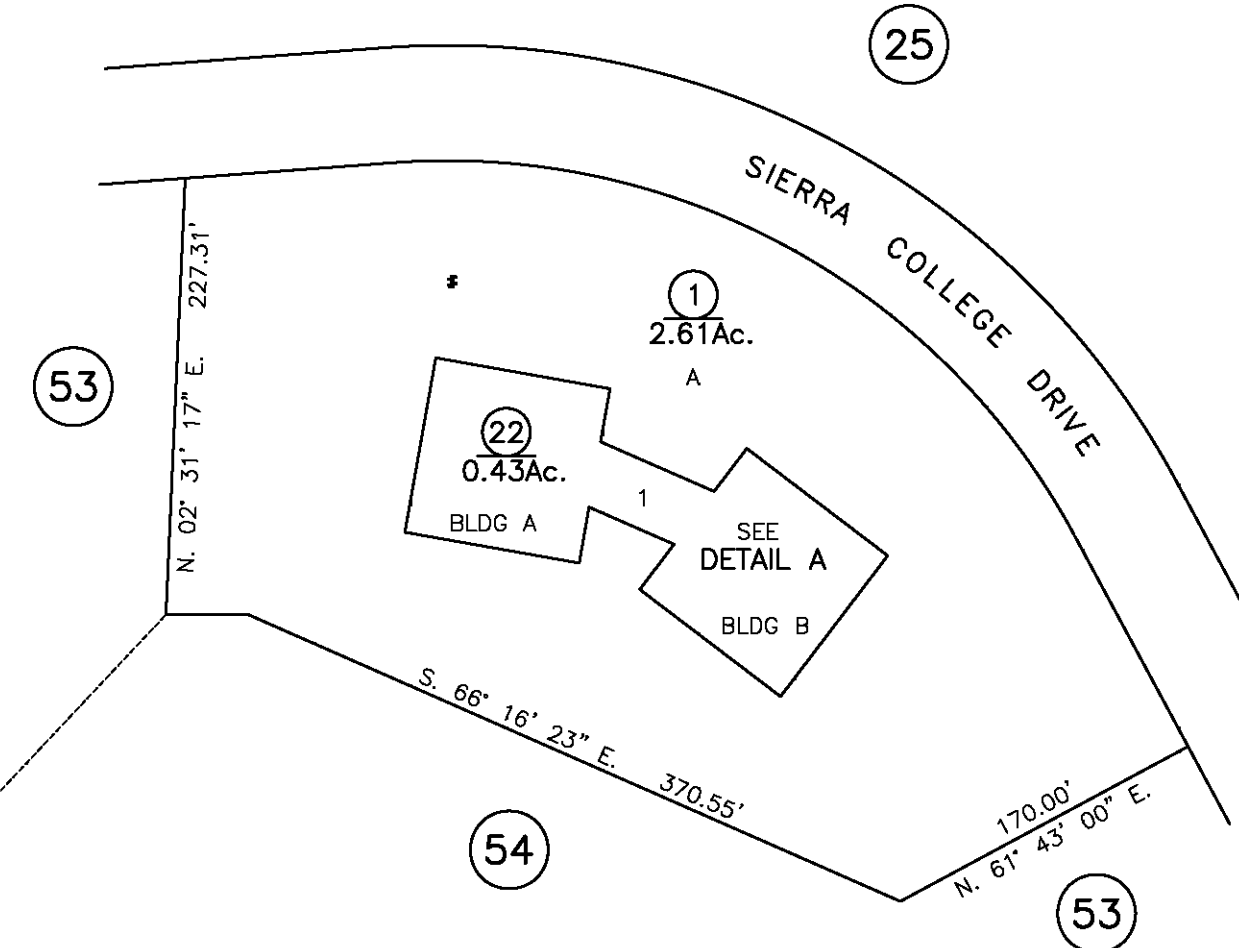
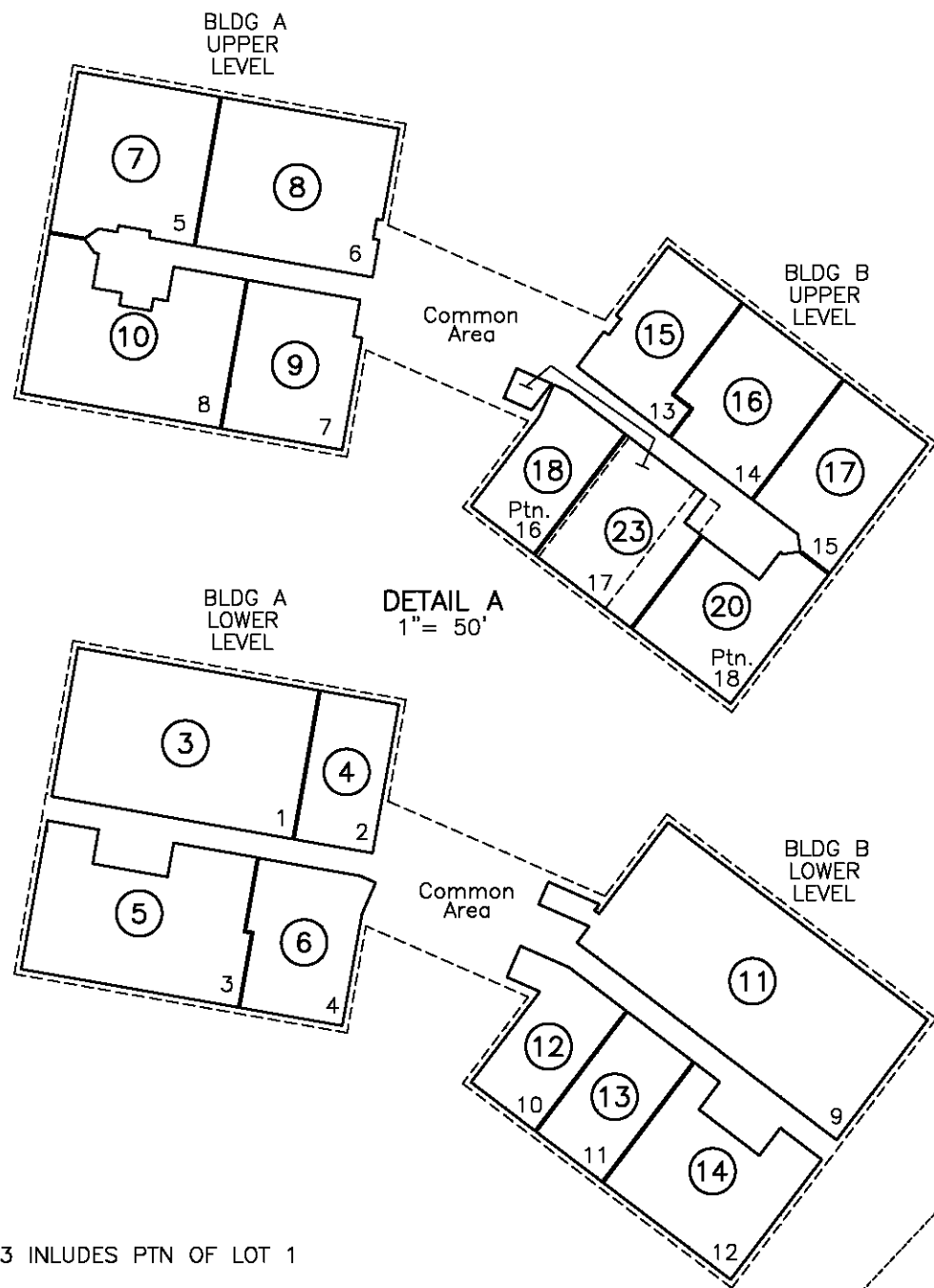
**ASSESSOR'S PARCEL MAP**  
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1-1-00  
1-1-02  
1-1-07  
1-1-10

Assessor's Map Bk. 35 -Pg.54  
County of Nevada, Calif.  
1999

LAST UPDATE: 1-11-12

- 3 0.06Ac.
- 4 0.02Ac.
- 5 0.05Ac.
- 6 0.03Ac.
- 7 0.04Ac.
- 8 0.05Ac.
- 9 0.03Ac.
- 10 0.05Ac.
- 11 0.09Ac.
- 12 0.02Ac.
- 13 0.02Ac.
- 14 0.04Ac.
- 15 0.02Ac.
- 16 0.03Ac.
- 17 0.03Ac.
- 18 0.02Ac.
- 23 0.03Ac. NOTE: PCL 23 INCLUDES PTN OF LOT 1
- 20 0.03Ac.



W. 1/4 Cor.  
Sec. 23



**RESOLUTION NO. 2025-29**

**RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR  
FISCAL YEAR 2025-26 LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1  
(COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT, WHISPERING PINES AND  
LITTON BUSINESS PARK)  
(PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972)**

The City Council of the City of Grass Valley hereby resolves as follows:

1. In accordance with Chapter 3 of the Landscaping and Lighting Act of 1972, the City Council directed Bjorn Jones, P.E., the Engineer of Work for Assessment District No. 1988-1, to prepare and submit the annual report for Fiscal Year 2025-26.
2. The Engineer of Work filed the annual report on June 10, 2025. Thereafter, the City Council adopted a Resolution of Intention to levy and collect assessments within Assessment District No. 1988-1 for Fiscal Year 2025-26, and scheduled a public hearing for June 24, 2025, to be held in the Grass Valley Council Chambers, Grass Valley, California. Notice of said hearing was duly given in accordance with applicable legal requirements.
3. At the scheduled public hearing, all interested persons were given the opportunity to present written or oral protests regarding the annual report. The City Council has duly considered all such protests received.
4. The City Council hereby confirms the diagram and assessment as presented in the Engineer of Work's annual report and formally levies the assessments for Fiscal Year 2025-26 as detailed therein.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

\_\_\_\_\_  
Hilary Hodge, Mayor

ATTEST:

\_\_\_\_\_  
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David Ruderman, City Attorney

**RESOLUTION NO. 2025-30**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY REQUESTING THE  
COUNTY AUDITOR TO PLACE ASSESSMENTS ON THE TAX ROLL FOR  
LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1  
(COMMERCIAL DISTRICT, WHISPERING PINES, AND LITTON BUSINESS PARK)**

**WHEREAS**, on June 24, 2025, the City Council of the City of Grass Valley adopted Resolution No. 2025-XX, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2025-26 for Landscaping and Lighting District No. 1988-1 (Commercial District, Whispering Pines, and Litton Business Park), located in the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, in accordance with Section 22641 of the Streets and Highways Code, the City Clerk has transmitted to the County Auditor of the County of Nevada the Clerk's Certification to the County Auditor, a copy of which is attached hereto as *Attachment 1* and incorporated herein by reference, and has provided all necessary information required to place the annual assessments for said district on the Fiscal Year 2025-26 County tax roll; and

**WHEREAS**, the City Council acknowledges that costs for this service shall be charged in accordance with the provisions of the "Standard Form Tax Collection Services" agreement between the City of Grass Valley and the County of Nevada.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Grass Valley as follows:

1. The City Council hereby requests that the County Auditor of the County of Nevada place the annual assessments for Landscaping and Lighting District No. 1988-1 on the secured property tax roll for Fiscal Year 2025-26.
2. The City Clerk is hereby directed to forward a certified copy of this Resolution to the County Auditor of the County of Nevada.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

\_\_\_\_\_  
Hilary Hodge, Mayor

ATTEST:

\_\_\_\_\_  
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David Ruderman, City Attorney



May 28, 2025

# ENGINEER'S REPORT

RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2

ANNUAL ASSESSMENT 2025/2026

for

CITY OF GRASS VALLEY

NEVADA COUNTY, CALIFORNIA

Respectfully submitted, as directed by the City Council.

By: 

Bjorn P. Jones, P.E.  
R.C.E. No. 75378

## **ENGINEER'S REPORT AFFIDAVIT**

### **RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2**

(Morgan Ranch, Ventana Sierra, Scotia Pines, Morgan Ranch West and Ridge Meadows)

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Grass Valley, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with the County Auditor of the County of Nevada on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

## **OVERVIEW**

Bjorn P. Jones, Engineer of Work for Residential Landscaping and Lighting District No. 1988-2 (Zone I - Morgan Ranch, Zone II - Ventana Sierra Tract 90-03 Annexation No. 1993-1, and Zone III - Scotia Pines Subdivision Annexation No. 30-A, Zone IV – Morgan Ranch West Annexation No. 2010-1, Zone V – Ridge Meadows Annexation 2016-1), City of Grass Valley, Nevada County, California makes this report, as directed by City Council, pursuant to Section 22585 of the Streets and Highways Code (Landscaping and Lighting Act of 1972).

The improvements which are the subject matter of this report are briefly described as follows:

### **Zone I - Morgan Ranch**

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by Josephine McProud, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

1. The repair, removal or replacement of any improvement.
2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. Irrigation, including the operation, adjustment and repair of the irrigation system.
4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

1. Electric power for any public street light facilities or for the operation of any improvements.
2. Water for the irrigation of any landscaping or the maintenance of any improvements.

### **Zone II - Ventana Sierra (Tract 90-03)**

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by Josephine McProud, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

1. The repair, removal or replacement of any improvement.
2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. Irrigation, including the operation, adjustment and repair of the irrigation system.
4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

1. Electric power for any public street light facilities or for the operation of any improvements.
2. Water for the irrigation of any landscaping or the maintenance of any improvements.

### **Zone III - Scotia Pines Subdivision**

The installation, maintenance and servicing of landscaping and associated improvements of Parcels A, B, C as delineated on Final Map 91-01, on file with the Nevada County Recorder's Office. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

1. The repair, removal or replacement of any improvement.
2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. The removal of trimmings, rubbish, debris and solid waste.
4. Mosquito abatement.

Servicing means the furnishing and payment of:

1. Electric power for any public street light facilities or for the operation of any improvements.
2. Water for the irrigation of any landscaping or the maintenance of any improvements.

#### **Zone IV – Morgan Ranch West**

The installation, maintenance and servicing of public street light facilities including the furnishing and payment of electric power.

#### **Zone V – Ridge Meadows**

The installation, maintenance and servicing of landscaping and associated improvements, as delineated on the plans prepared by K. Clausen, Landscape Architect, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district. Maintenance, in general, means the furnishing of labor and materials for the ordinary upkeep and care of landscape areas including:

1. The repair, removal or replacement of any improvement.
2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. Irrigation, including the operation, adjustment and repair of the irrigation system.
4. The removal of trimmings, rubbish, debris and solid waste.

Servicing means the furnishing and payment of:

1. Electric power for any public street light facilities or for the operation of any improvements.
2. Water for the irrigation of any landscaping or the maintenance of any improvements.

This report consists of five (5) parts, as follows:

- PART A - Plans and specifications for the improvements that are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are included in it by reference only.
- PART B - An estimate of the cost of the improvements for Fiscal Year 2025/2026.
- PART C - An assessment of the estimated cost of the improvement and levy on each benefiting parcel of land within the district.
- PART D - The Method of Apportionment by which the undersigned has determined the amount proposed to be levied on each parcel.
- PART E - A diagram showing all parcels of real property within this district. The diagram is keyed to Part C by Assessor's Parcel Number.

## **PART A** **PLANS**

Plans for the landscape, irrigation and street lighting for each zone have been prepared by a variety of landscape architects and engineers. These Plans have been filed separately with the City Engineer's office and are incorporated in this Report by reference only as the initial improvements were completed by separate contracts.

The following reference drawings are on file with the office of the City Engineer:

Zone I - Morgan Ranch, Landscape Plans (Dwg. No. 1560)

Zone II - Ventana Sierra, Landscape Plans (Dwg. No. 1689)

Zone III - Scotia Pines, Subdivision Map (Dwg. No. 1719)

Zone IV – Morgan Ranch West, Improvement Plans (Dwg. No. 2000)

Zone V – Ridge Meadows, Improvement and Landscape Plans (Dwg. No. 1453)



## **PART B** **COST ESTIMATE**

The estimated cost for the maintenance of improvements described in this report for the fiscal year 2025/2026 includes the use of reserve funds to provide maintenance of the landscape areas and is as follows:

	<b>ZONE 1</b> <b>(Morgan Ranch)</b>	<b>ZONE 2</b> <b>(Ventana Sierra)</b>	<b>ZONE 3</b> <b>(Scotia Pines)</b>	<b>ZONE 4</b> <b>(Morgan Ranch West)</b>	<b>ZONE 5</b> <b>(Ridge Meadows)</b>
<b>COST INFORMATION</b>					
Maintenance Costs	\$59,000	\$1,200	\$1,500	\$7,200	\$7,400
Water and Electricity Servicing	\$9,150	\$2,000	\$1,200	\$170	\$570
County Administrative Fee	\$233	\$151	\$202	\$200	\$220
City Administration Costs	\$500	\$100	\$250	\$180	\$210
<b>Total Direct and Admin Costs</b>	<b>\$68,883</b>	<b>\$3,451</b>	<b>\$3,152</b>	<b>\$7,750</b>	<b>\$8,400</b>
<b>ASSESSMENT INFORMATION</b>					
Direct Costs	\$68,883	\$3,451	\$3,152	\$7,750	\$8,400
Reserve Collections/ (Transfer)	(\$38,800)	\$1,000	\$1,600	(\$7,250)	\$1,100
<b>Net Total Assessment</b>	<b>\$30,083</b>	<b>\$4,451</b>	<b>\$4,752</b>	<b>\$500</b>	<b>\$9,500</b>
<b>FUND BALANCE INFORMATION</b>					
Projected Reserve After FY 2024/2025	\$68,768	(\$1,000)	\$2,688	\$7,720	\$5,902
Interest Earnings	\$114	\$0	\$3	\$30	\$35
Reserve Fund Adjustments	(\$38,800)	\$1,000	\$1,600	(\$7,250)	\$1,100
<b>Projected Reserve at End of Year</b>	<b>\$30,082</b>	<b>\$0</b>	<b>\$4,291</b>	<b>\$500</b>	<b>\$7,037</b>

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 1 - Morgan Ranch Subdivision**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$30,084.40	\$30,087.77	\$30,082.56

Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$78.34	008-060-048	01056	\$39.17	\$39.17
1	\$78.34	008-060-049	01056	\$39.17	\$39.17
1	\$78.34	008-060-050	01056	\$39.17	\$39.17
1	\$78.34	008-060-051	01056	\$39.17	\$39.17
1	\$78.34	008-060-052	01056	\$39.17	\$39.17
1	\$78.34	008-060-053	01056	\$39.17	\$39.17
1	\$78.34	008-861-001	01061	\$39.17	\$39.17
1	\$78.34	008-861-002	01061	\$39.17	\$39.17
1	\$78.34	008-861-003	01061	\$39.17	\$39.17
1	\$78.34	008-861-004	01061	\$39.17	\$39.17
1	\$78.34	008-861-005	01061	\$39.17	\$39.17
1	\$78.34	008-861-006	01061	\$39.17	\$39.17
1	\$78.34	008-861-007	01061	\$39.17	\$39.17
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1	\$78.34	008-861-010	01061	\$39.17	\$39.17
1	\$78.34	008-861-011	01061	\$39.17	\$39.17
1	\$78.34	008-861-012	01061	\$39.17	\$39.17
1	\$78.34	008-861-013	01061	\$39.17	\$39.17
1	\$78.34	008-861-014	01061	\$39.17	\$39.17
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1	\$78.34	008-861-030	01061	\$39.17	\$39.17
1	\$78.34	008-861-031	01061	\$39.17	\$39.17
1	\$78.34	008-861-032	01061	\$39.17	\$39.17
1	\$78.34	008-861-033	01061	\$39.17	\$39.17
1	\$78.34	008-861-034	01061	\$39.17	\$39.17

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 1 - Morgan Ranch Subdivision**

1	\$78.34	008-861-035	01056	\$39.17	\$39.17
1	\$78.34	008-861-036	01056	\$39.17	\$39.17
1	\$78.34	008-861-037	01056	\$39.17	\$39.17
1	\$78.34	008-861-038	01056	\$39.17	\$39.17
1	\$78.34	008-861-039	01056	\$39.17	\$39.17
1	\$78.34	008-861-040	01056	\$39.17	\$39.17
1	\$78.34	008-880-001	01061	\$39.17	\$39.17
1	\$78.34	008-880-002	01061	\$39.17	\$39.17
1	\$78.34	008-880-003	01061	\$39.17	\$39.17
1	\$78.34	008-880-004	01061	\$39.17	\$39.17
1	\$78.34	008-880-005	01061	\$39.17	\$39.17
1	\$78.34	008-880-006	01061	\$39.17	\$39.17
1	\$78.34	008-880-007	01061	\$39.17	\$39.17
1	\$78.34	008-880-008	01061	\$39.17	\$39.17
1	\$78.34	008-880-009	01061	\$39.17	\$39.17
1	\$78.34	008-880-010	01061	\$39.17	\$39.17
1	\$78.34	008-880-011	01061	\$39.17	\$39.17
1	\$78.34	008-880-012	01061	\$39.17	\$39.17
1	\$78.34	008-880-013	01061	\$39.17	\$39.17
1	\$78.34	008-880-014	01061	\$39.17	\$39.17
1	\$78.34	008-880-015	01061	\$39.17	\$39.17
1	\$78.34	008-880-016	01061	\$39.17	\$39.17
1	\$78.34	008-880-017	01061	\$39.17	\$39.17
1	\$78.34	008-880-018	01061	\$39.17	\$39.17
1	\$78.34	008-880-019	01061	\$39.17	\$39.17
1	\$78.34	008-880-020	01061	\$39.17	\$39.17
1	\$78.34	008-880-021	01061	\$39.17	\$39.17
1	\$78.34	008-880-022	01061	\$39.17	\$39.17
1	\$78.34	008-880-023	01061	\$39.17	\$39.17
1	\$78.34	008-880-024	01061	\$39.17	\$39.17
1	\$78.34	008-880-025	01061	\$39.17	\$39.17
1	\$78.34	008-880-026	01061	\$39.17	\$39.17
1	\$78.34	008-880-027	01061	\$39.17	\$39.17
1	\$78.34	008-880-028	01061	\$39.17	\$39.17
1	\$78.34	008-880-029	01061	\$39.17	\$39.17
1	\$78.34	008-880-030	01061	\$39.17	\$39.17
1	\$78.34	008-880-031	01061	\$39.17	\$39.17
1	\$78.34	008-880-032	01061	\$39.17	\$39.17
1	\$78.34	008-880-033	01061	\$39.17	\$39.17
1	\$78.34	008-880-034	01061	\$39.17	\$39.17
1	\$78.34	008-880-035	01061	\$39.17	\$39.17
1	\$78.34	008-880-036	01061	\$39.17	\$39.17
1	\$78.34	008-880-037	01061	\$39.17	\$39.17
1	\$78.34	008-890-001	01061	\$39.17	\$39.17
1	\$78.34	008-890-002	01061	\$39.17	\$39.17
1	\$78.34	008-890-003	01061	\$39.17	\$39.17
1	\$78.34	008-890-004	01061	\$39.17	\$39.17

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 1 - Morgan Ranch Subdivision**

1	\$78.34	008-890-005	01061	\$39.17	\$39.17
1	\$78.34	008-890-006	01061	\$39.17	\$39.17
1	\$78.34	008-890-007	01061	\$39.17	\$39.17
1	\$78.34	008-890-008	01061	\$39.17	\$39.17
1	\$78.34	008-890-009	01061	\$39.17	\$39.17
1	\$78.34	008-890-010	01061	\$39.17	\$39.17
1	\$78.34	008-890-011	01061	\$39.17	\$39.17
1	\$78.34	008-890-012	01061	\$39.17	\$39.17
1	\$78.34	008-890-017	01061	\$39.17	\$39.17
1	\$78.34	008-890-018	01061	\$39.17	\$39.17
1	\$78.34	008-890-019	01061	\$39.17	\$39.17
1	\$78.34	008-890-021	01061	\$39.17	\$39.17
1	\$78.34	008-890-022	01061	\$39.17	\$39.17
1	\$78.34	008-890-023	01061	\$39.17	\$39.17
1	\$78.34	008-890-024	01061	\$39.17	\$39.17
1	\$78.34	008-890-025	01061	\$39.17	\$39.17
1	\$78.34	008-890-026	01061	\$39.17	\$39.17
1	\$78.34	008-890-027	01061	\$39.17	\$39.17
1	\$78.34	008-890-028	01061	\$39.17	\$39.17
1	\$78.34	008-890-029	01061	\$39.17	\$39.17
1	\$78.34	008-890-030	01061	\$39.17	\$39.17
1	\$78.34	008-890-031	01061	\$39.17	\$39.17
1	\$78.34	008-890-032	01061	\$39.17	\$39.17
1	\$78.34	008-890-033	01061	\$39.17	\$39.17
1	\$78.34	008-890-034	01061	\$39.17	\$39.17
1	\$78.34	008-890-035	01061	\$39.17	\$39.17
1	\$78.34	008-890-036	01061	\$39.17	\$39.17
1	\$78.34	008-890-037	01061	\$39.17	\$39.17
1	\$78.34	008-920-001	01061	\$39.17	\$39.17
1	\$78.34	008-920-008	01061	\$39.17	\$39.17
1	\$78.34	008-920-009	01061	\$39.17	\$39.17
1	\$78.34	008-920-010	01061	\$39.17	\$39.17
1	\$78.34	008-920-011	01061	\$39.17	\$39.17
1	\$78.34	008-920-012	01061	\$39.17	\$39.17
1	\$78.34	008-920-013	01061	\$39.17	\$39.17
1	\$78.34	008-920-014	01061	\$39.17	\$39.17
1	\$78.34	008-920-015	01061	\$39.17	\$39.17
1	\$78.34	008-920-016	01061	\$39.17	\$39.17
1	\$78.34	008-920-017	01061	\$39.17	\$39.17
1	\$78.34	008-920-018	01061	\$39.17	\$39.17
1	\$78.34	008-920-019	01061	\$39.17	\$39.17
1	\$78.34	008-920-020	01061	\$39.17	\$39.17
1	\$78.34	008-920-021	01061	\$39.17	\$39.17
1	\$78.34	008-920-022	01061	\$39.17	\$39.17
1	\$78.34	008-920-023	01061	\$39.17	\$39.17
1	\$78.34	008-920-024	01061	\$39.17	\$39.17
1	\$78.34	008-920-025	01061	\$39.17	\$39.17

**PART C**  
**ASSESSMENT ROLL**

**Zone 1 - Morgan Ranch Subdivision**

1	\$78.34	008-920-026	01061	\$39.17	\$39.17
1	\$78.34	008-920-027	01061	\$39.17	\$39.17
1	\$78.34	008-920-028	01061	\$39.17	\$39.17
1	\$78.34	008-920-031	01061	\$39.17	\$39.17
1	\$78.34	008-920-032	01061	\$39.17	\$39.17
1	\$78.34	008-920-033	01061	\$39.17	\$39.17
1	\$78.34	008-920-034	01061	\$39.17	\$39.17
1	\$78.34	008-920-035	01061	\$39.17	\$39.17
1	\$78.34	008-931-001	01061	\$39.17	\$39.17
1	\$78.34	008-931-002	01061	\$39.17	\$39.17
1	\$78.34	008-931-003	01061	\$39.17	\$39.17
1	\$78.34	008-931-004	01061	\$39.17	\$39.17
1	\$78.34	008-931-005	01061	\$39.17	\$39.17
1	\$78.34	008-931-006	01061	\$39.17	\$39.17
1	\$78.34	008-931-007	01061	\$39.17	\$39.17
1	\$78.34	008-931-008	01061	\$39.17	\$39.17
1	\$78.34	008-931-009	01061	\$39.17	\$39.17
1	\$78.34	008-931-010	01061	\$39.17	\$39.17
1	\$78.34	008-931-011	01061	\$39.17	\$39.17
1	\$78.34	008-931-012	01061	\$39.17	\$39.17
1	\$78.34	008-931-013	01061	\$39.17	\$39.17
1	\$78.34	008-931-014	01061	\$39.17	\$39.17
1	\$78.34	008-931-015	01061	\$39.17	\$39.17
1	\$78.34	008-931-016	01061	\$39.17	\$39.17
1	\$78.34	008-931-017	01061	\$39.17	\$39.17
1	\$78.34	008-931-018	01061	\$39.17	\$39.17
1	\$78.34	008-931-019	01061	\$39.17	\$39.17
1	\$78.34	008-931-020	01061	\$39.17	\$39.17
1	\$78.34	008-931-021	01061	\$39.17	\$39.17
1	\$78.34	008-931-022	01061	\$39.17	\$39.17
1	\$78.34	008-931-023	01061	\$39.17	\$39.17
1	\$78.34	008-931-024	01061	\$39.17	\$39.17
1	\$78.34	008-931-025	01061	\$39.17	\$39.17
1	\$78.34	008-931-026	01061	\$39.17	\$39.17
1	\$78.34	008-931-027	01061	\$39.17	\$39.17
1	\$78.34	008-931-028	01061	\$39.17	\$39.17
1	\$78.34	008-931-029	01061	\$39.17	\$39.17
1	\$78.34	008-931-030	01061	\$39.17	\$39.17
1	\$78.34	008-931-031	01061	\$39.17	\$39.17
1	\$78.34	008-931-032	01061	\$39.17	\$39.17
1	\$78.34	008-931-033	01061	\$39.17	\$39.17
1	\$78.34	008-931-034	01061	\$39.17	\$39.17
1	\$78.34	008-931-035	01061	\$39.17	\$39.17
1	\$78.34	008-931-036	01061	\$39.17	\$39.17
1	\$78.34	008-931-037	01061	\$39.17	\$39.17
1	\$78.34	008-931-038	01061	\$39.17	\$39.17
1	\$78.34	008-931-039	01061	\$39.17	\$39.17

