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## GRASS VALLEY

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

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Tuesday, June 09, 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](mailto:info@cityofgrassvalley.com)

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

## AGENDA

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

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

## MEETING NOTICE

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

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

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

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

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

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

**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

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

**REPORT OUT OF CLOSED SESSION**

**INTRODUCTIONS AND PRESENTATIONS**

**CITY UPDATE**

1. Historical Commission Vacancy 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.*

2. Approval of the Regular Meeting Minutes of May 26th, 2026

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

3. Approval of the Regular Meeting Minutes of May 12th, 2026

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

**4.** Health and Safety Code Section 13146.4 Report on Fire Inspections

**CEQA:** Not a project

**Recommendation:** That Council adopt Resolution 2026-15 which accepts the Grass Valley Fire Department report pursuant to Health and Safety Code Section 13146.4 annual inspections for 2025

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

**CEQA:** Not a Project.

**Recommendation:** It is recommended that the City Council adopt Resolution No. 2026-24 establishing the Appropriation Limit for the City of Grass Valley for Fiscal Year 2026-27.

**6.** Adoption of Five Resolutions of Intention to Levy Annual Assessments for Landscaping and Lighting Districts and Benefit Assessment Districts for Fiscal Year 2026-27 and Setting a Public Hearing for June 23, 2026.

**CEQA:** Not a Project.

**Recommendation:** It is recommended that the City Council adopt the following five Resolutions of Intention related to the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (BADs), and set a public hearing for June 23, 2026, at 6:00 p.m. in the City Council Chambers: 1) Resolution of Intention No. 2026-25 to Order Improvements Pursuant to the Landscaping and Lighting Act of 1972 - Assessment District No. 1988-1, Commercial Landscaping and Lighting District. 2) Resolution of Intention No.2026-26 to Order Improvements Pursuant to the Landscaping and Lighting Act of 1972 - Assessment District No, 1988-2, Residential Landscaping and Lighting District. 3) Resolution of Intention No. 2026-27 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2003-1, Morgan Ranch Unit 7. 4) Resolution of Intention No. 2026-28 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2010-1, Morgan Ranch West. 5) Resolution of Intention No. 2026-29 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2016-1, Ridge Meadows Benefit.

**7.** Road Maintenance and Rehabilitation Account Funding - Adopt Project List

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

**Recommendation:** That Council adopt a Resolution to include Road Maintenance and Rehabilitation Account (RMRA) funding in the Fiscal Year 2026/27 budget and specifying a list of projects to be funded with RMRA funds.

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

**CEQA:** Not a project

**Recommendation:** Adopt Resolution No. 2026-21 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

9. Identify the terms of reimbursement and other conditions for the fire department response away from their official duty station and assigned to an emergency incident as part of the California Fire Assistance Agreement (CFAA).

**CEQA:** Not a project

**Recommendation:** That Council 1) adopt Resolution No. 2026-31, identifying the terms and conditions for the fire departments response away from their official duty station and assigned to emergency incidents as part of California Fire Assistance Agreement (CFAA); 2) approve revisions to the applicable Memorandum of Understanding (MOU) with a side letter outlining a fifteen percent (15%) portal-to-portal incentive for eligible employees assigned to (CFAA) strike team, single resource, and overhead assignments when such costs are reimbursable to the City, subject to legal review.

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

**REORGANIZATION RELATED ITEMS**

**PUBLIC HEARING**

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

**CEQA:** Not a project

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

11. Fiscal Year 2026-27 Operating Budget Public Hearing

**CEQA:** Not a project

**Recommendation:** It is recommended that the City Council open the Public Hearing and adopt Resolution No. 2026-30 approving the FY 2026-27 Operating Budget for the City of Grass Valley and the Grass Valley Redevelopment Successor Agency.

**ADMINISTRATIVE**

12. Grass Valley Downtown Association Request for 2026 Parking and Business Improvement District Allotment

**CEQA:** Not a Project.

**Recommendation:** That Council 1) receive a presentation from the Grass Valley Downtown Association (GVDA) request for the distribution of \$65,000 of Business Improvement District (BID) Assessment funds; 2) review and approve the proposed distribution of BID Assessment funds; and 3) authorize City to pay the proposed invoice from the GVDA in accordance with the Agreement for Administration of "Parking and Business Improvement Area".

13. 7<sup>th</sup> Cycle Housing Element Update

**CEQA:** Statutorily Exempt, Public Resource Code Section 21080.085

**Recommendation:** That Council receive a presentation on the 7<sup>th</sup> Cycle Housing Element, and the Regional Housing Needs Allocation (RHNA) and projected schedule.

**BRIEF REPORTS BY COUNCIL MEMBERS**

**CONTINUATION OF PUBLIC COMMENT**

**ADJOURN**

**POSTING NOTICE**

This is to certify that the above notice of a meeting of The City Council, scheduled for Tuesday, June 9, 2026, at 6:00 p.m., was posted at city hall, easily accessible to the public, as of 5:00 p.m. Friday, June 5, 2026.

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



**GRASS VALLEY**

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

Tuesday, May 26, 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

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**MINUTES**

**CALL TO ORDER**

Meeting called to order at 6:05 pm.

**PLEDGE OF ALLEGIANCE**

Mayor Hodge led the pledge of allegiance.

**ROLL CALL**

**PRESENT**

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

**AGENDA APPROVAL -**

Removal of item number 4 approval of minutes for the May 12th, 2026 meeting.

Motion made with noted changes by Councilmember Ivy, Seconded by Councilmember Bonomolo.

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

**REPORT OUT OF CLOSED SESSION**

Nothing to report out of closed session.

**INTRODUCTIONS AND PRESENTATIONS**

1. WM (Waste Management) Contract Update
2. Pride Month Proclamation & Presentation
3. National Public Works Week Proclamation

**CITY UPDATE**

**PUBLIC COMMENT -**

In person public comments: Speakers 1 thru 14 (noted changes no speaker card #2 and no speaker number 12)

**CONSENT ITEMS -**

Public comment: unnamed

Motion made by Councilmember Arbuckle, Seconded by Vice Mayor Caravelli.

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

4.—

5. Contract Authorization for Police Records Management System

**CEQA:** Not a project

**Recommendation:** Authorize the Chief of Police to execute a five-year contract with Sun Ridge Systems, Inc. in an amount not to exceed \$319,141 (year 1) for a new Police Records Management System (RMS) and Computer Aided Dispatch (CAD), subject to legal review.

6. Direction to file annual reports for Landscaping and Lighting Districts (LLD) and Benefit Assessment Districts (BAD) for Fiscal Year 2026-27

**CEQA:** Not a project

**Recommendation:** It is recommended that the City Council adopt five Resolutions (2026-16, 2026-17, 2026-18, 2026-19, and 2026-20) directing the filing of the annual reports for Landscaping and Lighting Districts (LLD) - Annual Assessments for Fiscal Year 2026-27 and Benefit Assessment Districts (BAD) - Annual Assessments for Fiscal Year 2026-27.

7. HOME investment Partnership (HOME) Application to the State of California

**CEQA:** Not a project

**Recommendation:** Approve Resolution 2026-22 authorizing the submittal of an application to the State of California Department of Housing and Community Development (HCD) for HOME Program Income funds to be used for the City's First-Time Homebuyer Assistance Program

8. Wastewater Treatment Plant Boiler Replacement Project - Reject Protest and Award Contract

**CEQA:** Categorically Exempt - Section 15301

**Recommendation:** That Council 1) consider the merits of a bid protest from ACCO Engineered Systems; and 2) adopt Resolution Number 2026-21 rejecting the bid protest from ACCO Engineered Systems; a) awarding a contract for the Wastewater Treatment Plant Boiler Replacement Project to TNT Industrial Contractors, Inc., in the amount of \$474,551.00; b) authorizing the Interim City Manager to execute the construction contract, subject to legal review and, c) authorizing the City Engineer to approve construction change orders for up to 10% of the contract amount.

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

**REORGANIZATION RELATED ITEMS**

**PUBLIC HEARING****ADMINISTRATIVE**

## 9. FY 2026-27 Preliminary Budget Overview

**CEQA:** Not a project

**Recommendation:** It is recommended that the City Council 1) Approve the FY 2026-27 Preliminary Budget and provide any additional direction to staff related to the preparation of the 2026-27 Final Budget; and 2) Set June 9, 2026, as the date for the public hearing for adoption of the FY 2026-27 Final Budget

Jennifer Styczynski, Finance Director, gave overview to the Council.

Public comment: unnamed, Robin Galvin-Davis, unnamed

Motion made to 1) Approve the FY 2026-27 Preliminary Budget and provide any additional direction to staff related to the preparation of the 2026-27 Final Budget; and 2) Set June 9, 2026, as the date for the public hearing for adoption of the FY 2026-27 Final Budget by Vice Mayor Caravelli, Seconded by Councilmember Arbuckle.

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

**BRIEF REPORTS BY COUNCIL MEMBERS**

Councilmember Bonomolo thank everyone for attending, be on broad street bridge to represent the fallen heroes. Councilmember Ivy attended a NCTC meeting, Pioneer Community Energy Meeting, monthly water sampling out of wolf creek.

Councilmember Arbuckle attended a GVDA merchant meeting, Chamber Ribbon Cutting, GVDA Chamber Joint Meeting, Armed Forces Day, Chamber event at empire mine, Memorial Day Event at Memorial Park, WMIG board meeting. Vice Mayor Caravelli attended a meeting with Mayor and district 3 supervisor, ERC summit meeting, Armed Forces Day, Lunch with the Mayor, meeting with Staff and representative of Senator Padilla, Memorial Day Event. Mayor Hodge attended the Memorial Day event, Wednesday with the Mayor, County Election Debate, California for the Arts State Meeting was held at the library, Present at Youth Awards, Butterfly Garden of Remembrance, reminder of upcoming Thursday night Market.

Council took a 5 minute Break.

**CONTINUATION OF PUBLIC COMMENT**

Public Comment: Speakers 15 thru 24 (noted changes no speakers #18, 20, 21, 22,)

**ADJOURN**

Meeting adjourned at 9:17 pm

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Hilary Hodge, Mayor

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Taylor Whittingslow, City Clerk

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



# CITY OF GRASS VALLEY CITY COUNCIL MEETING

Item # 2.

## 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.

5/26/26

#'s	Print Name or N/A	Address (optional)	Self/Business (optional)
1	James Hernandez	10290 Stearns Hill Rd	
2	<del>Shirley</del>		
3	Shirley Osgood	—	
4	Zach	—	
5	Kelsey Nover	—	
6	Kyle Heise		
7	Lindsey Nielsen	Grass Valley	
8	Jason Scallin	Grass Valley	
9	Ethan Rubenball	Grass Valley	
10	TONY KEISER	—	
11	Robin Davies		GVDA/CHAMBER
12	<del>Lara Love</del>	<del>Grass Valley</del>	
13	JAX	GRASS VALLEY	
14	TARA MARINO	GV	

#'s	Print Name or N/A	Address (optional)	Self/Business (optional)
15	Nick Fisher		
16	Libby		
17	John Smith		
<del>18</del>	<del>Marion B.</del>		
<del>19</del>	<del>Aria McLauchlan</del>		
20	Theresa Crowell		
<del>21</del>	<del>Raven O'Shea</del>		
<del>22</del>	<del>JESS RESTORI</del>		
23	Thea		
24	Steve Johnson		
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**GRASS VALLEY**

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

Tuesday, May 12, 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

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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 Arbuckle
- Councilmember Bonomolo
- Councilmember Ivy
- Vice Mayor Caravelli
- Mayor Hodge

**AGENDA APPROVAL -**

Motion made by Councilmember Arbuckle, Seconded by Vice Mayor Caravelli.  
Voting Yea: Councilmember Arbuckle, Councilmember Bonomolo, Councilmember Ivy, Vice Mayor Caravelli, Mayor Hodge

**REPORT OUT OF CLOSED SESSION**

No reportable action from closed door.

**INTRODUCTIONS AND PRESENTATIONS**

1. Poppy Day Proclamation
2. Local and Community History Month Proclamation
3. District Attorney Family Justice Center Presentation

**CITY UPDATE**

4. Nugget Update

**PUBLIC COMMENT -**

In Person: Robin Galvin-Davies

Virtual Public comments attached.

**CONSENT ITEMS -**

Councilmember Bonomolo requested that item #6 Consideration of WM fee increase be pulled for discussion.

Motion made to approve with the removal of item #6 from consent for discussion by Councilmember Arbuckle. Seconded by Councilmember Bonomolo.

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

5. Approval of the Regular Meeting Minutes of April 28th, 2026.

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

6. Professional Services Agreement with WBCP, Inc. to Conduct an Executive Recruitment for the Position of City Manager

**CEQA:** Not a project

**Recommendation:** Approve a Professional Services Agreement with WBCP, Inc. for an Amount Not to Exceed \$36,800 to Conduct an Executive Recruitment for the Position of City Manager and Authorize the Mayor to Sign the Agreement

7. California Air Resources Board (CARB) Community Planning and Capacity Building Grant Application - *Future Paths Grass Valley: Everyday Mobility Connecting People and Places Project*

**CEQA:** Not a project

**Recommendation:** That the City Council adopt Resolution No. 2026-12 authorizing the Deputy City Manager to execute all documents necessary to accept and administer the California Air Resources Board (CARB) Community Planning and Capacity Building Grant for the *Future Paths Grass Valley: Everyday Mobility Connecting People and Places Project*, and authorize the Finance Director to process supplemental appropriations consistent with the grant documents.

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

8. Consideration of Waste Management's annual fee adjustments and new fees for service and disposal.

**CEQA:** Not a project

**Recommendation:** That Council adopt Resolution 2026-11 adjusting service and disposal rates to Waste Management's fee schedule.

Alex Gammelgard, Interim City Manager, gave overview to the Council.

Public comment: None

Motion to adopt Resolution 2026-11 adjusting service and disposal rates to Waste Management's fee schedule.

**REORGANIZATION RELATED ITEMS****PUBLIC HEARING****ADMINISTRATIVE****BRIEF REPORTS BY COUNCIL MEMBERS**

Councilmember Bonomolo attended a meeting with citizens regarding skate park lighting. Councilmember Ivy had nothing to report. Councilmember Arbuckle attended the ERC Tour of Nevada County, On the Town with GVPD, and League of Cities meetings. Vice Mayor Caravelli attended the Fire Wise Ready event, Sierra Harvest Mothers Day event and encourages everyone to go look at the Veterans Banners on S. Auburn St. Mayor Hodge attended an event on Human Trafficking & Internet Safety, Del Oro Showing, Summit on Poverty, May Day event, Wednesday with the Mayor is tomorrow.

**CONTINUATION OF PUBLIC COMMENT**

**ADJOURN**

Meeting was adjourned at 7:01 pm.

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

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

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



**City of Grass Valley  
City Council  
Agenda Action Sheet**

**Title:** Health and Safety Code Section 13146.4 Report on Fire Inspections

**CEQA:** Not a project

**Recommendation:** That Council adopt Resolution 2026-15 which accepts the Grass Valley Fire Department report pursuant to Health and Safety Code Section 13146.4 annual inspections for 2025

**Prepared by:** Roque Barrera - Fire Marshal

**Council Meeting Date:** 06/09/2026

**Date Prepared:** 06/01/2026

**Agenda:** Consent

**Background Information:** Health and Safety Code (HSC) sections 13146.2 and 13146.3 require fire departments to conduct inspections of specific occupancies once a year. HSC section 13146.4 then requires those fire departments to report annually to the City Council on its compliance with those sections. Appendix 1, attached to this staff report, details the Grass Valley Fire Department's 2025 inspections as required by HSC 13146.4.

**Council Goals/Objectives:** Exceptional Public Safety consistent with the City of Grass Valley Strategic Plan

**Fiscal Impact:** N/A

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:**

**Attachments:** Resolution 2026-15, and Appendix 1

## RESOLUTION NO. 2026-15

**A RESOLUTION OF THE COUNCIL OF THE CITY OF GRASS VALLEY, CALIFORNIA ACKNOWLEDGING RECEIPT OF A REPORT MADE BY THE FIRE CHIEF OF THE GRASS VALLEY FIRE DEPARTMENT REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.**

**WHEREAS**, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

**WHEREAS**, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the Grass Valley Fire Department, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

**WHEREAS**, California Health & Safety Code Section 13146.2 requires all fire departments, including the Grass Valley Fire Department, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

**WHEREAS**, the Council of the City of Grass Valley intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgment of the Grass Valley Fire Department's compliance with California Health and Safety Code Sections 13146.2 and 13146.3.

**NOW, THEREFORE, BE IT RESOLVED** by the Council of the City of Grass Valley that said Council expressly acknowledges the measure of compliance of the Grass Valley Fire Department with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the City of Grass Valley, **as follows for 2025 "Appendix 1":**

**A. EDUCATIONAL GROUP E OCCUPANCIES:**

Educational Group E Occupancies are generally those public and private schools, used by more than six (6) persons at any one time for educational purposes through the 12th grade. Within the City of Grass Valley, there lie thirteen (13) (1 added to total in 2025) Group E Occupancies, buildings, structures and/or facilities.

During calendar year 2025, the Grass Valley Fire Department performed the annual inspection of thirteen (13) Group E Occupancies, buildings, structures and/or facilities. This is an inspection rate of 100% for this reporting period.

**B. INSTITUTIONAL GROUP I OCCUPANCIES:**

Institutional Group I Occupancies, for the purposes of this resolution, are generally those occupancies in which people, cared for or living in a supervised environment and having physical limitations because of health or age are harbored for medical treatment or other care or treatment. Within the City of Grass Valley, there lies one (1) Group I occupancy, building, structure, and/or facility.

During calendar year 2025, the Grass Valley Fire Department performed the annual inspection of one (1) Group I Occupancy, building, structure and/or facility. This is an inspection rate of 100% for this reporting period.

**C. RESIDENTIAL GROUP R OCCUPANCIES:**

Residential Group R Occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including eleven (11) residential care facilities elderly, seven (7) residential care facilities elderly with memory care facilities, one (1) transitional housing facility). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden.

During calendar year 2025, the Grass Valley Fire Department performed the annual inspection of eleven (11) of eleven (11) R-2.1 RCFE facilities (100%), seven (7) of seven (7) R-2.1 / I-2 RCFE with memory care facilities (100%), one (1) of one (1) R-2.1 / R-1 transitional housing facility (100%), eight (8) of eight (8) R-1 hotel/motel facilities (100%), and one hundred forty-nine (149) of one hundred forty-nine (149) (addition of 3 new, R-2 apartment buildings from previous years) (100%) resulting in an overall inspection rate of 100% for the reporting period.

Adopted as a resolution of the City Council of the City of Grass Valley at a meeting thereof held on the 9th, day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

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

ATTEST:

APPROVED AS TO FORM:

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

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

Attachments:

- Appendix 1 – 2025 Report

## Appendix 1 2025

### EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E Occupancies are generally those public and private schools, used by more than six (6) persons at any one time for educational purposes through the 12th grade. Within the City of Grass Valley, there lie thirteen (13) (**added 1 from previous years**) Group E Occupancies, buildings, structures and/or facilities.

During calendar year 2025, the Grass Valley Fire Department performed the annual inspection of thirteen (13) Group E Occupancies, buildings, structures and/or facilities. This is an inspection rate of 100% for this reporting period.

### INSTITUTIONAL GROUP I OCCUPANCIES:

Institutional Group I Occupancies, for the purposes of this resolution, are generally those occupancies in which people, cared for or living in a supervised environment and having physical limitations because of health or age are harbored for medical treatment or other care or treatment. Within the City of Grass Valley, there lies one (1) Group I occupancy, building, structure, and/or facility.

During calendar year 2025, the Grass Valley Fire Department performed the annual inspection of one (1) Group I Occupancy, building, structure and/or facility. This is an inspection rate of 100% for this reporting period.

### RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R Occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or

## Appendix 1 2025

more), etc. as well as other residential occupancies (including eleven (11) residential care facilities elderly, seven (7) residential care facilities elderly with memory care facilities, one (1) transitional housing facility). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden.

