GRASS VALLEY

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

Tuesday, July 14, 2026 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 Web Site: 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, 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. 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. 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, 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

CITY UPDATE

PUBLIC COMMENT - *Members of the public are encouraged to submit public comments via voicemail at (530) 274-4390 and email to 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 23, 2026.

   Recommendation: Council approve minutes as submitted.

2. Approval of the Special Council and Planning Commission Workshop Meeting Minutes of June 30, 2026.

   Recommendation: Council approve minutes as submitted.

3. Three (3) month extension of Agreement for Public Safety Dispatch Services

   CEQA: Not a project

   Recommendation: Authorize Interim City Manager/Police Chief to sign the 3 month extension to the Agreement for Public Safety Dispatch Services

4. **Title**: City of Grass Valley Audited Financial Statements and Supplemental Information Fiscal Year Ended June 30, 2025.

   CEQA: Not a Project.

   Recommendation: Pass a Motion to receive and file the City of Grass Valley Audited Financial Statements and Supplemental Information for Fiscal Year Ended June 30, 2025.

5. **Title:** Park Restroom Maintenance Services and Parks Division Staffing

   CEQA: Not a Project.

   Recommendation: That the City Council: 1) Approve the addition of one full-time Maintenance Worker I position in the Parks Division, effective August 1, 2026. 2) Authorize the Finance Director to amend the Fiscal Year 2026-27 General Fund budget by transferring appropriations from the Ultimate Building Maintenance contract to the appropriate salary, benefit, and contractual services accounts.

6. Joyce Dr Soil Remediation Project – Authorization to Bid

   CEQA: Initial Study – Mitigated Negative Declaration adopted by Planning Commission

   Recommendation: That Council authorize the advertisement for bids for the Joyce Dr Soil Remediation Project

7. 2026 Annual Street Rehabilitation Project – Authorization to Bid

   CEQA: Categorically Exempt – Section 15301 "Existing Facilities"

   Recommendation: That Council 1) approve the findings that the project is categorically exempt from the provisions of the California Environmental Quality Act (CEQA); and 2) authorize the advertisement for bids for the 2026 Annual Street Rehabilitation Project.

8. Local Buyback and Compost Facility Feasibility Study– Nevada County

   Not a project

   Recommendation: That the City Council 1) Review the proposal for a joint feasibility study with Nevada County to evaluate the development of a shared facility for CRV (California Redemption Value) local buyback, clear plastic recycling, and composting; 2) Authorize the Interim City Manager to enter into any necessary agreements, subject to legal review.

9. Consideration of a School Resource Officer Agreement with the Grass Valley School District

   CEQA: Not CEQA

Recommendation: Approve the Agreement between the City of Grass Valley and the Grass Valley School District to provide School Resource Officer services for the period of July 1, 2026 through June 30, 2029.

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

REORGANIZATION RELATED ITEMS

PUBLIC HEARING

10. Annual Approval of the Consumer Price Index (CPI) Adjustment to the Special Emergency Medical and Fire Response Tax.

    CEQA: Not a Project
    Recommendation: That Council 1) Approve a rate increase to the Special Emergency Medical and Fire Response Tax of 2.7% based on the December 2025 CPI. 2) Adopt Resolution 2026-45 requesting that the Nevada County Auditor place the adjusted Measure A special tax for 2026/2027 on the tax rolls.

11. Adopt ten Resolutions confirming the Engineer's Reports, approving the assessment diagrams and annual assessment levies, and requesting the Nevada County Auditor-Controller to place the Fiscal Year 2026–27 assessments for the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (BADs) on the property tax roll.

    CEQA: Not a Project.

    Recommendation: That the City Council: Hold a public hearing regarding the proposed assessments for Fiscal Year 2026–27; and 1)Adopt the following resolutions related to the Commercial Landscaping and Lighting District (District No. 1988-1): a. Resolution No. 2026-35 – Confirming the diagram and assessment, and levying the assessment for FY 2026–27 b. Resolution No. 2026-36 – 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. 2026-37 – Confirming the diagram and assessment, and levying the assessment for FY 2026-27 b. Resolution No. 2026-38 – 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. 2026-39 – Confirming the diagram and assessment, and levying the assessment for FY 2026-27 b. Resolution No. 2026-40 – 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. 2026-41 – Confirming the diagram and assessment, and levying the assessment for FY 2026–27. b. Resolution No. 2026-42 – 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. 2026-43 – Confirming the diagram and assessment, and levying the assessment for FY 2026-27. b. Resolution No. 2026-44 – Requesting the County Auditor to place the assessment on the tax roll for District No. 2016-1

12. Collection of Delinquent Sewer and/or Water Accounts on the Nevada County Property Tax Roll

CEQA: Not a Project

Recommendation: After holding a public hearing, adopt Resolution 2026-34 requesting that the County of Nevada levy and collect delinquent sewer and water charges on the Nevada County property tax roll.

ADMINISTRATIVE

13. Downtown Grass Valley Roundabout Project – Project Approval and Environmental Document

CEQA: Class 1 and Class 2 Categorical Exemptions – Section 15301 Existing Facilities and Section 15302 Replacement or Reconstruction

Recommendation: That Council 1) approve that the Downtown Grass Valley Roundabout Project is exempt from California Environmental Quality Act under Class 1 and Class 2 Categorical Exemptions and 2) authorize Staff to file a Notice of Exemption with Nevada County Clerk Recorder.

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, July 14, 2026, at 6:00 p.m., was posted at city hall, easily accessible to the public, as of 5:00 p.m. Friday, July 10, 2026.

_____

Taylor Whittingslow, City Clerk

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MINUTES

CALL TO ORDER

Meeting called to order at 6:02 pm.

PLEDGE OF ALLEGIANCE

Mayor Hodge led the pledge of allegiance.

ROLL CALL

PRESENT
Councilmember Joe Bonomolo
Councilmember Tom Ivy
Vice Mayor Haven Caravelli
Mayor Hilary Hodge

ABSENT
Councilmember Jan Arbuckle

AGENDA APPROVAL -

Motion made to approve the agenda by Vice Mayor Caravelli, Seconded by Councilmember Bonomolo.
Voting Yea: Councilmember Bonomolo, Councilmember Ivy, Vice Mayor Caravelli, Mayor Hodge

REPORT OUT OF CLOSED SESSION

Noting to report on item #1, and on Item #2 The City Council provided direction to initiate litigation against certain fire truck manufacturers and private equity firms under state and federal anti-trust laws for anticompetitive mergers, acquisitions and other unfair practices that sharply inflated the cost of fire trucks and parts and delayed delivery to fire departments nationwide, including the Grass Valley Fire Department. Once the lawsuit is formally commenced, the action, the defendants, and the other particulars shall be disclosed to any person upon inquiry.

INTRODUCTIONS AND PRESENTATIONS

CITY UPDATE

1. Sierra Nevada Conservancy Grant & California Air Resources Board (CARB) Grant Announcements

PUBLIC COMMENT -

Speakers 1 thru 13

CONSENT ITEMS -

Public comment: Matthew Coulter

Motion made to approve the consent as submitted by Councilmember Bonomolo, Seconded by Councilmember Ivy.
Voting Yea: Councilmember Bonomolo, Councilmember Ivy, Vice Mayor Caravelli, Mayor Hodge

2. Approval of the Regular Meeting Minutes of June 9, 2026

   Recommendation: Council approve minutes as submitted.

3. **Title:** Corrected Appropriation Limit for Fiscal Year 2026-27

   CEQA: Not a Project.

   Recommendation: It is recommended that the City Council adopt Resolution No. 2026-32 establishing the corrected Appropriation Limit for the City of Grass Valley for Fiscal Year 2026-27 and superseding Resolution No. 2026-24 adopted on June 9, 2026.

4. Title VI Program – Adopt Implementation Plan

   CEQA: N/A – Not a Project

   Recommendation: That Council adopt the City of Grass Valley Title VI Implementation Plan

5. ADA Transition Plan – Appoint ADA Coordinator

   CEQA: N/A – Not a Project

   Recommendation: That Council appoint City Engineer Bjorn Jones as the City's ADA Coordinator

6. Adoption of Community and Outreach Coordinator Position, Modification of Authorized Staffing, and Budget Amendment

   CEQA: Not a project

   Recommendation: That the City Council: 1) Adopt the Community and Outreach Coordinator job description and authorize the creation of one (1) part-time Community and Outreach Coordinator position not to exceed 960 hours annually; 2) Authorize the conversion of the currently budgeted and authorized part-time Community Services Analyst (CSA) position to one (1) full-time Community Services Analyst position; 3) Eliminate the currently authorized full-time Community Engagement Specialist position and reallocate the associated funding to support the newly created Community and Outreach Coordinator position; 4) Approve the associated budget amendment; and 5) Authorize the City Manager to make any necessary administrative changes to implement these staffing modifications.

7. Calling and Giving Notice of Holding a General Municipal Election on November 3, 2026

   CEQA: Not a project

Recommendation: Adopt Resolution No. 2026-33 calling and giving notice of holding a General Municipal Election on Tuesday, November 3, 2026, for the election of two Council Members for the City of Grass Valley

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

REORGANIZATION RELATED ITEMS

PUBLIC HEARING

ADMINISTRATIVE

CONTINUATION OF PUBLIC COMMENT

Continuation of speakers 14 thur 18 (noted changes no speaker #14).

Virtual public comments attached.

BRIEF REPORTS BY COUNCIL MEMBERS

Councilmember Bonomolo visited a convalescent hospital. Councilmember Ivy with Councilmember Bonomolo attended an Adhoc Committee and bike pump track meeting, and the pioneer energy meeting. Vice Mayor Caravelli attended the ERC executive meeting, Thursday Night Market, and clarify that she does lives in the City Limits. Mayor Hodge is thankful for Councilmember Arbuckle's service at the league of California & national levels.

ADJOURN

Meeting adjourned at 7:12 pm.

_____ _____

Hilary Hodge, Mayor **Taylor Whittingslow, City Clerk**

CITY OF GRASS VALLEY CITY COUNCIL MEETING

GENERAL PUBLIC COMMENT SIGN IN SHEET

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. 6/23/2026

#'s	Print Name or N/A	Address (optional)	Self/Business (optional)
1	Rich DESCHLER	Grass Valley	SELF
2	Virginia Whitehead	100 Bawden Ave	Fire Safe Coalition
3	Irene Frazier	303 Doris	Self
4	Rose Shulman	238 N Auburn St	Self
5	Izzy Martin	236 June Dr GV	Self
6	Jason Scalin	GV	Self
7	Jeremy	NC	
8	Resa Crowell	11536 Lower Circle GV.	Self
9	Lindsey Nielsen	11715 Alta Vista Ave	self
10	Nick fisher		Self
11	Joelle Soch	11889 Slow Poke In	Self
12	Sabine Huensch	238 June Dr.	Self
13	Ellen Davis	NC	Self
14	Brian Schnaser		Self

#'s	Print Name or N/A	Address (optional)	Self/Business (optional)
15	Kelsey Nover		
16	Kimberlie Heise		
17	Arron Bradley		Self
18			
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PROTECT OUR FAMILIES!

Join your neighbors demanding that the City make Doris Drive safer!

WE WANT TO:

- Make it easier to escape in an emergency: Improve the egress and ingress from North Church Street through where Doris Drive enters the Cypress Hills Subdivision above our neighborhood. Specifically, gravel and maintain the upper portion of Doris Drive where no maintenance now occurs. The city needs to maintain the condition of that as a gravel road such that regular cars can easily use it in the event of an emergency evacuation.

- Slow cars down & improve safety signage: Create traffic calming/slowing infrastructure such as improved signage around the blind corner where Doris Drive heads up hill and reflective mirrors on either side of that blind corner so oncoming traffic can see around the corner and speed tables on Doris Drive

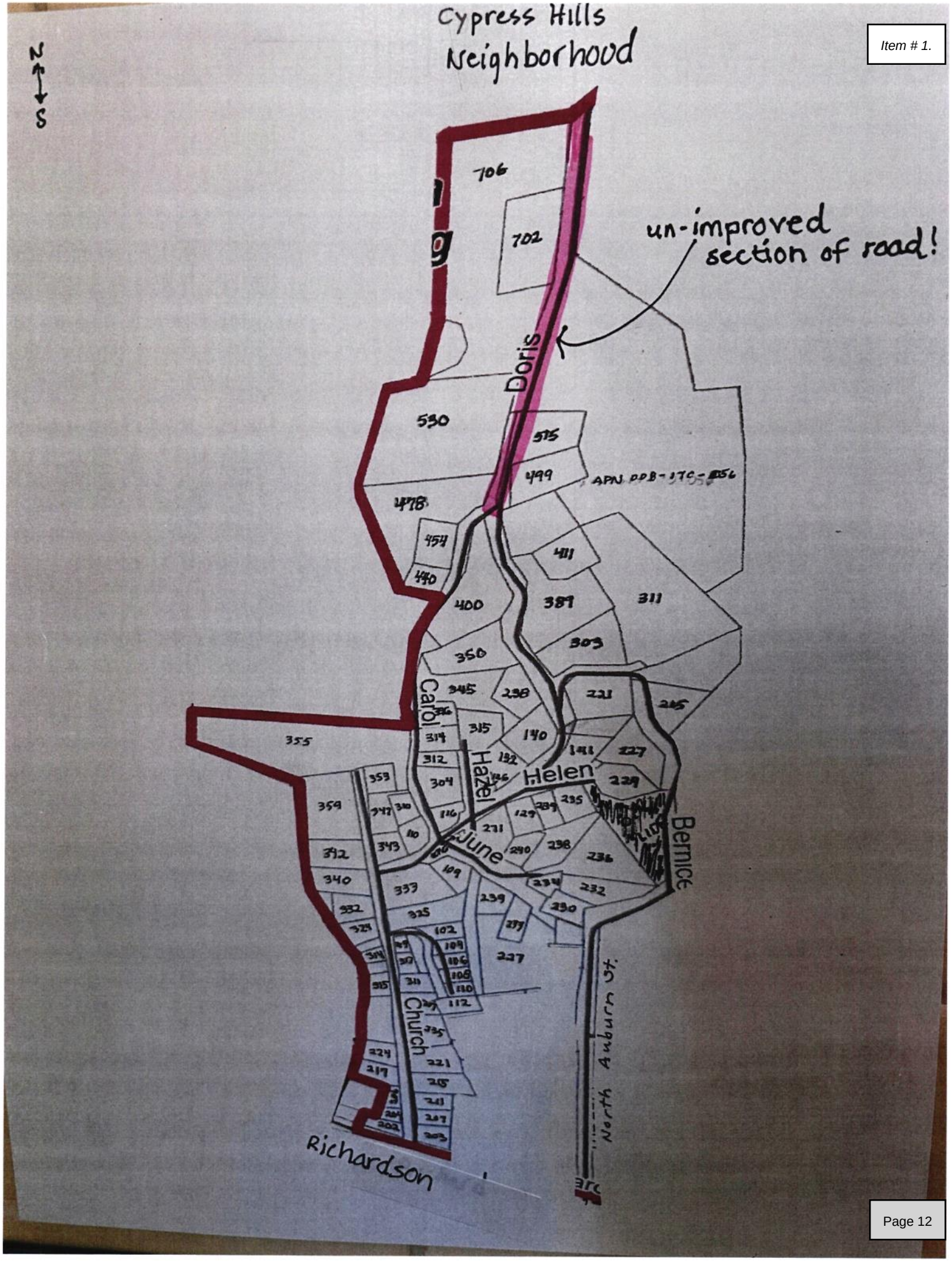
COME TO THE GV CITY COUNCIL MEETING TUESDAY JUNE 23 at 6:00

125 East Main Street Grass Valley

We will present the signatures on petitions that we have gathered from the neighborhood and ask the Council for their support to save our lives.

You will have an opportunity to present public comments about why you want the City to act. But you don't have to speak – just standing together with all of us will make a big difference.

Questions? Call or email Izzy (530) 913-1844 izzymartin4@gmail.com


Cypress Hills
Neighborhood
N
S
un-improved
section of road!
Doris
Carol
Hazel
Helen
June
Bernice
Church
North Auburn St.
Richardson
APN
706
702
550
575
499
478
454
440
411
400
389
311
350
303
345
238
221
355
315
140
312
304
359
392
340
382
325
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227
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221
215
112

DORIS DRIVE COMMUNITY SURVEY

This survey is intended to learn about the safety concerns, needs and interests of the residents of the Doris Drive/Slide Creek Ravine neighborhood. We are residents of the community working as volunteers collecting information that we can use to persuade Grass Valley City officials to enact needed changes, such as improvements to ingress and egress, as well as improving traffic safety.

We are part of the newly enlarged Washington Hill Fire Safe Coalition, which brings our residents lots of important benefits. These benefits include access to fire safe information and land management tools such as weed whackers and leaf blowers. We collect information from residents about their community fire safe activities – such as putting on a new roof, brushing a wooded area, or putting up fire resistance fencing – and use that to prove that we are working to reduce our fire risk. Residents that are part of the Coalition can receive an "insurance certificate" that may reduce your insurance fee. To access these benefits, we need your email address (separate from the petition).

Questions:

1. Can you describe your fire safe activities, either recently completed or planned for this year?
2. Can you document any fire safety expenses that you have incurred or plan to incur in the next year?
3. Do you need help with fire safe brushing activities?
4. Will you need special assistance in an emergency evacuation?
5. Are you concerned about ingress and egress in this neighborhood? Would you be willing to sign a petition asking the City to improve traffic and safety in our neighborhood?
6. Would you be willing to participate in a work day in the neighborhood?
7. Do you have any questions?

We will record these answers response sheets that include the address and names of the people that are surveyed. This information will be compiled for use in proving that our residents have met the thresholds of time volunteered and money spent to quality for the insurance certificate. It will also be used to identify volunteers who will help with work, as well as folks that will need our help.

Survey Questions (one per household)

1. Describe your fire safe activities, either recently completed or planned
2. Have you, or do you plan to spend $ on fire safety expenses? How much?
3. Do you need help with fire safe brushing activities?
4. Will you need special assistance in an emergency evacuation?
5. Are you worried about roads in this neighborhood? (sign petition)
6. Would you participate in a work day in the neighborhood?
7. Do you have any questions?

Address	
Name	
Phone	
Email	
Q1	
Q2	
Q3	
Q4	
Q5	
Q6	
Q7	

Use this space for additional information

PETITION FOR TRAFFIC SAFETY & CALMING MEASURES

We, the residents of North Church Street and Doris Drive and all side streets, between Richardson Street and the Cypress Hills subdivision, do hereby request that the Grass Valley Traffic Safety Review Committee and the City Engineering Division develop and propose Traffic Safety & Calming Measures for our neighborhood.

Primary Reasons for this petition	**Description, Time of Day and Days**
Speed of Vehicles	All day, every day and night
Volume of Cut-Through Traffic	All day, every day and night
Pedestrian Safety	All day, every day
Other: Lack of well maintained emergency 2nd access/egress road	During fires, or when maintenance activities by the City or utilities close North Church Street

Signature	Print Name	Address	Phone	
	Elizabeth Martin	236 June Dr	(530) 913-184[illegible]	✓
	Kyle Adamson	110 Doris Drive	(714) 369-5081	✓
	Stephanie Berner	110 Doris Drive	714-393-7947	✓
	Sherri Thibodeaux	109 Doris Dr.	530-913-8098	✓
	Linda m Allen	440 Carol Dr.	707-293-8119	✓
	Kara Eggert	440 Carol Dr	(707) 332-5464	✓
	~~Linda m. Allen~~ Shirley ~~Allen~~	440 Carol Dr	928 234-9688	✓
	Stan Gorrell	234 June Dr.	530 273-2002	✓

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Signature	Print Name	Address	Phone	
	Irene Frazier	303 Doris Dr	530-913-2920	✓
		350 Doris	530 205-5282	✓
	Sharon Enderud	411 Doris Dr.	530-575-2866	✓
	Dorothy J Townsend	499 Doris Dr.	530-273-7704	✓
	John Townsend	499 Doris Dr.	530-273-7704	✓
	Virginia Whitehead	100 BALDWIN AVE 805 345-0640		✓
	Renee Mattingly	515 DORIS DR	916-230-1711	✓
	Nikki Valentine	140 Doris Dr.	619-971-3254	✓
	Alec Latuszek	140 Doris Dr.	847-767-4310	✓

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Signature	Print Name	Address	Phone
Anita Carman	Anita Carman	141 Doris Dr. Grass Valley Ca	530-477-8058 ✓
Debra McBrien	Debra McBrien	304 Hazel Lane Grass Valley, CA. 95945	(530) 263-5231 ✓
M Cameron	CAMERON	315 HAZEL LN GRASS VALLEY CA	530 320 7801 ✓
Todd Sutter	Todd Sutter	314 Hazel LN	✓

TOSH

Todd.

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PETITION FOR TRAFFIC SAFETY & CALMING MEASURES

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Signature	Print Name	Address	Phone	
	SABINE HUENSCH	238 June Dr.	650 238 4282	✓
OSCAR C.	OSCAR CARRILLO	312 N church st	(530)329-4792	✓
Diana C	Diana Carrillo	312 N church st		✓
Erika Seward	ERIKA Seward	206 N. Church Street	785-550-4610	✓
Diane Hewitt	Diane Hewitt	202 N. Church St.	530-446-5735	✓
Norman S. Hewitt	Norman Hewitt	20 N. Church St.	530 446-1018	✓
	Miten Soni	211 N Church St	847-840-1782	✓
	AVA Soni	24 N. Church St. #1	312-778-0279	✓
	Marian Simpson	221 N Church Apt A	5305759333	✓
	Matt Gerassi	221 N. Church Apt B	530-263-4876	✓
	Erin Jennings	235 N church #3 Grass Valley CA	(530)575-9392	✓
	Ruland Hardy	311 N. Church St. Grass Valley	(707)845-4369	✓
	Lily Moylan	311 3/4 N. Church	(916)532-2148	✓
	David Grabre	333 N church st	7865569214	✓
	ISAIAS Grabre	333 N Church st	7865568348	✓

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Signature	Print Name	Address	Phone	
	Melonie TOTTANO	723 N Church St	9165340571	✓
	Chucho Katz	420 Main St.	9165340571	✓
Rose Shulman	ROSE SHULLMAN	238 N. Auburn St	530 559-0106	✓
Carly Bryant	Carly Bryant	232 June Dr.	530-210-4239	✓
	Matthew Thomas	232 June Dr.	805-215-0292	✓
	Gene Patton	230 June Dr.	916-243-8985	✓
	Colleen Patton	230 June Dr.	(916)833-6292	✓

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PETITION FOR TRAFFIC SAFETY & CALMING MEASURES

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Signature	Print Name	Address	Phone	
	Hannah	340 N. Church St #2	530 263-1705	✓
	Jarrid H	340N church St #2	(530) 913-5892	✓
	Mike Hillis	355N Church	530 701 7620	✓
	Cheyanna Borre	342 N. Church #A	303-717-7660	✓
	Amethyst Neil	354 N Church St	530 263 0112	✓
	Karen Dixon	108 N. CHURCH CT	530-263-5040	✓

PETITION FOR TRAFFIC SAFETY & CALMING MEASURES

We, the residents of North Church Street and Doris Drive and all side streets, between Richardson Street and the Cypress Hills subdivision, do hereby request that the Grass Valley Traffic Safety Review Committee and the City Engineering Division develop and propose Traffic Safety & Calming Measures for our neighborhood.

Primary Reasons for this petition	**Description, Time of Day and Days**
Speed of Vehicles	All day, every day and night
Volume of Cut-Through Traffic	All day, every day and night
Pedestrian Safety	All day, every day
Other: Lack of well maintained emergency 2nd access/egress road	During fires, or when maintenance activities by the City or utilities close North Church Street

Signature	Print Name	Address	Phone
	Jaydon Williams	347 N. Church st. Unit 2 GV. 95945	303-356-5105
	Merrill Kagan	347 N Church St Unit 2	530 906-3962
	Josh Henry	353 N Church st.	530-277-4190
	Nicole Ullom	340 N Church St #1	530 798 0562
	Katie Costa	332 N. Church	805-7129969
	Josh Jozefowski	237 Jone Dr.	530 802 1116

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Signature	Print Name	Address	Phone
Pat Davis	PAT DAVIS	343 N. Church	530 913-1105 ✓
Linda L. McKay	Linda L. McKay	204 No. Church	530-575-5272 ✓
DONNA THOMAN		211 CHURCH ST GRASS VALLEY	530-575-5851 ✓
Mike Hillis	Kyle Hillis	355 N. Church	530 7017620 ✓

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Signature	Print Name	Address	Phone
	Laina R. Levy	235 Helen Dr	415 216 5797
	Kendra Hill	342 N church st B	(530)263-5926
	Linda Leith	342 N. Church St #C	775-233-5427
	Elizabeth Weston	347 N Church St	5309065738

PETITION FOR TRAFFIC SAFETY & CALMING MEASURES

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Other: Lack of well maintained emergency 2nd access/egress road	During fires, or when maintenance activities by the City or utilities close North Church Street

Signature	Print Name	Address	Phone
	Jessica Beitstein	389 Doris Dr. grass Valley, CA	530-210-4823
	Jerrad Minnor	389 Doris Dr GV CA	801 830 3259
	MARC HARMON	221 Doris	530 913-3007
	Janice Bedayn	311 Bernice Dr. GV	530-388-0147

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PETITION FOR TRAFFIC SAFETY & CALMING MEASURES

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Other: Lack of well maintained emergency 2nd access/egress road	During fires, or when maintenance activities by the City or utilities close North Church Street

Signature	Print Name	Address	Phone
Jacob M. Posner	Jacob M. Posner	236 June Drive Grass Valley CA	530-913-5799

GRASS VALLEY

Special Joint City Council Meeting & Planning Commission Meeting

Tuesday, June 30, 2026 at 5:30 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 Web Site: www.cityofgrassvalley.com

MINUTES

CALL TO ORDER

Meeting called to order at 5:30 pm.

PLEDGE OF ALLEGIANCE

Mayor Hodge led the pledge of allegiance.

ROLL CALL

PRESENT
Councilmember Jan Arbuckle
Councilmember Joe Bonomolo
Vice Mayor Haven Caravelli
Mayor Hilary Hodge

Commissioner Speights

Commissioner Wich

Vice Chair McDonald

ABSENT
Councilmember Tom Ivy

Commissioner Gross

Chair Brouillette

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

Motion made by Councilmember Arbuckle, Seconded by Vice Mayor Caravelli.
Voting Yea: Councilmember Arbuckle, Councilmember Bonomolo, Vice Mayor Caravelli, Mayor Hodge, Commissioner Speights, Commissioner Wich, Vice Chair McDonald

WORKSHOP

Amy Wolfson, City Planner, led the Housing Workshop.

1. **Welcome & Introductions:** Staff will introduce facilitators and state the purpose of the workshop.

2. **Project Overview & State Requirements:** A presentation on the Housing Element update process, including the **Regional Housing Needs Allocation (RHNA)**

   a) Housing Needs Assessment: A review of local demographic data, special needs populations, and current affordability trends in your specific area

   b) Sites Inventory Analysis: An evaluation of vacant or underutilized land available to accommodate new housing growth

3. **Tobacco and Housing:** Presentation by Shannon Glaz on tobacco policies related to housing
4. **Breakout Session: Candidate Rezone sites**
5. **Public Comment & Q&A**
6. **Next Steps**

ADJOURN

Meeting adjourned at 7:00 pm.

_____ _____

Hilary Hodge, Mayor **Taylor Whittingslow, City Clerk**

Adopted on: _____

City of Grass Valley
City Council
Agenda Action Sheet

Title: Three (3) month extension of Agreement for Public Safety Dispatch Services

CEQA: Not a project

Recommendation: Authorize Interim City Manager/Police Chief to sign the 3 month extension to the Agreement for Public Safety Dispatch Services

Prepared by: Alex Gammelgard, Interim City Manager

Council Meeting Date: July 14, 2026 **Date Prepared:** July 8, 2026

Agenda: Consent

Background: The Grass Valley Police Department depends on Public Safety Dispatch Services provided via contract by the Nevada County Sheriff's Office. The current contract was for 5 years, beginning July 1, 2021 and expiring on June 30, 2026. The City of Grass Valley (as well as the Town of Truckee and the City of Nevada City) is currently working toward a new multi-year agreement with the County of Nevada for a new contract. This extension is vital to maintaining the service agreement.

The cost for services for the 3-month extension will be commensurate with the cost as if the existing contract were continuing. As such, the annualized cost for FY26/27 was proposed by the County to be $773,054 – or 29.34% of the overall County dispatch budget of $2,634,811. The cost for this service was budgeted in the FY26/27 budget as adopted by the City Council in June.

Council Goals/Objectives: This item executes portions of the work tasks towards achieving /maintaining the Strategic Plan goal to maintain a Productive and Efficient Workforce

Fiscal Impact: None - Budgetted

Funds Available: Yes **Account #:** 100-201 - Police

Reviewed by: Interim City Manager

Attachments: Contract Extension

AMENDMENT NO. 1
TO THE AGREEMENT FOR PUBLIC SAFETY DISPATCH SERVICES
BETWEEN THE CITY OF GRASS VALLEY, THE TOWN OF TRUCKEE, THE CITY OF NEVADA CITY AND THE COUNTY OF NEVADA

THIS AMENDMENT is executed this ____ day of _____, 2026 by and between THE CITY OF GRASS VALLEY, THE TOWN OF TRUCKEE, THE CITY OF NEVADA CITY and COUNTY OF NEVADA (the "parties"). Said Amendment will amend the prior agreement between the parties entitled Agreement for Public Safety Dispatch Services executed on September 14, 2021, by Resolution No. 21-401.

WHEREAS, the parties desire to amend their agreement to extend the term of the Agreement from June 30, 2026 to September 30, 2026 (three months) and revise Exhibit A – Service Costs to allow for cost reimbursement through the extended term.

NOW, THEREFORE, the parties hereto agree as follows:

1. This amendment shall amend Section 1.1 Effective Dates to extend the term through September 30, 2026.

2. Exhibit A - Service Costs is amended to add the following:

- The total Regional Dispatch budget for Fiscal Year 2026/27 is $2,634,811.
- The City of Grass Valley agrees to pay monthly on an allocated percentage of 29.34% of the annual Regional Dispatch budget or $773,054, which equates to $64,421.13 per month or a total of $139,263.39 for the three-month period.
- The City of Nevada City agrees to pay monthly on an allocated percentage of 7.88% of the annual Regional Dispatch budget or $207,623, which equates to $17,301.93 per month or a total of $51,905.78 for the three-month period.
- The Town of Truckee agrees to pay monthly on an allocated percentage of 16.53% of the annual Regional Dispatch budget, which equates to $36,294.52 per month or a total of $108,883.56 for the three-month period.

3. That in all other respects the prior agreement of the parties shall remain in full force and effect except as amended herein.

County of Nevada

By:_____ Date:_____
Lisa Swarthout, Chair
Board of Supervisors

By:_____ Date:_____
Shannan Moon
Sheriff-Coroner-Public Administrator

Attest:_____
Clerk of the Board of Supervisors

Town of Truckee

By:_____ Date:_____
Jennifer Callaway, Town Manager

City of Grass Valley

By:_____ Date:_____
Alex Gammelgard, Interim City Manager

City of Nevada City

By:_____ Date:_____
Carrie Wright, City Manager

City of Grass Valley
City Council
Agenda Action Sheet

Title: City of Grass Valley Audited Financial Statements and Supplemental Information Fiscal Year Ended June 30, 2025.

CEQA: Not a Project.

Recommendation: Pass a Motion to receive and file the City of Grass Valley Audited Financial Statements and Supplemental Information for Fiscal Year Ended June 30, 2025.

Prepared by: Jennifer Styczynski, Finance Director

Council Meeting Date: 07/14/2026 **Date Prepared:** 07/07/2026

Agenda: Consent

Background: The City is required to prepare annual audited financial statements (AFS) that report the financial activity of all City funds. These statements provide information regarding the City's financial position to the City Council, state and federal oversight agencies, investors, and the public.

This year's AFS includes the Schedule of Expenditures of Federal Awards (SEFA), also known as the Single Audit, which is required when federal expenditures exceed $750,000 in a fiscal year. The Single Audit provides assurance to the federal government that the City has adequate internal controls and is in compliance with program requirements.

Discussion: Smith & Newell, CPAs completed the City's audit for the fiscal year ended June 30, 2025, and issued an unmodified ("clean") audit opinion stating:

> "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

The City's total net position remained relatively stable during Fiscal Year 2024-25, increasing by approximately $10,700 to $105.97 million. At year-end, the City's assets exceeded its liabilities by approximately $106.0 million. Of that amount, approximately $90.6 million represents the City's investment in capital assets, while approximately $24.0 million is restricted for specific purposes, including capital projects, housing programs, and other legally restricted activities. The City continues

to report an unrestricted net position deficit of approximately $8.6 million, primarily attributable to pension-related accounting obligations and not a cash deficit.

Overall City-wide revenues from governmental and business-type activities increased by approximately $3.73 million compared to Fiscal Year 2023-24. The increase was primarily driven by implementation of the Measure B transactions and use tax, increased development activity, higher assessed property values, and continued strong investment earnings resulting from favorable interest rates. City-wide expenses decreased by approximately $3.17 million from the prior year, primarily due to annual pension and other post-employment benefit accounting adjustments and lower capital project expenditures, partially offset by increased labor, insurance, and operating costs.

The General Fund ended Fiscal Year 2024-25 with an unassigned fund balance of approximately $8.46 million, an increase of approximately $164,000 from the prior year. The increase reflects prudent expenditure management that helped offset inflationary pressures and higher public safety overtime costs while maintaining the City's financial stability.

In addition to the Annual Financial Statements, the City completed the required Single Audit due to federal grant expenditures exceeding the federal threshold during Fiscal Year 2024-25. The Single Audit, completed in accordance with Title 2, Code of Federal Regulations (CFR), Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), evaluates compliance with federal award requirements and related internal controls. The Single Audit Report and related schedules are included as attachments to this staff report.

The Independent Auditor’s Management Letter identified two repeat findings related to payroll tax withholdings and budgetary compliance.

The payroll tax withholding finding was reported as a repeat primarily due to the timing of the prior audit, which was completed in May 2025 and provided limited opportunity to implement corrective actions during the fiscal year under audit. The City completed its corrective action plan by July 31, 2025, including obtaining updated employee withholding forms, implementing a dual-verification process for payroll tax withholding elections, and providing additional payroll staff training. These controls remain in place, and the City continues to monitor payroll tax withholdings to ensure employee elections are accurately reflected in the payroll system.

The budgetary compliance finding noted that General Fund expenditures exceeded appropriations by $413,710 during Fiscal Year 2024-25. The finding is reported as a repeat primarily because the Fiscal Year 2023-24 audit was issued after most of the Fiscal Year 2024-25 budget activity had occurred, limiting the City's ability to fully implement and demonstrate the effectiveness of corrective actions during the audit period. Since issuance of the prior audit, the City has implemented a centralized Budget Amendment Log, established an Interim Budget Compliance Procedure, and incorporated routine budget-to-actual monitoring into its financial management practices. Finance reviews budget activity on an ongoing basis to identify potential variances, facilitate timely budget amendments, and strengthen compliance with

budgetary requirements. Quarterly budget-to-actual reports began being distributed to department directors in July 2026 to further strengthen budget oversight and accountability.

Management has reviewed the Annual Financial Statements, Single Audit Report, and Management Letter and concurs with the auditors' recommendations and corrective action plans.

Council Goals/Objectives: Completion of the annual audit promotes fiscal accountability, demonstrates compliance with applicable laws and regulations, provides transparency to the public and investors, and supports the City's goal of long-term fiscal sustainability.

Fiscal Impact: There is no fiscal impact associated with this action.

Funds Available: N/A **Account #:** N/A

Reviewed by: Interim City Manager

Attachments:

1) Financial Statements Together with Independent Auditor's Report for the Year Ended June 30, 2025
2) Single Audit Act Reports and Schedules for the Year Ended June 30, 2025
3) Independent Auditor's Management Letter
4) Independent Accountant's Report on Applying Agreed-Upon Procedures to Appropriations Limit Calculations

CITY OF GRASS VALLEY,
CALIFORNIA

FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2025

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CITY OF GRASS VALLEY
Annual Financial Report
For the Year Ended June 30, 2025

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Annual Financial Report
For the Year Ended June 30, 2025

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INTRODUCTORY SECTION

- **List of Officials**

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CITY OF GRASS VALLEY
List of Officials
For the Year Ended June 30, 2025

City Council

Hilary Hodge	Mayor
Haven Caravelli	Vice Mayor
Tom Ivy	Council Member
Joe Bonomolo	Council Member
Jan Arbuckle	Council Member

City Officials

Tim Kiser	City Manager
Jennifer Styczynski	Deputy Finance Director
Alex Gammelgard	Chief of Police
Vacant	Community Development Director
Mark Buttron	Fire Chief
David Riderman	City Attorney

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Nonmajor Fund Financial Statements**

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SMITH & NEWELL

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grass Valley, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITHANDNEWELL.COM

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, City Pension Plan information, City OPEB Plan information, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

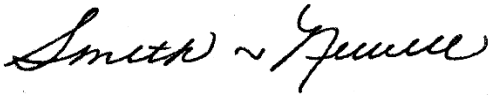
Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 25, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
June 25, 2026

Management's Discussion and Analysis (Unaudited)

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CITY OF GRASS VALLEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

This Management's Discussion and Analysis (MD&A) provides a narrative overview and analysis of the financial activities and financial position of the City of Grass Valley (City) for the fiscal year ended June 30, 2025. The information presented should be read in conjunction with the accompanying basic financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The City's total net position increased by approximately $10,700 during Fiscal Year 2024-25, ending the year at $105.97 million. Of this amount, $90.55 million is invested in capital assets and $24.03 million is restricted for specific purposes. The City reported an unrestricted net position deficit of approximately $8.61 million, which is largely attributable to pension-related accounting obligations that fluctuate annually.

- Overall City-wide revenues increased by approximately $3.73 million compared to Fiscal Year 2023-24. The increase was primarily driven by the implementation of the Measure B transactions and use tax, increased development activity, higher assessed property values, and strong investment earnings resulting from favorable interest rate conditions.

- Overall City-wide expenses decreased by approximately $3.17 million compared to Fiscal Year 2023-24. The decrease was primarily attributable to annual pension and other post-employment benefit accounting adjustments and lower capital project expenditures, partially offset by increased labor, insurance, and operating costs.

- The General Fund reported an ending fund balance of approximately $8.46 million, an increase of $164,000 from the prior fiscal year. The increase was primarily attributable to prudent expenditure management that helped offset inflationary pressures and increased public safety overtime costs.

OVERVIEW OF THE ANNUAL FINANCIAL REPORT

This Annual Financial Report is organized into two sections:

1. **Introductory Section**, which includes a list of City officials; and

2. **Financial Section**, which includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the Basic Financial Statements, Notes to the Basic Financial Statements, Required Supplementary Information, and Combining and Individual Fund Financial Statements and Schedules.

The Basic Financial Statements

The Basic Financial Statements consist of two components: the Government-wide Financial Statements and the Fund Financial Statements. Together, these statements provide readers with both a broad overview and a more detailed analysis of the City's financial activities and financial position.

Government-Wide Financial Statements

The Government-Wide Financial Statements provide a broad overview of the City's financial position and operations and consist of the Statement of Net Position and the Statement of Activities. These statements are prepared using the full accrual basis of accounting, similar to private-sector businesses, and include all capital assets and long-term liabilities.

The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. The Statement of Activities presents information showing how the City's net position changed during the fiscal year.

The City's activities are reported in two categories:

- **Governmental Activities** – These activities include the City's basic services, such as general government, public safety, public works, community development, and recreation and culture. These services are primarily funded through taxes, property taxes, and grants.

- **Business-Type Activities** – These activities include the City's Water and Sewer operations, which are primarily financed through user charges and fees.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The City's funds are classified into three categories: governmental, proprietary and fiduciary funds.

Governmental Funds

Governmental funds account for the same basic services reported as governmental activities in the Government-Wide Financial Statements. However, these statements focus on near-term inflows and outflows of spendable resources and balances available at fiscal year-end.

The Governmental Fund Financial Statements provide detailed information about the City's major funds and include reconciliations to the Government-Wide Financial Statements to help readers understand the relationship between short-term financial activities and long-term financial obligations.

For Fiscal Year 2024-25, the City's major governmental funds were:

- General Fund
- Measure E Fund
- Housing (HOME) Special Revenue Fund
- Capital Improvement Projects Fund
- Special Projects Fund

Proprietary Funds

Proprietary funds account for activities that are operated similarly to private businesses, where the costs of providing services are primarily recovered through user charges and fees.

The City's proprietary funds include:

- Water Enterprise Fund
- Sewer Enterprise Fund

These funds provide more detailed information regarding the City's business-type activities presented in the Government-Wide Financial Statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held by the City solely for the benefit of others.

The City's fiduciary funds include:

- Successor Agency to the Former Grass Valley Redevelopment Agency (Private Purpose Trust Fund)
- Whispering Pines Morgan Ranch Assessment Funds (Custodial Funds)

Notes to the Basic Financial Statements

The Notes to the Basic Financial Statements provide additional information that is essential to understanding the data presented in the Government-Wide and Fund Financial Statements.

Combining and Individual Fund Financial Statements and Schedules

Combining and Individual Fund Financial Statements and Schedules provide additional detail for nonmajor funds and supplement the information presented in the Basic Financial Statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. As of June 30, 2025, the City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by approximately $105.97 million. The following summary presents the City's net position as of June 30, 2025, and June 30, 2024.

City of Grass Valley
Net Position

	Governmental Activities		Business-Type Activities		Total Activities	
	2024	2025	2024	2025	2024	2025
Current and Other Assets	$ 33,323,880	$ 34,877,921	$ 13,363,977	$ 13,652,942	$ 46,687,857	$ 48,530,863
Capital Assets	63,997,624	63,567,805	38,887,161	36,578,899	102,884,785	100,146,704
Total Assets	97,321,504	98,445,726	52,251,138	50,231,841	149,572,642	148,677,567
Employer Pension Contributions	7,589,947	5,784,618	2,233,066	887,411	9,823,013	6,672,029
Employer OPEB Contributions	1,029,573	838,048	94,865	77,218	1,124,438	915,266
Total Deferred Outflows of Resources	8,619,520	6,622,666	2,327,931	964,629	10,947,451	7,587,295
Current Liabilities	3,237,911	2,639,334	532,459	1,464,021	3,770,370	4,103,355
Long-Term Liabilities	35,646,069	34,874,698	7,595,487	4,450,918	43,241,556	39,325,616
Total Liabilities	38,883,980	37,514,032	8,127,946	5,914,939	47,011,926	43,428,971
Deferred Pension Adjustments	2,671,601	2,494,534	786,022	382,683	3,457,623	2,877,217
Deferred OPEB Adjustments	3,746,819	3,652,861	345,233	336,575	4,092,052	3,989,436
Total Deferred Inflows of Resources	6,418,420	6,147,395	1,131,255	719,258	7,549,675	6,866,653
Net Position						
Invested in Capital Assets Net of Related Debt	57,354,363	57,541,929	34,283,743	33,005,536	91,638,106	90,547,465
Restricted	22,860,534	24,027,736	-	-	22,860,534	24,027,736
Unrestricted	(19,576,273)	(20,162,700)	11,036,125	11,556,737	(8,540,148)	(8,605,963)
Total Net Position	$ 60,638,624	$ 61,406,965	$ 45,319,868	$ 44,562,273	$ 105,958,492	$ 105,969,238

Overall, the City's total net position increased by approximately $10,700 during Fiscal Year 2024-25, with governmental activities increasing by approximately $768,300 and business-type activities decreasing by approximately $757,600. Approximately 85.4% of total net position is invested in capital assets, including land, buildings, infrastructure, utility systems, equipment, and vehicles. Total restricted net position increased by approximately $1.17 million. The City continues to report a deficit unrestricted net position of approximately $8.61 million, primarily attributable to pension-related accounting obligations recognized under governmental accounting standards.

The following analysis summarizes changes in net position for the fiscal year ended June 30, 2025.

Revenues

The City's total revenues for governmental and business-type activities were approximately $39.72 million for the fiscal year ended June 30, 2025. Significant revenues collected by the City during Fiscal Year 2024-25 were derived from sales taxes (39.2%), charges for services (25.6%), and property taxes (14.8%).

The following summarizes variances in key revenues sources compared to the prior fiscal year:

1. **Charges for Services –** Charges for services increased by approximately $435,000 compared to the prior year. The increase was primarily attributable to higher development activity, resulting in increased planning, engineering, and building permit revenues. Additionally, Fiscal Year 2024-25 represented the first full year of Cannabis Excise Tax collections, further contributing to the increase in this revenue category.

2. **Sales Tax** - Sales tax revenues increased by approximately $1.69 million compared to the prior year, primarily due to the implementation of the Measure B transactions and use tax. Measure B was approved by voters in March 2024, with tax collections beginning in October 2024, resulting in Fiscal Year 2024-25 being the first year the City recognized Measure B revenues.

3. **Property Tax -** Property tax revenues increased by approximately $204,800, primarily due to growth in the City's assessed valuation. Continued increases in property values and new development within the City contributed to the year-over-year growth in this stable revenue source.

4. **Use of Money and Property -** Revenue from the use of money and property increased by approximately $314,000. The increase was primarily attributable to the City's continued implementation of a laddered investment strategy that capitalized on favorable interest rate conditions throughout the fiscal year. Additionally, investment earnings were impacted by the required recognition of fair value adjustments under governmental accounting standards. These unrealized gains and losses reflect market conditions as of June 30, 2025, and are accounting entries only, as the City generally holds investments to maturity and does not anticipate realizing these fluctuations.

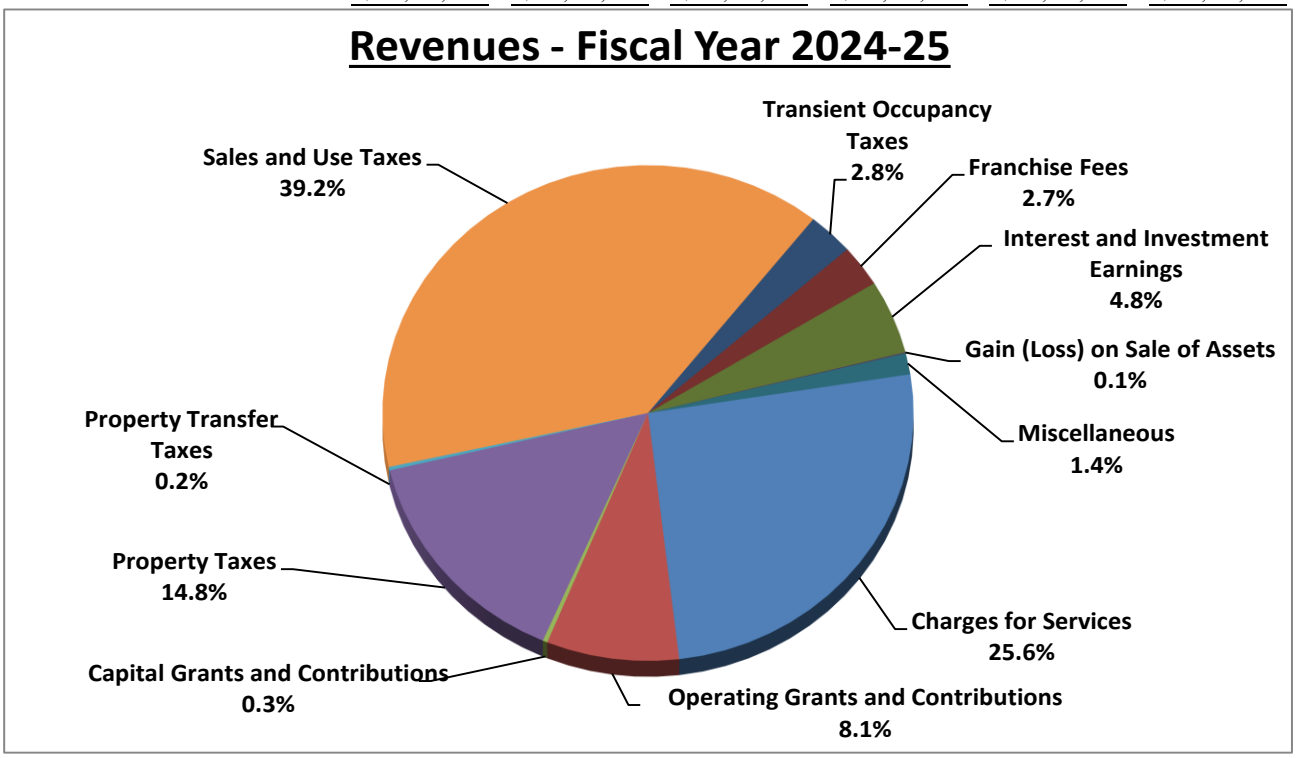
5. **Transient Occupancy Taxes (TOT) -** Transient Occupancy Tax revenues increased by approximately $85,800 compared to the prior year. The increase reflects continued strengthening in tourism and lodging activity following several years of slower growth after the COVID-19 pandemic. This revenue source has continued its gradual recovery as travel patterns have normalized.

6. **Miscellaneous Revenues -** Miscellaneous revenues increased by approximately $137,800 due primarily to one-time and variable revenue sources, including payroll reimbursements, reimbursements for law enforcement-related costs, and proceeds from a legal settlement. Because these revenues are largely nonrecurring in nature, similar levels of revenue should not necessarily be expected in future fiscal years.

CITY OF GRASS VALLEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

City of Grass Valley
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total Activities	
	2024	2025	2024	2025	2024	2025
Revenues						
Program Revenues						
Charges for Services	$ 1,628,839	$ 2,063,583	$ 7,397,322	$ 8,114,949	$ 9,026,161	$ 10,178,532
Operating Grants and Contributions	2,831,427	3,205,300	-	-	2,831,427	3,205,300
Capital Grants and Contributions	409,451	113,444	-	-	409,451	113,444
General Revenues						
Property Taxes	5,674,645	5,879,508	-	-	5,674,645	5,879,508
Property Transfer Taxes	64,649	88,553	-	-	64,649	88,553
Sales and Use Taxes	13,884,523	15,570,934	-	-	13,884,523	15,570,934
Transient Occupancy Taxes	1,033,225	1,119,104	-	-	1,033,225	1,119,104
Franchise Fees	1,010,504	1,078,631	-	-	1,010,504	1,078,631
Interest and Investment Earnings	1,093,386	1,347,725	510,606	570,561	1,603,992	1,918,286
Miscellaneous	408,316	545,199	364	1,296	408,680	546,495
Gain (Loss) on Sale of Assets	46,085	26,000	-	-	46,085	26,000
Total Revenues	$ 28,085,050	$ 31,037,981	$ 7,908,292	$ 8,686,806	$ 35,993,342	$ 39,724,787



Expenses

Governmental and business-type activity expenses totaled approximately $39.27 million for the fiscal year ended June 30, 2025. Governmental activities accounted for approximately $30.41 million, or 77.4%, of total expenses, while business-type activities accounted for approximately $8.86 million. Public safety represented the City's largest governmental function, comprising 22.6% of total governmental activity expenses.

CITY OF GRASS VALLEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Governmental Activities

Expenses for governmental activities decreased by approximately $2.61 million compared to the prior fiscal year. The decrease was primarily attributable to annual pension-related actuarial adjustments, which can create significant year-to-year fluctuations in reported expenses, as well as lower expenditures within Public Protection, Public Ways and Facilities, and Recreation and Culture activities.

Excluding the impacts of pension-relating accounting adjustment, governmental activities experienced increased costed associated with the City's CalPERS unfunded liability obligations, insurance premiums, and approved citywide labor agreements. These increases were partially offset by lower capital outlay expenditures within the Capital Projects Fund, Special Projects Fund, and Measure E Fund as several projects incurred lower expenditures during the current fiscal year compared to the prior year.

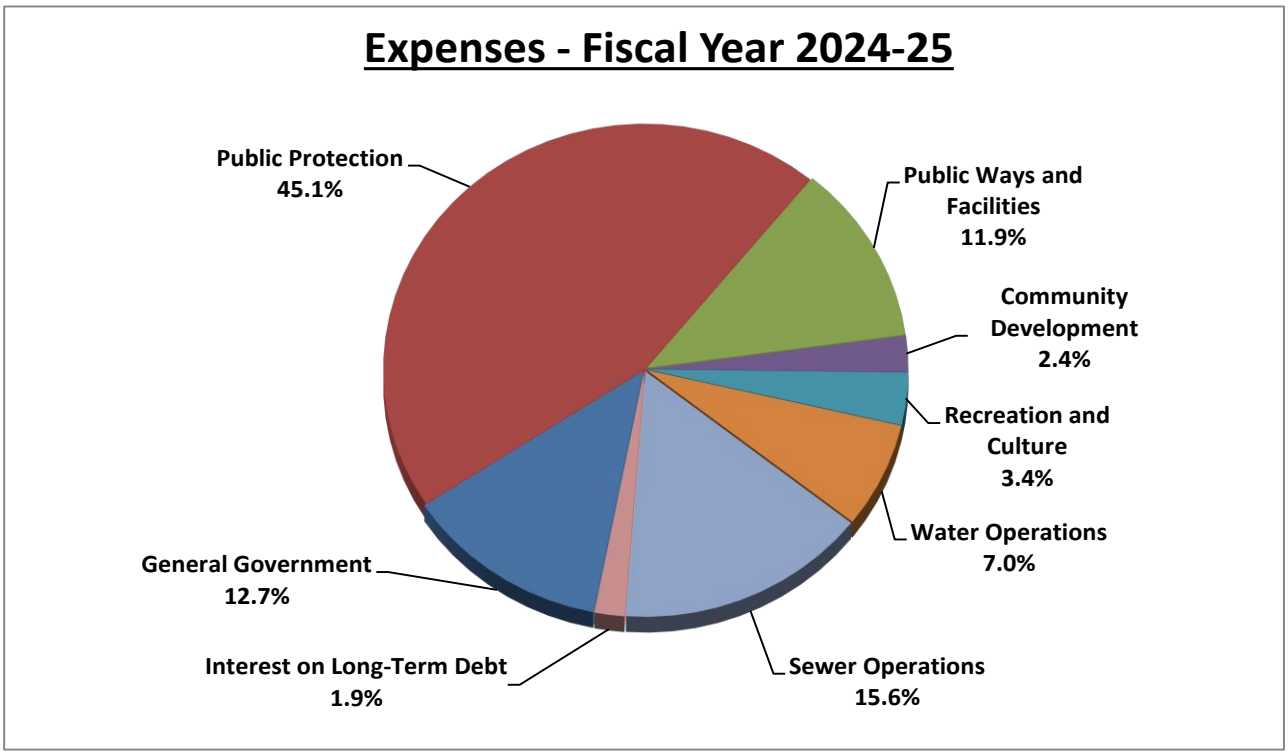
Business-Type Activities

Expenses for business-type activities decreased by approximately $556,500 compared to the prior fiscal year. Similar to governmental activities, the decrease was primarily attributable to annual pension and other post-employment benefit (OPEB) accounting adjustments, partially offset by increased operating and maintenance costs resulting from inflationary pressures affecting utility operations.

City-wide Changes in Net Position for Fiscal Year 2024-25 are summarized in the following table:

City of Grass Valley
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total Activities	
	2024	2025	2024	2025	2024	2025
Expenses						
General Government	$ 4,525,266	$ 4,998,527	$ -	$ -	$ 4,525,266	$ 4,998,527
Public Protection	19,219,137	17,722,170	-	-	19,219,137	17,722,170
Public Ways and Facilities	5,958,996	4,682,752	-	-	5,958,996	4,682,752
Community Development	1,064,051	926,901	-	-	1,064,051	926,901
Recreation and Culture	1,499,415	1,353,227	-	-	1,499,415	1,353,227
Water Operations	-	-	3,177,954	2,730,488	3,177,954	2,730,488
Sewer Operations	-	-	6,237,152	6,128,093	6,237,152	6,128,093
Interest on Long-Term Debt	756,710	729,077	-	-	756,710	729,077
Total Expenses	33,023,575	30,412,654	9,415,106	8,858,581	42,438,681	39,271,235
Excess (Deficiency) Before Transfers	(4,938,525)	625,327	(1,506,814)	(171,775)	(6,445,339)	453,552
Transfers	292,416	556,758	(292,416)	(556,758)	-	-
Change in Net Position	(4,646,109)	1,182,085	(1,799,230)	(728,533)	(6,445,339)	453,552
Net Position - Beginning of Year	65,284,733	60,638,624	47,119,098	45,319,868	112,403,831	105,958,492
Prior Period Adjustment	-	(210,484)	-	-	-	(210,484)
Change in Accounting Principal	-	(203,260)	-	(29,062)	-	(232,322)
Net Position - Beginning of Year Restated	65,284,733	60,224,880	47,119,098	45,290,806	112,403,831	105,515,686
Net Position - End of Year	$ 60,638,624	$ 61,406,965	$ 45,319,868	$ 44,562,273	$ 105,958,492	$ 105,969,238



Financial Analysis of the Government's Funds

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements focus on individual components of City government and provide more detailed information than the government-wide financial statements.

Governmental Funds

The City's governmental funds provide information on near-term inflows, outflows, and balances of spendable resources. As of June 30, 2025, the City's governmental funds reported combined ending fund balances of approximately $32.23 million.

The General fund is the City's primary operating fund. At June 30, 2025, the General fund reported a total fund balance of approximately $8.46 million, representing an increase of approximately $164,000 from the prior fiscal year. The increase was primarily attributable to intentional cost containment efforts that reduced day-to-day operational expenditures, program costs, and capital outlay expenditures.

The Measure E fund is supported by a one-cent transactions and use tax and is utilized to fund police and fire staffing, capital outlay; and streets and parks improvement projects. As of June 30, 2025, the Measure E fund reported a total fund balance of approximately $4.55 million, an increase of approximately $866,300 from prior fiscal year. The increase was primarily due to lower expenditures associated with street rehabilitation and park capital improvement projects than originally anticipated. The remaining fund balance will be carried forward and utilized in future years for citywide streets and parks projects and public safety vehicle replacement needs. During Fiscal Year 2024-25, the City utilized approximately $6.53 million of Measure E funding for street streets and parks projects; public safety staffing, and public safety apparatus costs.