**PART C**  
**ASSESSMENT ROLL**

**Zone 1 - Morgan Ranch Subdivision**

1	\$78.34	008-931-040	01061	\$39.17	\$39.17
1	\$78.34	008-931-041	01061	\$39.17	\$39.17
1	\$78.34	008-931-042	01061	\$39.17	\$39.17
1	\$78.34	008-931-043	01061	\$39.17	\$39.17
1	\$78.34	008-931-044	01061	\$39.17	\$39.17
1	\$78.34	008-931-045	01061	\$39.17	\$39.17
1	\$78.34	008-931-046	01061	\$39.17	\$39.17
1	\$78.34	008-931-047	01061	\$39.17	\$39.17
1	\$78.34	008-931-048	01061	\$39.17	\$39.17
1	\$78.34	008-931-049	01061	\$39.17	\$39.17
1	\$78.34	008-931-050	01061	\$39.17	\$39.17
1	\$78.34	008-931-051	01061	\$39.17	\$39.17
1	\$78.34	008-931-052	01061	\$39.17	\$39.17
1	\$78.34	008-931-053	01061	\$39.17	\$39.17
1	\$78.34	008-931-054	01061	\$39.17	\$39.17
1	\$78.34	008-931-055	01061	\$39.17	\$39.17
1	\$78.34	008-931-056	01061	\$39.17	\$39.17
1	\$78.34	008-931-057	01061	\$39.17	\$39.17
1	\$78.34	008-932-001	01061	\$39.17	\$39.17
1	\$78.34	008-932-002	01061	\$39.17	\$39.17
1	\$78.34	008-932-003	01061	\$39.17	\$39.17
1	\$78.34	008-932-004	01061	\$39.17	\$39.17
1	\$78.34	008-932-005	01061	\$39.17	\$39.17
1	\$78.34	008-932-006	01061	\$39.17	\$39.17
1	\$78.34	008-932-007	01061	\$39.17	\$39.17
1	\$78.34	008-932-008	01061	\$39.17	\$39.17
1	\$78.34	008-932-009	01061	\$39.17	\$39.17
1	\$78.34	008-932-010	01061	\$39.17	\$39.17
1	\$78.34	008-932-011	01061	\$39.17	\$39.17
1	\$78.34	008-932-012	01061	\$39.17	\$39.17
1	\$78.34	008-932-013	01061	\$39.17	\$39.17
1	\$78.34	008-932-014	01061	\$39.17	\$39.17
1	\$78.34	008-932-015	01061	\$39.17	\$39.17
1	\$78.34	008-932-016	01061	\$39.17	\$39.17
1	\$78.34	008-932-017	01061	\$39.17	\$39.17
1	\$78.34	008-932-018	01061	\$39.17	\$39.17
1	\$78.34	008-932-019	01061	\$39.17	\$39.17
1	\$78.34	008-932-020	01061	\$39.17	\$39.17
1	\$78.34	008-932-021	01061	\$39.17	\$39.17
1	\$78.34	008-932-022	01061	\$39.17	\$39.17
1	\$78.34	008-932-023	01061	\$39.17	\$39.17
1	\$78.34	008-932-024	01061	\$39.17	\$39.17
1	\$78.34	008-932-025	01061	\$39.17	\$39.17
1	\$78.34	008-932-026	01061	\$39.17	\$39.17
1	\$78.34	008-932-027	01061	\$39.17	\$39.17
1	\$78.34	008-932-028	01061	\$39.17	\$39.17
1	\$78.34	008-932-029	01061	\$39.17	\$39.17

**PART C**  
**ASSESSMENT ROLL**

**Zone 1 - Morgan Ranch Subdivision**

1	\$78.34	008-932-030	01061	\$39.17	\$39.17
1	\$78.34	008-932-031	01061	\$39.17	\$39.17
1	\$78.34	008-932-032	01061	\$39.17	\$39.17
1	\$78.34	008-932-033	01061	\$39.17	\$39.17
1	\$78.34	008-932-034	01061	\$39.17	\$39.17
1	\$78.34	008-932-035	01061	\$39.17	\$39.17
1	\$78.34	008-932-036	01061	\$39.17	\$39.17
1	\$78.34	008-932-037	01061	\$39.17	\$39.17
1	\$78.34	008-932-038	01061	\$39.17	\$39.17
1	\$78.34	008-950-003	01061	\$39.17	\$39.17
1	\$78.34	008-950-004	01061	\$39.17	\$39.17
1	\$78.34	008-950-005	01061	\$39.17	\$39.17
1	\$78.34	008-950-006	01061	\$39.17	\$39.17
1	\$78.34	008-950-007	01061	\$39.17	\$39.17
1	\$78.34	008-950-008	01061	\$39.17	\$39.17
1	\$78.34	008-950-009	01061	\$39.17	\$39.17
1	\$78.34	008-950-010	01061	\$39.17	\$39.17
1	\$78.34	008-950-011	01061	\$39.17	\$39.17
1	\$78.34	008-950-012	01061	\$39.17	\$39.17
1	\$78.34	008-950-013	01061	\$39.17	\$39.17
1	\$78.34	008-950-014	01061	\$39.17	\$39.17
1	\$78.34	008-950-015	01061	\$39.17	\$39.17
1	\$78.34	008-950-016	01061	\$39.17	\$39.17
1	\$78.34	008-950-017	01061	\$39.17	\$39.17
1	\$78.34	008-950-018	01061	\$39.17	\$39.17
1	\$78.34	008-950-019	01061	\$39.17	\$39.17
1	\$78.34	008-950-020	01061	\$39.17	\$39.17
1	\$78.34	008-950-021	01061	\$39.17	\$39.17
1	\$78.34	008-950-022	01061	\$39.17	\$39.17
1	\$78.34	008-950-023	01061	\$39.17	\$39.17
1	\$78.34	008-950-024	01061	\$39.17	\$39.17
1	\$78.34	008-950-025	01061	\$39.17	\$39.17
1	\$78.34	008-950-026	01061	\$39.17	\$39.17
1	\$78.34	008-950-027	01061	\$39.17	\$39.17
1	\$78.34	008-950-028	01061	\$39.17	\$39.17
1	\$78.34	008-950-037	01061	\$39.17	\$39.17
1	\$78.34	008-950-038	01061	\$39.17	\$39.17
1	\$78.34	008-950-039	01061	\$39.17	\$39.17
1	\$78.34	008-950-040	01061	\$39.17	\$39.17
1	\$78.34	008-950-041	01061	\$39.17	\$39.17
1	\$78.34	008-950-042	01061	\$39.17	\$39.17
1	\$78.34	008-950-043	01061	\$39.17	\$39.17
1	\$78.34	008-950-044	01061	\$39.17	\$39.17
1	\$78.34	008-950-045	01061	\$39.17	\$39.17
1	\$78.34	008-950-046	01061	\$39.17	\$39.17
1	\$78.34	008-950-047	01061	\$39.17	\$39.17
1	\$78.34	008-950-048	01061	\$39.17	\$39.17

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 1 - Morgan Ranch Subdivision**

1	\$78.34	008-950-049	01061	\$39.17	\$39.17
1	\$78.34	008-950-050	01061	\$39.17	\$39.17
1	\$78.34	008-950-051	01061	\$39.17	\$39.17
1	\$78.34	008-950-055	01061	\$39.17	\$39.17
1	\$78.34	008-950-058	01061	\$39.17	\$39.17
1	\$78.34	008-950-060	01061	\$39.17	\$39.17
1	\$78.34	008-950-061	01056	\$39.17	\$39.17
1	\$78.34	008-950-062	01056	\$39.17	\$39.17
1	\$78.34	008-950-063	01056	\$39.17	\$39.17
1	\$78.34	008-950-064	01056	\$39.17	\$39.17
1	\$78.34	008-950-065	01061	\$39.17	\$39.17
1	\$78.34	008-950-066	01061	\$39.17	\$39.17
1	\$78.34	008-950-067	01061	\$39.17	\$39.17
1	\$78.34	008-950-068	01061	\$39.17	\$39.17
1	\$78.34	008-950-069	01061	\$39.17	\$39.17
1	\$78.34	008-950-070	01061	\$39.17	\$39.17
1	\$78.34	008-950-071	01061	\$39.17	\$39.17
1	\$78.34	008-950-072	01061	\$39.17	\$39.17
1	\$78.34	008-950-073	01061	\$39.17	\$39.17
1	\$78.34	008-950-074	01056	\$39.17	\$39.17
1	\$78.34	008-950-075	01056	\$39.17	\$39.17
1	\$78.34	008-950-076	01061	\$39.17	\$39.17
1	\$78.34	008-960-003	01061	\$39.17	\$39.17
1	\$78.34	008-960-004	01061	\$39.17	\$39.17
1	\$78.34	008-960-005	01061	\$39.17	\$39.17
1	\$78.34	008-960-006	01061	\$39.17	\$39.17
1	\$78.34	008-960-007	01061	\$39.17	\$39.17
1	\$78.34	008-960-008	01061	\$39.17	\$39.17
1	\$78.34	008-960-010	01061	\$39.17	\$39.17
1	\$78.34	008-960-014	01061	\$39.17	\$39.17
1	\$78.34	008-960-015	01061	\$39.17	\$39.17
1	\$78.34	008-960-016	01061	\$39.17	\$39.17
1	\$78.34	008-960-017	01061	\$39.17	\$39.17
1	\$78.34	008-960-018	01061	\$39.17	\$39.17
1	\$78.34	008-960-019	01061	\$39.17	\$39.17
1	\$78.34	008-960-020	01061	\$39.17	\$39.17
1	\$78.34	008-960-021	01061	\$39.17	\$39.17
1	\$78.34	008-960-022	01061	\$39.17	\$39.17
1	\$78.34	008-960-023	01061	\$39.17	\$39.17
1	\$78.34	008-960-024	01061	\$39.17	\$39.17
1	\$78.34	008-960-028	01061	\$39.17	\$39.17
1	\$78.34	008-960-029	01061	\$39.17	\$39.17
1	\$78.34	008-960-030	01061	\$39.17	\$39.17
1	\$78.34	008-960-031	01061	\$39.17	\$39.17
1	\$78.34	008-960-032	01061	\$39.17	\$39.17
1	\$78.34	008-960-033	01061	\$39.17	\$39.17
1	\$78.34	008-960-034	01061	\$39.17	\$39.17



## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 1 - Morgan Ranch Subdivision**

1	\$78.34	008-960-040	01061	\$39.17	\$39.17
1	\$78.34	008-960-041	01061	\$39.17	\$39.17
1	\$78.34	008-960-042	01061	\$39.17	\$39.17
1	\$78.34	008-960-043	01061	\$39.17	\$39.17
1	\$78.34	008-960-044	01061	\$39.17	\$39.17
1	\$78.34	008-970-002	01056	\$39.17	\$39.17
1	\$78.34	008-970-003	01056	\$39.17	\$39.17
1	\$78.34	008-970-004	01056	\$39.17	\$39.17
1	\$78.34	008-970-005	01056	\$39.17	\$39.17
1	\$78.34	008-970-006	01056	\$39.17	\$39.17
1	\$78.34	008-970-007	01056	\$39.17	\$39.17
1	\$78.34	008-970-008	01056	\$39.17	\$39.17
1	\$78.34	008-970-009	01056	\$39.17	\$39.17
1	\$78.34	008-970-010	01056	\$39.17	\$39.17
1	\$78.34	008-970-011	01056	\$39.17	\$39.17
1	\$78.34	008-970-012	01056	\$39.17	\$39.17
1	\$78.34	008-970-014	01056	\$39.17	\$39.17
1	\$78.34	008-970-015	01056	\$39.17	\$39.17
1	\$78.34	008-970-016	01056	\$39.17	\$39.17
1	\$78.34	008-970-017	01056	\$39.17	\$39.17
1	\$78.34	008-970-018	01056	\$39.17	\$39.17
1	\$78.34	008-970-019	01056	\$39.17	\$39.17
1	\$78.34	008-970-020	01056	\$39.17	\$39.17
1	\$78.34	008-970-021	01056	\$39.17	\$39.17
1	\$78.34	008-970-022	01056	\$39.17	\$39.17
1	\$78.34	008-970-023	01056	\$39.17	\$39.17
1	\$78.34	008-970-024	01056	\$39.17	\$39.17
1	\$78.34	008-970-025	01056	\$39.17	\$39.17
1	\$78.34	008-970-026	01056	\$39.17	\$39.17
1	\$78.34	008-970-027	01056	\$39.17	\$39.17
1	\$78.34	008-970-028	01056	\$39.17	\$39.17
1	\$78.34	008-970-029	01056	\$39.17	\$39.17
1	\$78.34	008-970-030	01056	\$39.17	\$39.17
1	\$78.34	008-970-031	01056	\$39.17	\$39.17
1	\$78.34	008-970-032	01056	\$39.17	\$39.17
1	\$78.34	008-970-033	01056	\$39.17	\$39.17
1	\$78.34	008-970-034	01056	\$39.17	\$39.17
1	\$78.34	008-970-036	01061	\$39.17	\$39.17
1	\$78.34	008-970-037	01061	\$39.17	\$39.17
1	\$78.34	008-970-039	01061	\$39.17	\$39.17
1	\$78.34	008-970-040	01056	\$39.17	\$39.17
1	\$78.34	008-970-041	01056	\$39.17	\$39.17
1	\$78.34	008-970-042	01056	\$39.17	\$39.17
1	\$78.34	008-970-043	01056	\$39.17	\$39.17
1	\$78.34	008-970-044	01056	\$39.17	\$39.17
1	\$78.34	008-970-045	01056	\$39.17	\$39.17
1	\$78.34	008-970-046	01056	\$39.17	\$39.17

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 1 - Morgan Ranch Subdivision**

1	\$78.34	008-970-047	01056	\$39.17	\$39.17
1	\$78.34	008-970-048	01056	\$39.17	\$39.17
1	\$78.34	008-970-049	01056	\$39.17	\$39.17
1	\$78.34	008-970-050	01056	\$39.17	\$39.17
1	\$78.34	008-970-051	01056	\$39.17	\$39.17
1	\$78.34	008-970-052	01056	\$39.17	\$39.17
1	\$78.34	008-970-053	01056	\$39.17	\$39.17
1	\$78.34	008-970-054	01056	\$39.17	\$39.17
1	\$78.34	008-970-055	01056	\$39.17	\$39.17
1	\$78.34	008-970-056	01056	\$39.17	\$39.17
1	\$78.34	008-970-057	01056	\$39.17	\$39.17
1	\$78.34	008-970-058	01056	\$39.17	\$39.17
1	\$78.34	008-970-059	01056	\$39.17	\$39.17
1	\$78.34	008-970-060	01056	\$39.17	\$39.17
1	\$78.34	008-970-061	01056	\$39.17	\$39.17
1	\$78.34	008-970-062	01056	\$39.17	\$39.17
1	\$78.34	008-970-063	01056	\$39.17	\$39.17
384	<b>\$30,082.56</b>	Subtotal - Developed Land		<b>\$15,041.28</b>	<b>\$15,041.28</b>

**PART C**  
**ASSESSMENT ROLL**

**Zone 2 - Ventana Sierra (Tract 90-03)**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$4,451.00	\$6,116.10	\$4,450.94

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
-	-	-	-	-----	-
1	234.26	004-630-002	01061	117.13	117.13
1	234.26	004-630-003	01061	117.13	117.13
1	234.26	004-630-004	01061	117.13	117.13
1	234.26	004-630-005	01061	117.13	117.13
1	234.26	004-630-006	01061	117.13	117.13
1	234.26	004-630-007	01061	117.13	117.13
1	234.26	004-630-008	01061	117.13	117.13
1	234.26	004-630-009	01061	117.13	117.13
1	234.26	004-630-010	01061	117.13	117.13
1	234.26	004-630-011	01061	117.13	117.13
1	234.26	004-630-012	01061	117.13	117.13
1	234.26	004-630-013	01061	117.13	117.13
1	234.26	004-630-014	01061	117.13	117.13
1	234.26	004-630-015	01061	117.13	117.13
1	234.26	004-630-016	01061	117.13	117.13
1	234.26	004-630-017	01061	117.13	117.13
1	234.26	004-630-020	01061	117.13	117.13
1	234.26	004-630-021	01061	117.13	117.13
1	234.26	004-630-023	01061	117.13	117.13
19	\$4,450.94			\$2,225.47	\$2,225.47

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 3 - Scotia Pines Subdivision**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$4,752.00	\$4,752.04	\$4,752.00

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	86.40	029-330-001	01000	43.20	43.20
1	86.40	029-330-002	01000	43.20	43.20
1	86.40	029-330-003	01000	43.20	43.20
1	86.40	029-330-005	01000	43.20	43.20
1	86.40	029-330-006	01000	43.20	43.20
1	86.40	029-330-007	01000	43.20	43.20
1	86.40	029-330-008	01000	43.20	43.20
1	86.40	029-330-009	01000	43.20	43.20
1	86.40	029-330-010	01000	43.20	43.20
1	86.40	029-330-011	01000	43.20	43.20
1	86.40	029-330-012	01000	43.20	43.20
1	86.40	029-330-013	01000	43.20	43.20
1	86.40	029-330-014	01000	43.20	43.20
1	86.40	029-330-015	01000	43.20	43.20
1	86.40	029-330-016	01000	43.20	43.20
1	86.40	029-330-017	01000	43.20	43.20
1	86.40	029-330-018	01000	43.20	43.20
1	86.40	029-330-019	01000	43.20	43.20
1	86.40	029-330-020	01000	43.20	43.20
1	86.40	029-330-021	01000	43.20	43.20
1	86.40	029-330-022	01000	43.20	43.20
1	86.40	029-330-023	01000	43.20	43.20
1	86.40	029-330-024	01000	43.20	43.20
1	86.40	029-330-026	01000	43.20	43.20
1	86.40	029-330-027	01000	43.20	43.20
1	86.40	029-330-030	01000	43.20	43.20
1	86.40	029-330-031	01000	43.20	43.20
1	86.40	029-330-032	01000	43.20	43.20
1	86.40	029-330-033	01000	43.20	43.20
1	86.40	029-330-034	01000	43.20	43.20
1	86.40	029-330-035	01000	43.20	43.20
1	86.40	029-330-036	01000	43.20	43.20
1	86.40	029-330-037	01000	43.20	43.20
1	86.40	029-330-038	01000	43.20	43.20
1	86.40	029-330-039	01000	43.20	43.20

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 3 - Scotia Pines Subdivision**

1	86.40	029-330-040	01000	43.20	43.20
1	86.40	029-330-041	01000	43.20	43.20
1	86.40	029-330-042	01000	43.20	43.20
1	86.40	029-330-043	01000	43.20	43.20
1	86.40	029-330-044	01000	43.20	43.20
1	86.40	029-330-047	01000	43.20	43.20
1	86.40	029-330-048	01000	43.20	43.20
1	86.40	029-330-049	01000	43.20	43.20
1	86.40	029-330-050	01000	43.20	43.20
1	86.40	029-330-051	01000	43.20	43.20
1	86.40	029-330-052	01000	43.20	43.20
1	86.40	029-330-053	01000	43.20	43.20
1	86.40	029-330-054	01000	43.20	43.20
1	86.40	029-330-055	01000	43.20	43.20
1	86.40	029-330-056	01000	43.20	43.20
1	86.40	029-330-061	01000	43.20	43.20
1	86.40	029-330-062	01000	43.20	43.20
1	86.40	029-330-064	01000	43.20	43.20
1	86.40	029-330-065	01000	43.20	43.20
1	86.40	029-330-066	01000	43.20	43.20
55	\$4,752.00			\$2,376.00	\$2,376.00

**PART C**  
**ASSESSMENT ROLL**  
**Zone 4 - Morgan Ranch West**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$500.00	\$606.63	\$500.00

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	20.00	004-660-002	01056	10.00	10.00
1	20.00	004-660-003	01056	10.00	10.00
1	20.00	004-660-004	01056	10.00	10.00
1	20.00	004-660-005	01056	10.00	10.00
1	20.00	004-660-006	01056	10.00	10.00
1	20.00	004-660-007	01056	10.00	10.00
1	20.00	004-660-008	01056	10.00	10.00
1	20.00	004-660-009	01056	10.00	10.00
1	20.00	004-660-010	01056	10.00	10.00
1	20.00	004-660-011	01056	10.00	10.00
1	20.00	004-660-012	01056	10.00	10.00
1	20.00	004-660-013	01056	10.00	10.00
1	20.00	004-660-014	01056	10.00	10.00
1	20.00	004-660-015	01056	10.00	10.00
1	20.00	004-660-016	01056	10.00	10.00
1	20.00	004-660-017	01056	10.00	10.00
1	20.00	004-660-018	01056	10.00	10.00
1	20.00	004-660-019	01056	10.00	10.00
1	20.00	004-660-020	01056	10.00	10.00
1	20.00	004-660-021	01056	10.00	10.00
1	20.00	004-660-022	01056	10.00	10.00
1	20.00	004-660-023	01056	10.00	10.00
1	20.00	004-660-024	01056	10.00	10.00
1	20.00	004-660-029	01056	10.00	10.00
1	20.00	004-660-027	01056	10.00	10.00
25	\$500.00			\$250.00	\$250.00

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 5 - Ridge Meadows**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$9,500.00	\$11,094.38	\$9,500.12

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	256.76	008-980-001	01056	128.38	128.38
1	256.76	008-980-002	01056	128.38	128.38
1	256.76	008-980-003	01056	128.38	128.38
1	256.76	008-980-004	01056	128.38	128.38
1	256.76	008-980-005	01056	128.38	128.38
1	256.76	008-980-006	01056	128.38	128.38
1	256.76	008-980-007	01056	128.38	128.38
1	256.76	008-980-008	01056	128.38	128.38
1	256.76	008-980-009	01056	128.38	128.38
1	256.76	008-980-010	01056	128.38	128.38
1	256.76	008-980-011	01056	128.38	128.38
1	256.76	008-980-012	01056	128.38	128.38
1	256.76	008-980-013	01056	128.38	128.38
1	256.76	008-980-014	01056	128.38	128.38
1	256.76	008-980-015	01056	128.38	128.38
1	256.76	008-980-016	01056	128.38	128.38
1	256.76	008-980-017	01056	128.38	128.38
1	256.76	008-980-018	01056	128.38	128.38
1	256.76	008-980-019	01056	128.38	128.38
1	256.76	008-980-020	01056	128.38	128.38
1	256.76	008-980-021	01056	128.38	128.38
1	256.76	008-980-022	01056	128.38	128.38
1	256.76	008-980-023	01056	128.38	128.38
1	256.76	008-980-024	01056	128.38	128.38
1	256.76	008-980-025	01056	128.38	128.38
1	256.76	008-980-026	01056	128.38	128.38
1	256.76	008-980-027	01056	128.38	128.38
1	256.76	008-980-028	01056	128.38	128.38
1	256.76	008-980-029	01056	128.38	128.38
1	256.76	008-980-030	01056	128.38	128.38
1	256.76	008-980-031	01056	128.38	128.38
1	256.76	008-980-032	01056	128.38	128.38
1	256.76	008-980-033	01056	128.38	128.38
1	256.76	008-980-034	01056	128.38	128.38
1	256.76	008-980-035	01056	128.38	128.38
1	256.76	008-980-036	01056	128.38	128.38
1	256.76	008-980-037	01056	128.38	128.38
37	\$9,500.12			\$4,750.06	\$4,750.06

## **PART D** **METHOD OF APPORTIONING**

In order to maintain sufficient funding for the Districts, assessments will be adjusted annually by the Consumer Price Indexes (CPI) Pacific Cities and U.S. City Average for February of the year of calculation All Items Indexes for the West. The corresponding CPI for February 2025 was 2.6%.

### **ZONE I - Morgan Ranch**

The Morgan Ranch Subdivision was annexed into the 1988-2 Residential L&L District in 1996. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$87.00 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone I.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total build-out number of parcels as of 6/1/2025, and the total assessment needed for FY 2025/2026, the levy will be increased \$1.98 per dwelling unit to \$78.34 per dwelling unit in accordance with the Consumer Price Index.

The total assessment for 2024/2025 was \$29,322.24. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$30,087.77. The actual total assessment will be \$30,082.56. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

### **ZONE II - Ventana Sierra (Tract 90-03)**

The Ventana Sierra Subdivision was annexed into the 1988-2 Residential L&L District in 1993. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$190.00 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone II.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments



("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total number of parcels in Ventana Sierra as of 6/1/2025 and the total assessment needed for FY 2025/2026, the levy will be increased \$41.32 per dwelling unit to \$234.26 per dwelling unit in accordance with the Consumer Price Index.

The total annual assessment for 2024/2025 was \$3,665.86. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$6,116.10. The actual total assessment will be \$4,450.94. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

### **ZONE III - Scotia Pines Subdivision**

The Scotia Pines Subdivision was annexed into the 1988-2 Residential L&L District in 1996. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$66.27 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone III.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total build-out number of parcels as of 6/1/2025 and the total assessment needed for FY 2025/2026, the levy will be increased \$2.20 per dwelling unit to \$86.40 per dwelling unit in accordance with the CPI.

The total annual assessment for 2024/2025 was \$4,631.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$4,752.04. The actual total assessment will be \$4,752.00. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

## **ZONE IV - Morgan Ranch West**

The Morgan Ranch West Subdivision was annexed into the 1988-2 Residential L&L District in 2010. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$51.08 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone IV.

The street lights in Morgan Ranch West and the maintenance of those street lights are of entirely local and special benefit to the parcels in Morgan Ranch West, and no general benefits are provided by them. The street lighting services funded by the District constitute residential street lighting which provides safety lighting and sidewalk and parking illumination for the special benefit of assessed parcels.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total build-out number of parcels as of 6/1/2025, and the total assessment needed for FY 2025/2026, the levy will remain unchanged at \$20.00 per dwelling unit.

The total annual assessment for 2024/2025 was \$500. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$606.63. The actual total assessment will be \$500.00. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

## **ZONE V – Ridge Meadows**

The Ridge Meadows Subdivision was annexed into the 1988-2 Residential L&L District in 2016. Because the district was created before Proposition 218, the initial assessment per dwelling unit of \$239.72 has been adjusted annually based on actual increases in utility and maintenance costs and the balance of the operational reserve fund. Per the formation documents, it is the intent that each dwelling unit of the project shares equally in all expenses of Zone V.

The landscaping, irrigation and street lights in Ridge Meadows and the maintenance of the landscaping, irrigation and street lights are of entirely local and special benefit to the parcels in Ridge Meadows, and no general benefits are provided by them. The street lighting services funded by the District constitute residential street lighting which provides safety lighting and sidewalk and parking illumination for the special benefit of assessed parcels.

The annual maximum assessments shall be adjusted annually, as set forth hereinafter, based upon the Consumer Price Indexes Pacific Cities and U.S. City Average as issued by the United States Department of Labor, Bureau of Labor Statistics. The Base Index to be used for subsequent annual adjustments ("Base Index") shall be the Index published annually in February ("Base Month"). The annual maximum assessment per lot, as defined in this report, shall be adjusted every year based upon the cumulative increase, if any, in the Index as it stands on the Base Month of each year over the Base Index. Any reduction or de-escalation in the Index from one year to the next will not result in a reduction of the annual costs. The annual costs will be levied consistent with the previous year. The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

Based on the total build-out number of parcels as of 6/1/2025, and the total assessment needed for FY 2025/2026, the levy will be increased \$30.54 per dwelling unit to \$256.76 per dwelling unit in accordance with the CPI.

The total annual assessment for 2024/2025 was \$8,370.14. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$11,094.38. The actual total assessment will be \$9,500.12. Each parcel's assessment rate, as depicted in Part C was calculated by using the assessment per parcel formula shown above which evenly distributes the assessment over the number of parcels.

## **PART E** **ASSESSMENT DIAGRAM**

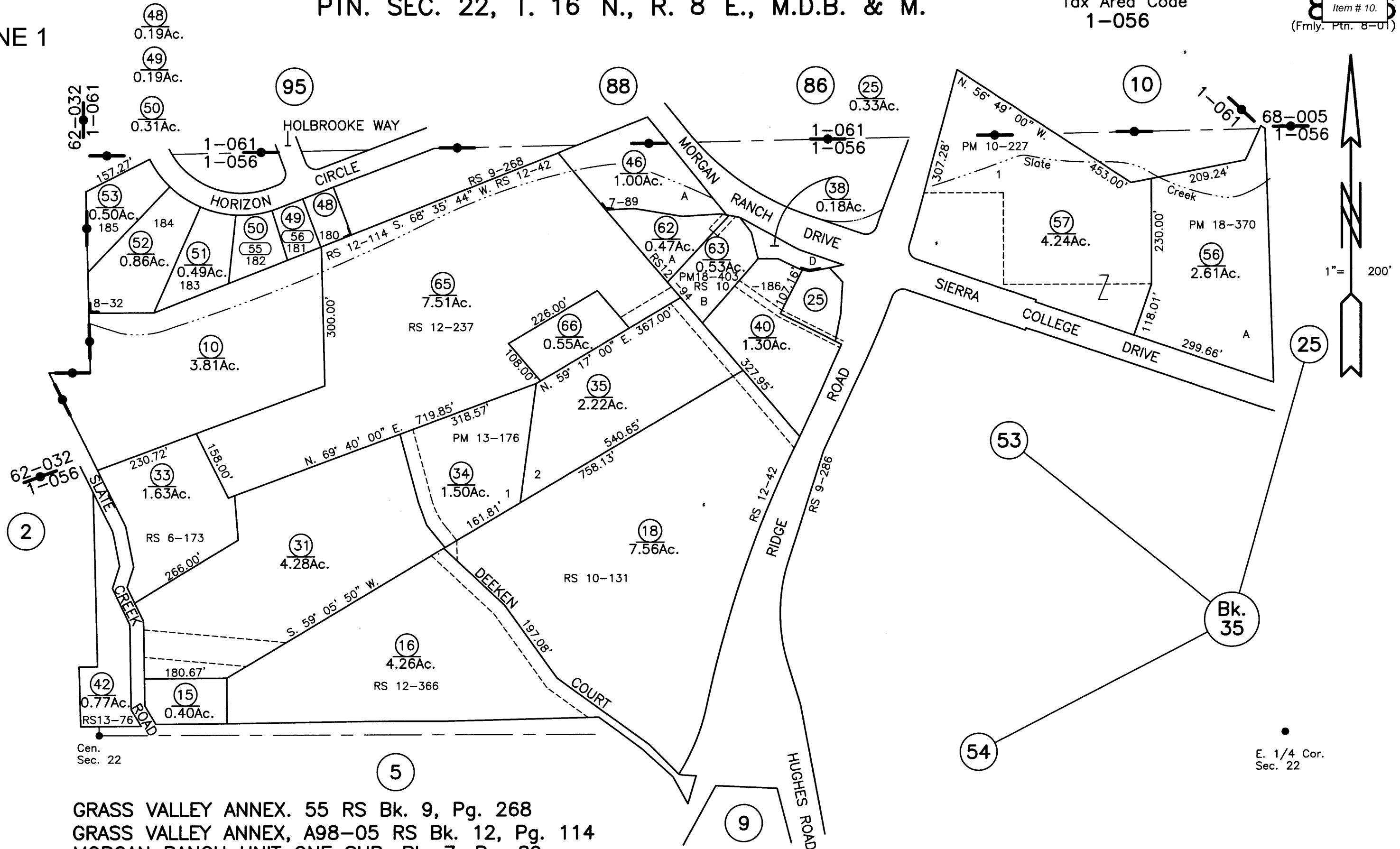
The following pages are excerpts from the latest Assessor's Parcel Maps of the County of Nevada illustrating the approximate location, size and area of the benefiting parcels within the Landscaping and Lighting District.