During calendar year 2025, the Grass Valley Fire Department performed the annual inspection of eleven (11) of eleven (11) R-2.1 RCFE facilities (100%), seven (7) of seven (7) R-2.1 / I-2 RCFE with memory care facilities (100%), one (1) of one (1) R-2.1 / R-1 transitional housing facility (100%), eight (8) of eight (8) R-1 hotel/motel facilities (100%), and one hundred forty-nine (149) of one hundred forty-nine (149) **(3 added this year from previous)** R-2 apartment buildings (100%) resulting in an overall inspection rate of 100% for the reporting period.



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Appropriation Limit for Fiscal Year 2026-27

**CEQA:** Not a Project.

**Recommendation:** It is recommended that the City Council adopt Resolution No. 2026-24 establishing the Appropriation Limit for the City of Grass Valley for Fiscal Year 2026-27.

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

**Council Meeting Date:** 06/09/2026

**Date Prepared:** 06/02/2026

**Agenda:** Consent

**Discussion:** Article XIII B of the California Constitution requires cities to annually establish an appropriations limit, commonly referred to as the “Gann Limit”. The appropriations limit restricts the amount of certain tax revenues that may be appropriated each fiscal year and is adjusted annually based on inflation and population growth factors, as authorized by Proposition 111.

The calculation is based on the City’s FY 1978-79 appropriations base and is adjusted annually using:

- A population growth factor, which may be based on either City or County population changes; and
- An inflation (price) factor, which may be based on either California per capita personal income growth or local non-residential assessed valuation growth.

For Fiscal Year 2026-27, the City has elected to use the following factors:

- Population Factor: Nevada County population growth rate of -0.47%
- Price Factor: Change in California per capita personal income of 4.95%, resulting in an adjustment factor of 1.0446

The combined adjustment factor applied to the FY 2025-26 appropriations limit results in a FY 2026-27 appropriations limit of \$32,190,958.

Based on the FY 2026-27 Proposed Budget, the City’s projected appropriations subject to the limit are approximately \$7,069,212 below the allowable appropriations limit.

**Council Goals/Objectives:** Establishing the FY 2026-27 Appropriations Limit supports the City’s Strategic Plan goal of maintaining a High-Performance Government and delivering Quality Service to the community.

**Fiscal Impact:** There is no fiscal impact associated with adopting the FY 2026-27 Appropriations Limit.

**Attachments:** Appropriations Limit Calculation  
Resolution 2026-24

**RESOLUTION NO. 2026-24****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-27 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

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

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

**WHEREAS**, the data and methodology used in determining the appropriations limit for Fiscal Year 2026-27 have been made available to the public in accordance with Government Code Section 7910;

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

1. The above recitals are true and correct and are hereby incorporated as findings of the City Council.
2. The appropriations limit for the City of Grass Valley for Fiscal Year 2026-27 is hereby established at \$32,190,958, pursuant to Article XIII B of the California Constitution.
3. The appropriations limit is calculated using the population change for Nevada County of 0.9953 and the change in California per capita personal income of 1.0495, resulting in a combined adjustment factor of 1.0446, which has been applied to the Fiscal Year 2025-26 appropriations limit of \$30,817,504.

**ADOPTED** by the City Council of the City of Grass Valley at a regular meeting held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

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Hilary Hodge, Mayor

ATTEST:

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Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

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David Ruderman, City Attorney

**City of Grass Valley  
History of Appropriations Limits  
Fiscal Year 2026-27 Budget**

1978-79 Base:		
Total Appropriations		\$ 5,436,250
Less Non-Proceeds of Taxes		<u>3,260,107</u>
1978-79 Appropriations Base		\$ 2,176,143
1979-80	Limit	Not Applicable
1980-81	Limit	\$ 2,728,883
1981-82	Limit	3,149,749
1982-83	Limit	3,525,514
1983-84	Limit	3,710,562
1984-85	Limit	4,153,974
1985-86	Limit	4,405,705
1986-87	Limit	4,602,640
1987-88	Limit	4,901,812
1988-89	Limit	5,094,453
1989-90	Limit	5,532,576
1990-91	Limit	6,112,580
1991-92	Limit	6,631,725
1992-93	Limit	6,839,298
1993-94	Limit	7,173,056
1994-95	Limit	7,352,382
1995-96	Limit	7,934,247
1996-97	Limit	8,405,264
1997-98	Limit	8,797,587
1998-99	Limit	9,272,657
1999-00	Limit	10,045,524
2000-01	Limit	10,634,192
2001-02	Limit	12,636,442
2002-03	Limit	12,670,584
2003-04	Limit	12,994,386
2004-05	Limit	13,576,534
2005-06	Limit	15,143,267
2006-07	Limit	15,685,396
2007-08	Limit	16,392,807
2008-09	Limit	17,320,640
2009-10	Limit	17,329,300
2010-11	Limit	16,805,955
2011-12	Limit	17,301,791
2012-13	Limit	17,815,654
2013-14	Limit	18,720,689
2014-15	Limit	18,686,992
2015-16	Limit	19,486,795
2016-17	Limit	20,546,877
2017-18	Limit	21,352,315
2018-19	Limit	22,257,653
2019-20	Limit	23,087,863
2020-21	Limit	24,020,613
2021-22	Limit	25,320,128
2022-23	Limit	27,049,492
2023-24	Limit	28,177,456
2024-25	Limit	29,110,130
2025-26	Limit	30,817,504
2026-27	Limit	\$ 32,190,958

The 2026-27 limit is calculated by multiplying the population change for Nevada County of -.47 percent times the percentage change in the California Per Capita Income of 1.0495 for a cumulative growth factor of 1.0446. The 2025-26 adopted appropriation limit times the cumulative growth factor determines the 2026-27 limit.

Appropriations in the 2026-27 Proposed Budget that are subject to the limitation have been calculated to be: \$25,121,746



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Adoption of Five Resolutions of Intention to Levy Annual Assessments for Landscaping and Lighting Districts and Benefit Assessment Districts for Fiscal Year 2026-27 and Setting a Public Hearing for June 23, 2026.

**CEQA:** Not a Project.

**Recommendation:** It is recommended that the City Council adopt the following five Resolutions of Intention related to the City's Landscaping and Lighting Districts (LLDs) and Benefit Assessment Districts (BADs), and set a public hearing for June 23, 2026, at 6:00 p.m. in the City Council Chambers:

1. Resolution of Intention No. 2026-25 to Order Improvements Pursuant to the Landscaping and Lighting Act of 1972 - Assessment District No. 1988-1, Commercial Landscaping and Lighting District.
2. Resolution of Intention No. 2026-26 to Order Improvements Pursuant to the Landscaping and Lighting Act of 1972 - Assessment District No. 1988-2, Residential Landscaping and Lighting District.
3. Resolution of Intention No. 2026-27 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2003-1, Morgan Ranch Unit 7.
4. Resolution of Intention No. 2026-28 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2010-1, Morgan Ranch West.
5. Resolution of Intention No. 2026-29 to Order Improvements Pursuant to the Benefit Assessment Act of 1982 Assessment District No. 2016-1, Ridge Meadows Benefit.

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

**Council Meeting Date:** 06/09/2026

**Date Prepared:** 06/03/2026

**Agenda:** Consent

**Discussion:** To provide continued funding for the maintenance of improvements within the City's assessment districts, the City must annually levy assessments that are collected through the Nevada County property tax roll.

- **Landscaping and Lighting Districts (LLDs):** Assessments fund the maintenance of landscaping, irrigation systems, associated utilities, street lighting, and

administrative costs within the respective district zones.

- **Benefit Assessment Districts (BADs):** Assessments fund the maintenance and operation of storm drainage systems, retaining walls, and administrative costs within the respective district areas.

The Engineer of Work has prepared the required annual reports for each district, including assessment diagrams and assessment rolls. These reports will be filed with the City Clerk prior to the public hearing scheduled for June 23, 2026.

**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.

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** Interim City Manager

**Attachments:** Five (5) Resolutions  
Five (5) Engineer's Reports

**RESOLUTION NO. 2026-25**

**RESOLUTION OF INTENTION TO ORDER IMPROVEMENTS PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 ASSESSMENT DISTRICT NO. 1988-1 (COMMERCIAL LANDSCAPING AND LIGHTING DISTRICT, WHISPERING PINES AND LITTON BUSINESS PARK)**

**WHEREAS**, the City Council of the City of Grass Valley intends to levy and collect annual assessments within Assessment District No. 1988-1 (Commercial Landscaping and Lighting District – Whispering Pines and Litton Business Park) during Fiscal Year 2026-27, pursuant to the provisions of the Landscaping and Lighting Act of 1972; and

**WHEREAS**, the property subject to assessment is located within the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, the improvements to be maintained and operated within the assessment district are generally described as follows:

- **Zone 1 – Whispering Pines:** Maintenance of landscaping and associated structures, including the cost of water and electricity for irrigation controllers and street lighting.
- **Zone 2 – Litton Business Park:** Maintenance of landscaping and associated structures, including the cost of water and electricity for irrigation controllers and street lighting, and maintenance of drainage ditches and associated facilities, including silt removal.

These improvements are more fully described in the Engineer’s Report for Assessment District No. 1988-1; and

**WHEREAS**, Bjorn Jones, P.E., the duly appointed Engineer of Work, has prepared and filed with the City Clerk the Engineer’s Report as required by the Landscaping and Lighting Act of 1972. Said report includes a full and detailed description of the improvements, the boundaries of the district, and the proposed assessments to be levied on the assessable lots and parcels of land within the district; and

**WHEREAS**, the City Council has reviewed and hereby approves the Engineer’s Report, which is incorporated herein by reference; and

**WHEREAS**, the proposed assessments for Fiscal Year 2026-27 are as follows:

- **Zone 1 – Whispering Pines:** \$31,644.80, representing a 2.7% inflation adjustment (\$831.79 increase over the prior year).
- **Zone 2 – Litton Business Park:** \$7,123.20, representing a 2.7% inflation adjustment (\$186.79 increase over the prior year); and

**WHEREAS**, in accordance with the Landscaping and Lighting Act of 1972, the City Council is required to hold a public hearing on the proposed assessments.

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

1. The City Council hereby declares its intention to levy and collect assessments within Assessment District No. 1988-1 (Commercial Landscaping and Lighting District – Whispering Pines and Litton Business Park) for Fiscal Year 2026-27 as described in the Engineer’s Report on file with the City Clerk.
2. The Engineer’s Report, as filed with the City Clerk, is hereby approved and incorporated by

reference into this resolution.

3. A public hearing to consider the proposed assessments shall be held on Tuesday, June 23, 2026, at 6:00 p.m., or as soon thereafter as the matter may be heard, at the Grass Valley City Council Chambers, located at 125 East Main Street, Grass Valley, California.
4. The City Clerk is hereby authorized and directed to give notice of the public hearing as required by the Landscaping and Lighting Act of 1972 (Streets and Highways Code § 22500 et seq.).

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

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Hilary Hodge, Mayor

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

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David Ruderman, City Attorney



June 2, 2020

Item # 6.

# 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:

	<b>ZONE 1 (Whispering Pines)</b>	<b>ZONE 2 (Litton Business Park)</b>
<b>COST INFORMATION</b>		
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
<b>Total Direct and Admin Costs</b>	<b>\$75,645</b>	<b>\$21,023</b>
<b>ASSESSMENT INFORMATION</b>		
Direct Costs	\$75,645	\$21,023
Use of Reserve/ (Transfer to Reserve)	\$44,000	\$13,900
<b>Net Total Assessment</b>	<b>\$31,645</b>	<b>\$7,123</b>
<b>FUND BALANCE INFORMATION</b>		
Projected Reserve After FY 2025/2026	\$75,533	\$20,952
Interest Earnings	\$300	\$80
Reserve Fund Adjustments	(\$44,000)	(\$13,900)
<b>Projected Reserve at End of Year</b>	<b>\$31,833</b>	<b>\$7,132</b>

**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
<b>19 = Total - Zone 2</b> (rounded)				<b>\$7,123.20</b>	<b>\$3,561.60</b>
				<b>\$3,561.60</b>	<b>\$3,561.60</b>

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

In order to maintain sufficient funding for the Districts, assessments will be adjusted annually by the Consumer Price Indexes (CPI) Pacific Cities and U.S. City Average for February of the year of calculation All Items Indexes for the West. The corresponding CPI for February 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  $\left( \left[ \left( \text{Total Assessment} / 2 \right) * (\% \text{ of Net Area}) \right] + \left[ \left( \text{Total Assessment} / 2 \right) * (\% \text{ of Whispering Pines Lane Frontage}) \right] \right)$

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

The total assessment for 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.

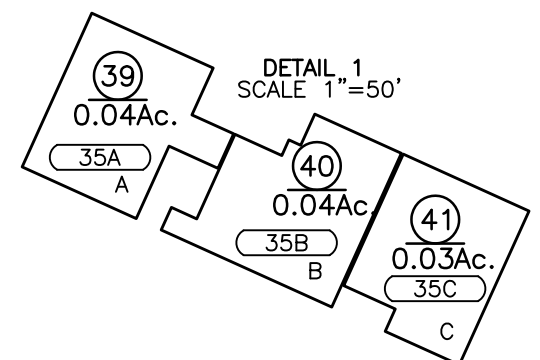
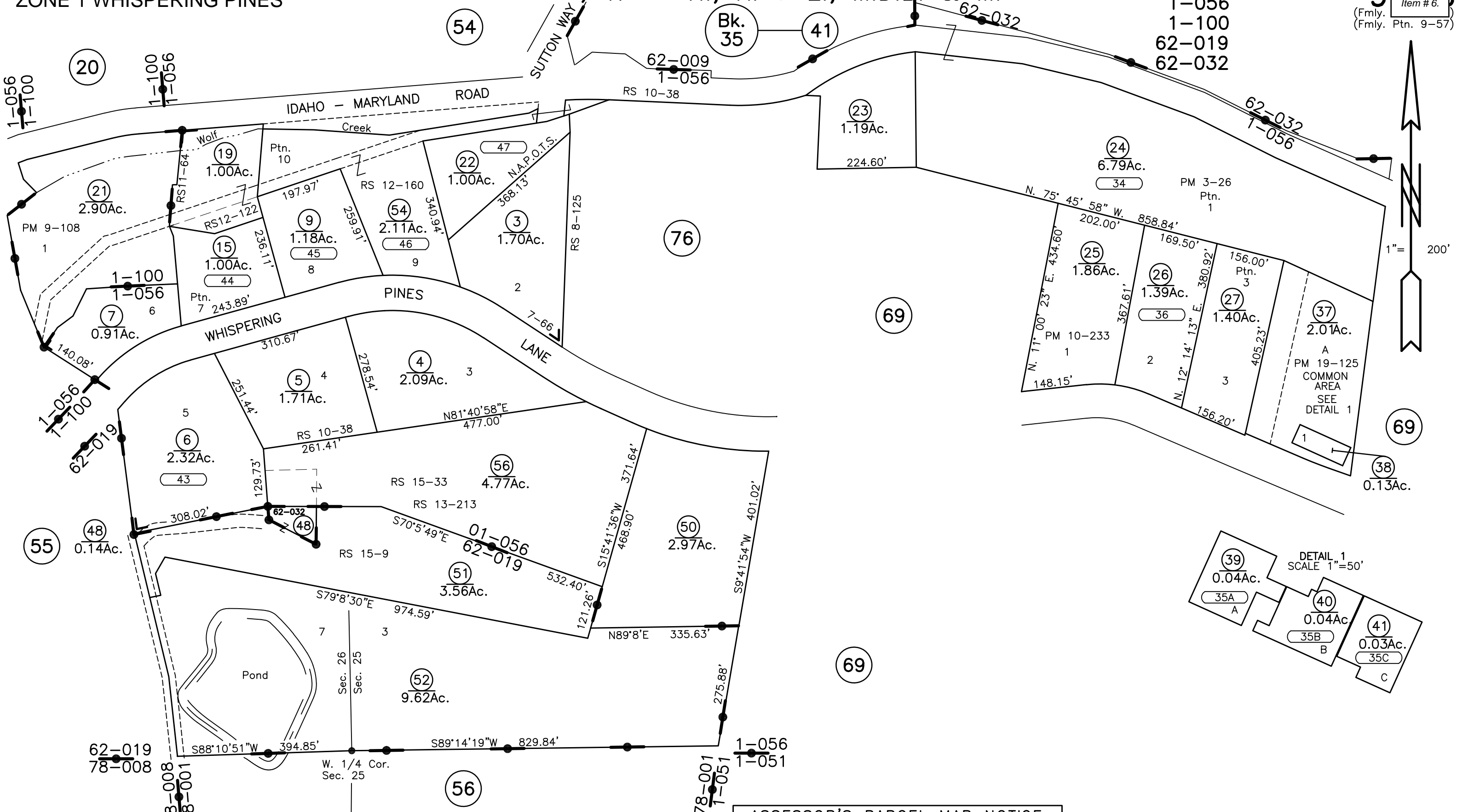
The total assessment for 2025/2026 was \$6,935.30. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is \$7,123.69. The actual total assessment will be \$7,123.20. Each parcel's assessment rate, as depicted in 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.

1-056  
1-100  
62-019  
62-032

9 Item # 6.  
(Fmly. Ptn. 9-57)



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

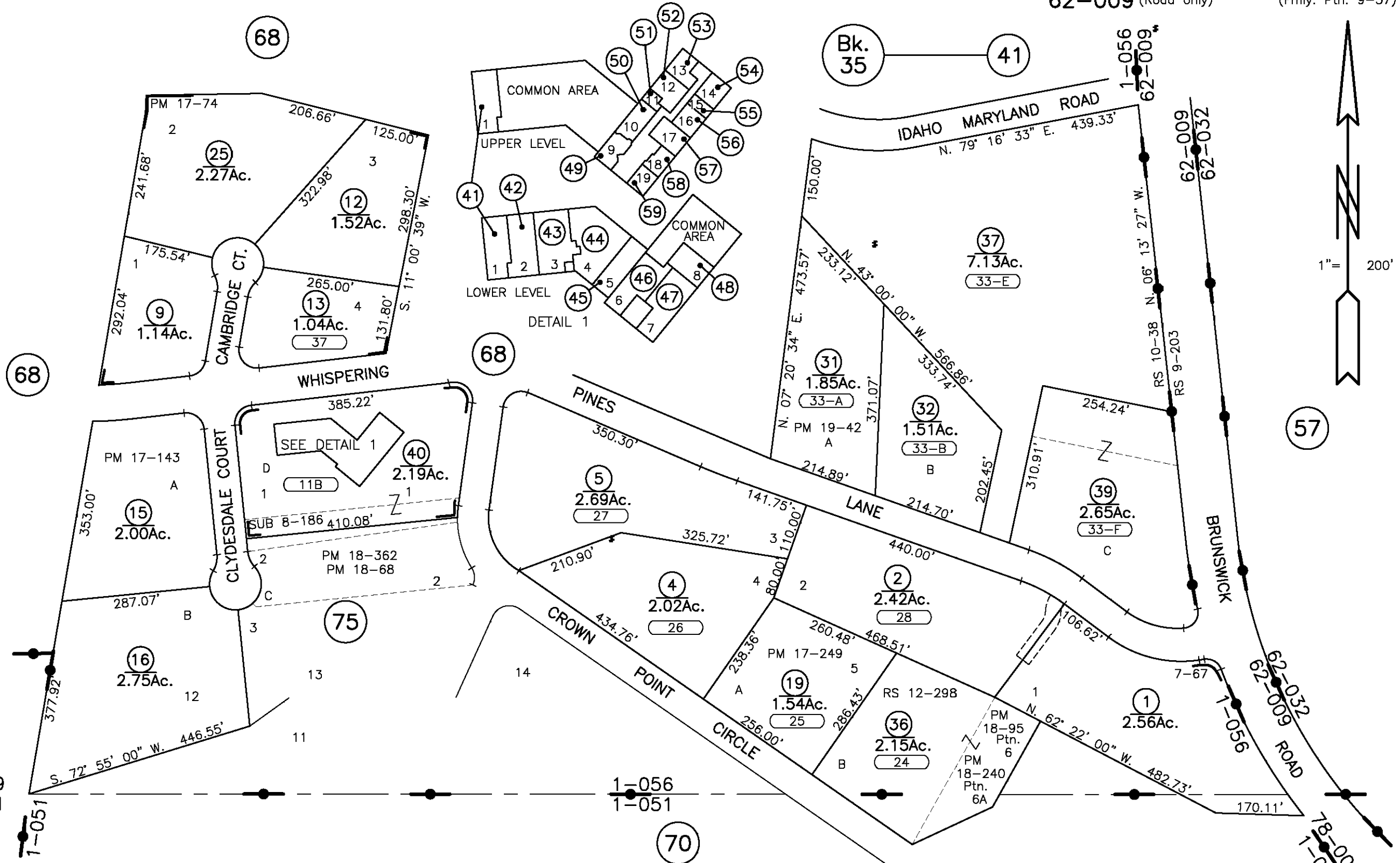
**ASSESSOR'S PARCEL MAP NOTICE**  
 This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown.  
 Assessor's parcels may not comply with local lot-split or building site ordinances. Assessor's block numbers shown in ellipses; parcel numbers are shown in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