CITY OF GRASS VALLEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Proprietary Funds

The City's proprietary funds reported a decrease in net position of approximately $757,600 during Fiscal Year 2024-25. The decrease was primarily attributable to increased services and supplies expenditures, particularly maintenance costs within utility operations. These increases were partially offset by favorable adjustments to the City's CalPERS pension and other post-employment benefit (OPEB) liabilities.

Capital Assets

As of June 30, 2025, the City's investment in capital assets for governmental and business-type activities totaled approximately $100.15 million. Capital assets includes land, construction in progress, road and median improvements, buildings and improvements, infrastructure, furniture and equipment, and vehicles. These investments support the City's long-term service delivery objectives and ongoing maintenance and replacement of public infrastructure.

City of Grass Valley
Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total Activities	
	2024	2025	2024	2025	2024	2025
Land	$ 3,689,025	$ 3,689,025	$ 339,401	$ 339,401	$ 4,028,426	$ 4,028,426
Construction in Progress	15,534,826	3,740,587	807,225	817,130	16,342,051	4,557,717
Infrastructure	36,555,997	48,878,930	7,524,322	6,901,126	44,080,319	55,780,056
Buildings and Improvements	4,651,035	4,157,471	29,524,535	27,843,776	34,175,570	32,001,247
Equipment and Vehicles	3,541,001	3,080,342	691,678	677,466	4,232,679	3,757,808
Software	25,740	21,450	-	-	25,740	21,450
Totals	$ 63,997,624	$ 63,567,805	$ 38,887,161	$ 36,578,899	$ 102,884,785	$ 100,146,704

Additional information regarding the City's capital assets and current-year activity can be found in the notes to the financial statements under Significant Accounting Policies and Note 4, Capital Assets.

Economic Outlook

In June 2026, the City Council adopted the Fiscal Year 2026-27 budget. The adopted General Fund budget includes revenues of approximately $19.93 million and expenditures of approximately $19.95 million, resulting in a planned use of approximately $17,600 of available fund balance. The budget remains substantially balanced and reflects the City's continued efforts to maintain service levels while addressing inflationary pressures, labor costs, and ongoing operational needs.

The Fiscal Year 2026-27 budget also includes the continued strategic use of Measure E funding for public safety, street rehabilitation, park improvements, and other capital projects throughout the City.

The City will continue to monitor budget performance throughout the fiscal year and make adjustments as necessary in response to changing economic conditions. Particular attention will be given to trends in sales tax, property tax, development activity, investment earnings, inflationary pressures, and labor costs, as these factors have a significant impact on the City's long-term financial stability. The City will also continue to monitor long-term cost drivers, including increasing CalPERS unfunded accrued liability (UAL) obligations, which are projected to place additional pressure on future operating budgets. Proactive financial planning and ongoing evaluation of revenues, expenditures, and reserve levels will remain critical to maintaining the City's long-term fiscal sustainability.

CITY OF GRASS VALLEY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025

Requests for Information

This Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City's finances. If you have any questions about this report, need additional financial information, or would like to obtain component unit financial statements, contact the City of Grass Valley Finance Department, 125 East Main Street, Grass Valley, CA 95945. The telephone number is 530-274-4301.

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Basic Financial Statements

- **Government-Wide Financial Statements**

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CITY OF GRASS VALLEY
Statement of Net Position
June 30, 2025

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	$ 21,511,683	$ 11,490,751	$ 33,002,434
Receivables:			
Accounts	776,341	1,463,431	2,239,772
Interest	2,599,229	28,767	2,627,996
Taxes	3,739,661	-	3,739,661
Intergovernmental	264,294	-	264,294
Prepaid costs	18,393	-	18,393
Loans receivable	5,966,723	-	5,966,723
Restricted cash and investments	1,597	669,993	671,590
Capital assets:			
Non-depreciable	7,429,612	1,156,531	8,586,143
Depreciable, net	56,138,193	35,422,368	91,560,561
Total capital assets	63,567,805	36,578,899	100,146,704
Total Assets	98,445,726	50,231,841	148,677,567
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	5,784,618	887,411	6,672,029
Deferred OPEB adjustments	838,048	77,218	915,266
Total Deferred Outflows of Resources	6,622,666	964,629	7,587,295
LIABILITIES			
Accounts payable	1,889,911	256,055	2,145,966
Salaries and benefits payable	376,266	63,502	439,768
Deposits payable	324,809	1,546	326,355
Unearned revenue	48,348	-	48,348
Interest payable	-	20,959	20,959
Long-term liabilities:			
Due within one year	2,973,366	1,121,959	4,095,325
Due in more than one year	19,150,978	2,736,676	21,887,654
Net pension liability	8,804,261	1,350,649	10,154,910
Total OPEB liability	3,946,093	363,593	4,309,686
Total Liabilities	37,514,032	5,914,939	43,428,971
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	2,494,534	382,683	2,877,217
Deferred OPEB adjustments	3,652,861	336,575	3,989,436
Total Deferred Inflows of Resources	6,147,395	719,258	6,866,653

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1

CITY OF GRASS VALLEY
Statement of Net Position
June 30, 2025

	Governmental Activities	Business-Type Activities	Totals
NET POSITION			
Net investment in capital assets	57,541,929	33,005,536	90,547,465
Restricted for:			
General government	4,686,224	-	4,686,224
Public protection	553,050	-	553,050
Public ways and facilities	3,077,483	-	3,077,483
Community development	9,870,510	-	9,870,510
Capital projects	5,840,469	-	5,840,469
Unrestricted	(20,162,700)	11,556,737	(8,605,963)
Total Net Position	$ 61,406,965	$ 44,562,273	$ 105,969,238

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2

CITY OF GRASS VALLEY
Statement of Activities
For the Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General government	$ 4,998,527	$ 131,006	$ 575,509	$ -
Public protection	17,722,170	1,029,895	1,839,715	-
Public ways and facilities	4,682,752	820,572	790,076	113,444
Community development	926,901	-	-	-
Recreation and culture	1,353,227	82,110	-	-
Interest on long-term debt	729,077	-	-	-
Total Governmental Activities	30,412,654	2,063,583	3,205,300	113,444
Business-type activities:				
Water	2,730,488	2,453,540	-	-
Sewer	6,128,093	5,661,409	-	-
Total Business-Type Activities	8,858,581	8,114,949	-	-
Total	$ 39,271,235	$ 10,178,532	$ 3,205,300	$ 113,444
General revenues:				
Taxes:				
Property taxes				
Property transfer taxes				
Sales and use taxes				
Transient occupancy taxes				
Franchise fees				
Interest and investment earnings				
Miscellaneous				
Gain (loss) on sale of asset				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning				
Prior period adjustment				
Change in accounting principle				
Net Position - Beginning, Restated				
Net Position - Ending				

The notes to the basic financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	**Business-Type Activities**	**Total**
$ (4,292,012)	$ -	$ (4,292,012)
(14,852,560)	-	(14,852,560)
(2,958,660)	-	(2,958,660)
(926,901)	-	(926,901)
(1,271,117)	-	(1,271,117)
(729,077)	-	(729,077)
(25,030,327)	-	(25,030,327)
-	(276,948)	(276,948)
-	(466,684)	(466,684)
-	(743,632)	(743,632)
(25,030,327)	(743,632)	(25,773,959)
5,879,508	-	5,879,508
88,553	-	88,553
15,570,934	-	15,570,934
1,119,104	-	1,119,104
1,078,631	-	1,078,631
1,347,725	570,561	1,918,286
545,199	1,296	546,495
26,000	-	26,000
556,758	(556,758)	-
26,212,412	15,099	26,227,511
1,182,085	(728,533)	453,552
60,638,624	45,319,868	105,958,492
(210,484)	-	(210,484)
(203,260)	(29,062)	(232,322)
60,224,880	45,290,806	105,515,686
$ 61,406,965	$ 44,562,273	$ 105,969,238

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Basic Financial Statements

- **Fund Financial Statements**

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CITY OF GRASS VALLEY
Balance Sheet
Governmental Funds
June 30, 2025

	General	Measure "E"	Housing	Capital Improvement Projects
ASSETS				
Cash and investments	$ 6,873,263	$ 3,383,168	$ 1,286,229	$ -
Receivables:				
Accounts	643,372	19,569	-	15,324
Interest	13,951	8,700	2,432,457	-
Taxes	1,891,705	1,267,899	-	-
Intergovernmental	18,115	-	-	-
Prepaid costs	818	-	-	-
Due from other funds	538,368	-	-	-
Loans receivable	-	-	5,218,581	-
Restricted cash and investments	1,597	-	-	-
Total Assets	$ 9,981,189	$ 4,679,336	$ 8,937,267	$ 15,324
LIABILITIES				
Accounts payable	$ 894,743	$ 51,515	$ 1,360	$ 569,429
Salaries and benefits payable	257,915	78,480	-	6,374
Unearned revenue	48,348	-	-	-
Deposits payable	324,809	-	-	-
Due to other funds	-	-	-	158,900
Total Liabilities	1,525,815	129,995	1,360	734,703
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	818	-	5,218,581	-
Restricted	212,212	-	3,717,326	-
Assigned	-	4,549,341	-	-
Unassigned	8,242,344	-	-	(719,379)
Total Fund Balances (Deficits)	8,455,374	4,549,341	8,935,907	(719,379)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 9,981,189	$ 4,679,336	$ 8,937,267	$ 15,324

The notes to the basic financial statements are an integral part of this statement.

Special Projects	Other Governmental Funds	Totals
$ 5,595,547	$ 4,373,476	$ 21,511,683
72,023	26,053	776,341
13,999	130,122	2,599,229
-	580,057	3,739,661
-	246,179	264,294
-	17,575	18,393
158,900	7,781	705,049
-	748,142	5,966,723
-	-	1,597
$ 5,840,469	$ 6,129,385	$ 35,582,970
$ -	$ 372,864	$ 1,889,911
-	33,497	376,266
-	-	48,348
-	-	324,809
-	546,149	705,049
-	952,510	3,344,383
-	12,192	12,192
-	12,192	12,192
-	765,717	5,985,116
-	697,314	4,626,852
5,840,469	4,231,795	14,621,605
-	(530,143)	6,992,822
5,840,469	5,164,683	32,226,395
$ 5,840,469	$ 6,129,385	$ 35,582,970

CITY OF GRASS VALLEY
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position - Governmental Activities
June 30, 2025

Total Fund Balance - Total Governmental Funds	$ 32,226,395
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds Balance Sheet.	63,567,805
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues in the governmental funds.	12,192
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	6,622,666
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(6,147,395)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Pension obligation bonds	(14,575,000)
Financed purchases	(6,025,876)
Compensated absences	(1,523,468)
Net pension liability	(8,804,261)
Total OPEB liability	(3,946,093)
Net Position of Governmental Activities	$ 61,406,965

The notes to the basic financial statements are an integral part of this statement.

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CITY OF GRASS VALLEY
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	General	Measure "E"	Housing	Capital Improvement Projects
REVENUES				
Taxes and assessments	$ 14,307,964	$ 7,017,687	$ -	$ -
Licenses, permits and franchises	1,946,770	-	-	-
Fines and forfeitures	1,100	-	-	-
Intergovernmental revenues	1,530,425	3,028	-	145,172
Use of money and property	370,869	152,688	406,187	1
Charges for services	51,095	-	-	-
Other revenues	473,927	-	-	71,172
Total Revenues	18,682,150	7,173,403	406,187	216,345
EXPENDITURES				
Current:				
General government	4,210,104	329,016	-	-
Public protection	10,414,202	3,915,478	-	-
Public ways and facilities	1,427,204	96,910	-	440,694
Community development	786,874	-	7,400	-
Recreation and culture	775,283	-	-	-
Debt service:				
Principal	872,660	760,083	-	-
Interest and other charges	578,552	150,525	-	-
Capital outlay	63,791	645,004	-	999,054
Total Expenditures	19,128,670	5,897,016	7,400	1,439,748
Excess of Revenues Over (Under) Expenditures	(446,520)	1,276,387	398,787	(1,223,403)
OTHER FINANCING SOURCES (USES)				
Debt proceeds	-	224,358	-	-
Proceeds from sale of capital assets	10,000	-	-	-
Transfers in	601,157	-	-	1,189,022
Transfers out	-	(634,418)	-	(63,437)
Total Other Financing Sources (Uses)	611,157	(410,060)	-	1,125,585
Net Change in Fund Balances	164,637	866,327	398,787	(97,818)
Fund Balances - Beginning (Deficit)	8,290,737	3,683,014	8,747,604	(621,561)
Prior period adjustment	-	-	(210,484)	-
Fund Balance - Beginning, Restated	8,290,737	3,683,014	8,537,120	(621,561)
Fund Balances - Ending (Deficit)	$ 8,455,374	$ 4,549,341	$ 8,935,907	$ (719,379)

The notes to the basic financial statements are an integral part of this statement.

Special Projects	Other Governmental Funds	Totals
$ -	$ 2,311,595	$ 23,637,246
-	-	1,946,770
-	44,866	45,966
-	1,667,927	3,346,552
249,607	168,373	1,347,725
119,236	-	170,331
-	100	545,199
368,843	4,192,861	31,039,789
-	548,465	5,087,585
-	777,928	15,107,608
-	73,265	2,038,073
-	51,806	846,080
-	-	775,283
-	-	1,632,743
-	-	729,077
985,000	546,697	3,239,546
985,000	1,998,161	29,455,995
(616,157)	2,194,700	1,583,794
-	-	224,358
-	16,000	26,000
232,454	171,213	2,193,846
(47,454)	(891,779)	(1,637,088)
185,000	(704,566)	807,116
(431,157)	1,490,134	2,390,910
6,271,626	3,674,549	30,045,969
-	-	(210,484)
6,271,626	3,674,549	29,835,485
$ 5,840,469	$ 5,164,683	$ 32,226,395

CITY OF GRASS VALLEY
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$ 2,390,910
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Expenditures for capital outlay	3,239,546
Less current year depreciation	(3,919,119)
Various adjustments	249,754
Some revenues reported in the Statement of Activities will not be collected for several months after the City's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds	
Change in unavailable revenues	(27,808)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Principal retirements	1,632,743
Proceeds from issuance of debt	(224,358)
Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental funds.	
Change in deferred outflows of resources related to pension and OPEB	(1,996,854)
Change in deferred inflows of resources related to pension and OPEB	271,025
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	
Change in compensated absences	80,546
Change in net pension liability	(671,457)
Change in total OPEB liability	157,157
Change in Net Position of Governmental Activities	$ 1,182,085

The notes to the basic financial statements are an integral part of this statement.

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CITY OF GRASS VALLEY
Statement of Net Position
Proprietary Funds
June 30, 2025

	Water	Sewer	Totals
ASSETS			
Current Assets:			
Cash and investments	$ 2,170,075	$ 9,320,676	$ 11,490,751
Receivables:			
Accounts	472,396	991,035	1,463,431
Interest	5,536	23,231	28,767
Total Current Assets	2,648,007	10,334,942	12,982,949
Noncurrent Assets:			
Restricted cash and investments	-	669,993	669,993
Capital assets:			
Non-depreciable	234,752	921,779	1,156,531
Depreciable, net	7,732,813	27,689,555	35,422,368
Total capital assets	7,967,565	28,611,334	36,578,899
Total Noncurrent Assets	7,967,565	29,281,327	37,248,892
Total Assets	10,615,572	39,616,269	50,231,841
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	343,822	543,589	887,411
Deferred OPEB adjustments	24,668	52,550	77,218
Total Deferred Outflows of Resources	368,490	596,139	964,629
LIABILITIES			
Current Liabilities:			
Accounts payable	114,181	141,874	256,055
Salaries and benefits payable	24,597	38,905	63,502
Deposits payable	-	1,546	1,546
Interest payable	7,180	13,779	20,959
Compensated absences	22,073	22,073	44,146
Bonds payable	-	594,086	594,086
Loans payable	133,355	-	133,355
Finance purchases	175,361	175,011	350,372
Total Current Liabilities	476,747	987,274	1,464,021
Noncurrent Liabilities:			
Compensated absences	78,819	162,307	241,126
Loans payable	353,551	-	353,551
Finance purchases	292,091	1,849,908	2,141,999
Net pension liability	523,301	827,348	1,350,649
Total OPEB liability	116,155	247,438	363,593
Total Noncurrent Liabilities	1,363,917	3,087,001	4,450,918
Total Liabilities	1,840,664	4,074,275	5,914,939

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1

CITY OF GRASS VALLEY
Statement of Net Position
Proprietary Funds
June 30, 2025

	Water	Sewer	Totals
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	148,268	234,415	382,683
Deferred OPEB adjustments	107,524	229,051	336,575
Total Deferred Inflows of Resources	255,792	463,466	719,258
NET POSITION			
Net investment in capital assets	7,013,207	25,992,329	33,005,536
Unrestricted	1,874,399	9,682,338	11,556,737
Total Net Position	$ 8,887,606	$ 35,674,667	$ 44,562,273

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2

CITY OF GRASS VALLEY
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2025

	Water	Sewer	Totals
OPERATING REVENUES			
Charges for services	$ 2,453,540	$ 5,661,409	$ 8,114,949
Other revenues	1,081	215	1,296
Total Operating Revenues	2,454,621	5,661,624	8,116,245
OPERATING EXPENSES			
Salaries and benefits	981,681	1,559,641	2,541,322
Services and supplies	1,252,590	2,526,503	3,779,093
Depreciation	460,912	2,010,131	2,471,043
Total Operating Expenses	2,695,183	6,096,275	8,791,458
Operating Income (Loss)	(240,562)	(434,651)	(675,213)
NON-OPERATING REVENUES (EXPENSES)			
Interest income	157,563	412,998	570,561
Interest expense	(35,305)	(31,818)	(67,123)
Total Non-Operating Revenues (Expenses)	122,258	381,180	503,438
Income (Loss) Before Transfers	(118,304)	(53,471)	(171,775)
Transfers out	(219,235)	(337,523)	(556,758)
Change in Net Position	(337,539)	(390,994)	(728,533)
Total Net Position - Beginning	9,234,814	36,085,054	45,319,868
Change in accounting principle	(9,669)	(19,393)	(29,062)
Total Net Position - Beginning, Restated	9,225,145	36,065,661	45,290,806
Total Net Position - Ending	$ 8,887,606	$ 35,674,667	$ 44,562,273

The notes to the basic financial statements are an integral part of this statement.

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CITY OF GRASS VALLEY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2025

	Water	Sewer	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	$ 2,418,671	$ 5,671,943	$ 8,090,614
Payments to suppliers	(1,278,716)	(2,688,812)	(3,967,528)
Payments to employees	(998,500)	(1,601,745)	(2,600,245)
Net Cash Provided (Used) by Operating Activities	141,455	1,381,386	1,522,841
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers to other funds	(219,235)	(337,523)	(556,758)
Net Cash Provided (Used) by Noncapital Financing Activities	(219,235)	(337,523)	(556,758)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	-	(162,781)	(162,781)
Principal paid on debt	(295,416)	(734,640)	(1,030,056)
Interest paid on debt	(38,851)	(41,622)	(80,473)
Net Cash Provided (Used) by Capital and Related Financing Activities	(334,267)	(939,043)	(1,273,310)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	157,804	407,874	565,678
Net Cash Provided (Used) by Investing Activities	157,804	407,874	565,678
Net Increase (Decrease) in Cash and Cash Equivalents	(254,243)	512,694	258,451
Balances - Beginning	2,424,318	9,477,975	11,902,293
Balances - Ending	$ 2,170,075	$ 9,990,669	$ 12,160,744

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1

CITY OF GRASS VALLEY
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2025

	Water	Sewer	Totals
ADJUSTMENTS TO RECONCILE OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ (240,562)	$ (434,651)	$ (675,213)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation	460,912	2,010,131	2,471,043
Decrease (increase) in:			
Accounts receivable	(35,950)	10,319	(25,631)
Pension adjustments - deferred outflows	508,958	836,697	1,345,655
OPEB adjustments - deferred outflows	5,638	12,009	17,647
Increase (decrease) in:			
Accounts payable	(26,126)	(162,309)	(188,435)
Salaries and benefits payable	4,069	7,320	11,389
Compensated absences	14,284	20,711	34,995
Net pension liability	(390,472)	(651,660)	(1,042,132)
Total OPEB liability	(4,626)	(9,854)	(14,480)
Pension adjustments - deferred inflows	(151,904)	(251,435)	(403,339)
OPEB adjustments - deferred inflows	(2,766)	(5,892)	(8,658)
Net Cash Provided (Used) by Operating Activities	$ 141,455	$ 1,381,386	$ 1,522,841

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2

CITY OF GRASS VALLEY
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2025

	Private Purpose Trust Funds	Custodial Funds	Total Fiduciary Funds
ASSETS			
Current Assets:			
Cash and investments	$ 807,067	$ 3,421	$ 810,488
Cash with fiscal agent	3,103	-	3,103
Receivables:			
Accounts	164,487	-	164,487
Intergovernmental	1,733	-	1,733
Loans receivable	848,242	-	848,242
Total Assets	1,824,632	3,421	1,828,053
LIABILITIES			
Current Liabilities:			
Salaries and benefits payable	427	-	427
Loans payable	375,148	-	375,148
Total Current Liabilities	375,575	-	375,575
Noncurrent Liabilities:			
Loans payable	6,384,665	-	6,384,665
Total Noncurrent Liabilities	6,384,665	-	6,384,665
Total Liabilities	6,760,240	-	6,760,240
NET POSITION			
Restricted for individuals, organizations, and other governments	(4,935,608)	3,421	(4,932,187)
Total Net Position	$ (4,935,608)	$ 3,421	$ (4,932,187)

The notes to the basic financial statements are an integral part of this statement.

CITY OF GRASS VALLEY
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2025

	Private Purpose Trust Funds	Custodial Funds	Total Fiduciary Funds
ADDITIONS			
Property taxes	$ 650,190	$ -	$ 650,190
Interest and investment income	(153,612)	-	(153,612)
Other contributions	38,851	-	38,851
Total Additions	535,429	-	535,429
DEDUCTIONS			
Program expenses of former redevelopment agency	9,567	-	9,567
Interest expense	230,342	-	230,342
Total Deductions	239,909	-	239,909
Change in Fiduciary Net Position	295,520	-	295,520
Total Net Position - Beginning	(5,249,112)	3,421	(5,245,691)
Prior period adjustment	17,984	-	17,984
Total Net Position - Beginning, Restated	(5,231,128)	3,421	(5,227,707)
Total Net Position - Ending	$ (4,935,608)	$ 3,421	$ (4,932,187)

The notes to the basic financial statements are an integral part of this statement.

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Grass Valley was incorporated in 1893, under the laws and regulations of the State of California. The City operates under a Council-Manager form of government and provides the following services: public safety, highways and streets, health and sanitation, culture and recreation, public improvements, planning and zoning, general administrative services, water and sewer.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the City's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the City's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the City's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the City Council. The financial statements of the individual component units may be obtained by writing to the City of Grass Valley, 125 East Main Street, Grass Valley, California 95945.

Blended Component Units

Redevelopment Agency of the City of Grass Valley – The California redevelopment process provides communities at a local level with a comprehensive tool for economic development. These tools are the powers of land assembly and site preparation for private development, the ability to finance necessary public improvements, the authority to impose conditions and restrictions for the quality of developments of an area, and the capability to broaden financing capabilities utilizing a variety of public and private sources. The Agency provides services entirely for the benefit of the City of Grass Valley. The governing body is substantially the same as the primary government and the City and the component unit are financially interdependent; hence, the unit is presented by blending with the primary government. Pursuant to the provisions of the Redevelopment Restructuring Act, the Redevelopment Agency of the City of Grass Valley Successor Agency (Successor Agency) was created, and all of the assets, liabilities, and obligations of the former RDA were transferred to the Successor Agency on February 1, 2012.

Discretely Presented Component Units

There are no component units of the City which meet the criteria for discrete presentation.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all of the nonfiduciary activities of the City and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's business-type activities and each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Funds are organized into three major categories: governmental, proprietary, and fiduciary. The emphasis is placed on major funds within the governmental and proprietary categories; each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General fund includes such activities as public safety, planning and zoning, general administrative services and public works.

- The Measure "E" fund is a special revenue fund used to account for Measure E revenues and expenditures.

- The Housing fund is a special revenue fund used to account for Housing revenues and expenditures. Funding comes primarily from grant revenues.

- The Capital Improvement fund is a capital projects fund used to account for capital improvements of the City.

- The Special Projects fund is a capital projects fund used to account for special projects of the City.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

The City reports the following major proprietary funds:

- The Water fund is an enterprise fund used to account for activity related to providing customers with water service and billing provided by the City.

- The Sewer fund is an enterprise fund used to account for activity related to providing customers with sewer service and billing provided by the City.

The City reports the following additional fund types:

- Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the City's programs.

- Private-purpose trust funds are used to report all fiduciary activities that (a) are not required to be reported in pension (and other employee benefit) trust funds or investment trust funds and (b) are held in a trust in which the assets are (a) administered through a trust in which the government itself is not a beneficiary, (b) dedicated to providing benefits to recipients in accordance with the benefit terms, and (c) legally protected from the creditors of the government.

- Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. These include unapportioned property taxes and other custodial funds.

C. Basis of Accounting and Measurement Focus

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting and Measurement Focus (Continued)

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Fiduciary funds include private-purpose trust funds and custodial funds. These fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

E. Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the City considers all highly liquid investments with a maturity of three months or less when purchased, including amounts held in the City's investment pool, to be cash and cash equivalents.

F. Investments

The City pools cash and investments of all funds except cash and investments with fiscal agents. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments.

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short-term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the City could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Income from pooled investments is allocated to the individual funds based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Income from non-pooled investments is recorded based on the specific investments held by the fund.

G. Restricted Cash and Investments

Restricted assets in the proprietary funds represent cash and investments held in the Sewer fund for debt service of $669,993. Restricted cash in the governmental funds represent cash and investments in the General fund for the pension obligation bonds and ADA.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Receivables

Receivables for governmental activities consist mainly of accounts, interest, taxes and amounts due from other governments. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

Receivables for business-type activities consist mainly of user fees, interest, and taxes. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

I. Other Assets

Inventory

Governmental fund inventories are recorded as expenditures at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

Prepaid Items

Payments made for services that will benefit periods beyond June 30, 2025, are recorded as prepaid costs under both the accrual and modified accrual basis of accounting. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

J. Loans Receivable

A total of $5,966,723 was recorded as loans receivable at June 30, 2025. These represent low interest notes and related accrued interest to finance multi-family and single-family construction and rehabilitation projects and homebuyer assistance for low-income families. Loan terms are 15 to 55 years with an interest rate at 0 to 5 percent. The primary source of funding for these loans comes from grants from the federal Community Development Block Grant (CDBG) program and Home Investment Partnerships (HOME) program. The CDBG and HOME grants contain monitoring requirements to ensure grant compliance. These requirements are reflected in the loan agreements.

K. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks and sewer), are defined by the City as an asset with a cost greater than $5,000 and a useful life of more than one year. A capital project involves the construction of public assets (buildings, water, sewer, or other infrastructure) that costs more than $25,000 and extends the planned useful life of the asset by more than one year or has a planned useful life of more than one year. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their fair value at the date of donation.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Capital Assets (Continued)

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

Depreciable Asset	Estimated Lives
Equipment	3 to 25 years
Structures and improvements	5 to 50 years
Infrastructure	20 to 75 years
Intangibles (computer software)	5 to 10 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

L. Property Tax

Nevada County assesses properties, bills, collects, and distributes property taxes to the City. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

Property taxes are levied on a fiscal year (July 1 - June 30). The secured property tax assessments are due on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. The unsecured property tax assessments are due on August 1 and become delinquent after August 31. Property taxes become a lien on the property effective January 1 of the preceding year.

The City recognizes property taxes when the individual installments are due provided they are collected within 60 days after year-end.

M. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements, or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances". Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Interfund Transactions (Continued)

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

N. Unearned Revenue

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

O. Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned but unused vacation leave and sick leave. In accordance with GASB Statement No. 101, Compensated Absences, leave is recognized when it is attributable to services already rendered, the leave accumulates, and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Management evaluates sick leave for other City employees to determine the amount that is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. In the government-wide financial statements the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature. In the proprietary funds the accrued compensated absences is recorded as an expense and related liability in the year earned. The City includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

P. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	June 30, 2023, to June 30, 2024

Q. Other Postemployment Benefits (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plans' fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Other Postemployment Benefits (OPEB) (Continued)

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2025
Measurement Period	June 30, 2024, to June 30, 2025

R. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense) until then. The City has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and total OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items which qualify for reporting in this category. The first item, unavailable revenue is reported only in the governmental funds Balance Sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second and third items relate to the inflows from changes in the net pension liability and total OPEB liability and are reportable on the Statement of Net Position.

S. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

T. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 101, Compensated Absences. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Statement No. 102, Certain Risk Disclosures. The objective of this statement is to provide users of government financial statements with essential information about its risks related to a government's vulnerabilities due to certain concentrations or constraints.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

U. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 103 "Financial Reporting Model Improvements" The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

Statement No. 104 "Disclosure of Certain Capital Assets" The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

Statement No. 105 "Subsequent Events" The requirements of this statement are effective for fiscal years beginning after June 15, 2026. (FY 26/27)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Net Position/Fund Balance

During the fiscal year ended June 30, 2025, the City recorded an adjustment reclassifying interest related to loans receivable and additional expenditure for sick leave due to the implementation of GASB No. 101, Compensated Absences, which was not previously reported in the financial statements resulting in an understatement of prior year interest earned of $210,484 and an understatement of prior year compensated absences of $232,322. The effect of implementing GASB No. 101 is shown in the table below.

During the fiscal year 2025, a change in accounting principle resulted in restatements of beginning fund balance and net position as follows:

	Reporting Units Affected by Adjustments to and Restatements of Beginning Balances	
	Governmental Activities	Business-Type Activities
Net Position, June 30, 2024, as previously reported	$ 60,638,624	$ 45,319,868
Correction of an error	(210,484)	-
Change in accounting principle – GASB No. 101	(203,260)	(29,062)
Total Adjustments	(413,744)	(29,062)
Net Position, July 1, 2024, as restated	$ 60,224,880	$ 45,274,874

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Restatement of Net Position/Fund Balance (Continued)

The impact of the restatement on the fund balance of the fund financial statements as previously reported is presented below:

	Water	Sewer	Private Purpose Trust Fund
Fund Balance, June 30, 2024, as previously reported	$ 9,234,814	$ 36,085,054	$ 1,277,350
Adjustment associated with:			
Correction of an error	-	-	17,984
Change in accounting principle – GASB No. 101	(9,669)	(19,393)	-
Total Adjustments	(9,669)	(19,393)	17,984
Fund Balance, July 1, 2024, as restated	$ 9,225,145	$ 36,065,661	$ 1,295,334

B. Deficit Fund Balance

The following major fund had a deficit fund balance at June 30, 2025:

Capital Improvement Projects	$ 719,379

The following non-major governmental funds had deficit fund balances at June 30, 2025:

Prop 64	$ 533,750

Some of these deficits may be eliminated in the future through grant revenues. Certain amounts of these deficits will ultimately become the responsibility of the General fund.

NOTE 3: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2025, the City's cash and investments are reported in the financial statements as follows:

Governmental activities	$ 21,513,280
Business-type activities	12,160,744
Fiduciary funds	813,591
Total Cash and Investments	$ 34,487,615

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

A. Financial Statement Presentation (Continued)

As of June 30, 2025, the City's cash and investments consisted of the following:

Cash:	
Cash on hand	$ 1,150
Deposits (less outstanding checks)	6,135,991
Cash with fiscal agent	674,693
Total Cash	6,811,834
Investments:	
In City's pool	27,675,781
Total Investments	27,675,781
Total Cash and Investments	$ 34,487,615

B. Cash

At year end, the carrying amount of the City's cash deposits (including amounts in checking, savings, and money market accounts) was $6,810,684 and the bank balance was $6,720,930. The difference between the bank balance and the carrying amount represents outstanding warrants and deposits in transit. In addition, the City had cash on hand of $1,150.

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The City's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, interest bearing deposits of more than $250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds. The first $250,000 of the City's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the $250,000 insured amount are collateralized. The City's investment policy does not further limit its deposits.

C. Investments

The City has an investment policy, the purpose of which is to establish guidelines for the prudent investment of the City's funds and outline the policies for maximizing the efficiency of the City's cash management program. The ultimate goal is to enhance the economic status of the City while protecting its pooled investments.

The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law.

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Under the provisions of the City's investment policy and the California Government Code, the City may invest or deposit in the following:

United States Treasury Bills, Bonds and Notes
Securities of the U.S. Government and its Agencies
State Obligations – CA and Others
Local Agency Obligations of California Issuers
Local Agency Investment Fund (State Pool) Demand Deposits (LAIF)
Certificates of Deposit
Bankers' Acceptances
Commercial Paper
Passbook Savings Accounts
Investment of Bond Proceeds

Fair Value of Investments - The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

Level 1: Quoted prices for identical investments in active markets;
Level 2: Observable inputs other than quoted market prices; and,
Level 3: Unobservable inputs

The City's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the City's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2025, the City had the following recurring fair value measurements:

		Fair Value Measurements Using		
Investment Type	Fair Value	Level 1	Level 2	Level 3
Investments by Fair Value Level				
Federal Agencies	$11,326,623	$11,326,623		
Certificates of Deposit	9,950,890	9,950,890	-	-
Total Investments Measured at Fair Value	21,277,513	$21,277,513	$ -	$ -
Investments in External Investment Pools				
LAIF	6,398,268			
Total Investments	$27,675,781			

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses resulting from increases in interest rates, the City's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the City to meet all projected obligations. Any investments that mature more than five years from the date of purchase cannot occur without prior approval of the City Council.

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

As of June 30, 2025, the City had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities 0-1 year	Maturities 1-5 years	Fair Value	Weighted Average Maturity (Years)
Federal Agencies	0.660-4.680%	$10,319,383	$ 1,007,240	$11,326,623	0.33
Certificates of Deposit	0.850-5.290%	2,500,908	7,449,982	9,950,890	2.01
LAIF	Variable	6,398,268	-	6,398,268	-
Total Investments		$19,218,559	$ 8,457,222	$27,675,781	0.86

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy sets specific parameters by type of investment to be met at the time of purchase. Presented below is the minimum rating required (where applicable) by the California Government Code or the City's investment policy, and the actual rating as of year-end for each investment type.

Investment Type	Minimum Legal Rating	Standard & Poor's Rating	Moody's Rating	% of Portfolio
Federal Home Loan Bank	-	AA+	Aa1	21.23%
Federal Home Loan Bank Mortgage Corporation	-	AA+	Aa1	16.08%
Federal Farm Credit Bank	-	AA+	Aa1	3.61%
Certificates of Deposit	N/A	Unrated	Unrated	35.96%
LAIF	N/A	Unrated	Unrated	23.12%
Total				100.00%

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the City's investment policy requires that all securities owned by the City shall be held in safekeeping by a third-party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The City's investment policy contains limitations on the amount that can be invested in any one issuer. Investments in any one issuer (other than U.S. Treasury Securities, mutual funds and external investment pools) at June 30, 2025, did not exceed 5 percent.

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

D. Investment in External Investment Pool

The City of Grass Valley maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2025, the City's investment in LAIF valued at amortized cost was $6,398,268 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was $178.1 billion. Of that amount, 3.81 percent is invested in non-derivative financial products and 96.19 percent in structured notes and asset-backed securities.

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Transfers/ Retirements	Balance June 30, 2025
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	$ 3,689,025	$ -	$ -	$ 3,689,025
Construction in progress	15,534,826	2,533,794	(14,328,033)	3,740,587
Total Capital Assets, Not Being Depreciated	19,223,851	2,533,794	(14,328,033)	7,429,612
Capital Assets, Being Depreciated				
Infrastructure	79,927,817	318,757	14,577,787	94,824,361
Buildings and improvements	15,649,324	-	-	15,649,324
Equipment	13,220,260	386,995	(123,398)	13,483,857
Vehicles	722,927	-	(85,870)	637,057
Software	161,626	-	-	161,626
Total Capital Assets, Being Depreciated	109,681,954	705,752	14,368,519	124,756,225
Less Accumulated Depreciation For:				
Infrastructure	(43,371,820)	(2,573,611)	-	(45,945,431)
Buildings and improvements	(10,998,289)	(493,564)	-	(11,491,853)
Equipment	(9,800,643)	(785,046)	123,398	(10,462,291)
Vehicles	(601,543)	(62,608)	85,870	(578,281)
Software	(135,886)	(4,290)	-	(140,176)
Total Accumulated Depreciation	(64,908,181)	(3,919,119)	209,268	(68,618,032)
Total Capital Assets, Being Depreciated, Net	44,773,773	(3,213,367)	14,577,787	56,138,193
Governmental Activities Capital Assets, Net	$ 63,997,624	($ 679,573)	$ 249,754	$ 63,567,805

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 4: CAPITAL ASSETS (CONTINUED)

	Balance July 1, 2024	Additions	Adjustments/ Retirements	Balance June 30, 2025
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	$ 339,401	$ -	$ -	$ 339,401
Construction in progress	807,225	9,905	-	817,130
Total Capital Assets, Not Being Depreciated	1,146,626	9,905	-	1,156,531
Capital Assets, Being Depreciated				
Infrastructure	20,284,866	-	(153,040)	20,131,826
Buildings and improvements	65,058,437	-	153,040	65,211,477
Equipment	2,381,705	152,876	(8,134)	2,526,447
Total Capital Assets, Being Depreciated	87,725,008	152,876	(8,134)	87,869,750
Less Accumulated Depreciation For:				
Infrastructure	(12,760,544)	(508,467)	38,311	(13,230,700)
Buildings and improvements	(35,533,902)	(1,795,488)	(38,311)	(37,367,701)
Equipment	(1,690,027)	(167,088)	8,134	(1,848,981)
Total Accumulated Depreciation	(49,984,473)	(2,471,043)	8,134	(52,447,382)
Total Capital Assets, Being Depreciated, Net	37,740,535	(2,318,167)	-	35,422,368
Business-Type Activities Capital Assets, Net	$ 38,887,161	($2,308,262)	$ -	$ 36,578,899

Depreciation

Depreciation expense was charged to governmental activities as follows:

General government	$ 76,298
Public protection	754,251
Public ways and facilities	2,536,958
Recreation and culture	551,612
Total Depreciation Expense – Governmental Activities	$ 3,919,119

Depreciation expense was charged to the business-type activities as follows:

Water	$ 460,912
Sewer	2,010,131
Total Depreciation Expense – Business-Type Activities	$ 2,471,043

Construction in Progress

Construction in progress for governmental activities related primarily to work performed on City improvement projects. Construction in progress for business-type activities related primarily to work performed on the water system plan and wastewater treatment facility improvements.

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 5: UNEARNED REVENUES

At June 30, 2025, the components of unearned revenue were as follows:

General Fund	
State grant advances received	$ 48,348
Total	$ 48,348

NOTE 6: INTERFUND TRANSACTIONS

Due From/To Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds. The following are due from and due to balances as of June 30, 2025:

	Due From Other Funds	Due To Other Funds
General Fund	$ 538,368	$ -
Capital Improvement Projects	-	158,900
Special Projects	158,900	-
Nonmajor governmental funds	7,781	546,149
Total	$ 705,049	$ 705,049

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, reimbursement of various City operations and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2025:

	Transfers In	Transfers Out
General Fund	$ 601,157	$ -
Measure "E"	-	634,418
Capital Improvement Projects	1,189,022	63,437
Special Projects	232,454	47,454
Nonmajor governmental funds	171,213	891,779
Water	-	219,235
Sewer	-	337,523
Total	$ 2,193,846	$ 2,193,846

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2025:

Type of Indebtedness	Balance July 1, 2024	Additions	Adjustments/ Retirements	Balance June 30, 2025	Amounts Due Within One Year
Governmental Activities					
Pension obligation bonds	$ 15,366,000	$ -	($ 791,000)	$ 14,575,000	$ 811,000
Financed purchases	6,643,261	224,358	(841,743)	6,025,876	837,245
Compensated absences*	1,400,754	122,714	-	1,523,468	1,325,121
Total Governmental Activities	$ 23,410,015	$ 347,072	($1,632,743)	$ 22,124,344	$ 2,973,366
Business-Type Activities					
Direct borrowing loans payable	$ 615,915	$ -	($ 129,009)	$ 486,906	$ 133,355
Bonds	1,090,000	-	(535,000)	555,000	555,000
Unamortized premium	78,172	-	(39,086)	39,086	39,086
Bonds, net	1,168,172	-	(574,086)	594,086	594,086
Financed purchases	2,819,331	-	(326,960)	2,492,371	350,372
Compensated absences*	221,215	64,057	-	285,272	44,146
Total Business-Type Activities	$ 4,824,633	$ 64,057	($1,030,055)	$ 3,858,635	$ 1,121,959

*The compensated absences activity shown in the table above is presented on a net increase basis as permitted by GASB Statement No. 101.

Compensated absences are generally liquidated by the fund where the accrued liability occurred. The financed purchases are liquidated by lease payments made by the departments leasing the equipment.

Individual issues of debt payable outstanding at June 30, 2025, are as follows:

Governmental Activities

Pension Obligation Bonds:

2020 Taxable Pension Obligation Bonds issued October 22, 2019, in the amount of $18,311,000, due in annual installments of $752,000 to $1,151,000, with an interest rate of 3.60%, and a maturity date on June 1, 2040. The bonds were used for the purposes of (a) refinancing the issuer's outstanding "side fund" obligations in respect of retired miscellaneous employees to the California Public Employees' Retirement System and (b) paying the costs associated with the issuance of the bonds.	$ 14,575,000
Total Pension Obligation Bonds	14,575,000
Total Governmental Activities	$ 14,575,000

Business-Type Activities

Loans from Direct Borrowings:

California Department of Water Resources Safe Drinking Water Loan, dated March 12, 1991, in the amount of $3,225,000, payable in semi-annual installments of $74,329, with an interest rate of 3.37%, and maturity on September 30, 2028. The loan proceeds were used to finance certain improvements to the City's water system.	$ 486,905
Total Loans from Direct Borrowings	486,905

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Business-Type Activities (Continued)

Bonds:

2011 Wastewater Refunding Bonds, issued on August 1, 2011, in the amount of $5,930,000, due in annual installments of $311,000 to $555,000, with an interest rate of 2.0% to 5.0%, and a maturity date of August 1, 2025. The bonds were used to refund the Wastewater Certificates of Participation.	555,000
Total Bonds	555,000
Total Business-Type Activities	$ 1,041,905

The City has pledged sewer operations revenue, net of specified operating expenses, to repay the loan from direct borrowings in the amount of $740,599 issued in March 1991.

Following is a schedule of debt payment requirements of governmental activities to maturity for long-term debt, excluding compensated absences that have indefinite maturities, and financed purchases which are reported in Note 8.

Governmental Activities

Year Ended June 30	Pension Obligation Bonds		
	Principal	Interest	Totals
2026	$ 811,000	$ 524,700	$ 1,335,700
2027	831,000	495,504	1,326,504
2028	852,000	465,558	1,317,558
2029	874,000	434,916	1,308,916
2030	896,000	403,452	1,299,452
2031-2035	4,834,000	1,516,680	6,350,680
2036-2040	5,477,000	793,692	6,270,692
Total	$ 14,575,000	$ 4,634,502	$ 19,209,502

Business-Type Activities

Year Ended June 30	Loans from Direct Borrowings		
	Principal	Interest	Totals
2026	$ 133,355	$ 15,303	$ 148,658
2027	137,888	10,770	148,658
2028	142,566	6,092	148,658
2029	73,097	1,232	74,329
Total	$ 486,906	$ 33,397	$ 520,303

Year Ended June 30	Bonds		
	Principal	Interest	Totals
2026	$ 555,000	$ 11,794	$ 566,794
Total	$ 555,000	$ 11,794	$ 566,794

NOTE 8: LEASES

Financed Purchase Agreements

The City has entered into certain financed purchase agreements under which the related equipment will become the property of the City when all terms of the agreements are met.

	Stated Interest Rate	Present Value of Remaining Payments at June 30, 2025
Governmental activities	1.06-3.900%	$ 6,025,876
Business-type activities	4.675%	2,492,371
Total		$ 8,518,247

Equipment and related accumulated depreciation under capital lease are as follows:

	Governmental Activities	Business-Type Activities
Equipment	$ 8,800,924	$ 5,489,336
Less: accumulated depreciation	(1,448,364)	(2,652,038)
Net Value	$ 7,352,560	$ 2,837,298

As of June 30, 2025, annual amortization is as follows:

Year Ended June 30	Governmental Activities	Business-Type Activities
2026	$ 975,297	$ 404,041
2027	941,751	202,530
2028	917,400	215,059
2029	854,701	228,164
2030	808,689	241,869
2031-2035	2,066,415	1,437,940
2036	32,731	63,538
Total Requirements	6,596,984	2,793,141
Less: interest	(571,108)	(300,770)
Present Value of Remaining Payments	$ 6,025,876	$ 2,492,371

NOTE 9: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

NOTE 9: NET POSITION (CONTINUED)

- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

- **Unrestricted net position** - all other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports $24,027,736 of restricted net position, of which $3,026,782 is restricted by enabling legislation.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 10: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.

- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

- **Assigned fund balance** - amounts that are constrained by the City's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making authority, or by a body or an official designated for that purpose.

- **Unassigned fund balance** - the residual classification for the City's General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 10: FUND BALANCES (CONTINUED)

The fund balances for all major and nonmajor governmental funds as of June 30, 2025, were distributed as follows:

	General	Measure "E"	Housing	Capital Improvement Projects	Special Projects	Other Governmental Funds	Totals
Nonspendable:							
Prepaid costs	$ 818	$ -	$ -	$ -	$ -	$ 17,575	$ 18,393
Loans receivable	-	-	5,218,581	-	-	748,142	5,966,723
Subtotal	818	-	5,218,581	-	-	765,717	5,985,116
Restricted for:							
General	212,212	-	-	-	-	-	212,212
Housing	-	-	3,717,326	-	-	-	3,717,326
Gas tax	-	-	-	-	-	236,348	236,348
Maintenance districts	-	-	-	-	-	217,118	217,118
Block grants	-	-	-	-	-	132,372	132,372
Elizabeth Daniels Park	-	-	-	-	-	109,201	109,201
Animal shelter	-	-	-	-	-	2,275	2,275
Subtotal	212,212	-	3,717,326	-	-	697,314	4,626,852
Assigned:							
Measure "E"	-	4,549,341	-	-	-	-	4,549,341
Special Projects	-	-	-	-	5,840,469	-	5,840,469
Fire reserve	-	-	-	-	-	352,783	352,783
Impact fees	-	-	-	-	-	2,573,316	2,573,316
Vehicle replacement	-	-	-	-	-	18,780	18,780
Measure B	-	-	-	-	-	1,232,827	1,232,827
Downtown assessment	-	-	-	-	-	54,089	54,089
Subtotal	-	4,549,341	-	-	5,840,469	4,231,795	14,621,605
Unassigned	8,242,344	-	-	(719,379)	-	(530,143)	6,992,822
Total	$8,455,374	$ 4,549,341	$ 8,935,907	($ 719,379)	$ 5,840,469	$ 5,164,683	$ 32,226,395

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 10: FUND BALANCES (CONTINUED)

Fund Balance Policy

The City Council has adopted a fund balance policy for financial statement reporting. The policy establishes procedures for reporting fund balance classifications, establishes prudent reserve requirements and establishes a hierarchy of fund balance expenditures.

NOTE 11: PENSION PLAN

A. General Information about the Pension Plan

All qualified permanent and probationary employees are eligible to participate in the City's separate Safety police, Safety fire, and Miscellaneous (all other) Employee Pension Plan, a cost-sharing multiple employer-defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the City added retirement tiers for the Miscellaneous and Safety Rate Tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). Classic employees are generally defined as employees who have been a member of any public retirement system who have had less than a six-month break in service. Applicable new hires to the City defined as classic employees as determined by PERS will be subject to the non-PEPRA plan. New non-classic employees hired on or after January 1, 2013, will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new non-classic employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the City's retirement costs.

Summary of Rate Tiers and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety Police PEPRA	Safety police members hired on or after January 1, 2013
Safety Fire PEPRA	Safety fire members hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous	Miscellaneous members hired before January 1, 2013
Safety Police	Safety police members hired before January 1, 2013
Safety Police Second Tier	Safety police members hired before January 1, 2013
Safety Fire	Safety fire members hired before January 1, 2013

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan Members if membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

NOTE 11: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

Each Rate Tier's specific provisions and benefits in effect at June 30, 2025, are summarized as follows:

	Benefit Formula	Retirement Age	Monthly Benefits as a % of Eligible Compensation
Miscellaneous	2.5% @ 55	50 - 55	2.000% to 2.500%
Miscellaneous PEPRA	2.0% @ 62	52 - 67	1.000% to 2.500%
Safety Police	3.0% @ 50	50	3.000%
Safety Police Second Tier	3.0% @ 50	50 - 55	2.400% to 3.000%
Safety Police PEPRA	2.7% @ 57	50 - 57	2.000% to 2.700%
Safety Fire	3.0% @ 55	50 - 55	2.400% to 3.000%
Safety Fire PEPRA	2.7% @ 57	50 - 57	2.000% to 2.700%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	Employer Contribution Rates	Employee Contribution Rates	Employer Paid Member Contribution Rates
Miscellaneous	14.130%	8.000%	0.000%
Miscellaneous PEPRA	7.870%	7.750%	0.000%
Safety Police	27.320%	9.000%	0.000%
Safety Police Second Tier	24.330%	9.000%	0.000%
Safety Police PEPRA	13.760%	13.750%	0.000%
Safety Fire	24.330%	9.000%	0.000%
Safety Fire PEPRA	13.760%	13.750%	0.000%

For the year ended June 30, 2025, the contributions recognized as part of pension expense were as follows:

	Contributions-Employer	Contributions-Employee (Paid by Employer)
Miscellaneous	$ 403,128	$ -
Safety	1,214,206	-

NOTE 11: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the Plan as of June 30, 2024, and 2025, was as follows:

	Proportion June 30, 2024	Proportion June 30, 2025	Change-Increase (Decrease)
Miscellaneous	0.09283%	0.09402%	0.00119%
Safety	0.07872%	0.07691%	(0.00181%)

As of June 30, 2025, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	$ 4,547,199
Safety	5,607,711
Total Net Pension Liability (Asset)	$ 10,154,910

For the year ended June 30, 2025, the City recognized pension expense of $4,260,979. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to the measurement date	$ 2,061,075	$ -
Changes of assumptions	255,035	-
Difference between expected and actual experience	850,786	(30,220)
Difference between projected and actual earnings on pension plan investments	532,828	-
Difference between City contributions and proportionate share of contributions	-	(2,846,997)
Amortization due to differences in proportions	2,972,305	-
Total	$ 6,672,029	($ 2,877,217)

NOTE 11: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

$2,061,075 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Year Ended June 30	
2026	$ 1,211,275
2027	842,928
2028	(138,016)
2029	(182,450)
Thereafter	-
Total	$ 1,733,737

Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Investment Rate of Return	6.90%
Inflation	2.30%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80 percent of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the CalPERS 2021 experience study that can be found on the CalPERS website.

Long-Term Expected Rate of Return

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

NOTE 11: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Long-Term Expected Rate of Return (Continued)

The expected real rates of return by asset class are as follows:

Asset Class	Assumed Asset Allocation	Real Return Years 1-10 (1, 2)
Global Equity – Cap-Weighted	30.0%	4.54%
Global Equity – Non-Cap-Weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.0%)	(0.59%)
Total	100.0%	

(1) An expected price inflation of 2.30% used for this period
(2) Figures are based on the 2021-22 Asset Liability Management Study

Discount Rate

The discount rate used to measure the total pension liability for PERFC was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
Miscellaneous	$ 10,493,339	$ 4,547,199	($ 347,349)
Safety	13,744,221	5,607,711	(1,046,811)

NOTE 11: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The only OPEB provided by the City is a contribution toward the cost of retiree medical coverage for qualifying retirees. No assets were accumulated in a trust that meets the criteria in paragraph 4 of Governmental Accounting Standards Board Statement No. 75.

Benefits Provided

Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS, which requires either (1) attainment of age 50 (age 52, if a miscellaneous PEPRA member) with 5 years of State or public agency service or (2) an approved disability retirement. The employee must begin his or her pension benefit within 120 days of terminating employment with the City to be eligible to continue medical coverage through the City and to receive the employer subsidy described below.

Once eligible for medical coverage as a retiree, he or she may enroll within 60 days of retirement or during any future open enrollment period. Coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

As a PEMHCA employer, the City is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. The City has several resolutions with CalPERS which define the City's contributions to comply with PEMHCA. Additional benefits are provided to long-service retirees who meet other age and/or service requirements.

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

The City contributes toward the cost of retiree's medical coverage as follows:

(1) For all employees who retire under PERS from the City meeting the requirements described in the first paragraph of this section, the City will contribute the required PEMHCA Minimum Employer Contribution (MEC). This MEC contribution is payable for the lifetime of the retiree or until CalPERS medical coverage is discontinued. The MEC generally continues to a surviving spouse, if covered by a CalPERS medical plan at the time of the retiree's death. Additional details about these PEMHCA benefits are provided on the following page.

(2) In addition to any benefits payable in 1) above, if the retiree satisfies the age and service conditions set by agreement for their unit, the City will contribute an additional amount toward the cost of coverage each month; the benefit amount is fixed for each employee at the date of his or her retirement. Election of CalPERS medical coverage is not required to receive this benefit. This additional benefit, if payable, ends at the earlier of age 65 or the retiree's death; there is no continuation of this benefit to a surviving spouse.

Details on the requirements for these additional benefits and the amounts payable are provided in the chart below.

Unit	Description	Minimum Age	Minimum Service	Monthly Subsidy*	Ben Ends
ESE	Department Heads	55 for Misc Ees 50 for Safety Ees	Hired prior to 7/1/2011: 5 Years with the City	80% of Blue Shield Region 1 premiums for employee only up to $500***	age 65**
			Hired on or after 7/1/2011: 10 years with the City	$250	
1	Management & Supervisory	PERS retirement	Retiring after 7/2/2006: 25 years with the City	$250	
2	General Employees	PERS retirement	Retiring after 7/1/2006: 25 years with the City	$250	
3	Operating Engineers & Stationary Engineers	PERS retirement	Retiring after 7/1/2006: 25 years with the City	$250	
6	Police Officers	PERS retirement	Hired prior to 1/1/2016: 25 years with the City	$300	
8	Firefighters	PERS retirement	Hired prior to 1/1/2016: 25 years with the City	50% of premiums for the lowest cost Region 1 plan for employee and spouse	

*Monthly benefits other than the PEMHCA minimum benefit are paid whether or not medical coverage is through the City.
**There are 4 retirees with grandfathered lifetime benefits.
***Effectively $500, since 80% of the Blue Shield Region 1 exceeds $500.

Different benefits amounts may be payable to employees who retired prior to the valuation date.

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

The City has been under contract with CalPERS for medical plan coverage since 1994, though coverage for some groups began later, in 1999. Each PEMHCA resolution was adopted on an "unequal contribution" basis, where the employer's contribution toward retiree medical benefits is determined by multiplying together (a) 5% times (b) the number of prior years the employer has been contracted with PEMHCA times (c) the contribution the employer makes towards active employee health benefits, but not less than the required Minimum Employer Contribution (MEC).

Despite the wording in these PEMHCA resolutions, however, the City's practice has been to pay the full Minimum Employer Contribution ($157 per month for 2024), regardless of the number of years since each resolution was adopted. It was assumed this practice would continue and future retiree PEMHCA benefits were valued accordingly.

Employees Covered by Benefit Terms

At June 30, 2025, the following employees were covered by the benefit terms:

Active employees	107
Inactive employees or beneficiaries currently receiving benefits	46
Inactive employees entitled to but not receiving benefits	9
Total	162

B. Total OPEB Liability

The City's total OPEB liability of $4,309,686 was measured as of June 30, 2025, and was determined by the actuarial valuation as of June 30, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2024
Measurement Date	Last day of the current fiscal year (June 30, 2025)
Funding Method	Entry Age Normal Cost, level of percent of pay
Municipal Bond Index	Bond Buyer Obligation 20-Bond Municipal Bond Index
Discount Rates	5.20% as of June 30, 2025, 4.21% as of June 30, 2024
Participants Valued	Only current active employees, retired participants and covered dependents are valued. No future entrants are considered in this valuation.
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used only to allocate the cost of benefits between service years and to determine the amortization payment component of the Actuarially Determined Contributions.
General Inflation Rate	2.50% per year
Healthcare cost trend rates	4.80% for 2024, decreasing to an ultimate rate of 3.90% for 2075 and later years
Mortality rates	MacLeod Watts Scale 2022 applied generationally from 2017.

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Total OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs (Continued)

Demographic actuarial assumptions used in the valuation are those published in the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, except for a different basis used to project future mortality improvement.

C. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability during the measurement period ending on June 30, 2025, for the City's proportionate share.

	Total OPEB Liability
Balances at fiscal year ending June 30, 2024	$ 4,481,323
Changes during the period:	
Service cost	267,804
Interest cost	196,839
Change of benefit terms	88,734
Change of assumptions	(577,698)
Benefit payments	(147,316)
Net Changes	(171,637)
Balances at fiscal year ending June 30, 2025	$ 4,309,686

C. Changes in the Total OPEB Liability

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease 4.20%	Current Rate 5.20%	1% Increase 6.20%
Total OPEB liability	$ 4,893,789	$ 4,309,686	$ 3,825,011

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the total OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2025:

	Current Trend -1%	Current Trend	Current Trend +1%
Total OPEB Liability	$ 3,735,997	$ 4,309,686	$ 4,996,042

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized OPEB expense of $82,835. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	$ 315,827	($ 1,701,781)
Differences between expected and actual experience	599,439	(2,287,655)
Total	$ 915,266	($ 3,989,436)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	
2026	($ 484,508)
2027	(502,879)
2028	(509,188)
2029	(385,171)
2030	(384,605)
Thereafter	(807,819)
	($ 3,074,170)

NOTE 13: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

There is no claims liability to be reported based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three fiscal years.

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities to participate in the Public Agency Risk Sharing Authority of California (PARSAC) for general liability, vehicle liability, and errors and omissions purposes. PARSAC is a public entity risk pool which serves as a common risk management program for 37 member cities and one fire district. The City pays an annual premium to PARSAC for its insurance coverage. The agreements with PARSAC provide that they will be self-sustaining through member premiums and will reinsure through commercial companies for excess coverage.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three fiscal years.

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 14: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X 26 ("the Bill") that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Grass Valley that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

The Bill provides that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. The City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill.