ZONE 1

PTN. SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
1-056

Item # 10.  
(Fmly. Ptn. 8-01)



GRASS VALLEY ANNEX. 55 RS Bk. 9, Pg. 268  
GRASS VALLEY ANNEX, A98-05 RS Bk. 12, Pg. 114  
MORGAN RANCH UNIT ONE SUB. Bk. 7, Pg. 89  
MORGAN RANCH UNIT 3A SUB. Bk. 8, Pg. 32  
WHISPERING PINES/MORGAN RANCH REFUNDING DISTRICT

**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

1-1-99  
1-1-00  
1-1-02  
1-1-03  
1-1-05  
1-1-06  
1-1-07

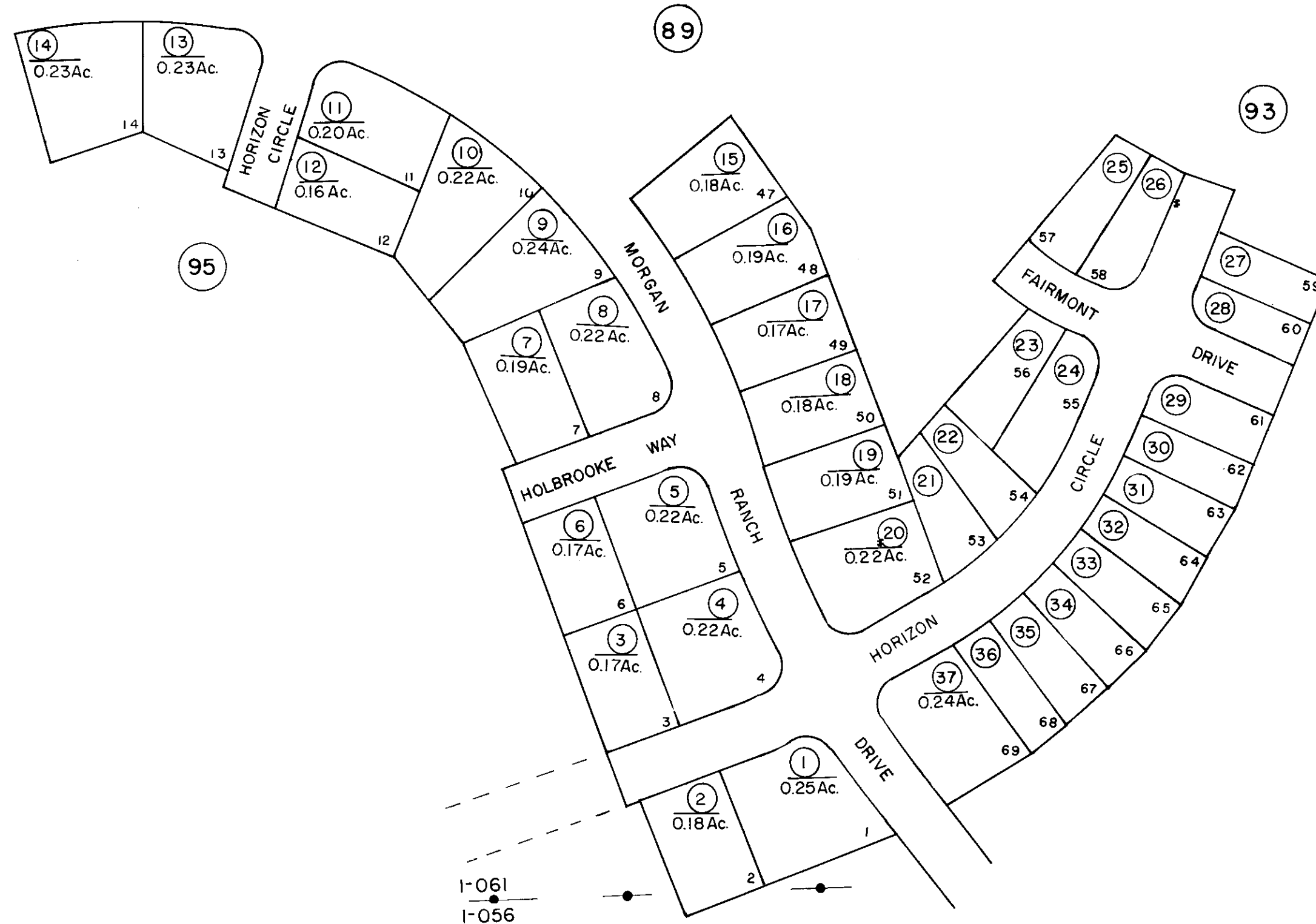
Assessor's Map Bk. 8 -Pg.06  
County of Nevada, Calif.  
1998

Last Updated 8-7-08

Page 123  
NW 12/98



ZONE 1

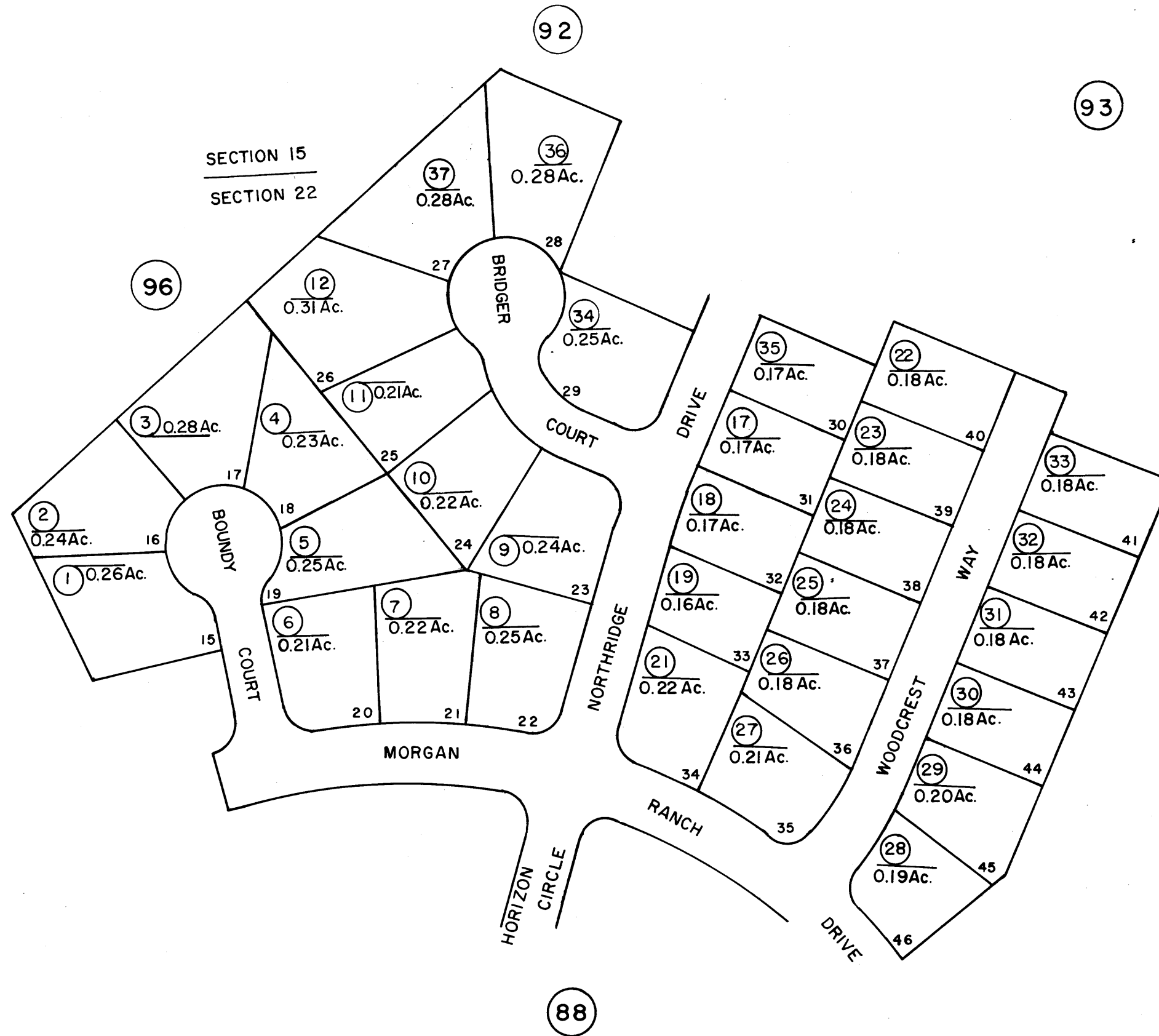


MORGAN RANCH UNIT ONE SUB. Bk. 7 Pg. 89

Assessor's Map Bk. 8 - Pg. 88  
County of Nevada, Calif.

1988  
3-1-89 3-1-95  
3-1-90 3-1-96  
3-1-91 1-1-00  
3-1-93 1-1-03  
3-1-94

ZONE 1



MORGAN RANCH UNIT ONE SUB. Bk. 7 Pg. 89

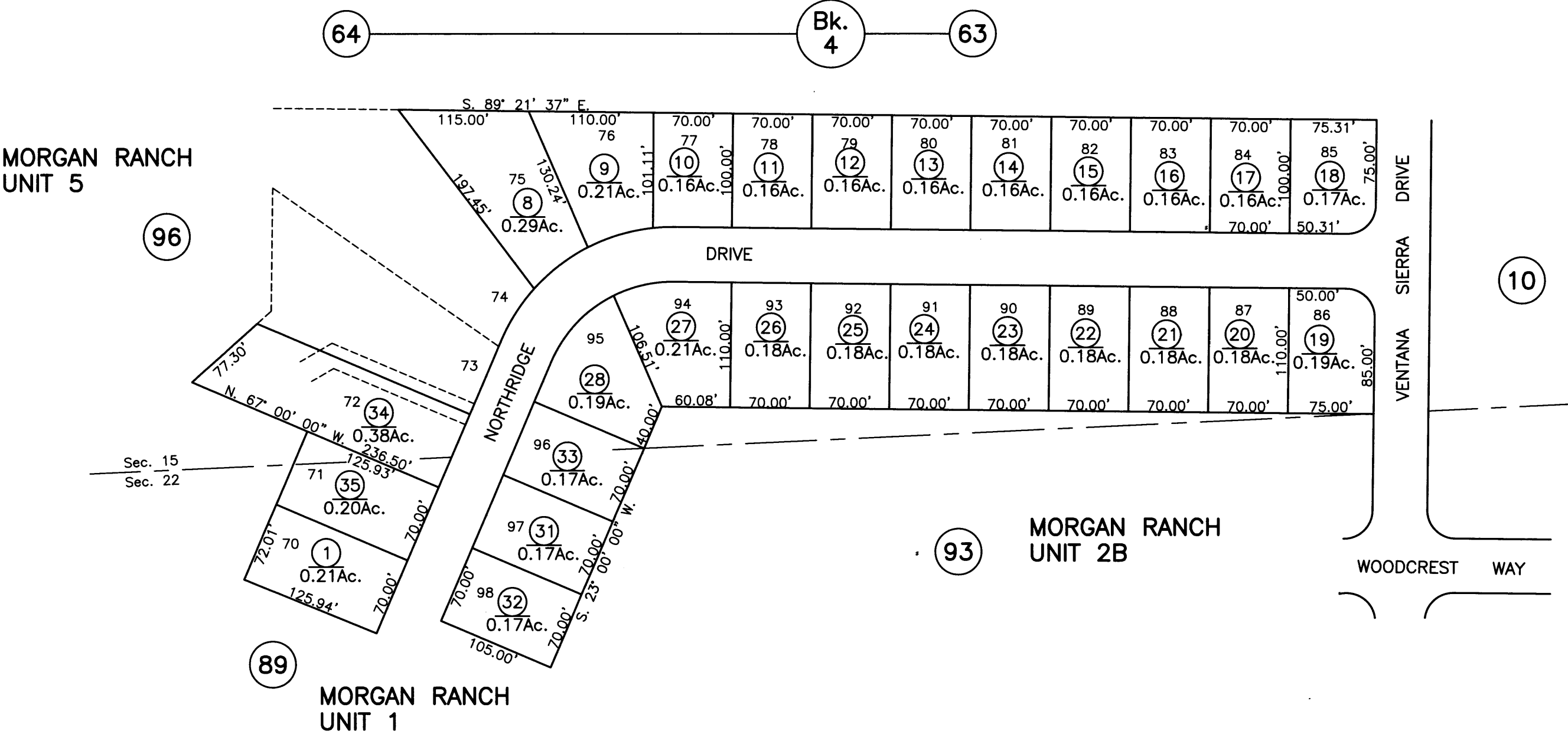
**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

Assessor's Map Bk. 8 - Pg. 89  
County of Nevada, Calif.

1988 3-1-89 3-1-95  
3-1-90 3-1-96  
3-1-91 1-1-97  
3-1-92 1-1-99  
3-1-94 1-1-00  
1-1-06



ZONE 1



MORGAN RANCH UNIT 2A SUB. Bk. 7, Pg. 100

**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

1-1-00  
1-1-01  
1-1-02  
1-1-03  
1-1-06  
Assessor's Map Bk. 8 -Pg.92  
County of Nevada, Calif.  
1999

Page 128

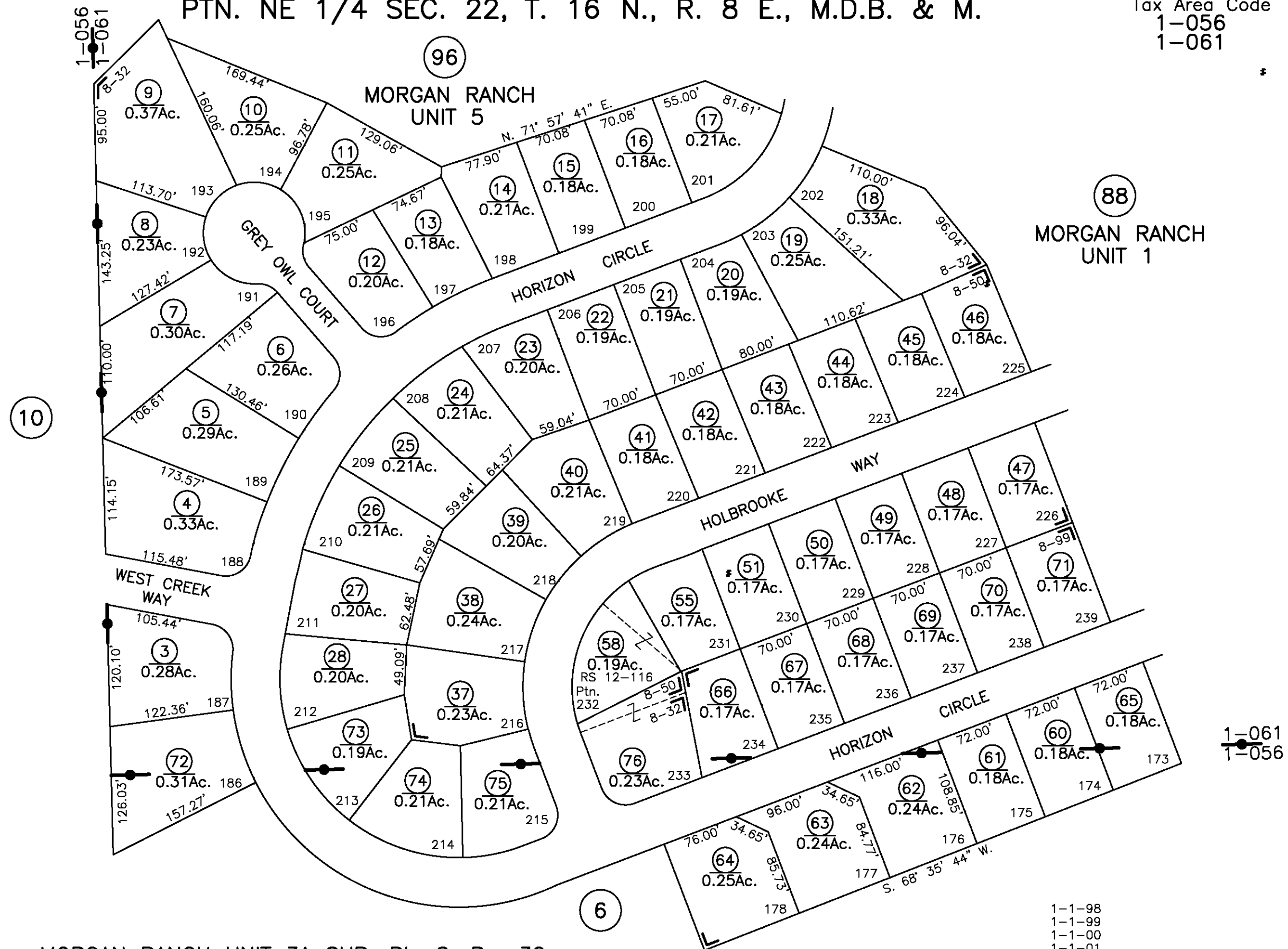
ZONE 1

PTN. NE 1/4 SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code

1-056  
1-061

Item # 10.  
(Fmly. Ptn. 8-01)  
(Fmly. Ptn. 8-06, 8-10)



MORGAN RANCH UNIT 3A SUB. Bk. 8, Pg. 32  
MORGAN RANCH UNIT 3B SUB. Bk. 8, Pg. 50  
MORGAN RANCH UNIT 3C SUB. Bk. 8, Pg. 99  
WHISPERING PINES/MORGAN RANCH REFUNDING DISTRICT

**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

1-1-98  
1-1-99  
1-1-00  
1-1-01  
1-1-02  
1-1-03  
1-1-04  
1-1-05  
1-1-06  
1-1-09

Assessor's Map Bk. 8 -Pg.95  
County of Nevada, Calif.

1997

LAST UPDATE: 2-2-12

Page 129

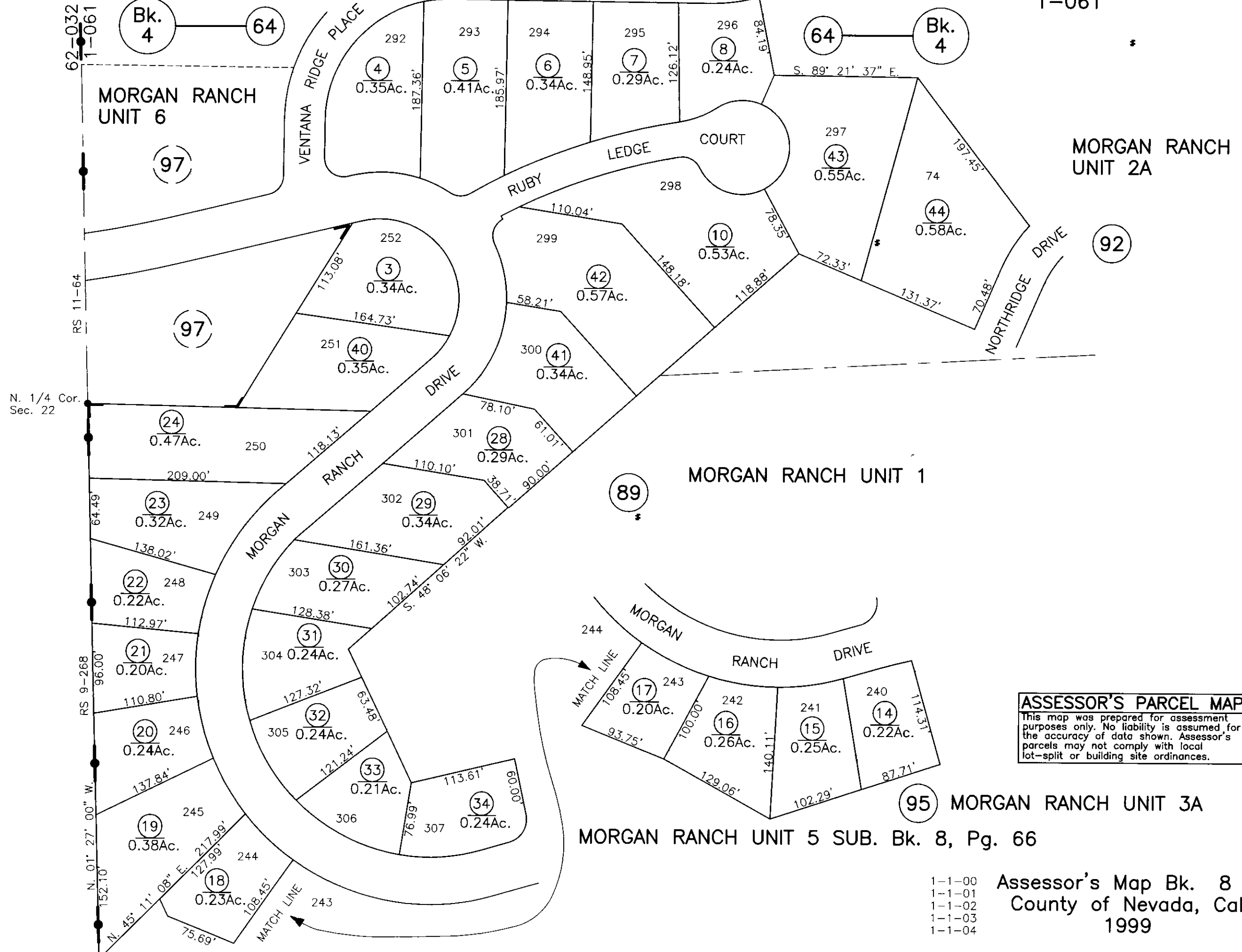
mm 9/97

ZONE 1

PTN. SEC'S 15 & 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
1-061

Item # 10.  
(Fmly. Plan. 8-10)



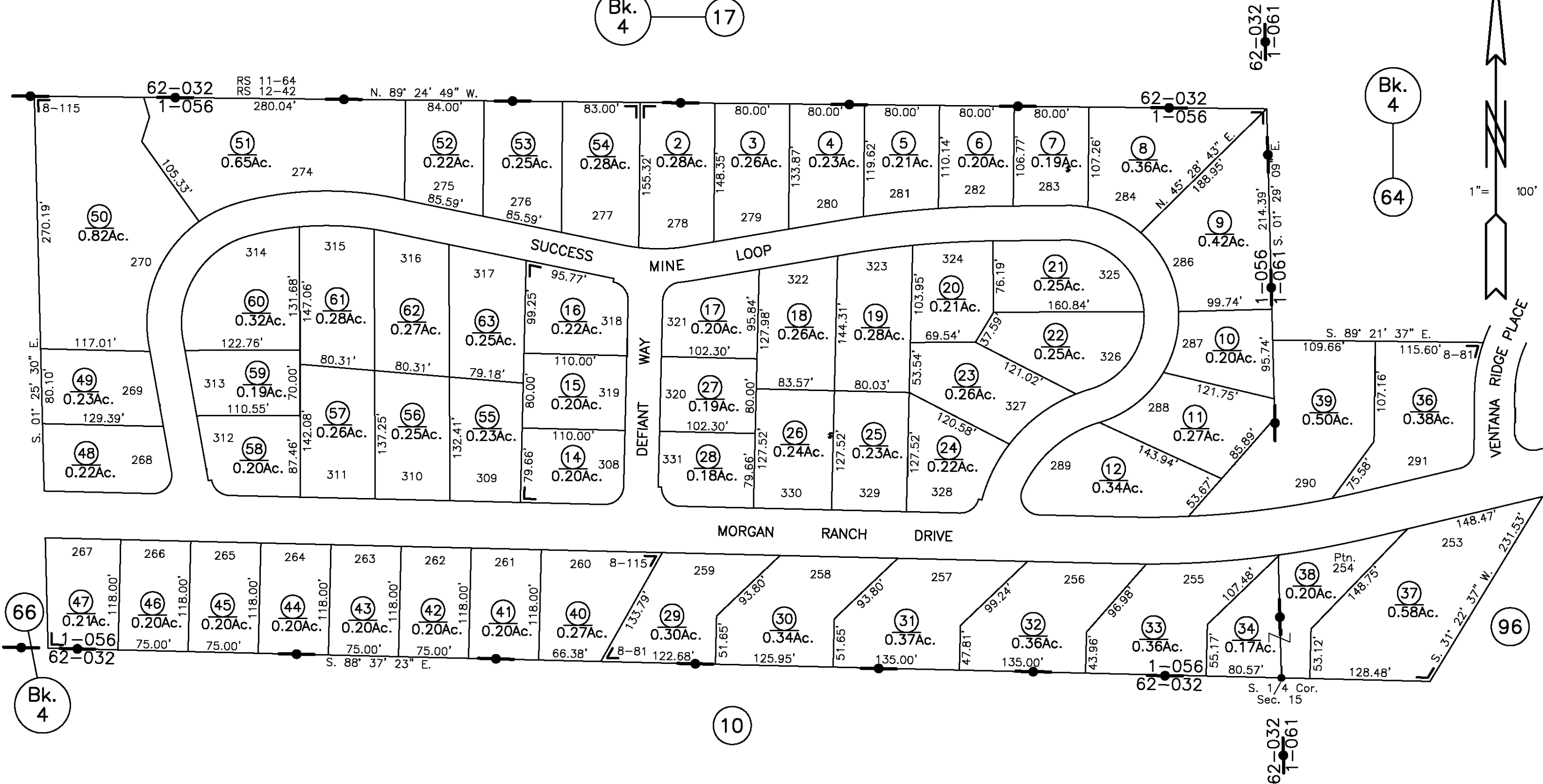
ZONE 1

Bk. 4 — 17

Bk. 4

64

1" = 100'



MORGAN RANCH UNIT 6 Bk. 8, Pg. 81  
MORGAN RANCH UNIT 7 Bk. 8, Pg. 115  
MORGAN RANCH BENEFIT ASSESSMENT DISTRICT

**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

1-1-01  
1-1-02  
1-1-05  
1-1-06  
1-1-09

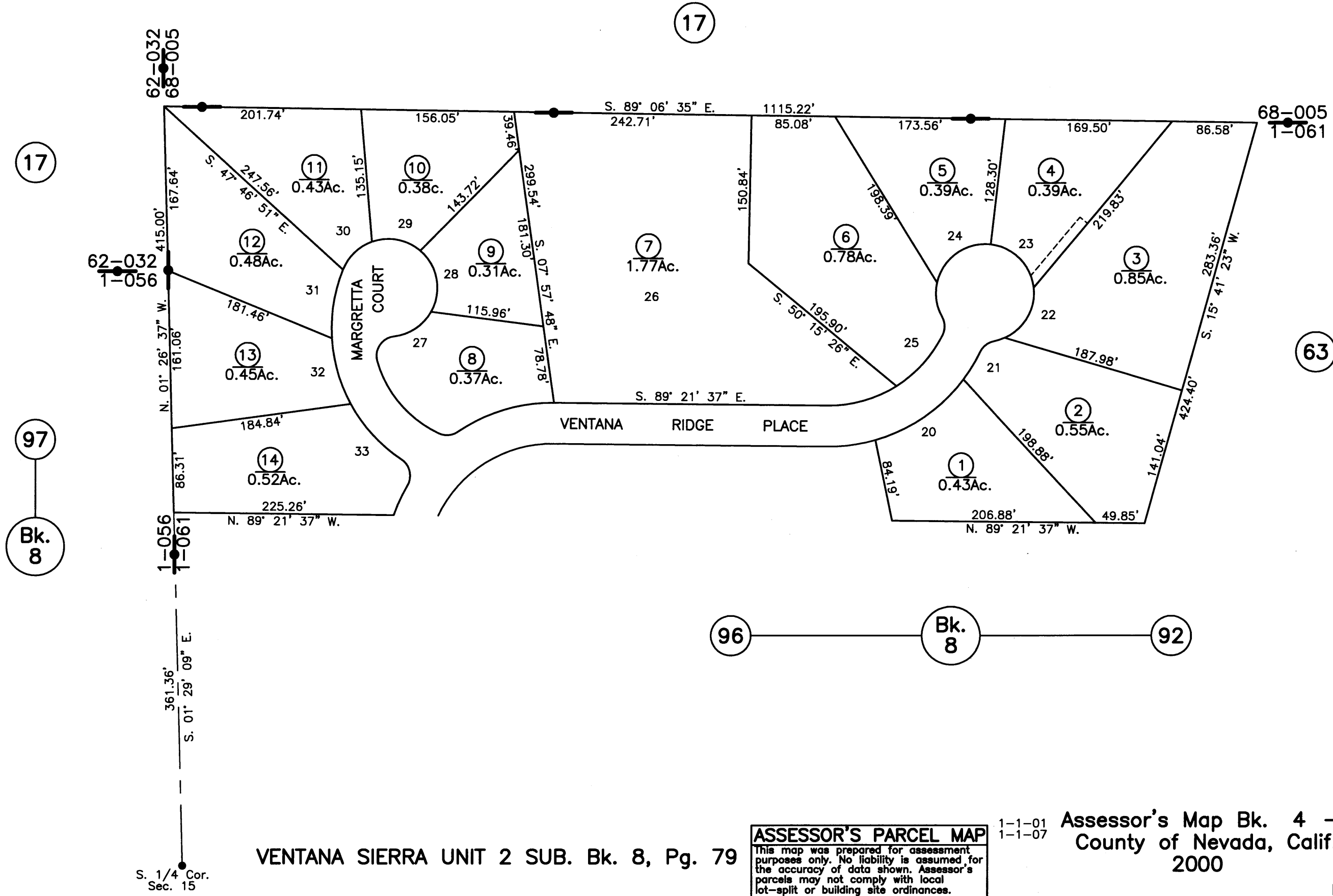
Assessor's Map Bk. 8 -Pg.97  
County of Nevada, Calif.  
2000

ZONE 2

PTN. S.E. 1/4 SEC. 15, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
1-061