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

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

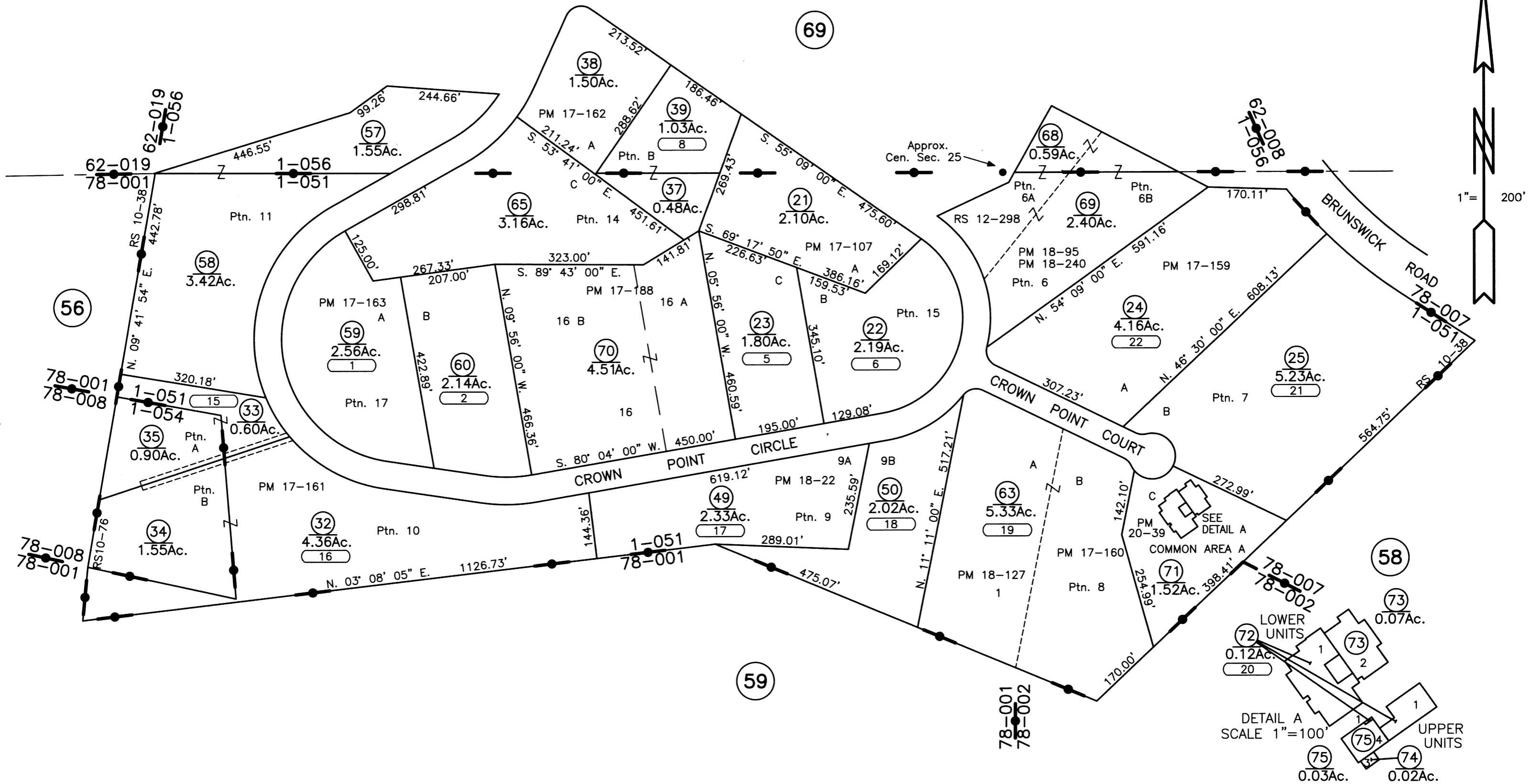
LAST UPDATE: 12-24-20

- (41) 11C 0.06Ac. 1
- (42) 11D 0.04Ac. 2
- (43) 11E 0.05Ac. 3
- (44) 11F 0.06Ac. 4
- (45) 11G 0.03Ac. 5
- (46) 11H 0.04Ac. 6
- (47) 11I 0.04Ac. 7
- (48) 11J 0.02Ac. 8
- (49) 11K 0.01Ac. 9
- (50) 11L 0.02Ac. 10
- (51) 11M 0.01Ac. 11
- (52) 11N 0.02Ac. 12
- (53) 11O 0.01Ac. 13
- (54) 11P 0.01Ac. 14
- (55) 11Q 0.01Ac. 15
- (56) 11R 0.01Ac. 16
- (57) 11S 0.02Ac. 17
- (58) 11T 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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**ASSESSOR'S PARCEL MAP**  
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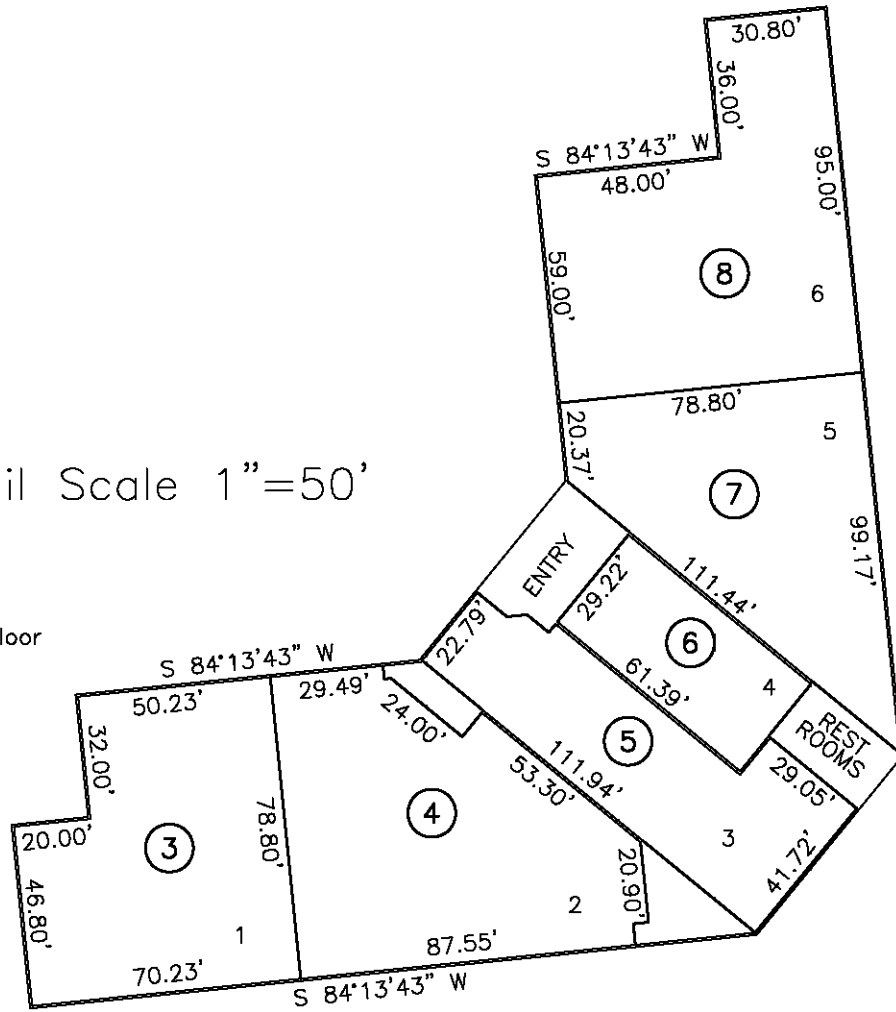
GRASS VALLEY ANNEX No. 67 R.S. Bk. 9, Pg. 203  
 WHISPERING PINES PARK SUB. Bk. 7, Pg. 67  
 WHISPERING PINES/MORGAN RANCH REFUNDING DIST.

- 1-1-02
- 1-1-03
- 1-1-04
- 1-1-05
- 1-1-06
- 1-1-07
- 1-1-08

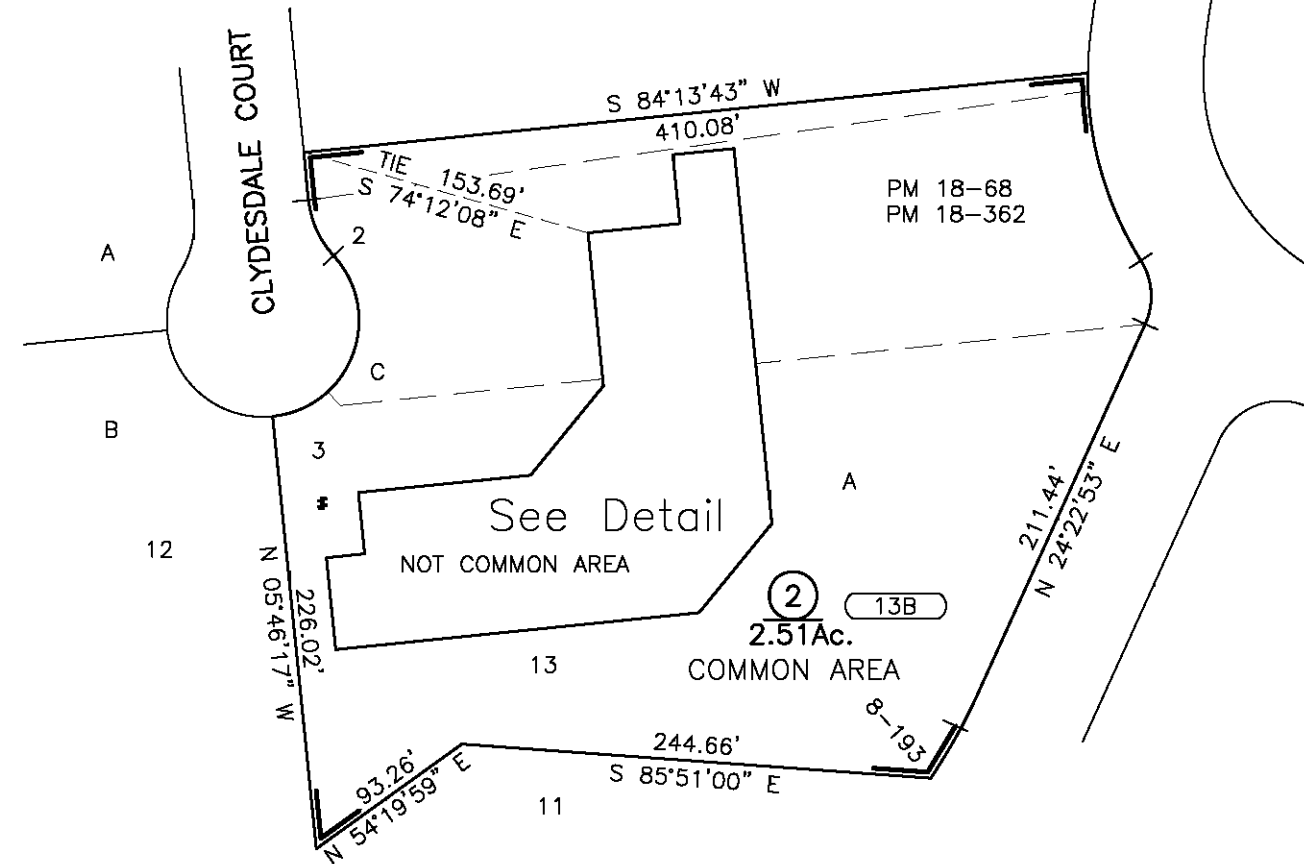
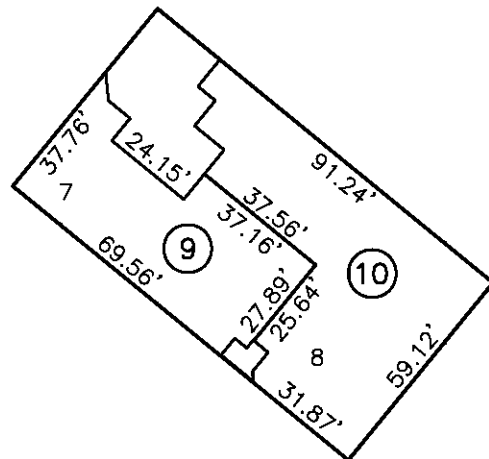
Assessor's Map Bk. 9 -Pg. 70  
 County of Nevada, Calif.  
 2001

Detail Scale 1"=50'

First Floor



Second Floor

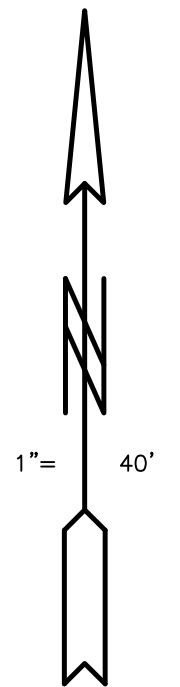
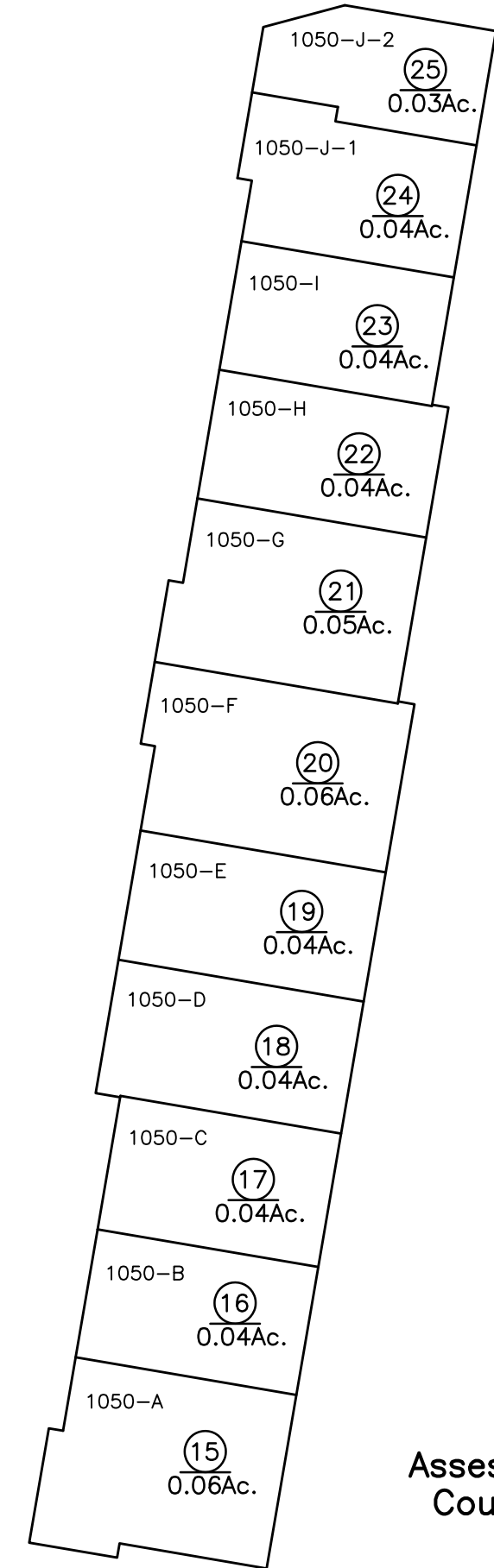
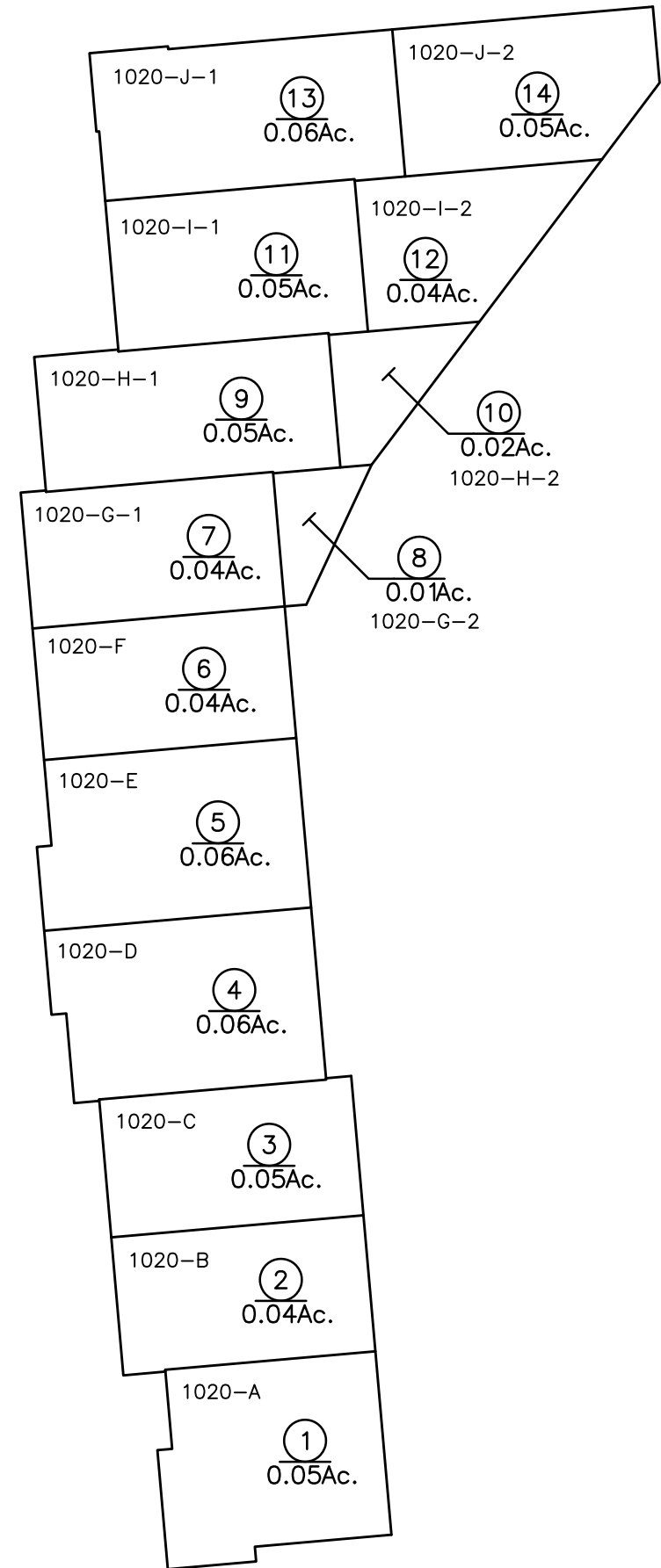
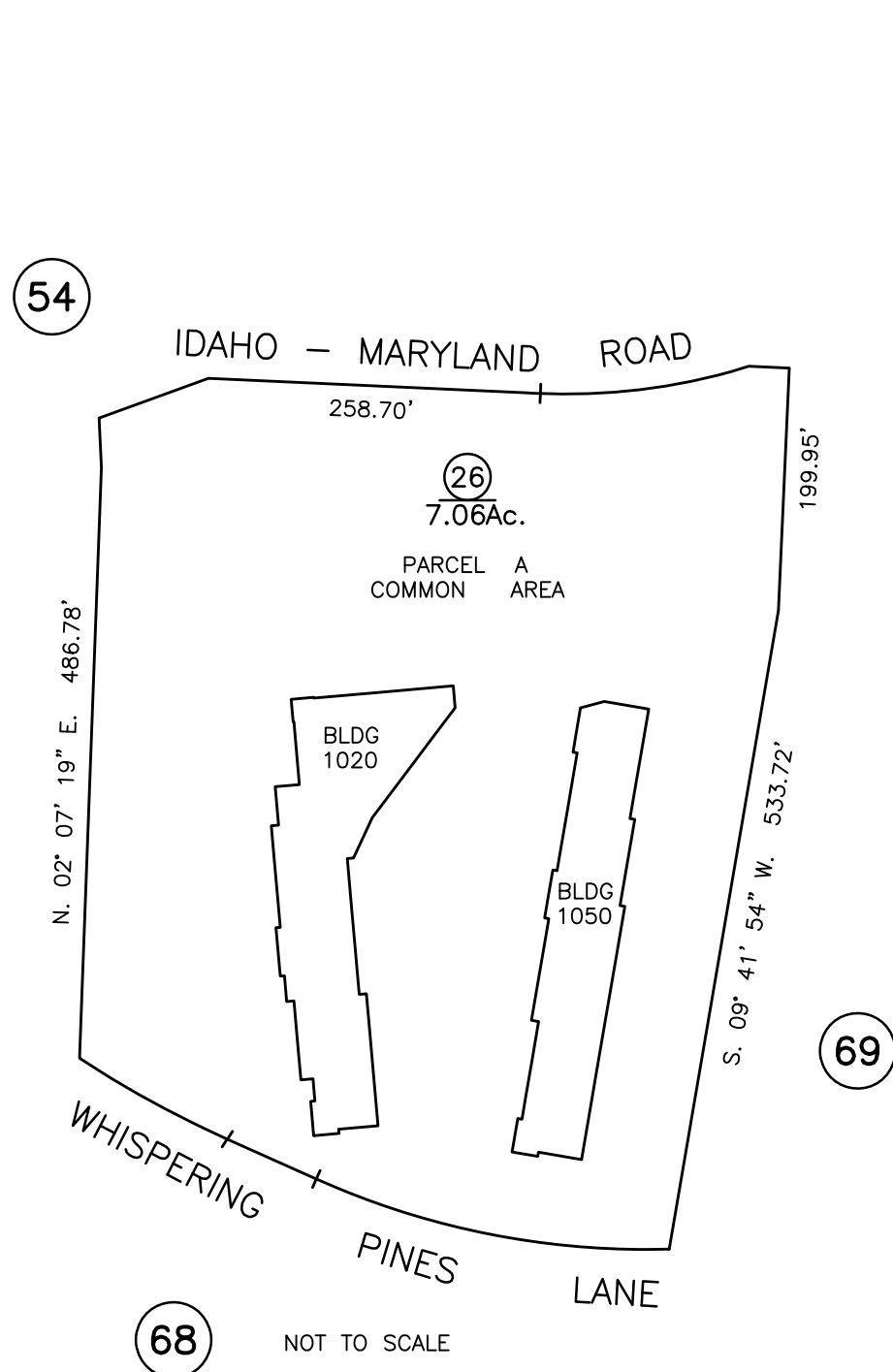