After enactment of the law, which occurred on June 28, 2011, redevelopment agencies in the State of California cannot enter into new projects, obligations or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution (including the completion of any unfinished projects that were subject to legally enforceable contractual commitments).

In future fiscal years, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The Bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill.

Management believes, in consultation with legal counsel, that the obligations of the former redevelopment agency due to the City are valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue is not a position of settled law and there is considerable legal uncertainty regarding this issue. It is reasonably possible that a legal determination may be made at a later date by an appropriate judicial authority that would resolve this issue unfavorably to the City.

In accordance with the timeline set forth in the Bill (as modified by the California Supreme Court on December 29, 2011) all redevelopment agencies in the State of California were dissolved and ceased to operate as a legal entity as of February 1, 2012. Prior to that date, the final seven months of the activity of the redevelopment agency continued to be reported in the governmental funds of the City included in the fund financial statements as Former Redevelopment Agency Special Revenue Fund and Low/Moderate Income Housing Fund.

After the date of dissolution, the assets and activities of the dissolved redevelopment agency are reported in a fiduciary fund (private-purpose trust fund) in the financial statements of the City. The transfer of the assets and liabilities of the former redevelopment agency as of February 1, 2012, (effectively the same date as January 31, 2012) from governmental funds of the City to fiduciary funds was reported in the governmental funds as an extraordinary loss (or gain) in the governmental fund financial statements. The receipt of these assets and liabilities as of January 31, 2012, was reported in the private-purpose trust fund as an extraordinary gain (or loss).

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 14: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

Because of the different measurement focus of the governmental funds (current financial resources measurement focus) and the measurement focus of the trust funds (economic resources measurement focus), the extraordinary loss (gain) recognized in the governmental funds was not the same amount as the extraordinary gain (loss) that was recognized in the fiduciary fund financial statements.

A. Loans Receivable

The Agency has made loans to qualifying participants within the City of Grass Valley to provide housing to low- and moderate-income participants and to provide assistance to entities within the redevelopment area.

At June 30, 2025, loans receivable consisted of the following:

	Balance July 1, 2024	Additions	Adjustments/ Retirements	Balance June 30, 2025
Redevelopment Housing:				
Springhill Garden Apts	$ 717,000	$ -	($ 117,000)	$ 600,000
Valley Commons	262,297	-	(14,055)	248,242
Total Loans Receivable	$ 979,297	$ -	($ 131,055)	$ 848,242

Redevelopment Housing

On October 1, 2008, the City of Grass Valley Redevelopment Agency entered into an agreement with Springhill Gardens Associates, L.P. to provide a $600,000 loan for the development of Springhill Garden Apartments. The loan bears an interest rate of 3 percent and is payable in annual installments commencing in 2011 until January 15, 2040.

B. Long-Term Liabilities

The Agency generally incurs debt to finance projects or purchase assets, which will have useful lives equal to or greater than the related debt. The Agency's debt issue and transactions related to governmental activities are summarized below and discussed in detail separately.

Type of Indebtedness	Balance July 1, 2024	Additions	Adjustments/ Retirements	Balance June 30, 2025	Amounts Due Within One Year
2020A Tax Allocation Refunding Bonds	$ 2,335,000	$ -	($ 170,000)	$ 2,165,000	$ 175,000
Plus: premium	279,015	-	(5,874)	273,141	5,874
2020B Tax Allocation Refunding Bonds	4,580,000	-	(190,000)	4,390,000	195,000
Less: discount	(69,054)	-	726	(68,328)	(726)
Total Successor Agency Trust	$ 7,124,961	$ -	($ 365,148)	$ 6,759,813	$ 375,148

CITY OF GRASS VALLEY
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 14: SUCCESSOR AGENCY TRUST FOR ASSETS OF FORMER REDEVELOPMENT AGENCY (CONTINUED)

B. Long-Term Liabilities (Continued)

Bonds:

2020 Series A Tax Allocation Refunding Bonds, issued on May 28, 2020, in the amount of $2,955,000 and payable in annual installments of $145,000 to $255,000, with an interest rate of 4.00% and maturity on December 1, 2034. The bonds were used to refund the 2010 Tax Allocation Bonds.	$ 2,165,000
2020 Series B Tax Allocation Refunding Bonds, issued on May 28, 2020, in the amount of $5,300,000 and payable in annual installments of $175,000 to $585,000, with an interest rate of 2.00% to 3.60% and maturity on December 1, 2038. The bonds were used to finance redevelopment activities and for the acquisition of capital assets.	4,390,000
Total Bonds	$ 6,555,000

NOTE 15: OTHER INFORMATION

A. Commitments and Contingencies

At June 30, 2025, the City had construction commitments outstanding of approximately $3,310,630.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the appreciable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2025, through June 25, 2026, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

Required Supplementary Information (Unaudited)

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CITY OF GRASS VALLEY
Required Supplementary Information
City Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2025
Last 10 Years

Measurement Date	2014/2015	2015/2016	2016/2017	2017/2018
Miscellaneous				
Proportion of the net pension liability	0.25762%	0.25637%	0.25883%	0.26760%
Proportionate share of the net pension liability	$ 7,067,820	$ 8,905,897	$ 10,203,070	$ 10,085,168
Covered payroll	2,720,788	2,845,140	2,773,466	2,711,644
Proportionate share of the net pension liability as a percentage of covered payroll	259.77%	313.02%	367.88%	371.92%
Plan fiduciary net position as a percentage of the total pension liability	92.07%	72.46%	70.80%	71.60%
Safety				
Proportion of the net pension liability	0.14104%	0.14610%	0.14705%	0.15134%
Proportionate share of the net pension liability	$ 5,811,191	$ 7,567,090	$ 8,786,698	$ 8,880,045
Covered payroll	2,776,953	2,575,241	2,902,953	3,240,879
Proportionate share of the net pension liability as a percentage of covered payroll	209.27%	293.84%	302.68%	274.00%
Plan fiduciary net position as a percentage of the total pension liability	94.68%	74.20%	73.59%	75.52%

2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
0.27139%	0.04686%	-0.16808%	0.08208%	0.09283%	0.09402%
$ 10,867,668	$ 1,976,738	$ (3,054,690)	$ 3,840,840	$ 4,641,661	$ 4,547,199
2,892,638	3,229,280	2,970,991	3,100,793	3,622,706	3,909,397
375.70%	61.21%	-102.82%	123.87%	128.13%	116.31%
70.67%	94.71%	107.86%	90.59%	89.04%	89.68%
0.15536%	0.03239%	-0.10849%	0.06208%	0.07872%	0.07691%
$ 9,698,412	$ 2,157,733	$ (3,807,408)	$ 4,265,743	$ 5,883,924	$ 5,607,711
3,586,719	3,838,273	4,295,879	5,206,157	5,744,399	6,312,846
270.40%	56.22%	-88.63%	81.94%	102.43%	88.83%
75.05%	94.82%	108.58%	92.01%	89.26%	90.59%

CITY OF GRASS VALLEY
Required Supplementary Information
City Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2025
Last 10 Years

Fiscal Year	2015/2016	2016/2017	2017/2018	2018/2019
Miscellaneous				
Contractually required contributions (actuarially determined)	$ 539,907	$ 606,756	$ 632,072	$ 814,931
Contributions in relation to the actuarially determined contributions	(539,907)	(606,756)	(632,072)	(814,931)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 2,845,140	$ 2,773,466	$ 2,711,644	$ 2,892,638
Contributions as a percentage of covered payroll	18.98%	21.88%	23.31%	
Safety				
Contractually required contributions (actuarially determined)	$ 747,813	$ 821,329	$ 910,702	$ 1,035,238
Contributions in relation to the actuarially determined contributions	(747,813)	(821,329)	(910,702)	(1,035,238)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered payroll	$ 2,575,241	$ 2,902,953	$ 3,240,879	$ 3,586,719
Contributions as a percentage of covered payroll	29.04%	28.29%	28.10%	28.86%

2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
$ 936,148	$ 388,465	$ 474,705	$ 564,658	$ 403,128	$ 593,771
(18,566,415)	(388,465)	(474,705)	(564,658)	(403,128)	(593,771)
$ (17,630,267)	$ -	$ -	$ -	$ -	$ -
$ 3,229,280	$ 2,970,991	$ 3,100,793	$ 3,622,706	$ 3,909,397	$ 4,240,875
574.94%	13.08%	15.31%	15.59%	10.31%	14.00%
$ 1,248,549	$ 906,738	$ 1,096,345	$ 1,227,774	$ 1,214,206	$ 1,467,304
(1,248,549)	(906,738)	(1,096,345)	(1,227,774)	(1,214,206)	(1,467,304)
$ -	$ -	$ -	$ -	$ -	$ -
$ 3,838,273	$ 4,295,879	$ 5,206,157	$ 5,744,399	$ 6,312,846	$ 6,614,464
32.53%	21.11%	21.06%	21.37%	19.23%	22.18%

CITY OF GRASS VALLEY
Required Supplementary Information
City Pension Plan
Notes to City Pension Plan
For the Year Ended June 30, 2025

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Summary of Changes of Benefits or Assumptions

Benefit Changes: None

Changes of Assumption: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2022
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount Rate	6.80%
Inflation	2.30%
Salary increases	Varies based on entry age and service

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CITY OF GRASS VALLEY
Required Supplementary Information
City OPEB Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2025
Last 10 Years*

	2017/2018	2018/2019	2019/2020	2020/2021
Total OPEB Liability				
Service Cost	$ 381,204	$ 412,855	$ 439,142	$ 370,690
Interest	197,059	202,213	209,424	169,035
Change in benefit terms	-	-	-	-
Difference between expected and actual experience	-	-	(1,532,906)	-
Changes of assumption	190,503	129,461	25,063	469,386
Benefit payments	(170,170)	(172,147)	(207,097)	(240,646)
Net Change in Total OPEB Liability	598,596	572,382	(1,066,374)	768,465
Total OPEB Liability - Beginning	5,999,700	6,598,296	7,170,678	6,104,304
Total OPEB Liability - Ending (a)	$ 6,598,296	$ 7,170,678	$ 6,104,304	$ 6,872,769
Plan Fiduciary Net Position				
Contributions - employer	$ 170,170	$ 172,147	$ 207,097	$ 240,646
Benefit payments	(170,170)	(172,147)	(207,097)	(240,646)
Net Change in Plan Fiduciary Net Position	-	-	-	-
Plan Fiduciary Net Position - Beginning	-	-	-	-
Plan Fiduciary Net Position - Ending (b)	$ -	$ -	$ -	$ -
Net OPEB Liability - Ending (a) - (b)	$ 6,598,296	$ 7,170,678	$ 6,104,304	$ 6,872,769
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered-employee payroll	$ 6,726,880	$ 7,095,244	$ 7,445,513	$ 8,622,451
Net OPEB liability as a percentage of covered-employee payroll	98.09%	101.06%	81.99%	79.71%

* The City implemented GASB 75 for the fiscal year June 30, 2018, therefore only eight years are shown.

2021/2022	2022/2023	2023/2024	2024/2025
$ 428,709	$ 277,668	$ 283,740	$ 267,804
156,736	211,689	226,046	196,839
-	-	-	88,734
(234,487)	-	(1,247,724)	-
(1,984,454)	(23,863)	74,687	(577,698)
(223,563)	(235,158)	(101,472)	(147,316)
(1,857,059)	230,336	(764,723)	(171,637)
6,872,769	5,015,710	5,246,046	4,481,323
$ 5,015,710	$ 5,246,046	$ 4,481,323	$ 4,309,686
$ 223,563	$ 235,158	$ 101,472	$ 147,316
(223,563)	(235,158)	(101,472)	(147,316)
-	-	-	-
-	-	-	-
$ -	$ -	$ -	$ -
$ 5,015,710	$ 5,246,046	$ 4,481,323	$ 4,309,686
0.00%	0.00%	0.00%	0.00%
$ 9,811,616	$ 11,822,437	$ 11,554,532	$ 12,594,282
51.12%	44.37%	38.78%	34.22%

CITY OF GRASS VALLEY
Required Supplementary Information
City OPEB Plan
Schedule of Contributions
For the Year Ended June 30, 2025
Last 10 Years*

	2017/2018	2018/2019	2019/2020	2020/2021
Actuarially determined contributions	$ 170,170	$ 172,147	$ 207,097	$ 240,646
Contributions in relation to the actuarially determined contribution	(170,170)	(172,147)	(207,097)	(240,646)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 6,726,880	$ 7,095,244	$ 7,445,513	$ 8,622,451
Contributions as a percentage of covered-employee payroll	2.53%	2.43%	2.78%	

* The City implemented GASB 75 for the fiscal year June 30, 2018, therefore only eight years are shown.

2021/2022	2022/2023	2023/2024	2024/2025
$ 223,563	$ 235,158	$ 101,472	$ 147,316
(223,563)	(235,158)	(101,472)	(147,316)
$ -	$ -	$ -	$ -
$ 9,811,616	$ 11,822,437	$ 11,554,532	$ 12,594,282
2.28%	1.99%	0.88%	1.17%

CITY OF GRASS VALLEY
Required Supplementary Information
City OPEB Plan
Note to City OPEB Plan
For the Year Ended June 30, 2025

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Discount Rate:	Increased from 4.21 percent as of June 30, 2024, to 5.20 percent as of June 30, 2025.

CITY OF GRASS VALLEY
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 14,276,868	$ 14,001,462	$ 14,307,964	$ 306,502
Licenses, permits and franchises	1,276,337	1,251,981	1,946,770	694,789
Fines and forfeitures	100	837	1,100	263
Intergovernmental revenues	1,799,933	1,872,164	1,530,425	(341,739)
Use of money and property	286,525	379,872	370,869	(9,003)
Charges for services	475,140	435,675	51,095	(384,580)
Other revenues	16,500	123,000	473,927	350,927
Total Revenues	18,131,403	18,064,991	18,682,150	617,159
EXPENDITURES				
Current:				
General government	3,498,176	3,818,687	4,210,104	(391,417)
Public protection	10,554,932	10,392,127	10,414,202	(22,075)
Public ways and facilities	1,356,406	1,363,725	1,427,204	(63,479)
Community development	744,208	776,708	786,874	(10,166)
Recreation and culture	779,197	781,502	775,283	6,219
Debt service:				
Principal	862,635	872,660	872,660	-
Interest	600,699	578,551	578,552	(1)
Capital outlay	125,000	131,000	63,791	67,209
Total Expenditures	18,521,253	18,714,960	19,128,670	(413,710)
Excess of Revenues Over (Under) Expenditures	(389,850)	(649,969)	(446,520)	203,449
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	10,000	10,000
Transfers in	464,853	465,721	601,157	135,436
Transfers out	(85,000)	(85,000)	-	85,000
Total Other Financing Sources (Uses)	379,853	380,721	611,157	230,436
Net Change in Fund Balances	(9,997)	(269,248)	164,637	433,885
Fund Balances - Beginning	8,290,737	8,290,737	8,290,737	-
Fund Balances - Ending	$ 8,280,740	$ 8,021,489	$ 8,455,374	$ 433,885

CITY OF GRASS VALLEY
Required Supplementary Information
Budgetary Comparison Schedule
Measure "E" - Major Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	$ 7,350,000	$ 7,010,000	$ 7,017,687	$ 7,687
Intergovernmental revenue	-	-	3,028	3,028
Use of money and property	7,500	55,000	152,688	97,688
Total Revenues	7,357,500	7,065,000	7,173,403	108,403
EXPENDITURES				
Current:				
General government	-	-	329,016	(329,016)
Public safety	4,845,384	5,036,198	3,915,478	1,120,720
Public ways and facilities	-	-	96,910	(96,910)
Debt service:				
Principal	580,000	583,784	760,083	(176,299)
Interest	74,000	79,045	150,525	(71,480)
Capital outlay	200,000	200,000	645,004	(445,004)
Total Expenditures	5,699,384	5,899,027	5,897,016	2,011
Excess of Revenues Over (Under) Expenditures	1,658,116	1,165,973	1,276,387	110,414
OTHER FINANCING SOURCES (USES)				
Debt proceeds	-	-	224,358	224,358
Transfers out	(6,291,440)	(6,291,440)	(634,418)	5,657,022
Total Other Financing Sources (Uses)	(6,291,440)	(6,291,440)	(410,060)	5,881,380
Net Change in Fund Balances	(4,633,324)	(5,125,467)	866,327	5,991,794
Fund Balances - Beginning	3,683,014	3,683,014	3,683,014	-
Fund Balances - Ending	$ (950,310)	$ (1,442,453)	$ 4,549,341	$ 5,991,794

CITY OF GRASS VALLEY
Required Supplementary Information
Budgetary Comparison Schedule
Housing - Major Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental	$ 425,000	$ 425,000	$ -	$ (425,000)
Use of money and property	128,856	128,856	406,187	277,331
Total Revenues	553,856	553,856	406,187	(147,669)
EXPENDITURES				
Current:				
Community development	430,500	430,500	7,400	423,100
Total Expenditures	430,500	430,500	7,400	423,100
Net Change in Fund Balances	123,356	123,356	398,787	275,431
Fund Balances - Beginning	8,747,604	8,747,604	8,747,604	-
Change in accounting principle	-	-	(210,484)	(210,484)
Fund Balances - Beginning	8,747,604	8,747,604	8,537,120	(210,484)
Fund Balances - Ending	$ 8,870,960	$ 8,870,960	$ 8,935,907	$ 64,947

CITY OF GRASS VALLEY
Required Supplementary Information
Notes to Budgetary Comparison Schedules
For the Year Ended June 30, 2025

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The City presents a comparison of annual budget to actual results for the General fund and major special revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The City follows these procedures annually in establishing the budgetary data reflected in the financial statements:

(1) The City Manager submits to the City Council a recommended draft budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.

(2) The City Council reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Council also conducts a public hearing on the recommended budget to obtain comments from interested persons.

(3) Prior to July 1, the budget is adopted through the passage of a resolution.

(4) From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various City departments. The City Council may amend the budget by motion during the fiscal year. The City Manager may authorize transfers from one object or purpose to another within the same department.

From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various City departments. The City Council may amend the budget by motion during the fiscal year. The City Manager may authorize transfers from one object or purpose to another within the same department.

NOTE 2: EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the fiscal year ended June 30, 2025, the City incurred expenditures in excess of appropriations as follows:

	Appropriations	Expenditures	Excess of Expenditures Over Appropriations
General fund	$ 18,714,960	$ 19,128,670	$ 413,710

Combining Nonmajor Fund Financial Statements

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Nonmajor Governmental Funds

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CITY OF GRASS VALLEY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds	Permanent Funds	Totals
ASSETS			
Cash and investments	$ 4,262,254	$ 111,222	$ 4,373,476
Receivables:			
Accounts	26,053	-	26,053
Interest	129,868	254	130,122
Taxes	580,057	-	580,057
Intergovernmental	246,179	-	246,179
Prepaid costs	17,575	-	17,575
Due from other funds	7,781	-	7,781
Loans receivable	748,142	-	748,142
Total Assets	$ 6,017,909	$ 111,476	$ 6,129,385
LIABILITIES			
Accounts payable	$ 372,864	$ -	$ 372,864
Salaries and benefits payable	33,497	-	33,497
Due to other funds	546,149	-	546,149
Total Liabilities	952,510	-	952,510
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenues	12,192	-	12,192
Total Deferred Inflows of Resources	12,192	-	12,192
FUND BALANCES			
Nonspendable	765,717	-	765,717
Restricted	585,838	111,476	697,314
Assigned	4,231,795	-	4,231,795
Unassigned	(530,143)	-	(530,143)
Total Fund Balances	5,053,207	111,476	5,164,683
Total Liabilities and Fund Balances	$ 6,017,909	$ 111,476	$ 6,129,385

CITY OF GRASS VALLEY
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2025

	Special Revenue Funds	Permanent Funds	Totals
REVENUES			
Taxes and assessments	$ 2,311,595	$ -	$ 2,311,595
Fines and forfeitures	44,866	-	44,866
Intergovernmental revenues	1,667,927	-	1,667,927
Use of money and property	163,964	4,409	168,373
Other revenues	100	-	100
Total Revenues	4,188,452	4,409	4,192,861
EXPENDITURES			
Current:			
General government	548,465	-	548,465
Public protection	777,928	-	777,928
Public ways and facilities	73,265	-	73,265
Community development	51,806	-	51,806
Capital outlay	546,697	-	546,697
Total Expenditures	1,998,161	-	1,998,161
Excess of Revenues Over (Under) Expenditures	2,190,291	4,409	2,194,700
OTHER FINANCING SOURCES (USES)			
Proceeds from sale of capital assets	16,000	-	16,000
Transfers in	171,213	-	171,213
Transfers out	(891,779)	-	(891,779)
Total Other Financing Sources (Uses)	(704,566)	-	(704,566)
Net Change in Fund Balances	1,485,725	4,409	1,490,134
Fund Balances - Beginning	3,567,482	107,067	3,674,549
Fund Balances - Ending	$ 5,053,207	$ 111,476	$ 5,164,683

Nonmajor Governmental Funds

- **Special Revenue Funds**

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CITY OF GRASS VALLEY
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2025

	Gas Tax	Traffic Safety	Fire Reserve	EPA Brownfields
ASSETS				
Cash and investments	$ 124,044	$ -	$ 360,983	$ -
Receivables:				
Accounts	-	13,236	4,816	-
Interest	1,161	-	654	-
Taxes	103,362	-	-	-
Intergovernmental	-	-	-	6,955
Prepaid costs	-	-	17,575	-
Due from other funds	7,781	-	-	-
Loans receivable	-	-	-	
Total Assets	$ 236,348	$ 13,236	$ 384,028	$ 6,955
LIABILITIES				
Accounts payable	$ -	$ 5,455	$ 1,478	$ 2,450
Salaries and benefits payable	-	-	-	-
Due to other funds	-	7,781	-	898
Total Liabilities	-	13,236	1,478	3,348
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	12,192	-
Total Deferred Inflows of Resources	-	-	12,192	-
FUND BALANCES				
Nonspendable	-	-	17,575	-
Restricted	236,348	-	-	-
Assigned	-	-	352,783	-
Unassigned	-	-	-	3,607
Total Fund Balances (Deficits)	236,348	-	370,358	3,607
Total Liabilities and Fund Balances	$ 236,348	$ 13,236	$ 384,028	$ 6,955

Developer Fees	Vehicle Replacement	Measure B Sales tax	Maintenance Districts	Block Grants	Prop 64	Downtown Assessment	Totals
$ 2,670,913	$ 18,741	$ 807,908	$ 215,379	$ 11,088	$ -	$ 53,198	$ 4,262,254
6,417	-	825	-	-	-	759	26,053
5,554	39	-	534	121,794	-	132	129,868
-	-	472,466	4,229	-	-	-	580,057
-	-	-	-	-	239,224	-	246,179
-	-	-	-	-	-	-	17,575
-	-	-	-	-	-	-	7,781
-	-	-	-	748,142	-	-	748,142
$ 2,682,884	$ 18,780	$ 1,281,199	$ 220,142	$ 881,024	$ 239,224	$ 54,089	$ 6,017,909
$ 109,568	$ -	$ 20,859	$ 3,024	$ 510	$ 229,520	$ -	$ 372,864
-	-	27,513	-	-	5,984	-	33,497
-	-	-	-	-	537,470	-	546,149
109,568	-	48,372	3,024	510	772,974	-	952,510
-	-	-	-	-	-	-	12,192
-	-	-	-	-	-	-	12,192
-	-	-	-	748,142	-	-	765,717
-	-	-	217,118	132,372	-	-	585,838
2,573,316	18,780	1,232,827	-	-	-	54,089	4,231,795
-	-	-	-	-	(533,750)	-	(530,143)
2,573,316	18,780	1,232,827	217,118	880,514	(533,750)	54,089	5,053,207
$ 2,682,884	$ 18,780	$ 1,281,199	$ 220,142	$ 881,024	$ 239,224	$ 54,089	$ 6,017,909

CITY OF GRASS VALLEY
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended June 30, 2025

	Gas Tax	Traffic Safety	Fire Reserve	EPA Brownfields
REVENUES				
Taxes and assessments	$ -	$ -	$ -	$ -
Fines and forfeitures	-	44,866	-	-
Intergovernmental revenues	817,884	-	249,691	56,571
Use of money and property	20,096	-	10,633	-
Other revenues	-	-	100	-
Total Revenues	837,980	44,866	260,424	56,571
EXPENDITURES				
Current:				
General government	-	-	-	49,222
Public protection	-	216,079	77,350	-
Public ways and facilities	-	-	-	-
Community development	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	216,079	77,350	49,222
Excess of Revenues Over (Under) Expenditures	837,980	(171,213)	183,074	7,349
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	171,213	-	-
Transfers out	(891,779)	-	-	-
Total Other Financing Sources (Uses)	(891,779)	171,213	-	-
Net Change in Fund Balances	(53,799)	-	183,074	7,349
Fund Balances - Beginning (Deficits)	290,147	-	187,284	(3,742)
Fund Balances - Ending (Deficits)	$ 236,348	$ -	$ 370,358	$ 3,607

Developer Fees	Vehicle Replacement	Measure B Sales tax	Maintenance Districts	Block Grants	Prop 64	Downtown Assessment	Totals
$ 262,427	$ -	$ 1,893,225	$ 84,553	$ -	$ -	$ 71,390	$ 2,311,595
-	-	-	-	-	-	-	44,866
-	-	-	-	-	543,781	-	1,667,927
101,280	691	10,087	7,589	11,282	-	2,306	163,964
-	-	-	-	-	-	-	100
363,707	691	1,903,312	92,142	11,282	543,781	73,696	4,188,452
-	-	185,986	-	-	313,257	-	548,465
-	-	484,499	-	-	-	-	777,928
-	11,787	-	61,478	-	-	-	73,265
-	-	-	-	3,806	-	48,000	51,806
-	-	-	-	-	546,697	-	546,697
-	11,787	670,485	61,478	3,806	859,954	48,000	1,998,161
363,707	(11,096)	1,232,827	30,664	7,476	(316,173)	25,696	2,190,291
-	16,000	-	-	-	-	-	16,000
-	-	-	-	-	-	-	171,213
-	-	-	-	-	-	-	(891,779)
-	16,000	-	-	-	-	-	(704,566)
363,707	4,904	1,232,827	30,664	7,476	(316,173)	25,696	1,485,725
2,209,609	13,876	-	186,454	873,038	(217,577)	28,393	3,567,482
$ 2,573,316	$ 18,780	$ 1,232,827	$ 217,118	$ 880,514	$ (533,750)	$ 54,089	$ 5,053,207

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Nonmajor Governmental Funds

- **Permanent Funds**

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CITY OF GRASS VALLEY
Combining Balance Sheet
Nonmajor Permanent Funds
June 30, 2025

	Elizabeth Daniels Park	Animal Shelter	Totals
ASSETS			
Cash and investments	$ 108,952	$ 2,270	$ 111,222
Receivables:			
Interest	249	5	254
Total Assets	$ 109,201	$ 2,275	$ 111,476
LIABILITIES			
Accounts payable	$ -	$ -	$ -
Total Liabilities	-	-	-
FUND BALANCES			
Restricted	109,201	2,275	111,476
Total Fund Balances	109,201	2,275	111,476
Total Liabilities and Fund Balances	$ 109,201	$ 2,275	$ 111,476

CITY OF GRASS VALLEY
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Permanent Funds
For the Year Ended June 30, 2025

	Elizabeth Daniels Park	Animal Shelter	Totals
REVENUES			
Use of money and property	$ 4,316	$ 93	$ 4,409
Total Revenues	4,316	93	4,409
EXPENDITURES			
Current:			
General government	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balances	4,316	93	4,409
Fund Balances - Beginning	104,885	2,182	107,067
Fund Balances - Ending	$ 109,201	$ 2,275	$ 111,476

Fiduciary Funds

- **Private Purpose Trust Funds**
- **Custodial Funds**

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CITY OF GRASS VALLEY
Combining Statement of Net Position
Fiduciary Funds
June 30, 2025

	Private Purpose Trust Funds		Custodial Funds		
	Successor Agency to the Redevelopment Agency of the City of Grass Valley		Whispering Pines Morgan Ranch Reserve	Whispering Pines Morgan Ranch Redemption	
	Projects	Housing	2001	2001	Totals
ASSETS					
Current Assets:					
Cash and investments	$ 670,647	$ 136,420	$ -	$ 3,421	$ 810,488
Cash with fiscal agent	3,103	-	-	-	3,103
Receivables:					
Accounts	-	164,487	-	-	164,487
Interest	1,733	-	-		1,733
Due from other funds	-	-	-	30,899	30,899
Loans receivable	-	848,242	-	-	848,242
Total Assets	675,483	1,149,149	-	34,320	1,858,952
LIABILITIES					
Current Liabilities:					
Salaries and benefits payable	427	-	-	-	427
Due to other funds	-	-	30,899	-	30,899
Loans payable	375,148	-	-	-	375,148
Total Current Liabilities	375,575	-	30,899	-	406,474
Noncurrent Liabilities:					
Loans payable	6,384,665	-	-	-	6,384,665
Total Noncurrent Liabilities	6,384,665	-	-	-	6,384,665
Total Liabilities	6,760,240	-	30,899	-	6,791,139
NET POSITION					
Restricted for:					
Successor Agency to the Redevelopment Agency	(6,084,757)	1,149,149	-	-	(4,935,608)
Individuals, organizations, and other governments	-	-	(30,899)	34,320	3,421
Total Net Position	$ (6,084,757)	$ 1,149,149	$ (30,899)	$ 34,320	$ (4,932,187)

CITY OF GRASS VALLEY
Combining Statement of Changes in Net Position
Fiduciary Funds
For the Year Ended June 30, 2025

	Private Purpose Trust Funds		Custodial Funds		
	Successor Agency to the Redevelopment Agency of the City of Grass Valley		Whispering Pines Morgan Ranch Reserve	Whispering Pines Morgan Ranch Redemption	
	Projects	Housing	2001	2001	Totals
ADDITIONS					
Property taxes collected for other governments	$ 650,190	$ -	$ -	$ -	$ 650,190
Interest and investment earnings	31,424	(185,036)	-	-	(153,612)
Other contributions	-	38,851	-	-	38,851
Total Additions	681,614	(146,185)	-	-	535,429
DEDUCTIONS					
Expenses of former redevelopment agency	9,567	-	-	-	9,567
Interest expense	230,342	-	-	-	230,342
Total Deductions	239,909	-	-	-	239,909
Change in Fiduciary Net Position	441,705	(146,185)	-	-	295,520
Total Net Position - Beginning	(6,526,462)	1,277,350	(30,899)	34,320	(5,245,691)
Prior period adjustment	-	17,984	-	-	17,984
Total Net Position - Beginning, Restated	(6,526,462)	1,295,334	(30,899)	34,320	(5,227,707)
Total Net Position - Ending	$ (6,084,757)	$ 1,149,149	$ (30,899)	$ 34,320	$ (4,932,187)

CITY OF GRASS VALLEY,
CALIFORNIA

SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2025

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CITY OF GRASS VALLEY
Single Audit Act
For the Year Ended June 30, 2025

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SMITH & NEWELL
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Grass Valley, California, (City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 25, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITHANDNEWELL.COM

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

City's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying management's corrective action plan. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Smith & Newell CPAs
Yuba City, California
June 25, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Grass Valley, California's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

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To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Grass Valley, California, (City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated June 25, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Smith & Newell CPAs
Yuba City, California
June 25, 2026

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CITY OF GRASS VALLEY
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Assistance Listing Number	Federal Grantor/ Pass-Through Grantor Number	Disbursements/ Expenditures
U.S. Department of Housing and Urban Development			
State Department of Housing and Community Development:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	$ 754,465
Home Investment Partnerships Program	14.239	Outstanding Loans	5,296,181
Total U.S. Department of Housing and Urban Development			6,050,646
U.S. Department of Transportation			
State Department of Transportation:			
Highway Planning and Construction	20.205	CML-5023 (021)	13,265
Highway Planning and Construction	20.205	CML-5023 (027)	82,355
Highway Planning and Construction	20.205	BPMP-5023 (023)	150,028
Highway Planning and Construction	20.205	ATPL-5023 (028)	17,874
Total U.S. Department of Transportation			263,522
Environmental Protection Agency			
Direct Program:			
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	98T42301	49,222
Total Environmental Protection Agency			49,222
U.S. Department of Homeland Security			
State Office of Emergency Services:			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4699-DR-CA	92,512
Total U.S. Department of Homeland Security			92,512
Total Expenditures of Federal Awards			$ 6,455,902

See the accompanying Notes to Schedule of Expenditures of Federal Awards

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CITY OF GRASS VALLEY
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Grass Valley, California (City). The City's reporting entity is defined in Note 1 to the City's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule of Expenditures of Federal Awards. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the City financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

3. INDIRECT COST RATE

The City has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the City's basic financial statements.

6. PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

CITY OF GRASS VALLEY
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

7. LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The City participates in certain federal award programs that sponsor revolving loan programs, which are administered by the City. These programs require servicing arrangements with the City. The funds are returned to the programs upon repayment of the principal and interest. In accordance with Section 200.510 of the Uniform Guidance, the City has reported the outstanding balance of loans from previous years that have significant continuing compliance requirements as of June 30, 2025, along with the value of total outstanding and new loans made during the current year.

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2025:

Assistance Listing Number	Program Title	Amount Outstanding July 1, 2024	Amount Outstanding June 30, 2025
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	$ 754,465	$ 748,193
14.239	Home Investment Partnerships Program	5,296,181	5,218,581
	Total Loans Outstanding	$ 6,050,646	$ 5,966,774

CITY OF GRASS VALLEY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	Status
1. Type of auditor's report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	No

Federal Awards	
1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	
14.239 Home Investment Partnerships Program	
20.205 Highway Planning and Construction	
5. Dollar threshold used to distinguish between Type A and Type B programs?	$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	No

SECTION II - FINANCIAL STATEMENT FINDINGS

Budget	2025-001

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

CITY OF GRASS VALLEY
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

2025-001 Budget (Significant Deficiency)

Criteria

California Government Code requires that appropriate budgets be adopted and amended as needed and that expenditures not exceed the approved budget.

Condition

For the year ended June 30, 2025, we noted that the City incurred expenditures in excess of appropriations of $413,710 in the General fund.

Cause

The City did not amend its budget for changes in the estimate of expenditures during the fiscal year.

Effect

Expenditures exceeded appropriations by $413,710 in the General fund.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2024-001.

Recommendation

We recommend that the City control and monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that the City take appropriate action to amend the budget.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

GRASS VALLEY
A PLACE TO LIVE AND THRIVE

CITY OF GRASS VALLEY, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

And

Corrective Action Plan

For the Year Ended June 30, 2025

Compiled by: Jennifer Styczynski, Finance Director

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CITY OF GRASS VALLEY
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2025

Audit Reference	Status of Prior Year Recommendation
2024-001	**Budget** **Recommendation** We recommend that the City control and monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that the city take appropriate action to amend the budget. **Status** Not Implemented

CITY OF GRASS VALLEY
Management's Corrective Action Plan
For the Year Ended June 30, 2025

2025-001 Budget (Significant Deficiency)

We recommend that the City control and monitor expenditures so that they do not exceed the approved budget. If budget revisions are required, we recommend that the City take appropriate action to amend the budget.

Management's Response: Management agrees with the finding. The City acknowledges that General fund expenditures exceeded appropriations by $413,710 during fiscal year 2024-25.

The City notes that this finding is reported as a repeat finding; however, significant corrective actions have been implemented since the issuance of the Fiscal Year 2023-24 audit. The prior audit finding was issued after the majority of Fiscal Year 2024-25 budget activity had already occurred, limiting the City's ability to fully implement and demonstrate the effectiveness of the corrective actions during the fiscal year under audit.

Since the prior finding, the City has implemented a centralized Budget Amendment Log maintained by the Finance Department, established an Interim Budget Compliance Procedure, and incorporated routine budget-to-actual monitoring into its financial management processes. Finance reviews budget-to-actual reports on an ongoing basis to identify potential budget concerns, monitor expenditure activity, and determine when budget amendments may be necessary. These efforts have strengthened budget oversight and improved communication regarding budgetary compliance.

Responsible Individual: Finance Director

Corrective Action Plan: The City has implemented and will continue the following corrective actions:

- Maintain and update the centralized Budget Amendment Log to track requested, pending, and approved budget amendments.
- Continue Finance Department review of budget-to-actual reports throughout the fiscal year to identify potential budget variances and facilitate timely budget adjustments.
- Continue implementation of the Interim Budget Compliance Procedure, including coordination between departments, administration, and finance regarding budget impacts of operational and City Council actions.
- Distribute quarterly budget-to-actual reports to department directors beginning in July 2026 to increase departmental awareness and accountability for budget performance.
- Evaluate additional system-based controls and workflow enhancements within the City's financial software to further strengthen budget monitoring and compliance.

Anticipated Completion Date: Implemented and ongoing. Quarterly departmental reporting will commence in July 2026, with continued evaluation and enhancement of budget compliance procedures throughout the Fiscal Year 2026-27.

SMITH & NEWELL
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S MANAGEMENT LETTER

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

In planning and performing our audit of the financial statements of the City of Grass Valley, (City) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The appendix that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated June 25, 2026, on the financial statements of the City.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various management, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management, the City Council, and others within the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Smith & Newell CPAs
Yuba City, California
June 25, 2026

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CITY OF GRASS VALLEY
Appendix A: Management Letter Comments
For the Year Ended June 30, 2025

CURRENT YEAR FINDING AND RECOMMENDATION

Payroll Withholdings

Criteria

Good internal controls over payroll requires that employee payroll tax withholdings agree to the amount authorized on the employee completed W-4.

Condition

During our walkthrough of payroll transactions, we noted that one of the twelve employee-selected federal payroll tax withholdings did not agree to amounts authorized on employee-completed W-4.

Cause

The City did not verify that federal payroll tax withholdings agreed to amounts authorized on employee-completed W-4.

Effect

The City was withholding an amount for federal taxes different than what was authorized by the employee.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of a prior year finding.

Recommendation

We recommend that the City review employee files to verify that correct payroll tax withholding statuses agree to what is provided by the employee on Form W-4.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

CITY OF GRASS VALLEY
Appendix B: Status of Prior Year Recommendations
For the Year Ended June 30, 2025

STATUS OF PRIOR YEAR RECOMMENDATIONS

Schedule of Expenditures of Federal Awards

Recommendation

We recommend that the City review the requirements of the Uniform Guidance to ensure that the expenditures reported on the SEFA are correctly stated.

Status

Implemented

Payroll Withholdings

Recommendation

We recommend that the City review employee files to verify that correct payroll tax withholding statuses agree to what is provided by the employee on Form W-4 and/or DE-4.

Status

Not Implemented

CITY OF GRASS VALLEY
Appendix C: Management's Corrective Action Plan
For the Year Ended June 30, 2025

Payroll Withholdings

We recommend that the City review employee files to verify that correct payroll tax withholding statuses agree to what is provided by the employee on Form W-4.

Management's Response: Management agrees with the finding. The City notes that this finding is reported as a repeat finding due primarily to the timing of the prior audit and implementation of corrective actions.

The original finding related to Fiscal Year 2023-24 was not reported until completion of the audit in May 2025. Because the fiscal year ended June 30, 2025, the City had limited opportunity to implement and demonstrate the effectiveness of corrective actions during Fiscal Year 2024-25, which is the period under audit for the current finding.

Upon receipt of the Fiscal Year 2023-24 audit findings, the City promptly implemented its corrective action plan and completed all corrective actions by July 31, 2025. These actions include obtaining updated employee withholding forms, implementing a dual-verification process for tax withholding elections, and providing additional training to payroll staff.

Responsible Individual: Finance Director

Corrective Action Plan: The corrective actions identified in response to the Fiscal Year 2023-24 finding were fully implemented as of July 31, 2025. The City will continue to follow these established procedures and perform ongoing monitoring to ensure employee withholding elections are accurately reflected in the payroll system.

Anticipated Completion Date: Implemented as of July 31, 2025; ongoing monitoring thereafter.

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SMITH & NEWELL
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES TO APPROPRIATIONS LIMIT CALCULATION

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

We have performed the procedures enumerated below, which were agreed to by the City of Grass Valley (City), related to the City's compliance with the requirements of Section 1.5 of Article XIIIB of the California Constitution, for the year ended June 30, 2025. The City's management is responsible for the compliance with those specified requirements.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the compliance with the specified requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. We evaluated the accuracy of the computation and adequacy of the documentation. We obtained the completed worksheets and compared the Limit and annual adjustment factors in those worksheets to the Limit and annual adjustment factors that were provided by the State Department of Finance. We also evaluated the City's compliance with Government Code Section 37200.

   Finding: The City did not use the correct per capita personal income factor; therefore, the calculation resulted in a ($82,426) material difference.

2. We determined compliance with the Appropriations Limit. We compared the proceeds of taxes subject to the calculated Limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We determined that the Appropriations Limit resulting from the completion of the various worksheets was adopted by the City Council. We noted that the Limit was approved by the City Council on June 25, 2024.

   Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year Appropriations Limit presented in the current year Appropriations Limit calculation to the prior year Appropriations Limit adopted by the City Council.

   Finding: The prior year Appropriations Limit presented in the current year Appropriations Limit calculation did not agree with the City Council's FY 23-24 Appropriations Limit. The City's established limit for FY 23-24 is $28,177,456 while the beginning Appropriations Limit balance is $28,177,038, causing a $373 difference.

950 THARP ROAD, SUITE 502 YUBA CITY, CA 95993 TEL: (530) 673-9790 FAX: (530) 673-1305 ACCOUNTING@SMITHANDNEWELL.COM

To the Honorable Mayor and Members of the City Council
City of Grass Valley
Grass Valley, California

We were engaged by the City of Grass Valley to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Grass Valley and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of management of the City of Grass Valley, the City Council, and others within the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Smith & Newell CPAs
Yuba City, California
June 25, 2026

CITY OF GRASS VALLEY
Appropriations Limit Worksheet
For the Year Ended June 30, 2025

Gann Limit for the fiscal year ended June 30, 2024		$ 28,177,038
Per capita personal income factor	1.0362	
Population change factor	0.9942	
Gann Limit Increase factor		1.03019004
Gann Limit for the fiscal year ended June 30, 2025		$ 29,027,704

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CITY OF GRASS VALLEY
Notes to Appropriations Limit Worksheet
For the Year Ended June 30, 2025

NOTE 1: PURPOSE OF LIMITED PROCEDURES REVIEW

Under Article XIIIB of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIIIB, the annual calculation of the appropriations limit is subject to a limited procedures review in connection with the annual audit.

NOTE 2: METHOD OF CALCULATION

Under Section 10.5 of Article XIIIB, for fiscal years beginning on or after July 1, 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-1987, adjusted for the inflation and population factors discussed at Notes 3 and 4 below.

NOTE 3: PER CAPITA PERSONAL INCOME FACTOR

The per capita personal income factor was obtained by using the percentage factor from the State Department of Finance letter dated May 2024. The CPI change was 3.62 percent. This percentage was converted to a ratio and for calculation purposes was 1.0362.

NOTE 4: POPULATION CHANGE FACTOR

There are three methods of calculating the change in population that a city may choose in determining the Gann Limit. 1) The change in population within its jurisdiction; 2) the change in population within its jurisdiction, combined with the changes in population within all counties having borders that are contiguous to that city; 3) the change in population within the incorporated portion of the City. The City may use either of these methods in any year.

The City has elected to use the change in population within its jurisdiction (1). Per the May 2024 letter from the State Department of Finance the population change percentage was (0.58). This percentage change was converted to the ratio factor of 0.9942.

NOTE 5: OTHER ADJUSTMENTS

A California government agency may be required to adjust its Appropriations Limit when certain events occur, such as the transfer of responsibility for municipal services to, or from, another government agency or private entity. The City had no such adjustments for the year ended June 30, 2025.

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City of Grass Valley
City Council
Agenda Action Sheet

Title: Park Restroom Maintenance Services and Parks Division Staffing

CEQA: Not a Project.

Recommendation: That the City Council:

1. Approve the addition of one full-time Maintenance Worker I position in the Parks Division, effective August 1, 2026.
2. Authorize the Finance Director to amend the Fiscal Year 2026-27 General Fund budget by transferring appropriations from the Ultimate Building Maintenance contract to the appropriate salary, benefit, and contractual services accounts.

Prepared by: Jennifer Styczynski, Finance Director

Council Meeting Date: 07/14/2026 **Date Prepared:** 07/07/2026

Agenda: Consent

Background: Since March 2021, the City has contracted with Ultimate Building Maintenance to provide daily cleaning services for park restroom facilities. The current agreement provides for cleaning services seven days per week at eleven restroom facilities and two shower/locker room facilities. Services include trash and debris removal, cleaning and sanitizing sinks, toilets, floors, counters, faucets, mirrors, and surrounding wall surfaces, as well as sweeping and mopping floors. The annual contract amount is up to $115,140.

Staff has evaluated the current service model and determined that bringing daytime restroom cleaning services in-house while contracting evening restroom clearing and locking services will improve operational efficiency, increase workforce flexibility, and reduce overall operating costs.

Discussion: The proposed staffing and service changes are intended to improve the efficiency of the Parks Division by assigning work according to employee skill level while maintaining a high level of service for park restroom facilities.

Under the proposed approach, a newly created full-time Maintenance Worker I position will assume responsibility for the daily cleaning and maintenance of park restrooms. Assigning these routine maintenance responsibilities to an entry-level maintenance employee allows experienced maintenance staff to focus on higher-priority and more technically demanding work, including equipment diagnostics and repairs, irrigation system maintenance, preventive maintenance activities, infrastructure repairs, technical landscaping projects, and other skilled assignments requiring greater experience and expertise.

After completing daily restroom cleaning responsibilities, the Maintenance Worker I is expected to have approximately three to four hours each day available to perform other

routine maintenance activities throughout the City's parks, including litter removal, mowing, landscape maintenance, and basic facility upkeep. This additional staffing capacity will improve the department's ability to complete routine maintenance activities while providing greater flexibility to respond to seasonal workload demands, special projects, and unexpected maintenance needs without diverting senior staff from skilled work.

To complement the in-house daytime maintenance program, staff recommends contracting with Gold Country Security to provide evening restroom clearing and locking services. Services will include inspecting restroom facilities approximately one hour after sunset each evening, ensuring facilities are vacant prior to closing, locking restroom buildings, inspecting for vandalism or damage, and reporting maintenance concerns to City staff. The contract will cover seven park and parking lot locations, including two parks with multiple restroom facilities.

Contracting for these evening services allows the City to secure restroom facilities after normal Parks Division working hours without requiring overtime or extended work shifts for City employees. This approach provides a cost-effective means of ensuring park restrooms are closed and secured each evening while allowing Parks Division staff to focus on daytime maintenance and operational responsibilities during their regular work schedules.

Staff solicited proposals from five security service providers. Gold Country Security was the only firm to submit a proposal. The proposed annual contract cost is $21,240.

Council Goals/Objectives: This recommendation supports the City's Strategic Plan by promoting Fiscal Sustainability through a more cost-effective service delivery model while enhancing Parks and Recreation operations through improved maintenance efficiency, increased workforce flexibility, and continued high-quality service to park users.

Fiscal Impact: The current Ultimate Building Maintenance contract has an annual cost of up to $115,140.

The proposed Maintenance Worker I position has an estimated fully burdened annual cost of approximately $82,413. The proposed agreement with Gold Country Security will cost approximately $21,240 annually.

The combined annual cost of the proposed staffing and security services is approximately $103,653, representing an estimated annual General Fund savings of approximately $11,487 compared to the current contracted service model.

A budget amendment is required to implement these changes effective August 1, 2026. The amendment will transfer existing appropriations within the General Fund from the Ultimate Building Maintenance contract to the appropriate salary, benefit, and contractual services accounts. No additional General Fund appropriations are requested.

Account #: General Fund – Budget amendment to transfer appropriations from the Ultimate Building Maintenance contractual services account to the appropriate salary, benefits, and contractual services accounts.

Reviewed by: Interim City Manager

Attachments: None

City of Grass Valley
City Council
Agenda Action Sheet

Title: Joyce Dr Soil Remediation Project – Authorization to Bid

CEQA: Initial Study – Mitigated Negative Declaration adopted by Planning Commission

Recommendation: That Council authorize the advertisement for bids for the Joyce Dr Soil Remediation Project

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

Council Meeting Date: 07/14/2026 **Date Prepared:** 07/08/2026

Agenda: Consent

Background Information: The Joyce Dr Soil Remediation Project involves the excavation and disposal of approximately 15,000 tons of contaminated fill soil at a City owned property on the south side of Joyce Dr, Assessor's Parcel Number 029-280-016. Also included is clean fill import, grading for future development and chain link fencing.

An Initial Study was prepared for the project and the Planning Commission adopted a Mitigated Negative Declaration at their May 19, 2026 meeting.

Copies of the plans and specifications for the Joyce Dr Soil Remediation Project are available for review in the Engineering Division office at City Hall. The total project cost is estimated at $1,600,000.

The award of a construction contract is anticipated to occur in August 2026, with construction to follow shortly after. Staff requests that Council authorize the bidding process for construction of this project.

Council Goals/Objectives: The Joyce Dr Soil Remediation Project executes portions of work tasks towards achieving/maintaining Strategic Plan Goal – Economic Development and Vitality

Fiscal Impact: The Joyce Dr Soil Remediation Project is fully funded in the FY 2026/27 Capital Improvements Project budget by an Economic Community Revitalization Grant in the amount of $1,987,043.

Funds Available: Yes **Account #:** 300-406-61470

Reviewed by: Interim City Manager **Attachments:** N/A

City of Grass Valley
City Council
Agenda Action Sheet

Title: 2026 Annual Street Rehabilitation Project – Authorization to Bid

CEQA: Categorically Exempt – Section 15301 "Existing Facilities"

Recommendation: That Council 1) approve the findings that the project is categorically exempt from the provisions of the California Environmental Quality Act (CEQA); and 2) authorize the advertisement for bids for the 2026 Annual Street Rehabilitation Project.

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

Council Meeting Date: 7/14/2026 **Date Prepared:** 7/8/2026

Agenda: Consent

Background Information: The 2026 Annual Street Rehabilitation Project involves pavement resurfacing of Idaho Maryland Road between Railroad Avenue and Centerville Road. Project work includes hot mix asphalt removal and replacement, pavement markings/striping improvements, sidewalk installation, and drainage improvements.

The street improvements associated with this project are exempt from environmental review pursuant to Section 15301 "Existing Facilities" of the CEQA Guidelines.

Copies of the plans and specifications for the 2026 Annual Street Rehabilitation Project are available for review in the Engineering Division office at City Hall. The total project cost is estimated at $1,000,000.

The award of a construction contract is anticipated to occur in August 2026, with construction to follow shortly after. Staff requests that Council authorize the bidding process for construction of this project.

Council Goals/Objectives: The 2026 Annual Street Rehabilitation Project executes portions of work tasks towards achieving/maintaining Strategic Plan Goal – City Infrastructure Investment

Fiscal Impact: The 2026 Annual Street Rehabilitation Project was fully funded in the FY 26/27 CIP Budget with a combination of RMRA, RSTP and Gas Tax funds.

Funds Available: Yes **Account #:** 300-406-61330

Reviewed by: City Manager **Attachments:** N/A

City of Grass Valley
City Council
Agenda Action Sheet

Title: Local Buyback and Compost Facility Feasibility Study– Nevada County

CEQA: Not a project

Recommendation: That the City Council 1) Review the proposal for a joint feasibility study with Nevada County to evaluate the development of a shared facility for CRV (California Redemption Value) local buyback, clear plastic recycling, and composting; 2) Authorize the Interim City Manager to enter into any necessary agreements, subject to legal review.

Prepared by: Zac Quentmeyer, Deputy Public Works Director

Council Meeting Date: 7/14/2026 **Date Prepared:** 7/9/2026

Agenda: Consent

Background Information: In July 2025, the City Council approved entering into an agreement with Nevada City to jointly fund a feasibility study for the development of a shared facility to support local California Redemption Value (CRV) buyback, composting, and clear plastic recycling operations. Shortly thereafter, Nevada City experienced a transition in its City Manager position, which delayed implementation of the agreement.

In the interim, Nevada County Solid Waste staff approached the City about partnering directly with the County to advance the feasibility study and share the project costs equally. The City of Grass Valley and Nevada County already have a Memorandum of Understanding (MOU) in place to share contract services through R3 Consulting. The attached amendment extends that MOU through November 2026 to accommodate the study schedule and authorize the additional work. A revised feasibility study proposal from R3 Consulting is also provided for review.

Staff have also determined that the feasibility study is eligible for funding through the City's available SB 1383 Local Assistance Grant funds, allowing the project to proceed without impacting the General Fund.

Council Goals/Objectives: The execution of this action attempts to achieve the following Strategic Goals – Community and Sense of Place.

Fiscal Impact: SB 1383 Local Assistance Grant Program will fully fund the City’s share of the study cost.

Funds Available: N/A **Account #:** N/A

Reviewed by: Interim City Manager

Attachments: Nevada County MOU Amendment, R3 Proposal

AMENDMENT NO. 3
TO
MEMORANDUM OF UNDERSTANDING
BETWEEN THE COUNTY OF NEVADA AND THE CITY OF GRASS VALLEY

THIS AMENDMENT No. 3 is executed this 16th day of June, 2026 by and between CITY OF GRASS VALLEY and COUNTY OF NEVADA. Said Amendment will amend the prior agreement between the parties entitled SB1383 Program Development Services executed on July 13, 2021 by Resolution No. 21-301, which Agreement was subsequently amended on June 14, 2022 with Resolution No. 22-266 and on April 23, 2024 by Resolution No. 24-175

WHEREAS, the parties desire to amend their agreement to allow for an extension to the term of the Agreement to November 30, 2026; and

NOW, THEREFORE, the parties hereto agree as follows:

1. This amendment shall be effective as of June 16, 2026.

2. That Paragraph 6 shall be changed to the following:

   "Term of MOU: This MOU shall commence on July 17, 2021. All funds provided by this MOU shall be expended by November 30, 2026."

3. That in all other respects the prior agreement of the parties shall remain in full force and effect except as amended herein.

COUNTY OF NEVADA:

By:_____ Date: _____
Chair, of the Board of Supervisors

By: _____
Attest: Clerk of the Board of Supervisors

CITY OF GRASS VALLEY:

By:_____ Date:_____

By: _____
Attest: Deputy City Clerk

R3 CONSULTING GROUP, INC.
RESOURCES · RESPECT · RESPONSIBILITY

May 19, 2026

Ms. Stacy Manning, Sr. CDA Technician
Nevada County
950 Maidu Ave,
Nevada City, CA 95959
submitted via email: Stacy.Manning@nevadacountyca.gov

Mr. Zac Quentmeyer, Deputy Public Works Director
City of Grass Valley
125 E. Main Street
Grass Valley, CA 95945
zacq@grassvalleyca.gov

SUBJECT: Compost Facility Feasibility Study and Local Buyback – R3 Proposal

Dear Ms. Manning and Mr. Quentmeyer,

R3 Consulting Group, Inc. (R3) is pleased to submit the attached proposal to Nevada County and the City of Grass Valley (collectively, the Jurisdictions) for a Compost Facility Feasibility and Local Buyback Study (Study).

Introduction

The objective of the Study is to provide the Jurisdictions with an analysis relative to the feasibility of developing a facility for the processing of compostable materials, including cannabis waste, and drop-off of CRV beverage containers and other source separated recyclable materials. This study is intended to provide the Jurisdictions with strategic direction and guidance on potential approaches for advancing an innovative infrastructure project focused on waste diversion and resource recovery.

Project Team

Katelyn Scholz, Sr. Managing Consultant, will serve as Project Lead and primary point of contact for this engagement. Kate will be supported **Jordan Lane**, Managing Consultant, who will serve as Lead Analyst for this scope of work. The team will receive guidance and leadership from by **Nate Forst**, Principal. Our team is also able to draw upon additional staff members on an as-needed basis.

* * * * *

Thank you for this opportunity to be of service to the Jurisdictions. If you have any questions regarding our proposal or need additional information, please contact me.

Sincerely,

Katelyn Scholz | *Sr. Managing Consultant*
R3 Consulting Group, Inc.
650.799.3213 | kscholz@r3cgi.com

Please note our new office address:
1504 Eureka Rd, Ste 220
Roseville, CA 95661

1. SCOPE OF WORK

Background

WM is the operator of Nevada County-owned McCourtney Road Transfer Station (MRTS), located at 14741 Wolf Mountain Rd., Grass Valley. From the MRTS, WM transports green waste and other organics to composting facilities that are, at a minimum, 36 miles away. WM also operates a buy-back center for CRV on County-owned land adjacent to MRTS.

For the following reasons, the Jurisdictions are considering the development of alternative facilities for various waste streams:

- The Jurisdictions have a preference for keeping organic waste within the community for processing and use of the finished organic waste product.
- The Jurisdictions seek cost-effective solutions that benefit economic benefits to the local ratepayers.
- The region generates a notable amount of cannabis waste, and the Jurisdictions believe capturing this material could be a revenue stream that can help support localized efforts.
- The local community has created grassroots processes for managing film plastic, food waste and other waste products, and the jurisdictions would like to support the community effort.

This proposed scope is intended to support a cooperative planning effort between the Jurisdictions, both of which are interested in understanding what services can be localized to their communities. Should the project move forward, it is anticipated that contracting will be administered under the existing agreement with Nevada County.

Scope of Work

The study will evaluate whether existing programs, facilities, and systems are sufficient to handle SB 1383 implementation or if additional capacity or programs may be needed. R3 is proposing to conduct an initial assessment of the opportunities for the Jurisdictions to develop a local site for management of discreet material types. This feasibility analysis will be high-level such that it will help guide the jurisdictions on a potential course. This analysis will not result in final costs or an implementable technical protocol, but rather is intended to be an initial viability check towards aligning on a proper course forward to manage local waste.

Task 1 Policy and Regulation Framework

1. Research general permitting requirements for compost handling facilities, with a particular focus on cannabis handling, and associated regulatory requirements.
2. Research California Redemption Value (CRV) and the Bottle Bill through examination of information about the current state of CRV and statewide status of buyback centers.
3. Research other agencies (JPAs, Cities, and Counties) that operate, or contract to operate, buyback centers and/or small to medium scale composting facilities throughout the State by conducting online research and phone calls.
4. Establish communication with CalRecycle staff as well as local LEA staff to gather information and identify solutions.