4 Item # 10.  
(Fmly. 1-061)

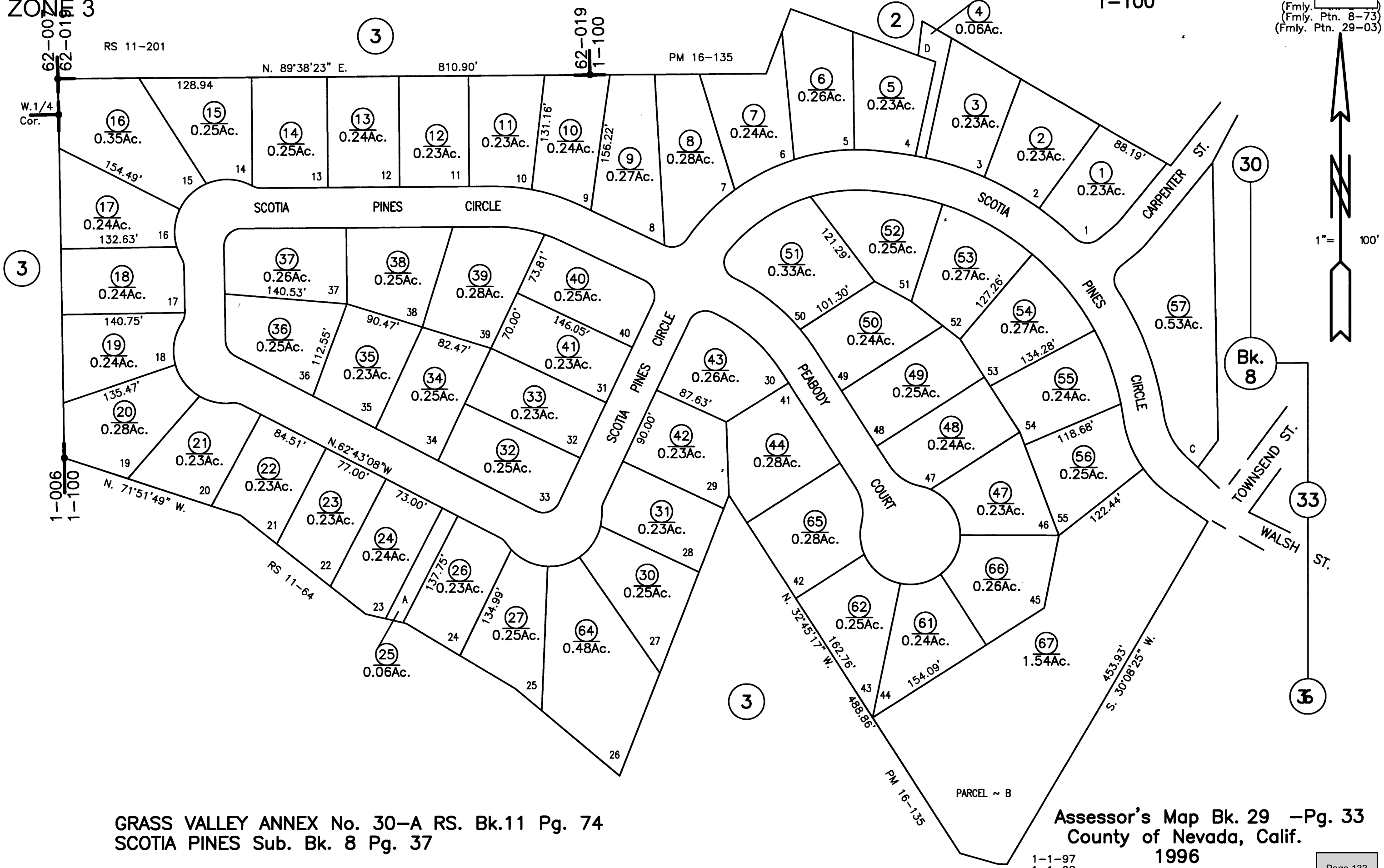


VENTANA SIERRA UNIT 2 SUB. Bk. 8, Pg. 79

**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

1-1-01  
1-1-07  
Assessor's Map Bk. 4 -Pg.64  
County of Nevada, Calif.  
2000

ZONE 3

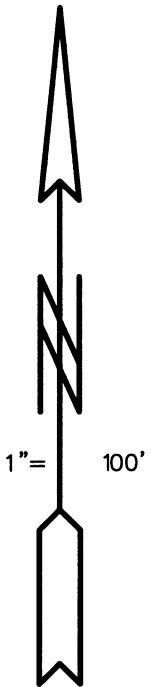


GRASS VALLEY ANNEX No. 30-A RS. Bk.11 Pg. 74  
SCOTIA PINES Sub. Bk. 8 Pg. 37

Assessor's Map Bk. 29 -Pg. 33  
County of Nevada, Calif.  
1996

1-1-97  
1-1-98  
1-1-07

4 Item # 10.



1-1-06

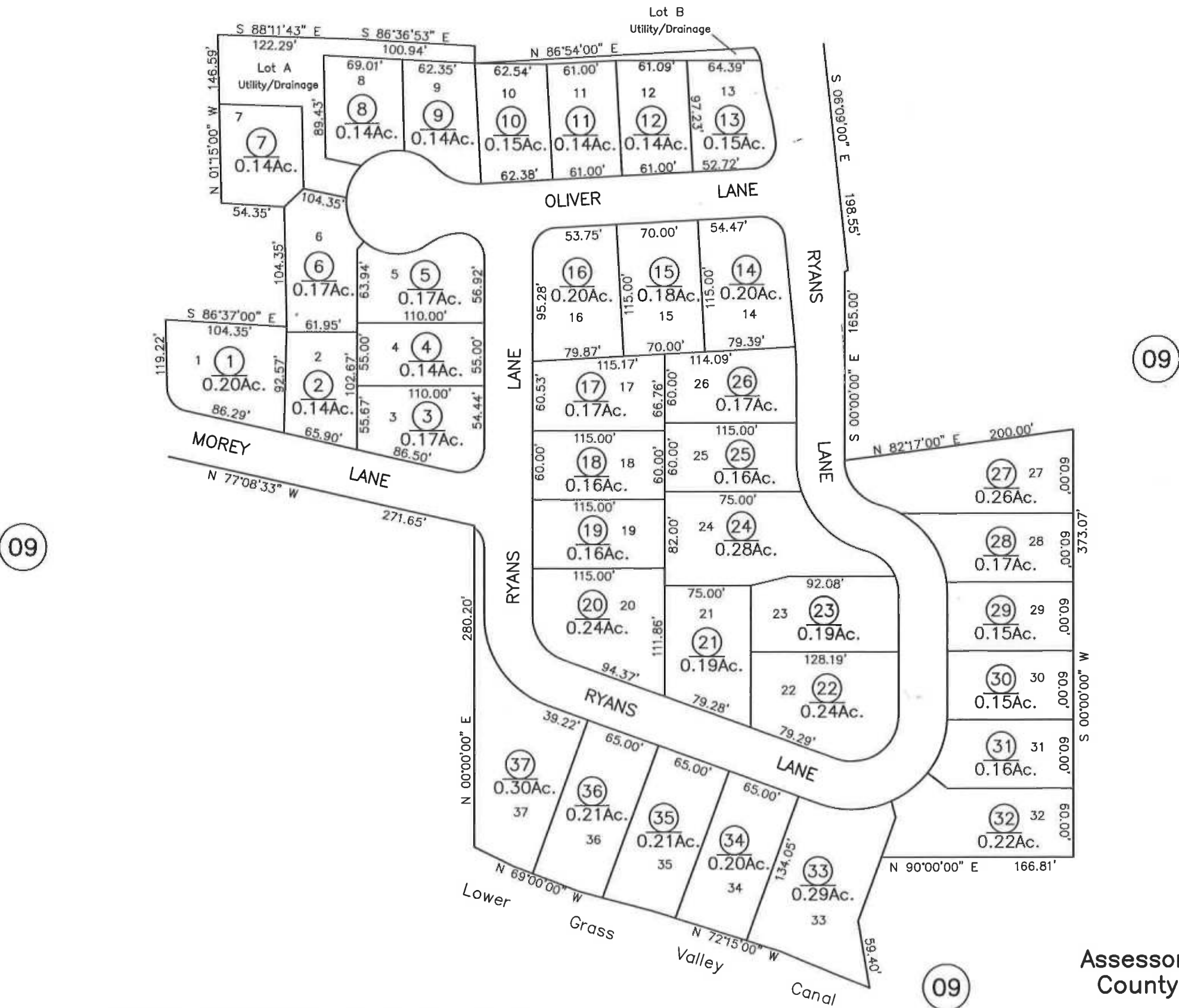
Assessor's Map Bk. 4 -Pg. 66  
County of Nevada, Calif.  
2005

LAST UPDATE 9-12-08

Page 134

NW 12/08





**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

**RESOLUTION NO. 2025-31**

**RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR FISCAL  
YEAR 2025-26 LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2  
(RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT – MORGAN RANCH, VENTANA SIERRA,  
SCOTIA PINES, MORGAN RANCH WEST, AND RIDGE MEADOWS)  
(PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972)**

The City Council of the City of Grass Valley resolves:

1. Pursuant to Chapter 3 of the Landscaping and Lighting Act of 1972, the City Council directed Bjorn Jones, P.E., Engineer of Work for Assessment District No. 1988-2, to prepare and file an annual report for fiscal year 2025-26.
2. The Engineer of Work filed his annual report on June 10, 2025, and the City Council adopted its resolution of intention to levy and collect assessments within the assessment district for fiscal year 2025-26 and set a public hearing to be held on June 24, 2025, at the Grass Valley Council Chambers, Grass Valley, California. Notice of the hearing was given in the time and manner required by law.
3. At the public hearing, the City Council afforded every interested person an opportunity to make a protest to the annual report either in writing or orally, and the City Council has considered each protest.
4. The City Council hereby confirms the diagram and assessment as set forth in the annual report of the Engineer of Work and hereby levies the assessment set forth therein for fiscal year 2025-26.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

\_\_\_\_\_  
Hilary Hodge, Mayor

ATTEST:

\_\_\_\_\_  
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David Ruderman, City Attorney

**RESOLUTION NO. 2025-32****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY REQUESTING THE  
COUNTY AUDITOR TO PLACE ASSESSMENTS ON THE TAX ROLL FOR LANDSCAPING AND  
LIGHTING DISTRICT NO. 1988-2****(RESIDENTIAL LANDSCAPING AND LIGHTING – MORGAN RANCH, VENTANA SIERRA,  
SCOTIA PINES, MORGAN RANCH WEST, AND RIDGE MEADOWS)**

**WHEREAS**, on June 24, 2025, the City Council of the City of Grass Valley adopted Resolution No. 2025-XX, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2025-26 for Landscaping and Lighting District No. 1988-2 (Residential Landscaping and Lighting – Morgan Ranch, Ventana Sierra, Scotia Pines, Morgan Ranch West, and Ridge Meadows), located in the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, in accordance with Section 22641 of the Streets and Highways Code, the City Clerk has submitted to the County Auditor of the County of Nevada the Clerk's Certification to the County Auditor, a copy of which is attached hereto as *Attachment 1* and incorporated herein by reference, and has provided all necessary information to enable placement of the annual assessments on the Fiscal Year 2025-26 County tax roll; and

**WHEREAS**, the City Council understands that costs for this service shall be charged in accordance with the terms of the "Standard Form Tax Collection Services" agreement between the City of Grass Valley and the County of Nevada.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Grass Valley as follows:

1. The City Council hereby formally requests that the County Auditor of the County of Nevada place the annual assessments for Landscaping and Lighting District No. 1988-2 on the Fiscal Year 2025-26 secured property tax roll.
2. The City Clerk is hereby directed to transmit a certified copy of this Resolution to the County Auditor of the County of Nevada.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

\_\_\_\_\_  
Hilary Hodge, Mayor

ATTEST:

\_\_\_\_\_  
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David Ruderman, City Attorney



MAY 29, 2025

Item # 10.

# ENGINEER'S REPORT

MORGAN RANCH UNIT 7 BENEFIT ASSESSMENT DISTRICT NO. 2003-1

ANNUAL ASSESSMENT 2025/2026

for

CITY OF GRASS VALLEY

NEVADA COUNTY, CALIFORNIA

Respectfully submitted, as directed by the City Council.

By:

Bjorn P. Jones, P.E.  
R.C.E. No. 75378

## **ENGINEER'S REPORT AFFIDAVIT**

### **BENFIT ASSESSMENT DISTRICT NO. 2003-1 (Morgan Ranch Unit 7)**

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Grass Valley, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with the County Auditor of the County of Nevada on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

## **OVERVIEW**

Bjorn P. Jones, Engineer of Work for Morgan Ranch Unit 7 Benefit Assessment District No. 2003-1, City of Grass Valley, Nevada County, California makes this report, as directed by City Council, pursuant to Section 54715 of the Government Code (Benefit Assessment District of 1982).

The improvements which are the subject matter of this report are briefly described as follows:

### **Morgan Ranch Unit 7**

The maintenance, operation and servicing of drainage improvements, as delineated on plans prepared by Nevada City Engineering, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district, including the maintenance, operations, and servicing of the drainage improvements.

This report consists of five (5) parts, as follows:

**PART A** - Plans and specifications for the improvements that are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are included in it by reference only.

**PART B** - An estimate of the cost of the improvements for Fiscal Year 2025/2026.

**PART C** - An assessment of the estimated cost of the improvement and levy on each benefiting parcel of land within the district.

**PART D** - The Method of Apportionment by which the undersigned has determined the amount proposed to be levied on each parcel.

**PART E** - A diagram showing all parcels of real property within this district. The diagram is keyed to Part C by Assessor's Parcel Number.

## **PART A** **PLANS**

Plans and specifications for the drainage improvements have been prepared by Nevada City Engineering. These Plans and Specifications have been filed separately with the City Clerk and the City Engineer's office and are incorporated in this Report by reference only; the initial improvements were completed by separate contracts.

The following reference drawings are on file with the office of the City Engineer:

Morgan Ranch - Unit 7 Plans (Dwg No. 1892)

**PART B**  
**COST ESTIMATE**

The estimated cost for the maintenance of improvements described in this Report for the fiscal year 2025/2026 includes the use of reserve funds to provide maintenance to the detention basins and is as follows:

Morgan Ranch Unit 7	
<b>COST INFORMATION</b>	
Direct Maintenance Costs	\$15,000
County Administrative Fee	\$215
City Administration Costs	\$265
<b>Total Direct and Admin Costs</b>	<b>\$15,480</b>
<b>ASSESSMENT INFORMATION</b>	
Direct Costs	\$15,480
Reserve Collections/ (Transfer)	(\$15,000)
<b>Net Total Assessment</b>	<b>\$480</b>
<b>FUND BALANCE INFORMATION</b>	
Projected Reserve After FY 2024/2025	\$19,450
Interest Earnings	\$65
Reserve Fund Adjustments	(\$15,000)
<b>Projected Reserve at End of Year</b>	<b>\$4,515</b>



**PART C**  
**ASSESSMENT ROLL**

**Morgan Ranch - Unit 7 Subdivision**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$480.00	\$549.40	\$480.00

Percent of Undeveloped Land or No. of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$20.00	008-970-040	01056	\$10.00	\$10.00
1	\$20.00	008-970-041	01056	\$10.00	\$10.00
1	\$20.00	008-970-042	01056	\$10.00	\$10.00
1	\$20.00	008-970-043	01056	\$10.00	\$10.00
1	\$20.00	008-970-044	01056	\$10.00	\$10.00
1	\$20.00	008-970-045	01056	\$10.00	\$10.00
1	\$20.00	008-970-046	01056	\$10.00	\$10.00
1	\$20.00	008-970-047	01056	\$10.00	\$10.00
1	\$20.00	008-970-048	01056	\$10.00	\$10.00
1	\$20.00	008-970-049	01056	\$10.00	\$10.00
1	\$20.00	008-970-050	01056	\$10.00	\$10.00
1	\$20.00	008-970-051	01056	\$10.00	\$10.00
1	\$20.00	008-970-052	01056	\$10.00	\$10.00
1	\$20.00	008-970-053	01056	\$10.00	\$10.00
1	\$20.00	008-970-054	01056	\$10.00	\$10.00
1	\$20.00	008-970-055	01056	\$10.00	\$10.00
1	\$20.00	008-970-056	01056	\$10.00	\$10.00
1	\$20.00	008-970-057	01056	\$10.00	\$10.00
1	\$20.00	008-970-058	01056	\$10.00	\$10.00
1	\$20.00	008-970-059	01056	\$10.00	\$10.00
1	\$20.00	008-970-060	01056	\$10.00	\$10.00
1	\$20.00	008-970-061	01056	\$10.00	\$10.00
1	\$20.00	008-970-062	01056	\$10.00	\$10.00
1	\$20.00	008-970-063	01056	\$10.00	\$10.00
24	<b>\$480.00</b>	<b>Subtotal - Developed Land</b>		<b>\$240.00</b>	<b>\$240.00</b>

## **PART D**

### **METHOD OF APPORTIONING**

In order to maintain sufficient funding for the Districts, assessments will be adjusted annually by the Consumer Price Indexes (CPI) Pacific Cities and U.S. City Average for February of the year of calculation All Items Indexes for the West. The corresponding CPI for February 2025 was 2.6%.

#### **Morgan Ranch Unit 7**

The initial assessment spread created a yearly assessment per dwelling unit of \$84.29. It is the intent that each dwelling unit of the entire project share equally in all expenses upon completion.

The 2024/2025 assessment was \$480. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$549.40. The actual total assessment will remain unchanged at \$480.00. Based on the total build-out number of parcels and the total assessment needed, the FY 2025/2026 levy will remain at \$20.00 per dwelling unit.

The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

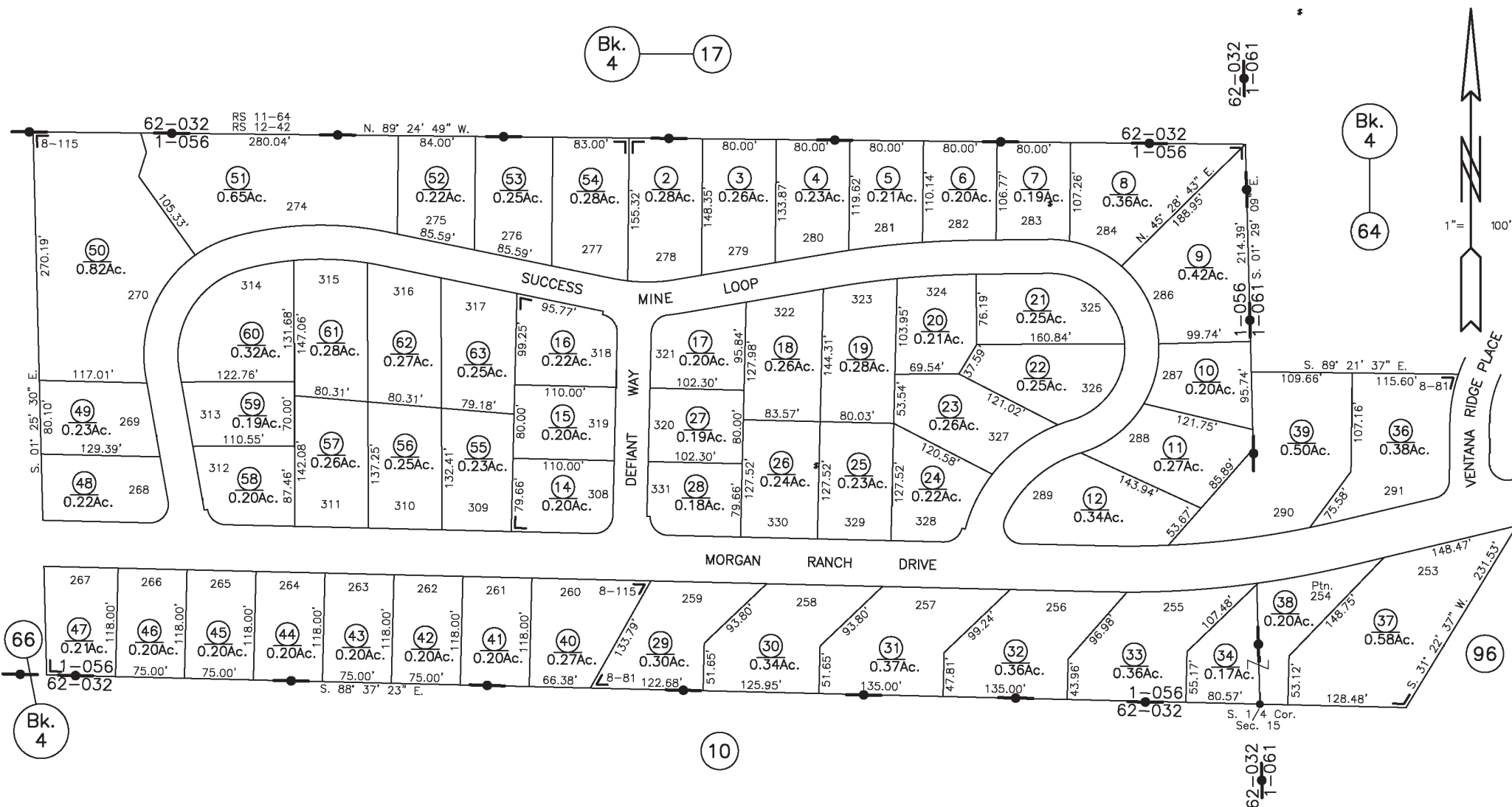
**PART E**  
**ASSESSMENT DIAGRAM**

The following pages are excerpts from the latest Assessor's Parcel Maps of the County of Nevada illustrating the approximate location, size and area of the benefiting parcels within the Benefit Assessment District.

PTN. S.1/2 SEC. 15, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
1-056  
1-061

8-97  
(Fmly. Ptn. 4-17)  
(Fmly. Ptn. 8-10)



MORGAN RANCH UNIT 6 Bk. 8, Pg. 81  
MORGAN RANCH UNIT 7 Bk. 8, Pg. 115  
MORGAN RANCH BENEFIT ASSESSMENT DISTRICT

**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

1-1-01  
1-1-02  
1-1-05  
1-1-06  
1-1-09

Assessor's Map Bk. 8 -Pg.97  
County of Nevada, Calif.  
2000

LAST UPDATE: 2-2-12

DLB 12/00

**RESOLUTION NO. 2025-33**

**RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR  
FISCAL YEAR 2024-25 ASSESSMENT DISTRICT NO. 2003-1  
(MORGAN RANCH UNIT 7)  
(PURSUANT TO THE BENEFIT ASSESSMENT ACT OF 1982)**

The City Council of the City of Grass Valley hereby resolves as follows:

1. Pursuant to Section 54715 of the California Government Code (the "1982 Act"), the City Council directed Bjorn Jones, P.E., Engineer of Work for Benefit Assessment District No. 2003-1, to prepare and file the annual report for Fiscal Year 2025-26.
2. The Engineer of Work filed the annual report on June 10, 2025. Subsequently, the City Council adopted a Resolution of Intention to levy and collect assessments within Benefit Assessment District No. 2003-1 for Fiscal Year 2025-26 and scheduled a public hearing to be held on June 24, 2025, at the Grass Valley Council Chambers, Grass Valley, California. Notice of the hearing was provided in the time and manner required by law.
3. At the public hearing, the City Council provided an opportunity for all interested persons to present written or oral protests concerning the annual report. The City Council has duly considered each protest received.
4. The City Council hereby confirms the assessment diagram, and the assessments as detailed in the annual report of the Engineer of Work and formally levies the assessments for Fiscal Year 2025-26.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

---

Hilary Hodge, Mayor

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

---

David Ruderman, City Attorney

**RESOLUTION NO. 2025-34****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY REQUESTING THE  
COUNTY AUDITOR TO PLACE ASSESSMENTS ON THE TAX ROLL FOR ASSESSMENT  
DISTRICT NO. 2003-1 (MORGAN RANCH UNIT 7)**

**WHEREAS**, on June 24, 2025, the City Council of the City of Grass Valley adopted Resolution No. 2025-XX, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2025-25 for Assessment District No. 2003-1 (Morgan Ranch Unit 7), located in the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, in accordance with the provisions of Section 54718 of the California Government Code, the City Clerk has transmitted to the County Auditor of the County of Nevada the Clerk's Certification to the County Auditor, a copy of which is attached hereto as *Attachment 1* and incorporated herein by reference, and has provided all necessary information required to place the annual assessment for said district on the Fiscal Year 2025-26 County tax roll; and

**WHEREAS**, the City Council acknowledges that costs for this service shall be charged in accordance with the terms of the "Standard Form Tax Collection Services" agreement between the City of Grass Valley and the County of Nevada.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Grass Valley as follows:

1. The City Council hereby requests that the County Auditor of the County of Nevada place the annual assessments for Assessment District No. 2003-1 (Morgan Ranch Unit 7) on the secured property tax roll for Fiscal Year 2025-26.
2. The City Clerk is hereby directed to transmit a certified copy of this Resolution to the County Auditor of the County of Nevada.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

---

Hilary Hodge, Mayor

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

---

David Ruderman, City Attorney



MAY 29, 2025

Item # 10.

# ENGINEER'S REPORT

MORGAN RANCH WEST BENEFIT ASSESSMENT DISTRICT NO. 2010-1

ANNUAL ASSESSMENT 2025/2026

for

CITY OF GRASS VALLEY

NEVADA COUNTY, CALIFORNIA

Respectfully submitted, as directed by the City Council.

By:

Bjorn P. Jones P.E.  
R.C.E. No. 75378

## **ENGINEER'S REPORT AFFIDAVIT**

### **BENEFIT ASSESSMENT DISTRICT NO. 2010-1 (Morgan Ranch West)**

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Grass Valley, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with the County Auditor of the County of Nevada on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California



## **OVERVIEW**

Bjorn P. Jones Engineer of Work for Morgan Ranch West Benefit Assessment District No. 2010-1, City of Grass Valley, Nevada County, California makes this report, as directed by City Council, pursuant to Section 54715 of the Government Code (Benefit Assessment District of 1982).

The improvements which are the subject matter of this report are briefly described as follows:

### **Morgan Ranch West**

The maintenance, operation and servicing of drainage improvements, as delineated on plans prepared by Nevada City Engineering, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district, including the maintenance, operations, and servicing of the drainage improvements.

This report consists of five (5) parts, as follows:

**PART A** - Plans and specifications for the improvements that are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are included in it by reference only.

**PART B** - An estimate of the cost of the improvements for Fiscal Year 2025/2026.

**PART C** - An assessment of the estimated cost of the improvement and levy on each benefiting parcel of land within the district.

**PART D** - The Method of Apportionment by which the undersigned has determined the amount proposed to be levied on each parcel.

**PART E** - A diagram showing all parcels of real property within this district. The diagram is keyed to Part C by Assessor's Parcel Number.

## **PART A** **PLANS**

Plans for the landscape, irrigation and street lighting for each zone have been prepared by a variety of landscape architects and engineers. These Plans have been filed separately with the City Engineer's office and are incorporated in this Report by reference only as the initial improvements were completed by separate contracts.

The following reference drawings are on file with the office of the City Engineer:

Morgan Ranch West Improvement Plans (Dwg No. 2000)

**PART B**  
**COST ESTIMATE**

The estimated cost for the maintenance of improvements described in this Report for the fiscal year 2025/2026 includes the use of reserve funds to provide maintenance to the detention basins and is as follows:

Morgan Ranch West	
<b>COST INFORMATION</b>	
Direct Maintenance Costs	\$10,300
County Administrative Fee	\$215
City Administration Costs	\$235
<b>Total Direct and Admin Costs</b>	<b>\$10,750</b>
<b>ASSESSMENT INFORMATION</b>	
Direct Costs	\$10,750
Reserve Collections/ (Transfer)	(\$10,000)
<b>Net Total Assessment</b>	<b>\$750</b>
<b>FUND BALANCE INFORMATION</b>	
Projected Reserve After FY 2024/2025	\$11,940
Interest Earnings	\$35
Reserve Fund Adjustments	(\$10,000)
<b>Projected Reserve at End of Year</b>	<b>\$1,975</b>

## **PART C**

### **ASSESSMENT ROLL**

#### **Morgan Ranch West**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$750.00	\$909.96	\$750.00

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
-	-	-	-	-	-
1	30.00	004-660-002	01056	15.00	15.00
1	30.00	004-660-003	01056	15.00	15.00
1	30.00	004-660-004	01056	15.00	15.00
1	30.00	004-660-005	01056	15.00	15.00
1	30.00	004-660-006	01056	15.00	15.00
1	30.00	004-660-007	01056	15.00	15.00
1	30.00	004-660-008	01056	15.00	15.00
1	30.00	004-660-009	01056	15.00	15.00
1	30.00	004-660-010	01056	15.00	15.00
1	30.00	004-660-011	01056	15.00	15.00
1	30.00	004-660-012	01056	15.00	15.00
1	30.00	004-660-013	01056	15.00	15.00
1	30.00	004-660-014	01056	15.00	15.00
1	30.00	004-660-015	01056	15.00	15.00
1	30.00	004-660-016	01056	15.00	15.00
1	30.00	004-660-017	01056	15.00	15.00
1	30.00	004-660-018	01056	15.00	15.00
1	30.00	004-660-019	01056	15.00	15.00
1	30.00	004-660-020	01056	15.00	15.00
1	30.00	004-660-021	01056	15.00	15.00
1	30.00	004-660-022	01056	15.00	15.00
1	30.00	004-660-023	01056	15.00	15.00
1	30.00	004-660-024	01056	15.00	15.00
1	30.00	004-660-029	01056	15.00	15.00
1	30.00	004-660-027	01056	15.00	15.00
25	\$750.00			\$375.00	\$375.00

## **PART D**

### **METHOD OF APPORTIONING**

In order to maintain sufficient funding for the Districts, assessments will be adjusted annually by the Consumer Price Indexes (CPI) Pacific Cities and U.S. City Average for February of the year of calculation All Items Indexes for the West. The corresponding CPI for February 2025 was 2.6%.

#### **Morgan Ranch West**

The initial assessment spread created a yearly assessment per dwelling unit of \$84.29. It is the intent that each dwelling unit of the entire project share equally in all expenses upon completion.

The 2024/2025 assessment was \$750.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$909.96. The actual total assessment will remain unchanged at \$750.00. Based on the total build-out number of parcels and the total assessment needed, the FY 2025/2026 levy will be \$30.00 per dwelling unit.

The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)

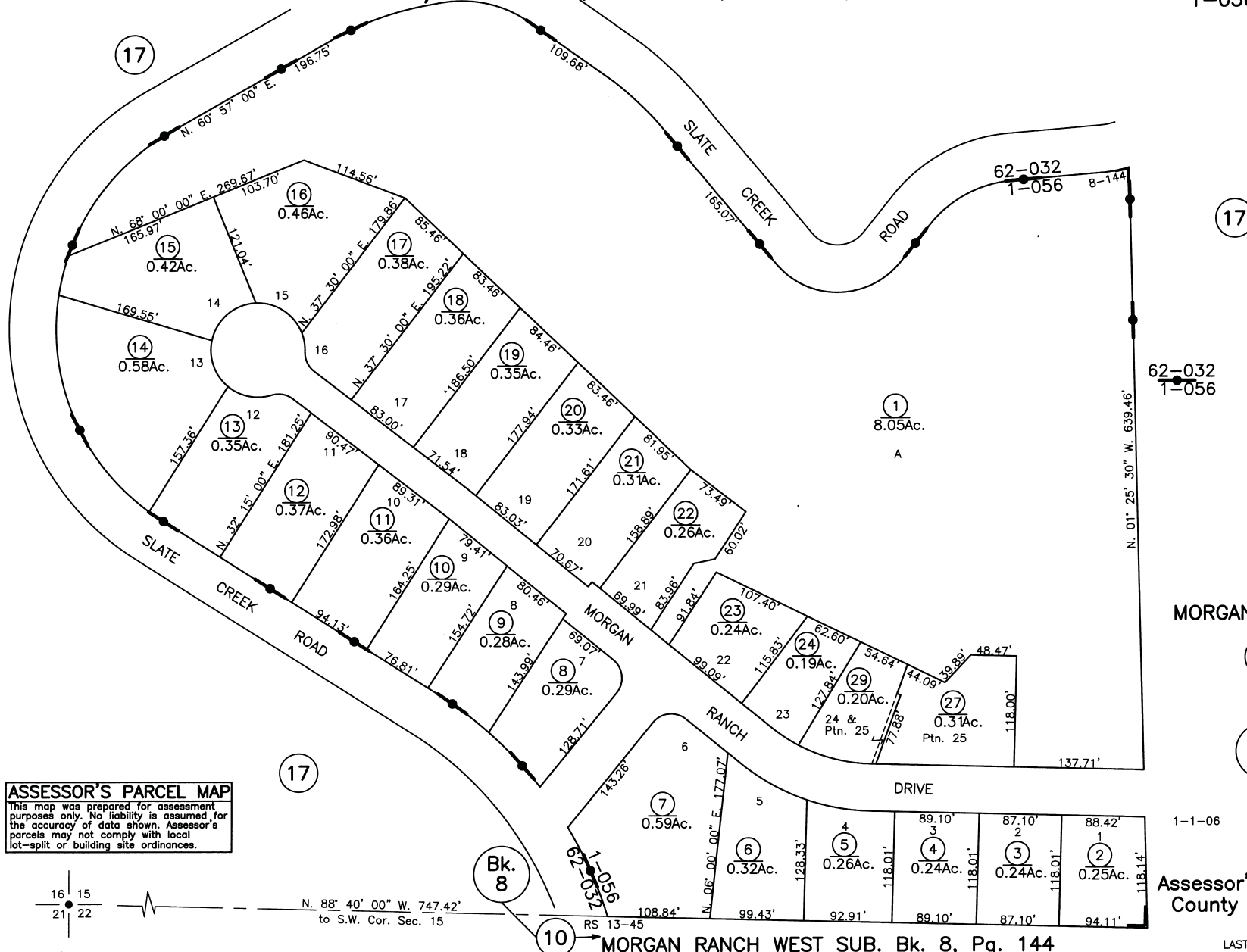
## **PART E** **ASSESSMENT DIAGRAM**

The following pages are excerpts from the latest Assessor's Parcel Maps of the County of Nevada illustrating the approximate location, size and area of the benefiting parcels within the Landscaping and Lighting District.