- ③ 0.11Ac. 13C
- ④ 0.13Ac. 13D
- ⑤ 0.08Ac. 13E
- ⑥ 0.04Ac. 13F
- ⑦ 0.11Ac. 13G
- ⑧ 0.13Ac. 13H
- ⑨ 0.05Ac. 13I
- ⑩ 0.08Ac. 13J

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

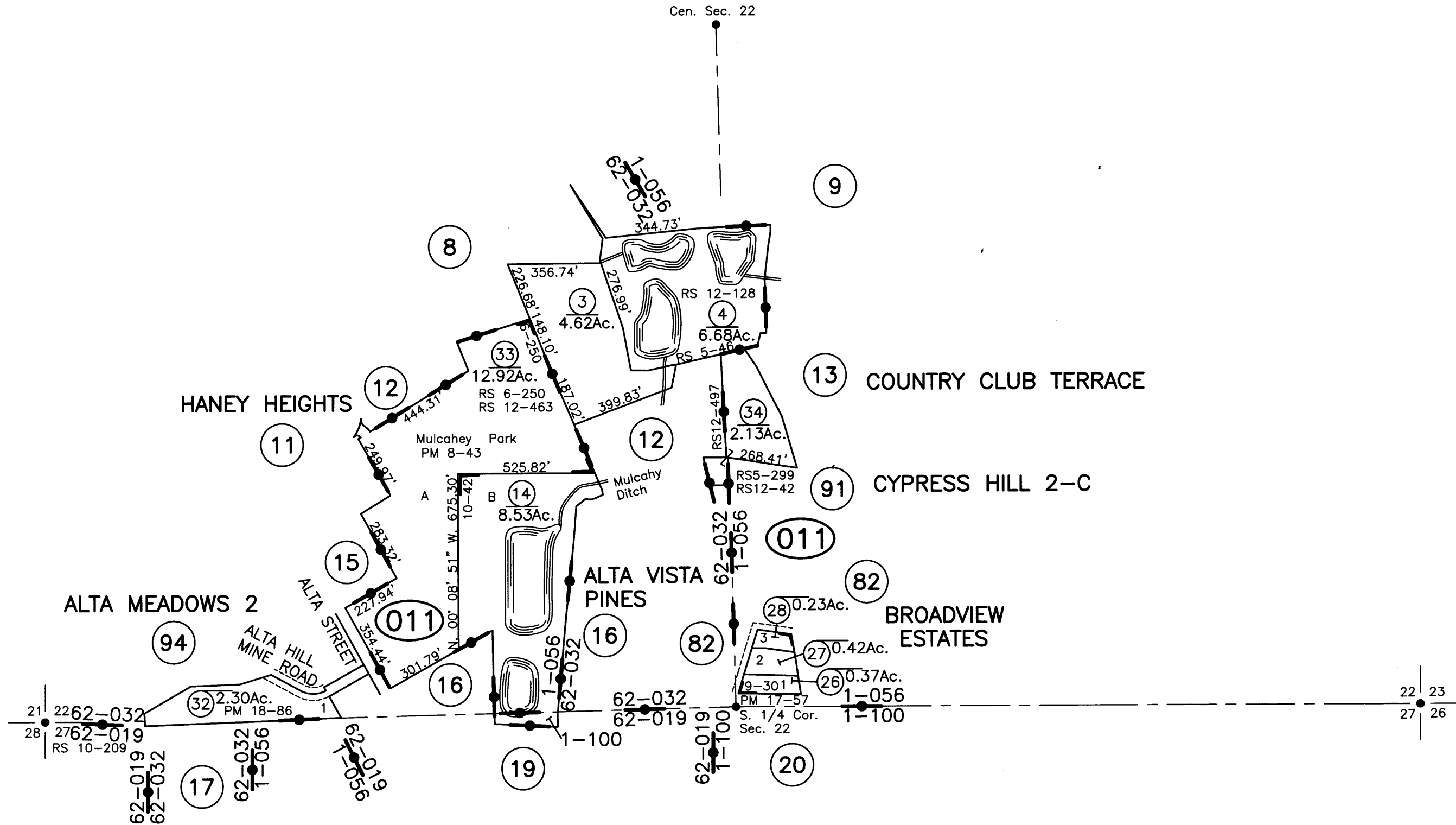
LAST UPDATE: 3-8-12

**ASSESSOR'S PARCEL MAP**  
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Assessor's Map Bk. 9 -Pg.76  
 County of Nevada, Calif.  
 2021

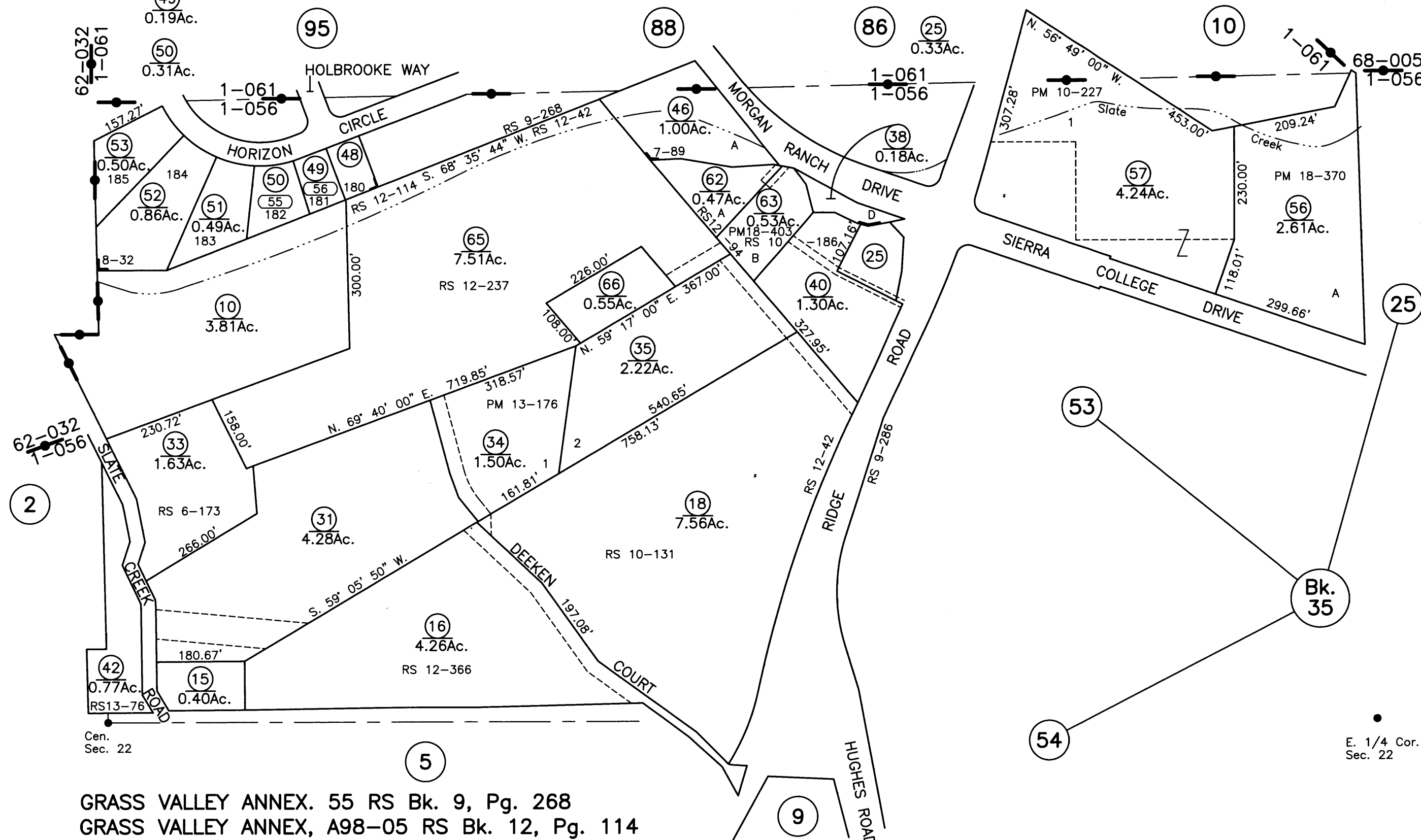


GRASS VALLEY ANNEX 41 R.S. Bk. 6, Pg. 250  
GRASS VALLEY ANNEX 41-A R.S. Bk. 10, Pg. 42  
GRASS VALLEY ANNEX 51-A R.S. Bk. 9, Pg. 30

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

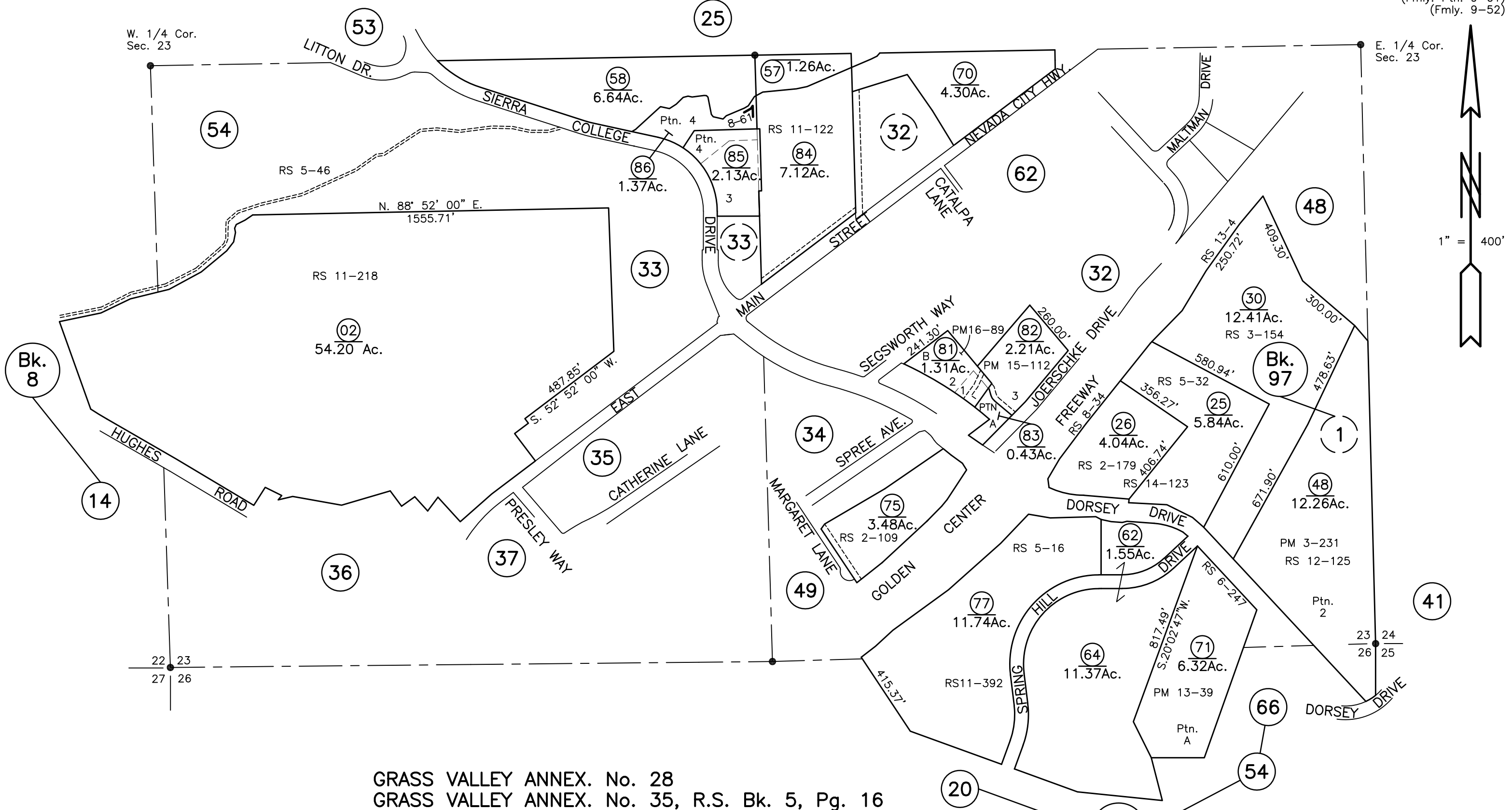
Last Update 8-7-08



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

**ASSESSOR'S PARCEL MAP**  
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1-1-99  
 1-1-00  
 1-1-02  
 1-1-03  
 1-1-05  
 1-1-06  
 1-1-07  
**Assessor's Map Bk. 8 -Pg.06**  
**County of Nevada, Calif.**  
**1998**  
 Last Updated 8-7-08  
 Page 46  
 NW 12/98



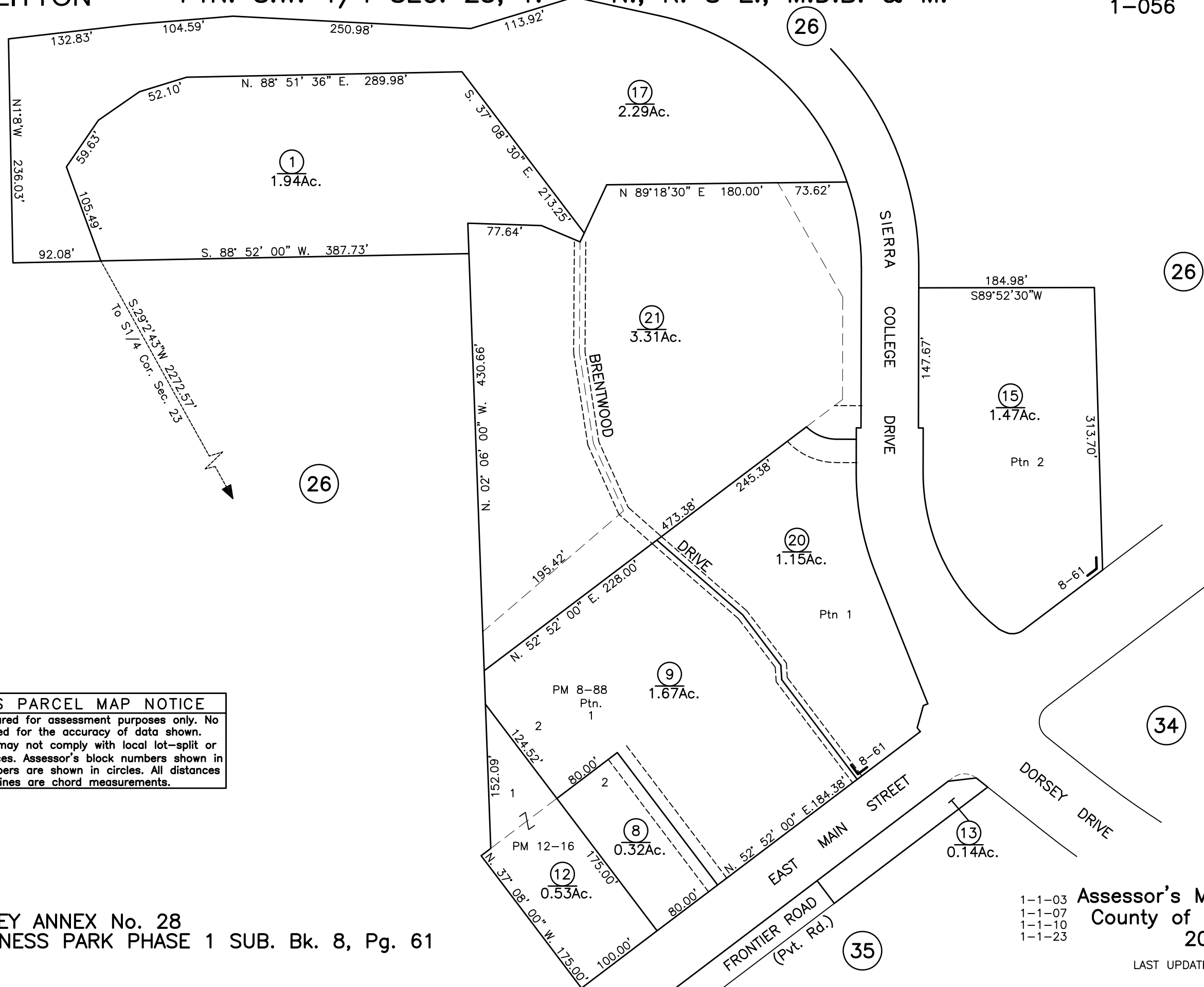
**ASSESSOR'S PARCEL MAP NOTICE**  
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- GRASS VALLEY ANNEX. No. 28
- GRASS VALLEY ANNEX. No. 35, R.S. Bk. 5, Pg. 16
- GRASS VALLEY ANNEX. No. 37, R.S. Bk. 5, Pg. 46
- GRASS VALLEY ANNEX. No. 38, R.S. Bk. 5, Pg. 32
- GRASS VALLEY ANNEX. No. 44, R.S. Bk. 8, Pg. 34
- GRASS VALLEY ANNEX. No. 53, R.S. Bk. 6, Pg. 247
- LITTON BUSINESS PARK PHASE 1 SUB. Bk. 8, Pg. 61