Task 2 Market Analysis

1. Assess composting facilities and localized recycling facilities, including CRV, within a 60-mile radius of the McCourtney Road Transfer Station.

2. Conduct outreach with existing grassroots composting and recycling groups, including the film plastic group, to understand their processes, the material they collect, and their niche in the market.
3. Research the generation of cannabis waste in the region and local handling procedures currently in place.
4. Document local buyback centers that have closed in the last ten years and gather data on gaps created by their absence.
5. Document tonnage trends of covered waste streams over the past few years to understand potential throughput.

Task 3 Financial Analysis

1. Research grant funding and other financial resources available for the development of composting facilities and buyback centers.
2. Understand costs associated with existing processing of material per collection and processing agreements with WM.
3. Develop preliminary pro forma establishing planning level estimated expenses and revenues and project an approximate ROI.

Task 4 General Siting Parameters

1. Develop guardrails for requirements for facility relative to zoning, space requirements, and accessibility based on anticipated volume and user type(s).

Task 5 Benefit Analysis, Recommendations and Deliverable

1. Based on gathered information and analysis, determine benefits and drawbacks associated with this type of project.
2. Depending on the outcomes of the research, suggest alternatives (if viable) to the initial concept of the project.
3. Develop a framework for next steps to further develop an implementable project, with greater emphasis on technical analysis and more detailed financial forecasting.
4. Provide a succinct draft memo, provide one round of edits according to staff direction, and deliver one final memo including options and a recommendation, as applicable.

Project Deliverables

– Electronic Draft and Final Memo Reports, including preliminary pro forma.

2. PROJECT BUDGET

R3 proposes to complete the project for a total fee of **$25,000**. For cost-effective service delivery, R3's pricing is fixed and **Table 1**, below, show the payment schedule. Any additional consulting services beyond those proposed will be charged at the standard rates shown in **Table 2**, below. Fees for the additional work will be billed monthly at the first of each month, for the preceding month, and are due within 30 days of the invoice date.

Table 1: Payment Schedule

INSTALLMENT	FEE TYPE	DUE DATE	COST
1	**Engagement Fee**	Upon Contract Execution	$ 5,000
2	**Analysis Fee**	Within 30 Days of Receiving Draft Results and/or Report	$ 10,000
3	**Completion Fee**	Within 30 Days of Study Completion	$ 10,000

Table 2: Standard Rates Fiscal Year 2025-26

CLASSIFICATION	RATE
Principal / Sr. Director	$ 340 per hour
Director	$ 305 per hour
Sr. Managing Consultant	$ 265 per hour
Managing Consultant	$ 240 per hour
Sr. Consultant	$ 220 per hour
Consultant	$ 200 per hour
Associate Consultant	$ 185 per hour
Expert Witness	1.5x Rates Listed Above
REIMBURSABLE COSTS	
Consultants/Subcontractors	Cost plus 10%
Lodging and meals	Direct cost
Travel - *Private or company car*	At Current Federal Rate
Travel - *Other*	Direct cost
Delivery and other expenses	Direct cost

City of Grass Valley
City Council
Agenda Action Sheet

Title: Consideration of a School Resource Officer Agreement with the Grass Valley School District

CEQA: Not CEQA

Recommendation: Approve the Agreement between the City of Grass Valley and the Grass Valley School District to provide School Resource Officer services for the period of July 1, 2026 through June 30, 2029.

Prepared by: Steve Johnson, Deputy Chief of Police

Council Meeting Date: 07/14/2026 **Date Prepared:** 07/09/2026

Agenda: Consent

Background Information: Since 2022, the City of Grass Valley and the Grass Valley School District (GVSD) have partnered to provide School Resource Officer (SRO) services to district campuses located within the City. The original three-year agreement was approved by the City Council on July 26, 2022, as a pilot program to enhance campus safety, strengthen relationships between law enforcement and students, and provide a dedicated public safety resource for the District.

The partnership has proven successful in improving communication between the Police Department and District administration, providing immediate law enforcement response to campus safety issues, supporting crime prevention efforts, and serving as a valuable resource to students, parents, faculty, and staff.

The proposed agreement continues the partnership for an additional three-year term beginning July 1, 2026, and ending June 30, 2029. The responsibilities of the School Resource Officer remain substantially unchanged and continue to emphasize school safety, crime prevention, student engagement, emergency preparedness, and collaborative problem-solving with District staff.

The proposed agreement includes two significant modifications:

- The School Resource Officer assignment will increase from approximately **50% to 65%** of an officer's assigned work time, allowing for an increased law enforcement presence and expanded availability to support District campuses.
- The District's reimbursement will increase to better reflect the rising personnel costs associated with providing these services. The District will contribute

$75,000 during the first year of the agreement, $80,000 during the second year, and $85,000 during the third year.

Due to current staffing levels within the Police Department, the agreement also includes a temporary suspension of dedicated SRO services during the first quarter of Fiscal Year 2026/27 (July 1 through September 30, 2026). During this period, GVPD will remain responsive to the school district but will not provide a dedicated SRO stationed on the Lyman Gilmore campus. The District will not be billed for SRO services during this period. Regular dedicated SRO services and quarterly billing will commence on October 1, 2026.

The Grass Valley Police Department and Grass Valley School District remain committed to working collaboratively to provide a safe educational environment while fostering positive relationships between law enforcement, students, families, and school staff.

Council Goals/Objectives: Approval of this agreement supports the City's Strategic Goal of **Exceptional Public Safety** by continuing a collaborative partnership that enhances campus security, strengthens emergency preparedness, and promotes positive engagement between law enforcement and the community's youth.

Fiscal Impact: Under the proposed agreement, the Grass Valley School District will reimburse the City as follows:

- FY 2026/27: $75,000 (less the waived first quarter due to the temporary suspension of dedicated services)
- FY 2027/28: $80,000
- FY 2028/29: $85,000

The City will continue to absorb the remaining personnel and operational costs associated with the assigned officer, including salary and benefits not reimbursed by the District, vehicle costs, equipment, training, and other indirect expenses.

Funds Available: Yes **Account #:** General Fund

Reviewed by: Interim City Manager

Attachments:

- Agreement Between the City of Grass Valley and the Grass Valley School District for School Resource Officer Services.
- Addendum to the School Resource Officer Agreement.

ADDENDUM TO THE

AGREEMENT BETWEEN THE CITY OF GRASS VALLEY AND THE GRASS VALLEY SCHOOL DISTRICT FOR SCHOOL RESOURCE OFFICER SERVICES

First Quarter SRO Absence – Fiscal Year 2026/2027

THIS ADDENDUM is entered into this 22nd day of June, 2026, by and between the CITY OF GRASS VALLEY, a municipal corporation ("CITY"), and the GRASS VALLEY SCHOOL DISTRICT ("GVSD"), collectively referred to as the "Parties."

RECITALS

WHEREAS, the Parties entered into an Agreement for School Resource Officer Services with a term of July 1, 2026 through June 30, 2029 (the "Agreement"); and

WHEREAS, due to staffing constraints within the Grass Valley Police Department, CITY is anticipating being unable to provide a School Resource Officer to GVSD during the first quarter of Fiscal Year 2026/2027, specifically July 1, 2026 through September 30, 2026; and

WHEREAS, the Parties wish to address the temporary absence of SRO services and the corresponding adjustment to compensation for that period.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants herein contained, the Parties agree as follows:

1. TEMPORARY SUSPENSION OF SRO SERVICES

Due to staffing constraints of the Grass Valley Police Department, SRO services as described in the Agreement and its Attachment A shall be suspended for the period of July 1, 2026 through September 30, 2026. CITY shall not be obligated to provide a School Resource Officer to GVSD during this period.

2. WAIVER OF FIRST QUARTER BILLING

Notwithstanding Section 3 of the Agreement, CITY shall not invoice GVSD for the first quarter of Fiscal Year 2026/2027 (July 1, 2026 through September 30, 2026), and GVSD shall have no obligation to make payment for that quarter. The quarterly billing and payment obligations set forth in the Agreement shall resume for the second quarter of Fiscal Year 2026/2027, beginning October 1, 2026.

3. AGREEMENT OTHERWISE UNCHANGED

Except as expressly modified by this Addendum, all terms and conditions of the Agreement shall remain in full force and effect. In the event of any conflict between this Addendum and the Agreement, this Addendum shall control.

4. INTEGRATION

This Addendum is incorporated into and made a part of the Agreement. All defined terms used herein shall have the same meaning as set forth in the Agreement unless otherwise specified.

IN WITNESS WHEREOF, the Parties have executed this Addendum as of the date first written above.

"GRASS VALLEY SCHOOL DISTRICT"

Superintendent

"CITY OF GRASS VALLEY"

Chief of Police, Grass Valley Police Depart.

ATTEST

Deputy City Clerk

APPROVED AS TO FORM

City Attorney

AGREEMENT BETWEEN THE CITY OF GRASS VALLEY AND THE GRASS VALLEY SCHOOL DISTRICT FOR SCHOOL RESOURCE OFFICER SERVICES

THIS AGREEMENT is dated this 22nd day of June, 2026, between the CITY OF GRASS VALLEY, a municipal corporation, having a principal place of business at 125 East Main Street, Gras Valley, California, 95945, hereinafter referred to as **"CITY,"** and the GRASS VALLEY SCHOOL DISTRICT, whose business address is 10840 Gilmore Way, Grass Valley, California, 95945, hereinafter referred to as **"GVSD."** CITY and GVSD may be referred to herein individually as "Party" and collectively as the "Parties."

WHEREAS, GVSD wishes to obtain the services of a sworn police officer to serve as the school resource officer on its campus; and

WHEREAS, CITY is willing to contract with GVSD for such services.

NOW, THEREFORE, for and in consideration of the mutual promises and covenants herein contained, it is agreed by and between the Parties hereto as follows:

1. SCOPE OF SERVICES AND TERM

A. CITY agrees to provide and dedicate to GVSD a sworn police officer to serve as the School Resource Officer (SRO) for GVSD on GVSD campus. The officer shall serve up to 65% of his/her time on GVSD campus, except during critical incidents or other emergencies, which may arise, which may require his/her presence elsewhere in the city.

B. Representatives of the CITY and GVSD shall make recommendations for the SRO position to the CITY Chief of Police, who shall assign such officer.

C. The term of the Agreement shall commence July 1, 2026 and expire June 30, 2029, unless extended by mutual written consent. Written notice of intent to negotiate an additional extension shall be given by the party desiring such extension no later than March 1, 2029.

2. RESPONSIBILITY OF CITY: OFFICER'S DUTIES

A. CITY shall administer this contract and provide SRO services as set forth in **Attachment A**, which is attached to this Agreement and incorporated by this reference, at those times when appropriate or at those times designated therein. Services shall include, but not be limited to the enforcement of all state and local criminal laws and coordination with other enforcement details targeting truancy, violence, gangs, and drug activity, as well as campus safety. Additional job duties and tasks will be mutually agreed upon by the parties. The allocation of the officer's time will be mutually agreed upon between a representative of GVSD and the CITY Chief of Police or his designee.

B. CITY shall control and determine the performance of CITY personnel serving under this Agreement, including, but not limited to the standards of personnel performance and discipline.

C. CITY shall provide and supervise all personnel, furnish all equipment including vehicles, if any, and provide all supplies necessary to perform its duties as provided herein.

3. COMPENSATION

A. As consideration for providing the services outlined above during the term of this Agreement, GVSD shall reimburse CITY a Fixed Cost Rate of Seventy-Five Thousand Dollars ($75,000) during the first year of the Agreement, Eighty Thousand Dollars ($80,000) during the second year of the Agreement, and Eighty-Five Thousand Dollars ($85,000) during the third year of the Agreement. CITY shall submit quarterly invoices equal to one-fourth (1/4) of the applicable annual Fixed Cost Rate, and GVSD shall pay each invoice within thirty (30) days of receipt.

B. Should the Parties extend the Agreement by mutual written consent, the Fixed Cost Rate for the extended term shall increase pursuant to GVSD's Cost-of-Living Adjustment for the year(s) of the extended term.

4. STATUS OF PERSONNEL UTILIZED

A. All personnel furnished by CITY shall at all times remain employees of CITY and be considered as such for all purposes. They shall not have, nor acquire, any benefits or rights GVSD may confer on GVSD employees.

B. CITY shall be solely responsible for all salary, benefits, workers' compensation, and insurance for CITY employees performing duties under this Agreement, and CITY shall be solely responsible for all supervisory, disciplinary and other employment related purposes for CITY employees performing duties under this Agreement. GVSD shall not be liable for the payment of any salaries, wages, overtime, vacation or other benefits or compensation to any CITY personnel performing duties under this Agreement. CITY shall retain the right to exercise its professional control over how it renders services, except as otherwise set forth in this Agreement.

C. GVSD shall have the right to reject for reasonable cause any employee of CITY assigned by the CITY to perform duties or services for GVSD.

5. INDEMNITY

To the furthest extent allowed by law, each party (the, "Indemnifying Party") shall indemnify, defend and hold harmless the other Party (the "Indemnified Party") and each

of its officers, agents, employees, and volunteers from any and all loss, liability, fines, penalties, forfeitures, costs, and damages (whether in contract, tort or strict liability, including, but not limited to, personal injury, death at any time and property damage), and from any and all claims, demands and actions in law or equity (including reasonable attorneys' fees and litigation expenses) that arise out of or pertain to the negligence, recklessness, or willful misconduct of the Indemnifying Party, its principals, officers, employees, or agents. The provisions of this Section shall survive termination or suspension of this Agreement.

6. WORKERS COMPENSATION INSURANCE

CITY is aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code and will comply with such provisions before commencing the performance of the work of this contract.

7. NON-DISCRIMINATION

During the performance of this Agreement, no Party shall unlawfully discriminate against any employee or applicant for employment, or recipient of services, because of race, religion, color, national origin, ancestry, physical disability, medical condition, sexual orientation, marital status, age or gender, pursuant to all applicable State and Federal statutes and regulations.

8. GOVERNING LAW AND FORUM

This Agreement shall be subject to and interpreted in accordance with the laws of the State of California and any action to enforce the terms of the Agreement for the breach thereof shall be brought in Nevada County Superior Court.

9. NO THIRD PARTY RIGHTS

The terms and provisions of this Agreement are intended solely for the benefit of each Party hereto, and it is not the intention of the Parties to confer third-party beneficiary rights upon any other party.

10. AGREEMENT INTERPRETATION

The Parties acknowledge that they have caused this Agreement to be reviewed and approved by legal counsel of their own choice. This Agreement has been specifically negotiated, and any presumption that an ambiguity contained in this Agreement shall be construed against the party that caused this Agreement to be drafted shall not apply to the interpretation of this Agreement.

11. SEVERABILITY

If any provision, or any portion of any provision hereof, is held to be unconstitutional, invalid, or unenforceable, the remainder of this Agreement, or portion thereof, shall be deemed severable, shall not be affected, and shall remain in full force and effect.

12. COMPLETE CONTRACT: MODIFICATIONS

This Agreement is to be read as a whole. This is an integrated agreement that contains all of the terms, considerations, understanding and promises of the parties as well as the fees, charges, and authorized expenses to be paid under the terms of this Agreement. No purported modifications of this Agreement shall be effective unless reduced to writing and mutually signed by authorized representatives of the CITY and of GVSD.

13. TERMINATION OR WITHDRAWAL

Either Party may terminate in whole, its participation in this Agreement for the following school year by providing written notice to the other Party before March 15 of any year.

14. NOTICES

All notices required or permitted to be given under this Agreement shall be in writing and mailed postage prepaid by certified or registered mail to the appropriate address indicated below.

To CITY:

Grass Valley Police Department
Attn: Chief of Police
125 East Main Street
Grass Valley, CA 95945

To GVSD:

Grass Valley School District
Attn: Superintendent
10840 Gilmore Way
Grass Valley, California 95945

IN WITNESS WHEREOF, the City Council of the City of Grass Valley, has approved this Agreement on the _____ day of _____, 20___, and authorized the Mayor to execute same on behalf of the City.

"GRASS VALLEY SCHOOL DISTRICT"

Superintendent

"CITY OF GRASS VALLEY"

Cief of Police, Grass Valley Police Depart.

ATTEST

Deputy City Clerk

APPROVED AS TO FORM

City Attorney

ATTACHMENT A
AGREEMENT WITH GRASS VALLEY SCHOOL DISTRICT FOR SCHOOL RESOURCE OFFICER SERVICES

DISTINGUISHING CHARACTERISTICS AND SELECTION

The School Resource Officer (SRO) is an experienced level classification in the police officer rank. Officers involved in these programs do not typically participate in enforcement activities while in the schools, except in case of life-threatening emergency or at the discretion of the supervisor in coordination with the school/District. The selection, appointment, and removal of a SRO will be at the discretion of the Police Department but will be in coordination with and by mutual agreement with the District.

SUPERVISION RECEIVED AND EXERCISED BY

Direct supervision is provided by a police sergeant or lieutenant, with general supervision provided by a police department manager and/or school administrators related to technical school-related subjects.

ROLE OF SCHOOL RESOURCE OFFICER

Be an extension of the district superintendent's officer or site principal's office for assignments consistent with this Agreement.

When on campus, provide immediate and initial response to safety issues that may arise, coordinate additional law enforcement response, and be familiar with all site facilities within the District.

Be a visible, active law enforcement figure on campus dealing with law enforcement matters and school code violations originating on the assigned campus(es). As to school code violations, the SRO will generally defer to the principal's office for discipline to be meted out by the school officials. The SRO will support the school officials as appropriate/requested.

Act as the designee of the campus administrator in maintaining the physical plant of the assigned campus to provide a safe environment. This includes building(s), grounds, parking lot(s), and other public-school property.

Share information with the administrator(s) about persons and conditions that pertain to campus safety concerns. The SRO and the school administrator(s) will develop plans and strategies to prevent and/or minimize dangerous situations.

Initiate crime reports for all crimes originating on campus.

Be familiar with helpful community agencies, such as mental health and drug treatment resources among others and coordinate with school staff as to appropriate referrals when necessary.

Be a resource to students, their families, and school district personnel in the form of an information source, problem-solving assistance, and/or referral to appropriate personnel or agencies.

Create and maintain effective working relationships with the community, school district personnel, other law enforcement agencies, and juvenile and social service agencies. The SRO will act as a department liaison with other groups as needed in the course of his or her duties.

Participate as a member of multi-agency or community groups which supports attendance, delinquency prevention, campus safety activities, and other school site safety initiatives.

Make appearances before site councils, parent groups, and other groups associated with the campus as a speaker on a variety of requested topics.

Provide career information and experience opportunities and promote an accurate and positive image of law enforcement in modern society.

Maintain training, equipment, and attire appropriate to fulfill the roles listed above.

DEVELOPMENT OF PROGRAMS

The GVPD shall work in collaboration with GVSD for the continued implementation of youth crime prevention programs, positive social programs for youth and parents, and other programs as mutually agreed upon by the District and GVPD.

COMMITMENT TO MUTUAL COLLABORATION

The GVPD and GVSD are committed to working closely in partnership with one another to ensure the use of the assigned SRO serves the interests of students, staff, parents, the District, and the Police Department. Any requests from either party related to modifications to operational or administrative roles will be mutually agreed upon and based upon a shared vision of the importance of school site and student/staff safety.

City of Grass Valley
City Council
Agenda Action Sheet

Title: Annual Approval of the Consumer Price Index (CPI) Adjustment to the Special Emergency Medical and Fire Response Tax.

CEQA: Not a Project

Recommendation: That Council 1) Approve a rate increase to the Special Emergency Medical and Fire Response Tax of 2.7% based on the December 2025 CPI. 2) Adopt Resolution 2026-45 requesting that the Nevada County Auditor place the adjusted Measure A special tax for 2026/2027 on the tax rolls.

Prepared by: Mark Buttron- Fire Chief

Council Meeting Date: 07/14/2026 **Date Prepared:** 07/01/2026

Agenda: Consent

Background Information: In June of 1997 the voters of the City of Grass Valley approved the Special Emergency Medical and Fire Response Tax (Measure A) to fund three additional firefighters. The voter approval contained a provision allowing for an annual inflation adjustment to the special tax based upon the CPI-All U.S. Cities for the prior calendar year, not to exceed 5%. That adjustment is necessary in order to maintain ongoing funding for the three firefighters. The CPI for the year ending December 2025 was 2.7%.

The 2026/2027 Special Emergency Medical and Fire Response Tax with the December 2025 CPI applied are as follows:

Classification	FY 25/26 Existing	2025 CPI Increase 2.70%	FY 26/27 New Fee	Adjusted per Nevada County Auditor	Adjusted Fee
Single Family Residential (per parcel)	53.88	$1.45	$ 55.33	(0.01)	$55.32
Multi-Family (per unit-duplex or larger)	26.20	$0.71	$ 26.91	(0.01)	$26.90
Mobile Home Park (per unit)	37.22	$1.00	$ 38.22		$38.22
Commercial / Industrial (per business)	57.74	$1.56	$ 59.30		$59.30
Any Other Improved Parcel	56.96	$1.54	$ 58.50		$58.50
Any Unimproved Buildable Parcel	18.90	$0.51	$ 19.41	(0.01)	$19.40

Council Goals/Objectives: Exceptional Public Safety consistent with the City of Grass Valley Strategic Plan

Fiscal Impact: N/A **Funds Available:** N/A **Account #:**

Reviewed by: City Manager **Attachments:** Resolution 2026-45

RESOLUTION NO. 2026-45

RESOLUTION REQUESTING THE COUNTY AUDITOR TO PLACE THE CURRENT SPECIAL EMERGENCY MEDICAL AND FIRE RESPONSE TAX ON THE PROPERTY TAX ROLL FOR FISCAL YEAR 2024-2025

WHEREAS, on March 11, 1997, the City Council adopted Resolution No. 97-22, calling for a Special Municipal Election to be held in the City of Grass Valley on June 3, 1997 for the purpose of submitting to the qualified voters of the City the issue as to whether to impose a special emergency medical and fire response tax (Measure A); and

WHEREAS, a Special Election was held in the County of Nevada for the City of Grass Valley on the 3rd day of June 1997, in accordance with the provisions of the City Charter, California Elections Code, and other State Laws concerning election matters; and

WHEREAS, the County Clerk did conduct said election, canvass the returns and certify the Statement of Results of the Election on June 5, 1997; and

WHEREAS, Proposition 218 requires that all special taxes receive at least 66-2/3rds vote and Measure A, the Emergency Medical and Fire Response Tax passed with a 78.3% approval; and

WHEREAS, Measure A includes a provision for an automatic cost of living allowance not to exceed 5% per year; and

WHEREAS, the December 2025 cost of living allowance as determined by the CPI – All U.S. Cities Index showed a 2.7% annual increase; and

WHEREAS, the cost of living allowance increase is necessary to continue to fund the firefighters as provided for in the special emergency response tax; and

WHEREAS, the total CPI adjustment for FY 2026 – 2027 Measure A special tax is 2.7%.

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

1. That the above recitals are true and correct.

2. The new special tax rates will now be:

Classification	FY 25/26 Existing	2025 CPI Increase 2.70%	FY 26/27 New Fee	Adjusted per Nevada County Auditor	Adjusted Fee
Single Family Residential (per parcel)	53.88	$1.45	$ 55.33	(0.01)	$55.32
Multi-Family (per unit-duplex or larger)	26.20	$0.71	$ 26.91	(0.01)	$26.90
Mobile Home Park (per unit)	37.22	$1.00	$ 38.22		$38.22
Commercial / Industrial (per business)	57.74	$1.56	$ 59.30		$59.30
Any Other Improved Parcel	56.96	$1.54	$ 58.50		$58.50
Any Unimproved Buildable Parcel	18.90	$0.51	$ 19.41	(0.01)	$19.40

3. The City Council hereby requests that the County Auditor place the Measure A special tax for 2026-27 on the tax roll.

4. The City Clerk is hereby requested to forward a copy of this resolution to the County Auditor along with the information necessary for placement on the tax roll.

ADOPTED as a Resolution of the Council of the City of Grass Valley at a meeting thereof held on 14th day of July 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Hilary Hodge, Mayor

ATTEST: _____
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM: _____
David Ruderman, City Attorney

City of Grass Valley
City Council
Agenda Action Sheet

Title: Adopt ten Resolutions confirming the Engineer's Reports, approving the assessment diagrams and annual assessment levies, and requesting the Nevada County Auditor-Controller to place the Fiscal Year 2026–27 assessments for the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (BADs) on the property tax roll.

CEQA: Not a Project.

Recommendation: That the City Council:

1. Hold a public hearing regarding the proposed assessments for Fiscal Year 2026–27; and
2. Adopt the following resolutions related to the Commercial Landscaping and Lighting District (District No. 1988-1):

   a. Resolution No. 2026-35 – Confirming the diagram and assessment, and levying the assessment for FY 2026–27

   b. Resolution No. 2026-36 – 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. 2026-37 – Confirming the diagram and assessment, and levying the assessment for FY 2026-27

   b. Resolution No. 2026-38 – 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. 2026-39 – Confirming the diagram and assessment, and levying the assessment for FY 2026-27

   b. Resolution No. 2026-40 – 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. 2026-41 – Confirming the diagram and assessment, and levying the assessment for FY 2026–27

   b. Resolution No. 2026-42 – 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. 2026-43 – Confirming the diagram and assessment, and levying the assessment for FY 2026-27

   b. Resolution No. 2026-44 – Requesting the County Auditor to place the assessment on the tax roll for District No. 2016-1

Prepared by: Jennifer Styczynski, Finance Director

Council Meeting Date: 07/14/2026 **Date Prepared:** 07/07/2026

Agenda: Public Hearing

Discussion: The recommended actions complete the annual process for levying assessments for the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (BADs) for Fiscal Year (FY) 2026–27. These assessments fund ongoing maintenance, services, and improvements identified in the respective Engineer's Reports and are collected in two installments with property tax bills.

For FY 2026–27, assessments in certain districts have been increased by up to 2.7%, consistent with the February 2026 Consumer Price Index (CPI) for Pacific Cities–West, as authorized by the applicable Engineer's Reports. In addition, several districts will use available fund balances to offset a portion of annual costs, reducing the need for larger assessment increases.

The proposed assessments for each district are summarized below:

- Whispering Pines

Assessments are allocated using a combination of each parcel's net area and Whispering Pines Lane frontage. The FY 2026–27 proposed total assessment is $31,644.80, compared with $30,813.00 in FY 2025–26.

- Litton Business Park

Assessments are allocated equally by development area, with subdivided parcels paying a proportional share. The FY 2026–27 proposed total assessment is $7,123.20, or $374.90 per development area.

- Morgan Ranch

Assessments are allocated equally among all dwelling units. The FY 2026–27 proposed assessment is $80.46 per dwelling unit, resulting in a total assessment of $30,896.64, compared with $30,082.56 in FY 2025–26.

- Ventana Sierra

Assessments are allocated equally among all dwelling units. The FY 2026–27 proposed assessment is $330.58 per dwelling unit, resulting in a total assessment of $6,281.02, compared with $4,450.94 in FY 2025-26.

- Scotia Pines

Assessments are allocated equally among all dwelling units. The FY 2026-27 proposed assessment is $88.72 per dwelling unit, resulting in a total assessment of $4,879.60, compared with $4,782.00 in FY 2025–26.

- Morgan Ranch West LLD

Assessments are allocated equally among all dwelling units. The FY 2026–27 assessment remains unchanged at $20.00 per dwelling unit, for a total assessment of $500.00, the same as FY 2025–26.

- Ridge Meadows LLD

Assessments are allocated equally among all dwelling units. The FY 2026-27 proposed assessment is $283.78 per dwelling unit, resulting in a total assessment of $10,499.86, compared with $9,500.12 in FY 2025–26.

- Loma Rica Ranch LLD

Assessments are allocated equally among all dwelling units. The FY 2026–27 assessment remains unchanged at $684.02 per dwelling unit, for a total assessment of $160,060.68, the same as FY 2025–26.

- Morgan Ranch Unit 7 BAD

Assessments are allocated equally among all dwelling units. The FY 2026–27 assessment remains unchanged at $20.00 per dwelling unit, for a total assessment of $480.00, the same as FY 2025–26.

- Morgan Ranch West BAD

Assessments are allocated equally among all dwelling units. The FY 2026–27 assessment remains unchanged at $30.00 per dwelling unit, for a total assessment of $750.00, the same as FY 2025–26.

- Ridge Meadows BAD

Assessments are allocated equally among all dwelling units. The FY 2026–27 assessment remains unchanged at $18.92 per dwelling unit, for a total assessment of $700.04, the same as FY 2025–26.

Council Goals/Objectives: The annual assessment process supports the City Council's Strategic Plan goal of City Infrastructure Investment by providing a sustainable funding source for the maintenance of neighborhood-specific infrastructure and services.

Fiscal Impact: The proposed Fiscal Year 2026-27 assessments total $253,815.84, an increase of $164,850.76 from the Fiscal Year 2025-26 total of $88,965.08. The increase is primarily attributable to the addition of the Loma Rica Ranch District to Assessment District No, 1988-2, Residential Landscaping and Lighting District, which accounts for $160,060.68 of the increase. The remaining increase of $4,790.08 is the result of Consumer Price Index (CPI) adjustments applied in certain districts, while assessments in other districts remain unchanged from the prior year.

Reviewed by: Interim City Manager

Attachments: Ten (10) Resolutions
Five (5) Engineer's Reports
Prop 218 Compliance Certification 26-27

ENGINEER'S REPORT

COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-1

ANNUAL ASSESSMENT 2026/2027

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 _____, 2026.

_____
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 _____, 2026.

_____
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 _____, 2026.

_____
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 2026/2027.

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 2026/2027 includes the use of reserve funds to provide maintenance of the landscape areas and is as follows:

	ZONE 1 (Whispering Pines)	ZONE 2 (Litton Business Park)
COST INFORMATION		
Direct Maintenance Costs	$62,000	$17,800
Water and Electricity Servicing	$12,200	$2,650
County Administrative Fee	$245	$223
City Administration Costs	$1,200	$350
Total Direct and Admin Costs	**$75,645**	**$21,023**
ASSESSMENT INFORMATION		
Direct Costs	$75,645	$21,023
Use of Reserve/ (Transfer to Reserve)	$44,000	$13,900
Net Total Assessment	**$31,645**	**$7,123**
FUND BALANCE INFORMATION		
Projected Reserve After FY 2025/2026	$75,533	$20,952
Interest Earnings	$300	$80
Reserve Fund Adjustments	($44,000)	($13,900)
Projected Reserve at End of Year	**$31,833**	**$7,132**

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	$31,644.00	$31,644.96	$31,644.80

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%	780.60	009-680-003	01056	390.30	390.30
1.95%	8.70%	1,684.60	009-680-004	01056	842.30	842.30
1.59%	4.42%	952.00	009-680-005	01056	476.00	476.00
2.16%	3.57%	907.30	009-680-006	01056	453.65	453.65
0.85%	3.31%	657.50	009-680-007	01056	328.75	328.75
1.10%	3.25%	687.50	009-680-009	01056	343.75	343.75
0.93%	3.47%	696.80	009-680-015	01056	348.40	348.40
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%	1,001.20	009-680-024	01056	500.60	500.60
1.73%	3.03%	753.10	009-680-025	01056	376.55	376.55
1.30%	2.28%	566.10	009-680-026	01056	283.05	283.05
1.30%	2.22%	558.30	009-680-027	01056	279.15	279.15
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%	298.90	009-680-039	01056	149.45	149.45
0.66%	1.23%	298.90	009-680-040	01056	149.45	149.45
0.65%	1.23%	297.40	009-680-041	01056	148.70	148.70
0.00%	0.00%	0.00	009-760-026	01056	0.00	0.00
0.35%	0.37%	113.20	009-760-024	01056	56.60	56.60
0.31%	0.37%	107.90	009-760-023	01056	53.95	53.95
0.32%	0.37%	108.40	009-760-022	01056	54.20	54.20
0.33%	0.37%	110.30	009-760-021	01056	55.15	55.15
0.33%	0.37%	110.90	009-760-020	01056	55.45	55.45
0.32%	0.37%	108.80	009-760-019	01056	54.40	54.40
0.32%	0.37%	109.00	009-760-018	01056	54.50	54.50
0.32%	0.37%	108.20	009-760-017	01056	54.10	54.10
0.31%	0.37%	108.10	009-760-016	01056	54.05	54.05
0.33%	0.37%	110.60	009-760-015	01056	55.30	55.30
0.33%	0.37%	110.30	009-760-001	01056	55.15	55.15
0.32%	0.37%	109.00	009-760-002	01056	54.50	54.50
0.32%	0.37%	109.10	009-760-003	01056	54.55	54.55
0.33%	0.37%	110.90	009-760-004	01056	55.45	55.45
0.33%	0.37%	110.70	009-760-005	01056	55.35	55.35
0.32%	0.37%	108.70	009-760-006	01056	54.35	54.35
0.33%	0.37%	110.40	009-760-007	01056	55.20	55.20
0.34%	0.37%	112.20	009-760-009	01056	56.10	56.10
0.36%	0.37%	114.70	009-760-011	01056	57.35	57.35
0.37%	0.37%	117.70	009-760-013	01056	58.85	58.85

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

1.12%	2.53%	577.60	009-680-054	01056	288.80	288.80
1.14%	4.16%	837.90	009-690-001	01056	418.95	418.95
1.52%	7.62%	1,446.60	009-690-002	01056	723.30	723.30
1.48%	0.00%	234.50	009-690-004	01056	117.25	117.25
1.87%	8.18%	1,590.00	009-690-005	01056	795.00	795.00
1.06%	2.51%	565.00	009-690-009	01056	282.50	282.50
1.42%	0.00%	224.10	009-690-012	01056	112.05	112.05
1.00%	3.52%	714.00	009-690-013	01056	357.00	357.00
1.86%	3.46%	842.30	009-690-015	01056	421.15	421.15
2.27%	0.00%	359.80	009-690-016	01056	179.90	179.90
1.30%	0.00%	205.00	009-690-019	01056	102.50	102.50
2.12%	0.00%	334.70	009-690-025	01056	167.35	167.35
0.00%	0.00%	0.00	009-750-002	01056	0.00	0.00
0.25%	0.00%	39.40	009-750-003	01056	19.70	19.70
0.28%	0.00%	43.90	009-750-004	01056	21.95	21.95
0.22%	0.00%	35.00	009-750-005	01056	17.50	17.50
0.18%	0.00%	29.10	009-750-006	01056	14.55	14.55
0.25%	0.00%	39.40	009-750-007	01056	19.70	19.70
0.27%	0.00%	42.40	009-750-008	01056	21.20	21.20
0.19%	0.00%	30.60	009-750-009	01056	15.30	15.30
0.22%	0.00%	35.00	009-750-010	01056	17.50	17.50
0.00%	0.00%	0.00	009-690-040	01056	0.00	0.00
0.14%	0.34%	75.80	009-690-041	01056	37.90	37.90
0.12%	0.34%	72.80	009-690-042	01056	36.40	36.40
0.13%	0.34%	74.30	009-690-043	01056	37.15	37.15
0.14%	0.34%	75.80	009-690-044	01056	37.90	37.90
0.11%	0.34%	71.30	009-690-045	01056	35.65	35.65
0.12%	0.34%	72.80	009-690-046	01056	36.40	36.40
0.12%	0.34%	72.80	009-690-047	01056	36.40	36.40
0.10%	0.34%	69.90	009-690-048	01056	34.95	34.95
0.09%	0.34%	68.40	009-690-049	01056	34.20	34.20
0.10%	0.34%	69.90	009-690-050	01056	34.95	34.95
0.09%	0.34%	68.40	009-690-051	01056	34.20	34.20
0.10%	0.34%	69.90	009-690-052	01056	34.95	34.95
0.09%	0.34%	68.40	009-690-053	01056	34.20	34.20
0.09%	0.34%	68.40	009-690-054	01056	34.20	34.20
0.09%	0.34%	68.40	009-690-055	01056	34.20	34.20
0.09%	0.34%	68.40	009-690-056	01056	34.20	34.20
0.10%	0.34%	69.90	009-690-057	01056	34.95	34.95
0.09%	0.34%	68.40	009-690-058	01056	34.20	34.20
0.09%	0.34%	68.40	009-690-059	01056	34.20	34.20
1.72%	3.06%	756.90	009-690-031	01056	378.45	378.45
1.41%	3.06%	706.30	009-690-032	01056	353.15	353.15
1.82%	0.00%	287.50	009-690-036	01056	143.75	143.75
4.41%	0.86%	833.80	009-690-037	01056	416.90	416.90
1.34%	5.39%	1,065.70	009-690-039	01056	532.85	532.85
1.68%	0.00%	265.40	009-700-021	01051	132.70	132.70
2.04%	0.00%	322.90	009-700-022	01051	161.45	161.45

PART C

ASSESSMENT ROLL

Zone 1 - Whispering Pines

1.59%	0.00%	252.10	009-700-023	01051	126.05	126.05
2.53%	0.00%	401.10	009-700-024	01051	200.55	200.55
2.52%	0.00%	398.10	009-700-025	01051	199.05	199.05
2.35%	0.00%	371.60	009-700-032	01051	185.80	185.80
1.32%	0.00%	209.40	009-700-033	01051	104.70	104.70
0.00%	0.00%	0.00	009-700-034	01054	0.00	0.00
0.00%	0.00%	0.00	009-700-035	01054	0.00	0.00
0.00%	0.00%	0.00	009-700-037	01051	0.00	0.00
1.40%	0.00%	221.20	009-700-038	01056	110.60	110.60
0.96%	0.00%	151.90	009-700-039	01056	75.95	75.95
1.00%	0.00%	157.80	009-700-049	01051	78.90	78.90
1.18%	0.00%	187.30	009-700-050	01051	93.65	93.65
0.00%	0.00%	0.00	009-700-057	01056	0.00	0.00
3.19%	0.00%	504.30	009-700-058	01051	252.15	252.15
2.29%	0.00%	362.70	009-700-059	01051	181.35	181.35
1.87%	0.00%	296.40	009-700-060	01051	148.20	148.20
3.77%	0.00%	595.70	009-700-063	01051	297.85	297.85
2.34%	0.00%	370.10	009-700-065	01051	185.05	185.05
0.55%	0.00%	87.00	009-700-068	01051	43.50	43.50
1.20%	0.00%	190.20	009-700-069	01051	95.10	95.10
3.73%	0.00%	589.80	009-700-070	01051	294.90	294.90
0.00%	0.00%	0.00	009-700-071	01051	0.00	0.00
0.53%	0.00%	84.50	009-700-072	01051	42.25	42.25
0.00%	0.00%	0.00	009-700-073	01051	0.00	0.00
0.16%	0.00%	25.60	009-700-074	01051	12.80	12.80
0.20%	0.00%	31.50	009-700-075	01051	15.75	15.75
Total - Zone 1 =		**$31,644.80**			**$15,822.40**	**$15,822.40**

PART C

ASSESSMENT ROLL

Zone 2 - Litton Business Park

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	$7,123.60	$7,123.69	$7,123.20

Development Areas	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	$374.90	008-060-056	01056	187.45	187.45
1	$374.90	035-260-085	01056	187.45	187.45
1	$374.90	035-260-086	01056	187.45	187.45
1	$374.90	035-330-015	01056	187.45	187.45
0.83	$311.20	035-330-020	01056	155.60	155.60
0.17	$63.70	035-330-021	01056	31.85	31.85
1	$374.90	035-530-009	01056	187.45	187.45
1	$374.90	035-530-010	01056	187.45	187.45
1	$374.90	035-530-012	01056	187.45	187.45
1	$374.90	035-530-013	01056	187.45	187.45
1	$374.90	035-530-014	01056	187.45	187.45
0.2482	$93.10	035-530-017	01056	46.55	46.55
0.2482	$93.10	035-530-018	01056	46.55	46.55
0.5035	$188.80	035-530-019	01056	94.40	94.40
0	$0.00	035-540-003	01056	0.00	0.00
0	$0.00	035-540-014	01056	0.00	0.00
0.0561	$21.00	035-540-015	01056	10.50	10.50
0.0523	$19.60	035-540-016	01056	9.80	9.80
0.0523	$19.60	035-540-017	01056	9.80	9.80
0.0561	$21.00	035-540-018	01056	10.50	10.50
0.1412	$52.90	035-540-019	01056	26.45	26.45
0.0546	$20.50	035-540-020	01056	10.25	10.25
0.0874	$32.80	035-540-021	01056	16.40	16.40
0.1031	$38.70	035-540-022	01056	19.35	19.35
0.0575	$21.60	035-540-023	01056	10.80	10.80
0.0561	$21.00	035-540-024	01056	10.50	10.50
0.0503	$18.90	035-540-025	01056	9.45	9.45
0.0499	$18.70	035-540-026	01056	9.35	9.35
0.0479	$18.00	035-540-027	01056	9.00	9.00
0.1352	$50.70	035-540-028	01056	25.35	25.35
1	$374.90	035-540-005	01056	187.45	187.45
1	$374.90	035-540-006	01056	187.45	187.45
1	$374.90	035-540-012	01056	187.45	187.45
1	$374.90	035-540-032	01056	187.45	187.45
1	$374.90	035-540-033	01056	187.45	187.45
0.1928	$72.30	035-590-003	01056	36.15	36.15
0.0628	$23.50	035-590-004	01056	11.75	11.75
0.1570	$58.90	035-590-005	01056	29.45	29.45
0.0854	$32.00	035-590-006	01056	16.00	16.00

PART C

ASSESSMENT ROLL

Zone 2 - Litton Business Park

0.1151	$43.10	035-590-007	01056	21.55	21.55
0.1412	$52.90	035-590-008	01056	26.45	26.45
0.0948	$35.60	035-590-009	01056	17.80	17.80
0.1457	$54.60	035-590-010	01056	27.30	27.30
0.2641	$99.00	035-590-011	01056	49.50	49.50
0.0638	$23.90	035-590-012	01056	11.95	11.95
0.0651	$24.40	035-590-013	01056	12.20	12.20
0.1123	$42.10	035-590-014	01056	21.05	21.05
0.0764	$28.60	035-590-015	01056	14.30	14.30
0.0941	$35.30	035-590-016	01056	17.65	17.65
0.0855	$32.10	035-590-017	01056	16.05	16.05
0.0658	$24.70	035-590-018	01056	12.35	12.35
0.0651	$24.40	035-590-023	01056	12.20	12.20
0.1129	$42.30	035-590-020	01056	21.15	21.15
19 (rounded)	**$7,123.20**	**= Total - Zone 2**		**$3,561.60**	**$3,561.60**

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 2026 was 2.7%.

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 ([(Total Assessment/2)*(% of Net Area)] + [(Total Assessment/2)*(% of Whispering Pines Lane Frontage)])

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 2025/2026 was $30,813.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $31,664.96. The actual total assessment will be $31,644.80. 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 2025/2026 was $6,935.30. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $7,123.69. The actual total assessment will be $7,123.20. 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.

ZONE 1 WHISPERING PINES

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 (Fmly. Ptn. 9–57)

1"= 200'

IDAHO – MARYLAND ROAD
SUTTON WAY
Bk. 35
62–009
1–056
RS 10–38
62–032
Creek
Wolf
RS11–64
RS12–122
RS 12–160
RS 8–125
N.A.P.O.T.S.
PINES
WHISPERING
LANE
7–66
RS 15–33
RS 13–213
RS 15–9
01–056
62–019
62–032
Pond
Sec. 26
Sec. 25
W. 1/4 Cor. Sec. 25
62–019
78–008
78–001
1–056
1–051

20 54 76 69 55 56

19 1.00Ac. Ptn. 10
21 2.90Ac. PM 9–108 1
22 1.00Ac. 47
54 2.11Ac. 46 9
9 1.18Ac. 45 8
15 1.00Ac. 44 Ptn. 7 243.89'
7 0.91Ac. 6
3 1.70Ac. 2
4 2.09Ac. 3
5 1.71Ac. 4
6 2.32Ac. 43 5
48 0.14Ac.
56 4.77Ac.
50 2.97Ac.
51 3.56Ac.
52 9.62Ac.
23 1.19Ac.
24 6.79Ac. 34 PM 3–26 Ptn. 1
25 1.86Ac. PM 10–233 1
26 1.39Ac. 36 2
27 1.40Ac. 3
37 2.01Ac. A PM 19–125 COMMON AREA SEE DETAIL 1
38 0.13Ac.
39 0.04Ac. 35A A
40 0.04Ac. 35B B
41 0.03Ac. 35C C

DETAIL 1
SCALE 1"=50'

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

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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

ZONE 1 - WP

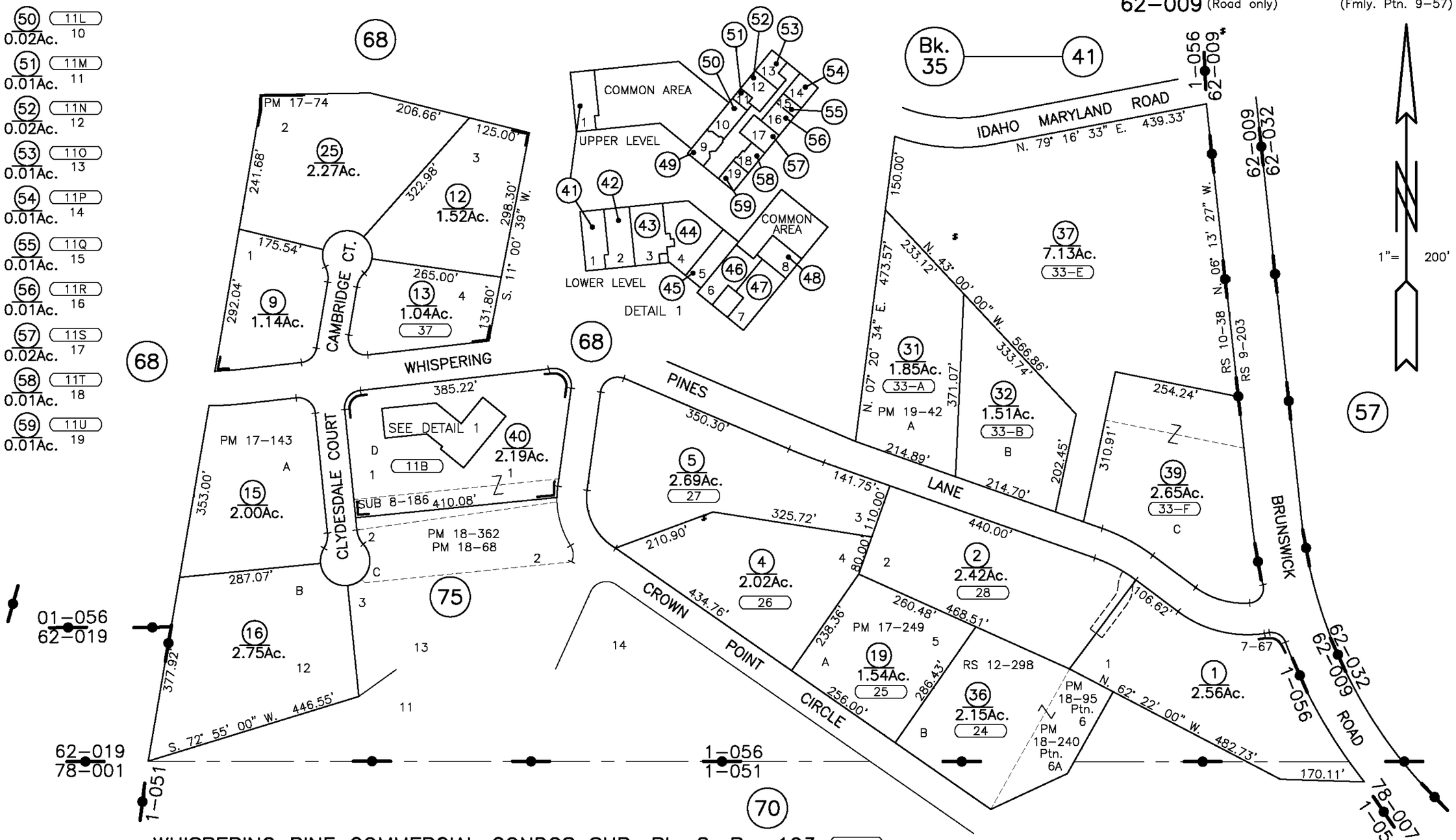
PTN. SEC. 25, T. 16 N., R. 8 E., M.D.B. & M.

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

(Fmly. Ptn. 9-57)

Item # 11.

41	11C	50	11L
0.06Ac.	1	0.02Ac.	10
42	11D	51	11M
0.04Ac.	2	0.01Ac.	11
43	11E	52	11N
0.05Ac.	3	0.02Ac.	12
44	11F	53	11O
0.06Ac.	4	0.01Ac.	13
45	11G	54	11P
0.03Ac.	5	0.01Ac.	14
46	11H	55	11Q
0.04Ac.	6	0.01Ac.	15
47	11I	56	11R
0.04Ac.	7	0.01Ac.	16
48	11J	57	11S
0.02Ac.	8	0.02Ac.	17
49	11K	58	11T
0.01Ac.	9	0.01Ac.	18
		59	11U
		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
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1-1-99 1-1-04
1-1-00 1-1-05
1-1-01 1-1-07
1-1-02 1-1-10
1-1-03

Assessor's Map Bk. 9 -Pg. 69
County of Nevada, Calif.
2011

LAST UPDATE: 4-10-12

AAG 2/11

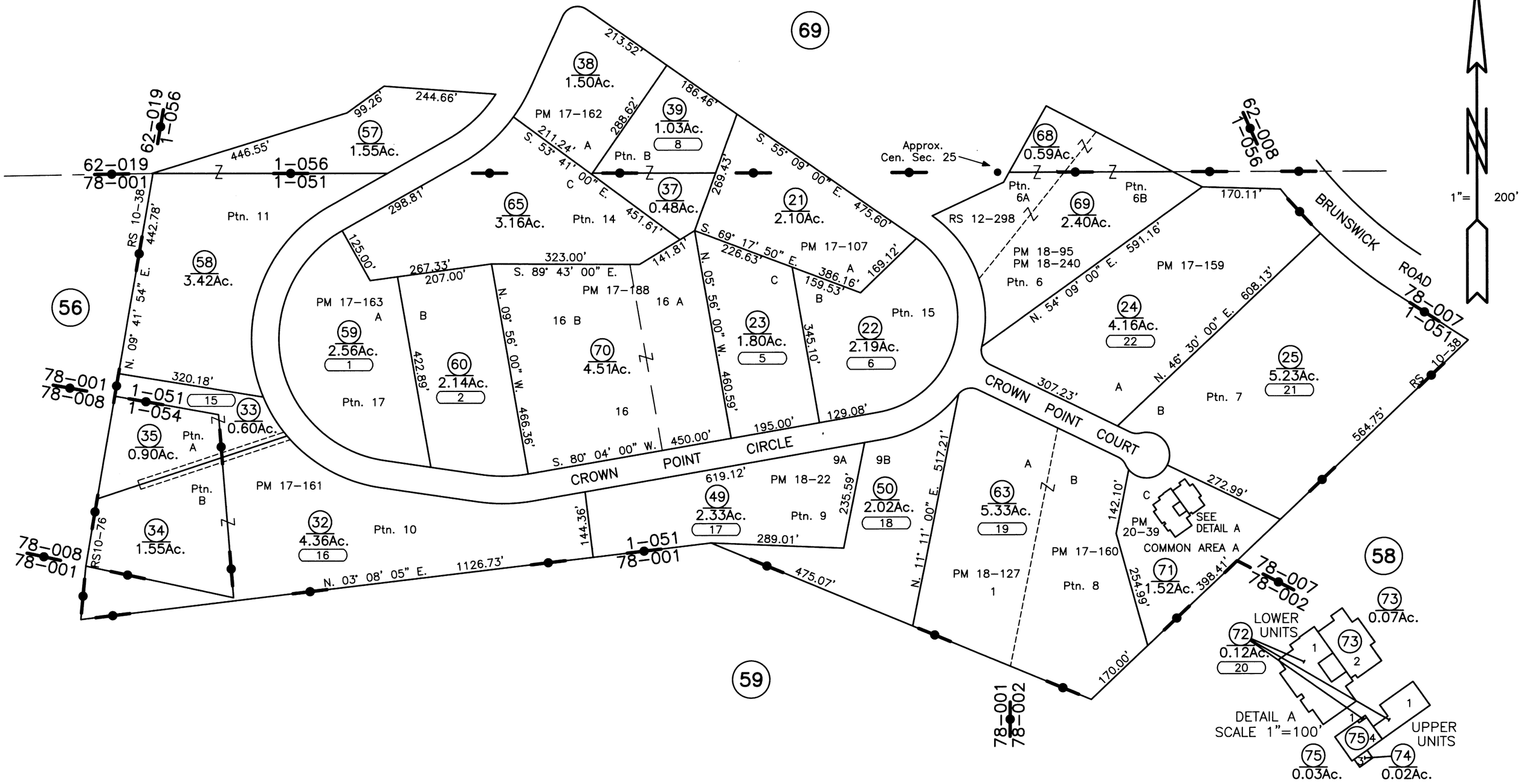
ZONE 1 - WP

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

Tax Area Code
1-051
1-054
1-056

(Fmly. Ptn. 9-18)
(Fmly. Ptn. 9-58)

1"= 200'



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.

GRASS VALLEY ANNEX No. 67 R.S. Bk. 9, Pg. 203
WHISPERING PINES PARK SUB. Bk. 7, Pg. 67
WHISPERING PINES/MORGAN RANCH REFUNDING DIST.