PTN. S.W. 1/4 SEC. 15, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
1-056

**4-66**  
(Fmly. Ptn. 4-17)



**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

16 15  
21 22  
N. 88° 40' 00" W. 747.42'  
to S.W. Cor. Sec. 15

Bk. 8

10

MORGAN RANCH WEST SUB. Bk. 8, Pg. 144

MORGAN RANCH 7

97

Bk. 8

1-1-06

Assessor's Map Bk. 4 -Pg. 66  
County of Nevada, Calif.  
2005

LAST UPDATE 9-12-08

NW 12/05



**RESOLUTION NO. 2025-36**

**RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR  
FISCAL YEAR 2025-26 ASSESSMENT DISTRICT NO. 2010-1  
(MORGAN RANCH WEST)  
(PURSUANT TO THE BENEFIT ASSESSMENT ACT OF 1982)**

The City Council of the City of Grass Valley hereby resolves as follows:

1. Pursuant to Section 54715 of the California Government Code (the "1982 Act"), the City Council directed Bjorn Jones, P.E., serving as the Engineer of Work for Benefit Assessment District No. 2010-1, to prepare and file the annual report for Fiscal Year 2025-26.
2. The Engineer of Work filed the annual report on June 10, 2025. Thereafter, the City Council adopted a Resolution of Intention to levy and collect assessments within Benefit Assessment District No. 2010-1 for Fiscal Year 2025-26 and scheduled a public hearing to be held on June 24, 2025, in the Grass Valley Council Chambers, Grass Valley, California. Notice of the hearing was provided in the time and manner prescribed by law.
3. At the public hearing, the City Council provided an opportunity for all interested persons to submit written or oral protests regarding the contents of the annual report. The City Council has duly considered all such protests.
4. The City Council hereby confirms the assessment diagram, and the assessments as detailed in the Engineer of Work's annual report and formally levies the assessments for Fiscal Year 2025-26 as set forth therein.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

---

Hilary Hodge, Mayor

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

---

David Ruderman, City Attorney



**RESOLUTION NO. 2025-35****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY REQUESTING THE COUNTY AUDITOR TO PLACE ASSESSMENTS ON THE TAX ROLL FOR ASSESSMENT DISTRICT NO. 2010-1 (MORGAN RANCH WEST)**

**WHEREAS**, on June 24, 2025, the City Council of the City of Grass Valley adopted Resolution No. 2025-XX, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2025-26 for Assessment District No. 2010-1 (Morgan Ranch West), located in the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, in accordance with the provisions of Section 54718 of the California Government Code, the City Clerk has submitted to the County Auditor of the County of Nevada the Clerk's Certification to the County Auditor, a copy of which is attached hereto as *Attachment 1* and incorporated herein by reference, and has provided all necessary information required to place the annual assessment for said district on the Fiscal Year 2025-26 County tax roll; and

**WHEREAS**, the City Council acknowledges that costs for this service shall be charged in accordance with the provisions of the "Standard Form Tax Collection Services" agreement between the City of Grass Valley and the County of Nevada.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Grass Valley as follows:

1. The City Council hereby requests that the County Auditor of the County of Nevada place the annual assessments for Assessment District No. 2010-1 (Morgan Ranch West) on the secured property tax roll for Fiscal Year 2025-26.
2. The City Clerk is hereby directed to transmit a certified copy of this Resolution to the County Auditor of the County of Nevada.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

---

Hilary Hodge, Mayor

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

---

David Ruderman, City Attorney



MAY 29, 2016

Item # 10.

# ENGINEER'S REPORT

**RIDGE MEADOWS BENEFIT ASSESSMENT DISTRICT NO. 2016-1**

ANNUAL ASSESSMENT 2025/2026

for

CITY OF GRASS VALLEY

NEVADA COUNTY, CALIFORNIA

Respectfully submitted, as directed by the City Council.

By:

Bjorn P. Jones, P.E.  
R.C.E. No. 75378

## **ENGINEER'S REPORT AFFIDAVIT**

### **BENEFIT ASSESSMENT DISTRICT NO. 2016-1 (Ridge Meadows)**

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with me on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was approved and confirmed by the City Council of the City of Grass Valley, California, on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

I HEREBY CERTIFY that the enclosed Engineer's Report, together with Assessment and Assessment Diagram thereto attached was filed with the County Auditor of the County of Nevada on the \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
City Clerk, City of Grass Valley  
Nevada County, California

## **OVERVIEW**

Bjorn P. Jones, Engineer of Work for Ridge Meadows Benefit Assessment District No. 2016-1, City of Grass Valley, Nevada County, California makes this report, as directed by City Council, pursuant to Section 54715 of the Government Code (Benefit Assessment District of 1982).

The improvements which are the subject matter of this report are briefly described as follows:

### **Ridge Meadows**

The maintenance, operation and servicing of drainage improvements, as delineated on plans prepared by Nevada City Engineering, on file with the City of Grass Valley, and modified by subsequent development, or changes instituted by the City of Grass Valley in the routine administration of the district, including the maintenance, operations, and servicing of the drainage improvements.

This report consists of five (5) parts, as follows:

**PART A** - Plans and specifications for the improvements that are filed with the City Clerk. Although separately bound, the plans and specifications are a part of this report and are included in it by reference only.

**PART B** - An estimate of the cost of the improvements for Fiscal Year 2025/2026.

**PART C** - An assessment of the estimated cost of the improvement and levy on each benefiting parcel of land within the district.

**PART D** - The Method of Apportionment by which the undersigned has determined the amount proposed to be levied on each parcel.

**PART E** - A diagram showing all parcels of real property within this district. The diagram is keyed to Part C by Assessor's Parcel Number.

## **PART A** **PLANS**

Plans for the drainage facilities have been prepared by a variety of landscape architects and engineers. These Plans have been filed separately with the City Engineer's office and are incorporated in this Report by reference only as the initial improvements were completed by separate contracts.

The following reference drawings are on file with the office of the City Engineer:

Ridge Meadows Improvement Plans (Dwg No. 1453)

**PART B**  
**COST ESTIMATE**

The estimated cost for the maintenance of improvements described in this Report for the fiscal year 2025/2026 includes the use of reserve funds to provide maintenance to the drainage facilities and is as follows:

Ridge Meadows BAD	
COST INFORMATION	
Direct Maintenance Costs	\$10,200
County Administrative Fee	\$215
City Administration Costs	\$285
<b>Total Direct and Admin Costs</b>	<b>\$10,700</b>
ASSESSMENT INFORMATION	
Direct Costs	\$10,700
Reserve Collections/ (Transfer)	(\$10,000)
<b>Net Total Assessment</b>	<b>\$700</b>
FUND BALANCE INFORMATION	
Projected Reserve After FY 2024/2025	\$15,875
Interest Earnings	\$35
Reserve Fund Adjustments	(\$10,000)
<b>Projected Reserve at End of Year</b>	<b>\$5,910</b>

## **PART C**

### **ASSESSMENT ROLL**

#### **Zone 5 - Ridge Meadows**

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.6% CPI	TOTAL ASSESSMENT
2025/2026	\$700.00	\$2,244.55	\$700.04

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	\$18.92	008-980-001	01056	\$9.46	\$9.46
1	\$18.92	008-980-002	01056	\$9.46	\$9.46
1	\$18.92	008-980-003	01056	\$9.46	\$9.46
1	\$18.92	008-980-004	01056	\$9.46	\$9.46
1	\$18.92	008-980-005	01056	\$9.46	\$9.46
1	\$18.92	008-980-006	01056	\$9.46	\$9.46
1	\$18.92	008-980-007	01056	\$9.46	\$9.46
1	\$18.92	008-980-008	01056	\$9.46	\$9.46
1	\$18.92	008-980-009	01056	\$9.46	\$9.46
1	\$18.92	008-980-010	01056	\$9.46	\$9.46
1	\$18.92	008-980-011	01056	\$9.46	\$9.46
1	\$18.92	008-980-012	01056	\$9.46	\$9.46
1	\$18.92	008-980-013	01056	\$9.46	\$9.46
1	\$18.92	008-980-014	01056	\$9.46	\$9.46
1	\$18.92	008-980-015	01056	\$9.46	\$9.46
1	\$18.92	008-980-016	01056	\$9.46	\$9.46
1	\$18.92	008-980-017	01056	\$9.46	\$9.46
1	\$18.92	008-980-018	01056	\$9.46	\$9.46
1	\$18.92	008-980-019	01056	\$9.46	\$9.46
1	\$18.92	008-980-020	01056	\$9.46	\$9.46
1	\$18.92	008-980-021	01056	\$9.46	\$9.46
1	\$18.92	008-980-022	01056	\$9.46	\$9.46
1	\$18.92	008-980-023	01056	\$9.46	\$9.46
1	\$18.92	008-980-024	01056	\$9.46	\$9.46
1	\$18.92	008-980-025	01056	\$9.46	\$9.46
1	\$18.92	008-980-026	01056	\$9.46	\$9.46
1	\$18.92	008-980-027	01056	\$9.46	\$9.46
1	\$18.92	008-980-028	01056	\$9.46	\$9.46
1	\$18.92	008-980-029	01056	\$9.46	\$9.46
1	\$18.92	008-980-030	01056	\$9.46	\$9.46
1	\$18.92	008-980-031	01056	\$9.46	\$9.46
1	\$18.92	008-980-032	01056	\$9.46	\$9.46
1	\$18.92	008-980-033	01056	\$9.46	\$9.46
1	\$18.92	008-980-034	01056	\$9.46	\$9.46
1	\$18.92	008-980-035	01056	\$9.46	\$9.46
1	\$18.92	008-980-036	01056	\$9.46	\$9.46
1	\$18.92	008-980-037	01056	\$9.46	\$9.46
37	\$700.04			\$350.02	\$350.02

## **PART D**

### **METHOD OF APPORTIONING**

In order to maintain sufficient funding for the Districts, assessments will be adjusted annually by the Consumer Price Indexes (CPI) Pacific Cities and U.S. City Average for February of the year of calculation All Items Indexes for the West. The corresponding CPI for February 2025 was 2.6%.

#### **Ridge Meadows**

##### General Benefit

The drainage facilities in Ridge Meadows and the maintenance, operation, and servicing of those facilities are of entirely local and special benefit to the parcels in Ridge Meadows, and no general benefits are provided by them.

##### Apportionment of Special Benefits

The initial assessment spread created a yearly assessment per dwelling unit of \$104.80. It is the intent that each dwelling unit of the project shares equally in all expenses.

The 2024/2025 assessment was \$700.04. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2025/2026 is \$2,244.55. The actual total assessment will remain unchanged at \$700.04. Based on the total build-out number of parcels and the total assessment needed, the FY 2025/2026 levy will remain at \$18.92 per dwelling unit.

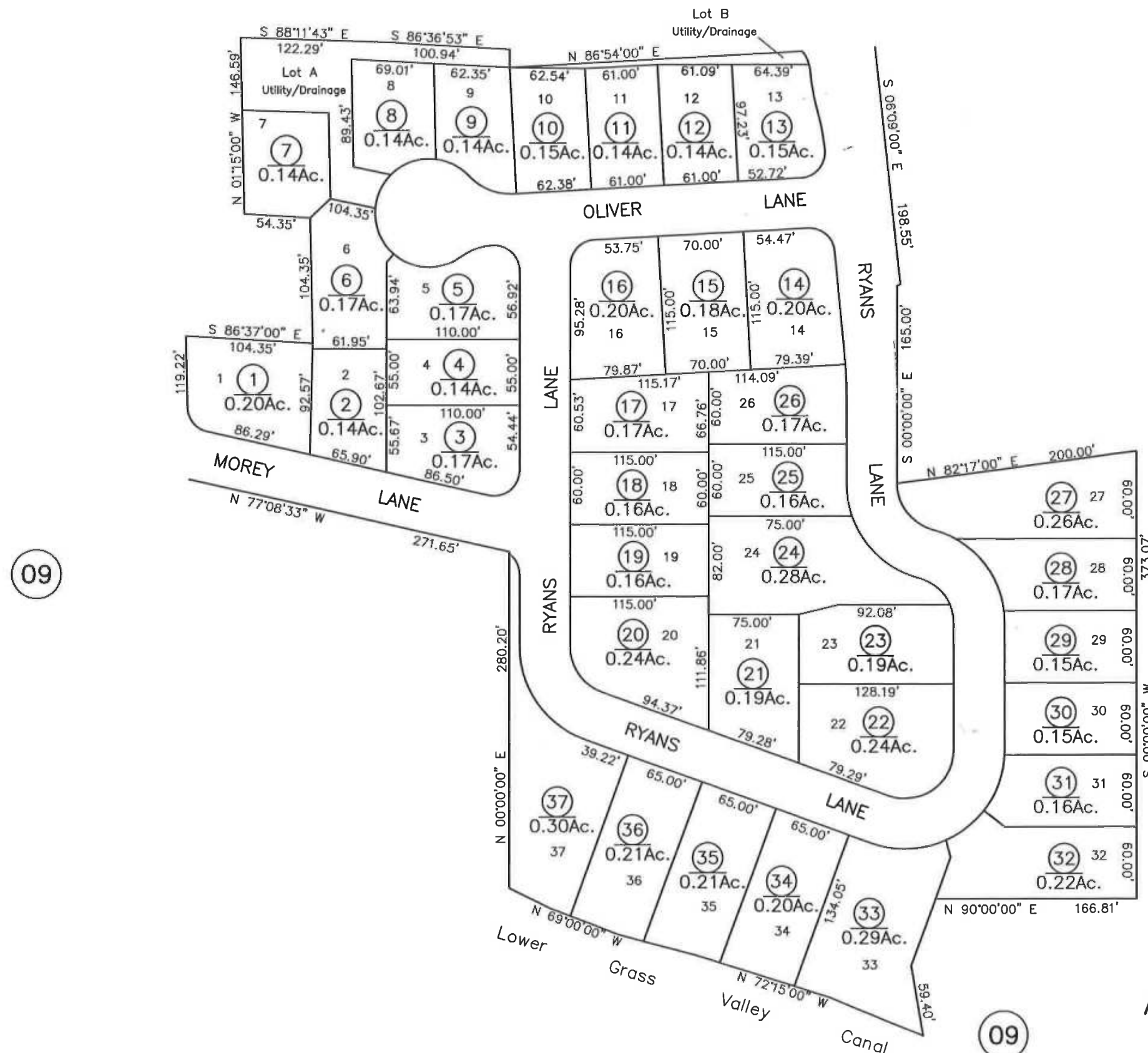
The assessment formula is:

Assessment Per Parcel = Round (Total Assessment / # of Parcels)



**PART E**  
**ASSESSMENT DIAGRAM**

The following pages are excerpts from the latest Assessor's Parcel Maps of the County of Nevada illustrating the approximate location, size and area of the benefiting parcels within the Landscaping and Lighting District.



**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

**RESOLUTION NO. 2025-37**

**RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR  
FISCAL YEAR 2025-26 ASSESSMENT DISTRICT NO. 2016-1  
(RIDGE MEADOWS)  
(PURSUANT TO THE BENEFIT ASSESSMENT ACT OF 1982)**

The City Council of the City of Grass Valley hereby resolves as follows:

1. Pursuant to Section 54715 of the California Government Code (the "1982 Act"), the City Council directed Bjorn Jones, P.E., serving as the Engineer of Work for Benefit Assessment District No. 2016-1, to prepare and file the annual report for Fiscal Year 2025-26.
2. The Engineer of Work filed the annual report on June 10, 2025. Subsequently, the City Council adopted a Resolution of Intention to levy and collect assessments within Benefit Assessment District No. 2016-1 for Fiscal Year 2025-26 and scheduled a public hearing to be held on June 24, 2025, in the Grass Valley Council Chambers, Grass Valley, California. Notice of the hearing was given in the time and manner required by law.
3. At the public hearing, the City Council provided all interested persons the opportunity to submit written or oral protests regarding the annual report. The City Council has duly considered all protests received.
4. The City Council hereby confirms the assessment diagram, and the assessments as set forth in the annual report of the Engineer of Work and formally levies the assessments for Fiscal Year 2025-26 as detailed therein.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

\_\_\_\_\_  
Hilary Hodge, Mayor

ATTEST:

\_\_\_\_\_  
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David Ruderman, City Attorney

**RESOLUTION NO. 2025-38****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY REQUESTING THE  
COUNTY AUDITOR TO PLACE ASSESSMENTS ON THE TAX ROLL FOR ASSESSMENT  
DISTRICT NO. 2016-1 (RIDGE MEADOWS)**

**WHEREAS**, on June 24, 2025, the City Council of the City of Grass Valley adopted Resolution No. 2025-XX, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2025-26 for Assessment District No. 2016-1 (Ridge Meadows), located in the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, in accordance with the provisions of Section 54718 of the California Government Code, the City Clerk has submitted to the County Auditor of the County of Nevada the Clerk's Certification to the County Auditor, a copy of which is attached hereto as *Attachment 1* and incorporated herein by reference, and has provided all information necessary to enable placement of the annual assessments for said district on the Fiscal Year 2025-26 County tax roll; and

**WHEREAS**, the City Council acknowledges that costs for this service shall be charged in accordance with the terms of the "Standard Form Tax Collection Services" agreement between the City of Grass Valley and the County of Nevada.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Grass Valley as follows:

1. The City Council hereby formally requests that the County Auditor of the County of Nevada place the annual assessments for Assessment District No. 2016-1 (Ridge Meadows) on the secured property tax roll for Fiscal Year 2025-26.
2. The City Clerk is hereby directed to transmit a certified copy of this Resolution to the County Auditor of the County of Nevada.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

---

Hilary Hodge, Mayor

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

---

David Ruderman, City Attorney

**ATTACHMENT #1****PROPOSITION 218 OR COMPLIANCE CERTIFICATION AND HOLD HARMLESS  
STATEMENT 2025-2026**

The Agency/District of \_\_\_\_\_ certifies the following:

I have read and am familiar with the requirements of Article XIIC and XIID of the State Constitution as revised by Proposition 218, including the articles cited below, and believe that all of the taxes, assessments, levies and fees accompanying the 2025-2026 submission to the County-Auditor for inclusion on the Secured Property Tax roll are in compliance with the law.

Article XIII C. Sec. 2 (c) *“Any general tax imposed, extended, or increased, without voter approval, by any local government on or after January 1, 1995, and prior to the effective date of this article, shall continue to be imposed only if approved by a majority vote of the voters voting in an election on the issue of the imposition, which election shall be held within two years of the effective date of this article and in compliance with subdivision (b).”*

Article XIII D. Sec. 5 *“...this article shall become effective the day after the election unless otherwise provided. Beginning July 1, 1997, all existing, new, or increased assessments shall comply with this article.”*

Article XIII E. Sec. 6 (d) *“Beginning July 1, 1997, all fees or charges shall comply with this section.”*

The Agency/District agrees that it shall be solely liable and responsible, and will defend and hold harmless the County of Nevada, the Board of Supervisors, the Auditor-Controller, the Tax Collector, its officers and employees, from litigation over whether the requirements of Proposition 218 were met with respect to such levy (levies).

If any judgment is entered against any indemnified party as a result of not meeting the requirements of Proposition 218 for such special tax(es), fee(s) or assessment(s), the Agency/District agrees that County may offset the amount of any judgment paid by an indemnified party from any moneys collected by County on Agency/District's behalf, including property taxes, special taxes, fees, or assessments. In addition, the Agency/District shall be solely liable and responsible and will defend and hold the County and the County Auditor harmless from any and all legal fees or other costs incurred related to such a claim.

By: \_\_\_\_\_

Authorized Name

Authorized Signature

ASSESSMENT TITLE: \_\_\_\_\_ TAXCODE: \_\_\_\_\_

**PLEASE ONLY CHECK ONE:**

Is This a Compliance Certification \_\_\_\_\_ OR A Proposition 218 Certification \_\_\_\_\_



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Public Hearing on Status of Vacancies and Recruitment/Retention Efforts - Government Code §3502.3 (AB 2561)

**CEQA:** Not a project

**Recommendation:** That Council conduct a public hearing as required by Government Code §3502.3 to: 1) Present information on the status of vacancies; 2) Outline current recruitment and retention efforts; 3) Receive input from recognized employee organizations

**Prepared by:** Taylor Whittingslow, Deputy City Manager

**Council Meeting Date:** 06/24/2025

**Date Prepared:** 06/19/2025

**Agenda:** Public Hearing

**Background Information:** Effective January 1, 2025, AB 2561 (Gov. Code §3502.3) requires the City to hold an annual public hearing before City Council to address vacancy levels and related staffing issues. Recognized employee organizations must be notified in advance and provided an opportunity to present during the hearing.

**Current Status:**

Bargaining Unit	Authorized Positions	Vacancies	Vacancy Rate	Vacant Positions
Non-Union	10	2	20%	Community Relations Coordinator, Administrative Director
Unit 1	13	1	8%	Assistant Engineer
Unit 2	24	4	17%	Sewer & Water Maintenance Worker I/II Street Sweeper 2 × Parks Maintenance Worker
Unit 3	13	2	15%	Senior Planner Community Services Analyst (CSA)
Unit 6	27	2	7%	2 × Police Officer
Unit 8*	30	0	0%	None

\*Note: Unit 8 now includes 30 authorized positions, which reflects the addition of seven new positions during the fiscal year resulting from Measure B funding, and a reclassification of one position to Unit 1.

## Recruitment Statuses:

- *Community Relations Coordinator*: The position was frozen during labor negotiations as a cost-saving measure due to its vacancy at the time.
- *Administrative Director*: The role is currently being fulfilled by the Deputy Finance Director and supported through contracted services.
- *Assistant Engineer*: The position was frozen during the FY 2024-25 mid-year budget process for budgetary savings.
- *Sewer & Water Maintenance Worker I/II*: This position was frozen as part of the FY 2024-25 mid-year budget adjustments for cost savings.
- *Street Sweeper*: The position was frozen during labor negotiations to help fund cost-of-living adjustments (COLAs).
- *2 × Parks Maintenance Worker*: One position is currently being filled on a part-time basis. The second position was frozen during the mid-year budget review for cost-saving purposes.
- *Associate/Senior Planner*: Recruitment for this position is currently in progress.
- *Community Services Analyst (CSA)*: A job offer is pending for a part-time appointment to this role.
- *2 × Police Officer*: One candidate is currently attending the police academy; a second is scheduled to enter the next academy session.

All recognized bargaining units were properly noticed in accordance with AB 2561 requirements and were given the opportunity to present at the public hearing. This year, none of the bargaining units submitted a request to present.

**Council Goals/Objectives**: This executes portions of work tasks to achieve/maintain the Strategic Plan—Open and Collaborative City Government.

**Fiscal Impact**: N/A

**Funds Available**: N/A

**Account #**: N/A

**Reviewed by**: City Manager

**Attachments**: Comment from Local 39

**Taylor Whittingslow**

---

**From:** Jeremy Burch <jburch@local39.org>  
**Sent:** Wednesday, June 18, 2025 3:23 PM  
**To:** Patrick Clark  
**Cc:** Tim Kiser; Taylor Whittingslow  
**Subject:** RE: City of Grass Valley - NOTICE OF PUBLIC HEARING TO ALL RECOGNIZED EMPLOYEE ORGANIZATIONS

*We appreciate the City's efforts to address staffing challenges, including the use of out-of-class and special project pay where appropriate. While some positions remain unfilled or are being pursued as part-time due to budget constraints, we recognize the complexity of balancing operational needs with fiscal realities.*

*That said, even a small number of vacancies can place a significant burden on the remaining workforce. We hope the City continues to prioritize long-term solutions that restore full allocations and reduce the pressure on employees who are already stepping up to fill the gaps.*

Sincerely,

Jeremy Burch  
Business Representative  
Stationary Engineers Local 39, AFL-CIO  
3272 Fortune Court  
Auburn, CA 95602  
530.823.7736





## City of Grass Valley City Council Agenda Action Sheet

**Title:** FY 2025-26 Proposed Budget Public Hearing

**CEQA:** Not a project

**Recommendation:** It is recommended that the City Council open the Public Hearing and adopt Resolution No. 2025-39 approving the Proposed Budget for the City of Grass Valley and the Successor Agency for Fiscal Year 2025-26.

**Prepared by:** Jennifer Styczynski, Deputy Finance Director

**Council Meeting Date:** 06/24/2025

**Date Prepared:** 06/19/2025

**Agenda:** Public Hearing

**Discussion:** The Proposed Budget for Fiscal Year 2025-26 is presented to the City Council for consideration, potential modification, and formal adoption. This public hearing follows the City Council's review and approval of the Preliminary Budget on May 27, 2025. The Preliminary Budget has been made available in its entirety on the City's website as part of the City Council agenda materials.

Prior to opening the Public Hearing, staff will provide a brief presentation highlighting key elements of the FY 2025-26 Proposed Budget, including any revisions made since the Preliminary Budget presentation.

The Proposed Budget document includes appropriations for the City of Grass Valley as well as the Grass Valley Redevelopment Successor Agency and provides detailed financial and policy information to support City operations and priorities. A complete copy of the FY 2025-26 Proposed Budget is attached to this report for reference.

**Council Goals/Objectives:** The FY 2025-26 Proposed Budget supports the City's Strategic Plan by advancing the goal of maintaining a High-Performance Government and delivering Quality Service to the community.

**Fiscal Impact:** The recommended FY 2025-26 Proposed Budget maintains a balanced financial plan, aligning projected expenditures with anticipated revenues and available fund balances, where applicable.

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** City Manager

**Attachment:** Resolution - Budget Approval  
FY 2025-26 Proposed Budget Book

**RESOLUTION NO. 2025-39****A RESOLUTION ADOPTING THE GENERAL BUDGET OF THE CITY OF GRASS VALLEY  
FOR FISCAL YEAR 2025-26**

**WHEREAS**, the City Manager submitted to the City Council prior to June 1, in accordance with Section 3, Article X of the City Charter, a preliminary General Budget for the City of Grass Valley for the Fiscal Year 2025-26; and

**WHEREAS**, copies of the proposed General Budget were made available for public inspection in the Office of the City Clerk in accordance with the City Charter; and

**WHEREAS**, a duly noticed public hearing on the proposed General Budget was held on June 24, 2025, in the Grass Valley City Council Chambers, at which time interested persons were given an opportunity to be heard, as required by the City Charter; and

**WHEREAS**, following the public hearing, the City Council reviewed and considered the proposed General Budget and directed such revisions as it deemed appropriate; and

**WHEREAS**, the City Charter requires that the General Budget be adopted by a majority vote of the City Council on or before June 30 for the ensuing fiscal year.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Grass Valley as follows:

1. The foregoing recitals are true and correct.
2. The document entitled "Operating Budget for Fiscal Year 2025-26", which is incorporated herein by reference, is hereby adopted as the General Budget of the City of Grass Valley for Fiscal Year 2025-26, effective July 1, 2025, subject to the following revisions and administrative provisions:
  - a. Revisions and changes made in accordance with City Council direction during budget consideration.
  - b. Adjustment of estimated year-end reserves to reflect actual balances.
  - c. Incorporation of any encumbered funds.
  - d. Corrections of any mathematical or typographical errors.
  - e. Adjustments authorized by City Council action or resolution affecting salaries, benefits, or terms and conditions of employment.
  - f. Adjustments to revenue estimates resulting from changes to the City's adopted fee schedule.
3. Grant and Trust Fund budgets are hereby continuously appropriated for the purposes approved during the term of each grant agreement, consistent with the budget included in each grant application and contract as approved by the City Council.
4. Capital Project Fund appropriations, both Governmental and Enterprise, may be reallocated between individual project accounts within the fund upon recommendation by the City Engineer and Finance Director and with approval by the City Manager.

5. The City Manager and Finance Director are hereby authorized to administer the adopted budget in accordance with the City Charter, City Council direction, and applicable administrative policies. The City Manager's authority for budget adjustments, contracts, or other actions is limited to \$50,000 unless otherwise authorized.
6. Departmental appropriations are contingent upon the availability of revenues or appropriated reserves. Appropriations may be limited accordingly based on actual revenue receipts.
7. Staffing allocations provided in the adopted budget are hereby authorized. Vacant positions may be filled, including underfilling as appropriate and consistent with adopted classifications and salary schedules.
8. The budget for the Grass Valley Redevelopment Successor Agency is included in and adopted as part of the Citywide budget.