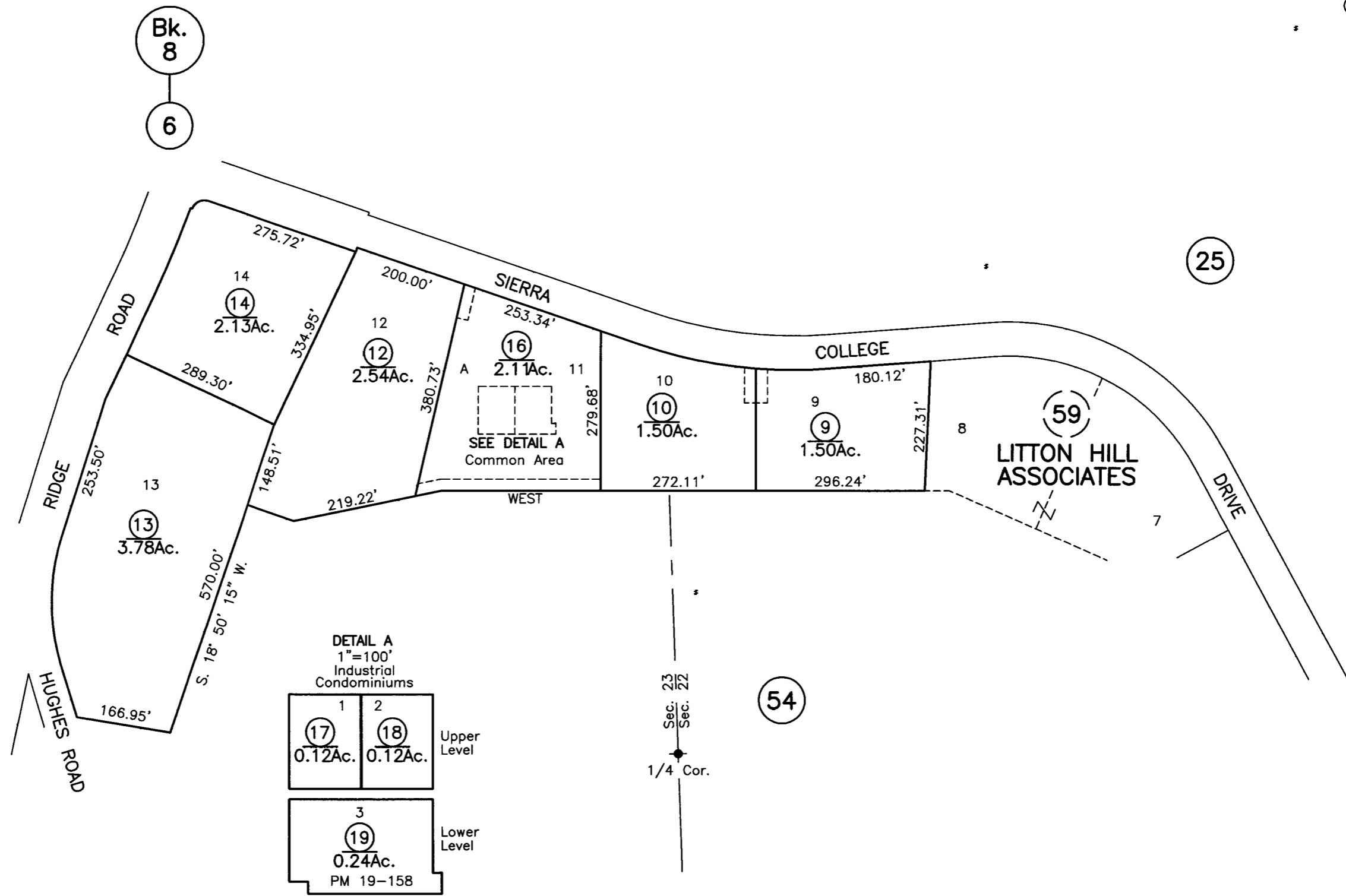
1-1-21  
1-1-23

Assessor's Map Bk. 35-Pg. 26  
 County of Nevada, Calif.  
 1998

54



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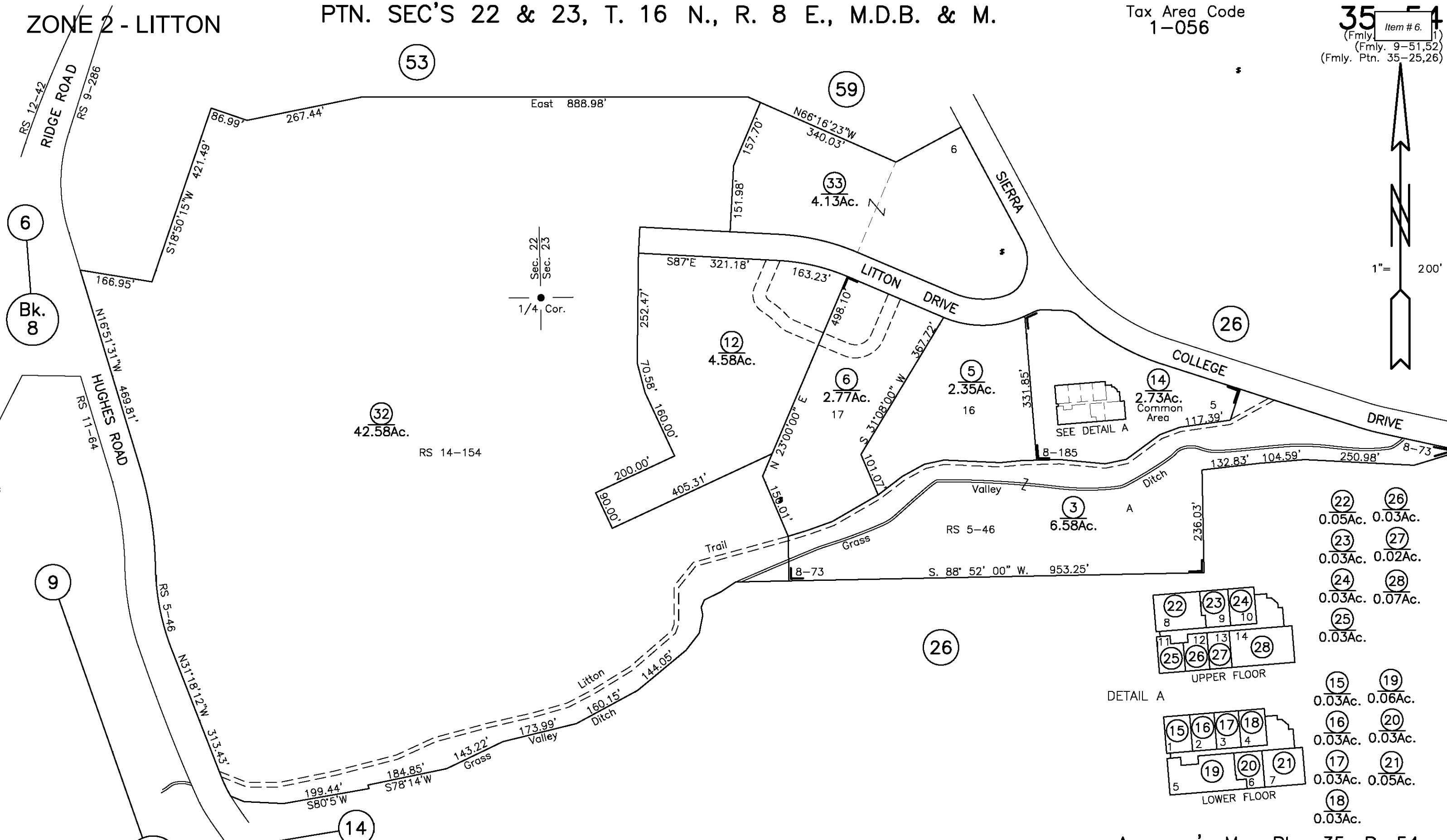
LITTON BUSINESS PARK PHASE ONE SUB. Bk. 8, Pg. 61  
SIERRA BUILDING GROUP LLC P.M. Bk. 19, Pg. 158

**ASSESSOR'S PARCEL MAP**  
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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



6  
Bk. 8

9

Bk. 8

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

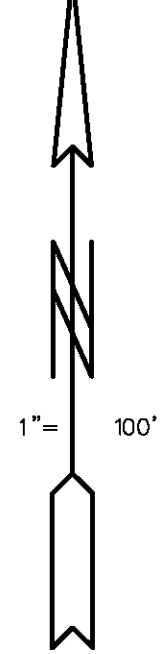
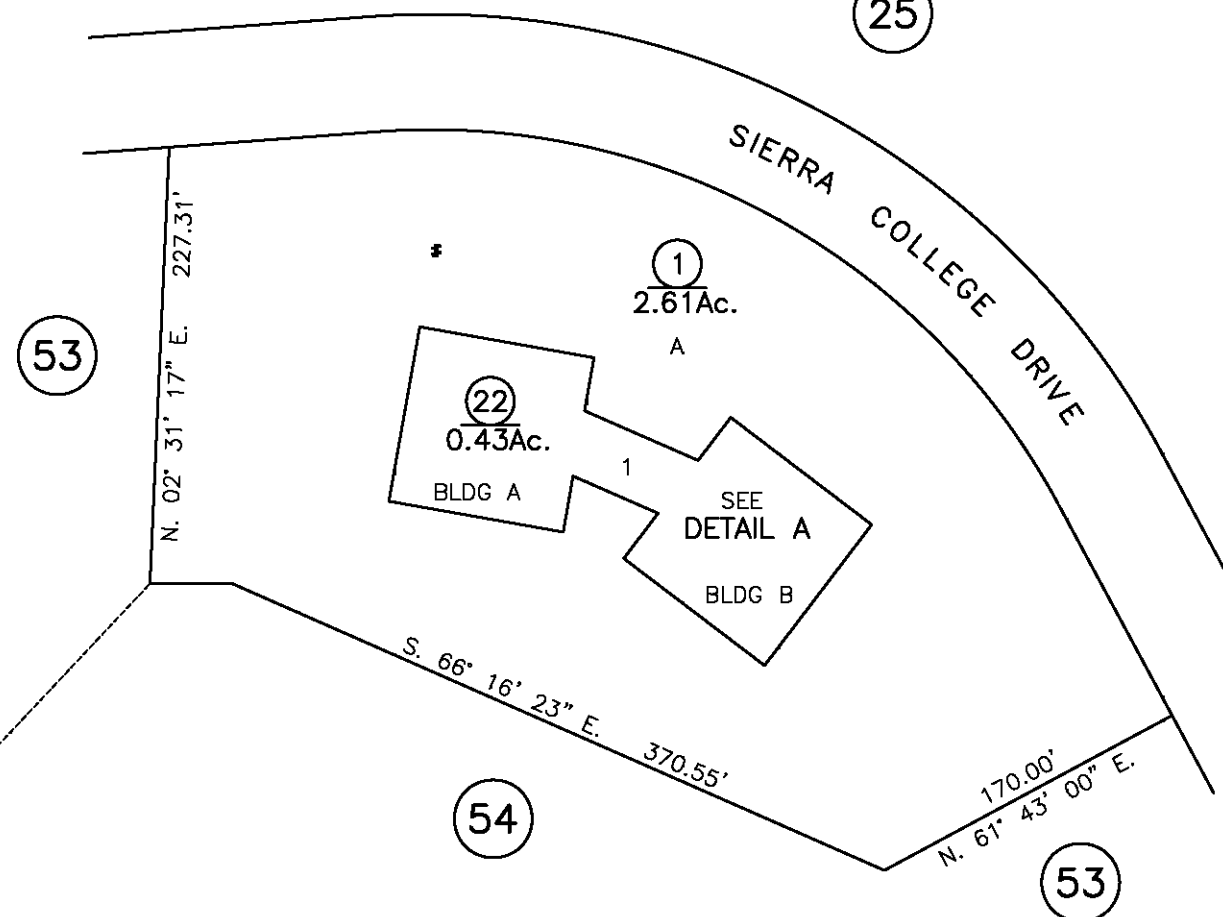
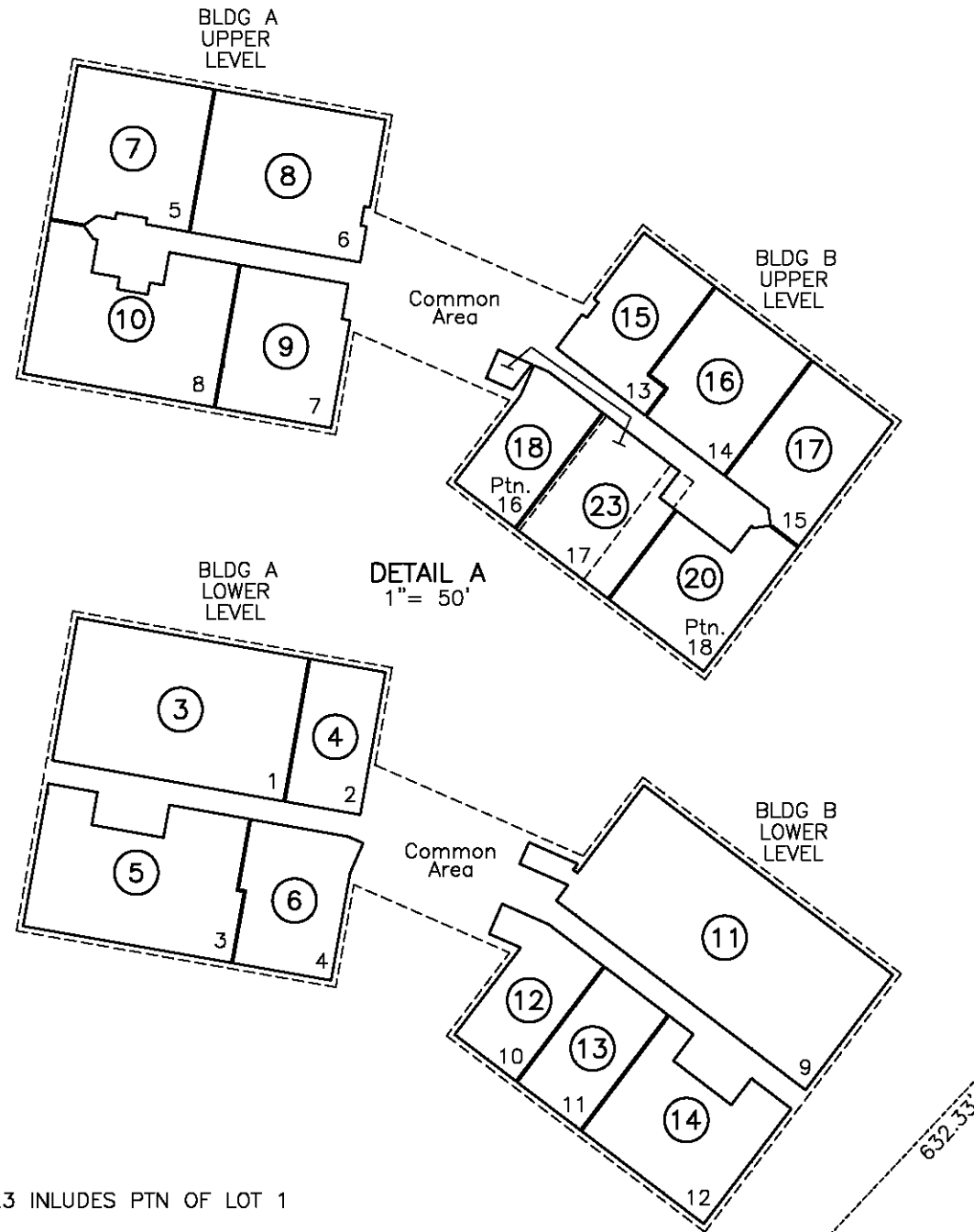
**ASSESSOR'S PARCEL MAP**  
This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

1-1-00  
1-1-02  
1-1-07  
1-1-10

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

LAST UPDATE: 1-11-12

- ③ 0.06Ac.
- ④ 0.02Ac.
- ⑤ 0.05Ac.
- ⑥ 0.03Ac.
- ⑦ 0.04Ac.
- ⑧ 0.05Ac.
- ⑨ 0.03Ac.
- ⑩ 0.05Ac.
- ⑪ 0.09Ac.
- ⑫ 0.02Ac.
- ⑬ 0.02Ac.
- ⑭ 0.04Ac.
- ⑮ 0.02Ac.
- ⑯ 0.03Ac.
- ⑰ 0.03Ac.
- ⑱ 0.02Ac.
- ⑲ 0.03Ac. NOTE: PCL 23 INCLUDES PTN OF LOT 1
- ⑳ 0.03Ac.



W. 1/4 Cor.  
Sec. 23

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

**RESOLUTION NO. 2026-26**

**RESOLUTION OF INTENTION TO ORDER IMPROVEMENTS PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 ASSESSMENT DISTRICT NO. 1988-2  
(RESIDENTIAL LANDSCAPING AND LIGHTING DISTRICT – MORGAN RANCH, VENTANA SIERRA, SCOTIA PINES, MORGAN RANCH WEST, RIDGE MEADOWS, AND LOMA RICA RANCH)**

**WHEREAS**, the City Council of the City of Grass Valley intends to levy and collect assessments within Assessment 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, for Fiscal Year 2026-27; and

**WHEREAS**, the land within said Assessment District is located in the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, the improvements to be maintained and operated within the District are generally described as follows:

- **Zone I – Morgan Ranch:** Maintenance of landscaping and associated structures, including the cost of water and electrical utilities and power for street lighting.
- **Zone II – Ventana Sierra (Tract 09-03):** Maintenance of landscaping and associated structures, including the cost of water and electrical utilities and power for street lighting.
- **Zone III – Scotia Pines Subdivision:** Maintenance of Parcels A, B, and C, including weed and mosquito abatement, and street lighting power costs.
- **Zone IV – Morgan Ranch West:** Street lighting and associated power costs.
- **Zone V – Ridge Meadows:** Maintenance of landscaping and associated structures, including the cost of water and electrical utilities and street lighting power costs.
- **Zone VI – Loma Rica Ranch:** Maintenance of landscaping and associated structures, including the cost of water and electrical utilities and street lighting power costs.

These improvements are more fully described in the Engineer’s Report for Residential Landscaping and Lighting District No. 1988-2 on file with the City Clerk; and

**WHEREAS**, Bjorn Jones, P.E., Engineer of Work, has filed with the City Clerk the Engineer’s Report as required by the Landscaping and Lighting Act of 1972, which includes a detailed description of the improvements, district boundaries, and proposed assessments on all assessable parcels; and

**WHEREAS**, the City Council has reviewed and hereby approves the Engineer’s Report, which is incorporated herein by reference; and

**WHEREAS**, the proposed assessments for Fiscal Year 2026-27 are as follows:

- **Morgan Ranch:** \$30,896.64, reflecting a \$814.08 increase (2.7% inflation adjustment); \$80.46 per dwelling unit.
- **Ventana Sierra:** \$6,281.02, reflecting a \$1,830.08 increase (2.7% inflation adjustment); \$330.58 per dwelling unit.
- **Scotia Pines:** \$4,879.60 reflecting a \$127.60 increase (2.7% inflation adjustment); \$88.72 per dwelling unit.

- **Morgan Ranch West:** \$500.00, reflecting no change from the prior year; \$20.00 per dwelling unit.
- **Ridge Meadows:** \$10,499.86, reflecting a \$999.74 increase (2.7% inflation adjustment); \$283.78 per dwelling unit.
- **Loma Rica Ranch:** \$160,060.68, reflecting no change from the prior year; \$684.02 per dwelling unit.

**WHEREAS**, in accordance with the Landscaping and Lighting Act of 1972, a public hearing must be held to consider the proposed assessments.