1-1-02
1-1-03
1-1-04
1-1-05
1-1-06
1-1-07
1-1-08

Assessor's Map Bk. 9 -Pg. 70
County of Nevada, Calif.
2001

NW 10/01

ZONE 1 - WP

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

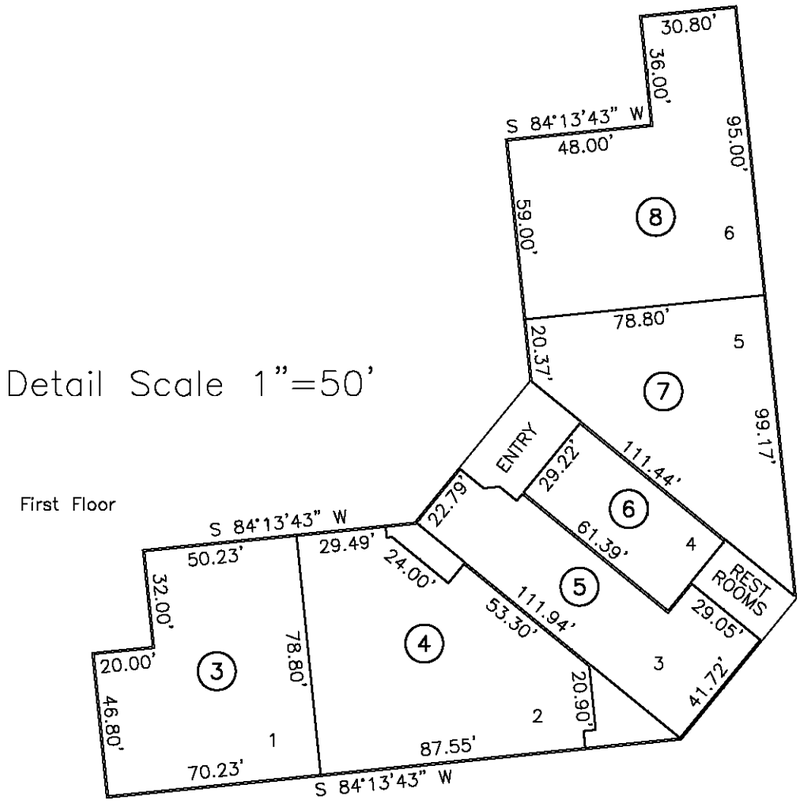
Tax Area Code
01-056

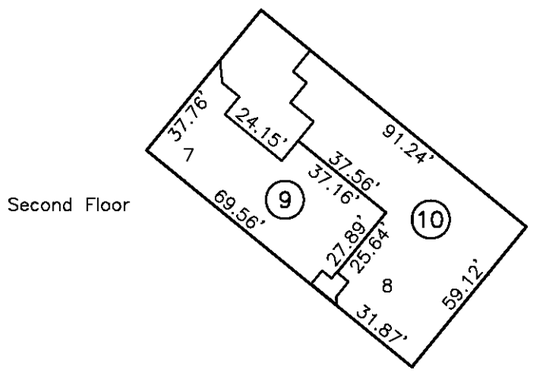
(Fmly Ptn 9-18)
(Fmly Ptn 9-57)
(Fmly Ptn 9-69)

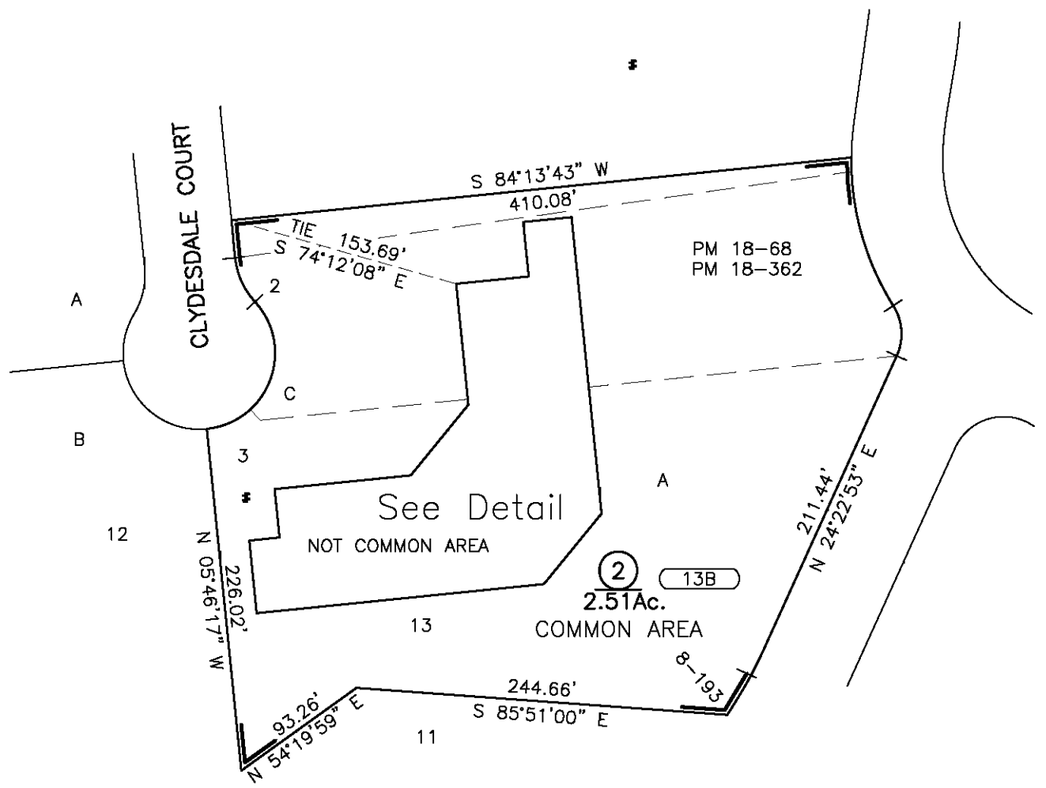
1"= 100'

Detail Scale 1"=50'

First Floor







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

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

LAST UPDATE: 3-8-12

ASSESSOR'S PARCEL MAP
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WHISPERING PINES INDUSTRIAL CONDOS SUB. Bk. 8, Pg. 193

Assessor's Map Bk. 9 -Pg. 75
County of Nevada, Calif.
2011

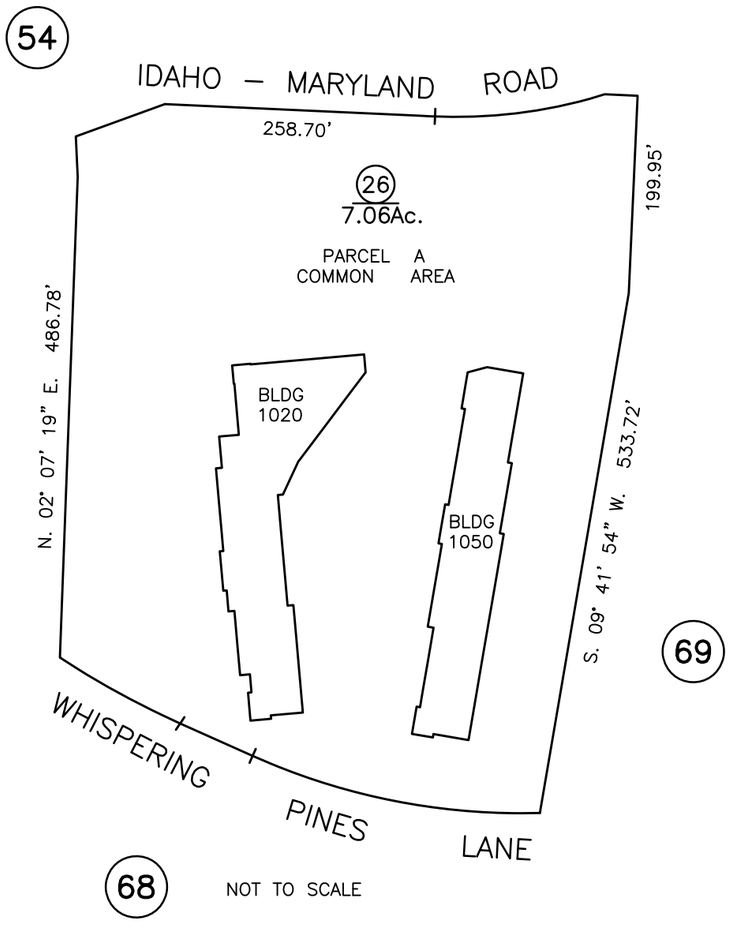
ZONE 1 - WP

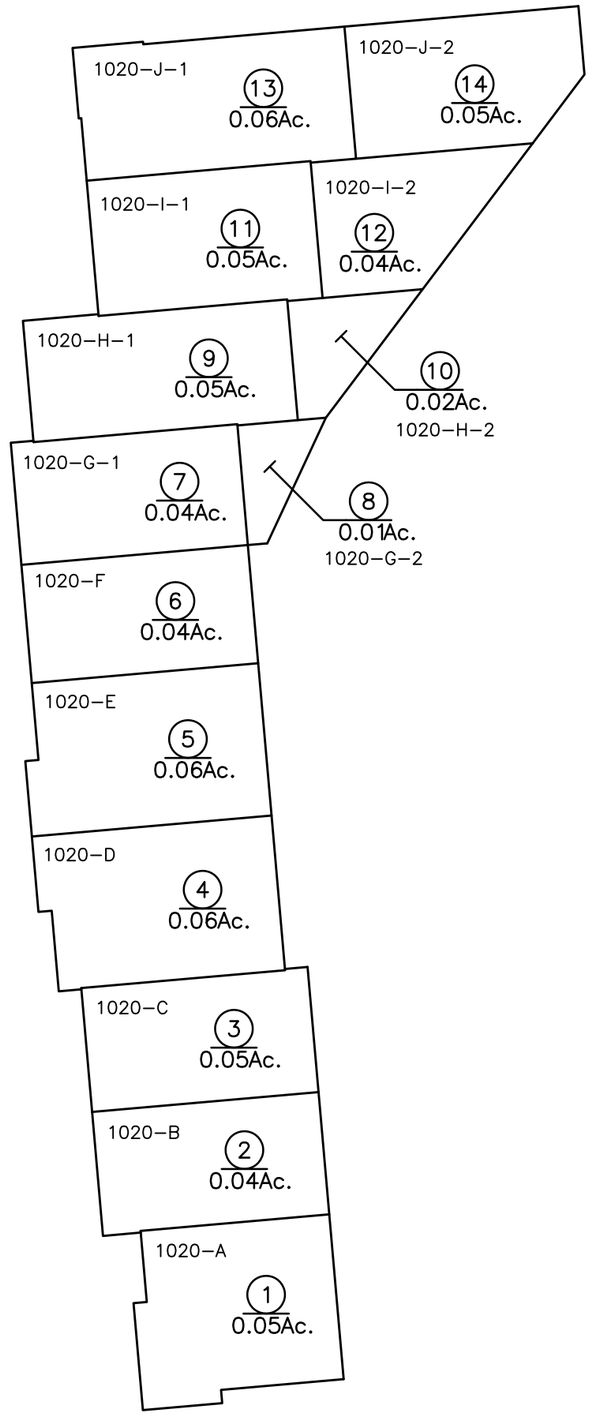
PTN SEC 25, T. 16 N., R. 8 E., M.D.B. & M.

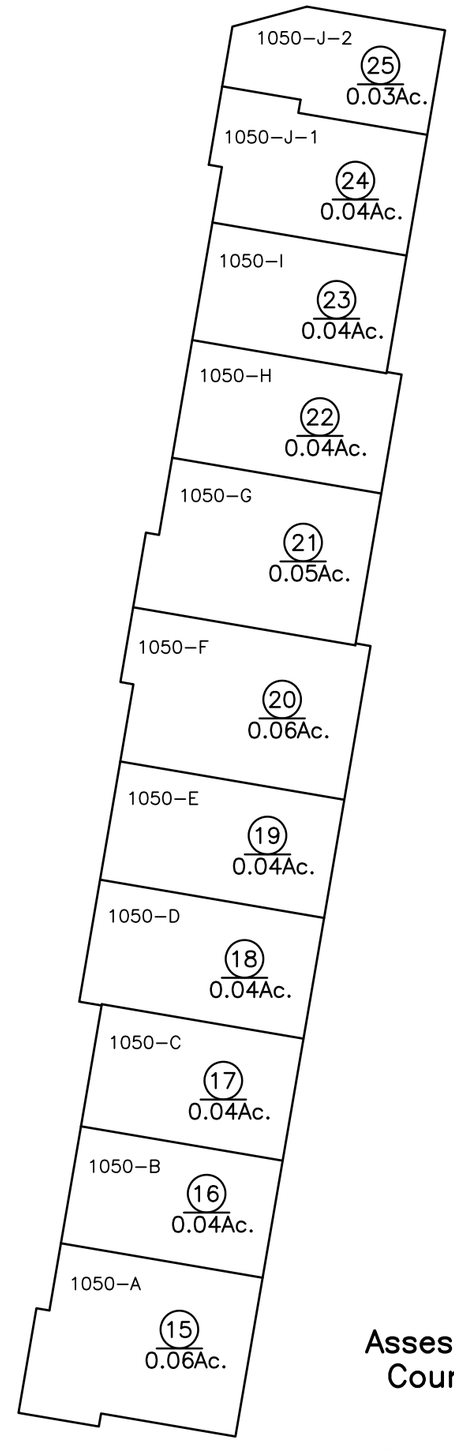
Tax Area Code
1-056

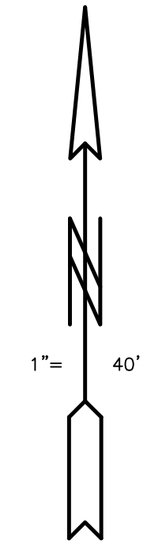
9-76
(Fmly. Pth 9-38)

Item # 11.









ASSESSOR'S PARCEL MAP NOTICE

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WHISPERING PINES INDUSTRIAL CONDOMINIUMS SUB Bk. 9 Pg. 22

Assessor's Map Bk. 9 –Pg.76
County of Nevada, Calif.
2021

1-1-21 LAST UPDATE: 12-24-20 EL

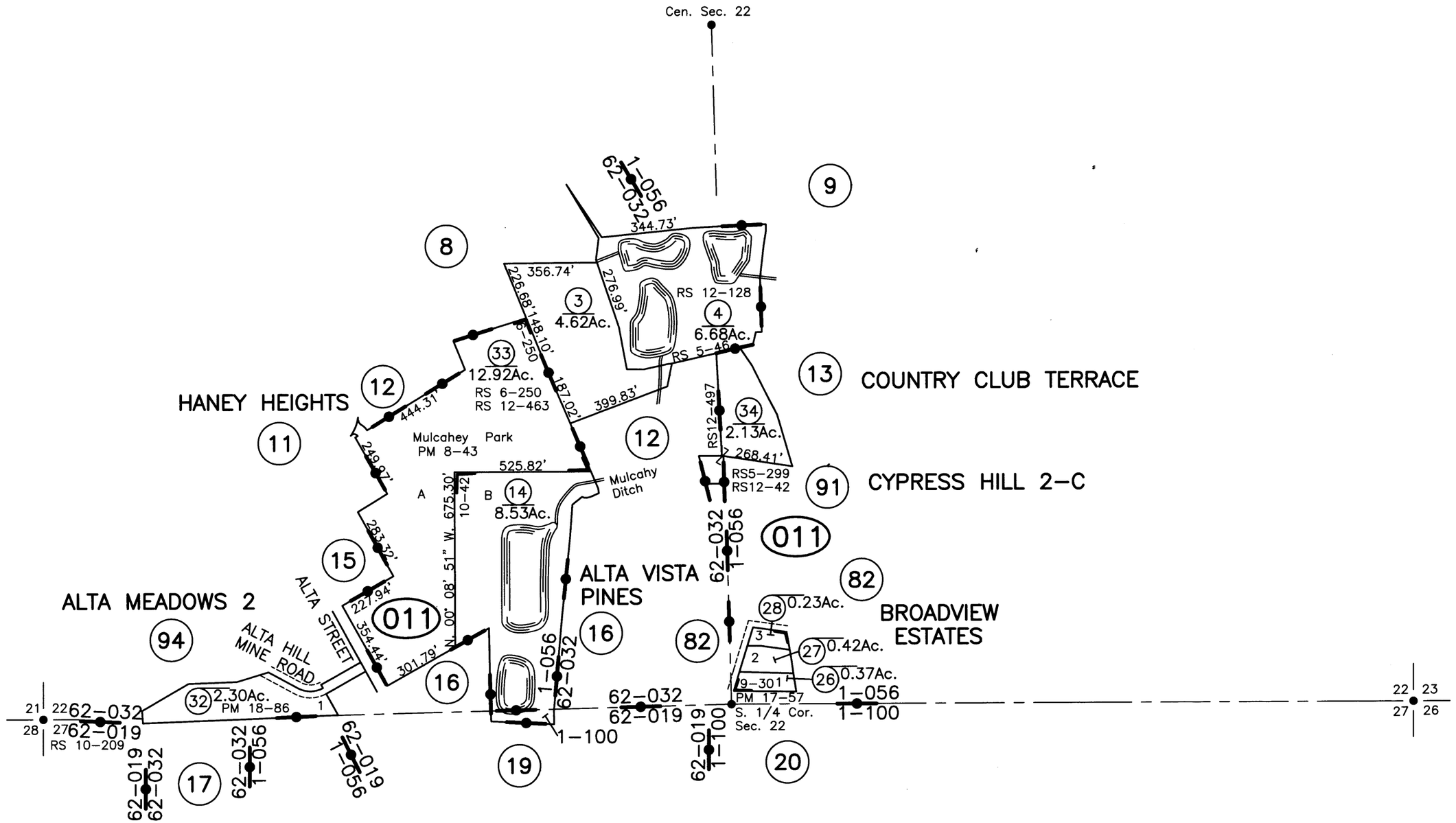
ZONE 2 - LITTON

PTN. SEC'S 22 & 27, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1–056
1–100
62–032

NOTE: Entire Page is Block 011.

1"= 400'



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

1–1–04
1–1–05
1–1–07

Assessor's Map Bk. 8 –Pg. 01
County of Nevada, Calif.
2003
Last Update 8–7–08

NW 12/03

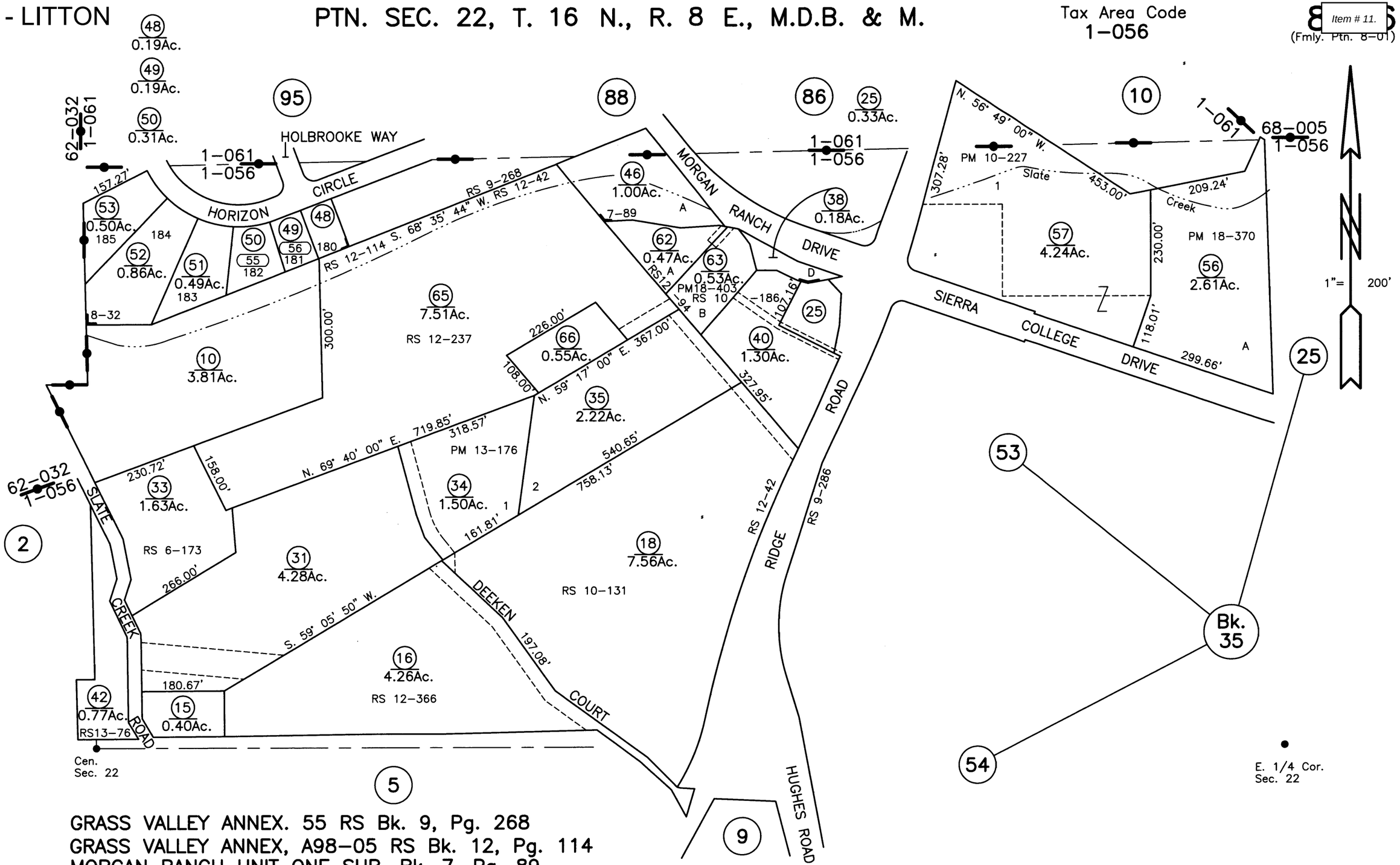
ZONE 2 - LITTON

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

Tax Area Code
1-056

8 (Fmly. Ptn. 8-01)

Item # 11.



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

NW 12/98

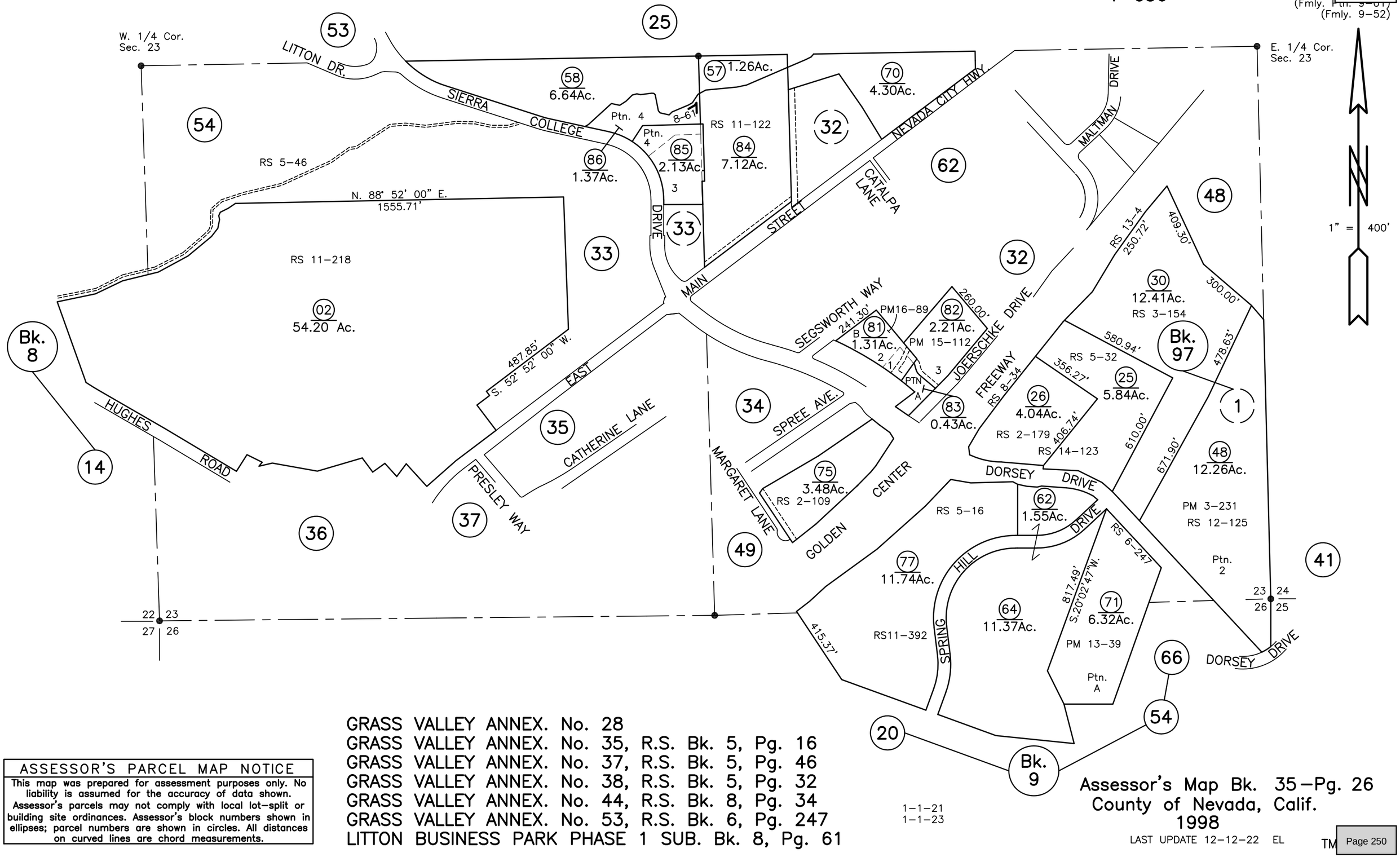
ZONE 2 - LITTON

PTN. SEC'S 22, 23 & 26, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1–056

35-
(Fmly. Ptn. 9–61)
(Fmly. 9–52)

Item # 11.



ASSESSOR'S PARCEL MAP NOTICE

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GRASS VALLEY ANNEX. No. 28
GRASS VALLEY ANNEX. No. 35, R.S. Bk. 5, Pg. 16
GRASS VALLEY ANNEX. No. 37, R.S. Bk. 5, Pg. 46
GRASS VALLEY ANNEX. No. 38, R.S. Bk. 8, Pg. 34
GRASS VALLEY ANNEX. No. 44, R.S. Bk. 8, Pg. 34
GRASS VALLEY ANNEX. No. 53, R.S. Bk. 6, Pg. 247
LITTON BUSINESS PARK PHASE 1 SUB. Bk. 8, Pg. 61

1–1–21
1–1–23

Assessor's Map Bk. 35–Pg. 26
County of Nevada, Calif.
1998

LAST UPDATE 12–12–22 EL

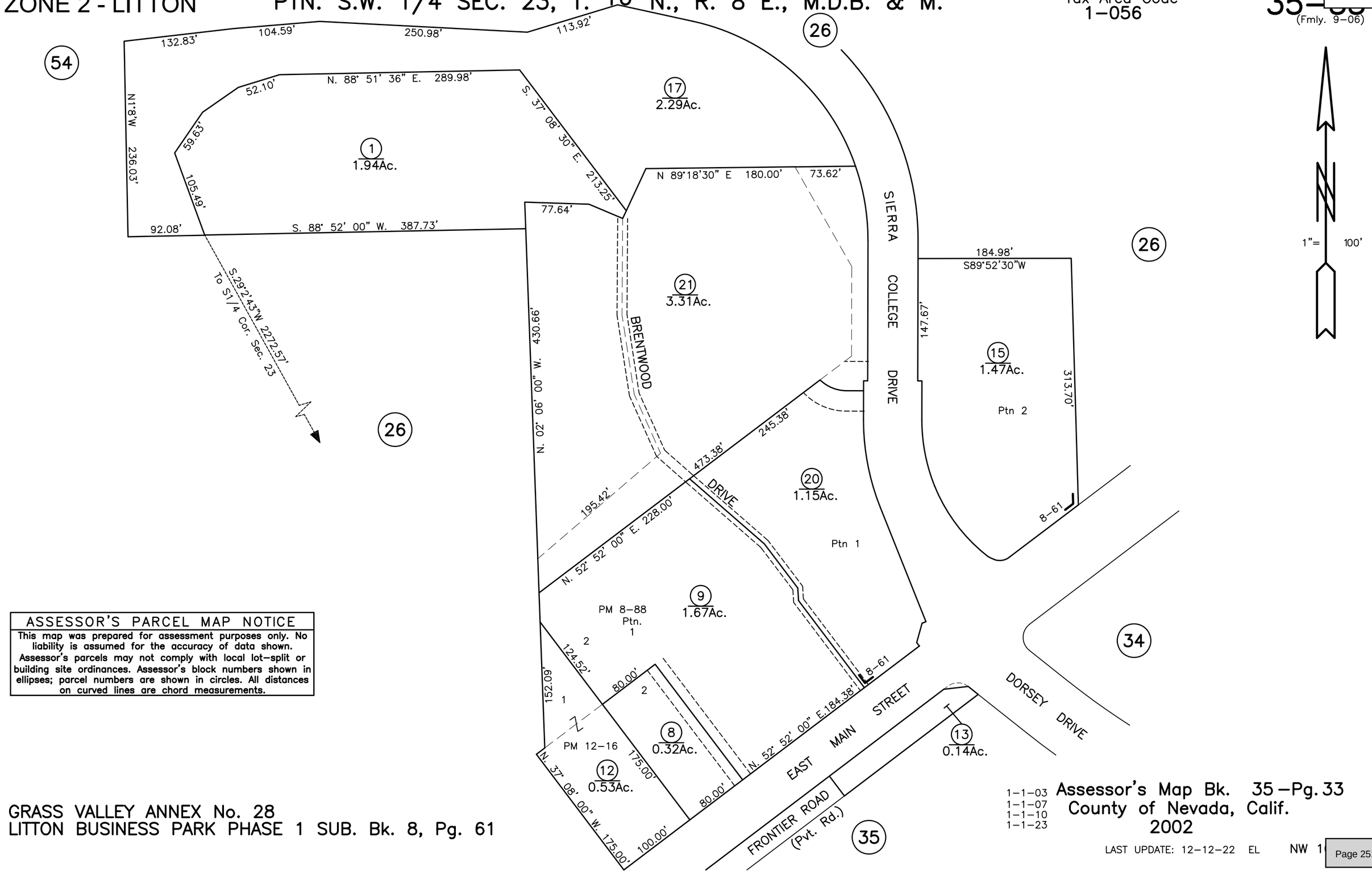
TM

ZONE 2 - LITTON

PTN. S.W. 1/4 SEC. 23, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-056

35-33
(Fmly. 9-06)



1"= 100'

ASSESSOR'S PARCEL MAP NOTICE

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GRASS VALLEY ANNEX No. 28
LITTON BUSINESS PARK PHASE 1 SUB. Bk. 8, Pg. 61

1-1-03
1-1-07
1-1-10
1-1-23

Assessor's Map Bk. 35 - Pg. 33
County of Nevada, Calif.
2002

LAST UPDATE: 12-12-22 EL NW 1

ZONE 2 - LITTON

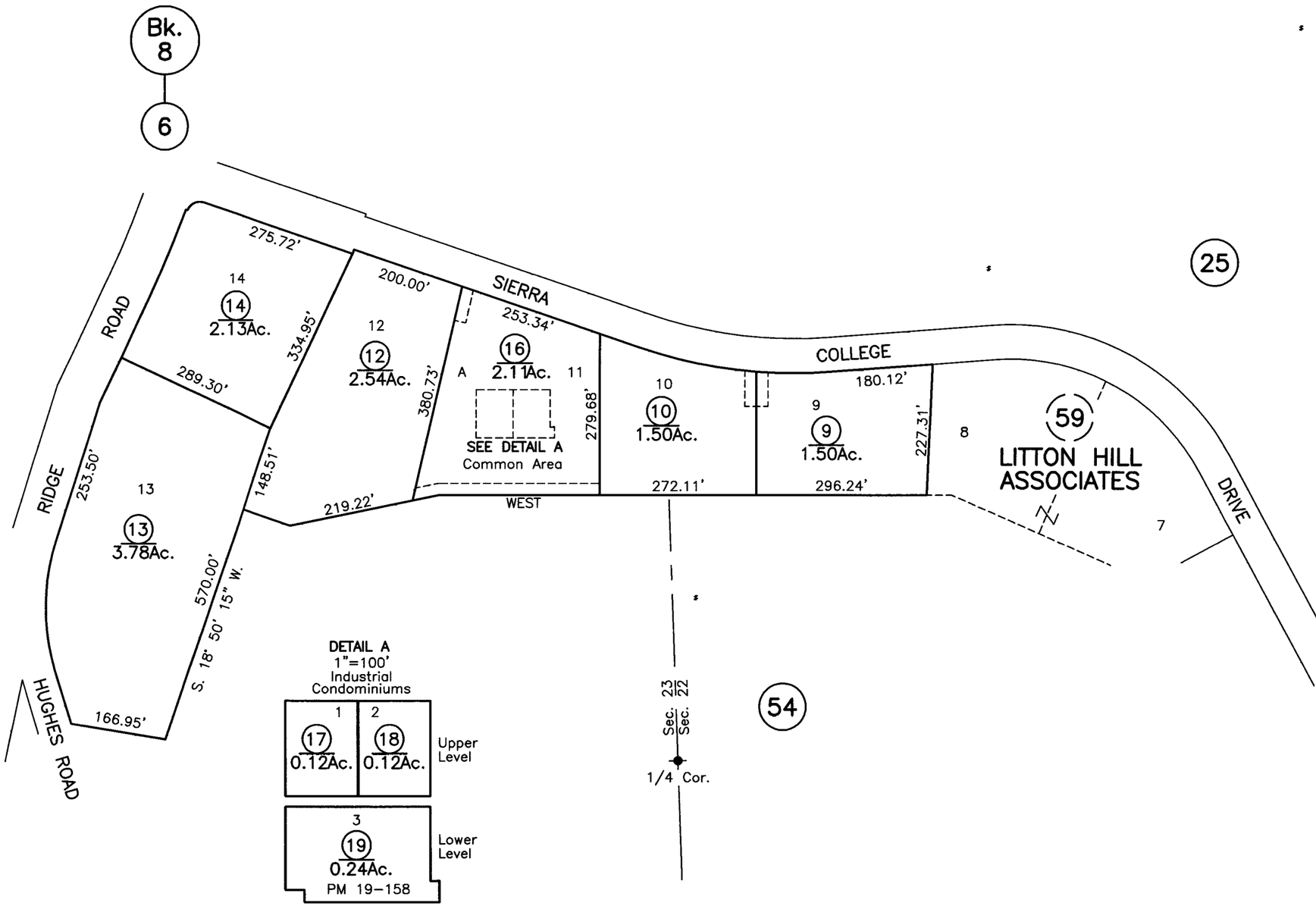
PTN. SEC.S 22 & 23, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-056

35

(Fmly. Ptn. 8-01 & 9-01 (& 31,32))
(Fmly. Ptn. 8-06, 35-25,26)

Item # 11.



1"= 200'

DETAIL A
1"=100'
Industrial Condominiums

LITTON BUSINESS PARK PHASE ONE SUB. Bk. 8, Pg. 61
SIERRA BUILDING GROUP LLC P.M. Bk. 19, Pg. 158

ASSESSOR'S PARCEL MAP
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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

NW 12/98

ZONE 2 - LITTON

PTN. SEC'S 22 & 23, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-056

35-54
(Fmly. 9-51)
(Fmly. 9-51,52)
(Fmly. Ptn. 35-25,26)

Item # 11.

1"= 200'

RIDGE ROAD
RS 12-42
RS 9-286

HUGHES ROAD
RS 11-64

RS 5-46

RS 14-154

LITTON DRIVE

SIERRA COLLEGE DRIVE

Sec. 22
Sec. 23
1/4 Cor.

53
59
6
Bk. 8
9
14
26
32
42.58Ac.
33
4.13Ac.
12
4.58Ac.
6
2.77Ac.
17
5
2.35Ac.
16
14
2.73Ac.
Common Area
3
6.58Ac.
A

East 888.98'
S18°50'15"W 421.49'
86.99'
267.44'
166.95'
N16°51'31"W 469.81'
N31°18'12"W 313.43'
N66°16'23"W 340.03'
157.70'
151.98'
S87°E 321.18'
163.23'
498.10'
367.72'
252.47'
70.58'
160.00'
200.00'
90.00'
405.31'
N 23°00'00" E
150.01'
S 31°08'00" W
101.07'
331.85'
SEE DETAIL A
117.39'
8-185
8-73
132.83'
104.59'
250.98'
Valley
Ditch
236.03'
S. 88° 52' 00" W. 953.25'
Trail
Grass
Litton
199.44'
S80°5'W
184.85'
S78°14'W
143.22'
173.99'
160.15'
144.05'

DETAIL A

UPPER FLOOR
LOWER FLOOR

22 0.05Ac.
23 0.03Ac.
24 0.03Ac.
25 0.03Ac.
26 0.03Ac.
27 0.02Ac.
28 0.07Ac.
15 0.03Ac.
16 0.03Ac.
17 0.03Ac.
18 0.03Ac.
19 0.06Ac.
20 0.03Ac.
21 0.05Ac.

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

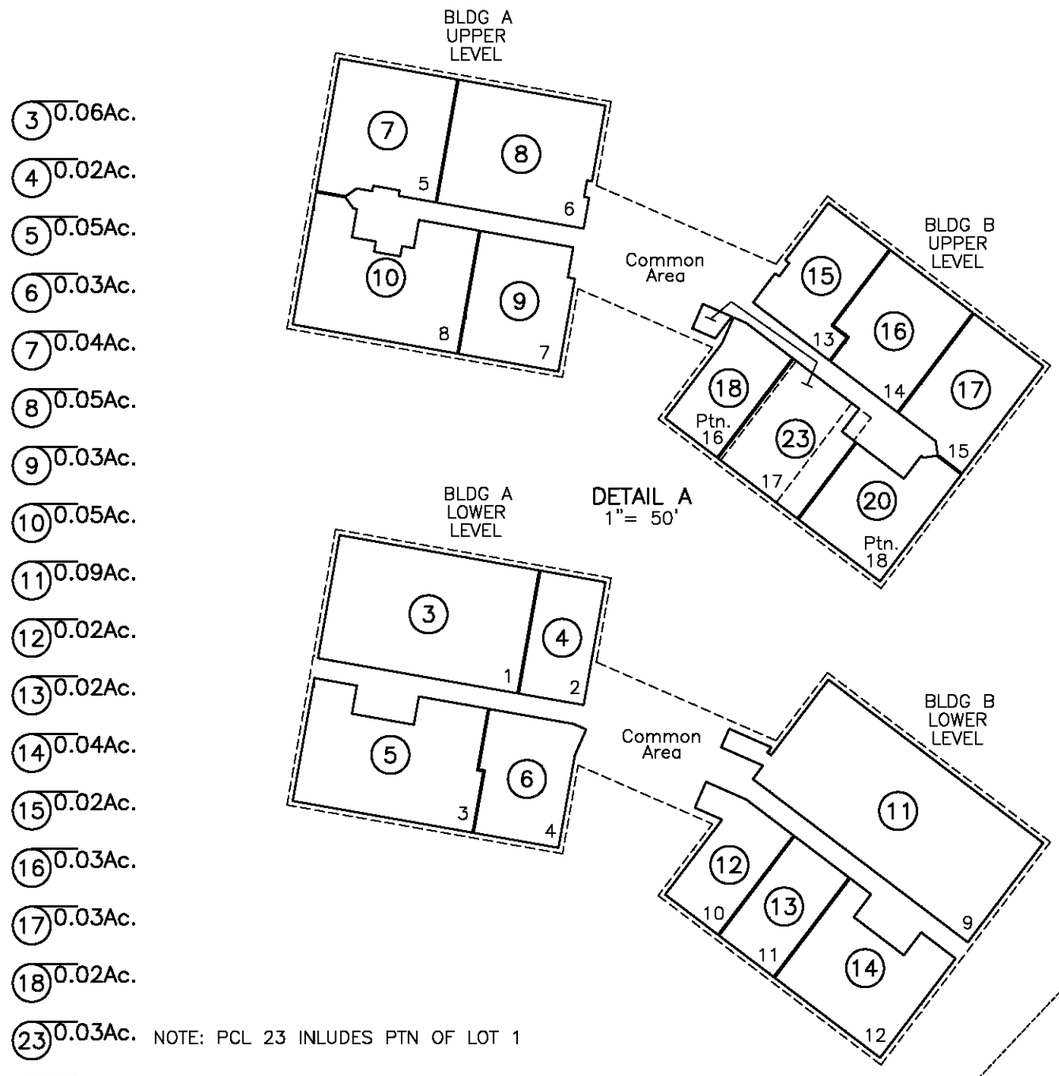
LAST UPDATE: 1-11-12

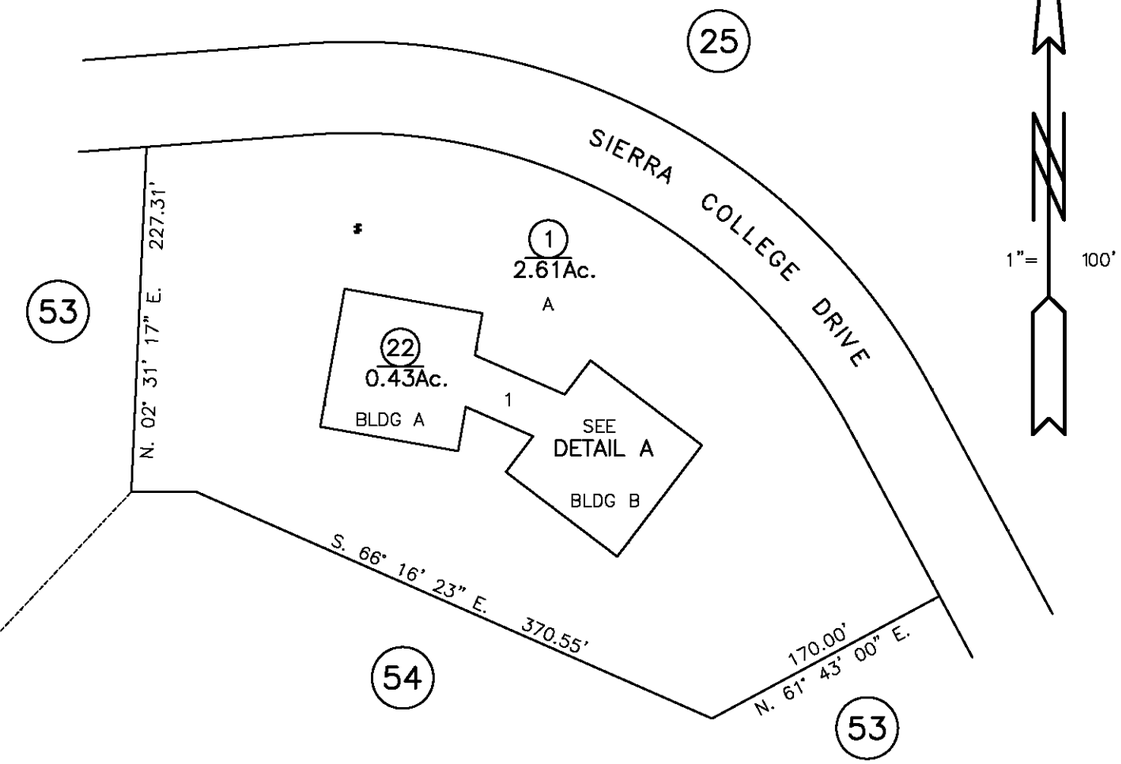
NW 12/99

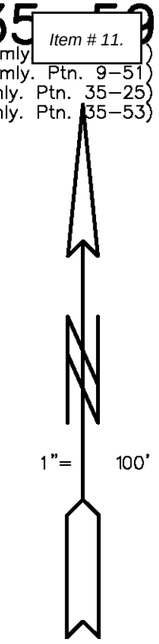
ZONE 2 - LITTON

PTN. N.W. 1/4 SEC. 23, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-056







632.33'

W. 1/4 Cor.
Sec. 23

(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 INLUDES PTN OF LOT 1
(20) 0.03Ac.

LITTON HILL ASSOCIATES 1 SUB. Bk. 8, Pg. 93

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.

1-1-02
1-1-04
1-1-05

Assessor's Map Bk. 35 - Pg. 59
County of Nevada, Calif.
2001

LAST UPDATE: 10-3-12

DLB 12/01

RESOLUTION NO. 2026-35

RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR FISCAL YEAR 2026-27 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 2026-27.

2. The Engineer of Work filed the annual report on June 9, 2026. Thereafter, the City Council adopted a Resolution of Intention to levy and collect assessments within Assessment District No. 1988-1 for Fiscal Year 2026-27, and scheduled a public hearing for July 14, 2026, 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 2026-27 as detailed therein.

ADOPTED as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 14th day of July 2026, 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. 2026-36

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 July 14, 2026, the City Council of the City of Grass Valley adopted Resolution No. 2026-34, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2026-27 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 2026-27 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 2026-27.
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 14th day of July 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Hilary Hodge, Mayor

ATTEST:

_____
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

_____
David Ruderman, City Attorney

June 2, 2026

ENGINEER'S REPORT

RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2

ANNUAL ASSESSMENT 2026/2027

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, Ridge Meadows and Loma Rica Ranch)

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 _____, 2026.

_____
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 _____, 2026.

_____
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 _____, 2026.

_____
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, Zone VI – Loma Rica Ranch 2024-1) 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.

Zone VI – Loma Rica Ranch

The installation, maintenance and servicing of landscaping, trails, pocket parks, and associated improvements, as delineated on the improvement plans prepared by SCO Planning & Engineering and the landscape plans prepared by Clausen Inc., 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 within the Zone boundary.

2. Landscaping, including cultivation, weeding, mowing, pruning, tree removal, replanting, spraying, fertilizing, and treating for disease.
3. Irrigation, including the operation, adjustment, repair and replacement 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 2026/2027.

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)

Zone VI – Loma Rica Ranch Improvement Plans & Landscape Plans (Dwgs No, 2172 & 2211)

PART B

COST ESTIMATE

The estimated cost for the maintenance of improvements described in this report for the fiscal year 2026/2027 includes the use of reserve funds to provide maintenance of the landscape areas and is as follows:

	ZONE 1 (Morgan Ranch)	ZONE 2 (Ventana Sierra)	ZONE 3 (Scotia Pines)	ZONE 4 (Morgan Ranch West)	ZONE 5 (Ridge Meadows)	ZONE6 (Loma Rica Ranch)
COST INFORMATION						
Maintenance Costs	$71,600	$1,400	$2,400	$7,250	$6,950	$93,000
Water and Electricity Servicing	$9,100	$2,100	$1,200	$180	$630	$5,400
County Administrative Fee	$247	$201	$200	$200	$220	$280
City Administration Costs	$550	$80	$80	$170	$200	$1,381
Total Direct and Admin Costs	**$81,497**	**$3,781**	**$3,880**	**$7,800**	**$8,000**	**$100,061**
ASSESSMENT INFORMATION						
Direct Costs	$81,497	$3,781	$3,880	$7,800	$8,000	$100,061
Use of Reserve / (Transfer to Reserve)	$50,600	($2,500)	($1,000)	$7,300	($2,500)	($60,000)
Net Total Assessment	**$30,897**	**$6,281**	**$4,880**	**$500**	**$10,500**	**$160,061**
FUND BALANCE INFORMATION						
Projected Reserve After FY 2025/2026	$80,914	($4,805)	($492)	$7,859	$7,854	$93,736
Interest Earnings	$550	$0	$0	$30	$25	$600
Reserve Fund Adjustments	($50,600)	$2,500	$1,000	($7,300)	$2,500	$60,000
Projected Reserve at End of Year	**$30,864**	**($2,305)**	**$508**	**$589**	**$10,379**	**$154,336**

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	$30,898.50	$30,900.14	$30,896.64

.

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	$80.46	008-060-048	01056	$40.23	$40.23
1	$80.46	008-060-049	01056	$40.23	$40.23
1	$80.46	008-060-050	01056	$40.23	$40.23
1	$80.46	008-060-051	01056	$40.23	$40.23
1	$80.46	008-060-052	01056	$40.23	$40.23
1	$80.46	008-060-053	01056	$40.23	$40.23
1	$80.46	008-861-001	01061	$40.23	$40.23
1	$80.46	008-861-002	01061	$40.23	$40.23
1	$80.46	008-861-003	01061	$40.23	$40.23
1	$80.46	008-861-004	01061	$40.23	$40.23
1	$80.46	008-861-005	01061	$40.23	$40.23
1	$80.46	008-861-006	01061	$40.23	$40.23
1	$80.46	008-861-007	01061	$40.23	$40.23
1	$80.46	008-861-008	01061	$40.23	$40.23
1	$80.46	008-861-010	01061	$40.23	$40.23
1	$80.46	008-861-011	01061	$40.23	$40.23
1	$80.46	008-861-012	01061	$40.23	$40.23
1	$80.46	008-861-013	01061	$40.23	$40.23
1	$80.46	008-861-014	01061	$40.23	$40.23
1	$80.46	008-861-015	01061	$40.23	$40.23
1	$80.46	008-861-016	01061	$40.23	$40.23
1	$80.46	008-861-017	01061	$40.23	$40.23
1	$80.46	008-861-018	01061	$40.23	$40.23
1	$80.46	008-861-020	01061	$40.23	$40.23
1	$80.46	008-861-021	01061	$40.23	$40.23
1	$80.46	008-861-022	01061	$40.23	$40.23
1	$80.46	008-861-023	01061	$40.23	$40.23
1	$80.46	008-861-024	01061	$40.23	$40.23
1	$80.46	008-861-025	01061	$40.23	$40.23
1	$80.46	008-861-026	01061	$40.23	$40.23
1	$80.46	008-861-027	01061	$40.23	$40.23
1	$80.46	008-861-028	01061	$40.23	$40.23
1	$80.46	008-861-029	01061	$40.23	$40.23
1	$80.46	008-861-030	01061	$40.23	$40.23
1	$80.46	008-861-031	01061	$40.23	$40.23
1	$80.46	008-861-032	01061	$40.23	$40.23
1	$80.46	008-861-033	01061	$40.23	$40.23
1	$80.46	008-861-034	01061	$40.23	$40.23

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	$80.46	008-861-035	01056	$40.23	$40.23
1	$80.46	008-861-036	01056	$40.23	$40.23
1	$80.46	008-861-037	01056	$40.23	$40.23
1	$80.46	008-861-038	01056	$40.23	$40.23
1	$80.46	008-861-039	01056	$40.23	$40.23
1	$80.46	008-861-040	01056	$40.23	$40.23
1	$80.46	008-880-001	01061	$40.23	$40.23
1	$80.46	008-880-002	01061	$40.23	$40.23
1	$80.46	008-880-003	01061	$40.23	$40.23
1	$80.46	008-880-004	01061	$40.23	$40.23
1	$80.46	008-880-005	01061	$40.23	$40.23
1	$80.46	008-880-006	01061	$40.23	$40.23
1	$80.46	008-880-007	01061	$40.23	$40.23
1	$80.46	008-880-008	01061	$40.23	$40.23
1	$80.46	008-880-009	01061	$40.23	$40.23
1	$80.46	008-880-010	01061	$40.23	$40.23
1	$80.46	008-880-011	01061	$40.23	$40.23
1	$80.46	008-880-012	01061	$40.23	$40.23
1	$80.46	008-880-013	01061	$40.23	$40.23
1	$80.46	008-880-014	01061	$40.23	$40.23
1	$80.46	008-880-015	01061	$40.23	$40.23
1	$80.46	008-880-016	01061	$40.23	$40.23
1	$80.46	008-880-017	01061	$40.23	$40.23
1	$80.46	008-880-018	01061	$40.23	$40.23
1	$80.46	008-880-019	01061	$40.23	$40.23
1	$80.46	008-880-020	01061	$40.23	$40.23
1	$80.46	008-880-021	01061	$40.23	$40.23
1	$80.46	008-880-022	01061	$40.23	$40.23
1	$80.46	008-880-023	01061	$40.23	$40.23
1	$80.46	008-880-024	01061	$40.23	$40.23
1	$80.46	008-880-025	01061	$40.23	$40.23
1	$80.46	008-880-026	01061	$40.23	$40.23
1	$80.46	008-880-027	01061	$40.23	$40.23
1	$80.46	008-880-028	01061	$40.23	$40.23
1	$80.46	008-880-029	01061	$40.23	$40.23
1	$80.46	008-880-030	01061	$40.23	$40.23
1	$80.46	008-880-031	01061	$40.23	$40.23
1	$80.46	008-880-032	01061	$40.23	$40.23
1	$80.46	008-880-033	01061	$40.23	$40.23
1	$80.46	008-880-034	01061	$40.23	$40.23
1	$80.46	008-880-035	01061	$40.23	$40.23
1	$80.46	008-880-036	01061	$40.23	$40.23
1	$80.46	008-880-037	01061	$40.23	$40.23
1	$80.46	008-890-001	01061	$40.23	$40.23
1	$80.46	008-890-002	01061	$40.23	$40.23
1	$80.46	008-890-003	01061	$40.23	$40.23
1	$80.46	008-890-004	01061	$40.23	$40.23

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	$80.46	008-890-005	01061	$40.23	$40.23
1	$80.46	008-890-006	01061	$40.23	$40.23
1	$80.46	008-890-007	01061	$40.23	$40.23
1	$80.46	008-890-008	01061	$40.23	$40.23
1	$80.46	008-890-009	01061	$40.23	$40.23
1	$80.46	008-890-010	01061	$40.23	$40.23
1	$80.46	008-890-011	01061	$40.23	$40.23
1	$80.46	008-890-012	01061	$40.23	$40.23
1	$80.46	008-890-017	01061	$40.23	$40.23
1	$80.46	008-890-018	01061	$40.23	$40.23
1	$80.46	008-890-019	01061	$40.23	$40.23
1	$80.46	008-890-021	01061	$40.23	$40.23
1	$80.46	008-890-022	01061	$40.23	$40.23
1	$80.46	008-890-023	01061	$40.23	$40.23
1	$80.46	008-890-024	01061	$40.23	$40.23
1	$80.46	008-890-025	01061	$40.23	$40.23
1	$80.46	008-890-026	01061	$40.23	$40.23
1	$80.46	008-890-027	01061	$40.23	$40.23
1	$80.46	008-890-028	01061	$40.23	$40.23
1	$80.46	008-890-029	01061	$40.23	$40.23
1	$80.46	008-890-030	01061	$40.23	$40.23
1	$80.46	008-890-031	01061	$40.23	$40.23
1	$80.46	008-890-032	01061	$40.23	$40.23
1	$80.46	008-890-033	01061	$40.23	$40.23
1	$80.46	008-890-034	01061	$40.23	$40.23
1	$80.46	008-890-035	01061	$40.23	$40.23
1	$80.46	008-890-036	01061	$40.23	$40.23
1	$80.46	008-890-037	01061	$40.23	$40.23
1	$80.46	008-920-001	01061	$40.23	$40.23
1	$80.46	008-920-008	01061	$40.23	$40.23
1	$80.46	008-920-009	01061	$40.23	$40.23
1	$80.46	008-920-010	01061	$40.23	$40.23
1	$80.46	008-920-011	01061	$40.23	$40.23
1	$80.46	008-920-012	01061	$40.23	$40.23
1	$80.46	008-920-013	01061	$40.23	$40.23
1	$80.46	008-920-014	01061	$40.23	$40.23
1	$80.46	008-920-015	01061	$40.23	$40.23
1	$80.46	008-920-016	01061	$40.23	$40.23
1	$80.46	008-920-017	01061	$40.23	$40.23
1	$80.46	008-920-018	01061	$40.23	$40.23
1	$80.46	008-920-019	01061	$40.23	$40.23
1	$80.46	008-920-020	01061	$40.23	$40.23
1	$80.46	008-920-021	01061	$40.23	$40.23
1	$80.46	008-920-022	01061	$40.23	$40.23
1	$80.46	008-920-023	01061	$40.23	$40.23
1	$80.46	008-920-024	01061	$40.23	$40.23
1	$80.46	008-920-025	01061	$40.23	$40.23

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	$80.46	008-920-026	01061	$40.23	$40.23
1	$80.46	008-920-027	01061	$40.23	$40.23
1	$80.46	008-920-028	01061	$40.23	$40.23
1	$80.46	008-920-031	01061	$40.23	$40.23
1	$80.46	008-920-032	01061	$40.23	$40.23
1	$80.46	008-920-033	01061	$40.23	$40.23
1	$80.46	008-920-034	01061	$40.23	$40.23
1	$80.46	008-920-035	01061	$40.23	$40.23
1	$80.46	008-931-001	01061	$40.23	$40.23
1	$80.46	008-931-002	01061	$40.23	$40.23
1	$80.46	008-931-003	01061	$40.23	$40.23
1	$80.46	008-931-004	01061	$40.23	$40.23
1	$80.46	008-931-005	01061	$40.23	$40.23
1	$80.46	008-931-006	01061	$40.23	$40.23
1	$80.46	008-931-007	01061	$40.23	$40.23
1	$80.46	008-931-008	01061	$40.23	$40.23
1	$80.46	008-931-009	01061	$40.23	$40.23
1	$80.46	008-931-010	01061	$40.23	$40.23
1	$80.46	008-931-011	01061	$40.23	$40.23
1	$80.46	008-931-012	01061	$40.23	$40.23
1	$80.46	008-931-013	01061	$40.23	$40.23
1	$80.46	008-931-014	01061	$40.23	$40.23
1	$80.46	008-931-015	01061	$40.23	$40.23
1	$80.46	008-931-016	01061	$40.23	$40.23
1	$80.46	008-931-017	01061	$40.23	$40.23
1	$80.46	008-931-018	01061	$40.23	$40.23
1	$80.46	008-931-019	01061	$40.23	$40.23
1	$80.46	008-931-020	01061	$40.23	$40.23
1	$80.46	008-931-021	01061	$40.23	$40.23
1	$80.46	008-931-022	01061	$40.23	$40.23
1	$80.46	008-931-023	01061	$40.23	$40.23
1	$80.46	008-931-024	01061	$40.23	$40.23
1	$80.46	008-931-025	01061	$40.23	$40.23
1	$80.46	008-931-026	01061	$40.23	$40.23
1	$80.46	008-931-027	01061	$40.23	$40.23
1	$80.46	008-931-028	01061	$40.23	$40.23
1	$80.46	008-931-029	01061	$40.23	$40.23
1	$80.46	008-931-030	01061	$40.23	$40.23
1	$80.46	008-931-031	01061	$40.23	$40.23
1	$80.46	008-931-032	01061	$40.23	$40.23
1	$80.46	008-931-033	01061	$40.23	$40.23
1	$80.46	008-931-034	01061	$40.23	$40.23
1	$80.46	008-931-035	01061	$40.23	$40.23
1	$80.46	008-931-036	01061	$40.23	$40.23
1	$80.46	008-931-037	01061	$40.23	$40.23
1	$80.46	008-931-038	01061	$40.23	$40.23
1	$80.46	008-931-039	01061	$40.23	$40.23

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	$80.46	008-931-040	01061	$40.23	$40.23
1	$80.46	008-931-041	01061	$40.23	$40.23
1	$80.46	008-931-042	01061	$40.23	$40.23
1	$80.46	008-931-043	01061	$40.23	$40.23
1	$80.46	008-931-044	01061	$40.23	$40.23
1	$80.46	008-931-045	01061	$40.23	$40.23
1	$80.46	008-931-046	01061	$40.23	$40.23
1	$80.46	008-931-047	01061	$40.23	$40.23
1	$80.46	008-931-048	01061	$40.23	$40.23
1	$80.46	008-931-049	01061	$40.23	$40.23
1	$80.46	008-931-050	01061	$40.23	$40.23
1	$80.46	008-931-051	01061	$40.23	$40.23
1	$80.46	008-931-052	01061	$40.23	$40.23
1	$80.46	008-931-053	01061	$40.23	$40.23
1	$80.46	008-931-054	01061	$40.23	$40.23
1	$80.46	008-931-055	01061	$40.23	$40.23
1	$80.46	008-931-056	01061	$40.23	$40.23
1	$80.46	008-931-057	01061	$40.23	$40.23
1	$80.46	008-932-001	01061	$40.23	$40.23
1	$80.46	008-932-002	01061	$40.23	$40.23
1	$80.46	008-932-003	01061	$40.23	$40.23
1	$80.46	008-932-004	01061	$40.23	$40.23
1	$80.46	008-932-005	01061	$40.23	$40.23
1	$80.46	008-932-006	01061	$40.23	$40.23
1	$80.46	008-932-007	01061	$40.23	$40.23
1	$80.46	008-932-008	01061	$40.23	$40.23
1	$80.46	008-932-009	01061	$40.23	$40.23
1	$80.46	008-932-010	01061	$40.23	$40.23
1	$80.46	008-932-011	01061	$40.23	$40.23
1	$80.46	008-932-012	01061	$40.23	$40.23
1	$80.46	008-932-013	01061	$40.23	$40.23
1	$80.46	008-932-014	01061	$40.23	$40.23
1	$80.46	008-932-015	01061	$40.23	$40.23
1	$80.46	008-932-016	01061	$40.23	$40.23
1	$80.46	008-932-017	01061	$40.23	$40.23
1	$80.46	008-932-018	01061	$40.23	$40.23
1	$80.46	008-932-019	01061	$40.23	$40.23
1	$80.46	008-932-020	01061	$40.23	$40.23
1	$80.46	008-932-021	01061	$40.23	$40.23
1	$80.46	008-932-022	01061	$40.23	$40.23
1	$80.46	008-932-023	01061	$40.23	$40.23
1	$80.46	008-932-024	01061	$40.23	$40.23
1	$80.46	008-932-025	01061	$40.23	$40.23
1	$80.46	008-932-026	01061	$40.23	$40.23
1	$80.46	008-932-027	01061	$40.23	$40.23
1	$80.46	008-932-028	01061	$40.23	$40.23
1	$80.46	008-932-029	01061	$40.23	$40.23