**ADOPTED** by the City Council of the City of Grass Valley at a regular meeting held on the 24th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

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Hilary Hodge, Mayor

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

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David Ruderman, City Attorney

# 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**

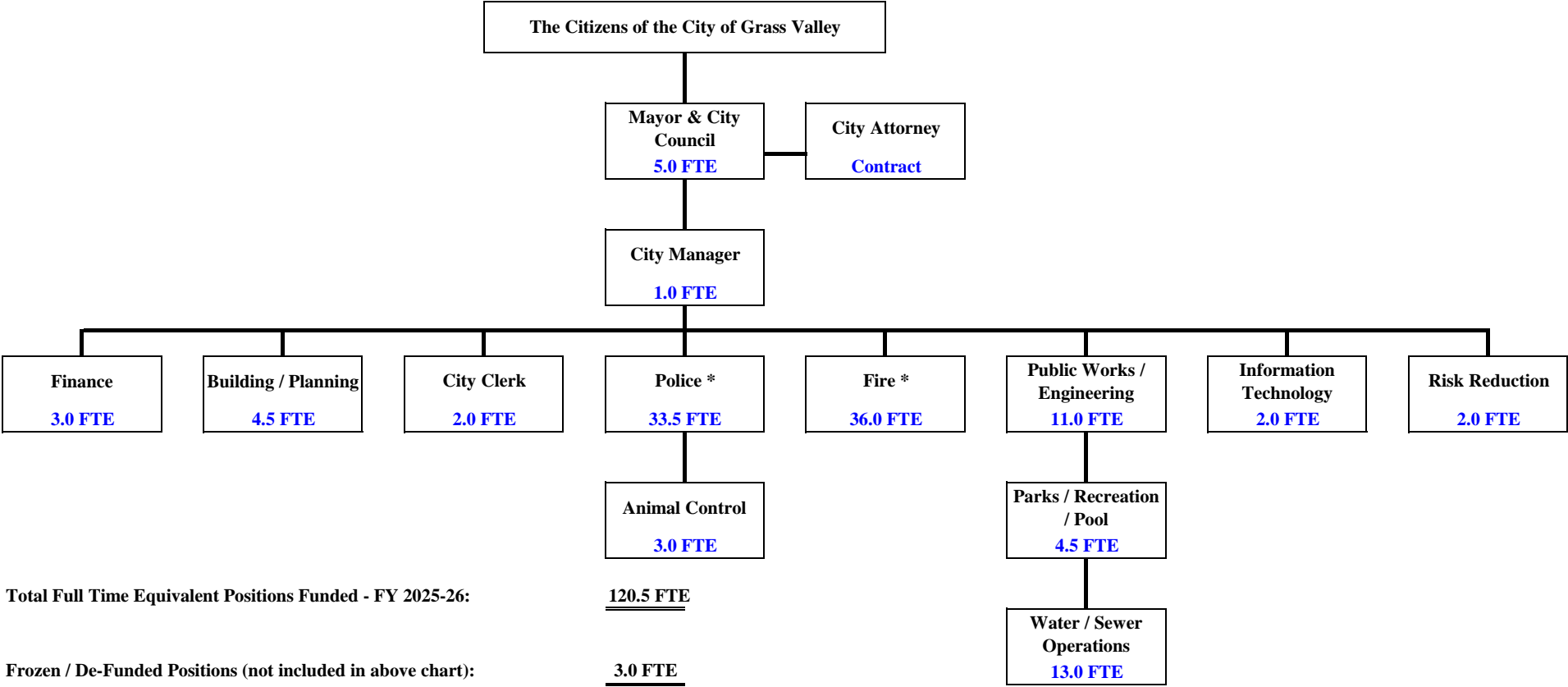
The City of Grass Valley traces its roots to the California Gold Rush and was officially incorporated in 1860. Nestled in the western foothills of the Sierra Nevada at an elevation of approximately 2,500 feet, Grass Valley is the largest city in western Nevada County. Covering 4.7 square miles, it is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

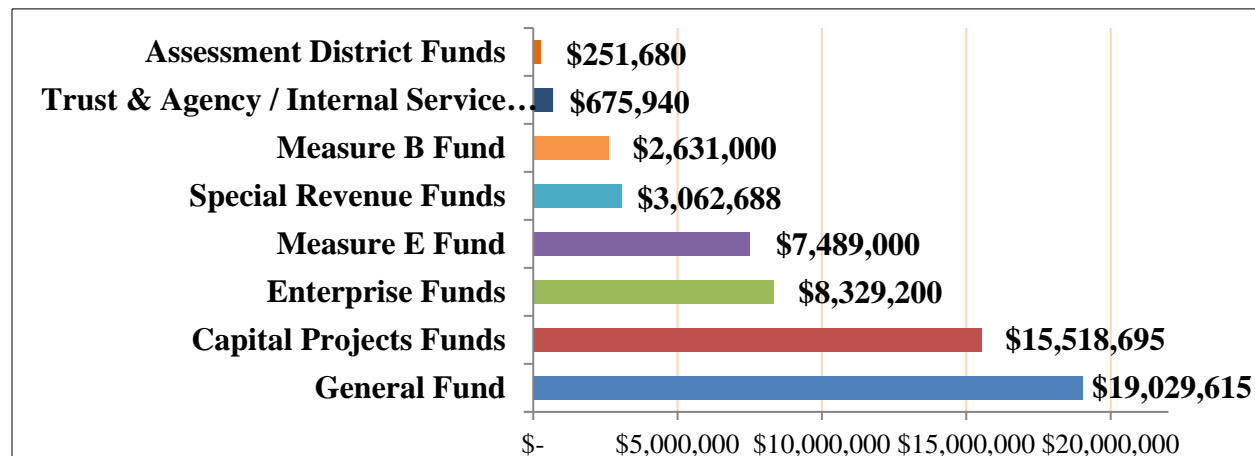
Given these factors, the City remains committed to proactive financial monitoring. Staff will return to Council on a quarterly basis following budget adoption to provide updates on revenue performance, spending trends, and any emerging fiscal risks within the City's major funds.

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)**



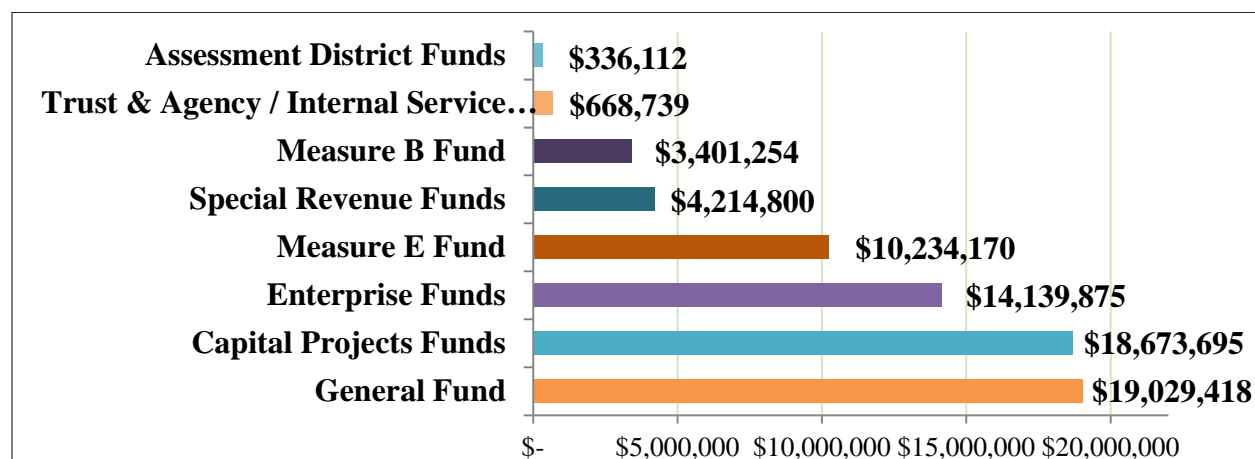
These revenues, in addition to transfers from other funds, are programmed to support the City's capital improvement program during FY 2025-26. Total capital expenditures for the year are projected to exceed \$22.59 million, reflecting the City's continued investment in infrastructure and community enhancements.

### **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:

	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u></b>
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:

	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u></b>
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:

	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u></b>
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:

	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u></b>
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:

	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u></b>
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:

	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u></b>
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:

	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u></b>
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:

	<b><u>Revenues</u></b>	<b><u>Expenditures</u></b>	<b><u>Net</u></b>
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:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
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:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
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.

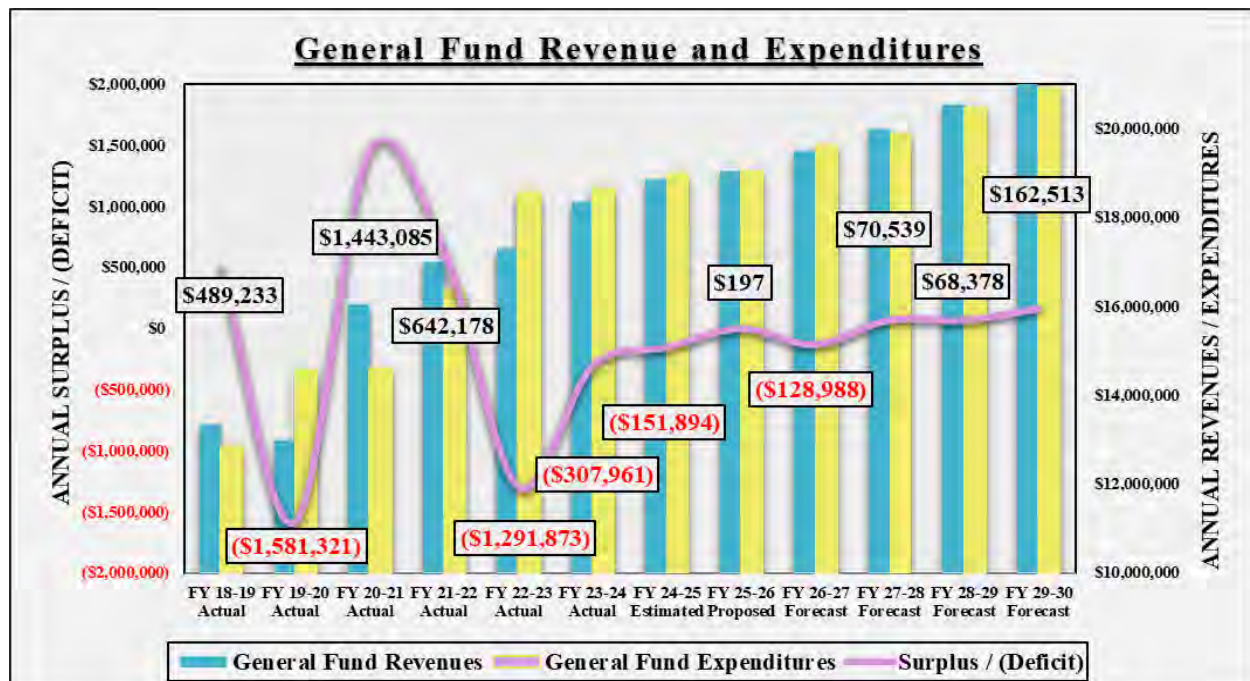
### **General Fund Multi-Year Forecast**

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.

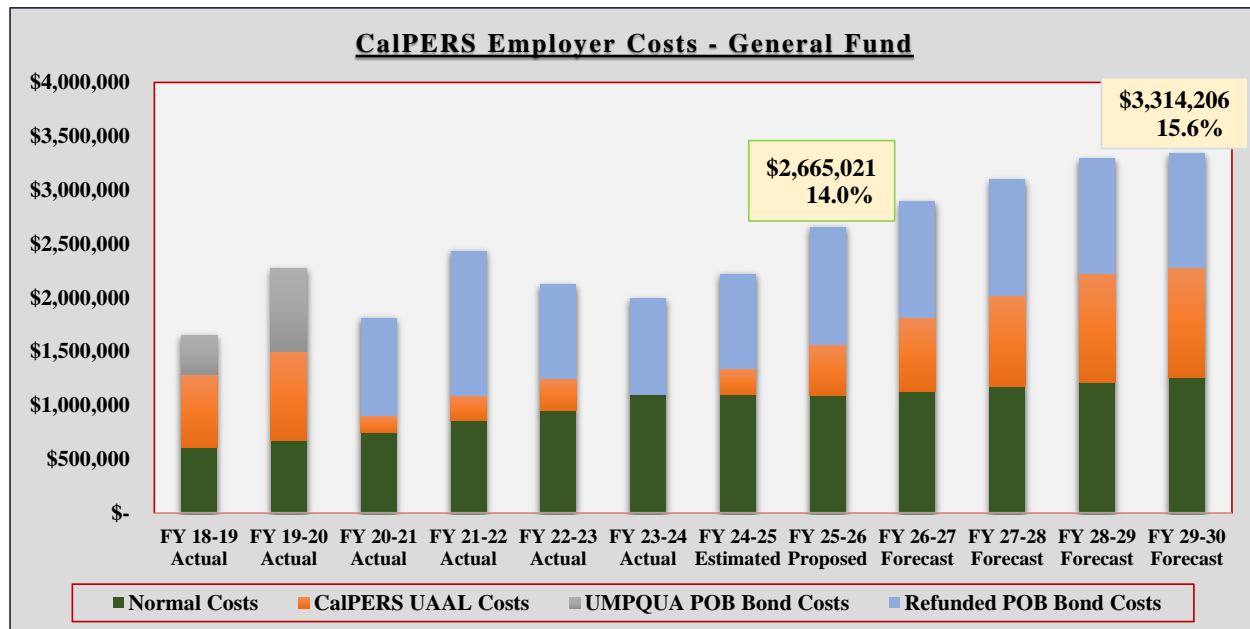
These projections incorporate several conservative fiscal planning assumptions, including scheduled salary step increases based on current labor agreements, estimated personnel costs, and moderate growth in general expenditures. Importantly, the model includes an annual contingency appropriation of \$100,000 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**

<b>Fund</b>	<b>Description</b>
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.
<b><i>Enterprise Funds:</i></b>	
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.
<b><i>Special Revenue Funds:</i></b>	
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**

<b>Fund</b>	<b>Description</b>
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**

<b>Fund</b>	<b>Description</b>
<b><i>Trust &amp; Agency / Internal Service Funds:</i></b>	
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).
<b><i>HOME / Housing Funds:</i></b>	
These funds track revenues, expenditure, and loan receivables for housing programs funded by HOME grants:	
02-HOME-0586 Glenbrook Apts.	
09-HOME-6272 1 <sup>st</sup> Time Homebuyers	
12-HOME-8564 First Time Homebuyers	
HOME Grant 1 <sup>st</sup> Time Homebuyers	
99-HOME-0369 First Time Homebuyers	
00-HOME-0461 Fund Cedar Park Apts.	
00-HOME-14968 FTHB	
<b><i>CDBG Block Grant Funds:</i></b>	
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**

<b>Fund</b>	<b>Capital Outlay / Project</b>	<b>Outlay</b>	<b>Project</b>
<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

<b>Citywide Capital Outlay / Project Totals:</b>	<b><u>\$ 1,551,576</u></b>	<b><u>\$ 21,042,695</u></b>
		<b><u>\$ 22,594,271</u></b>

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	Fiscal Year 2024-25 Expenditures		Fiscal Year 2025-26 Revenues	Fiscal Year 2025-26 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
<b>Enterprise Funds</b>							
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
<b>Special Revenue Funds</b>							
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
<b>Capital Projects Funds</b>							
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
<b>Assessment District Funds</b>							
210 - Whispering Pines Landscaping & Lighting	\$ 57,745	\$ 29,879	\$ 18,681	\$ 68,943	\$ 31,313	\$ 68,013	\$ 32,243
211 - Litton P. 1 L&L	13,910	6,961	3,001	17,870	7,135	18,235	6,770
212 - Morgan Ranch Landscaping & Lighting Fund	53,650	30,324	13,918	70,056	30,883	68,883	32,056
213 - Ventana Sierra Landscaping & Lighting	(67)	3,479	4,691	(1,279)	4,466	3,451	(264)
214 - Scotia Pines Landscaping & Lighting Fund	(535)	4,641	3,965	140	4,762	3,152	1,750
215 - MA Dist. 2003-1 (Morgan Ranch Unit 7)	19,227	730	536	19,421	730	15,480	4,671
216 - MR West BAD No 2010-1	11,446	950	537	11,859	950	10,750	2,058
217 - MR West L&L No. 1988-2 Annex	7,650	580	580	7,650	580	7,750	479
218 - Ridge Meadows L&L 2016-1	7,921	8,571	8,855	7,637	9,700	8,400	8,937
219 - Ridge Meadows BAD 2016-1	15,496	900	736	15,660	900	10,700	5,860
220 - Loma Rica Ranch Landscaping & Lighting F	-	-	695	(695)	160,261	121,298	38,268
<b>Trust &amp; Agency / Internal Service Funds</b>							
770 - Downtown Assessment District Fund	\$ 28,393	\$ 71,033	\$ 75,000	\$ 24,426	\$ 66,200	\$ 60,000	\$ 30,626
780 - Grass Valley Successor Agency Fund	618,505	533,531	609,247	542,789	609,740	608,739	543,797



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

Total Budget (Excluding CDBG & HOME):	Total Fund Balance 6/30/2024	---FY 2024-25 Estimated---		Estimated Est. Fund Balance 6/30/2025	---FY 2025-26 Proposed---		Estimated Est. Fund Balance 6/30/2026
		Revenues	Expenditures		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
<b>Total:</b>	<b>\$ 33,000,250</b>	<b>\$ 40,934,915</b>	<b>38,682,530</b>	<b>\$ 35,252,635</b>	<b>\$ 56,987,818</b>	<b>70,698,064</b>	<b>\$ 21,542,389</b>
LESS: Transfers:		<u>\$ (1,428,063)</u>	<u>(1,428,063)</u>		<u>\$ (10,034,126)</u>	<u>(10,034,126)</u>	
<b>Total Operating Budget Net of Transfers:</b>		<b>\$ 39,506,852</b>	<b>37,254,467</b>		<b>\$ 46,953,692</b>	<b>60,663,938</b>	

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

<b>REVENUES</b>	<b>Actual FY 2021-22</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Estimated FY 2024-25</b>	<b>Proposed Budget FY 2025-26</b>
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
<b>TOTAL REVENUES</b>	<b>\$ 18,389,031</b>	<b>17,292,013</b>	<b>18,361,824</b>	<b>18,872,996</b>	<b>19,029,615</b>
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,701,634</b>	<b>18,583,880</b>	<b>18,669,791</b>	<b>19,024,891</b>	<b>19,029,419</b>
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
<b>Less - Designated Reserves:</b>					
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
<b>Total Designated Reserves</b>	<b>\$ 6,500,314</b>	<b>6,161,584</b>	<b>6,049,085</b>	<b>5,901,452</b>	<b>5,936,452</b>
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
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 13,110,056</b>	<b>13,288,816</b>	<b>13,929,123</b>	<b>14,265,752</b>	<b>14,613,296</b>
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
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 260,937</b>	<b>287,918</b>	<b>264,756</b>	<b>273,897</b>	<b>262,724</b>
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
<b>TOTAL FRANCHISES</b>	<b>\$ 916,545</b>	<b>991,507</b>	<b>1,010,504</b>	<b>1,035,470</b>	<b>1,066,025</b>
Business License Penalties	\$ 28	171	432	438	200
Code Enforcement Penalties	-	-	-	600	-
<b>TOTAL FINES &amp; FOREFEITURES</b>	<b>\$ 28</b>	<b>171</b>	<b>432</b>	<b>1,038</b>	<b>200</b>
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
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 651,026</b>	<b>520,356</b>	<b>619,486</b>	<b>652,921</b>	<b>680,145</b>

**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	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 579,359</b>	<b>656,237</b>	<b>354,170</b>	<b>326,387</b>	<b>555,000</b>
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
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (90,715)</b>	<b>67,450</b>	<b>382,438</b>	<b>292,482</b>	<b>290,052</b>
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
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 1,015,953</b>	<b>959,109</b>	<b>1,294,498</b>	<b>1,352,875</b>	<b>1,286,747</b>
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
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,471,931</b>	<b>53,479</b>	<b>52,562</b>	<b>209,916</b>	<b>35,000</b>
Transfers In from Other Funds	\$ 473,911	466,970	453,855	462,258	240,426
<b>TOTAL TRANSFERS IN</b>	<b>\$ 473,911</b>	<b>466,970</b>	<b>453,855</b>	<b>462,258</b>	<b>240,426</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 18,389,031</b>	<b>17,292,013</b>	<b>18,361,824</b>	<b>18,872,996</b>	<b>19,029,615</b>

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

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Estimated</u> <u>FY 2024-25</u>	<u>Proposed</u> <u>FY 2025-26</u>
<b>City Council - 101</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 16,800	18,539	15,984	27,200	33,600
FICA	1,285	1,224	1,300	2,081	2,571
<b>Total Personal Services</b>	<b>\$ 18,085</b>	<b>19,763</b>	<b>17,284</b>	<b>29,281</b>	<b>36,171</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 27,109</b>	<b>58,175</b>	<b>38,767</b>	<b>33,669</b>	<b>26,753</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	-	961	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>961</b>	<b>-</b>	<b>-</b>
<b>Total City Council</b>	<b>\$ 45,194</b>	<b>77,938</b>	<b>57,012</b>	<b>62,950</b>	<b>62,924</b>
<b>City Manager - 102</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 321,816</b>	<b>347,524</b>	<b>342,241</b>	<b>344,341</b>	<b>412,648</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 22,449</b>	<b>24,487</b>	<b>25,580</b>	<b>98,793</b>	<b>40,955</b>
<b>Total City Manager</b>	<b>\$ 344,265</b>	<b>372,011</b>	<b>367,821</b>	<b>443,134</b>	<b>453,603</b>
<b>Human Resources - 103</b>					
<b>Services and Supplies</b>					
Office Supplies	\$ 55	-	-	-	-
Contractual Services	17,363	36,544	25,331	24,000	30,000
<b>Total Services and Supplies</b>	<b>\$ 17,418</b>	<b>36,544</b>	<b>25,331</b>	<b>24,000</b>	<b>30,000</b>
<b>Total Human Resources</b>	<b>\$ 17,418</b>	<b>36,544</b>	<b>25,331</b>	<b>24,000</b>	<b>30,000</b>

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

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Estimated</u> <u>FY 2024-25</u>	<u>Proposed</u> <u>FY 2025-26</u>
<b>Finance - 104</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 443,246</b>	<b>465,698</b>	<b>382,552</b>	<b>399,247</b>	<b>262,346</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 88,834</b>	<b>85,013</b>	<b>82,645</b>	<b>99,879</b>	<b>115,070</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 693	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance</b>	<b>\$ 532,773</b>	<b>550,711</b>	<b>465,197</b>	<b>499,126</b>	<b>377,416</b>
<b>Information Technology - 105</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>66,015</b>	<b>201,533</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 331,653</b>	<b>376,077</b>	<b>602,482</b>	<b>549,267</b>	<b>375,156</b>
<b>Cost Allocation</b>					
Non-Personal Overhead Transfer	\$ (196,149)	(150,430)	(255,626)	(219,707)	(136,062)
<b>Total Cost Allocation</b>	<b>\$ (196,149)</b>	<b>(150,430)</b>	<b>(255,626)</b>	<b>(219,707)</b>	<b>(136,062)</b>
<b>Capital Outlay</b>					
Technology	\$ 12,226	107,542	32,742	-	-
Other Machinery & Equipment	4,416	3,840	3,840	-	-
<b>Total Capital Outlay</b>	<b>\$ 16,642</b>	<b>111,382</b>	<b>36,582</b>	<b>-</b>	<b>-</b>
<b>Total Information Technology</b>	<b>\$ 152,146</b>	<b>337,029</b>	<b>383,438</b>	<b>395,575</b>	<b>440,626</b>

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

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Estimated</u> <u>FY 2024-25</u>	<u>Proposed</u> <u>FY 2025-26</u>
<b>City Attorney - 106</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 17,652	26,076	-	-	-
Legal Services	258,010	361,742	489,982	315,000	315,000
<b>Total Services and Supplies</b>	<b>\$ 275,662</b>	<b>387,818</b>	<b>489,982</b>	<b>315,000</b>	<b>315,000</b>
<b>Cost Allocation</b>					
Non-Personal Overhead Transfer	\$ -	-	(122,496)	(78,750)	(78,750)
<b>Total Cost Allocation</b>	<b>\$ -</b>	<b>-</b>	<b>(122,496)</b>	<b>(78,750)</b>	<b>(78,750)</b>
<b>Total City Attorney</b>	<b>\$ 275,662</b>	<b>387,818</b>	<b>367,486</b>	<b>236,250</b>	<b>236,250</b>
<b>Police - 201</b>					
<b>Personal Services</b>					
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	-	-	-
<b>Total Personal Services</b>	<b>\$ 4,010,373</b>	<b>4,190,035</b>	<b>4,545,395</b>	<b>4,560,751</b>	<b>4,565,864</b>
<b>Services and Supplies</b>					
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	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 1,191,236</b>	<b>1,240,050</b>	<b>1,512,011</b>	<b>1,476,657</b>	<b>1,509,344</b>
<b>Capital Outlay</b>					
Vehicles	\$ 71,370	1,603	(883)	-	-
Technology	2,484	1,385	12,030	-	-
Other Machinery & Equipment	3,845	13,848	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 77,699</b>	<b>16,836</b>	<b>11,147</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 5,279,308</b>	<b>5,446,921</b>	<b>6,068,553</b>	<b>6,037,408</b>	<b>6,075,208</b>

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

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Estimated</u> <u>FY 2024-25</u>	<u>Proposed</u> <u>FY 2025-26</u>
<b>Animal Services - 202</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 163,240</b>	<b>207,223</b>	<b>198,611</b>	<b>211,528</b>	<b>216,752</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 47,885</b>	<b>75,162</b>	<b>62,028</b>	<b>67,660</b>	<b>60,980</b>
<b>Total Animal Services</b>	<b>\$ 211,125</b>	<b>282,385</b>	<b>260,639</b>	<b>279,188</b>	<b>277,732</b>

**Fire - 203**

<b>Personal Services</b>					
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	-
<b>Total Personal Services</b>	<b>\$ 2,571,513</b>	<b>3,079,510</b>	<b>3,294,500</b>	<b>3,423,987</b>	<b>3,606,686</b>
<b>Services and Supplies</b>					
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)**

<b><u>Departmental Expenditure Account Detail</u></b>	<b>Actual FY 2021-22</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Estimated FY 2024-25</b>	<b>Proposed FY 2025-26</b>
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
<b>Total Services and Supplies</b>	<b>\$ 711,969</b>	<b>682,410</b>	<b>817,854</b>	<b>703,999</b>	<b>739,720</b>
<b>Total Fire</b>	<b>\$ 3,283,482</b>	<b>3,761,920</b>	<b>4,112,354</b>	<b>4,127,986</b>	<b>4,346,406</b>

**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)
<b>Total Personal Services</b>	<b>\$ 333,165</b>	<b>404,960</b>	<b>262,367</b>	<b>281,638</b>	<b>335,505</b>

**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	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 120,522</b>	<b>70,782</b>	<b>49,494</b>	<b>34,633</b>	<b>35,312</b>

**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	-	-	-
<b>Total Personal Services</b>	<b>\$ 268,196</b>	<b>418,149</b>	<b>384,409</b>	<b>394,082</b>	<b>318,028</b>

**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)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2021-22</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Estimated FY 2024-25</u>	<u>Proposed FY 2025-26</u>
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
<b>Total Services and Supplies</b>	<b>\$ 166,243</b>	<b>76,652</b>	<b>82,731</b>	<b>59,452</b>	<b>64,266</b>
<b>Total Building</b>	<b>\$ 434,439</b>	<b>494,801</b>	<b>467,140</b>	<b>453,534</b>	<b>382,294</b>

**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
<b>Total Personal Services</b>	<b>\$ 307,278</b>	<b>314,969</b>	<b>364,506</b>	<b>420,978</b>	<b>310,913</b>

**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
<b>Total Services and Supplies</b>	<b>\$ 26,024</b>	<b>12,647</b>	<b>20,471</b>	<b>15,845</b>	<b>17,973</b>

**Capital Outlay**

Vehicles	\$ -	-	23,784	-	-
Technology	-	-	2,073	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>25,857</b>	<b>-</b>	<b>-</b>

<b>Total Administration &amp; Engineering</b>	<b>\$ 333,302</b>	<b>327,616</b>	<b>410,834</b>	<b>436,823</b>	<b>328,886</b>
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**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
<b>Total Personal Services</b>	<b>\$ 371,749</b>	<b>342,397</b>	<b>326,094</b>	<b>300,410</b>	<b>368,825</b>

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

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Estimated</u> <u>FY 2024-25</u>	<u>Proposed</u> <u>FY 2025-26</u>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 132,367</b>	<b>154,347</b>	<b>241,419</b>	<b>196,126</b>	<b>171,184</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	-	475	-	-
Other Machinery & Equipment	-	-	24,140	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>24,615</b>	<b>-</b>	<b>-</b>
<b>Total Streets Maintenance</b>	<b>\$ 504,116</b>	<b>496,744</b>	<b>592,128</b>	<b>496,536</b>	<b>540,009</b>

**Fleet - 403**

<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 187,804</b>	<b>245,704</b>	<b>217,327</b>	<b>235,789</b>	<b>215,148</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 73,498</b>	<b>66,645</b>	<b>60,365</b>	<b>143,670</b>	<b>116,375</b>
<b>Total Fleet</b>	<b>\$ 261,302</b>	<b>312,349</b>	<b>277,692</b>	<b>379,459</b>	<b>331,523</b>

**Facilities - 404**

<b>Personal Services</b>					
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)**

<b><u>Departmental Expenditure Account Detail</u></b>	<b>Actual FY 2021-22</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Estimated FY 2024-25</b>	<b>Proposed FY 2025-26</b>
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
<b>Total Personal Services</b>	<b>\$ 76,044</b>	<b>78,168</b>	<b>83,741</b>	<b>85,786</b>	<b>87,641</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 35,801</b>	<b>47,976</b>	<b>36,291</b>	<b>48,804</b>	<b>37,366</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	-	33,977	-	-
Other Machinery & Equipment	32,837	12,826	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 32,837</b>	<b>12,826</b>	<b>33,977</b>	<b>-</b>	<b>-</b>
<b>Total Facilities</b>	<b>\$ 144,682</b>	<b>138,970</b>	<b>154,009</b>	<b>134,590</b>	<b>125,007</b>
<b>Public Works Capital - 406</b>					
<b>Capital Outlay</b>					
Dorsey Marketplace	\$ -	-	22,299	10,850	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>22,299</b>	<b>10,850</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ -</b>	<b>-</b>	<b>22,299</b>	<b>10,850</b>	<b>-</b>
<b>Administration - 501 (Parks &amp; Recreation)</b>					
<b>Personal Services</b>					
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	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 211,667</b>	<b>311,364</b>	<b>365,493</b>	<b>363,742</b>	<b>402,999</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 91,470</b>	<b>225,192</b>	<b>251,825</b>	<b>220,620</b>	<b>201,052</b>

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

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2021-22</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Estimated</u> <u>FY 2024-25</u>	<u>Proposed</u> <u>FY 2025-26</u>
<b>Capital Outlay</b>					
Vehicles	\$ -	-	476	-	-
Other Machinery & Equipment	-	33,913	-	50,956	-
<b>Total Capital Outlay</b>	\$ -	33,913	476	50,956	-
<b>Total Administration</b>	\$ 303,137	570,469	617,794	635,318	604,051