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

1. The City Council hereby declares its intention to levy and collect assessments within Assessment District No. 1988-2 for Fiscal Year 2026-27 as detailed in the Engineer’s Report.
2. The Engineer’s Report as filed with the City Clerk is hereby approved and incorporated herein by reference.
3. A public hearing on the proposed levy of annual assessments shall be held on Tuesday, June 23, 2026, at 6:00 p.m., or as soon thereafter as the matter may be heard, at the Grass Valley Council Chambers, located at 125 East Main Street, Grass Valley, California.
4. The City Clerk is hereby authorized and directed to give notice of said public hearing in accordance with the requirements of the Landscaping and Lighting Act of 1972.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINING:

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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)	ZONE 6 (Loma Rica Ranch)
<b>COST INFORMATION</b>						
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
<b>Total Direct and Admin Costs</b>	<b>\$81,497</b>	<b>\$3,781</b>	<b>\$3,880</b>	<b>\$7,800</b>	<b>\$8,000</b>	<b>\$100,061</b>
<b>ASSESSMENT INFORMATION</b>						
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)
<b>Net Total Assessment</b>	<b>\$30,897</b>	<b>\$6,281</b>	<b>\$4,880</b>	<b>\$500</b>	<b>\$10,500</b>	<b>\$160,061</b>
<b>FUND BALANCE INFORMATION</b>						
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
<b>Projected Reserve at End of Year</b>	<b>\$30,864</b>	<b>(\$2,305)</b>	<b>\$508</b>	<b>\$589</b>	<b>\$10,379</b>	<b>\$154,336</b>

**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
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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

**PART C**  
**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	<b>\$30,896.64</b>	Subtotal - Developed Land		<b>\$15,448.32</b>	<b>\$15,448.32</b>

**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

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

**PART C**  
**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

**PART C**  
**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

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

**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

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

**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**

<b>Zone 6 - Loma Rica Ranch Subdivision</b>					
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	<b>\$160,060.68</b>			<b>\$80,030.34</b>	<b>\$80,030.34</b>

## PART D

### METHOD OF APPORTIONING

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

$$\text{Assessment Per Parcel} = \text{Round} (\text{Total Assessment} / \# \text{ of Parcels})$$

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:

$$\text{Assessment Per Parcel} = \text{Round} (\text{Total Assessment} / \# \text{ of Parcels})$$

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.

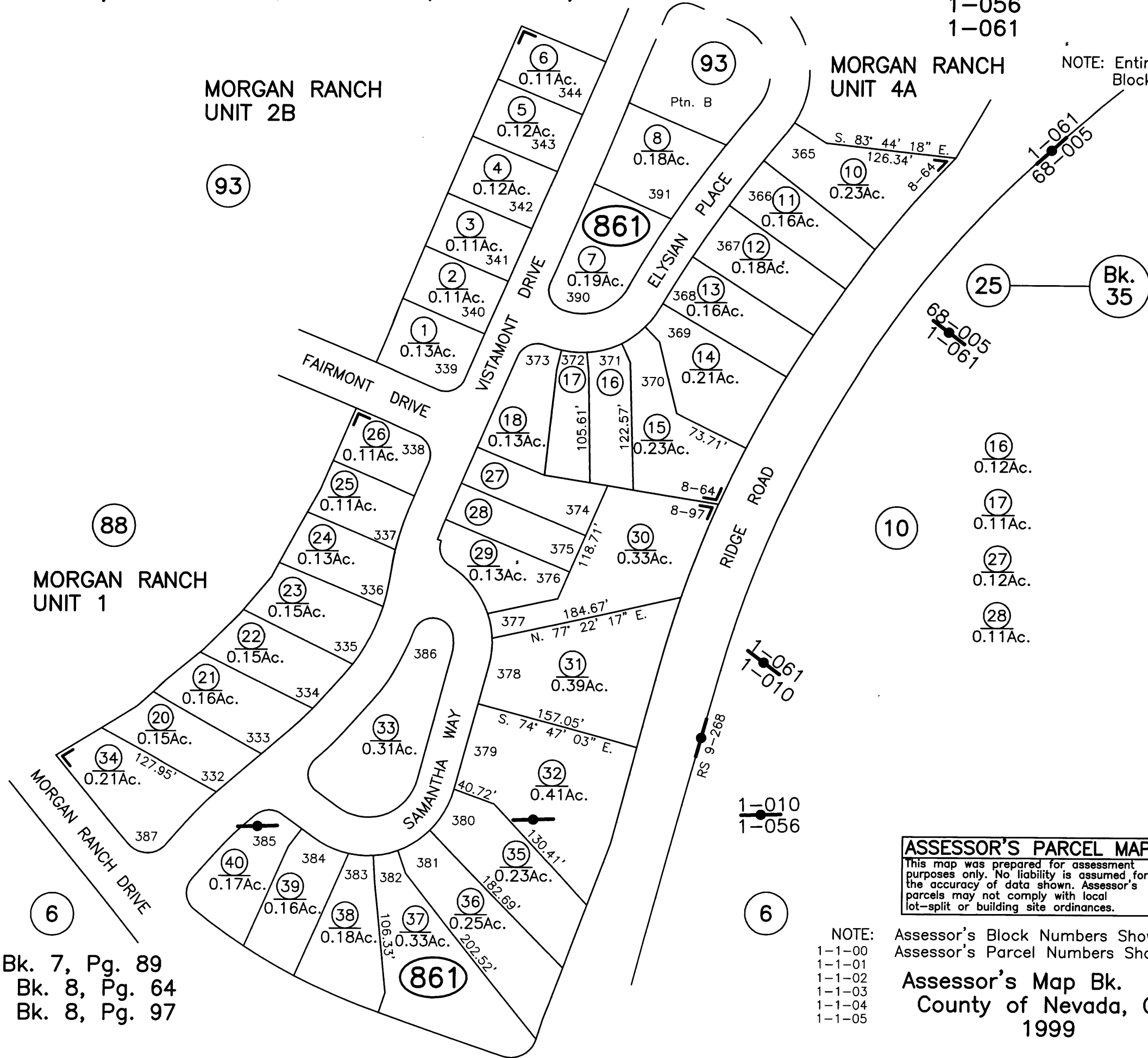
**PART E**  
**ASSESSMENT DIAGRAM**

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.



ZONE 1

NOTE: Entire page is Block 861



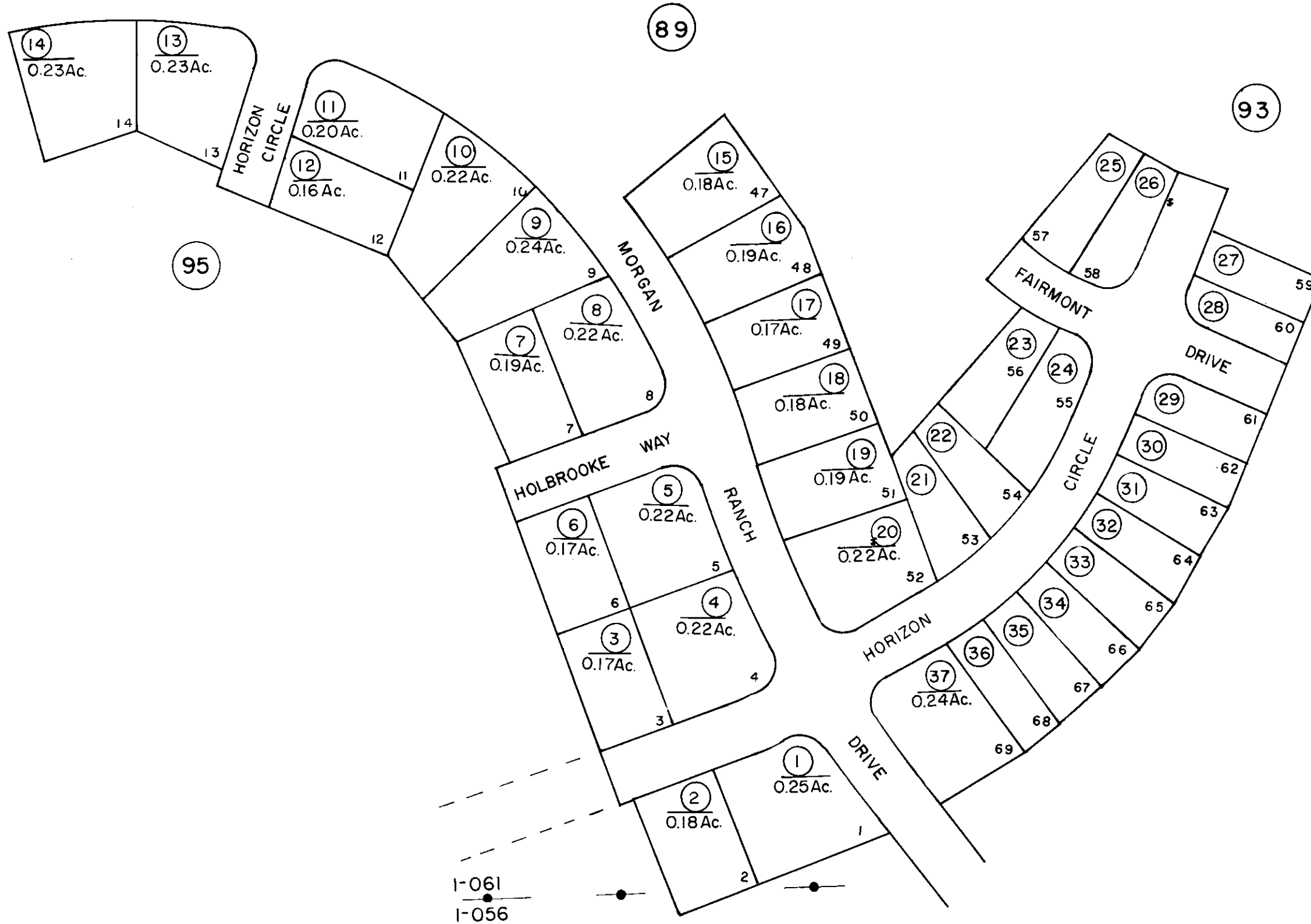
**ASSESSOR'S PARCEL MAP**  
 This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances.

- NOTE:
- 1-1-00
  - 1-1-01
  - 1-1-02
  - 1-1-03
  - 1-1-04
  - 1-1-05

Assessor's Block Numbers Shown in Ellipses  
 Assessor's Parcel Numbers Shown in Circles  
**Assessor's Map Bk. 8 -Pg.86**  
 County of Nevada, Calif.  
 1999

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

ZONE 1



1-061  
1-056

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

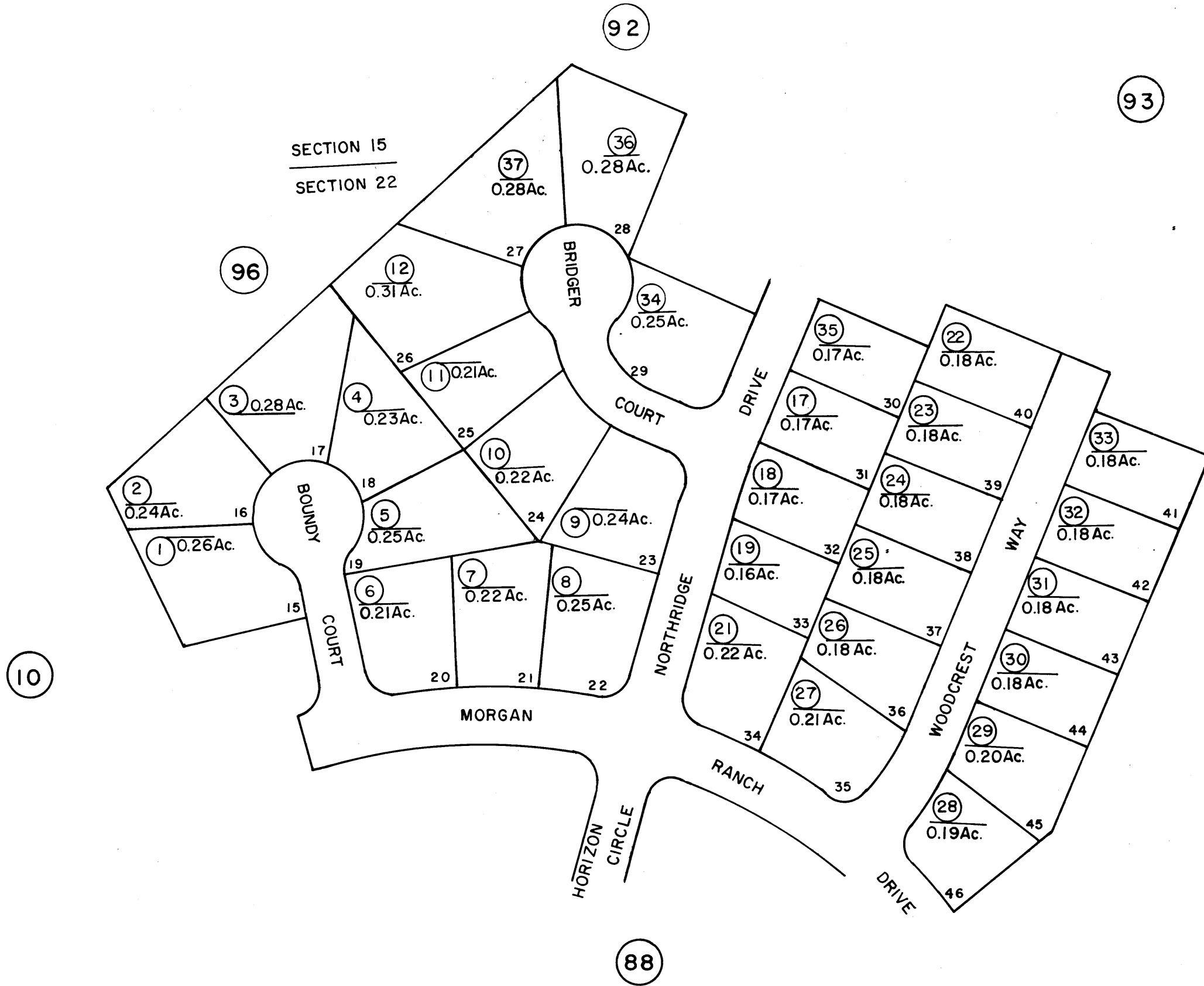
6

**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

ZONE 1



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

**ASSESSOR'S PARCEL MAP**  
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Assessor's Map Bk. 8 - Pg. 89  
County of Nevada, Calif.

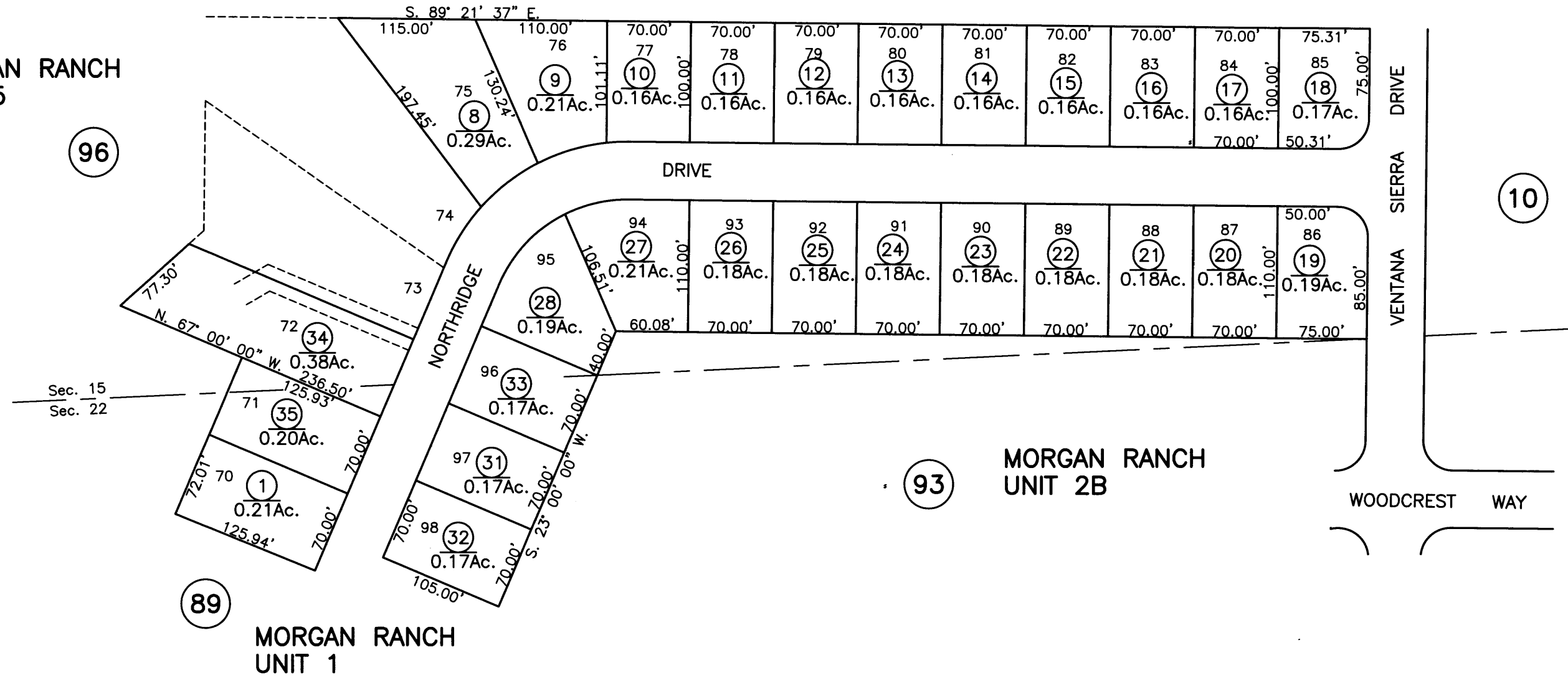
1988	3-1-89	3-1-95
	3-1-90	3-1-96
	3-1-91	1-1-97
	3-1-93	1-1-99
	3-1-94	1-1-00
		1-1-06

ZONE 1

64 ————— Bk. 4 ————— 63

MORGAN RANCH  
UNIT 5

96



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

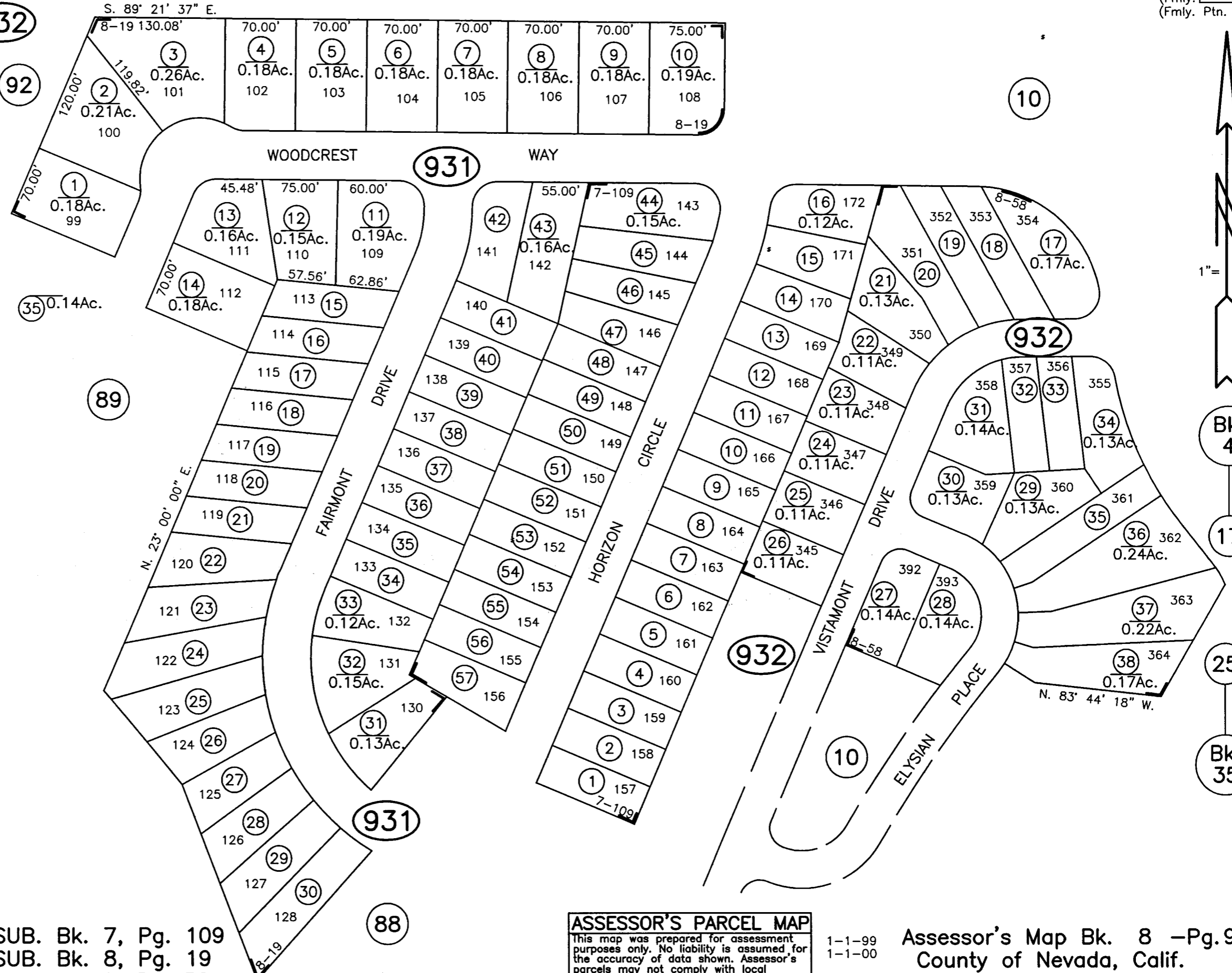
PTN. N.E. 1/4 SEC. 22, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
01-061