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	$80.46	008-932-030	01061	$40.23	$40.23
1	$80.46	008-932-031	01061	$40.23	$40.23
1	$80.46	008-932-032	01061	$40.23	$40.23
1	$80.46	008-932-033	01061	$40.23	$40.23
1	$80.46	008-932-034	01061	$40.23	$40.23
1	$80.46	008-932-035	01061	$40.23	$40.23
1	$80.46	008-932-036	01061	$40.23	$40.23
1	$80.46	008-932-037	01061	$40.23	$40.23
1	$80.46	008-932-038	01061	$40.23	$40.23
1	$80.46	008-950-003	01061	$40.23	$40.23
1	$80.46	008-950-004	01061	$40.23	$40.23
1	$80.46	008-950-005	01061	$40.23	$40.23
1	$80.46	008-950-006	01061	$40.23	$40.23
1	$80.46	008-950-007	01061	$40.23	$40.23
1	$80.46	008-950-008	01061	$40.23	$40.23
1	$80.46	008-950-009	01061	$40.23	$40.23
1	$80.46	008-950-010	01061	$40.23	$40.23
1	$80.46	008-950-011	01061	$40.23	$40.23
1	$80.46	008-950-012	01061	$40.23	$40.23
1	$80.46	008-950-013	01061	$40.23	$40.23
1	$80.46	008-950-014	01061	$40.23	$40.23
1	$80.46	008-950-015	01061	$40.23	$40.23
1	$80.46	008-950-016	01061	$40.23	$40.23
1	$80.46	008-950-017	01061	$40.23	$40.23
1	$80.46	008-950-018	01061	$40.23	$40.23
1	$80.46	008-950-019	01061	$40.23	$40.23
1	$80.46	008-950-020	01061	$40.23	$40.23
1	$80.46	008-950-021	01061	$40.23	$40.23
1	$80.46	008-950-022	01061	$40.23	$40.23
1	$80.46	008-950-023	01061	$40.23	$40.23
1	$80.46	008-950-024	01061	$40.23	$40.23
1	$80.46	008-950-025	01061	$40.23	$40.23
1	$80.46	008-950-026	01061	$40.23	$40.23
1	$80.46	008-950-027	01061	$40.23	$40.23
1	$80.46	008-950-028	01061	$40.23	$40.23
1	$80.46	008-950-037	01061	$40.23	$40.23
1	$80.46	008-950-038	01061	$40.23	$40.23
1	$80.46	008-950-039	01061	$40.23	$40.23
1	$80.46	008-950-040	01061	$40.23	$40.23
1	$80.46	008-950-041	01061	$40.23	$40.23
1	$80.46	008-950-042	01061	$40.23	$40.23
1	$80.46	008-950-043	01061	$40.23	$40.23
1	$80.46	008-950-044	01061	$40.23	$40.23
1	$80.46	008-950-045	01061	$40.23	$40.23
1	$80.46	008-950-046	01061	$40.23	$40.23
1	$80.46	008-950-047	01061	$40.23	$40.23
1	$80.46	008-950-048	01061	$40.23	$40.23

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ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	$80.46	008-950-049	01061	$40.23	$40.23
1	$80.46	008-950-050	01061	$40.23	$40.23
1	$80.46	008-950-051	01061	$40.23	$40.23
1	$80.46	008-950-055	01061	$40.23	$40.23
1	$80.46	008-950-058	01061	$40.23	$40.23
1	$80.46	008-950-060	01061	$40.23	$40.23
1	$80.46	008-950-061	01056	$40.23	$40.23
1	$80.46	008-950-062	01056	$40.23	$40.23
1	$80.46	008-950-063	01056	$40.23	$40.23
1	$80.46	008-950-064	01056	$40.23	$40.23
1	$80.46	008-950-065	01061	$40.23	$40.23
1	$80.46	008-950-066	01061	$40.23	$40.23
1	$80.46	008-950-067	01061	$40.23	$40.23
1	$80.46	008-950-068	01061	$40.23	$40.23
1	$80.46	008-950-069	01061	$40.23	$40.23
1	$80.46	008-950-070	01061	$40.23	$40.23
1	$80.46	008-950-071	01061	$40.23	$40.23
1	$80.46	008-950-072	01061	$40.23	$40.23
1	$80.46	008-950-073	01061	$40.23	$40.23
1	$80.46	008-950-074	01056	$40.23	$40.23
1	$80.46	008-950-075	01056	$40.23	$40.23
1	$80.46	008-950-076	01061	$40.23	$40.23
1	$80.46	008-960-003	01061	$40.23	$40.23
1	$80.46	008-960-004	01061	$40.23	$40.23
1	$80.46	008-960-005	01061	$40.23	$40.23
1	$80.46	008-960-006	01061	$40.23	$40.23
1	$80.46	008-960-007	01061	$40.23	$40.23
1	$80.46	008-960-008	01061	$40.23	$40.23
1	$80.46	008-960-010	01061	$40.23	$40.23
1	$80.46	008-960-014	01061	$40.23	$40.23
1	$80.46	008-960-015	01061	$40.23	$40.23
1	$80.46	008-960-016	01061	$40.23	$40.23
1	$80.46	008-960-017	01061	$40.23	$40.23
1	$80.46	008-960-018	01061	$40.23	$40.23
1	$80.46	008-960-019	01061	$40.23	$40.23
1	$80.46	008-960-020	01061	$40.23	$40.23
1	$80.46	008-960-021	01061	$40.23	$40.23
1	$80.46	008-960-022	01061	$40.23	$40.23
1	$80.46	008-960-023	01061	$40.23	$40.23
1	$80.46	008-960-024	01061	$40.23	$40.23
1	$80.46	008-960-028	01061	$40.23	$40.23
1	$80.46	008-960-029	01061	$40.23	$40.23
1	$80.46	008-960-030	01061	$40.23	$40.23
1	$80.46	008-960-031	01061	$40.23	$40.23
1	$80.46	008-960-032	01061	$40.23	$40.23
1	$80.46	008-960-033	01061	$40.23	$40.23
1	$80.46	008-960-034	01061	$40.23	$40.23

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	$80.46	008-960-040	01061	$40.23	$40.23
1	$80.46	008-960-041	01061	$40.23	$40.23
1	$80.46	008-960-042	01061	$40.23	$40.23
1	$80.46	008-960-043	01061	$40.23	$40.23
1	$80.46	008-960-044	01061	$40.23	$40.23
1	$80.46	008-970-002	01056	$40.23	$40.23
1	$80.46	008-970-003	01056	$40.23	$40.23
1	$80.46	008-970-004	01056	$40.23	$40.23
1	$80.46	008-970-005	01056	$40.23	$40.23
1	$80.46	008-970-006	01056	$40.23	$40.23
1	$80.46	008-970-007	01056	$40.23	$40.23
1	$80.46	008-970-008	01056	$40.23	$40.23
1	$80.46	008-970-009	01056	$40.23	$40.23
1	$80.46	008-970-010	01056	$40.23	$40.23
1	$80.46	008-970-011	01056	$40.23	$40.23
1	$80.46	008-970-012	01056	$40.23	$40.23
1	$80.46	008-970-014	01056	$40.23	$40.23
1	$80.46	008-970-015	01056	$40.23	$40.23
1	$80.46	008-970-016	01056	$40.23	$40.23
1	$80.46	008-970-017	01056	$40.23	$40.23
1	$80.46	008-970-018	01056	$40.23	$40.23
1	$80.46	008-970-019	01056	$40.23	$40.23
1	$80.46	008-970-020	01056	$40.23	$40.23
1	$80.46	008-970-021	01056	$40.23	$40.23
1	$80.46	008-970-022	01056	$40.23	$40.23
1	$80.46	008-970-023	01056	$40.23	$40.23
1	$80.46	008-970-024	01056	$40.23	$40.23
1	$80.46	008-970-025	01056	$40.23	$40.23
1	$80.46	008-970-026	01056	$40.23	$40.23
1	$80.46	008-970-027	01056	$40.23	$40.23
1	$80.46	008-970-028	01056	$40.23	$40.23
1	$80.46	008-970-029	01056	$40.23	$40.23
1	$80.46	008-970-030	01056	$40.23	$40.23
1	$80.46	008-970-031	01056	$40.23	$40.23
1	$80.46	008-970-032	01056	$40.23	$40.23
1	$80.46	008-970-033	01056	$40.23	$40.23
1	$80.46	008-970-034	01056	$40.23	$40.23
1	$80.46	008-970-036	01061	$40.23	$40.23
1	$80.46	008-970-037	01061	$40.23	$40.23
1	$80.46	008-970-039	01061	$40.23	$40.23
1	$80.46	008-970-040	01056	$40.23	$40.23
1	$80.46	008-970-041	01056	$40.23	$40.23
1	$80.46	008-970-042	01056	$40.23	$40.23
1	$80.46	008-970-043	01056	$40.23	$40.23
1	$80.46	008-970-044	01056	$40.23	$40.23
1	$80.46	008-970-045	01056	$40.23	$40.23
1	$80.46	008-970-046	01056	$40.23	$40.23

PART C

ASSESSMENT ROLL

Zone 1 - Morgan Ranch Subdivision

1	$80.46	008-970-047	01056	$40.23	$40.23
1	$80.46	008-970-048	01056	$40.23	$40.23
1	$80.46	008-970-049	01056	$40.23	$40.23
1	$80.46	008-970-050	01056	$40.23	$40.23
1	$80.46	008-970-051	01056	$40.23	$40.23
1	$80.46	008-970-052	01056	$40.23	$40.23
1	$80.46	008-970-053	01056	$40.23	$40.23
1	$80.46	008-970-054	01056	$40.23	$40.23
1	$80.46	008-970-055	01056	$40.23	$40.23
1	$80.46	008-970-056	01056	$40.23	$40.23
1	$80.46	008-970-057	01056	$40.23	$40.23
1	$80.46	008-970-058	01056	$40.23	$40.23
1	$80.46	008-970-059	01056	$40.23	$40.23
1	$80.46	008-970-060	01056	$40.23	$40.23
1	$80.46	008-970-061	01056	$40.23	$40.23
1	$80.46	008-970-062	01056	$40.23	$40.23
1	$80.46	008-970-063	01056	$40.23	$40.23
384	**$30,896.64**	Subtotal - Developed Land		**$15,448.32**	**$15,448.32**

PART C

ASSESSMENT ROLL

Zone 2 - Ventana Sierra (Tract 90-03)

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	$6,281.10	$6,281.23	$6,281.02

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	330.58	004-630-002	01061	165.29	165.29
1	330.58	004-630-003	01061	165.29	165.29
1	330.58	004-630-004	01061	165.29	165.29
1	330.58	004-630-005	01061	165.29	165.29
1	330.58	004-630-006	01061	165.29	165.29
1	330.58	004-630-007	01061	165.29	165.29
1	330.58	004-630-008	01061	165.29	165.29
1	330.58	004-630-009	01061	165.29	165.29
1	330.58	004-630-010	01061	165.29	165.29
1	330.58	004-630-011	01061	165.29	165.29
1	330.58	004-630-012	01061	165.29	165.29
1	330.58	004-630-013	01061	165.29	165.29
1	330.58	004-630-014	01061	165.29	165.29
1	330.58	004-630-015	01061	165.29	165.29
1	330.58	004-630-016	01061	165.29	165.29
1	330.58	004-630-017	01061	165.29	165.29
1	330.58	004-630-020	01061	165.29	165.29
1	330.58	004-630-021	01061	165.29	165.29
1	330.58	004-630-023	01061	165.29	165.29
19	$6,281.02			$3,140.51	$3,140.51

PART C

ASSESSMENT ROLL

Zone 3 - Scotia Pines Subdivision

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	$4,879.80	$4,880.35	$4,879.60

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	88.72	029-330-001	01000	44.36	44.36
1	88.72	029-330-002	01000	44.36	44.36
1	88.72	029-330-003	01000	44.36	44.36
1	88.72	029-330-005	01000	44.36	44.36
1	88.72	029-330-006	01000	44.36	44.36
1	88.72	029-330-007	01000	44.36	44.36
1	88.72	029-330-008	01000	44.36	44.36
1	88.72	029-330-009	01000	44.36	44.36
1	88.72	029-330-010	01000	44.36	44.36
1	88.72	029-330-011	01000	44.36	44.36
1	88.72	029-330-012	01000	44.36	44.36
1	88.72	029-330-013	01000	44.36	44.36
1	88.72	029-330-014	01000	44.36	44.36
1	88.72	029-330-015	01000	44.36	44.36
1	88.72	029-330-016	01000	44.36	44.36
1	88.72	029-330-017	01000	44.36	44.36
1	88.72	029-330-018	01000	44.36	44.36
1	88.72	029-330-019	01000	44.36	44.36
1	88.72	029-330-020	01000	44.36	44.36
1	88.72	029-330-021	01000	44.36	44.36
1	88.72	029-330-022	01000	44.36	44.36
1	88.72	029-330-023	01000	44.36	44.36
1	88.72	029-330-024	01000	44.36	44.36
1	88.72	029-330-026	01000	44.36	44.36
1	88.72	029-330-027	01000	44.36	44.36
1	88.72	029-330-030	01000	44.36	44.36
1	88.72	029-330-031	01000	44.36	44.36
1	88.72	029-330-032	01000	44.36	44.36
1	88.72	029-330-033	01000	44.36	44.36
1	88.72	029-330-034	01000	44.36	44.36
1	88.72	029-330-035	01000	44.36	44.36
1	88.72	029-330-036	01000	44.36	44.36
1	88.72	029-330-037	01000	44.36	44.36
1	88.72	029-330-038	01000	44.36	44.36
1	88.72	029-330-039	01000	44.36	44.36

PART C

ASSESSMENT ROLL

Zone 3 - Scotia Pines Subdivision

1	88.72	029-330-040	01000	44.36	44.36
1	88.72	029-330-041	01000	44.36	44.36
1	88.72	029-330-042	01000	44.36	44.36
1	88.72	029-330-043	01000	44.36	44.36
1	88.72	029-330-044	01000	44.36	44.36
1	88.72	029-330-047	01000	44.36	44.36
1	88.72	029-330-048	01000	44.36	44.36
1	88.72	029-330-049	01000	44.36	44.36
1	88.72	029-330-050	01000	44.36	44.36
1	88.72	029-330-051	01000	44.36	44.36
1	88.72	029-330-052	01000	44.36	44.36
1	88.72	029-330-053	01000	44.36	44.36
1	88.72	029-330-054	01000	44.36	44.36
1	88.72	029-330-055	01000	44.36	44.36
1	88.72	029-330-056	01000	44.36	44.36
1	88.72	029-330-061	01000	44.36	44.36
1	88.72	029-330-062	01000	44.36	44.36
1	88.72	029-330-064	01000	44.36	44.36
1	88.72	029-330-065	01000	44.36	44.36
1	88.72	029-330-066	01000	44.36	44.36
55	$4,879.60			$2,439.80	$2,439.80

PART C

ASSESSMENT ROLL

Zone 4 - Morgan Ranch West

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT Last Year Max + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	$500.00	$623.01	$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 + 2.7% CPI	TOTAL ASSESSMENT
2026/2027	$10,500.00	$11,393.93	$10,499.86

Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	283.78	008-980-001	01056	141.89	141.89
1	283.78	008-980-002	01056	141.89	141.89
1	283.78	008-980-003	01056	141.89	141.89
1	283.78	008-980-004	01056	141.89	141.89
1	283.78	008-980-005	01056	141.89	141.89
1	283.78	008-980-006	01056	141.89	141.89
1	283.78	008-980-007	01056	141.89	141.89
1	283.78	008-980-008	01056	141.89	141.89
1	283.78	008-980-009	01056	141.89	141.89
1	283.78	008-980-010	01056	141.89	141.89
1	283.78	008-980-011	01056	141.89	141.89
1	283.78	008-980-012	01056	141.89	141.89
1	283.78	008-980-013	01056	141.89	141.89
1	283.78	008-980-014	01056	141.89	141.89
1	283.78	008-980-015	01056	141.89	141.89
1	283.78	008-980-016	01056	141.89	141.89
1	283.78	008-980-017	01056	141.89	141.89
1	283.78	008-980-018	01056	141.89	141.89
1	283.78	008-980-019	01056	141.89	141.89
1	283.78	008-980-020	01056	141.89	141.89
1	283.78	008-980-021	01056	141.89	141.89
1	283.78	008-980-022	01056	141.89	141.89
1	283.78	008-980-023	01056	141.89	141.89
1	283.78	008-980-024	01056	141.89	141.89
1	283.78	008-980-025	01056	141.89	141.89
1	283.78	008-980-026	01056	141.89	141.89
1	283.78	008-980-027	01056	141.89	141.89
1	283.78	008-980-028	01056	141.89	141.89
1	283.78	008-980-029	01056	141.89	141.89
1	283.78	008-980-030	01056	141.89	141.89
1	283.78	008-980-031	01056	141.89	141.89
1	283.78	008-980-032	01056	141.89	141.89
1	283.78	008-980-033	01056	141.89	141.89
1	283.78	008-980-034	01056	141.89	141.89
1	283.78	008-980-035	01056	141.89	141.89
1	283.78	008-980-036	01056	141.89	141.89
1	283.78	008-980-037	01056	141.89	141.89
37	$10,499.86			$5,249.93	$5,249.93

PART C

ASSESSMENT ROLL

Zone 6 - Loma Rica Ranch Subdivision

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT	TOTAL ASSESSMENT
2026/2027	$160,061.00	$164,383.67	$160,060.68

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Number of Dwelling Units	Levy	Assessor Parcel No.	Tax Area Code	1st Installment	2nd Installment
1	$684.02	035-660-001	001-056	$342.01	$342.01
1	$684.02	035-660-002	001-056	$342.01	$342.01
1	$684.02	035-660-003	001-056	$342.01	$342.01
1	$684.02	035-660-004	001-056	$342.01	$342.01
1	$684.02	035-660-005	001-056	$342.01	$342.01
1	$684.02	035-660-006	001-056	$342.01	$342.01
1	$684.02	035-660-007	001-056	$342.01	$342.01
1	$684.02	035-660-008	001-056	$342.01	$342.01
1	$684.02	035-660-009	001-056	$342.01	$342.01
1	$684.02	035-660-010	001-056	$342.01	$342.01
1	$684.02	035-660-011	001-056	$342.01	$342.01
1	$684.02	035-660-012	001-056	$342.01	$342.01
1	$684.02	035-660-013	001-056	$342.01	$342.01
1	$684.02	035-660-014	001-056	$342.01	$342.01
1	$684.02	035-660-015	001-056	$342.01	$342.01
1	$684.02	035-660-016	001-056	$342.01	$342.01
1	$684.02	035-660-017	001-056	$342.01	$342.01
1	$684.02	035-660-018	001-056	$342.01	$342.01
1	$684.02	035-660-019	001-056	$342.01	$342.01
1	$684.02	035-660-020	001-056	$342.01	$342.01
1	$684.02	035-660-021	001-056	$342.01	$342.01
1	$684.02	035-660-022	001-056	$342.01	$342.01
1	$684.02	035-660-023	001-056	$342.01	$342.01
1	$684.02	035-660-024	001-056	$342.01	$342.01
1	$684.02	035-660-025	001-056	$342.01	$342.01
1	$684.02	035-660-026	001-056	$342.01	$342.01
1	$684.02	035-660-027	001-056	$342.01	$342.01
1	$684.02	035-660-028	001-056	$342.01	$342.01
1	$684.02	035-660-029	001-056	$342.01	$342.01
1	$684.02	035-660-030	001-056	$342.01	$342.01
1	$684.02	035-660-031	001-056	$342.01	$342.01
1	$684.02	035-660-032	001-056	$342.01	$342.01
1	$684.02	035-660-033	001-056	$342.01	$342.01
1	$684.02	035-660-034	001-056	$342.01	$342.01
1	$684.02	035-660-035	001-056	$342.01	$342.01
1	$684.02	035-660-036	001-056	$342.01	$342.01
1	$684.02	035-660-037	001-056	$342.01	$342.01

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ASSESSMENT ROLL

Zone 6 - Loma Rica Ranch Subdivision

1	$684.02	035-660-038	001-056	$342.01	$342.01
1	$684.02	035-660-039	001-056	$342.01	$342.01
1	$684.02	035-660-040	001-056	$342.01	$342.01
1	$684.02	035-660-041	001-056	$342.01	$342.01
1	$684.02	035-660-042	001-056	$342.01	$342.01
1	$684.02	035-660-043	001-056	$342.01	$342.01
1	$684.02	035-660-044	001-056	$342.01	$342.01
1	$684.02	035-660-045	001-056	$342.01	$342.01
1	$684.02	035-660-053	001-056	$342.01	$342.01
1	$684.02	035-660-054	001-056	$342.01	$342.01
1	$684.02	035-660-055	001-056	$342.01	$342.01
1	$684.02	035-660-056	001-056	$342.01	$342.01
1	$684.02	035-660-057	001-056	$342.01	$342.01
1	$684.02	035-660-058	001-056	$342.01	$342.01
1	$684.02	035-660-059	001-056	$342.01	$342.01
1	$684.02	035-660-060	001-056	$342.01	$342.01
1	$684.02	035-660-061	001-056	$342.01	$342.01
1	$684.02	035-660-062	001-056	$342.01	$342.01
1	$684.02	035-660-063	001-056	$342.01	$342.01
1	$684.02	035-660-064	001-056	$342.01	$342.01
1	$684.02	035-660-065	001-056	$342.01	$342.01
1	$684.02	035-660-066	001-056	$342.01	$342.01
1	$684.02	035-660-067	001-056	$342.01	$342.01
1	$684.02	035-660-068	001-056	$342.01	$342.01
1	$684.02	035-660-070	001-056	$342.01	$342.01
1	$684.02	035-660-071	001-056	$342.01	$342.01
1	$684.02	035-660-072	001-056	$342.01	$342.01
1	$684.02	035-660-073	001-056	$342.01	$342.01
1	$684.02	035-660-075	001-056	$342.01	$342.01
1	$684.02	035-660-076	001-056	$342.01	$342.01
1	$684.02	035-660-077	001-056	$342.01	$342.01
1	$684.02	035-660-078	001-056	$342.01	$342.01
1	$684.02	035-660-079	001-056	$342.01	$342.01
1	$684.02	035-660-080	001-056	$342.01	$342.01
1	$684.02	035-660-081	001-056	$342.01	$342.01
1	$684.02	035-660-082	001-056	$342.01	$342.01
1	$684.02	035-660-083	001-056	$342.01	$342.01
1	$684.02	035-660-084	001-056	$342.01	$342.01
1	$684.02	035-660-085	001-056	$342.01	$342.01
1	$684.02	035-660-086	001-056	$342.01	$342.01
1	$684.02	035-660-087	001-056	$342.01	$342.01
1	$684.02	035-660-088	001-056	$342.01	$342.01
1	$684.02	035-670-001	001-056	$342.01	$342.01
1	$684.02	035-670-002	001-056	$342.01	$342.01
1	$684.02	035-670-003	001-056	$342.01	$342.01
1	$684.02	035-670-004	001-056	$342.01	$342.01
1	$684.02	035-670-005	001-056	$342.01	$342.01

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ASSESSMENT ROLL

Zone 6 - Loma Rica Ranch Subdivision

1	$684.02	035-670-006	001-056	$342.01	$342.01
1	$684.02	035-670-007	001-056	$342.01	$342.01
1	$684.02	035-670-008	001-056	$342.01	$342.01
1	$684.02	035-670-009	001-056	$342.01	$342.01
1	$684.02	035-670-010	001-056	$342.01	$342.01
1	$684.02	035-670-011	001-056	$342.01	$342.01
1	$684.02	035-670-012	001-056	$342.01	$342.01
1	$684.02	035-670-013	001-056	$342.01	$342.01
1	$684.02	035-670-014	001-056	$342.01	$342.01
1	$684.02	035-670-015	001-056	$342.01	$342.01
1	$684.02	035-670-016	001-056	$342.01	$342.01
1	$684.02	035-670-017	001-056	$342.01	$342.01
1	$684.02	035-670-018	001-056	$342.01	$342.01
1	$684.02	035-670-019	001-056	$342.01	$342.01
1	$684.02	035-670-020	001-056	$342.01	$342.01
1	$684.02	035-670-021	001-056	$342.01	$342.01
1	$684.02	035-670-022	001-056	$342.01	$342.01
1	$684.02	035-670-023	001-056	$342.01	$342.01
1	$684.02	035-670-024	001-056	$342.01	$342.01
1	$684.02	035-670-025	001-056	$342.01	$342.01
1	$684.02	035-670-026	001-056	$342.01	$342.01
1	$684.02	035-670-027	001-056	$342.01	$342.01
1	$684.02	035-670-028	001-056	$342.01	$342.01
1	$684.02	035-670-029	001-056	$342.01	$342.01
1	$684.02	035-670-030	001-056	$342.01	$342.01
1	$684.02	035-670-031	001-056	$342.01	$342.01
1	$684.02	035-670-032	001-056	$342.01	$342.01
1	$684.02	035-670-033	001-056	$342.01	$342.01
1	$684.02	035-670-034	001-056	$342.01	$342.01
1	$684.02	035-670-035	001-056	$342.01	$342.01
1	$684.02	035-670-036	001-056	$342.01	$342.01
1	$684.02	035-670-037	001-056	$342.01	$342.01
1	$684.02	035-670-038	001-056	$342.01	$342.01
1	$684.02	035-670-039	001-056	$342.01	$342.01
1	$684.02	035-670-040	001-056	$342.01	$342.01
1	$684.02	035-670-041	001-056	$342.01	$342.01
1	$684.02	035-670-042	001-056	$342.01	$342.01
1	$684.02	035-670-043	001-056	$342.01	$342.01
1	$684.02	035-670-044	001-056	$342.01	$342.01
1	$684.02	035-670-045	001-056	$342.01	$342.01
1	$684.02	035-670-046	001-056	$342.01	$342.01
1	$684.02	035-670-047	001-056	$342.01	$342.01
1	$684.02	035-670-048	001-056	$342.01	$342.01
1	$684.02	035-670-049	001-056	$342.01	$342.01
1	$684.02	035-670-050	001-056	$342.01	$342.01
1	$684.02	035-670-051	001-056	$342.01	$342.01
1	$684.02	035-670-052	001-056	$342.01	$342.01

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Zone 6 - Loma Rica Ranch Subdivision

1	$684.02	035-670-053	001-056	$342.01	$342.01
1	$684.02	035-670-054	001-056	$342.01	$342.01
1	$684.02	035-670-055	001-056	$342.01	$342.01
1	$684.02	035-670-056	001-056	$342.01	$342.01
1	$684.02	035-670-057	001-056	$342.01	$342.01
1	$684.02	035-670-058	001-056	$342.01	$342.01
1	$684.02	035-670-062	001-056	$342.01	$342.01
1	$684.02	035-670-063	001-056	$342.01	$342.01
1	$684.02	035-670-064	001-056	$342.01	$342.01
1	$684.02	035-670-065	001-056	$342.01	$342.01
1	$684.02	035-670-066	001-056	$342.01	$342.01
1	$684.02	035-670-067	001-056	$342.01	$342.01
1	$684.02	035-670-068	001-056	$342.01	$342.01
1	$684.02	035-670-069	001-056	$342.01	$342.01
1	$684.02	035-680-001	001-056	$342.01	$342.01
1	$684.02	035-680-002	001-056	$342.01	$342.01
1	$684.02	035-680-003	001-056	$342.01	$342.01
1	$684.02	035-680-004	001-056	$342.01	$342.01
1	$684.02	035-680-005	001-056	$342.01	$342.01
1	$684.02	035-680-006	001-056	$342.01	$342.01
1	$684.02	035-680-007	001-056	$342.01	$342.01
1	$684.02	035-680-008	001-056	$342.01	$342.01
1	$684.02	035-680-009	001-056	$342.01	$342.01
1	$684.02	035-680-010	001-056	$342.01	$342.01
1	$684.02	035-680-011	001-056	$342.01	$342.01
1	$684.02	035-680-012	001-056	$342.01	$342.01
1	$684.02	035-680-013	001-056	$342.01	$342.01
1	$684.02	035-680-014	001-056	$342.01	$342.01
1	$684.02	035-680-015	001-056	$342.01	$342.01
1	$684.02	035-680-016	001-056	$342.01	$342.01
1	$684.02	035-680-017	001-056	$342.01	$342.01
1	$684.02	035-680-018	001-056	$342.01	$342.01
1	$684.02	035-680-019	001-056	$342.01	$342.01
1	$684.02	035-680-020	001-056	$342.01	$342.01
1	$684.02	035-680-021	001-056	$342.01	$342.01
1	$684.02	035-680-026	001-056	$342.01	$342.01
1	$684.02	035-680-027	001-056	$342.01	$342.01
1	$684.02	035-680-028	001-056	$342.01	$342.01
1	$684.02	035-680-029	001-056	$342.01	$342.01
1	$684.02	035-680-030	001-056	$342.01	$342.01
1	$684.02	035-680-031	001-056	$342.01	$342.01
1	$684.02	035-680-032	001-056	$342.01	$342.01
1	$684.02	035-680-033	001-056	$342.01	$342.01
1	$684.02	035-680-034	001-056	$342.01	$342.01
1	$684.02	035-680-035	001-056	$342.01	$342.01
1	$684.02	035-680-036	001-056	$342.01	$342.01
1	$684.02	035-680-037	001-056	$342.01	$342.01

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Zone 6 - Loma Rica Ranch Subdivision

1	$684.02	035-680-038	001-056	$342.01	$342.01
1	$684.02	035-680-039	001-056	$342.01	$342.01
1	$684.02	035-690-003	001-056	$342.01	$342.01
1	$684.02	035-690-004	001-056	$342.01	$342.01
1	$684.02	035-690-006	001-056	$342.01	$342.01
1	$684.02	035-690-007	001-056	$342.01	$342.01
1	$684.02	035-690-008	001-056	$342.01	$342.01
1	$684.02	035-690-009	001-056	$342.01	$342.01
1	$684.02	035-690-010	001-056	$342.01	$342.01
1	$684.02	035-690-011	001-056	$342.01	$342.01
1	$684.02	035-690-012	001-056	$342.01	$342.01
1	$684.02	035-690-014	001-056	$342.01	$342.01
1	$684.02	035-690-015	001-056	$342.01	$342.01
1	$684.02	035-690-016	001-056	$342.01	$342.01
1	$684.02	035-690-017	001-056	$342.01	$342.01
1	$684.02	035-690-018	001-056	$342.01	$342.01
1	$684.02	035-690-019	001-056	$342.01	$342.01
1	$684.02	035-690-020	001-056	$342.01	$342.01
1	$684.02	035-690-021	001-056	$342.01	$342.01
1	$684.02	035-690-023	001-056	$342.01	$342.01
1	$684.02	035-690-024	001-056	$342.01	$342.01
1	$684.02	035-690-025	001-056	$342.01	$342.01
1	$684.02	035-690-026	001-056	$342.01	$342.01
1	$684.02	035-690-027	001-056	$342.01	$342.01
1	$684.02	035-690-028	001-056	$342.01	$342.01
1	$684.02	035-690-029	001-056	$342.01	$342.01
1	$684.02	035-690-030	001-056	$342.01	$342.01
1	$684.02	035-690-032	001-056	$342.01	$342.01
1	$684.02	035-690-033	001-056	$342.01	$342.01
1	$684.02	035-690-034	001-056	$342.01	$342.01
1	$684.02	035-690-035	001-056	$342.01	$342.01
1	$684.02	035-690-036	001-056	$342.01	$342.01
1	$684.02	035-690-037	001-056	$342.01	$342.01
1	$684.02	035-690-038	001-056	$342.01	$342.01
1	$684.02	035-690-039	001-056	$342.01	$342.01
1	$684.02	035-690-041	001-056	$342.01	$342.01
1	$684.02	035-690-042	001-056	$342.01	$342.01
1	$684.02	035-690-043	001-056	$342.01	$342.01
1	$684.02	035-690-044	001-056	$342.01	$342.01
1	$684.02	035-690-045	001-056	$342.01	$342.01
1	$684.02	035-690-046	001-056	$342.01	$342.01
1	$684.02	035-690-047	001-056	$342.01	$342.01
1	$684.02	035-690-048	001-056	$342.01	$342.01
1	$684.02	035-690-049	001-056	$342.01	$342.01
1	$684.02	035-690-050	001-056	$342.01	$342.01
1	$684.02	035-690-051	001-056	$342.01	$342.01
1	$684.02	035-690-052	001-056	$342.01	$342.01

PART C

ASSESSMENT ROLL

Zone 6 - Loma Rica Ranch Subdivision

1	$684.02	035-690-053	001-056	$342.01	$342.01
1	$684.02	035-690-055	001-056	$342.01	$342.01
1	$684.02	035-690-056	001-056	$342.01	$342.01
1	$684.02	035-690-057	001-056	$342.01	$342.01
1	$684.02	035-690-058	001-056	$342.01	$342.01
1	$684.02	035-690-059	001-056	$342.01	$342.01
1	$684.02	035-690-060	001-056	$342.01	$342.01
1	$684.02	035-690-061	001-056	$342.01	$342.01
1	$684.02	035-690-062	001-056	$342.01	$342.01
234	**$160,060.68**			**$80,030.34**	**$80,030.34**

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 2026 was 2.7%.

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 6/1/2026, and the total assessment needed for FY 2026/2027, the levy will be increased $2.12 per dwelling unit to $80.46 per dwelling unit in accordance with the Consumer Price Index.

The total assessment for 2025/2026 was $30,082.56. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $30,900.14. The actual total assessment will be $30,896.64. 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 6/1/2026 and the total assessment needed for FY 2026/2027, the levy will be increased $96.32 per dwelling unit to $330.58 per dwelling unit in accordance with the Consumer Price Index.

The total annual assessment for 2025/2026 was $4,450.94. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $6,281.23. The actual total assessment will be $6,281.02. 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 6/1/2026 and the total assessment needed for FY 2026/2027, the levy will be increased $2.32 per dwelling unit to $88.72 per dwelling unit in accordance with the CPI.

The total annual assessment for 2025/2026 was $4,752.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $4,880.35. The actual total assessment will be $4,879.60. 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 6/1/2026, and the total assessment needed for FY 2026/2027, the levy will remain unchanged at $20.00 per dwelling unit.

The total annual assessment for 2025/2026 was $500. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $623.01. 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 6/1/2026, and the total assessment needed for FY 2026/2027, the levy will be increased $27.02 per dwelling unit to $283.78 per dwelling unit in accordance with the CPI.

The total annual assessment for 2025/2026 was $9,500.12. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $11,393.93. The actual total assessment will be $10,499.86. 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 VI – Loma Rica Ranch

The Loma Rica Ranch Subdivision was annexed into the 1988-2 Residential L&L District in 2024. Because the district was created before Proposition 218, the initial assessment per dwelling unit of $684.02 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 VI.

The landscaping, irrigation, street lights, trails and pocket parks in Loma Rica Ranch and the maintenance of such are of entirely local and special benefit to the parcels in Loma Rica, 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 6/1/2026, and the total assessment needed for FY 2026/2027, the levy will remain unchanged at $684.02 per dwelling unit.

The total annual assessment for 2025/2026 was $160,060.68. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $164,383.67. The actual total assessment will be $160,060.68. 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.

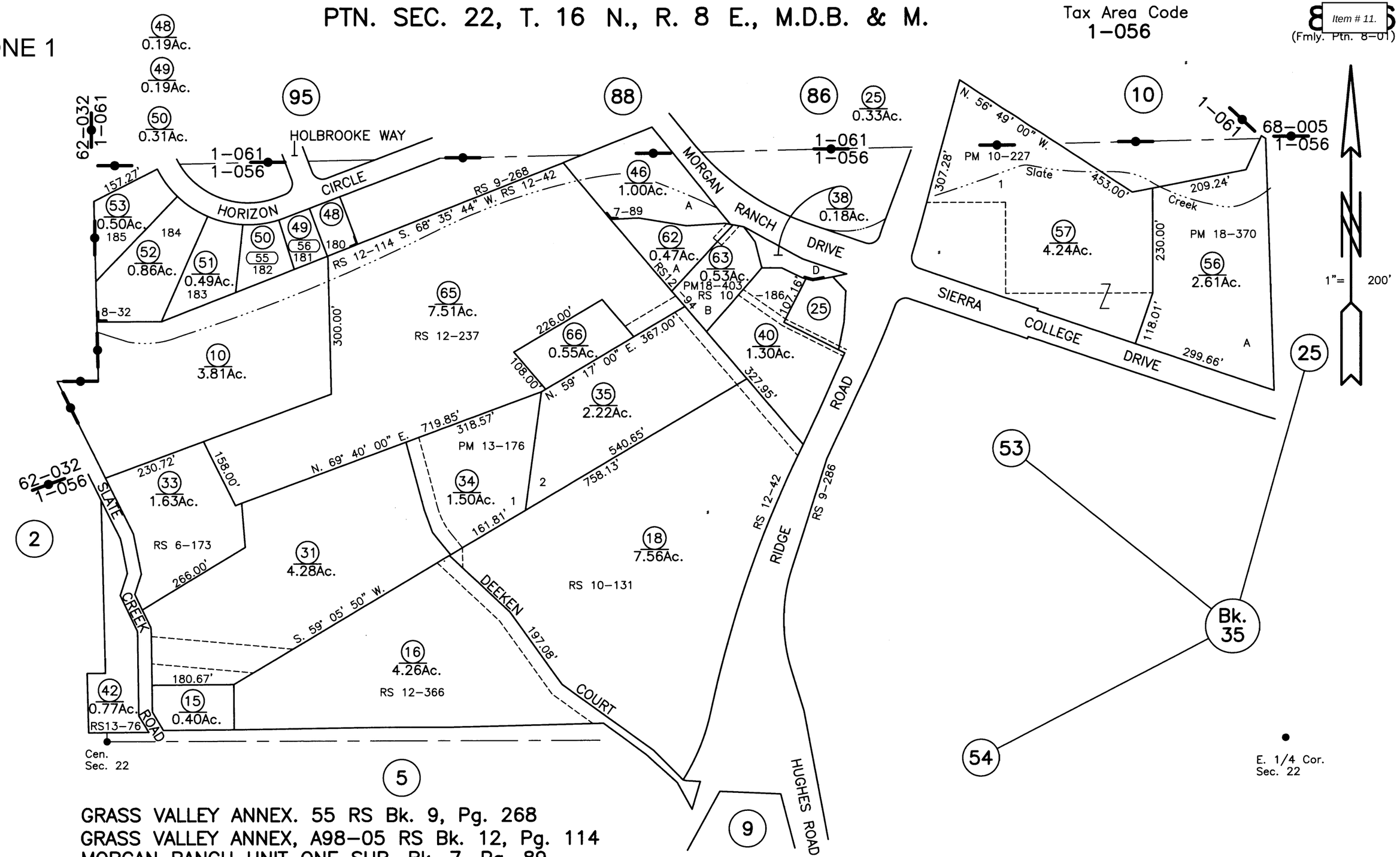
PTN. SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-056

8
(Fmly. Ptn. 8-01)

Item # 11.

ZONE 1



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

NW 12/98

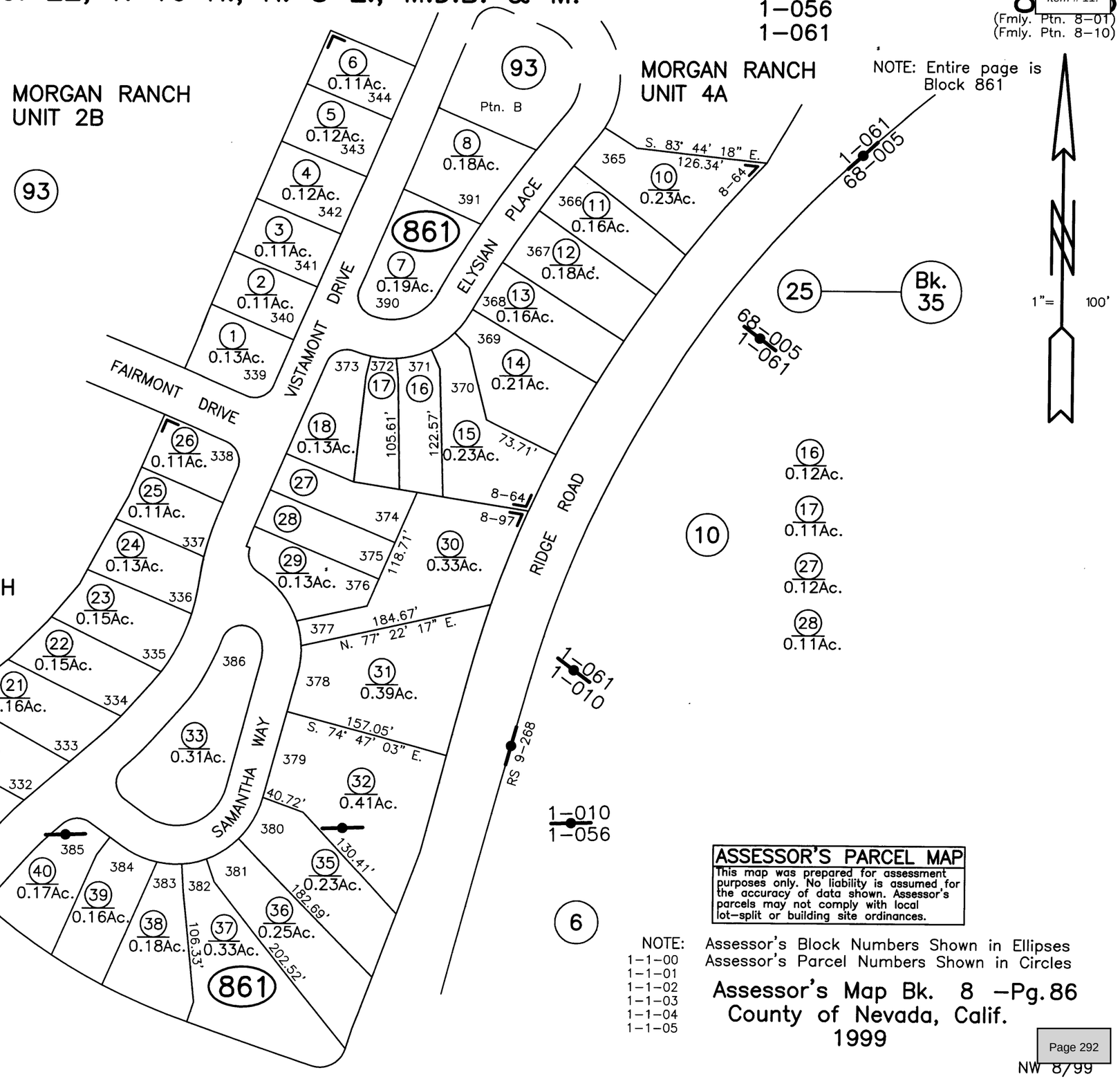
PTN. N.E. 1/4 SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

ZONE 1

Tax Area Code
1-056
1-061

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

NOTE: Entire page is Block 861



MORGAN RANCH UNIT 1 SUB. Bk. 7, Pg. 89
MORGAN RANCH UNIT 4B SUB. Bk. 8, Pg. 64
MORGAN RANCH UNIT 4C SUB. Bk. 8, Pg. 97

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.

NOTE: Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

1-1-00
1-1-01
1-1-02
1-1-03
1-1-04
1-1-05

Assessor's Map Bk. 8 -Pg. 86
County of Nevada, Calif.
1999

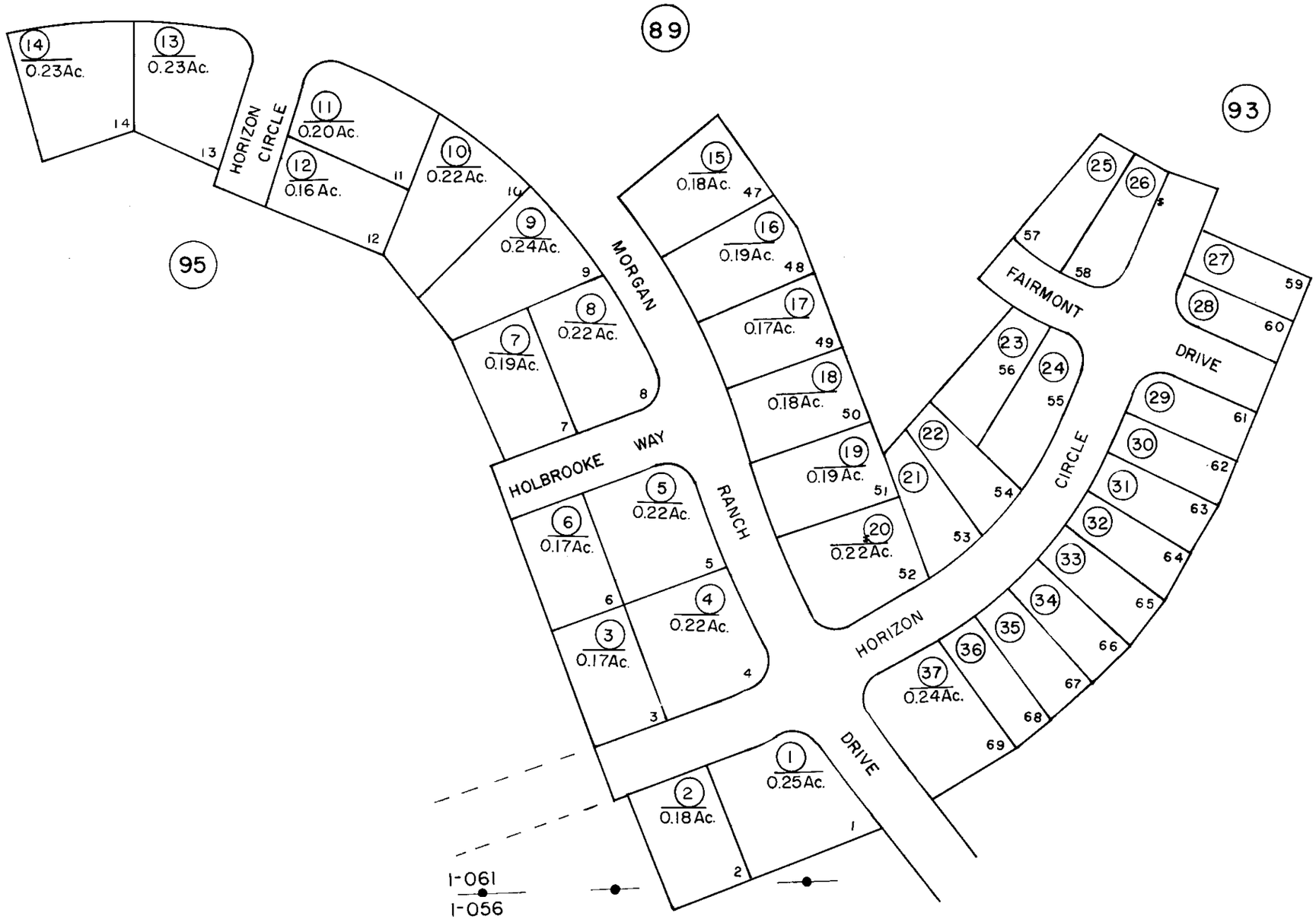
NW 8/99

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

Tax Area Code
1-061

8 - 88
(Fmly. Item # 11.)

ZONE 1



1" = 100'

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

6

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. 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

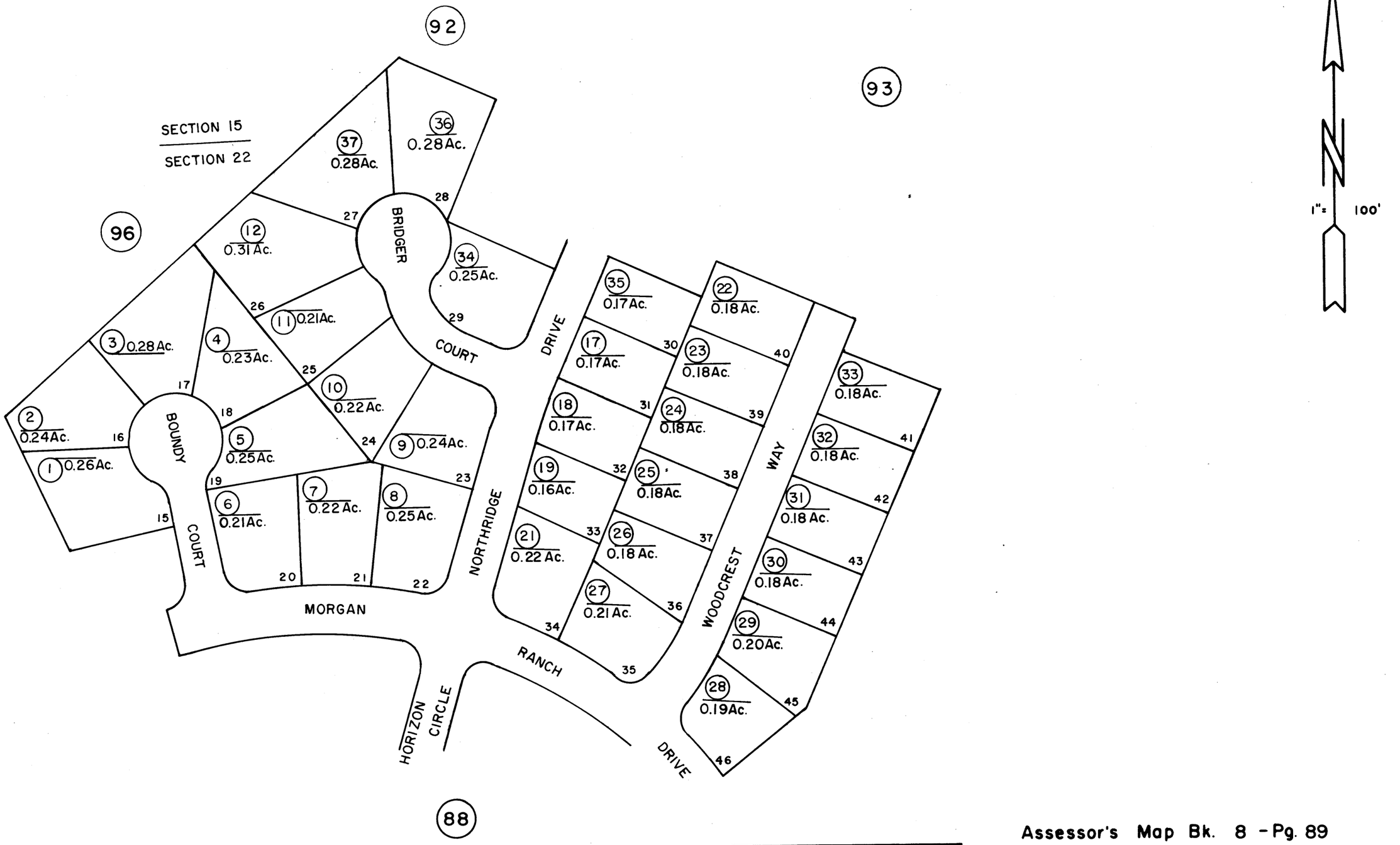
PTNS. NE 1/4 SEC. 22 & SE 1/4 SEC. 15 T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
I-061

8 - 89
(Fmly.

Item # 11.

ZONE 1



1"= 100'

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
3-1-93 1-1-99
3-1-94 1-1-00
1-1-06

7-88 ABE

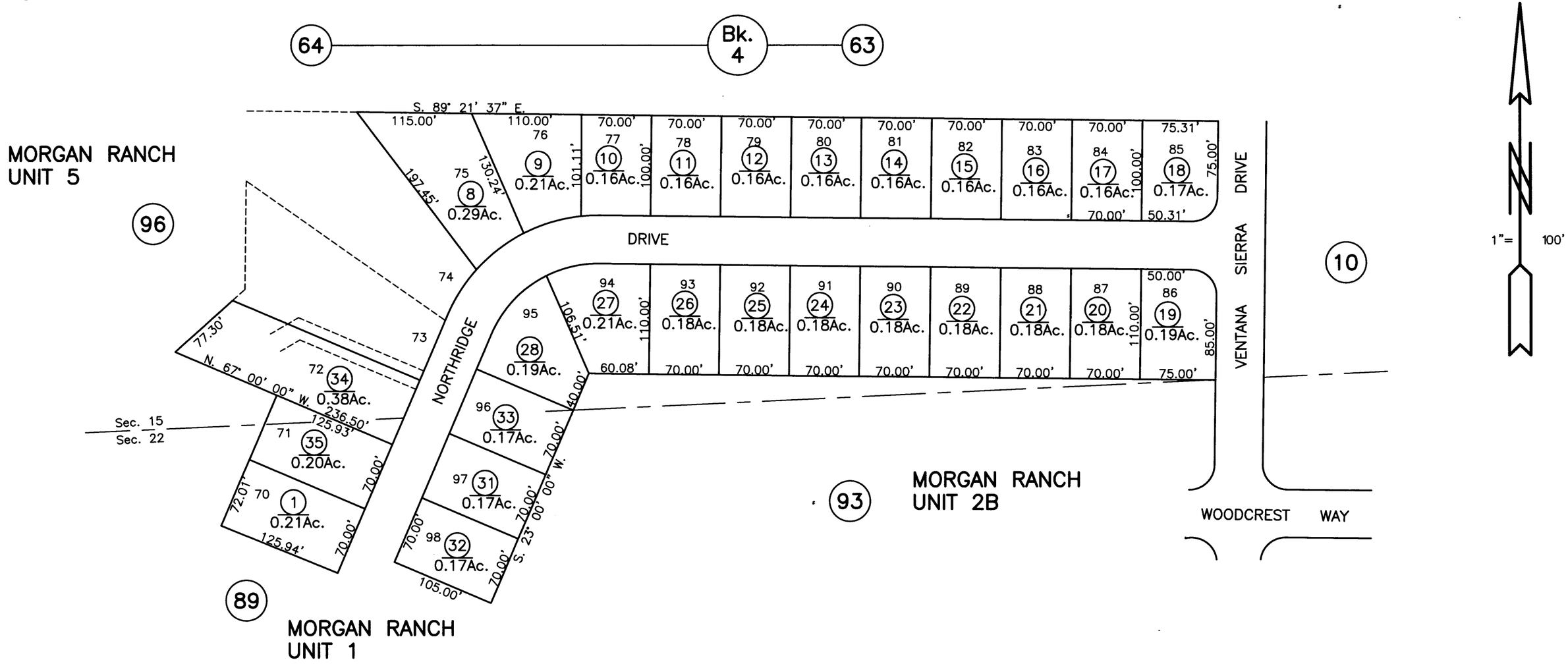
PTN. SEC'S 15 & 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1-061

(Fmly. [illegible])

Item # 11.

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

NW 8/98

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

Tax Area Code
01-061

(Fmly. Ptn. 8-10)

Item # 11.

ZONE 1

(15) 0.10Ac.
(16) 0.10Ac.
(17) 0.10Ac.
(18) 0.10Ac.
(19) 0.10Ac.
(20) 0.10Ac.
(21) 0.10Ac.
(22) 0.13Ac.
(23) 0.14Ac.
(24) 0.16Ac.
(25) 0.14Ac.
(26) 0.12Ac.
(27) 0.11Ac.
(28) 0.12Ac.
(29) 0.13Ac.
(30) 0.15Ac.
(34) 0.10Ac.
(35) 0.10Ac.
(36) 0.10Ac.
(37) 0.10Ac.

(38) 0.10Ac.
(39) 0.10Ac.
(40) 0.10Ac.
(41) 0.10Ac.
(42) 0.13Ac.
(45) 0.11Ac.
(46) 0.11Ac.
(47) 0.10Ac.
(48) 0.10Ac.
(49) 0.10Ac.
(50) 0.10Ac.
(51) 0.10Ac.
(52) 0.10Ac.
(53) 0.10Ac.
(54) 0.10Ac.
(55) 0.10Ac.
(56) 0.10Ac.
(57) 0.11Ac.

(1) 0.10Ac.
(2) 0.10Ac.
(3) 0.10Ac.
(4) 0.10Ac.
(5) 0.10Ac.
(6) 0.10Ac.
(7) 0.10Ac.
(8) 0.10Ac.
(9) 0.10Ac.
(10) 0.10Ac.
(11) 0.10Ac.
(12) 0.10Ac.
(13) 0.10Ac.
(14) 0.10Ac.
(15) 0.11Ac.
(16) 0.12Ac.
(18) 0.12Ac.
(19) 0.12Ac.
(20) 0.15Ac.
(32) 0.09Ac.
(33) 0.09Ac.

932

S. 89° 21' 37" E.
8-19 130.08'
(3) 0.26Ac. 101
70.00' (4) 0.18Ac. 102
70.00' (5) 0.18Ac. 103
70.00' (6) 0.18Ac. 104
70.00' (7) 0.18Ac. 105
70.00' (8) 0.18Ac. 106
70.00' (9) 0.18Ac. 107
75.00' (10) 0.19Ac. 108 8-19
119.82'
120.00'
(2) 0.21Ac. 100
70.00'
(1) 0.18Ac. 99

92

WOODCREST WAY

931

45.48' (13) 0.16Ac. 111
75.00' (12) 0.15Ac. 110
60.00' (11) 0.19Ac. 109
57.56'
62.86'
70.00' (14) 0.18Ac. 112
113 (15)
114 (16)
115 (17)
116 (18)
117 (19)
118 (20)
119 (21)
120 (22)
121 (23)
122 (24)
123 (25)
124 (26)
125 (27)
126 (28)
127 (29)
128 (30)
N. 23° 00' 00" E.
FAIRMONT DRIVE
8-19

(35) 0.14Ac.

89

(42) 141
(43) 0.16Ac. 142
55.00'
7-109 (44) 0.15Ac. 143
(45) 144
(46) 145
(47) 146
(48) 147
(49) 148
(50) 149
(51) 150
(52) 151
(53) 152
(54) 153
(55) 154
(56) 155
(57) 156
140 (41)
139 (40)
138 (39)
137 (38)
136 (37)
135 (36)
134 (35)
133 (34)
(33) 0.12Ac. 132
(32) 0.15Ac. 131
130
(31) 0.13Ac.
CIRCLE HORIZON DRIVE
7-109
(1) 157
(2) 158
(3) 159
(4) 160
(5) 161
(6) 162
(7) 163
(8) 164
(9) 165
(10) 166
(11) 167
(12) 168
(13) 169
(14) 170
(15) 171
(16) 0.12Ac. 172

931

88

10

8-58
352 (19)
353 (18)
354 (17) 0.17Ac.
351 (20)
(21) 0.13Ac.
350
(22) 0.11Ac. 349
(23) 0.11Ac. 348
(24) 0.11Ac. 347
(25) 0.11Ac. 346
(26) 0.11Ac. 345
VISTAMONT DRIVE

932

357 (32)
356 (33)
355
358 (31) 0.14Ac.
(34) 0.13Ac.
(30) 0.13Ac. 359
(29) 0.13Ac. 360
361 (35)
(36) 0.24Ac. 362
(37) 0.22Ac. 363
(38) 0.17Ac. 364
N. 83° 44' 18" W.
392 (27) 0.14Ac.
393 (28) 0.14Ac.
8-58
ELYSIAN PLACE

10

1"= 100'

Bk. 4

17

25

Bk. 35

MORGAN RANCH UNIT 2B SUB. Bk. 7, Pg. 109
MORGAN RANCH UNIT 2C SUB. Bk. 8, Pg. 19
MORGAN RANCH UNIT 4A SUB. Bk. 8, Pg. 58

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

Assessor's Map Bk. 8 -Pg. 93
County of Nevada, Calif.
1998

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

ZONE 1

Tax Area Code
1–056
1–061

Item # 11.