**Swimming Pool - 502**

<b>Personal Services</b>					
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	-
<b>Total Personal Services</b>	\$ 14,789	31,606	45,840	40,428	-
<b>Services and Supplies</b>					
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	-	-	-
<b>Total Services and Supplies</b>	\$ 4,815	90,850	151,129	107,918	119,000
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	5,821	-	-	-
<b>Total Capital Outlay</b>	\$ -	5,821	-	-	-
<b>Total Swimming Pool</b>	\$ 19,604	128,277	196,969	148,346	119,000

**Recreation - 503**

<b>Personal Services</b>					
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	-
<b>Total Personal Services</b>	\$ 357	10,069	22,186	24,362	-
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	\$ 47,333	17,042	28,185	18,929	20,560
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 56,862	-	-	-	-
<b>Total Capital Outlay</b>	\$ 56,862	-	-	-	-
<b>Total Recreation</b>	\$ 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>	<u>Actual</u> <u>FY 2021-22</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Estimated</u> <u>FY 2024-25</u>	<u>Proposed</u> <u>FY 2025-26</u>
<b>Non-Departmental - 601</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 625,010</b>	<b>683,401</b>	<b>442,787</b>	<b>744,957</b>	<b>942,869</b>
<b>Services and Supplies</b>					
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	-	-
<b>Total Services and Supplies</b>	<b>\$ 1,047,168</b>	<b>1,403,849</b>	<b>1,335,052</b>	<b>1,428,088</b>	<b>1,321,377</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	31,143	30,000	-	-
Financial System Replacement	142,076	-	-	-	-
Recycle Grant Capital	-	-	-	5,000	-
Redwood Tree Removal	-	-	-	35,000	24,000
<b>Total Capital Outlay</b>	<b>\$ 142,076</b>	<b>31,143</b>	<b>30,000</b>	<b>40,000</b>	<b>24,000</b>
<b>Debt Service</b>					
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	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 2,862,913</b>	<b>1,446,701</b>	<b>1,469,455</b>	<b>1,451,211</b>	<b>1,433,862</b>
<b>Contingency</b>					
Contingency	\$ 278,772	164,874	68,637	150,000	100,000
Contingency Reserve Appropriation	-	-	42,975	-	-
<b>Total Contingency</b>	<b>\$ 278,772</b>	<b>164,874</b>	<b>111,612</b>	<b>150,000</b>	<b>100,000</b>
<b>Transfers Out</b>					
Transfers Out	\$ 45,501	628,556	71,957	50,000	85,000
<b>Total Transfers Out</b>	<b>\$ 45,501</b>	<b>628,556</b>	<b>71,957</b>	<b>50,000</b>	<b>85,000</b>
<b>Total Non-Departmental</b>	<b>\$ 5,001,440</b>	<b>4,358,524</b>	<b>3,460,863</b>	<b>3,864,256</b>	<b>3,907,108</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 17,701,634</b>	<b>18,583,880</b>	<b>18,669,791</b>	<b>19,024,891</b>	<b>19,029,419</b>

**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
<b>REVENUES</b>					
Measure E Sales Tax	\$ 6,987,724	6,992,271	7,062,106	7,105,000	7,090,000
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 6,987,724</b>	<b>6,992,271</b>	<b>7,062,106</b>	<b>7,105,000</b>	<b>7,090,000</b>
Misc. State Grants	\$ 202,362	-	-	-	-
Strike Team Reimbursements	-	-	-	-	200,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 202,362</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
Interest Earnings	\$ 16,131	34,912	105,662	55,000	55,000
Unrealized Gain / Loss Investment	(64,728)	1,943	(12,832)	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (48,597)</b>	<b>36,855</b>	<b>92,830</b>	<b>55,000</b>	<b>55,000</b>
NCCFD Reimbursements	\$ 3,576	980	-	-	-
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 3,576</b>	<b>980</b>	<b>-</b>	<b>-</b>	<b>-</b>
Insurance Refunds & Payments	\$ -	-	52,188	-	-
Loan Proceeds	158,344	219,718	179,315	229,569	144,000
Miscellaneous Revenue	25,000	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 183,344</b>	<b>219,718</b>	<b>231,503</b>	<b>229,569</b>	<b>144,000</b>
Transfers In from Other Funds	\$ -	(263,269)	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>(263,269)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,328,409</b>	<b>6,986,555</b>	<b>7,386,439</b>	<b>7,389,569</b>	<b>7,489,000</b>
<b>EXPENDITURES</b>					
<b>Police - 201</b>					
<b>Personal Services</b>					
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	-	-
<b>Total Personal Services</b>	<b>\$ 1,474,358</b>	<b>1,704,702</b>	<b>1,844,629</b>	<b>1,828,570</b>	<b>1,777,628</b>
<b>Services and Supplies</b>					
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	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 129,806</b>	<b>161,830</b>	<b>137,428</b>	<b>168,782</b>	<b>202,736</b>



**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
<b>Capital Outlay</b>					
Vehicles	\$ 46,778	62,481	135,483	48,742	52,500
Other Machinery & Equipment	281,532	219,718	179,316	229,569	144,000
<b>Total Capital Outlay</b>	<b>\$ 328,310</b>	<b>282,199</b>	<b>314,799</b>	<b>278,311</b>	<b>196,500</b>
<b>Debt Service</b>					
Lease Principal	\$ 113,071	153,472	204,748	237,017	244,076
<b>Total Debt Service</b>	<b>\$ 113,071</b>	<b>153,472</b>	<b>204,748</b>	<b>237,017</b>	<b>244,076</b>
<b>Total Police</b>	<b>\$ 2,045,545</b>	<b>2,302,203</b>	<b>2,501,604</b>	<b>2,512,680</b>	<b>2,420,940</b>

**Fire - 203**

<b>Personal Services</b>					
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	-
<b>Total Personal Services</b>	<b>\$ 1,351,543</b>	<b>1,429,288</b>	<b>1,572,397</b>	<b>1,493,492</b>	<b>1,805,729</b>
<b>Services and Supplies</b>					
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	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 129,073</b>	<b>161,260</b>	<b>139,622</b>	<b>198,040</b>	<b>160,040</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	-	143,867	-	80,000
Other Machinery & Equipment	81,060	223,499	113,728	-	700,000
<b>Total Capital Outlay</b>	<b>\$ 81,060</b>	<b>223,499</b>	<b>257,595</b>	<b>-</b>	<b>780,000</b>
<b>Debt Service</b>					
Lease Principal	\$ 8,429	4,480	81	-	-
<b>Total Debt Service</b>	<b>\$ 8,429</b>	<b>4,480</b>	<b>81</b>	<b>-</b>	<b>-</b>
<b>Total Fire</b>	<b>\$ 1,570,105</b>	<b>1,818,527</b>	<b>1,969,695</b>	<b>1,691,532</b>	<b>2,745,769</b>

**Administration & Engineering - 401**

<b>Services and Supplies</b>					
Contractual Services	\$ 28,160	12,235	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 28,160</b>	<b>12,235</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 28,160</b>	<b>12,235</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>Public Works Capital - 406</b>					
<b>Personal Services</b>					
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	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 72,719</b>	<b>1,092</b>	<b>574</b>	<b>327</b>	<b>-</b>
<b>Services and Supplies</b>					
Operating Materials	\$ -	-	-	7,678	10,000
Contractual Services	-	-	-	76,741	50,000
Maintenance Contracts	6,400	-	-	110,212	102,000
<b>Total Services and Supplies</b>	<b>\$ 6,400</b>	<b>-</b>	<b>-</b>	<b>194,631</b>	<b>162,000</b>
<b>Capital Outlay</b>					
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
<b>Total Capital Outlay</b>	<b>\$ 1,793,835</b>	<b>679,685</b>	<b>259,955</b>	<b>256,350</b>	<b>70,000</b>
<b>Total Public Works Capital</b>	<b>\$ 1,872,954</b>	<b>680,777</b>	<b>260,529</b>	<b>451,308</b>	<b>232,000</b>
<b>Non-Departmental - 601</b>					
<b>Personal Services</b>					
PERS Unfunded Liability	\$ 58,127	72,781	-	61,719	116,028
Workers Compensation	-	-	-	104,401	101,573
<b>Total Personal Services</b>	<b>\$ 58,127</b>	<b>72,781</b>	<b>-</b>	<b>166,120</b>	<b>217,601</b>
<b>Services and Supplies</b>					
Contractual Services	\$ -	2,882	8,072	2,659	4,200
Liability Insurance	70,688	92,121	131,816	162,462	173,832
<b>Total Services and Supplies</b>	<b>\$ 70,688</b>	<b>95,003</b>	<b>139,888</b>	<b>165,121</b>	<b>178,032</b>
<b>Debt Service</b>					
Principal	\$ -	565,541	574,590	583,784	593,124
Interest	43,239	97,288	88,239	79,045	69,705
<b>Total Debt Service</b>	<b>\$ 43,239</b>	<b>662,829</b>	<b>662,829</b>	<b>662,829</b>	<b>662,829</b>
<b>Transfers Out</b>					
Transfers Out	\$ 1,656,780	1,918,859	2,002,596	707,012	3,777,000
<b>Total Transfers Out</b>	<b>\$ 1,656,780</b>	<b>1,918,859</b>	<b>2,002,596</b>	<b>707,012</b>	<b>3,777,000</b>
<b>Total Non-Departmental</b>	<b>\$ 1,828,834</b>	<b>2,749,472</b>	<b>2,805,313</b>	<b>1,701,082</b>	<b>4,835,461</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,345,598</b>	<b>7,563,214</b>	<b>7,537,141</b>	<b>6,356,602</b>	<b>10,234,170</b>
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
<b>Reserved Fund Balance:</b>					
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
<b>Capital Expenditure Detail</b>					
<b>Capital Expenditures</b>	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
	<u>\$ 3,770,615</u>	<u>3,054,557</u>	<u>2,828,334</u>	<u>1,267,250</u>	<u>5,067,576</u>

**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
<b>REVENUES</b>					
Measure E Sales Tax	\$ -	-	-	1,820,000	2,576,000
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>1,820,000</b>	<b>2,576,000</b>
Strike Team Reimbursements	\$ -	-	-	-	50,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
Interest Earnings	\$ -	-	-	5,000	5,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>1,825,000</b>	<b>2,631,000</b>
<b>EXPENDITURES</b>					
<b>Risk Reduction - 102</b>					
<b>Personal Services</b>					
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	-
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>120,691</b>	<b>311,741</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>61,825</b>	<b>1,820,040</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	-	-	-	200,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>
<b>Total Risk Reduction</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>182,516</b>	<b>2,331,781</b>
<b>Fire - 203</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>377,560</b>	<b>994,473</b>
<b>Services and Supplies</b>					
Operating Materials	\$ -	-	-	95,000	55,000
Contractual Services	-	-	-	13,000	10,000
Conferences & Travel	-	-	-	823	10,000
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>108,823</b>	<b>75,000</b>
<b>Total Fire</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>486,383</b>	<b>1,069,473</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>668,899</b>	<b>3,401,254</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	1,156,101	(770,254)
Beginning Fund Balance	\$ -	-	-	-	1,156,101
Ending Fund Balance	\$ -	-	-	1,156,101	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
<b>REVENUES</b>					
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	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 2,171,551</b>	<b>2,081,200</b>	<b>2,187,131</b>	<b>2,382,165</b>	<b>2,468,200</b>
Interest Earnings	\$ 13,234	203,138	75,582	160,000	160,000
Lease Revenues	50,843	58,007	62,116	59,158	59,500
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 64,077</b>	<b>261,145</b>	<b>137,698</b>	<b>219,158</b>	<b>219,500</b>
Miscellaneous Revenues	\$ 1,473	325	364	1,081	500
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,473</b>	<b>325</b>	<b>364</b>	<b>1,081</b>	<b>500</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,237,101</b>	<b>2,342,670</b>	<b>2,325,193</b>	<b>2,602,404</b>	<b>2,688,200</b>

**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	-
<b>Total Services and Supplies</b>	<b>\$ 1,682</b>	<b>1,880</b>	<b>1,617</b>	<b>5,075</b>	<b>-</b>

**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
<b>Total Capital Outlay</b>	<b>\$ 189,883</b>	<b>118,307</b>	<b>92,833</b>	<b>420,000</b>	<b>580,000</b>

**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	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 18,870</b>	<b>8,775</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Transfers Out**

Transfers Out	\$ 72,423	10,639	-	-	400,000
<b>Total Transfers Out</b>	<b>\$ 72,423</b>	<b>10,639</b>	<b>-</b>	<b>-</b>	<b>400,000</b>

**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
<b>Total Personal Services</b>	<b>\$ 209,940</b>	<b>215,871</b>	<b>410,015</b>	<b>477,589</b>	<b>614,804</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 229,749</b>	<b>236,881</b>	<b>372,899</b>	<b>437,633</b>	<b>454,275</b>
<b>Debt Service</b>					
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	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 332,748</b>	<b>360,975</b>	<b>329,537</b>	<b>334,266</b>	<b>335,832</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 672	672	672	-	-
<b>Total Capital Outlay</b>	<b>\$ 672</b>	<b>672</b>	<b>672</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>					
Transfers Out	\$ -	761,050	111,951	66,265	61,442
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>761,050</b>	<b>111,951</b>	<b>66,265</b>	<b>61,442</b>
<b>Total Water Administration</b>	<b>\$ 773,109</b>	<b>1,575,449</b>	<b>1,225,074</b>	<b>1,315,753</b>	<b>1,466,353</b>
<b>Water Plant - 702</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 142,826</b>	<b>165,891</b>	<b>168,793</b>	<b>170,236</b>	<b>170,711</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 568,331</b>	<b>610,000</b>	<b>692,489</b>	<b>643,276</b>	<b>606,010</b>
<b>Total Water Plant</b>	<b>\$ 711,157</b>	<b>775,891</b>	<b>861,282</b>	<b>813,512</b>	<b>776,721</b>

**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	-	-
<b>Total Personal Services</b>	<b>\$ 183,134</b>	<b>186,826</b>	<b>271,756</b>	<b>341,805</b>	<b>380,009</b>

**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	-	-
<b>Total Services and Supplies</b>	<b>\$ 193,602</b>	<b>133,906</b>	<b>199,188</b>	<b>124,559</b>	<b>105,695</b>

**Capital Outlay**

Other Machinery & Equipment	\$ 28,378	-	26,682	-	-
<b>Total Capital Outlay</b>	<b>\$ 28,378</b>	<b>-</b>	<b>26,682</b>	<b>-</b>	<b>-</b>

**Total Water Distribution**      \$      **405,114**      **320,732**      **497,626**      **466,364**      **485,704**

**Sewer Collection- 803**

**Services and Supplies**

Operating Materials	\$ 107	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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)**

	<b>Actual FY 2021-22</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Estimated FY 2024-25</b>	<b>Proposed FY 2025-26</b>
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	\$ 3,666,573	3,166,745	2,787,036	2,337,751	1,317,172
Reserved Fund Balance:					
Safe Drinking Water Loan Debt Svc. Reserve	\$ 148,700	148,700	148,700	148,700	148,700
Pension Reserve	75,000	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	325,000	325,000
Water System Reinvestment Reserve	360,663	360,663	360,663	360,663	360,663
Emergency Reserve	300,000	300,000	300,000	300,000	300,000
Reserved Fund Balance Total:	\$ 1,209,363	1,209,363	1,209,363	1,209,363	1,209,363
Unobligated Fund Balance	\$ 2,457,210	1,957,382	1,577,673	1,128,388	107,809

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>Actual FY 2021-22</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Estimated FY 2024-25</b>	<b>Proposed FY 2025-26</b>
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	189,883	114,075	46,471	120,000	150,000
	\$ 208,753	827,082	142,833	420,000	980,000

**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
<b>REVENUES</b>					
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
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 5,330,621</b>	<b>5,417,092</b>	<b>5,210,193</b>	<b>5,438,529</b>	<b>5,416,000</b>
Interest Earnings	\$ 25,878	166,448	278,096	225,000	225,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 25,878</b>	<b>166,448</b>	<b>278,096</b>	<b>225,000</b>	<b>225,000</b>
Miscellaneous Revenues	\$ -	-	-	215	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>215</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,356,499</b>	<b>5,583,540</b>	<b>5,488,289</b>	<b>5,663,744</b>	<b>5,641,000</b>
<b>EXPENDITURES</b>					
<b>Public Works Capital - 406</b>					
<b>Personal Services</b>					
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	-
<b>Total Personal Services</b>	<b>\$ 1,754</b>	<b>2,136</b>	<b>6,816</b>	<b>5,082</b>	<b>-</b>
<b>Capital Outlay</b>					
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	-	-
<b>Total Capital Outlay</b>	<b>\$ 1,036</b>	<b>11,022</b>	<b>67,888</b>	<b>506,400</b>	<b>5,170,000</b>
<b>Total Public Works Capital</b>	<b>\$ 2,790</b>	<b>13,158</b>	<b>74,704</b>	<b>511,482</b>	<b>5,170,000</b>
<b>Non-Departmental - 601</b>					
<b>Capital Outlay</b>					
Sewer Rate Study	\$ 24,623	14,975	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 24,623</b>	<b>14,975</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>					
Transfers Out	\$ 190,618	187,858	180,465	184,553	178,984
<b>Total Transfers Out</b>	<b>\$ 190,618</b>	<b>187,858</b>	<b>180,465</b>	<b>184,553</b>	<b>178,984</b>
<b>Total Non-Departmental</b>	<b>\$ 215,241</b>	<b>202,833</b>	<b>180,465</b>	<b>184,553</b>	<b>178,984</b>

**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
<b>Water Plant - 702</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	145	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water Plant</b>	<b>\$ -</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sewer Administration - 801</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 301,780</b>	<b>305,508</b>	<b>432,008</b>	<b>533,785</b>	<b>655,667</b>
<b>Services and Supplies</b>					
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	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 358,093</b>	<b>372,236</b>	<b>505,067</b>	<b>854,573</b>	<b>914,772</b>
<b>Debt Service</b>					
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	-	-	-	-
<b>Total Debt Services</b>	<b>\$ 1,339,700</b>	<b>1,280,855</b>	<b>765,293</b>	<b>776,932</b>	<b>784,336</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	-	475	-	-
Other Machinery & Equipment	288	288	288	-	-
<b>Total Capital Outlay</b>	<b>\$ 288</b>	<b>288</b>	<b>763</b>	<b>-</b>	<b>-</b>
<b>Total Sewer Administration</b>	<b>\$ 1,999,861</b>	<b>1,958,887</b>	<b>1,703,131</b>	<b>2,165,290</b>	<b>2,354,776</b>

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

		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>
		<b>FY 2021-22</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
<b>Sewer Plant - 802</b>						
<b>Personal Services</b>						
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
<b>Total Personal Services</b>	<b>\$</b>	<b>597,945</b>	<b>696,747</b>	<b>681,120</b>	<b>743,621</b>	<b>682,945</b>
<b>Services and Supplies</b>						
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
<b>Total Services and Supplies</b>	<b>\$</b>	<b>998,174</b>	<b>1,144,608</b>	<b>1,163,478</b>	<b>1,076,573</b>	<b>1,056,732</b>
<b>Capital Outlay</b>						
Other Machinery & Equipment	\$	-	-	-	152,877	125,000
<b>Total Capital Outlay</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,877</b>	<b>125,000</b>
<b>Total Sewer Plant</b>	<b>\$</b>	<b>1,596,119</b>	<b>1,841,355</b>	<b>1,844,598</b>	<b>1,973,071</b>	<b>1,864,677</b>

**Sewer Collection - 803**

<b>Personal Services</b>						
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	-	-
<b>Total Personal Services</b>	<b>\$</b>	<b>118,086</b>	<b>190,525</b>	<b>254,630</b>	<b>338,643</b>	<b>378,209</b>
<b>Services and Supplies</b>						
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
<b>Total Services and Supplies</b>	<b>\$ 168,376</b>	<b>140,357</b>	<b>371,400</b>	<b>188,209</b>	<b>134,450</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	-	-	-	350,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>
<b>Total Sewer Collection</b>	<b>\$ 286,462</b>	<b>330,882</b>	<b>626,030</b>	<b>526,852</b>	<b>862,659</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,100,473</b>	<b>4,347,260</b>	<b>4,428,928</b>	<b>5,361,248</b>	<b>10,431,096</b>
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	-	-
	<b>\$ 25,658</b>	<b>25,997</b>	<b>67,888</b>	<b>506,400</b>	<b>5,170,000</b>

**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
<b>REVENUES</b>					
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
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 627,362</b>	<b>704,403</b>	<b>784,391</b>	<b>790,743</b>	<b>825,481</b>
Interest Earnings	\$ 1,528	20,676	12,223	5,000	5,000
Unrealized Gain / Loss Investment	(6,779)	(23,200)	19,813	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (5,251)</b>	<b>(2,524)</b>	<b>32,036</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 622,111</b>	<b>701,879</b>	<b>816,427</b>	<b>795,743</b>	<b>830,481</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 321,084	835,748	788,069	420,233	1,491,700
<b>Total Transfers Out</b>	<b>\$ 321,084</b>	<b>835,748</b>	<b>788,069</b>	<b>420,233</b>	<b>1,491,700</b>
<b>Total Non-Departmental</b>	<b>\$ 321,084</b>	<b>835,748</b>	<b>788,069</b>	<b>420,233</b>	<b>1,491,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 321,084</b>	<b>835,748</b>	<b>788,069</b>	<b>420,233</b>	<b>1,491,700</b>
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
	<b>\$ 187,005</b>	<b>963,999</b>	<b>620,563</b>	<b>238,312</b>	<b>1,315,000</b>

**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
<b>REVENUES</b>					
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
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 25,500</b>	<b>32,399</b>	<b>42,500</b>	<b>41,887</b>	<b>40,000</b>
Miscellaneous Grants / Donations	\$ -	7,000	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In from Other Funds	\$ 134,079	135,019	167,506	181,921	176,700
<b>TOTAL TRANSFERS IN</b>	<b>\$ 134,079</b>	<b>135,019</b>	<b>167,506</b>	<b>181,921</b>	<b>176,700</b>
<b>TOTAL REVENUES</b>	<b>\$ 159,579</b>	<b>174,418</b>	<b>210,006</b>	<b>223,808</b>	<b>216,700</b>
<b>EXPENDITURES</b>					
<b>Police - 201</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	1,049	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>1,049</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ -</b>	<b>1,049</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration &amp; Engineering - 401</b>					
<b>Services and Supplies</b>					
Utilities	\$ 119,600	137,935	176,628	175,349	176,000
Operating Materials	14,689	1,573	2,310	2,625	2,700
<b>Total Services and Supplies</b>	<b>\$ 134,289</b>	<b>139,508</b>	<b>178,938</b>	<b>177,974</b>	<b>178,700</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 134,289</b>	<b>139,508</b>	<b>178,938</b>	<b>177,974</b>	<b>178,700</b>
<b>Streets Maintenance - 402</b>					
<b>Services and Supplies</b>					
Maintenance Contracts	\$ 25,293	24,111	26,068	39,732	33,000
<b>Total Services and Supplies</b>	<b>\$ 25,293</b>	<b>24,111</b>	<b>26,068</b>	<b>39,732</b>	<b>33,000</b>
<b>Total Streets Maintenance</b>	<b>\$ 25,293</b>	<b>24,111</b>	<b>26,068</b>	<b>39,732</b>	<b>33,000</b>
<b>Non-Departmental - 601</b>					
<b>Capital Outlay</b>					
Traffic General Engineering	\$ 1,518	-	-	-	-
Traffic Calming	-	9,750	5,000	6,102	5,000
<b>Total Capital Outlay</b>	<b>\$ 1,518</b>	<b>9,750</b>	<b>5,000</b>	<b>6,102</b>	<b>5,000</b>
<b>Total Non-Departmental</b>	<b>\$ 1,518</b>	<b>9,750</b>	<b>5,000</b>	<b>6,102</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 161,100</b>	<b>174,418</b>	<b>210,006</b>	<b>223,808</b>	<b>216,700</b>
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
<b>REVENUES</b>					
Strike Team Reimbursements	\$ 107,231	49,921	78,040	197,930	100,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 107,231</b>	<b>49,921</b>	<b>78,040</b>	<b>197,930</b>	<b>100,000</b>
Interest Earnings	\$ 972	4,313	5,847	5,000	5,000
Unrealized Gain / Loss Investment	(3,750)	(2,921)	2,368	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (2,778)</b>	<b>1,392</b>	<b>8,215</b>	<b>5,000</b>	<b>5,000</b>
Fire Donations	\$ 899	-	-	100	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ 899</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 105,352</b>	<b>51,313</b>	<b>86,255</b>	<b>203,030</b>	<b>105,000</b>
<b>EXPENDITURES</b>					
<b>Fire - 203</b>					
<b>Services and Supplies</b>					
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	-	-
<b>Total Services and Supplies</b>	<b>\$ 68,907</b>	<b>61,064</b>	<b>110,928</b>	<b>94,236</b>	<b>100,000</b>
<b>Capital Outlay</b>					
Technology	\$ 1,648	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 1,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fire</b>	<b>\$ 70,555</b>	<b>61,064</b>	<b>110,928</b>	<b>94,236</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 70,555</b>	<b>61,064</b>	<b>110,928</b>	<b>94,236</b>	<b>100,000</b>
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
<b>REVENUES</b>					
Interest Earnings	\$ 47	82	(12)	-	-
Unrealized Gain / Loss Investment	(164)	21	131	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (117)</b>	<b>103</b>	<b>119</b>	<b>-</b>	<b>-</b>
Transfers In from Other Funds	\$ -	-	5,663	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>-</b>	<b>5,663</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ (117)</b>	<b>103</b>	<b>5,782</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>Police - 201</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	10,298	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>10,298</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ -</b>	<b>10,298</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>10,298</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (117)	(10,195)	5,782	-	-
Beginning Fund Balance	\$ 4,530	4,413	(5,782)	-	-
Ending Fund Balance	\$ 4,413	(5,782)	-	-	-

**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
<b>REVENUES</b>					
EPA Grants (Federal)	\$ 114,041	57,237	261,906	61,186	177,006
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 114,041</b>	<b>57,237</b>	<b>261,906</b>	<b>61,186</b>	<b>177,006</b>
<b>TOTAL REVENUES</b>	<b>\$ 114,041</b>	<b>57,237</b>	<b>261,906</b>	<b>61,186</b>	<b>177,006</b>
<b>EXPENDITURES</b>					
<b>Planning - 301</b>					
<b>Personal Services</b>					
Personnel Services Overhead Transfer	\$ 3,487	3,346	2,849	1,561	40,917
<b>Total Personal Services</b>	<b>\$ 3,487</b>	<b>3,346</b>	<b>2,849</b>	<b>1,561</b>	<b>40,917</b>
<b>Services and Supplies</b>					
Office Supplies	\$ -	130	145	-	1,800
Contractual Services	118,200	112,663	179,639	58,826	131,151
Conferences & Travel	945	949	-	-	194
<b>Total Services and Supplies</b>	<b>\$ 119,145</b>	<b>113,742</b>	<b>179,784</b>	<b>58,826</b>	<b>133,145</b>
<b>Total Planning</b>	<b>\$ 122,632</b>	<b>117,088</b>	<b>182,633</b>	<b>60,387</b>	<b>174,062</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 122,632</b>	<b>117,088</b>	<b>182,633</b>	<b>60,387</b>	<b>174,062</b>
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	\$ (23,165)	(83,016)	(3,743)	(2,944)	-

**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
<b>REVENUES</b>					
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	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 132,932</b>	<b>208,192</b>	<b>80,386</b>	<b>197,148</b>	<b>-</b>
Interest Earnings	\$ 14,098	63,011	70,297	75,000	75,000
Unrealized Gain / Loss Investment	(57,727)	(42,072)	43,704	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (43,629)</b>	<b>20,939</b>	<b>114,001</b>	<b>75,000</b>	<b>75,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 89,303</b>	<b>229,131</b>	<b>194,387</b>	<b>272,148</b>	<b>75,000</b>

**EXPENDITURES**

**Police - 201**

**Services and Supplies**

Contractual Services	\$ 28,604	788	3,774	-	-
<b>Total Services and Supplies</b>	<b>\$ 28,604</b>	<b>788</b>	<b>3,774</b>	<b>-</b>	<b>-</b>

**Capital Outlay**

Vehicles	\$ 17,795	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 17,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Police</b>	<b>\$ 46,399</b>	<b>788</b>	<b>3,774</b>	<b>-</b>	<b>-</b>
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**Administration & Engineering - 401**

**Services and Supplies**

Printing/Advertising	\$ -	-	145	-	-
Contractual Services	-	15,244	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>15,244</b>	<b>145</b>	<b>-</b>	<b>-</b>

<b>Total Administration &amp; Engineering</b>	<b>\$ -</b>	<b>15,244</b>	<b>145</b>	<b>-</b>	<b>-</b>
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**Recreation - 503**

**Capital Outlay**

Other Machinery & Equipment	\$ 335,307	269,436	(57)	-	-
<b>Total Capital Outlay</b>	<b>\$ 335,307</b>	<b>269,436</b>	<b>(57)</b>	<b>-</b>	<b>-</b>

<b>Total Recreation</b>	<b>\$ 335,307</b>	<b>269,436</b>	<b>(57)</b>	<b>-</b>	<b>-</b>
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**Non-Departmental - 601**

**Capital Outlay**

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

**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
<b>Transfers Out</b>					
Transfers Out	\$ -	571,758	545,677	-	565,000
<b>Total Transfers Out</b>	\$ -	571,758	545,677	-	565,000
<b>Total Non-Departmental</b>	\$ 71,606	582,499	595,677	-	565,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 453,312</b>	<b>867,967</b>	<b>599,539</b>	<b>-</b>	<b>565,000</b>
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	\$ 3,245,150	2,606,314	2,201,162	2,473,310	1,983,310