8 Item # 6.  
(Fmly. Ptn. 8-10)

**ZONE 1**

- |             |             |             |
|-------------|-------------|-------------|
| 15) 0.10Ac. | 38) 0.10Ac. | 1) 0.10Ac.  |
| 16) 0.10Ac. | 39) 0.10Ac. | 2) 0.10Ac.  |
| 17) 0.10Ac. | 40) 0.10Ac. | 3) 0.10Ac.  |
| 18) 0.10Ac. | 41) 0.10Ac. | 4) 0.10Ac.  |
| 19) 0.10Ac. | 42) 0.13Ac. | 5) 0.10Ac.  |
| 20) 0.10Ac. | 45) 0.11Ac. | 6) 0.10Ac.  |
| 21) 0.10Ac. | 46) 0.11Ac. | 7) 0.10Ac.  |
| 22) 0.13Ac. | 47) 0.10Ac. | 8) 0.10Ac.  |
| 23) 0.14Ac. | 48) 0.10Ac. | 9) 0.10Ac.  |
| 24) 0.16Ac. | 49) 0.10Ac. | 10) 0.10Ac. |
| 25) 0.14Ac. | 50) 0.10Ac. | 11) 0.10Ac. |
| 26) 0.12Ac. | 51) 0.10Ac. | 12) 0.10Ac. |
| 27) 0.11Ac. | 52) 0.10Ac. | 13) 0.10Ac. |
| 28) 0.12Ac. | 53) 0.10Ac. | 14) 0.10Ac. |
| 29) 0.13Ac. | 54) 0.10Ac. | 15) 0.11Ac. |
| 30) 0.15Ac. | 55) 0.10Ac. | 16) 0.12Ac. |
| 34) 0.10Ac. | 56) 0.10Ac. | 18) 0.12Ac. |
| 35) 0.10Ac. | 57) 0.11Ac. | 19) 0.12Ac. |
| 36) 0.10Ac. |             | 20) 0.15Ac. |
| 37) 0.10Ac. |             | 32) 0.09Ac. |
|             |             | 33) 0.09Ac. |



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**  
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1-1-99  
1-1-00

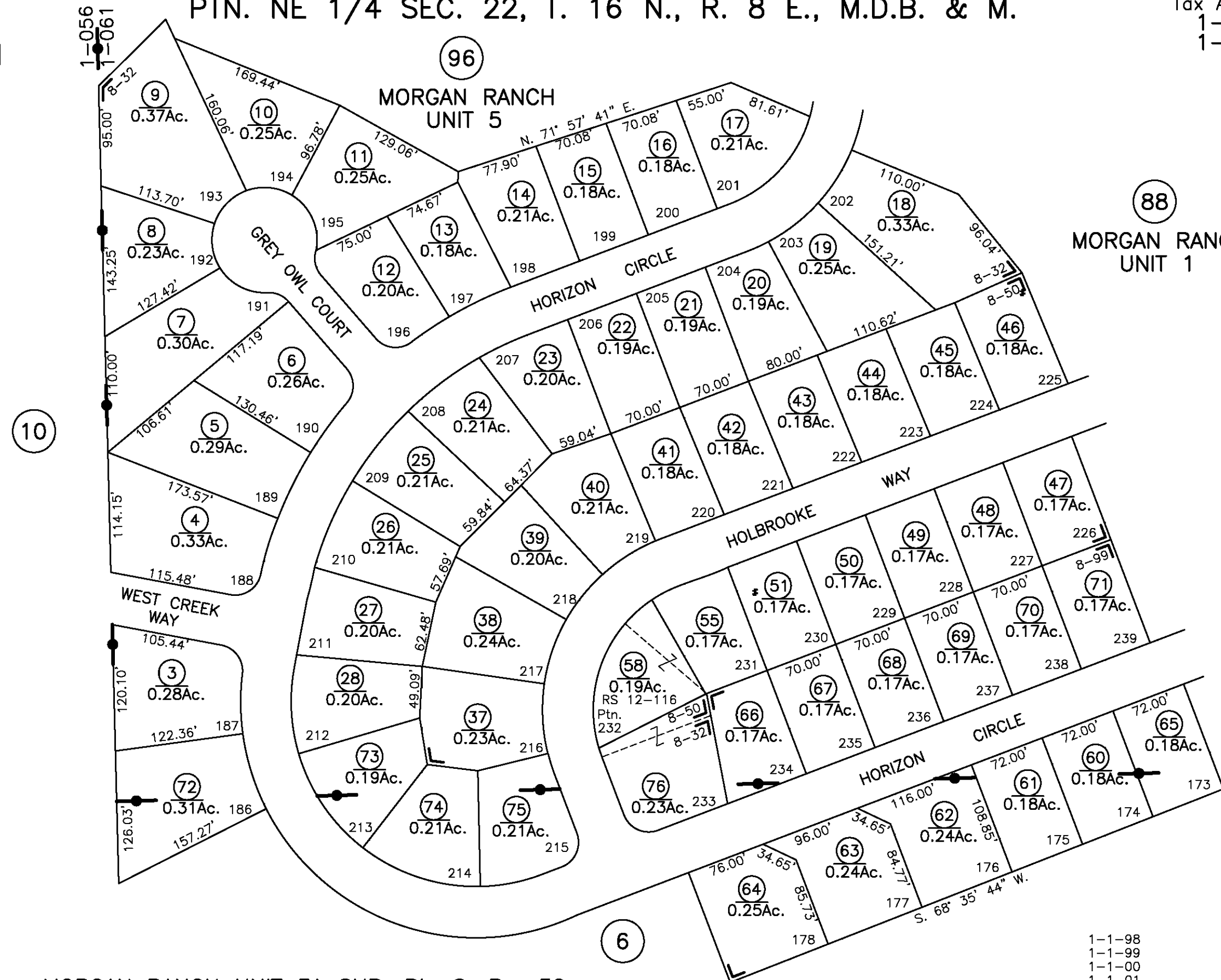
Assessor's Map Bk. 8 -Pg. 93  
 County of Nevada, Calif.  
 1998

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

Tax Area Code  
1-056  
1-061

8-95  
Item # 6.  
(Fmly. Ptn. 8-01)  
(Fmly. Ptn. 8-06, 8-10)

ZONE 1



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

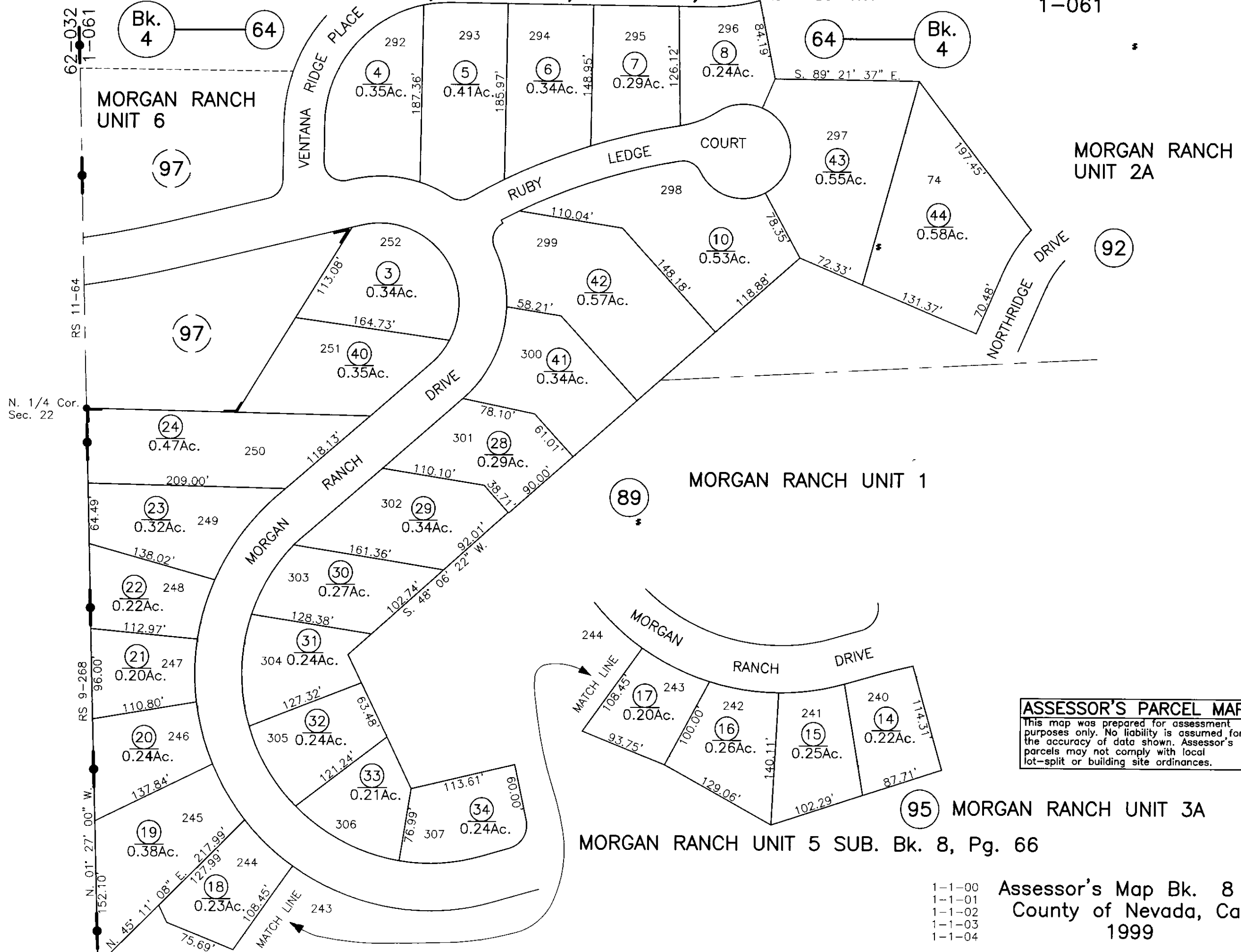
Assessor's Map Bk. 8 -Pg.95  
 County of Nevada, Calif.  
 1997  
 LAST UPDATE: 2-2-12

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

Tax Area Code  
1-061

Item # 6  
(Fmly. Plan. 8-10)

ZONE 1



**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.

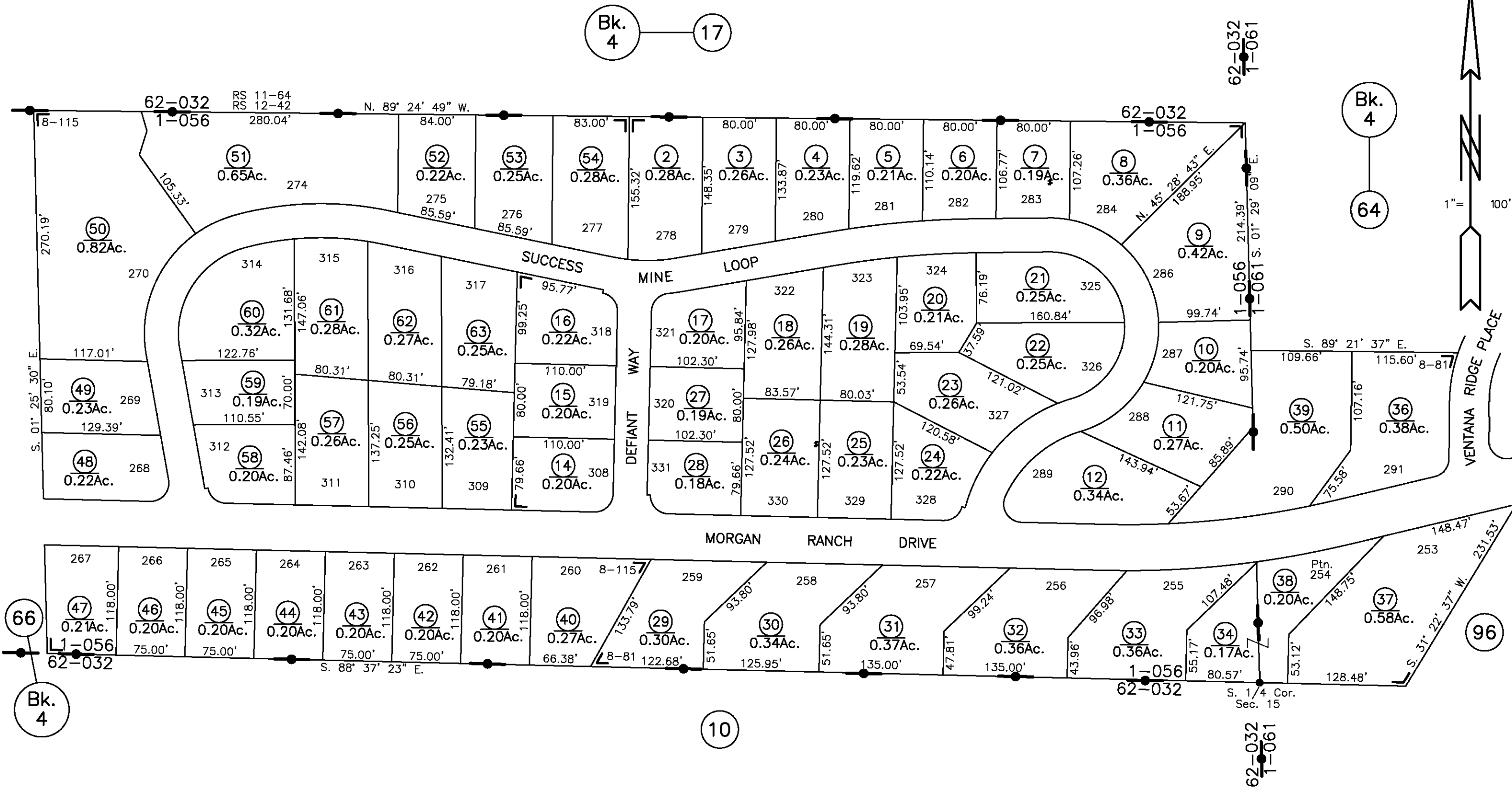
95 MORGAN RANCH UNIT 3A

MORGAN RANCH UNIT 5 SUB. Bk. 8, Pg. 66

- 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

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

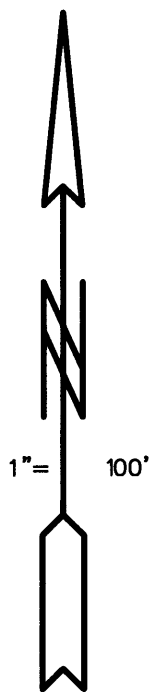
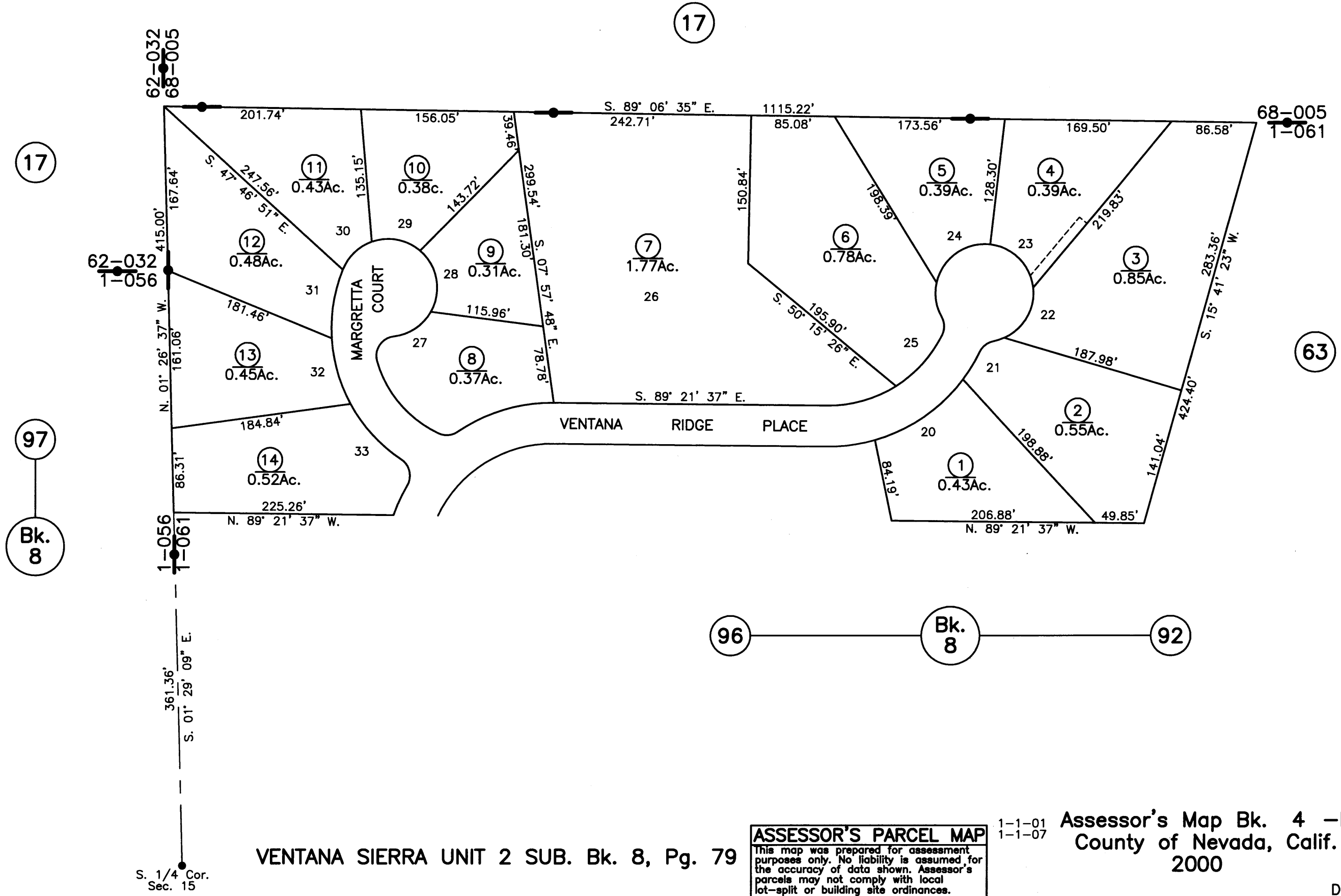
Assessor's Map Bk. 8 -Pg.97  
County of Nevada, Calif.  
2000