8-95
(Fmly. Ptn. 8–01)
(Fmly. Ptn. 8–06, 8–10)

1"= 100'

1–056
1–061

10

6

96
MORGAN RANCH
UNIT 5

88
MORGAN RANCH
UNIT 1

GREY OWL COURT
HORIZON CIRCLE
HOLBROOKE WAY
WEST CREEK WAY
HORIZON CIRCLE

9 0.37Ac.
10 0.25Ac.
11 0.25Ac.
8 0.23Ac.
7 0.30Ac.
6 0.26Ac.
5 0.29Ac.
4 0.33Ac.
3 0.28Ac.
72 0.31Ac.
12 0.20Ac.
13 0.18Ac.
14 0.21Ac.
15 0.18Ac.
16 0.18Ac.
17 0.21Ac.
18 0.33Ac.
19 0.25Ac.
20 0.19Ac.
21 0.19Ac.
22 0.19Ac.
23 0.20Ac.
24 0.21Ac.
25 0.21Ac.
26 0.21Ac.
27 0.20Ac.
28 0.20Ac.
73 0.19Ac.
74 0.21Ac.
75 0.21Ac.
37 0.23Ac.
38 0.24Ac.
39 0.20Ac.
40 0.21Ac.
41 0.18Ac.
42 0.18Ac.
43 0.18Ac.
44 0.18Ac.
45 0.18Ac.
46 0.18Ac.
47 0.17Ac.
48 0.17Ac.
49 0.17Ac.
50 0.17Ac.
51 0.17Ac.
55 0.17Ac.
58 0.19Ac. RS 12–116 Ptn. 232
76 0.23Ac.
66 0.17Ac.
67 0.17Ac.
68 0.17Ac.
69 0.17Ac.
70 0.17Ac.
71 0.17Ac.
65 0.18Ac.
60 0.18Ac.
61 0.18Ac.
62 0.24Ac.
63 0.24Ac.
64 0.25Ac.

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

mm 9/97

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

Tax Area Code
1-061

(Fmly. Ptn. 8-10)

ZONE 1

62-032
1-061

Bk. 4 — 64

MORGAN RANCH UNIT 6

97

VENTANA RIDGE PLACE

RUBY LEDGE COURT

292 — 4 — 0.35Ac. — 187.36'
293 — 5 — 0.41Ac. — 185.97'
294 — 6 — 0.34Ac. — 148.95'
295 — 7 — 0.29Ac. — 126.12'
296 — 8 — 0.24Ac. — 84.19'

64 — Bk. 4

S. 89° 21' 37" E.

297 — 43 — 0.55Ac.
298
299 — 42 — 0.57Ac.
74 — 44 — 0.58Ac.
10 — 0.53Ac.

110.04'
78.35'
148.18'
118.88'
72.33'
131.37'
70.48'
197.45'

MORGAN RANCH UNIT 2A

92

DRIVE

NORTHRIDGE

97

RS 11-64

252 — 3 — 0.34Ac.
113.08'
164.73'
251 — 40 — 0.35Ac.

58.21'

300 — 41 — 0.34Ac.

DRIVE

N. 1/4 Cor. Sec. 22

24 — 0.47Ac.
250
118.13'

78.10'
61.01'
301 — 28 — 0.29Ac.

MORGAN RANCH

110.10'
38.71'
90.00'
302 — 29 — 0.34Ac.

89

MORGAN RANCH UNIT 1

209.00'
64.49'
23 — 0.32Ac. — 249

161.36'
92.01'
303 — 30 — 0.27Ac.

MORGAN

138.02'
22 — 0.22Ac. — 248

102.74'
S. 48° 06' 22" W.

128.38'
31 — 304 0.24Ac.

112.97'
21 — 0.20Ac. — 247

RS 9-268
96.00'

127.32'
63.48'
32 — 305 0.24Ac.

110.80'
20 — 0.24Ac. — 246

121.24'
33 — 0.21Ac.

113.61'
60.00'
34 — 0.24Ac.
306
307
76.99'

137.84'
245
19 — 0.38Ac.

N. 01° 27' 00" W.
217.99'
127.99'
152.10'
N. 45° 11' 08" E.
244
18 — 0.23Ac.
108.45'
75.69'
MATCH LINE
243

10

244
MATCH LINE
MORGAN RANCH DRIVE
108.45'
17 — 0.20Ac. — 243
100.00'
242
16 — 0.26Ac.
140.11'
241
15 — 0.25Ac.
240
14 — 0.22Ac.
114.31'
93.75'
129.06'
102.29'
87.71'

95 MORGAN RANCH UNIT 3A

MORGAN RANCH UNIT 5 SUB. Bk. 8, Pg. 66

1" = 100'

ASSESSOR'S PARCEL MAP
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1-1-00
1-1-01
1-1-02
1-1-03
1-1-04

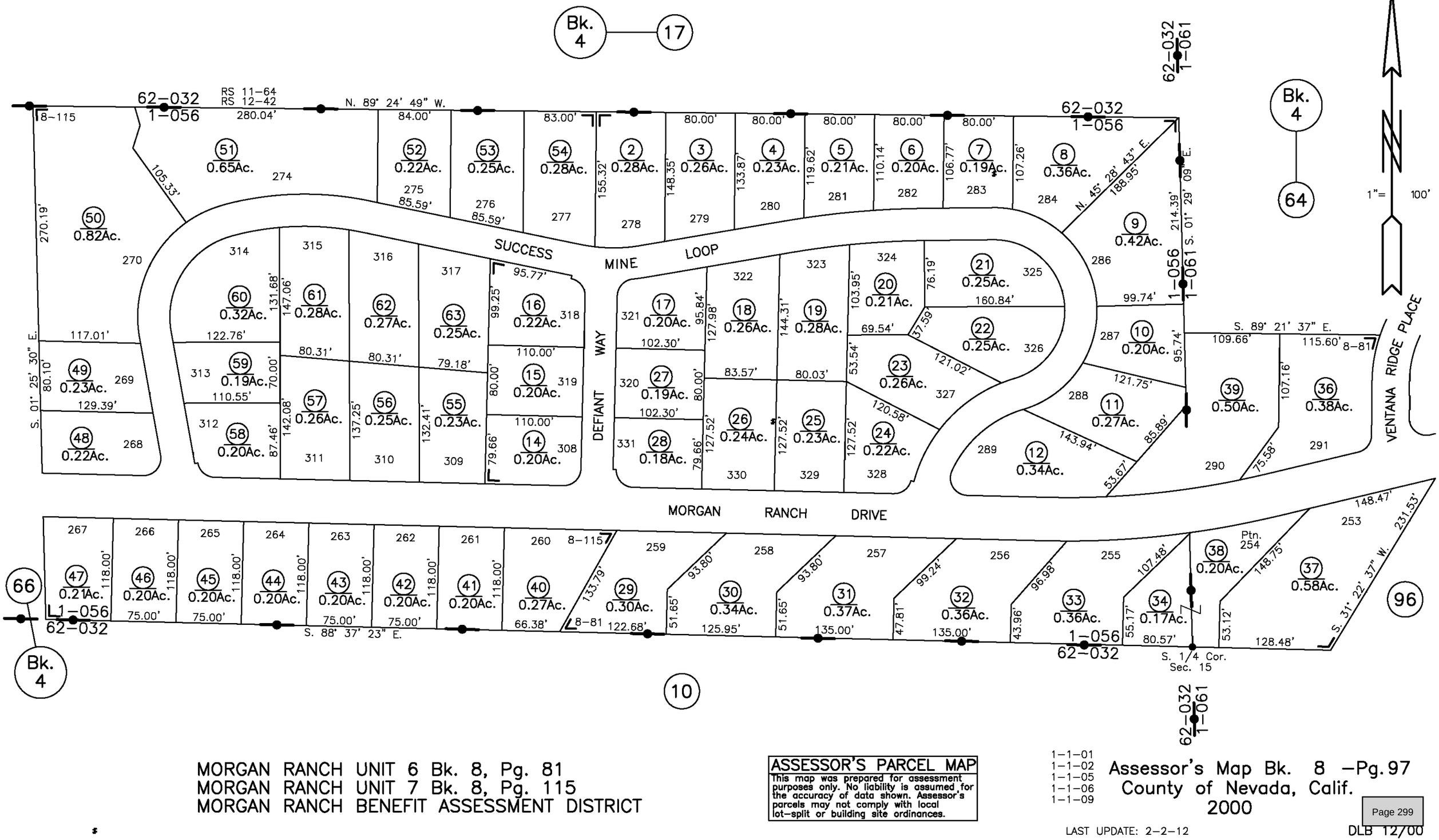
Assessor's Map Bk. 8 —Pg. 96
County of Nevada, Calif.
1999

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

Tax Area Code
1-056
1-061

(Fmly. Ptn. 8-10)

ZONE 1



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

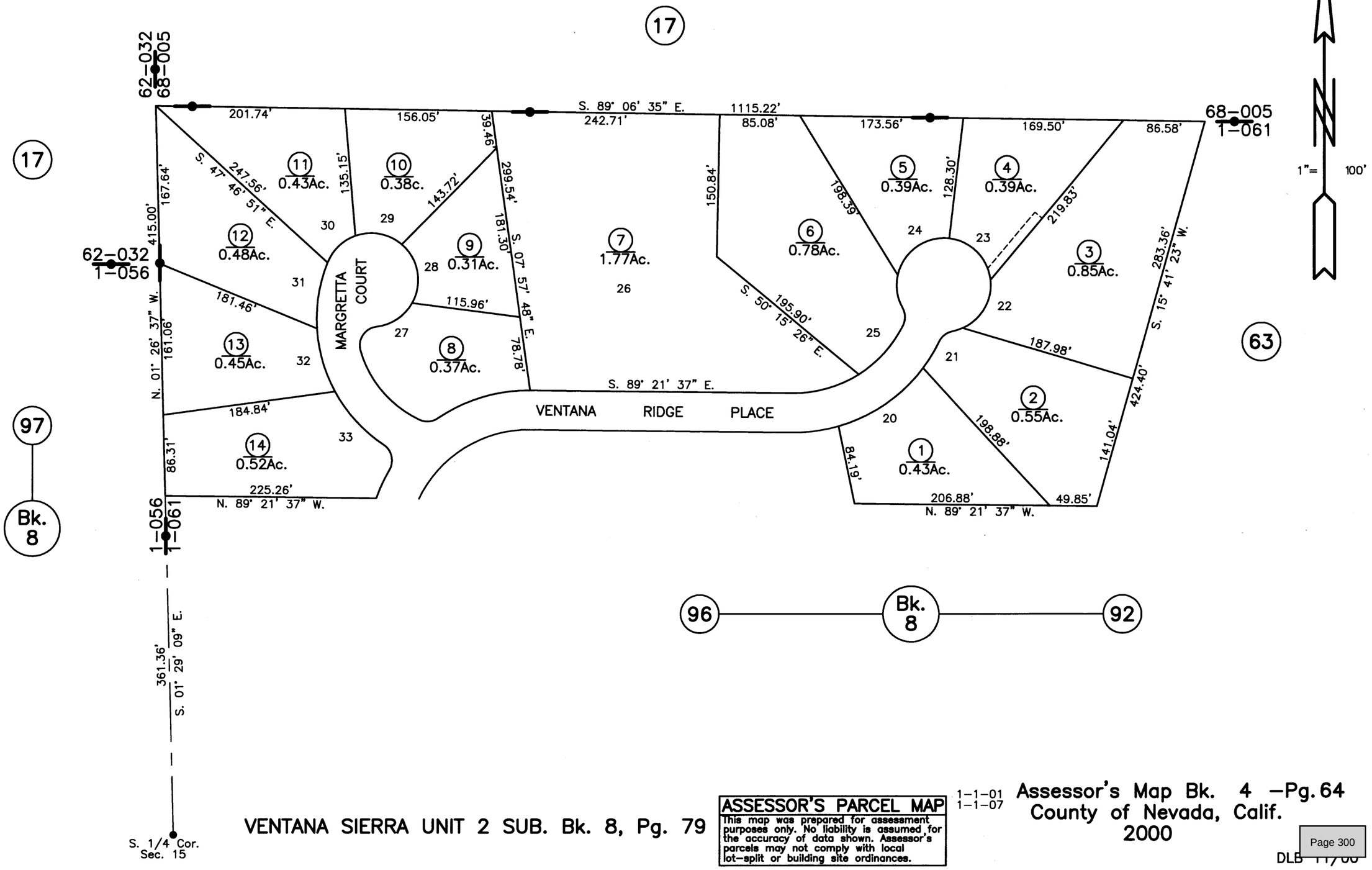
DLB 12/00

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
(Fmly. [illegible])



1" = 100'

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

DLB 11/00

PTN. SEC. 27, T. 16 N., R. 8 E., M.D.B. & M.

ZONE 3

Tax Area Code
1-100

29-33
(Fmly. Ptn. 8-73)
(Fmly. Ptn. 29-03)

Item # 11.

1" = 100'

62-007
62-019
1-100
1-006
1-100

RS 11-201

N. 89°38'23" E. 810.90'

PM 16-135

W.1/4 Cor.

SCOTIA PINES CIRCLE

CARPENTER ST.

PEABODY COURT

TOWNSEND ST.

WALSH ST.

RS 11-64

N. 71°51'49" W.

N.62°43'08"W

N. 32°45'17" W.

S. 30°08'25" W.

PARCEL ~ B

| | | |

ZONE 4

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

Tax Area Code
1–056

4 [illegible] 6
(Fmly [illegible])

Item # 11.

1"= 100'

17

N. 60° 57' 00" E. 196.75'

109.68'

SLATE CREEK ROAD

165.07'

62–032
1–056

8–144

17

62–032
1–056

1
8.05Ac.
A

N. 01° 25' 30" W. 639.46'

N. 68° 00' 00" E. 269.67'

165.97'

103.70'

114.56'

16
0.46Ac.

121.04'

15
0.42Ac.

85.46'

17
0.38Ac.

N. 37° 30' 00" E. 179.86'

N. 37° 30' 00" E. 195.22'

83.46'

18
0.36Ac.

186.50'

84.46'

19
0.35Ac.

177.94'

83.46'

20
0.33Ac.

171.61'

81.95'

21
0.31Ac.

73.49'

22
0.26Ac.

60.02'

158.89'

83.96'

91.84'

69.99'

70.67'

83.03'

71.54'

83.00'

169.55'

14

15

16

17

18

19

20

21

22

14
0.58Ac.

13

157.36'

13
0.35Ac.

12

90.47'

11

89.31'

12
0.37Ac.

N. 32° 15' 00" E. 181.25'

172.98'

11
0.36Ac.

10

79.41'

164.25'

10
0.29Ac.

9

80.46'

154.72'

9
0.28Ac.

8

69.07'

143.99'

8
0.29Ac.

128.71'

94.13'

76.81'

SLATE CREEK ROAD

MORGAN RANCH

107.40'

23
0.24Ac.

99.09'

62.60'

24
0.19Ac.

115.83'

54.64'

29
0.20Ac.

127.84'

44.09'

39.89'

48.47'

27
0.31Ac.
Ptn. 25

77.88'

118.00'

24 &
Ptn. 25

23

137.71'

DRIVE

6

143.26'

7
0.59Ac.

5

N. 06° 00' 00" E. 177.07'

6
0.32Ac.

128.33'

4

5
0.26Ac.

118.01'

89.10'

3

4
0.24Ac.

118.01'

87.10'

2

3
0.24Ac.

118.01'

88.42'

1

2
0.25Ac.

118.14'

108.84'

99.43'

92.91'

89.10'

87.10'

94.11'

17

Bk.
8

1–056
62–032

10

RS 13–45

MORGAN RANCH WEST SUB. Bk. 8, Pg. 144

16 15
21 22

N. 88° 40' 00" W. 747.42'
to S.W. Cor. Sec. 15

MORGAN RANCH 7

97

Bk.
8

1–1–06

ASSESSOR'S PARCEL MAP
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Assessor's Map Bk. 4 –Pg. 66
County of Nevada, Calif.
2005
LAST UPDATE 9–12–08

NW 12/05

ZONE 5

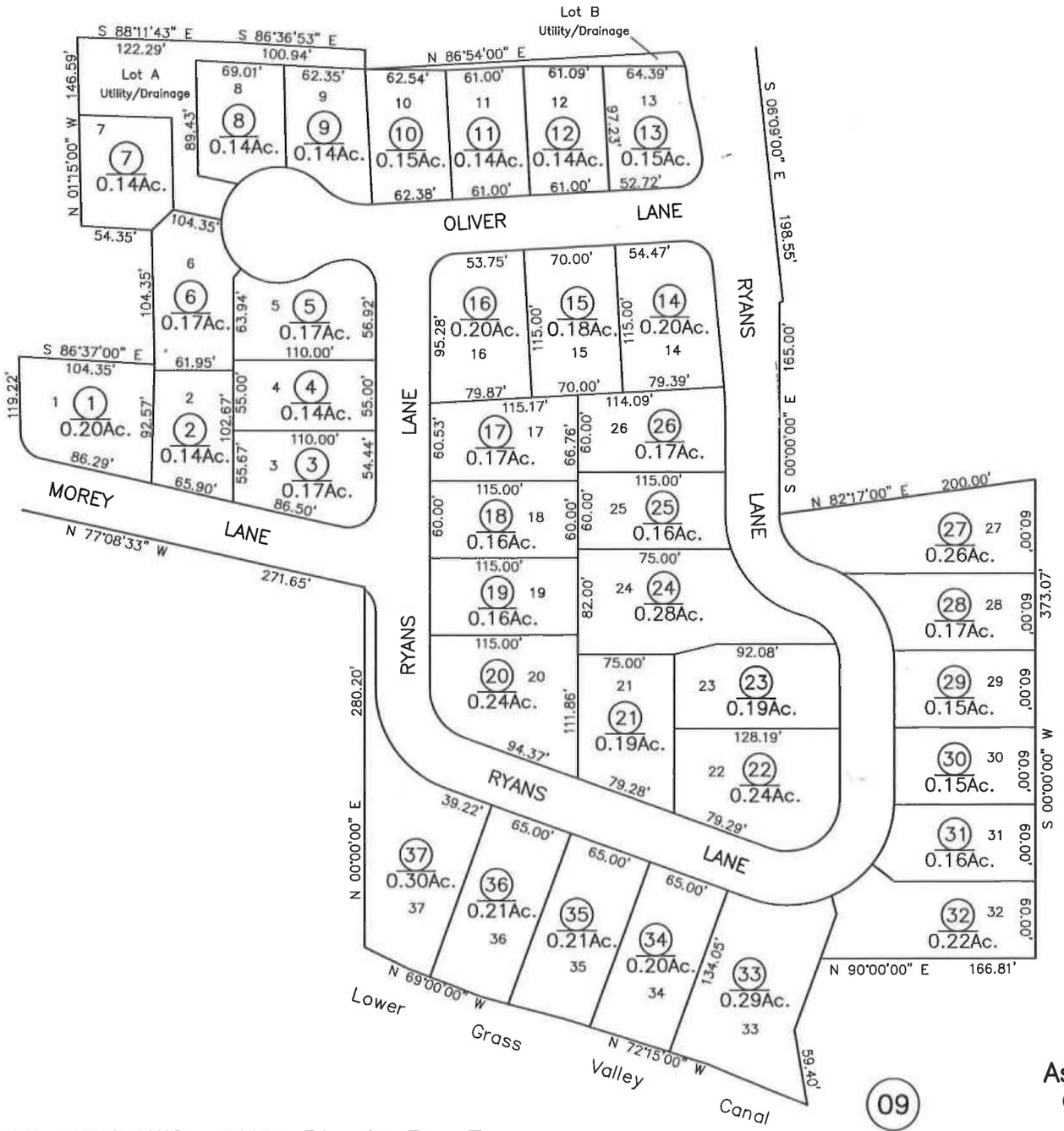
PTN. SE 1/4 SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code
1–056

8 (Fmly. Ptn. 8–09)

Item # 11.

09



1"= 100'

09

09

09

ASSESSOR'S PARCEL MAP
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RIDGE MEADOWS SUB. Bk. 9, Pg. 7

Assessor's Map Bk. 8 –Pg. 98
County of Nevada, Calif.
2017

LAST UPDATE: 01–05–17

TM 01/17

PTN. SEC'S 23, 24 & 25, T. 16 N., R. 8 E., M.D.B. & M.

ZONE 6

Tax Area Code
1–056
62–032

35–41
(Fmly. Pt.)
(Fmly. 9–48,57)

NOTE: Entire Page is Block 412.

1"= 400'

PLAZA DRIVE
SUTTON WAY
DORSEY DRIVE
CENTREVILLE WAY
RANCH VIEW CT.
SUTTON WAY
IDAHO MARYLAND ROAD
BRUNSWICK ROAD
Olympia Creek
Whitewater
Wolf Creek
N.C.N.G.R.R.
R/W
S. 1/4 Cor. Sec. 24
S 51°22'49" E 1113.52'
N. 88° 57' 27" E. 1244.68'
N 88°54'35" E 917.57'
332.94'
RS12–317 9–30 N 62°29'00" E
EAST 825.01'
RS 8–216
RS 8–279
PM 17–117
RS 8–37
RS 11–175
PM 19–60
RS 10–38
RS 10–264
RS 11–64
PM 16–125
PM 17–71
RS 8–270
RS 12–475
RS 3–230
PM 3–231
RS10–101
RS 12–49
PM 7–41
PM 16–22
RS 15–91(ANNX)
RS 7–132
RS 9–299(ANNX) RS 10–264(ANNX)
RS 10–38(ANNX) RS 12–42(ANNX) RS 11–64(ANNX)
RS 9–203(ANNX) RS 10–38(ANNX)
1–056 62–032 68–005
68–005 01–056
62–032 01–056

412 19 9.70Ac.
412 17 11.35Ac.
412 18 4.50Ac.
412 21 9.90Ac.
412 22 3.00Ac.
412 15 9.15Ac.
412 16 6.49Ac.
412 30 9.08Ac.
412 29 11.82Ac.
412 01 4.64Ac.
412 02 2.29Ac.
412 03 4.80Ac.
412 04 7.84Ac.
412 05
412 06 3.12Ac.
412 07 2.26Ac.
412 08 1.34Ac.
412 09 2.24Ac.
412 25 4.52Ac.
412 23 53.17Ac.
412 28 3.84Ac.
412 27 12.62Ac.
412 24 3.15Ac.
412 12 0.68Ac.
412 05 0.92Ac.

LOMA RICA RANCH SUB. PHASE 1 Bk. 9, Pg. 30

GRASS VALLEY ANNEX No. 66 R.S. Bk. 8, Pg. 270
GRASS VALLEY ANNEX No. 66–A R.S. Bk.9, Pg. 299
GRASS VALLEY ANNEX R.S. Bk. 15, Pg. 91

Bk. 37 → 45
Bk. 9 → 54
Bk. 9 → 57
68 69 Bk. 9

24 19
25 30

ASSESSOR'S PARCEL MAP NOTICE

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NOTE: Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

Assessor's Map Bk. 35–Pg. 41
County of Nevada, Calif.
2001

1–1–21
1–1–25

LAST UPDATE 2–19–25 EL

ZONE 6

PTN. SEC. 24 & 25, T. 16 N., R. 8 E. M.D.B & M.

Tax Area Code
1–056

35

ASSESSOR'S PARCEL MAP NOTICE

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1"= 100'

Bk. 35 — 69

Bk. 35 — 41

Bk. 35 — 68

41 — Bk. 35

67 — Bk. 35

41 — Bk. 35

GOLDSTONE ROAD

PASCOE WAY

SHAMROCK DRIVE

TRAIL

CREEK

WHITEWATER

S. 46° 00' 30" W. 291.70'

69.35'

118.78'

LANE

SAUNDERS

CROCKER ALLEY

UNDERWOOD WAY

BRUNSWICK ROAD

LUCKY MINE ALLEY

SUTTON WAY

LOMA RICA RANCH SUB. PHASE 1 Bk. 9 Pg. 30

Assessor's Map Bk. 35 –Pg. 66
County of Nevada, Calif.
2025

1–1–25

LAST UPDATE: 2–14–25

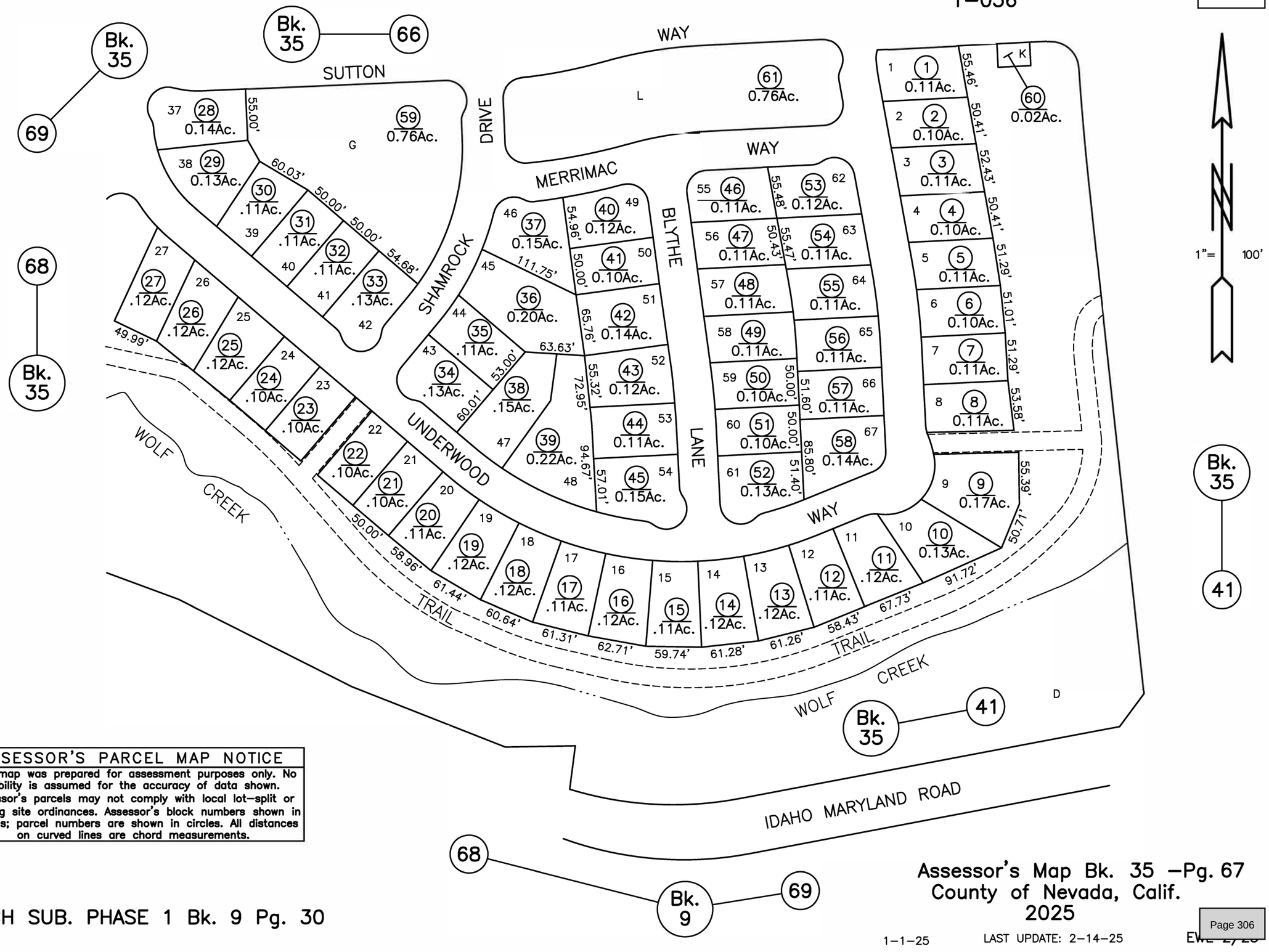
ZONE 6

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

Tax Area Code
1–056

35

Item # 11.



ASSESSOR'S PARCEL MAP NOTICE

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LOMA RICA RANCH SUB. PHASE 1 Bk. 9 Pg. 30

Assessor's Map Bk. 35 –Pg. 67
County of Nevada, Calif.
2025

1–1–25 LAST UPDATE: 2–14–25 EWE 2/26

ZONE 6

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

Tax Area Code
1–056

35

DORSEY DRIVE

CITY ROW

25
0.03Ac.

41
Bk. 35
69

54
Bk. 9

66
Bk. 35

GOLDSTONE ROAD

101 17 0.14Ac. 53.23' 69.16'
100 16 .10Ac. 50.00'
99 15 .10Ac. 50.00'
98 14 .10Ac. 50.00'
97 13 .10Ac. 50.36'
96 12 .11Ac. 53.69'
95 11 .10Ac. 50.60'
94 10 .09Ac. 52.56' 70.69'

U

23
0.60Ac.
118.94' 84.56' 73.89' 79.50' 72.48'

WHITEWATER CREEK TRAIL

LUCKY MINE ALLEY

1"= 100'

66
Bk. 35
67

SUTTON WAY

W

24
2.83Ac.

CENTREVILLE ROAD

TRAIL CREEK

OLYMPIA TRAIL

BERRY LANE

121 18 0.12Ac. 66.15'
122 19 0.11Ac. 50.00'
123 20 0.11Ac. 50.73'
124 21 0.13Ac. 50.00' 113.26'

.66'06

R

22
0.77Ac.

LANDSBURG COURT

101.12'
9 36 0.14Ac. 50.00' 61.55'
8 35 0.14Ac. 55.23'
7 34 0.12Ac. 50.00' 62.38'
33 6 .10Ac. 50.32'
32 5 .11Ac. 50.00'
31 4 .11Ac. 50.03'
30 3 .10Ac. 50.00'
29 2 .12Ac. 50.00'
28 1 .16Ac. 48.23' 110.34'

TRAIL

D

WOLF CREEK

Bk. 35
41

Bk. 9
68

41
Bk. 35

ASSESSOR'S PARCEL MAP NOTICE

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LOMA RICA RANCH SUB. PHASE 1 Bk. 9 Pg. 30

Assessor's Map Bk. 35 –Pg. 68
County of Nevada, Calif.
2025

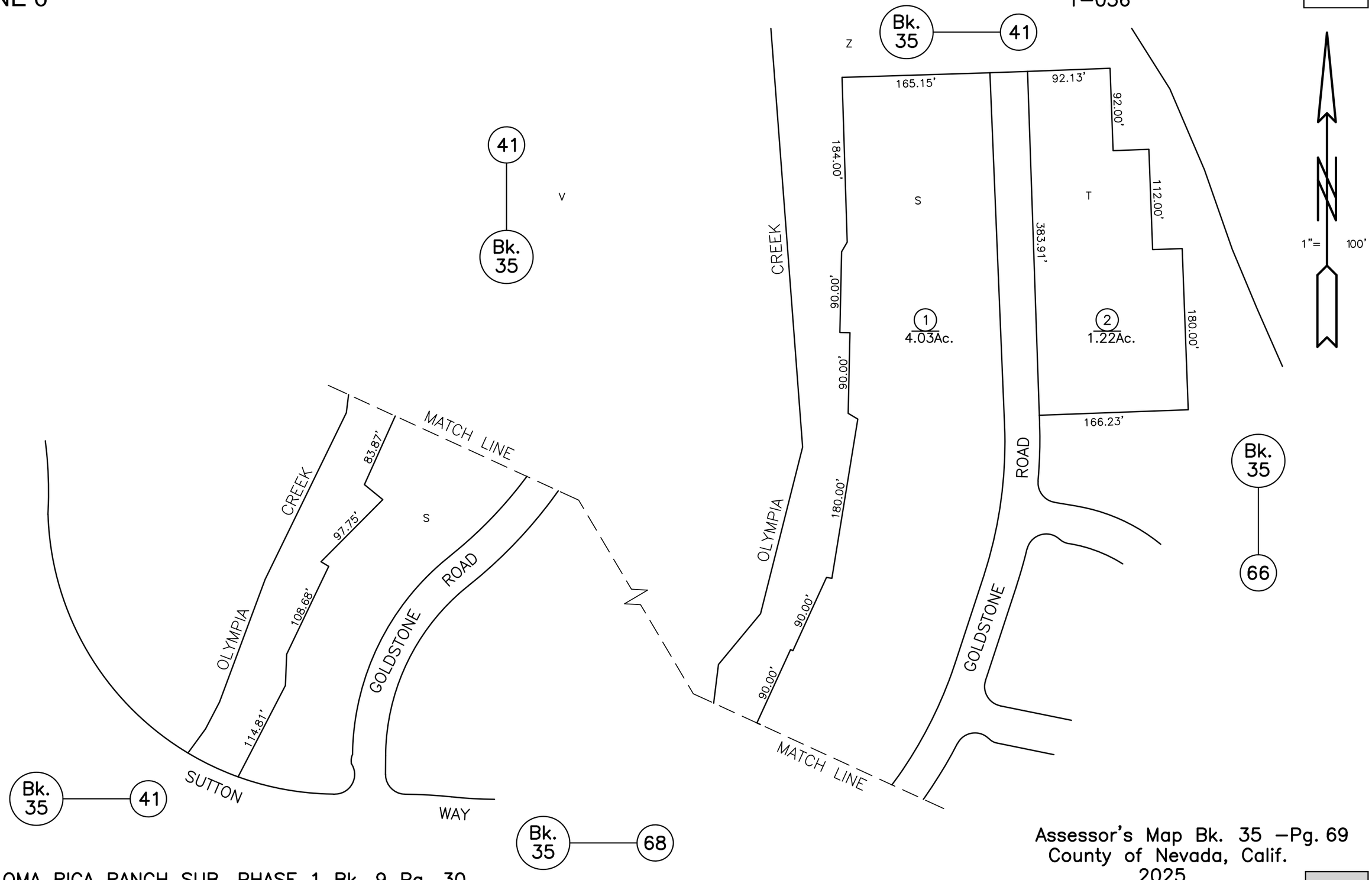
1–1–25 LAST UPDATE: 2–19–25 EVE 2/25

ZONE 6

PTN. SEC. 24 & 25, T. 16 N., R. 8 E. M.D.B & M.

Tax Area Code
1–056

35-09



LOMA RICA RANCH SUB. PHASE 1 Bk. 9 Pg. 30

Assessor's Map Bk. 35 –Pg. 69
County of Nevada, Calif.
2025

1–1–25 LAST UPDATE: 2–19–25 EVE 2/25

RESOLUTION NO. 2026-37

RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR FISCAL YEAR 2026-27 LANDSCAPING AND LIGHTING DISTRICT NO. 1988-2 (RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT – MORGAN RANCH, VENTANA SIERRA, SCOTIA PINES, MORGAN RANCH WEST, RIDGE MEADOWS, AND LOMA RICA RANCH) (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 2026-27.

2. The Engineer of Work filed his annual report on June 9, 2026, and the City Council adopted its resolution of intention to levy and collect assessments within the assessment district for Fiscal Year 2026-27 and set a public hearing to be held on July 14, 2026, 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 2026-27.

ADOPTED as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 14th day of July 2026, 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. 2026-38

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

WHEREAS, on July 14, 2026, the City Council of the City of Grass Valley adopted Resolution No. 2026-37, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2026-27 for Landscaping and Lighting District No. 1988-2 (Residential Landscaping and Lighting – Morgan Ranch, Ventana Sierra, Scotia Pines, Morgan Ranch West, Ridge Meadows, and Loma Rica Ranch), 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 2026-27 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 2026-27 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 14th day of July 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Hilary Hodge, Mayor

ATTEST:

_____
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

_____
David Ruderman, City Attorney

ENGINEER'S REPORT

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

ANNUAL ASSESSMENT 2026/2027

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 _____, 2026.

_____
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 _____, 2026.

_____
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 _____, 2026.

_____
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 2026/2027.

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 2026/2027 includes the use of reserve funds to provide maintenance to the detention basins and is as follows:

Morgan Ranch Unit 7	
COST INFORMATION	
Direct Maintenance Costs	$15,000
County Administrative Fee	$212
City Administration Costs	$268
Total Direct and Admin Costs	**$15,480**
ASSESSMENT INFORMATION	
Direct Costs	$15,480
Use of Reserve / (Transfer to Reserve)	$15,000
Net Total Assessment	**$480**
FUND BALANCE INFORMATION	
Projected Reserve After FY 2022/2023	$20,000
Interest Earnings	$65
Reserve Fund Adjustments	($15,000)
Projected Reserve at End of Year	**$5,065**

PART C

ASSESSMENT ROLL

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT (Last Year Max + 2.7% CPI)	TOTAL ASSESSMENT
2026/2027	$480.00	$564.23	$480.00

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	**$480.00**		**Subtotal - Developed Land**	**$240.00**	**$240.00**

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 2026 was 2.7%.

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 2025/2026 assessment was $480. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $564.23. 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 2026/2027 levy will remain at $20.00 per dwelling unit.

The assessment formula is:

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

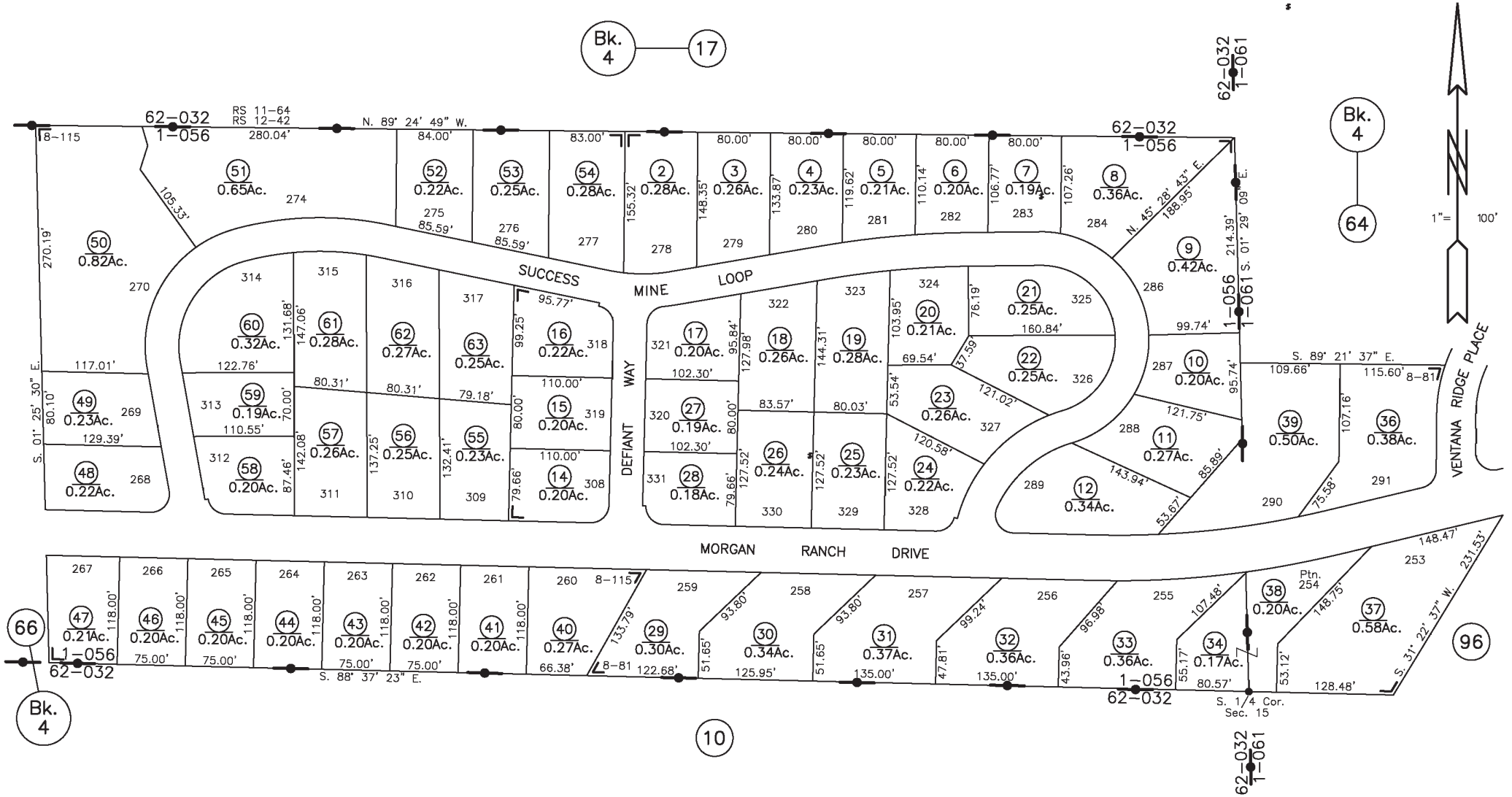
PART E
ASSESSMENT DIAGRAM

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. 2026-39

RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR FISCAL YEAR 2026-27 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 2026-27.

2. The Engineer of Work filed the annual report on June 9, 2026. Subsequently, the City Council adopted a Resolution of Intention to levy and collect assessments within Benefit Assessment District No. 2003-1 for Fiscal Year 2026-27 and scheduled a public hearing to be held on July 14, 2026, 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 2026-27.

ADOPTED as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 14th day of July 2026, 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. 2026-40

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 July 14, 2026, the City Council of the City of Grass Valley adopted Resolution No. 2026-39, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2026-27 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 2026-27 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 2026-27.

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 14th day of July 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Hilary Hodge, Mayor

ATTEST:

_____
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

_____
David Ruderman, City Attorney

ENGINEER'S REPORT

MORGAN RANCH WEST BENEFIT ASSESSMENT DISTRICT NO. 2010-1

ANNUAL ASSESSMENT 2026/2027

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. 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 _____, 2026.

_____
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 _____, 2026.

_____
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 _____, 2026.

_____
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 2026/2027.

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 2026/2027 includes the use of reserve funds to provide maintenance to the detention basins and is as follows:

Morgan Ranch West	
COST INFORMATION	
Direct Maintenance Costs	$10,300
County Administrative Fee	$215
City Administration Costs	$235
Total Direct and Admin Costs	**$10,750**
ASSESSMENT INFORMATION	
Direct Costs	$10,750
Use of Reserve / (Transfer to Reserve)	$10,000
Net Total Assessment	**$750**
FUND BALANCE INFORMATION	
Projected Reserve After FY 2022/2023	$12,350
Interest Earnings	$35
Reserve Fund Adjustments	($10,000)
Projected Reserve at End of Year	**$2,385**

PART C

ASSESSMENT ROLL

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT (Last Year Max + 2.7% CPI)	TOTAL ASSESSMENT
2026/2027	$750.00	$934.53	$750.00

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**		**Subtotal - Developed Land**	**$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 2026 was 2.7%.

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 2025/2026 assessment was $750.00. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $934.53. 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 2026/2027 levy will be $30.00 per dwelling unit.

The assessment formula is:

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

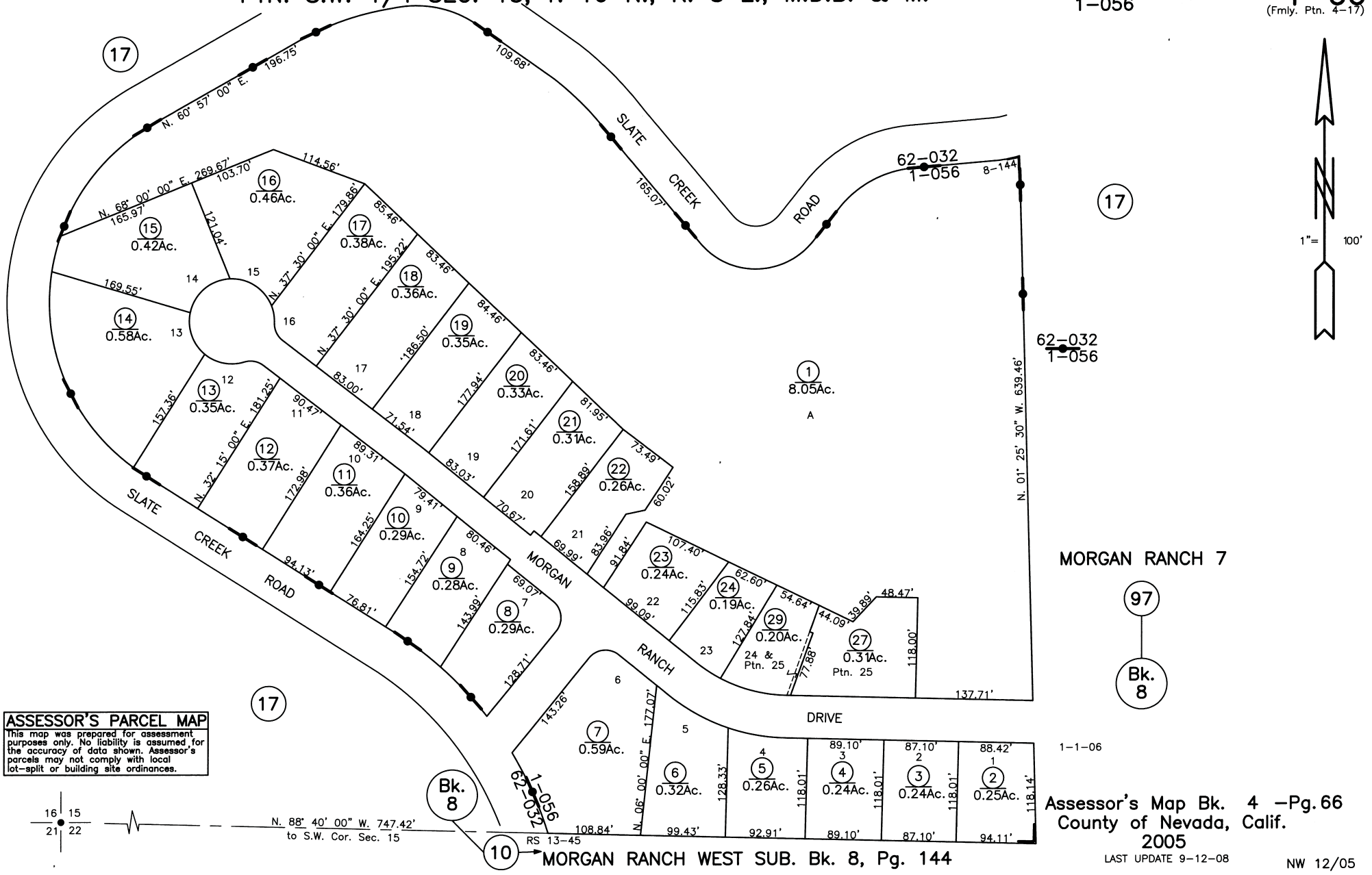
PART E
ASSESSMENT DIAGRAM

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.

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

LAST UPDATE 9-12-08

NW 12/05

RESOLUTION NO. 2026-41

RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR FISCAL YEAR 2026-27 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 2026-27.

2. The Engineer of Work filed the annual report on June 9, 2026. Thereafter, the City Council adopted a Resolution of Intention to levy and collect assessments within Benefit Assessment District No. 2010-1 for Fiscal Year 2026-27 and scheduled a public hearing to be held on July 14, 2026, 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 2026-27 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 14th day of July 2026, 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. 2026-42

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 July 14, 2026, the City Council of the City of Grass Valley adopted Resolution No. 2026-41, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2026-27 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 2026-27 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 2026-27.
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 14th day of July 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Hilary Hodge, Mayor

ATTEST:

_____
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

_____
David Ruderman, City Attorney

ENGINEER'S REPORT

RIDGE MEADOWS BENEFIT ASSESSMENT DISTRICT NO. 2016-1

ANNUAL ASSESSMENT 2026/2027

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. 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 _____, 2026.

_____
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 _____, 2026.

_____
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 _____, 2026.

_____
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 2026/2027.

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 2026/2027 includes the use of reserve funds to provide maintenance to the detention basins and is as follows:

Ridge Meadows	
COST INFORMATION	
Direct Maintenance Costs	$12,200
County Administrative Fee	$215
City Administration Costs	$285
Total Direct and Admin Costs	**$12,700**
ASSESSMENT INFORMATION	
Direct Costs	$12,700
Use of Reserve / (Transfer to Reserve)	$12,000
Net Total Assessment	**$700**
FUND BALANCE INFORMATION	
Projected Reserve After FY 2022/2023	$16,469
Interest Earnings	$35
Reserve Fund Adjustments	($12,000)
Projected Reserve at End of Year	**$4,504**

PART C

ASSESSMENT ROLL

FISCAL YEAR	TOTAL ASSESSMENT GOAL	MAX ASSESSMENT (Last Year Max + 2.7% CPI)	TOTAL ASSESSMENT
2026/2027	$700.00	$2,305.15	$700.04

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**		**Subtotal - Developed Land**	**$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 2026 was 2.7%.

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 2025/2026 assessment was $700.04. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is $2,305.15. 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 2026/2027 levy will remain at $18.92 per dwelling unit.

The assessment formula is:

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

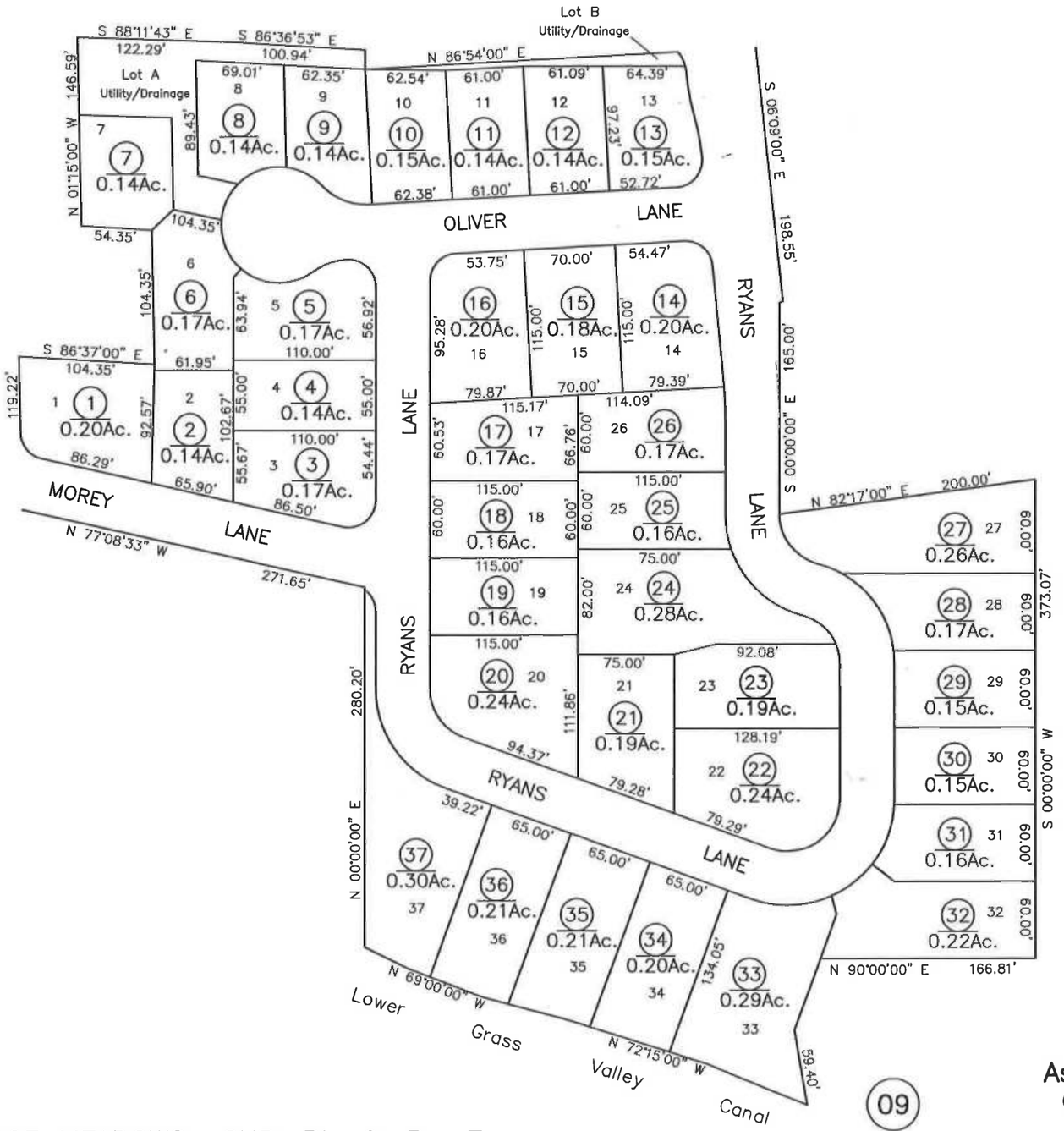
PART E
ASSESSMENT DIAGRAM

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.

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

Tax Area Code
1–056

8
(Fmly. Ptn. 8–09)



1"= 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.

RIDGE MEADOWS SUB. Bk. 9, Pg. 7

Assessor's Map Bk. 8 –Pg. 98
County of Nevada, Calif.
2017

LAST UPDATE: 01–05–17

TM 01/17

RESOLUTION NO. 2026-43

RESOLUTION CONFIRMING DIAGRAM AND ASSESSMENT AND LEVYING ASSESSMENT FOR FISCAL YEAR 2026-27 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 2026-27.

2. The Engineer of Work filed the annual report on June 9, 2026. Subsequently, the City Council adopted a Resolution of Intention to levy and collect assessments within Benefit Assessment District No. 2016-1 for Fiscal Year 2026-27 and scheduled a public hearing to be held on July 14, 2026, 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 2026-27 as detailed therein.

ADOPTED as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 14th day of July 2026, 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. 2026-44

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 July 14, 2026, the City Council of the City of Grass Valley adopted Resolution No. 2026-43, confirming the diagram and assessment and levying the annual assessment for Fiscal Year 2026-27 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 2026-27 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 2026-27.

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 14th day of July 2026, 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 2026-2027

The Agency/District of _____certifies the following:

I have read and am familiar with the requirements of Article XIIIC and XIIID 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 2026-2027 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: Collection of Delinquent Sewer and/or Water Accounts on the Nevada County Property Tax Roll

CEQA: Not a Project

Recommendation: After holding a public hearing, adopt Resolution 2026-34 requesting that the County of Nevada levy and collect delinquent sewer and water charges on the Nevada County property tax roll.

Prepared by: Jennifer Styczynski, Finance Director

Council Meeting Date: 07/14/2026 **Date Prepared:** 07/08/2026

Agenda: Public Hearing

Background Information: California Health and Safety Code Section 5473 authorizes the City Council, by a two-thirds vote, to collect delinquent sewer and/or water charges by placing those unpaid charges on the Nevada County property tax roll. This collection method is used when discontinuation of utility service is not an available or appropriate means of recovering unpaid utility charges. Once placed on the tax roll, the delinquent charges are collected in the same manner as property taxes.

Nevada County participates in the Teeter Plan, a property tax distribution program under which the County advances the full amount of approved delinquent assessments to the City and assumes responsibility for collecting the charges from the property owner. This process provides the City with timely receipt of revenues while reducing the financial impact of delinquent utility accounts.

In accordance with state law, all affected property owners were notified of the City's intent to place delinquent charges on the property tax roll. Initial notices were mailed on May 22, 2026, and second notices were mailed on June 26, 2026. Property owners were provided an opportunity to pay the outstanding balance or appear at the public hearing to protest the proposed assessment. Any accounts paid in full prior to the final submission to the County will be removed from the assessment roll.

As of July 8, 2026, the total amount of delinquent sewer and water charges eligible for placement on the Nevada County property tax roll is $102,787.55 This amount may decrease if additional payments are received before the assessment roll is submitted to the County. An updated list of delinquent accounts will be provided to the City Council prior to the public hearing.

Council Goals/Objectives: This action supports Strategic Plan Goal #7 – Water and Wastewater Systems & Underground Infrastructure, by promoting the timely collection

of utility revenues necessary to operate, maintain, and invest in the City’s water and wastewater infrastructure.

Fiscal Impact: There is no direct fiscal impact associated with adopting the resolution. Approval of the proposed assessment will facilitate collection of delinquent utility charges through the Nevada County property tax roll, improving the City's ability to recover outstanding utility revenues.