**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
	\$ -	571,758	545,677	-	565,000

**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)
	\$ 3,245,150	2,606,314	2,201,162	2,473,310	1,983,310

**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
<b>REVENUES</b>					
Interest Earnings	\$ 190	340	453	400	400
Unrealized Gain / Loss Investment	(750)	116	227	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (560)</b>	<b>456</b>	<b>680</b>	<b>400</b>	<b>400</b>
Sale of Fixed Assets	\$ 14,585	4,995	46,085	8,000	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 14,585</b>	<b>4,995</b>	<b>46,085</b>	<b>8,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 14,025</b>	<b>5,451</b>	<b>46,765</b>	<b>8,400</b>	<b>400</b>
<b>EXPENDITURES</b>					
<b>Police - 201</b>					
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	-	28,346	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>28,346</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ -</b>	<b>-</b>	<b>28,346</b>	<b>-</b>	<b>-</b>
<b>Building - 302</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	38	457
Other Costs	38	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 38</b>	<b>-</b>	<b>-</b>	<b>38</b>	<b>457</b>
<b>Debt Service</b>					
Lease Principal	\$ 14,537	16,728	10,393	10,382	9,972
<b>Total Debt Service</b>	<b>\$ 14,537</b>	<b>16,728</b>	<b>10,393</b>	<b>10,382</b>	<b>9,972</b>
<b>Total Building</b>	<b>\$ 14,575</b>	<b>16,728</b>	<b>10,393</b>	<b>10,420</b>	<b>10,429</b>
<b>Fleet - 403</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	1,368	1,368
Other Costs	75	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 75</b>	<b>-</b>	<b>-</b>	<b>1,368</b>	<b>1,368</b>
<b>Debt Service</b>					
Lease Principal	\$ 22,019	11,618	1,139	-	-
<b>Total Debt Service</b>	<b>\$ 22,019</b>	<b>11,618</b>	<b>1,139</b>	<b>-</b>	<b>-</b>
<b>Total Building</b>	<b>\$ 22,094</b>	<b>11,618</b>	<b>1,139</b>	<b>1,368</b>	<b>1,368</b>
<b>Non-Departmental - 601</b>					
<b>Services and Supplies</b>					
Vehicle Towing	\$ -	-	7,021	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>7,021</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 110,729	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 110,729</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 110,729</b>	<b>-</b>	<b>7,021</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 147,398</b>	<b>28,346</b>	<b>46,899</b>	<b>11,788</b>	<b>11,797</b>
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
<b>REVENUES</b>					
Misc. State Grants	\$ -	-	382,819	759,437	1,655,541
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>-</b>	<b>382,819</b>	<b>759,437</b>	<b>1,655,541</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>382,819</b>	<b>759,437</b>	<b>1,655,541</b>
<b>EXPENDITURES</b>					
<b>Police - 201</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>192,364</b>	<b>204,098</b>	<b>212,044</b>
<b>Services and Supplies</b>					
Operating Materials	\$ -	-	6,139	10,608	10,000
Contractual Services	-	-	12,000	25,998	26,000
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>18,139</b>	<b>36,606</b>	<b>36,000</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	-	108,996	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>108,996</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ -</b>	<b>-</b>	<b>319,499</b>	<b>240,704</b>	<b>248,044</b>
<b>Fire - 203</b>					
<b>Personal Services</b>					
Overtime	\$ -	-	12,441	1,617	4,650
FICA	-	-	952	81	350
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>13,393</b>	<b>1,698</b>	<b>5,000</b>
<b>Services and Supplies</b>					
Conferences & Travel	\$ -	-	7,500	13,500	15,000
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>7,500</b>	<b>13,500</b>	<b>15,000</b>
<b>Total Fire</b>	<b>\$ -</b>	<b>-</b>	<b>20,893</b>	<b>15,198</b>	<b>20,000</b>
<b>Fleet - 403</b>					
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	-	211,680	90,845	80,479
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>211,680</b>	<b>90,845</b>	<b>80,479</b>
<b>Total Fleet</b>	<b>\$ -</b>	<b>-</b>	<b>211,680</b>	<b>90,845</b>	<b>80,479</b>
<b>Public Works Capital - 406</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>314</b>	<b>2,987</b>
<b>Capital Outlay</b>					
Condon Skatepark Project	\$ -	-	48,324	220,073	1,304,031
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>48,324</b>	<b>220,073</b>	<b>1,304,031</b>
<b>Total Public Works Capital</b>	<b>\$ -</b>	<b>-</b>	<b>48,324</b>	<b>220,387</b>	<b>1,307,018</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>600,396</b>	<b>567,134</b>	<b>1,655,541</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	(217,577)	192,303	0
Beginning Fund Balance	\$ -	-	-	(217,577)	(25,274)
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
<b>REVENUES</b>					
Interest Earnings	\$ 418	1,987	2,879	2,500	2,500
Unrealized Gain / Loss Investment	(1,684)	(1,418)	978	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (1,266)</b>	<b>569</b>	<b>3,857</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL REVENUES</b>	<b>\$ (1,266)</b>	<b>569</b>	<b>3,857</b>	<b>2,500</b>	<b>2,500</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>REVENUES</b>					
Interest Earnings	\$ 22	38	60	60	60
Unrealized Gain / Loss Investment	(97)	18	19	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (75)</b>	<b>56</b>	<b>79</b>	<b>60</b>	<b>60</b>
<b>TOTAL REVENUES</b>	<b>\$ (75)</b>	<b>56</b>	<b>79</b>	<b>60</b>	<b>60</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Services and Supplies</b>					
Maintenance Costs	\$ 4,895	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 4,895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 4,895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,895</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>REVENUES</b>					
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
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 2,588,192</b>	<b>3,256,853</b>	<b>369,452</b>	<b>385,042</b>	<b>5,581,695</b>
General Expense Reimbursement	\$ 3,506	3,528	7,500	-	-
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 3,506</b>	<b>3,528</b>	<b>7,500</b>	<b>-</b>	<b>-</b>
Miscellaneous Revenues	\$ -	-	-	71,172	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>71,172</b>	<b>-</b>
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
<b>TOTAL TRANSFERS IN</b>	<b>\$ 2,760,361</b>	<b>8,514,239</b>	<b>3,574,778</b>	<b>783,884</b>	<b>9,617,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,352,059</b>	<b>11,774,620</b>	<b>3,951,730</b>	<b>1,240,098</b>	<b>15,198,695</b>

**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	-
<b>Total Personal Services</b>	<b>\$ 34,223</b>	<b>58,599</b>	<b>656</b>	<b>5,267</b>	<b>-</b>

**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
<b>Total Capital Outlay</b>	<b>\$ 5,957,800</b>	<b>11,777,231</b>	<b>3,919,682</b>	<b>1,141,889</b>	<b>15,198,695</b>
<b>Total Public Works Capital</b>	<b>\$ 5,992,023</b>	<b>11,835,830</b>	<b>3,920,338</b>	<b>1,147,156</b>	<b>15,198,695</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,992,023</b>	<b>11,835,830</b>	<b>3,920,338</b>	<b>1,147,156</b>	<b>15,198,695</b>
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
<b>REVENUES</b>					
Regional Transportation Mitigation	\$ 152,606	356,808	169,669	173,213	170,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 152,606</b>	<b>356,808</b>	<b>169,669</b>	<b>173,213</b>	<b>170,000</b>
Misc. State Grants	\$ -	1,950,000	-	-	-
Federal / FEMA Grants	-	845,010	-	-	-
Loan Proceeds	6,083,966	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 6,083,966</b>	<b>2,795,010</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 179,155	34,668	167,495	150,000	150,000
Unrealized Gain / Loss Investment	(80,318)	(188,593)	151,426	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 98,837</b>	<b>(153,925)</b>	<b>318,921</b>	<b>150,000</b>	<b>150,000</b>
Miscellaneous Revenue	\$ 1,092,562	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 1,092,562</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,427,971</b>	<b>\$ 2,997,893</b>	<b>\$ 488,590</b>	<b>\$ 323,213</b>	<b>\$ 320,000</b>
<b>EXPENDITURES</b>					
<b>Public Works Capital - 406</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 116,301	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 116,301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ 116,301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 601</b>					
<b>Capital Outlay</b>					
Real Property	\$ -	-	-	777,012	-
Land	-	-	-	207,988	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>985,000</b>	<b>-</b>
<b>Transfers Out</b>					
Transfers Out	\$ 688,039	3,938,705	365,840	-	3,475,000
<b>Total Transfers Out</b>	<b>\$ 688,039</b>	<b>3,938,705</b>	<b>365,840</b>	<b>-</b>	<b>3,475,000</b>
<b>Total Non-Departmental</b>	<b>\$ 688,039</b>	<b>3,938,705</b>	<b>365,840</b>	<b>985,000</b>	<b>3,475,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 804,340</b>	<b>3,938,705</b>	<b>365,840</b>	<b>985,000</b>	<b>3,475,000</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 24,840	26,121	28,463	29,379	30,813
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 24,840</b>	<b>26,121</b>	<b>28,463</b>	<b>29,379</b>	<b>30,813</b>
Interest Earnings	\$ 164	897	1,461	500	500
Unrealized Gain / Loss Investment	(605)	(699)	314	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (441)</b>	<b>198</b>	<b>1,775</b>	<b>500</b>	<b>500</b>
<b>TOTAL REVENUES</b>	<b>\$ 24,399</b>	<b>26,319</b>	<b>30,238</b>	<b>29,879</b>	<b>31,313</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 697</b>	<b>1,084</b>	<b>1,701</b>	<b>602</b>	<b>1,200</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 19,037</b>	<b>17,759</b>	<b>21,483</b>	<b>18,079</b>	<b>66,813</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 19,734</b>	<b>18,843</b>	<b>23,184</b>	<b>18,681</b>	<b>68,013</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,734</b>	<b>18,843</b>	<b>23,184</b>	<b>18,681</b>	<b>68,013</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 5,694	7,487	5,210	6,761	6,935
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 5,694</b>	<b>7,487</b>	<b>5,210</b>	<b>6,761</b>	<b>6,935</b>
Interest Earnings	\$ 24	205	311	200	200
Unrealized Gain / Loss Investment	(118)	(164)	40	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (94)</b>	<b>41</b>	<b>351</b>	<b>200</b>	<b>200</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,600</b>	<b>7,528</b>	<b>5,561</b>	<b>6,961</b>	<b>7,135</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 394</b>	<b>475</b>	<b>467</b>	<b>465</b>	<b>350</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 3,395</b>	<b>2,581</b>	<b>2,889</b>	<b>2,536</b>	<b>17,885</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 3,789</b>	<b>3,056</b>	<b>3,356</b>	<b>3,001</b>	<b>18,235</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,789</b>	<b>3,056</b>	<b>3,356</b>	<b>3,001</b>	<b>18,235</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 24,799	25,470	29,751	29,524	30,083
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 24,799</b>	<b>25,470</b>	<b>29,751</b>	<b>29,524</b>	<b>30,083</b>
Interest Earnings	\$ 96	604	1,310	800	800
Unrealized Gain / Loss Investment	(310)	(555)	55	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (214)</b>	<b>49</b>	<b>1,365</b>	<b>800</b>	<b>800</b>
<b>TOTAL REVENUES</b>	<b>\$ 24,585</b>	<b>25,519</b>	<b>31,116</b>	<b>30,324</b>	<b>30,883</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 394</b>	<b>475</b>	<b>688</b>	<b>455</b>	<b>500</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 17,005</b>	<b>13,859</b>	<b>15,533</b>	<b>13,463</b>	<b>68,383</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 17,399</b>	<b>14,334</b>	<b>16,221</b>	<b>13,918</b>	<b>68,883</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,399</b>	<b>14,334</b>	<b>16,221</b>	<b>13,918</b>	<b>68,883</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 3,100	3,200	3,402	3,464	4,451
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 3,100</b>	<b>3,200</b>	<b>3,402</b>	<b>3,464</b>	<b>4,451</b>
Interest Earnings	\$ 20	47	11	15	15
Unrealized Gain / Loss Investment	(82)	4	55	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (62)</b>	<b>51</b>	<b>66</b>	<b>15</b>	<b>15</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,038</b>	<b>3,251</b>	<b>3,468</b>	<b>3,479</b>	<b>4,466</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 884</b>	<b>812</b>	<b>579</b>	<b>360</b>	<b>100</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 4,187</b>	<b>4,391</b>	<b>4,962</b>	<b>4,331</b>	<b>3,351</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 5,071</b>	<b>5,203</b>	<b>5,541</b>	<b>4,691</b>	<b>3,451</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,071</b>	<b>5,203</b>	<b>5,541</b>	<b>4,691</b>	<b>3,451</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 3,917	4,234	4,481	4,631	4,752
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 3,917</b>	<b>4,234</b>	<b>4,481</b>	<b>4,631</b>	<b>4,752</b>
Interest Earnings	\$ 25	2	11	10	10
Unrealized Gain / Loss Investment	(102)	78	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (77)</b>	<b>80</b>	<b>11</b>	<b>10</b>	<b>10</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,840</b>	<b>4,314</b>	<b>4,492</b>	<b>4,641</b>	<b>4,762</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 299</b>	<b>211</b>	<b>220</b>	<b>210</b>	<b>250</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 8,180</b>	<b>10,488</b>	<b>1,577</b>	<b>3,755</b>	<b>2,902</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 8,479</b>	<b>10,699</b>	<b>1,797</b>	<b>3,965</b>	<b>3,152</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,479</b>	<b>10,699</b>	<b>1,797</b>	<b>3,965</b>	<b>3,152</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 480	480	480	480	480
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>
Interest Earnings	\$ 79	372	535	250	250
Unrealized Gain / Loss Investment	(318)	(258)	179	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (239)</b>	<b>114</b>	<b>714</b>	<b>250</b>	<b>250</b>
<b>TOTAL REVENUES</b>	<b>\$ 241</b>	<b>594</b>	<b>1,194</b>	<b>730</b>	<b>730</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 592</b>	<b>318</b>	<b>583</b>	<b>324</b>	<b>265</b>
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	15,000
Property Tax Collection Fees	210	212	212	212	215
<b>Total Services and Supplies</b>	<b>\$ 210</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>15,215</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 802</b>	<b>530</b>	<b>795</b>	<b>536</b>	<b>15,480</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 802</b>	<b>530</b>	<b>795</b>	<b>536</b>	<b>15,480</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 750	750	750	750	750
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>
Interest Earnings	\$ 45	214	315	200	200
Unrealized Gain / Loss Investment	(180)	(151)	100	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (135)</b>	<b>63</b>	<b>415</b>	<b>200</b>	<b>200</b>
<b>TOTAL REVENUES</b>	<b>\$ 615</b>	<b>813</b>	<b>1,165</b>	<b>950</b>	<b>950</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 592</b>	<b>329</b>	<b>458</b>	<b>324</b>	<b>235</b>
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	10,300
Property Tax Collection Fees	213	213	213	213	215
<b>Total Services and Supplies</b>	<b>\$ 213</b>	<b>213</b>	<b>213</b>	<b>213</b>	<b>10,515</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 805</b>	<b>542</b>	<b>671</b>	<b>537</b>	<b>10,750</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 805</b>	<b>542</b>	<b>671</b>	<b>537</b>	<b>10,750</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 500	500	500	500	500
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Interest Earnings	\$ 34	156	217	80	80
Unrealized Gain / Loss Investment	(137)	(107)	85	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (103)</b>	<b>49</b>	<b>302</b>	<b>80</b>	<b>80</b>
<b>TOTAL REVENUES</b>	<b>\$ 397</b>	<b>549</b>	<b>802</b>	<b>580</b>	<b>580</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 389</b>	<b>426</b>	<b>471</b>	<b>189</b>	<b>180</b>
<b>Services and Supplies</b>					
Utilities	\$ 129	129	196	178	170
Contractual Services	-	-	-	-	7,200
Property Tax Collection Fees	213	213	213	213	200
<b>Total Services and Supplies</b>	<b>\$ 342</b>	<b>342</b>	<b>409</b>	<b>391</b>	<b>7,570</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 731</b>	<b>768</b>	<b>880</b>	<b>580</b>	<b>7,750</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 731</b>	<b>768</b>	<b>880</b>	<b>580</b>	<b>7,750</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 9,144	8,000	8,000	8,371	9,500
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 9,144</b>	<b>8,000</b>	<b>8,000</b>	<b>8,371</b>	<b>9,500</b>
Interest Earnings	\$ 74	201	214	200	200
Unrealized Gain / Loss Investment	(275)	(42)	142	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (201)</b>	<b>159</b>	<b>356</b>	<b>200</b>	<b>200</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,943</b>	<b>8,159</b>	<b>8,356</b>	<b>8,571</b>	<b>9,700</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 782</b>	<b>428</b>	<b>1,006</b>	<b>324</b>	<b>210</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 7,195</b>	<b>17,461</b>	<b>8,333</b>	<b>8,531</b>	<b>8,190</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 7,977</b>	<b>17,889</b>	<b>9,339</b>	<b>8,855</b>	<b>8,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,977</b>	<b>17,889</b>	<b>9,339</b>	<b>8,855</b>	<b>8,400</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 1,850	700	700	700	700
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 1,850</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
Interest Earnings	\$ 62	299	430	200	200
Unrealized Gain / Loss Investment	(243)	(217)	150	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (181)</b>	<b>82</b>	<b>580</b>	<b>200</b>	<b>200</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,669</b>	<b>782</b>	<b>1,280</b>	<b>900</b>	<b>900</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
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
<b>Total Personal Services</b>	<b>\$ 789</b>	<b>540</b>	<b>583</b>	<b>517</b>	<b>285</b>
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	10,200
Property Tax Collection Fees	219	219	219	219	215
<b>Total Services and Supplies</b>	<b>\$ 219</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>10,415</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 1,008</b>	<b>759</b>	<b>802</b>	<b>736</b>	<b>10,700</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,008</b>	<b>759</b>	<b>802</b>	<b>736</b>	<b>10,700</b>
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
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ -	-	-	-	160,061
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,061</b>
Interest Earnings	\$ -	-	-	-	200
Unrealized Gain / Loss Investment	-	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,261</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ -	-	-	-	15,032
FICA	-	-	-	-	1,150
PERS Retirement	-	-	-	-	1,804
Health / Dental / Vision / Life Ins	-	-	-	-	2,255
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,241</b>
<b>Services and Supplies</b>					
Utilities	\$ -	-	-	695	10,190
Maintenance Contracts	-	-	-	-	90,367
Property Tax Collection Fees	-	-	-	-	500
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>695</b>	<b>101,057</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>695</b>	<b>121,298</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>695</b>	<b>121,298</b>
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
<b>REVENUES</b>					
Downtown Assessment	\$ 56,362	60,110	63,028	69,833	65,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 56,362</b>	<b>60,110</b>	<b>63,028</b>	<b>69,833</b>	<b>65,000</b>
Interest Earnings	\$ 152	1,025	1,666	1,200	1,200
Unrealized Gain / Loss Investment	(579)	(937)	377	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (427)</b>	<b>88</b>	<b>2,043</b>	<b>1,200</b>	<b>1,200</b>
<b>TOTAL REVENUES</b>	<b>\$ 55,935</b>	<b>60,198</b>	<b>65,071</b>	<b>71,033</b>	<b>66,200</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Services and Supplies</b>					
Community Contributions	\$ 50,000	-	120,000	75,000	60,000
<b>Total Capital Outlay</b>	<b>\$ 50,000</b>	<b>-</b>	<b>120,000</b>	<b>75,000</b>	<b>60,000</b>
<b>Total Non-Departmental</b>	<b>\$ 50,000</b>	<b>-</b>	<b>120,000</b>	<b>75,000</b>	<b>60,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,000</b>	<b>-</b>	<b>120,000</b>	<b>75,000</b>	<b>60,000</b>
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	\$ 23,124	83,322	28,393	24,426	30,626



**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
<b>REVENUES</b>					
Other Property Taxes	\$ -	-	(177,747)	-	-
RPTTF Property Taxes	317,185	723,269	751,578	518,531	594,740
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 317,185</b>	<b>723,269</b>	<b>573,831</b>	<b>518,531</b>	<b>594,740</b>
Interest Earnings	\$ 13,987	15,142	18,889	15,000	15,000
Unrealized Gain / Loss Investment	(10,574)	(6,651)	3,234	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 3,413</b>	<b>8,491</b>	<b>22,123</b>	<b>15,000</b>	<b>15,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 320,598</b>	<b>731,760</b>	<b>595,954</b>	<b>533,531</b>	<b>609,740</b>
<b>EXPENDITURES</b>					
<b>Administration - 901</b>					
<b>Personal Services</b>					
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	-	-	-
<b>Total Personal Services</b>	<b>\$ 82,415</b>	<b>84,160</b>	<b>(1,407)</b>	<b>-</b>	<b>-</b>
<b>Services and Supplies</b>					
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
<b>Total Services and Supplies</b>	<b>\$ 18,925</b>	<b>9,971</b>	<b>8,348</b>	<b>7,757</b>	<b>7,999</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 262	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>					
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)	-	-
<b>Total Debt Service</b>	<b>\$ 1,017,421</b>	<b>5,323,119</b>	<b>590,742</b>	<b>595,490</b>	<b>594,740</b>
<b>Total Administration</b>	<b>\$ 1,119,023</b>	<b>5,417,250</b>	<b>597,683</b>	<b>603,247</b>	<b>602,739</b>
<b>Housing - 902</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 3,000	3,500	6,000	6,000	6,000
<b>Total Services and Supplies</b>	<b>\$ 3,000</b>	<b>3,500</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Housing</b>	<b>\$ 3,000</b>	<b>3,500</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,122,023</b>	<b>5,420,750</b>	<b>603,683</b>	<b>609,247</b>	<b>608,739</b>
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
<b>REVENUES</b>					
Interest Earnings	\$ 32,713	32,713	32,713	32,713	32,713
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 32,713</b>	<b>32,713</b>	<b>32,713</b>	<b>32,713</b>	<b>32,713</b>
<b>TOTAL REVENUES</b>	<b>\$ 32,713</b>	<b>32,713</b>	<b>32,713</b>	<b>32,713</b>	<b>32,713</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 32,713	32,713	32,713	32,713	32,713
<hr/>					
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
<b>REVENUE</b>					
09-Home-6272 1st Time Homebuyer	\$ -	150,000	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 6,733	39,784	24,648	24,452	19,452
Market Value Adjustment	(7,468)	(12,661)	7,058	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (735)</b>	<b>27,123</b>	<b>31,706</b>	<b>24,452</b>	<b>19,452</b>
Transfers In	\$ 491,916	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 491,916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 491,181</b>	<b>177,123</b>	<b>31,706</b>	<b>24,452</b>	<b>19,452</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 30	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 491,151	177,123	31,706	24,452	19,452
<hr/>					
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
<b>REVENUES</b>					
Interest Earnings	\$ 8,885	6,569	6,569	6,569	6,569
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 8,885</b>	<b>6,569</b>	<b>6,569</b>	<b>6,569</b>	<b>6,569</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,885</b>	<b>6,569</b>	<b>6,569</b>	<b>6,569</b>	<b>6,569</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 149,959	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ 149,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 149,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 149,959</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (141,074)	6,569	6,569	6,569	6,569
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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
<b>REVENUES</b>					
CDBG Re-Use Revenues	\$ 7,114	(150,000)	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 7,114</b>	<b>(150,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 11,213	(11,191)	8,985	8,985	8,985
Market Value Adjustment	(1,095)	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 10,118</b>	<b>(11,191)</b>	<b>8,985</b>	<b>8,985</b>	<b>8,985</b>
Transfers In	\$ 19,544	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 19,544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 36,776</b>	<b>(161,191)</b>	<b>8,985</b>	<b>8,985</b>	<b>8,985</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 23,288	8,945	7,470	7,920	8,000
Bad Debt Expense	6,017	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 29,305</b>	<b>8,945</b>	<b>7,470</b>	<b>7,920</b>	<b>8,000</b>
<b>Total Home Program</b>	<b>\$ 29,305</b>	<b>8,945</b>	<b>7,470</b>	<b>7,920</b>	<b>8,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,305</b>	<b>8,945</b>	<b>7,470</b>	<b>7,920</b>	<b>8,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 7,471	(170,136)	1,515	1,065	985
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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
<b>REVENUES</b>					
Interest Earnings	\$ 1,108	1,647	1,647	58,648	1,646
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 1,108</b>	<b>1,647</b>	<b>1,647</b>	<b>58,648</b>	<b>1,646</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,108</b>	<b>1,647</b>	<b>1,647</b>	<b>58,648</b>	<b>1,646</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Office Supplies	\$ 3	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 440,625	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ 440,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 440,625</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 440,628</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (439,520)	1,647	1,647	58,648	1,646
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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
<b>REVENUES</b>					
Interest Earnings	\$ 48,184	48,148	48,184	48,184	48,184
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 48,184</b>	<b>48,148</b>	<b>48,184</b>	<b>48,184</b>	<b>48,184</b>
<b>TOTAL REVENUES</b>	<b>\$ 48,184</b>	<b>48,148</b>	<b>48,184</b>	<b>48,184</b>	<b>48,184</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 48,184	48,148	48,184	48,184	48,184
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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
<b>REVENUES</b>					
Interest Earnings	\$ 234	1,500	1,500	1,500	1,500
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 234</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
Transfers In	\$ 78,824	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 78,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 79,058</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>REVENUES</b>					
CDBG Re-Use Revenues	\$ -	300	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 4,629	500	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 4,629</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,629</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	-
Other Costs	36,270	286	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 36,270</b>	<b>286</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 36,270</b>	<b>286</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 166,734	-	814	-	-
<b>Total Transfers Out</b>	<b>\$ 166,734</b>	<b>-</b>	<b>814</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 166,734</b>	<b>-</b>	<b>814</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 203,004</b>	<b>286</b>	<b>814</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (198,375)	514	(814)	-	-
<b>Program Income / Cash Balance</b>					
Program Income / Cash Balance	\$ -	814	-	-	-
<b>Loan Receivable Balance</b>	<b>\$ 72,133</b>	<b>71,833</b>	<b>71,833</b>	<b>71,833</b>	<b>71,833</b>

**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
<b>REVENUES</b>					
Interest Earnings	\$ 1,607	2,581	2,968	249	250
Unrealized Gain / Loss - Investments	(4,910)	1,192	1,827	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (3,303)</b>	<b>3,773</b>	<b>4,795</b>	<b>249</b>	<b>250</b>
Transfers In from Other Funds	\$ 361,580	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 361,580</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 358,277</b>	<b>3,773</b>	<b>4,795</b>	<b>249</b>	<b>250</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Printing / Advertising	\$ -	303	-	-	-
Contractual Services	7,277	4,522	5,500	3,250	5,000
<b>Total Services and Supplies</b>	<b>\$ 7,277</b>	<b>4,825</b>	<b>5,500</b>	<b>3,250</b>	<b>5,000</b>
<b>Total Home Program</b>	<b>\$ 7,277</b>	<b>4,825</b>	<b>5,500</b>	<b>3,250</b>	<b>5,000</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 394,948	-	115,989	-	-
<b>Total Transfers Out</b>	<b>\$ 394,948</b>	<b>-</b>	<b>115,989</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 394,948</b>	<b>-</b>	<b>115,989</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 402,225</b>	<b>4,825</b>	<b>121,489</b>	<b>3,250</b>	<b>5,000</b>
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
<b>REVENUES</b>					
Interest Earnings	\$ 3,692	1,720	1,720	1,720	1,720
Unrealized Gain / Loss - Investments	(1,042)	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 2,650</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>
Transfers In from Other Funds	\$ 1,042	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 1,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,692</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Office Supplies	\$ 9	-	-	-	-
Bad Debt Expense	187,441	-	-	-	-
Other Costs	430	264	264	264	264
<b>Total Services and Supplies</b>	<b>\$ 187,880</b>	<b>264</b>	<b>264</b>	<b>264</b>	<b>264</b>
<b>Total Home Program</b>	<b>\$ 187,880</b>	<b>264</b>	<b>264</b>	<b>264</b>	<b>264</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 178,840	-	1,233	-	-
<b>Total Transfers Out</b>	<b>\$ 178,840</b>	<b>-</b>	<b>1,233</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 178,840</b>	<b>-</b>	<b>1,233</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 366,720</b>	<b>264</b>	<b>1,497</b>	<b>264</b>	<b>264</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (363,028)	1,456	223	1,456	1,456
<b>Program Income / Cash Balance</b>					
Program Income / Cash Balance	\$ -	616	-	1,456	2,912
<b>Loan Receivable Balance</b>	<b>\$ 177,393</b>	<b>178,233</b>	<b>179,074</b>	<b>179,915</b>	<b>180,756</b>

**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
<b>REVENUES</b>					
Interest Earnings	\$ (161)	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (161)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ (161)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ 16,053	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 16,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 16,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (16,214)	-	-	-	-
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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
<b>REVENUES</b>					
Interest Earnings	\$ -	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Bad Debt Expense	\$ 4,203	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 4,203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 4,203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,203</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (4,203)	-	-	-	-
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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
<b>REVENUES</b>					
Interest Earnings	\$ -	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Bad Debt Expense	\$ 37	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (37)	-	-	-	-
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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
<b>REVENUES</b>					
Interest Earnings	\$ 599	582	490	409	333
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 599</b>	<b>582</b>	<b>490</b>	<b>409</b>	<b>333</b>
<b>TOTAL REVENUES</b>	<b>\$ 599</b>	<b>582</b>	<b>490</b>	<b>409</b>	<b>333</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ 220	240	240	240	240
<b>Total Services and Supplies</b>	<b>\$ 220</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>
<b>Total Home Program</b>	<b>\$ 220</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 2,816	-	6,144	-	-
<b>Total Transfers Out</b>	<b>\$ 2,816</b>	<b>-</b>	<b>6,144</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 2,816</b>	<b>-</b>	<b>6,144</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,036</b>	<b>240</b>	<b>6,384</b>	<b>240</b>	<b>240</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (2,437)	342	(5,894)	169	93
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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
<b>REVENUES</b>					
Interest Earnings	\$ -	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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
<b>REVENUES</b>					
Interest Earnings	\$ 202	167	135	100	68
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 202</b>	<b>167</b>	<b>135</b>	<b>100</b>	<b>68</b>
<b>TOTAL REVENUES</b>	<b>\$ 202</b>	<b>167</b>	<b>135</b>	<b>100</b>	<b>68</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ 192	207	222	222	222
<b>Total Services and Supplies</b>	<b>\$ 192</b>	<b>207</b>	<b>222</b>	<b>222</b>	<b>222</b>
<b>Total Home Program</b>	<b>\$ 192</b>	<b>207</b>	<b>222</b>	<b>222</b>	<b>222</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 3,327	-	6,610	-	-
<b>Total Transfers Out</b>	<b>\$ 3,327</b>	<b>-</b>	<b>6,610</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 3,327</b>	<b>-</b>	<b>6,610</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,519</b>	<b>207</b>	<b>6,832</b>	<b>222</b>	<b>222</b>
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
<b>REVENUES</b>					
Interest Earnings	\$ 7,206	7,117	7,104	7,104	7,104
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 7,206</b>	<b>7,117</b>	<b>7,104</b>	<b>7,104</b>	<b>7,104</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,206</b>	<b>7,117</b>	<b>7,104</b>	<b>7,104</b>	<b>7,104</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ 192	80	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 192</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 192</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 9,863	-	4,457	-	-
<b>Total Transfers Out</b>	<b>\$ 9,863</b>	<b>-</b>	<b>4,457</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ 9,863</b>	<b>-</b>	<b>4,457</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,055</b>	<b>80</b>	<b>4,457</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (2,849)	7,037	2,647	7,104	7,104
<b>Program Income / Cash Balance</b>					
Program Income / Cash Balance	\$ -	4,457	-	-	-
<b>Loan Receivable Balance</b>	<b>\$ 354,096</b>	<b>356,676</b>	<b>363,780</b>	<b>370,884</b>	<b>377,988</b>