Reviewed by: Interim City Manager

Attachments: Resolution 2026-34
Exhibit A – Delinquent Sewer and Water Charges Assessment Roll

RESOLUTION NO. 2026-34

RESOLUTION REQUESTING THE NEVADA COUNTY BOARD OF SUPERVISORS TO AUTHORIZE THE COUNTY AUDITOR AND THE COUNTY TAX COLLECTOR TO LEVY AND COLLECT DELINQUENT SEWER AND/OR WATER SERVICE CHARGES AGAINST CERTAIN PROPERTIES WITHIN THE CITY OF GRASS VALLEY AND THE UNINCORPORATED TERRITORY OF NEVADA COUNTY

WHEREAS, the City of Grass Valley has issued bills to certain property owners for sewer and/or water charges in accordance with Chapter 13.12 of the Grass Valley Municipal Code; and

WHEREAS, the recipients of said sewer and/or water services have failed to remit payment for those charges; and

WHEREAS, California Health and Safety Code Section 5473 authorizes a city, by a two-thirds vote of its legislative body, to collect delinquent sewer and/or water charges on the county tax roll;

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

1. The Nevada County Board of Supervisors is hereby requested to authorize the Nevada County Tax Collector to levy and collect the unpaid sewer and/or water charges, as listed in Exhibit "A", against the respective parcels and owners of record identified therein. Exhibit "A" is attached hereto and incorporated herein by this reference.
2. The charges listed in Exhibit "A" are more than 60 days delinquent as of July 8, 2026, and do not reflect any payments received after that date. Exhibit "A" is subject to revise any accounts that are paid in full prior to submission to the County.
3. The City Council acknowledges that the City will incur costs for this collection service, to be charged in accordance with the “Standard Form Tax Collection Services” agreement between the City of Grass Valley and 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 14th day of July 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINING:

_____
Hilary Hodge, Mayor

ATTEST:

_____
Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

_____
David Ruderman, City Attorney

Account #	Name	Service Address	Mailing Address	Last Pmt Date	Coll
01-1394464-003	DANIEL DIPIETRO	212 S CHURCH AB	212 S CHURCH AB - GRASS VALLEY, CA 95945-6704	2/13/2026	
01-1394794-003	LILLIAN WATSON	441 MILL ST	441 MILL ST - GRASS VALLEY, CA 95945	11/15/2024	$7,441.42
01-1397274-002	DAN SHEPSTONE	228 LLOYD ST	2432 HARRINGTON AVE - OAKLAND, CA 94601	1/5/2026	$740.58
01-1405994-002	AUSTIN WALLACE	418 FRENCH AVE	599 DELIA CT - GRASS VALLEY, CA 95945-7121	5/15/2026	$419.77
01-1406504-002	WILLIAM HOLLAND	292 CORNWALL AVE	PO BOX 3466 - GRASS VALLEY, CA 95945	10/23/2025	$1,002.30
01-1408634-001	CAROL HILLS	634 BRIGHTON ST	634 BRIGHTON ST - GRASS VALLEY, CA 95945-7052	4/30/2024	$2,099.05
01-1411854-003	LORI MCDANIEL	360 RHODE ISLAND	360 RHODE ISLAND - GRASS VALLEY, CA 95945-7128	6/1/2026	$1,067.11
01-1414804-003	BRANDON PALMER	338 MILL ST	338 MILL ST - GRASS VALLEY, CA 95945-6714	12/26/2023	$1,962.92
01-1416734-003	EVAN ENRIGHT-SCHULZ	428 LAMARQUE CT	428 LAMARQUE CT - GRASS VALLEY, CA 95945-7060	2/21/2026	$243.83
01-1420924-003	KIMCO REALTY CORP	716 FREEMAN LN UNIT A	PO BOX 7769 - MERRIFIELD, VA 22116	1/19/2023	$1,183.22
01-1423694-001	CAROLYN TATE	138 MELISSA CT	132 MELISSA CT - GRASS VALLEY, CA 95945	10/30/2025	$1,130.30
01-1427004-003	THOMAS & DEBORAH STEINER	127 ASCOT PL	127 ASCOT PL - GRASS VALLEY, CA 95945	12/26/2025	$9,252.33
01-1430324-001	GWENDOLYN DAVIS	357 MILL ST	PO BOX 194 - NEW ALMADEN, CA 95042-0194	7/6/2026	$322.68
01-1436894-001	THOMAS R BARNEY	387 MILL ST	387 MILL ST - GRASS VALLEY, CA 95945-6713	11/15/2025	$543.49
02-1393794-004	PAUL WETSELAAR	517 IVY ST	517 IVY ST - GRASS VALLEY, CA 95945-6125	2/26/2026	$265.18
02-1394644-003	GRETCHEN SERRATA	115 ALTA ST	13712 ROCKWAY PL - NEVADA CITY, CA 95959	6/17/2026	$656.97
02-1396744-001	MARK TOPOLINSKI	215 N CHURCH ST	12530 HONEYBROOK LN - AUBURN, CA 95603-3597	4/2/2026	$3,477.06
02-1409134-006	JEFFREY THORNSBY	300 ALTA ST	300 ALTA ST - GRASS VALLEY, CA 95945	12/31/2025	$818.78
02-1414394-001	ARTHUR& ALBERTA GALLEZ	310 CAROL DR	310 CAROL DR - GRASS VALLEY, CA 95945-6231	9/25/2025	$1,345.17
02-1416064-002	SHARON MARGULIS AND WENDY ROMY	109 N AUBURN ST	109 N AUBURN ST - GRASS VALLEY, CA 95945-6204	1/0/1900	$408.09
02-1419904-002	EGOZI URI HALPERT NOAM	715 W MAIN St	2036 NEVADA CITY HWY #188 - GRASS VALLEY, CA 95945	1/19/2023	$2,378.09
02-1426544-001	KENNETH FIORAVANTI	188 SCOTIA PINES	188 SCOTIA PINES - GRASS VALLEY, CA 95945-5419	7/11/2024	$2,056.49
03-1398364-002	AMANDA STOREY	411 HENDERSON ST	411 HENDERSON ST - GRASS VALLEY, CA 95945-7373	6/15/2026	$290.63
03-1401554-003	ADRIANNE VINCENT	206 RACE ST	206 RACE ST - GRASS VALLEY, CA 95945-7327	2/10/2026	$223.28
03-1402634-005	MICHELLE STORNETTA	115 MURPHY ST	115 MURPHY ST - GRASS VALLEY, CA 95945-6322	1/0/1900	$1,736.55
03-1403754-003	ROSALIE H TAPPERO, TRUSTEE	407 COLFAX AVE	314 HENDERSON AVE - GRASS VALLEY, CA 95945	7/7/2026	$1,473.43
03-1404304-001	SHAROLYN EDITH SAGE TRUST ATTN CHRISTOPH	209 DEPOT ST	209 DEPOT ST UNIT A - GRASS VALLEY, CA 95945-8728	6/30/2026	$539.00
03-1404554-001	AMANDA MCQUADE	300 RACE ST	300 RACE ST - GRASS VALLEY, CA 95945-7329	6/18/2025	$1,695.21
03-1407334-001	BONNIE CARTER	105 E COLFAX AVE	108 COLFAX E AVE - GRASS VALLEY, CA 95945-0095	6/28/2024	$1,560.58
03-1414794-002	JAROD THOMAS	211 DEPOT ST	211 DEPOT ST - GRASS VALLEY, CA 95945	1/17/2023	$1,761.45
03-1420334-004	JEROME AND KAYLA CIMINO	116 WOOD ST	116 WOOD ST - GRASS VALLEY, CA 95945-6229	6/7/2024	$1,577.27
03-1425824-003	BENJAMIN SAMUEL HARMON	121 MURPHY ST	121 MURPHY ST - GRASS VALLEY, CA 95945	5/10/2024	$1,936.35
03-1426474-002	DION PATRICK	416 CLARK ST	416 CLARK ST - GRASS VALLEY, CA 95945	12/18/2025	$1,215.13
03-1433384-003	KATHERINE BOWERS	123 KENDALL ST	307 DIAMOND OAKS RD - ROSEVILLE, CA 95678	12/20/2025	$489.48
03-1433874-002	PAUL T HOPPER	323 RACE ST	323 RACE ST - GRASS VALLEY, CA 95945-7328	1/19/2023	$2,936.59
04-1395104-002	JOHN GIBSON TRUSTEE C/O STOCKTON TRUST	717 S AUBURN ST	24877 KAY AVE - HAYWARD, CA 94545-2138	1/15/2026	$681.39
04-1400154-001	SHELLY COVERT	641 S AUBURN ST	641 S AUBURN ST - GRASS VALLEY, CA 95945-7535	1/19/2023	$1,547.97
04-1401064-002	BRONSON RODRIGUES	671 WHITING ST	671 WHITING ST - GRASS VALLEY, CA 95945	5/29/2026	$628.96
04-1402264-003	MATT & LISA RODRIGUEZ	120 BERRYMAN AVE	120 BERRYMAN AVE - GRASS VALLEY, CA 95945-7204	6/25/2026	$1,411.40
04-1403874-001	DAWN GRIFFITH	102 OCEAN AVE	102 OCEAN AVE - GRASS VALLEY, CA 95945-7528	3/17/2026	$2,313.27
04-1404644-002	YEW KWOONG CHEW	638 LE DUC ST	638 LEDUC - GRASS VALLEY, CA 95945	2/3/2026	$255.77
04-1405194-003	JENIFER LYN CAMPBELL-LUND	136 WINCHESTER ST	136 WINCHESTER ST - GRASS VALLEY, CA 95945	3/5/2026	$1,060.14
04-1405474-003	STEVEN COTE	116 BERRYMAN AB AVE	10478 LAW SIERRA DR - ROUGH AND READY, CA 95975	6/11/2026	$744.93
04-1405664-001	TIMOTHY PERSON	559 WHITING ST	PO BOX 376 - GRASS VALLEY, CA 95945	7/10/2024	

Account #	Name	Service Address	Mailing Address	Last Pmt Date	Coll
04-1415884-001	GVSC LP	151 W MCKNIGHT # L	1451 QUAIL ST STE. 201 - NEWPORT BEACH, CA 92660	6/24/2025	
04-1419794-001	SHAROLYN EDITH SAGE TRUST ATTN CHRISTOPH	135 MAINHART DR	209 DEPOT ST UNIT A - GRASS VALLEY, CA 95945-8728	7/29/2024	$1,574.61
04-1424714-003	SHANNON BYRD	158 W EMPIRE ST	158 W EMPIRE ST - GRASS VALLEY, CA 95945-7511	5/11/2026	$2,266.11
04-1429724-003	SANDRA ROCKMAN	419 PINE ST	419 PINE ST - GRASS VALLEY, CA 95945	7/29/2025	$1,452.15
04-1440454-002	MICHELE MORRIS	207 GREEN MOUNTAIN LOOP	10800 ROUND VALLEY RD - GRASS VALLEY, CA 95949	5/22/2026	$227.72
06-1398144-001	DANIEL ROBERTSON	590 DELIA CT	590 DELIA CT - GRASS VALLEY, CA 95945-7016	5/30/2021	$955.89
06-1398294-002	RETA BOYLES	134 LIDSTER AVE	8373 RIESLING WY - SAN JOSE, CA 95135	6/3/2026	$298.76
06-1399174-002	JEFFREY FOGG & HOME KUSY	540 PACKARD DR	540 PACKARD DR - GRASS VALLEY, CA 95945	3/23/2026	$349.34
06-1399204-001	DELORES MONTAGNE	118 LIDSTER AVE	118 LIDSTER AVE - GRASS VALLEY, CA 95945-5606	2/6/2025	$955.89
06-1411174-001	PAUL ESTRADA	586 PENSTOCK DR	16806 GEORGE WY - GRASS VALLEY, CA 95949	12/12/2025	$381.69
06-1411424-004	KIRSTEN, LAUREN & THOMAS PREHN	115 CYPRESS HILL	115 CYPRESS HILL DR - GRASS VALLEY, CA 95945	12/31/2025	$538.11
06-1412794-004	DAVID LINK	10272 DURBROW RD	10272 DURBROW RD - GRASS VALLEY, CA 95945-9318	5/12/2025	$955.89
06-1417884-003	JUAN JOSE HURTADO AND IVETH ADRIANNA AGUI	112 MUIR CT	14098 WARREN DR - GRASS VALLEY, CA 95949	8/8/2025	$713.70
06-1418794-004	BROOKE MYHRE-SHANNON	164 HOLBROOKE WAY	164 HOLBROOKE WY - GRASS VALLEY, CA 95945	4/23/2025	$955.89
06-1419694-001	LESLIE WALLACE	292 HORIZON CIRCLE	292 HORIZON CIR - GRASS VALLEY, CA 95945-9713	11/20/2025	$632.72
06-1421154-002	CAMI BECKERDITE	121 COMSTOCK CT	13082 RED DOG RD - NEVADA CITY, CA 95959	6/11/2026	$244.10
06-1421904-001	KAREN SHEPHERD	223 FAIRMONT DR	223 FAIRMONT DR - GRASS VALLEY, CA 95945-9709	10/3/2025	$419.98
06-1422204-002	DOUGLAS A BENDER	224 FAIRMONT DR	224 FAIRMONT DR - GRASS VALLEY, CA 95945-9709	1/19/2023	$955.89
06-1422574-001	JAN SCOTT	212 ROCKWOOD DR	212 ROCKWOOD DR - GRASS VALLEY, CA 95945-5638	3/14/2025	$955.89
06-1426664-001	JAMES JACOBS	981 SLATE CREEK RD	981 SLATE CREEK RD - GRASS VALLEY, CA 95945-5067	7/17/2025	$713.70
06-1426844-001	JODY VEERKAMP	967 SLATE CREEK RD	967 SLATE CREEK RD- GRASS VALLEY, CA 95945-5067	7/8/2026	$361.39
06-1428984-002	TROY COX	435 GLENWOOD PINES	435 GLENWOOD PINES CT - GRASS VALLEY, CA 95945	12/31/2025	$680.19
06-1429114-001	BERGERON & MONDRAGON	616 PARTRIDGE RD	616 PARTRIDGE RD - GRASS VALLEY, CA 95945-7463	1/19/2023	$955.89
06-1435734-002	TOM & VIRGINIA VATER	795 ANNEX AVE	736 ROSEWOOD AVE. - VALLEJO, CA 94591	1/29/2025	$955.89
06-1435874-005	DAVID DIAL & SHERIDAN MCCARY	785 ANNEX AVE	785 ANNEX AVE - GRASS VALLEY, CA 95945	6/27/2024	$874.62
06-1435984-001	TERRY M GREBENS	830 ATKINS RD	830 ATKINS RD - GRASS VALLEY, CA 95945	10/23/2024	$955.89
06-1436214-002	FTCRA LLC	122 CATALPA LN	PO BOX 1625 - ROCKLIN, CA 95677	11/10/2024	$955.89
06-1436304-003	TAMMIE FOX	193 GLENBROOK DR	193 GLENBROOK DR - GRASS VALLEY, CA 95945-5126	1/19/2023	$955.89
06-1436604-001	DAVID WEBB	819 ANNEX AVE	819 ANNEX AVE - GRASS VALLEY, CA 95945-5138	11/9/2025	$301.95
06-3119019-001	EDITH H SIEBERT	175 RYANS LN	175 RYANS LN - GRASS VALLEY, CA 95945	7/5/2023	$955.89
07-1401174-001	CONTE & CRAIG	1721 E MAIN ST	P.O. BOX 923 - GRASS VALLEY, CA 95945	7/1/2026	$4,040.01
07-1402444-001	KAREN KNECHT	1641 E MAIN ST	1641 E MAIN ST - GRASS VALLEY, CA 95945-5216	1/19/2023	$1,225.17
07-1402754-001	PATRICK DONAGHEY	2322 NEV CITY HWY	2322 NEVADA CITY HWY - GRASS VALLEY, CA 95945-7008	1/22/2025	$890.80
07-1403254-002	MCNC, LLC ATTN NICK CHITTOCK	314 RAILROAD AVE	10110 HARVEST LN - ROUGH & READY, CA 95975	2/12/2026	$2,530.70
07-1403304-001	MICHAEL & CAROLYN INGLIS	891 E MAIN ST	14864 LAKE LN - NEVADA CITY, CA 95959-9569	9/30/2025	$1,040.58
					$102,787.55

City of Grass Valley
City Council
Agenda Action Sheet

Title: Downtown Grass Valley Roundabout Project – Project Approval and Environmental Document

CEQA: Class 1 and Class 2 Categorical Exemptions – Section 15301 Existing Facilities and Section 15302 Replacement or Reconstruction

Recommendation: That Council 1) approve that the Downtown Grass Valley Roundabout Project is exempt from California Environmental Quality Act under Class 1 and Class 2 Categorical Exemptions and 2) authorize Staff to file a Notice of Exemption with Nevada County Clerk Recorder.

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

Council Meeting Date: 7/14/2026 **Date Prepared:** 7/8/2026

Agenda: Administrative

Background Information: On February 25, 2025, Council awarded a Professional Services Agreement to GHD, Inc. for Civil Engineering Design, Project Management and Environmental Services for the Downtown Grass Valley Roundabout Project. For the past sixteen months, Staff and the GHD team have been working diligently to further a design concept and complete the environmental review in accordance with California Environmental Quality Act (CEQA) and National Environmental Policy Act (NEPA) guidelines.

The Downtown Grass Valley Roundabout Project is primarily funded by an Active Transportation Program (ATP) grant in the amount of $5.439 million. Project delivery under the grant approval is segmented into phases, with a deadline of the current Project Approval and Environmental Document phase set for September 30, 2026. Completing the CEQA and NEPA environmental determinations in the next few weeks will allow the City to stay on schedule and request allocation of funds from the California Transportation Commission for the subsequent phases of (i) Plans, Specifications and Estimates and (ii) Right of Way.

Based upon Council's direction at two public meetings held on October 28, 2025 and February 24, 2026, the current design consists of a large oblong roundabout, encompassing S Auburn St, Neal St, Colfax Ave, Hansen Way, Tinloy St and the Highway 49 onramp, with a proposed "right-in right-out" treatment of the S Auburn St and Neal St intersection legs. This configuration was decided upon after much deliberation amongst Staff, the engineering consultant, and Council, considering the pros and cons of various alternatives.

In short, due to the acute angle between S Auburn St and Neal St coming to a point in the northwest corner of the project area, both streets cannot be directly connected to the roundabout within the available right of way, while meeting roundabout design standards. The current design simplifies this interaction by eliminating a southbound connection of S

Auburn St to the roundabout. The primary drawback of this layout is of course, motorists seeking to proceed into the roundabout (to access S Auburn St south or the freeway onramp) will need to utilize an alternate route, likely either Tinloy St or Neal St. However, everything else about the current roundabout design functions much more simply, creating less conflict points, eliminating the need for added traffic controls, enabling shorter pedestrian crossings and allowing for a smaller overall footprint. The simplified design also leads to substantial cost savings, which facilitate attempts to keep the project budget in line with the available grant funding in today's challenging construction cost environment.

This "right-in right-out" design has now been developed to an approximate 30% engineering design level such that its potential impacts, conformance with design standards, and consistency with plans and policies can all be evaluated as part of the environmental review process.

Current Status and Recommendation: The CEQA review process has been completed and based on a thorough evaluation, none of the exceptions identified in CEQA Guidelines Section 15300.2 apply to the proposed project (see attached CEQA review memo). The project is exempt from CEQA under Class 1 (Section 15301) and Class 2 (Section 15302) Categorical Exemptions of the CEQA Guidelines. As the lead agency for CEQA, the City is now able to file a Notice of Exemption (NOE) for the project.

Due to Federal funding (Congestion Mitigation and Air Quality) also incorporated into the project budget, Staff has also worked closely with Caltrans to concurrently complete a NEPA review, as Caltrans serves as the lead agency for NEPA. Fifteen different project assessments and reports have been submitted for Caltrans review, along with several technical exhibits and design drawings. A project report has also been prepared, undergone initial review by Caltrans and was resubmitted on June 30, 2026. Two outstanding reports (Water Quality Assessment Report and the Vehicle Miles Traveled Decision Document) are expected to be approved within the next week and then pending final review of the Project Report, Caltrans concurrence on a Categorical Exemption for NEPA, pursuant to 23 U.S.C. 326 is anticipated towards the end of July.

Accordingly, before the Council is a recommendation to (1) approve that the Downtown Grass Valley Roundabout Project, as currently designed ("right-in right-out" treatment), is exempt from CEQA under Class 1 and Class 2 Categorical Exemptions for the reasons discussed in the attached CEQA review memo from GHD and (2) authorize Staff to file a Notice of Exemption with Nevada County Clerk Recorder. Doing so will allow the City to conclude the current Project Approval and Environmental Document phase for the ATP grant in time to meet its September 30, 2026 deadline.

Council Alternative and Discussion: As an alternative to approving the Categorical Exemption for the Downtown Grass Valley Roundabout Project, the Council may consider providing direction to revert to the prior design concept of a signalized treatment of the S Auburn St and Neal St intersection and authorize staff to approve any necessary CEQA document and make the appropriate filings for same.

The prior traffic signal design concept (previously referenced as Option 1) was proposed to solve the geometry constraint of the S Auburn and Neal St legs by essentially establishing a separate signalized intersection immediately adjacent to the roundabout. This design maintained the desirable southbound connection into the roundabout from S Auburn St and was found to function acceptably based on preliminary analysis. In addition, it contained a dedicated lane from Neal St directly onto Hwy 49. The City has received comments from

some members of the public that believe this design concept is superior to the "right-in right-out" design, as the Council has discussed at previous meetings.

Option 1 has the benefit of allowing a southbound connection into the roundabout from S Auburn St. It also avoids requiring motorists to use an alternate route when seeking to proceed into the roundabout that the "right-in right-out" configuration requires. However, doing so requires incorporating a traffic signal very close to the roundabout. Although the signal would be timed to switch between red to green more quickly than a normal traffic signal—more like a metering light at a freeway on-ramp—adding a signal will diminish the free-flowing benefits of a roundabout. There are risks of signal queues backing up into the roundabout or queueing up Neal St like what is present today, which the current design should eliminate. In addition, as discussed below, traffic signals are generally costlier to install, operate, and maintain.

Option 1 also contains more lanes than the current design, including a dedicated lane from Neal St to southbound Hwy 49, which may ease congestion in the roundabout. However, the multiple lanes and decision/conflict points create added confusion compared to a simpler design and risks public understanding and efficient roundabout operation.

While reverting to the signalized Option 1 design concept is likely still viable at this time, reverting to this configuration after nine months of work on the current design brings with it the following risks in terms of securing timely grant funding and impacts to engineering and construction costs:

1. GHD would have to update and resubmit numerous technical memos to Caltrans for review and approval. Also, several design drawings, exhibits and maps would have to be revised and resubmitted. Approximate unfunded cost of **$125,000** for added consultant design work.
2. The current grant deadline of 9/30/26 could not be met. A final 5 month extension is available before all ATP funds would be forfeited, but requires a hearing before the California Transportation Commission. Although likely to be approved with valid justifications, requesting an extension entails some risk of denial. Even with a 5 month extension, fulfilling a revised 2/28/27 deadline would be tight and dependent on the preparation and Caltrans timely review of revised documents and concurrence of a NEPA Categorical Exemption for the new design.
3. CEQA review would require minor revisions to the review memo and a delay in filing the NOE, but would likely still qualify for a similar Categorical Exemption.
4. Significant construction cost increases would be incurred compared to the current design by adding in a traffic signal, increasing the project footprint and widening the freeway onramp with retaining walls to accommodate a second lane taper to meet current standards. The current design generated notable cost savings from the original proposal, enabling the Engineer's estimate to total very close to the available grant funding. An updated cost for the revised layout has not been fully estimated but is expected to add roughly **$500,000-$700,000** in unfunded expenses to the construction cost.

Conclusion: As stated at previous meetings, unfortunately this is a complex intersection and there is no obvious perfect solution. Construction of a roundabout in either configuration and the injection of over $5 million in roadway improvements to this area is sure to be a vast improvement over the facilities in place today. Based primarily on the above significant funding and schedule limitations of switching to a signalized intersection design, and considering the benefits of a less complicated design, Engineering Staff feels

proceeding with the current right-in, right-out design is the safest and most advantageous route.

Staff believes construction of the Grass Valley Downtown Roundabout Project will be similar to other past major traffic decisions downtown—the closure of Mill St, removal of the traffic signal at S Auburn/Main, installation of all-way stop at Church/Main, switching direction of N Church St one way: there is always an initial understandable discomfort in altering long-time habits and travel patterns. However, the hope is that after a learning curve, the public will quickly adapt to the changed conditions, and acceptance will grow as has been the case in all the prior situations.

Staff recommends that Council approve that the Downtown Grass Valley Roundabout Project is exempt from California Environmental Quality Act under Class 1 and Class 2 Categorical Exemptions and authorize Staff to file a Notice of Exemption with Nevada County Clerk Recorder. Alternatively, Council may direct Staff and the consultant to revert to a signalized design option and delegate to Staff the preparation and filing of a revised CEQA Categorical Exemption for that design. Staff would explore funding options and return to Council for approval of a change order for the added consultant costs.

Council Goals/Objectives: The Downtown Grass Valley Roundabout Project executes portions of work tasks towards achieving/maintaining Strategic Plan Goal – Transportation

Fiscal Impact: Project approval and environmental work for the current roundabout design is practically complete and nominal Staff and consultant costs remain to close-out and file the environmental document. The Engineer's Estimate for this design totals $5.64 million in construction costs, with $5.48 million available in grant funds and Staff will look to fine tune the project in the subsequent design phase to stay within budget.

Switching to a signalized design configuration would incur approximately $125,000 in immediate consultant costs to redo technical memos and design drawings. Installation of traffic signal equipment, construction of retaining walls and an enlarged footprint in the modified design adds an estimated $500,000–$700,000 in construction costs with no currently identified funding source.

Most importantly, if the grant funding allocation deadline is not met, the future programmed $5.23 million in ATP funds would be forfeited with potential for expended funds to be paid back if the project is not delivered in the future.

Funds Available: Yes

Account #: 300-406-63455

Reviewed by: City Manager

Attachments: Roundabout Exhibits, CEQA Review Memo

Dist	COUNTY	ROUTE	POST MILES TOTAL PROJECT	SHEET No.	SHEETS
03	Nev	20/49, 174	R12.7/R13.0, R10.1/R10.2		--

REGISTERED CIVIL ENGINEER DATE

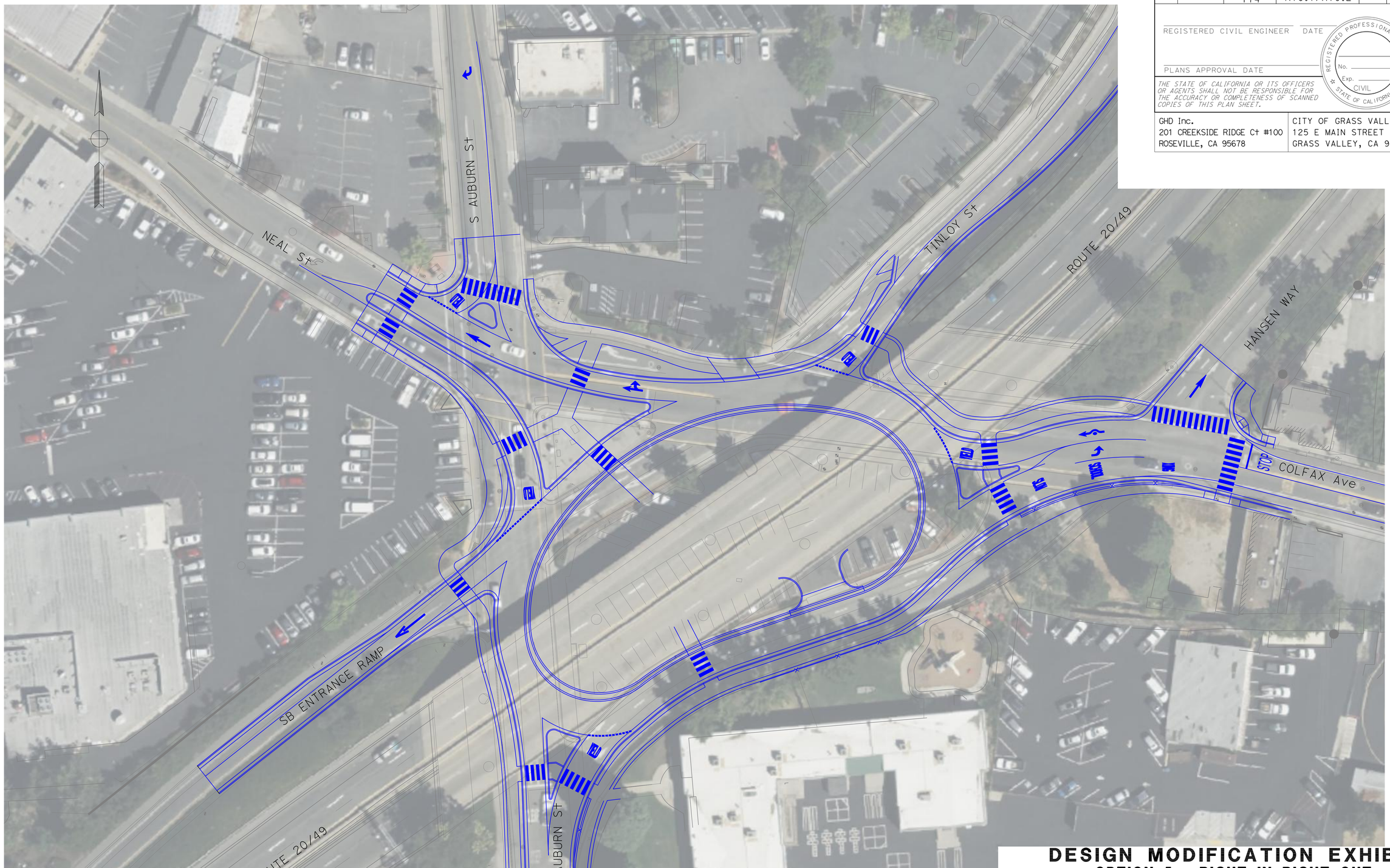
PLANS APPROVAL DATE

REGISTERED PROFESSIONAL ENGINEER No. Exp. CIVIL STATE OF CALIFORNIA

THE STATE OF CALIFORNIA OR ITS OFFICERS OR AGENTS SHALL NOT BE RESPONSIBLE FOR THE ACCURACY OR COMPLETENESS OF SCANNED COPIES OF THIS PLAN SHEET.

GHD Inc.
201 CREEKSIDE RIDGE Ct #100
ROSEVILLE, CA 95678

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



DESIGN MODIFICATION EXHIBIT

OPTION 5 - RIGHT IN RIGHT OUT

SCALE: 1" = 30'

EX-1

REVISED BY | DATE REVISED

CHRISTOPHER DOUD | AMANDA HIGHT

CALCULATED-DESIGNED BY | CHECKED BY

CONSULTANT FUNCTIONAL SUPERVISOR: KAMESH VEDULA

STATE OF CALIFORNIA - DEPARTMENT OF TRANSPORTATION

Caltrans®

LAST REVISION DATE PLOTTED = 2/24/2026
TIME PLOTTED = 8:57 AM
06-30-23

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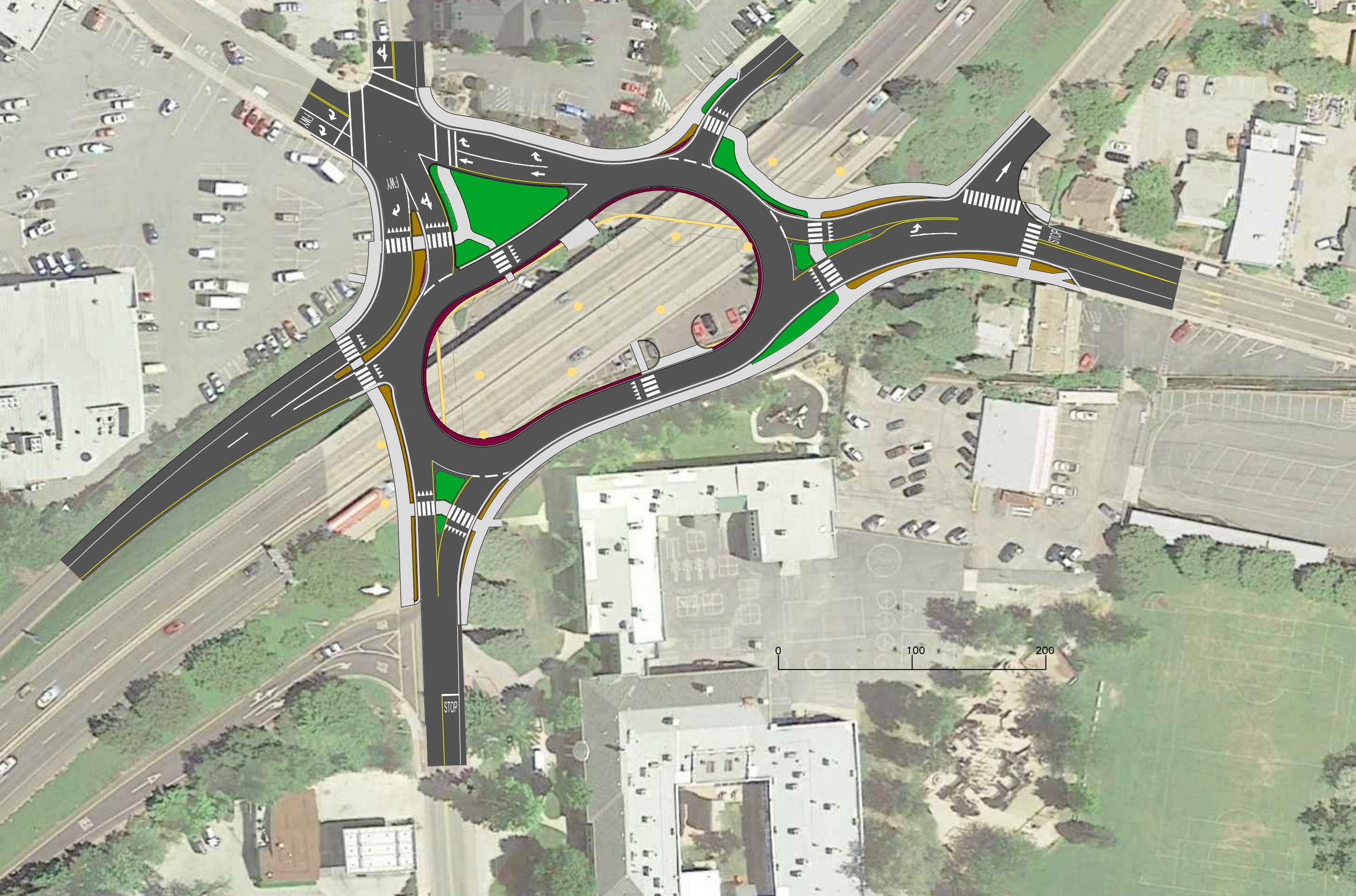
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Memorandum

7 July 2026

To	Bjorn Jones, City Engineer, City of Grass Valley		
From	Brian Bacciarini, GHD	**Tel**	(707) 236-1532
Subject	Downtown Grass Valley Roundabout Project - Review for CEQA Exemption	**Project no.**	Downtown Grass Valley Roundabout Project - CEQA Review Memo - Project # 03-0N810

1. Introduction

The City of Grass Valley, in partnership with the Nevada County Transportation Commission (NCTC) and the California Department of Transportation (Caltrans), is proposing the Downtown Grass Valley Roundabout Project (EA 03-0N810). The project will construct a roundabout to replace the existing complex junction of closely spaced intersections near State Route (SR) 20 and SR 49 in the City of Grass Valley, Nevada County. Additional improvements will include pedestrian crossings, shared-use paths, sidewalks, lighting, and signage. An Active Transportation Program (ATP) grant will fund the project from final design through construction, with a portion of the required matching funds provided through Federal Congestion Mitigation and Air Quality (CMAQ) funding. The City, in coordination with its consultant GHD, evaluated the project for compliance with the California Environmental Quality Act (CEQA). This memorandum provides a description of the project, summarizes the CEQA exemptions that it qualifies for, and reports the findings of supporting documentation.

2. Project Background and Description

Project Purpose

The purpose of this project is to improve multimodal safety and traffic operations on SR 20 and SR 49 to support a facility that accommodates all users including vehicles, pedestrians, and bicyclists traveling though Grass Valley's historic downtown.

Project Need

The entryway to Grass Valley's historic downtown near SR 20 and SR 49 features a complex cluster of closely spaced intersections, known as "The Triangle," where freeway on/off ramps intersect with several local roads, including South Auburn Street, Neal Street, Colfax Avenue (formerly SR 174), Tinloy Street, and Hansen Way.

As identified in an Intersection Analysis (2020) completed by GHD, this configuration creates significant traffic congestion and safety concerns, including vehicle queues spilling back into adjacent intersections during peak travel times, compounded delays due to the close spacing and confusing layout of the intersections, and incomplete bicycle and pedestrian facilities that hinder safe non-motorized travel. Over a recent 10-year period, the area experienced 27 reported collisions, including 7 injury accidents and 4 accidents involving bicycles.

Project Description

The proposed project includes a roundabout that will create a large intersection, preserving an existing Park & Ride lot beneath the State Route 20/49 overpass. The connection from the roundabout to South Auburn Street at Neal Street will allow right-in and right-out movements. The intersection of Colfax Avenue and Hansen Way will be modified as part of the roundabout configuration, and adjustments to the existing stop bar and KEEP CLEAR zone on South Auburn Street in front of the Grass Valley Charter School will improve driver communication and reduce congestion. Additional street improvements would include:

- Realigned intersection approaches for roundabout entrances and exits.
- Removal and replacement of existing hot mix asphalt (HMA) pavement within the roundabout limits.
- Americans with Disabilities Act (ADA) compliant curb ramps and pedestrian crossings.
- Modified drainage facilities and storm water quality treatment facilities to ensure proper treatment and drainage.
- Relocated utilities within the project limits, if needed, with adjustments to utility vaults and manholes to match final pavement elevations.
- Bicycle and pedestrian circulation improvements, including high-visibility crosswalks across all roundabout entry and exit lanes, and at Colfax Avenue and Hansen Way.
- High-visibility crosswalks across the circulating road, providing pedestrian access to the parking lot beneath State Route 20.
- Shared-use paths around the intersection offering dedicated space for pedestrians and cyclists.

3. Consistency with Local and Regional Plans

Grass Valley General Plan

Figure 4-1 of the Grass Valley General Plan identifies reconstruction of the SR 174/20/49 interchange as a modern roundabout, and the project would directly implement this planned transportation improvement. Consistent with the General Plan Circulation Element, the proposed improvements are designed to support planned land uses and long-term mobility objectives, consistent with Goal 2-CG. The proposed project will improve pedestrian and bicycle infrastructure, consistent with Objective 5-CO, and the project will incorporate context-sensitive design features that respect the neighborhood character through flexible design standards, consistent with Objective 6-CO.

The proposed project also supports General Plan Circulation Element policies, including:

- Policy 7-CP: The proposed project would preserve and maintain the existing park-and-ride facility while enhancing overall circulation and access, thereby continuing to support shared travel options.
- Policy 11-CP: This policy encourages the use of modern roundabouts and other traffic-calming techniques where appropriate. The proposed modern roundabout is designed using standards that reduce conflict points, lower vehicle speeds, and improve overall traffic safety and efficiency, supporting the City’s circulation objectives.
- Policy 13-CP: The proposed project is consistent with Policy 13-CP, which calls for improved sidewalk continuity through coordinated planning and construction efforts. The project would enhance pedestrian connectivity by filling gaps in existing sidewalks and providing safe, accessible pedestrian facilities.
- Policy 15-CP: This policy emphasizes avoidance of environmentally sensitive areas to the extent feasible when expanding the roadway network. The proposed project is planned and designed

within previously disturbed and developed areas, minimizing new ground disturbance and avoiding sensitive environmental resources.

- Policy 20-CP: The proposed project is consistent with Policy 20-CP, which calls for redesign of intersections on collector streets to improve and smooth traffic flow. The proposed roundabout would improve operational efficiency by reducing delay, enhancing traffic circulation, and smoothing vehicle movements through the intersection.

Overall, the proposed project would implement a transportation improvement specifically identified in the Grass Valley General Plan and would advance the City's circulation goals, objectives, and policies.

Nevada County Regional Transportation Plan

The Nevada County Regional Transportation Plan (NCRTP) identifies reconstruction of the SR 174/49/20 interchange as a modern roundabout and active transportation safety improvement (NCRTP Table 29, Financially Constrained Project List for All Jurisdictions). The proposed project would directly implement this planned transportation improvement. Consistent with the NCRTP, the proposed project is a transportation safety improvement that does not increase roadway capacity, does not induce future development, and does not alter adopted land use patterns. The project is identified in the NCRTP as a bicycle and pedestrian oriented complete streets project and supports the following NCRTP objectives:

- Objective 1.A – Improve safety for all modes: The proposed project would improve safety for motorists, pedestrians, and bicyclists by replacing the existing intersection with a modern roundabout, which reduces vehicular conflict points and lowers operating speeds. The project includes high-visibility pedestrian crossings, new rectangular rapid flashing beacons (RRFBs), and traffic-calming elements designed to enhance multimodal safety.
- Objective 1.B – Minimize vehicle miles traveled (VMT): By improving intersection operations and multimodal connectivity within the existing roadway network, the proposed project supports more efficient local travel without increasing roadway capacity or encouraging longer vehicle trips.
- Objective 2.A – Reduce dependence on the automobile by emphasizing transit, ridesharing, working from home, and pedestrian and bicycle travel: The proposed project enhances pedestrian and bicycle infrastructure through new sidewalks, improved crossings, and a shared-use path, supporting non-automobile travel for local trips.
- Objective 2.B – Create bicycle, pedestrian, and transit networks that provide access and connections between key destinations, including schools and commercial centers: The project includes new sidewalks and a shared-use path along the roundabout perimeter, improving connectivity for pedestrians and bicyclists and enhancing access between key community destinations.
- Objective 3.B – Reduce regional emissions of criteria pollutants and greenhouse gases: Improved traffic flow and reduced stop-and-go conditions associated with the roundabout operations would contribute to smoother vehicle operations and reduced idling, supporting regional air quality and greenhouse gas reduction goals.

Caltrans Complete Streets Requirements

The proposed project is consistent with Caltrans Complete Streets policies, which require transportation projects to consider and accommodate the needs of all users of the transportation system. The project incorporates multiple design elements that support a multimodal transportation network and enhance safety and accessibility for all users. The construction of a roundabout is expected to improve traffic operations and reduce vehicle conflict points, thereby enhancing safety for roadway users, including non-motorized users. The project also includes active transportation improvements, such as high-visibility pedestrian crossings at roundabout entry and exit points, additional crossings at Colfax Avenue and Hansen Way, and

shared-use paths providing dedicated space for pedestrians and cyclists. The inclusion of ADA-compliant curb ramps and sidewalks would improve accessibility for persons with disabilities, consistent with Complete Streets objectives. The project's lighting and signage improvements would further enhance visibility and wayfinding for all users, particularly during nighttime conditions. Bicycle and pedestrian circulation improvements, including continuous sidewalks and shared-use paths, would provide safe and convenient connections to nearby destinations, including the Park & Ride facility and surrounding commercial and residential areas. Overall, the project emphasizes safety, accessibility, and multimodal mobility without increasing roadway capacity for automobiles. As such, it is consistent with Caltrans Complete Streets requirements.

4. Review for CEQA Exemption

The project was reviewed relative to the CEQA Guidelines to determine if it qualifies under one or more classes of projects that have been determined not to have a significant effect on the environment and which may be exempted. Based on the review, the project meets the criteria for the following two classes of categorical exemptions as the Project will alter existing highways and streets, sidewalks, gutters, bicycle and pedestrian facilities and similar facilities. The project will serve substantially the same purpose and will not add new automobile lanes or substantially increase the capacity of the roadways:

CEQA Guidelines Section 15301: Existing Facilities (Class 1)

The Class 1 categorical exemption covers the operation, repair, maintenance, permitting, leasing, licensing, or minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving negligible, or no expansion of existing or former use. Item (c) of the Class 1 exemption includes alterations to existing highways and streets, sidewalks, gutters, bicycle and pedestrian trails and similar facilities, and other alterations such as the addition of bicycle facilities, including but not limited to bicycle parking, bicycle-share facilities and bicycle lanes, transit improvements such as bus lanes, pedestrian crossings, street trees, and other similar alterations that do not create new additional automobile lanes.

CEQA Guidelines Section 15302: Replacement or Reconstruction (Class 2)

The Class 2 categorical exemption covers replacement or reconstruction of existing structures or facilities where the new structure will be located at the same site as the structure replaced and will have substantially the same purpose and capacity, as the structure replaced.

3.1 CEQA Guidelines Section 15300.2 Exceptions

Section 15300.2 of the CEQA Guidelines includes a list of circumstances in which a Categorical Exemption cannot be used, including the following:

a) Location. Classes 3, 4, 5, 6, and 11 are qualified by consideration of where a project is to be located – a project that is ordinarily insignificant in its impact on the environment may in a particularly sensitive environment be significant. Therefore, Classes 3, 4, 5, 6, and 11 are considered to apply in all instances, except where a project may impact an environmental resource of hazardous or critical concern where designated, precisely mapped, and officially adopted pursuant to law by federal, state, or local agencies.

b) Cumulative Impact. All classes of exemptions are inapplicable when the cumulative impact of successive projects of the same type in the same place over time is significant.

c) Significant Effect. The CEQA Guidelines state that a Categorical Exemption shall not be used for an activity where there is a reasonable possibility that the activity will have a significant effect on the environment due to unusual circumstances.

d) Scenic Highways. The CEQA Guidelines state that a Categorical Exemption shall not be used for a project which may result in damage to scenic resources, including but not limited to, trees, historic buildings, rock outcroppings, or similar resources, within a highway officially designated as a state scenic highway.

e) Hazardous Waste Sites. The CEQA Guidelines state that a Categorical Exemption shall not be used for a project located on a hazardous waste site which is included on any list compiled pursuant to Section 65962.5 of the Government Code.

f) Historical Resources. The CEQA Guidelines state that a Categorical Exemption shall not be used for a project which may cause a substantial adverse change in the significance of a historical resource.

As part of this review for exemption, GHD evaluated the project against each of the applicable exceptions, summarized below.

Exception 15300.2 (a) - Location

CEQA Guidelines Section 15300.2(a) specifies that certain classes of Categorical Exemptions must be evaluated in the context of the project's location, as a project that is ordinarily insignificant in its impact may have a significant effect in a particularly sensitive environment. This exception does not apply to the project because it is not being considered under Class 3, 4, 5, 6, or 11 Categorical Exemptions, which are the only exemption classes subject to the location exception.

Exception 15300.2 (b) - Cumulative Impact

CEQA Guidelines Section 15300.2(b) specifies that a Categorical Exemption shall not be used when the cumulative impact of successive projects of the same type in the same place over time is significant. Cumulative impacts are defined as "two or more individual effects which, when considered together, are considerable or which compound or increase other environmental impacts" (CEQA Guidelines Section 15355).

A review was conducted to identify reasonably foreseeable cumulative projects that could potentially overlap with or contribute to cumulative impacts with the Project. Several projects within Grass Valley are progressing through various stages of the planning and approval process, including the Heritage Oaks II project, the C&D Contractor's Yard Expansion, the Jada Windows Development, and the Wolf Creek Community and Connectivity Project.

The proposed project consists of minor alterations to existing roadway facilities within a fully developed urban area, with no increase in roadway capacity or change in land use patterns. The project would not result in operational increases in traffic, air emissions, or noise levels, and construction-related effects would be temporary and minimized through standard best management practices. In addition, the identified cumulative projects are not located within the same immediate area as the proposed project and would not overlap with project construction access, staging, or areas of disturbance. Given the limited scale and nature of the improvements, the project would not contribute to a cumulatively considerable environmental impact. Therefore, the exception under Section 15300.2(b) does not apply to the project.

Exception 15300.2 (c) - Significant Effect from Unusual Circumstances

CEQA Guidelines Section 15300.2(c) specifies that a Categorical Exemption shall not be used for an activity where there is a reasonable possibility that the activity will have a significant effect on the environment due to unusual circumstances.

The project is consistent with exempt classes of projects (Class 1 and Class 2) and does not include any features that distinguish it from others in these exempt classes, such as unusual size, location, or operational characteristics. As described in Section 3, the project is also consistent with the Grass Valley

General Plan and Nevada County Regional Transportation Plan, which specifically identify the interchange reconstruction as a planned roundabout improvement, and it would not alter land use patterns or induce growth.

Traffic Circulation

The purpose of the project is to improve safety and traffic operations within the study area. As described in the January 27, 2026 Technical Memorandum evaluating a Right-In/Right-Out Alternative Analysis, the proposed conversion of the South Auburn Street and Neal Street intersection to right-in/right-out access, along with other associated geometric modifications proposed by the project, would result in minor redistribution of traffic within the local network. Traffic counts and observed patterns indicate that certain turning movements would be rerouted to adjacent streets, including Tinloy Street and Bank Street, to access South Auburn Street and the proposed roundabout configuration. Despite these changes, the analysis determined that the surrounding roadway network would continue to operate at acceptable levels of service, with manageable queuing conditions. While localized changes in traffic circulation would occur, these adjustments were determined not to result in a substantial change in traffic volumes, vehicle fleet mix, travel speeds, or roadway capacity.

Community Character

The project is located within a developed urban environment characterized by transportation infrastructure, commercial uses, residential neighborhoods, and community-serving facilities, including nearby schools and parks. Existing roadways, lighting, and infrastructure contribute to an established urban character. The proposed project would maintain the existing character by reconstructing and improving the project intersection and incorporating context-sensitive design elements. Project features such as pedestrian-scale lighting, shared-use paths, and landscaping would be designed to be compatible with the surrounding setting. The project would not introduce substantial new sources of light or glare, and new lighting would be designed in accordance with applicable Grass Valley design standards to minimize illumination on adjoining properties. The new lighting will have a low potential for adverse effects on day or nighttime views in the area as it will be replacing existing streetlights that are familiar to travelers.

Operational noise levels are not expected to increase over existing conditions. As described in the January 27, 2026 Technical Memorandum evaluating the Right-In/Right-Out Alternative, the proposed conversion of the South Auburn Street/Neal Street intersection to right-in/right-out access, along with associated geometric modifications, would result in only minor redistribution of traffic within the local roadway network. Although localized changes in circulation patterns would occur, the analysis determined that these shifts would not materially alter overall traffic volumes, vehicle fleet mix, travel speeds, or roadway capacity. As a result, the redistributed traffic is not expected to generate substantial increases in operational traffic noise.

While the project location is within the Historic 1872 Townsite of Grass Valley, the project area is not within the Town Core Historic Combining District. The project area is proposed within “Modern Infill” parcels only that are designated as “an entire loss of historic fabric” per the Historic District Map provided by the City of Grass Valley. The project footprint consists of existing roadway surfaces, intersections, and freeway entrance ramps. Buildings located in the historic downtown can be seen from a distance. Existing mature trees and street plantings surround the project area. An iron-welded entry monument is located on South Auburn and Neal Street and will not be impacted by the proposed project.

A 2026 Visual Impact Assessment Memorandum and Scenic Resource Evaluation completed for the project evaluated potential visual and scenic resource effects within the project area and viewshed. The project character is expected to have high compatibility with the existing landscape as no adverse changes to the scenic integrity of the landscape are proposed by the project. The proposed roadway surfacing and on-ramp/off-ramp elements will replace existing roadway infrastructure. Minor shrub and tree removal may be necessary and would be replaced with native shrub and tree species. The project will include landscape

elements that will enhance the roundabout, splitter islands, and sidewalk buffers with low-maintenance planting and/or hardscape elements.

Community Facilities, Emergency Services, and Utilities

The proposed project would maintain connectivity between residential areas and nearby community facilities throughout construction and operation. Construction staging and traffic control plans would be developed to maintain continuous access to surrounding schools, healthcare facilities, parks, and commercial services. If temporary lane closures or short-term detours are required, these measures would be clearly signed and coordinated to minimize disruption and, where feasible, avoid peak use periods. Upon completion, the roundabout would function within the existing roadway network and would not alter travel patterns in a manner that affects access to community facilities.

The proposed project is designed to accommodate emergency vehicles safely and efficiently. Modern roundabout geometry allows for appropriate turning movements for fire, police, and emergency medical response vehicles. The project would not impede emergency response times or access routes, and no additional fire protection or emergency facilities would be required to meet local or regional performance objectives.

The proposed project may require the relocation of existing utilities located within the project footprint. Any utility relocations would be coordinated directly with utility providers to minimize service interruptions. Utility work would consist of repositioning and undergrounding existing infrastructure. These activities would be conducted in accordance with applicable standards and would not result in long-term environmental impacts. Overall, the project would not adversely affect community facilities, emergency services, or utilities.

Biological Resources

A review of the U.S. Fish and Wildlife Service (USFWS) IPaC species lists, the National Marine Fisheries Service (NMFS) West Coast Region (WCR) California Species List Tool (NMFS 2022), and the California Natural Diversity Database (CNDDB) was conducted for the project to evaluate the potential presence of special-status species and sensitive biological resources. The USFWS and NMFS lists identified ten special-status wildlife and plant species with the potential to occur in the broader region, including gray wolf (*Canis lupus*), California condor (*Gymnogyps californianus*), California spotted owl (*Strix occidentalis occidentalis*), northwestern pond turtle (*Actinemys marmorata*), California red-legged frog (*Rana draytonii*), monarch butterfly (*Danaus plexippus*), Pine Hill flannelbush (*Fremontodendron californicum ssp. decumbens*), and Stebbins' morning-glory (*Calystegia stebbinsii*), central valley spring-run chinook salmon (*Oncorhynchus tshawytscha*), and California central valley steelhead (*Oncorhynchus mykiss irideus*). No designated critical habitat for any special-status species occurs within or adjacent to the project site. A portion of the Grass Valley USGS Quadrangle includes areas designated as Chinook salmon Essential Fish Habitat, however, the project site is located outside of designated EFH.

The above-listed species are associated with habitat types that are not present at the project site. Gray wolf and California condor require large expanses of undeveloped open space and suitable foraging and nesting habitat. The California spotted owl is dependent on mature forest habitat, while the northwestern pond turtle and California red-legged frog require aquatic or riparian environments such as creeks, ponds, wetlands, or seasonal waters. Monarch butterflies rely on milkweed host plants and suitable breeding or overwintering habitat. Pine hill flannelbush and Stebbins' morning-glory are associated with specialized, undisturbed soil and vegetation communities. The anadromous fish (salmon and steelhead) are associated with streams and rivers that allow passage from the ocean to spawning grounds and back (no dams/barriers). None of these habitat features occur within the project area.

The project site consists of existing developed roadways and roadway intersections characterized by asphalt pavement, concrete sidewalks, and maintained landscaping within an urban setting. Two culverts cross beneath the project limits. One is associated with a segment of Wolf Creek and the other is

associated with the South Fork of Wolf Creek. The project would not modify, disturb, or otherwise affect either culvert.

The project would require removal of several existing ornamental landscape street trees, however, the trees do not constitute sensitive natural communities or provide suitable habitat for special-status species. Avoidance of tree removal during the nesting season, or implementation of standard pre-construction nesting bird surveys if work must occur during that period, would avoid potential impacts.

Based on the fully developed condition of the project site, the absence of suitable habitat and designated critical habitat, and the limited nature of the proposed work, the project would have no effect on listed species or designated critical habitat.

Two below ground culverts cross beneath the project limits. One is associated with a segment of Wolf Creek and the other is associated with the South Fork of Wolf Creek. Beneath the existing park-and-ride facility, the two culverts converge and discharge outside the project limits behind an existing commercial development. The project would not modify, disturb, or otherwise affect either culvert. The project will include installation of new storm drain inlets and pipes that will connect to the existing public storm drain network within the project limits. Project activities will occur entirely within developed areas consisting of paved surfaces and existing infrastructure. The project would not interfere with wildlife movement, migration, or habitat connectivity.

Floodplain

FEMA floodplain map 06057C0633E depicts two culverts crossing the project limits. One culvert is related to a segment of Wolf Creek that is contained within a piped culvert beneath the project limits, with a notation that the 1% annual chance flood discharge is contained within the culvert. The other culvert appears to be a segment of the South Fork of Wolf Creek, extending from an area adjacent to Colfax Avenue. Underneath the existing park and ride the two culverts join together and ultimately discharge outside the project limits behind a grocery store. The project would not modify, disturb, or otherwise affect either culvert. The floodplain map identifies the project area as being within Zone X, which is not a special flood hazard area subject to inundation by the 100-year flood. As a result, the proposed project would not impact a designated floodplain.

Given these site-specific conditions, the project would not result in significant environmental effects due to unusual circumstances. Therefore, the exception under Section 15300.2(c) does not apply to the project.

Exception 15300.2 (d) - Scenic Highways

CEQA Guidelines Section 15300.2(d) specifies that a Categorical Exemption shall not be used for a project that may result in damage to scenic resources, such as trees, historic buildings, or rock outcroppings, located within an officially designated State Scenic Highway. Although SR 20/49 and SR 174 are identified as eligible State Scenic Highways and are designated as scenic corridors in the Grass Valley General Plan, the project is located within a developed urban setting where existing development and vegetation limit scenic visibility. The Visual Impact Assessment Memorandum and Scenic Resources Evaluation (Caltrans 2026a) conducted for the project determined that the project would not obstruct scenic vistas, degrade scenic quality, or damage scenic resources such as trees, rock outcroppings, or historic features. Design measures, including minimization of vegetation removal and control of lighting and glare, would further reduce potential visual effects. Therefore, the project would not damage scenic resources, and the exception under Section 15300.2(d) does not apply to the project.

Exception 15300.2 (e) - Hazardous Waste Sites

CEQA Guidelines Section 15300.2(e) specifies that a Categorical Exemption shall not be used for a project located on a site included on a list compiled pursuant to Section 65962.5 of the Government Code. To determine if any portion of the project site is located on such a list, GHD reviewed online data resources

that provide information on facilities or sites pursuant to Section 65962.5 (CalEPA 2026). These resources include:

- Department of Toxic Substances Control EnviroStor database;
- List of Leaking Underground Storage Tank Sites from the Water Board GeoTracker database;
- List of solid waste disposal sites identified by the Water Board with waste constituents above hazardous waste levels;
- List of "active" Cease and Desist Orders and Cleanup and Abatement Orders from the Water Board; and
- List of hazardous waste facilities subject to corrective action pursuant to Section 25187.5 of the Health and Safety Code.

Based on the review, the project site is not identified on any lists compiled pursuant to Government Code Section 65962.5. A Phase I Initial Site Assessment (Grass Valley 2025) conducted for the project identified nearby properties with historical or potential contamination, however, the sites have either received regulatory closure (e.g., No Further Action determinations) or are located outside the project disturbance limits. The project does not involve permanent right-of-way acquisition at these sites, and no known hazardous waste sites on Cortese List databases are located within the project footprint. Therefore, the exception under Section 15300.2(e) does not apply to the project.

Exception 15300.2 (f) - Historical Resource

CEQA Guidelines Section 15300.2(f) specifies that a Categorical Exemption shall not be used for a project that may cause a substantial adverse change in the significance of a historical resource. Cultural resource studies, including a records search, pedestrian survey, and Extended Phase I investigation, identified no historic or prehistoric resources within the project area (Caltrans 2026b). Although a former historic-era hotel (Partridge Hotel) was identified through archival research, no associated archaeological deposits or subsurface features were identified as part of the Extended Phase I investigation. Consultation with Native American tribes did not identify concerns, and no tribes requested formal consultation. Based on these findings, the project would not result in an adverse change in the significance of, or cause an indirect impact to, a historical resource. Therefore, the exception under Section 15300.2(f) does not apply to the project.

5. Conclusion

Based on the evaluation above, none of the exceptions identified in CEQA Guidelines Section 15300.2 apply to the proposed project. The project is exempt from CEQA under Class 1 (Section 15301) and Class 2 (Section 15302) Categorical Exemptions of the CEQA Guidelines.

5. References

California Environmental Protection Agency (CalEPA). 2026. Cortese List Data Resources. https://calepa.ca.gov/sitecleanup/corteselist/. Accessed June 2026.

California Department of Transportation (Caltrans). 2026. California State Scenic Highway Map. https://www.arcgis.com/apps/webappviewer/index.html?id=2e921695c43643b1aaf7000dfcc19983. Accessed June 2026.

California Department of Transportation (Caltrans). 2026a. Visual Impact Assessment Memorandum and Scenic Resource Evaluation, Grass Valley Roundabout Project.

California Department of Transportation (Caltrans). 2026b. Extended Phase I Report, Grass Valley Roundabout Project.

City of Grass Valley. 2025. Phase I Initial Site Assessment, Grass Valley Roundabout Project.

FEMA, National Flood Hazard Layer (NFHL). 2026. https://hazards-fema.maps.arcgis.com/apps/webappviewer/index.html?id=8b0adb51996444d4879338b5529aa9cd&extent=-119.80405210595704,36.723054942721674,-119.76765989404296,36.740252094320944. Accessed June 2026.