ZONE 2

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

Tax Area Code  
1-061

4 Item # 6.  
(Fmly. P...)



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

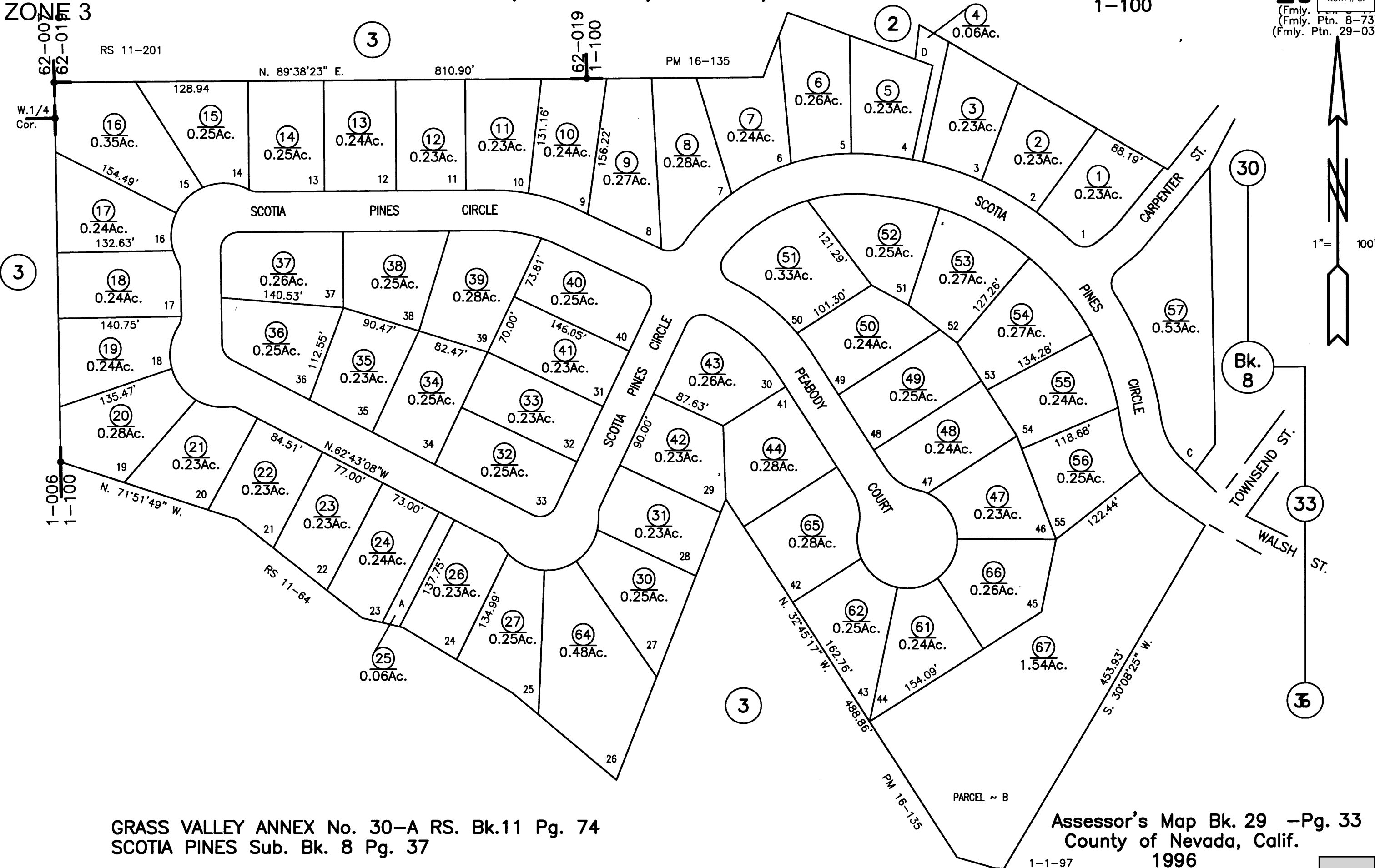
Assessor's Map Bk. 4 -Pg. 64  
County of Nevada, Calif.  
2000

PTN. SEC. 27, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code 1-100

29 Item # 6.  
(Fmly. Ptn. 8-73)  
(Fmly. Ptn. 29-03)

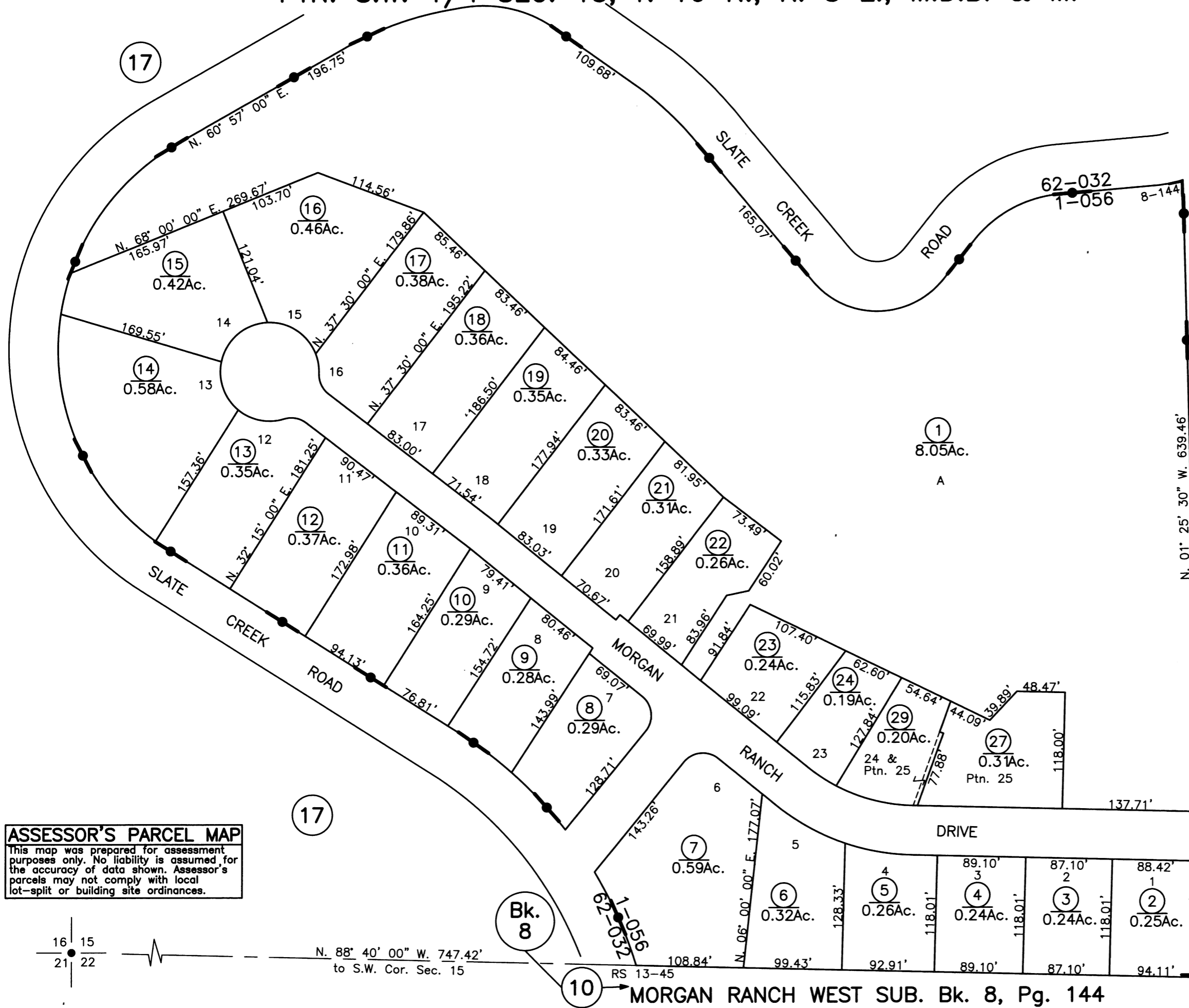
ZON 3



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

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

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



62-032  
1-056 8-144

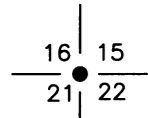
62-032  
1-056

MORGAN RANCH 7

97

Bk. 8

**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.



N. 88° 40' 00" W. 747.42'  
to S.W. Cor. Sec. 15

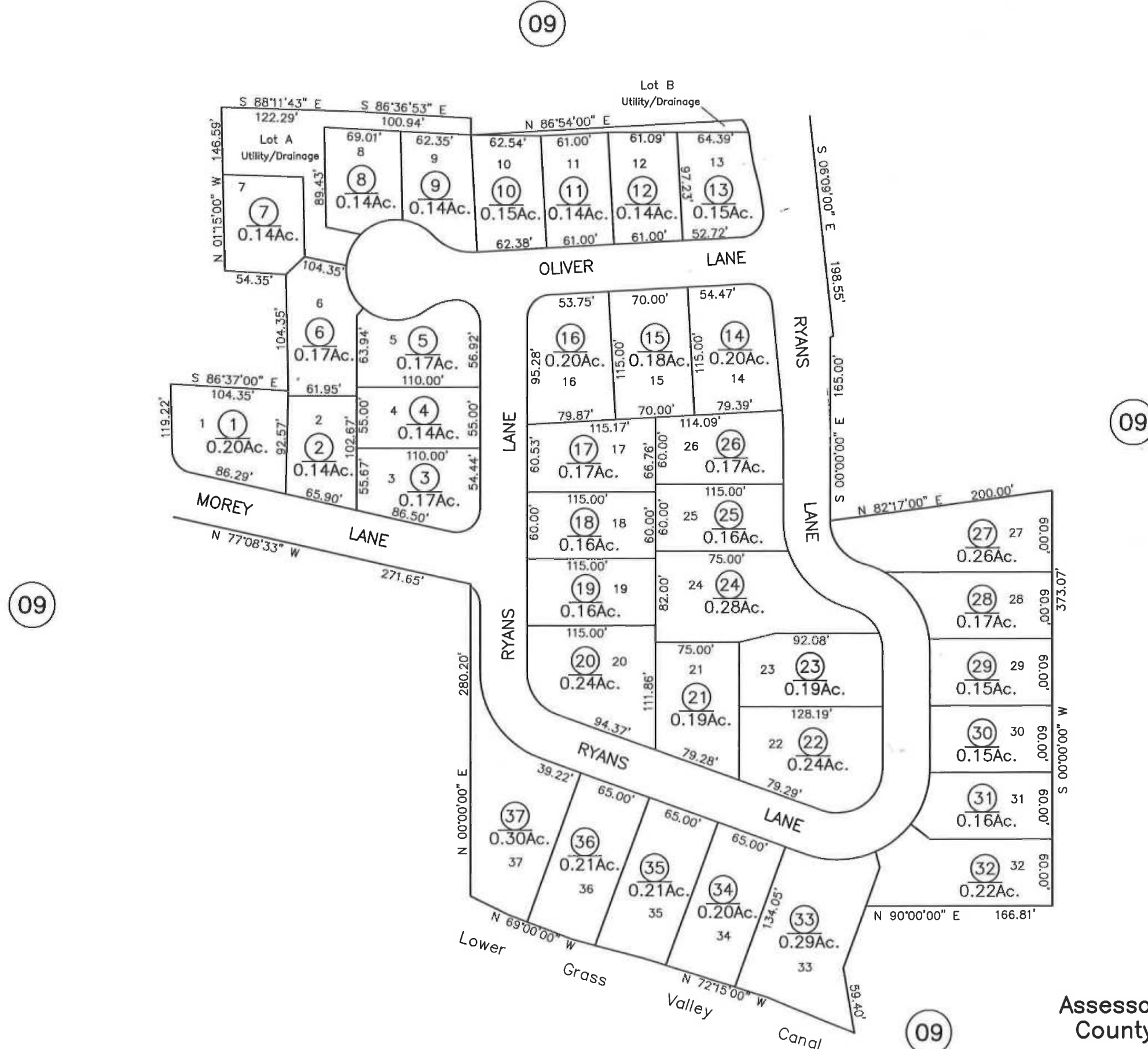
Bk. 8

10 MORGAN RANCH WEST SUB. Bk. 8, Pg. 144

1-1-06

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

LAST UPDATE 9-12-08



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

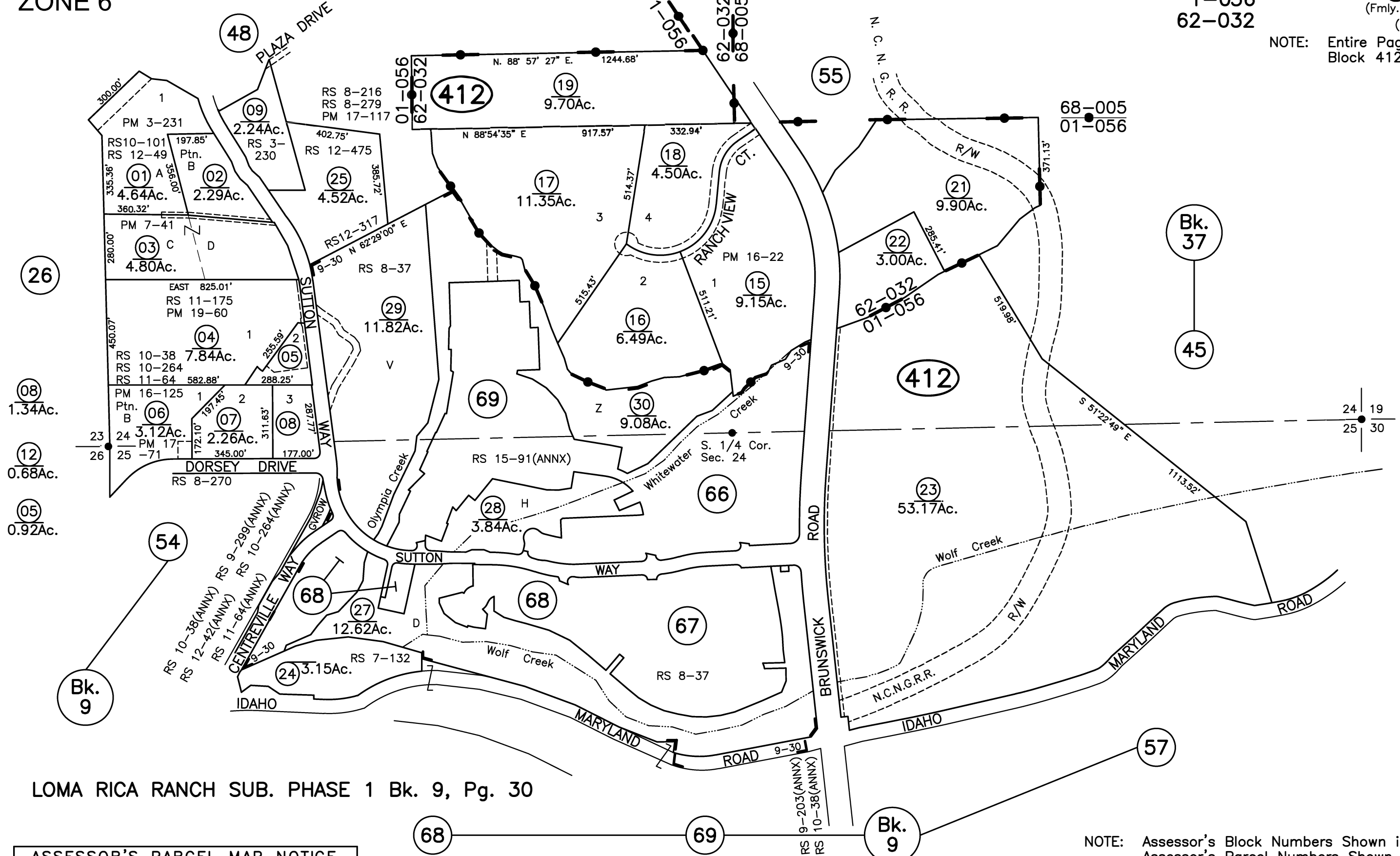
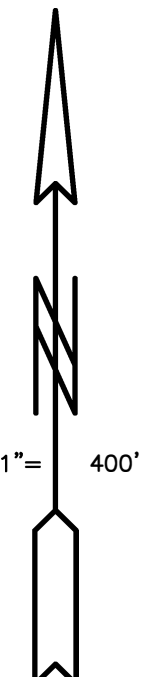
ZONE 6

PTN. SEC'S 23, 24 & 25, T. 16 N., R. 8 E., M.D.B. & M.

Tax Area Code  
1-056  
62-032

35 Item # 6.  
(Fmly. Ptn)  
(Fmly. 9-48,57)

NOTE: Entire Page is Block 412.



LOMA RICA RANCH SUB. PHASE 1 Bk. 9, Pg. 30

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

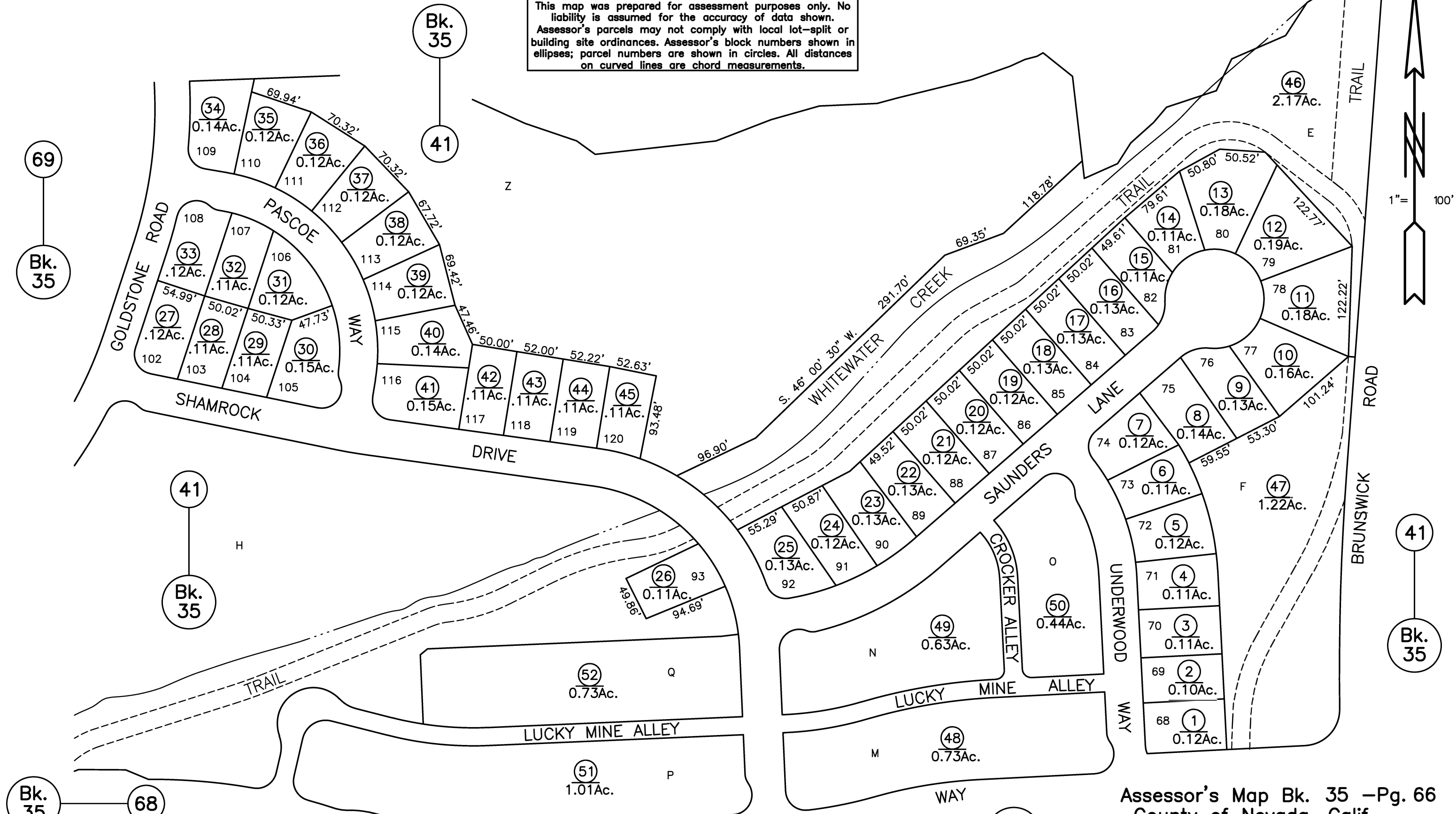
GRASS VALLEY ANNEX No. 66 R.S. Bk. 8, Pg. 270  
GRASS VALLEY ANNEX No. 66-A R.S. Bk.9, Pg. 299  
GRASS VALLEY ANNEX R.S. Bk. 15, Pg. 91

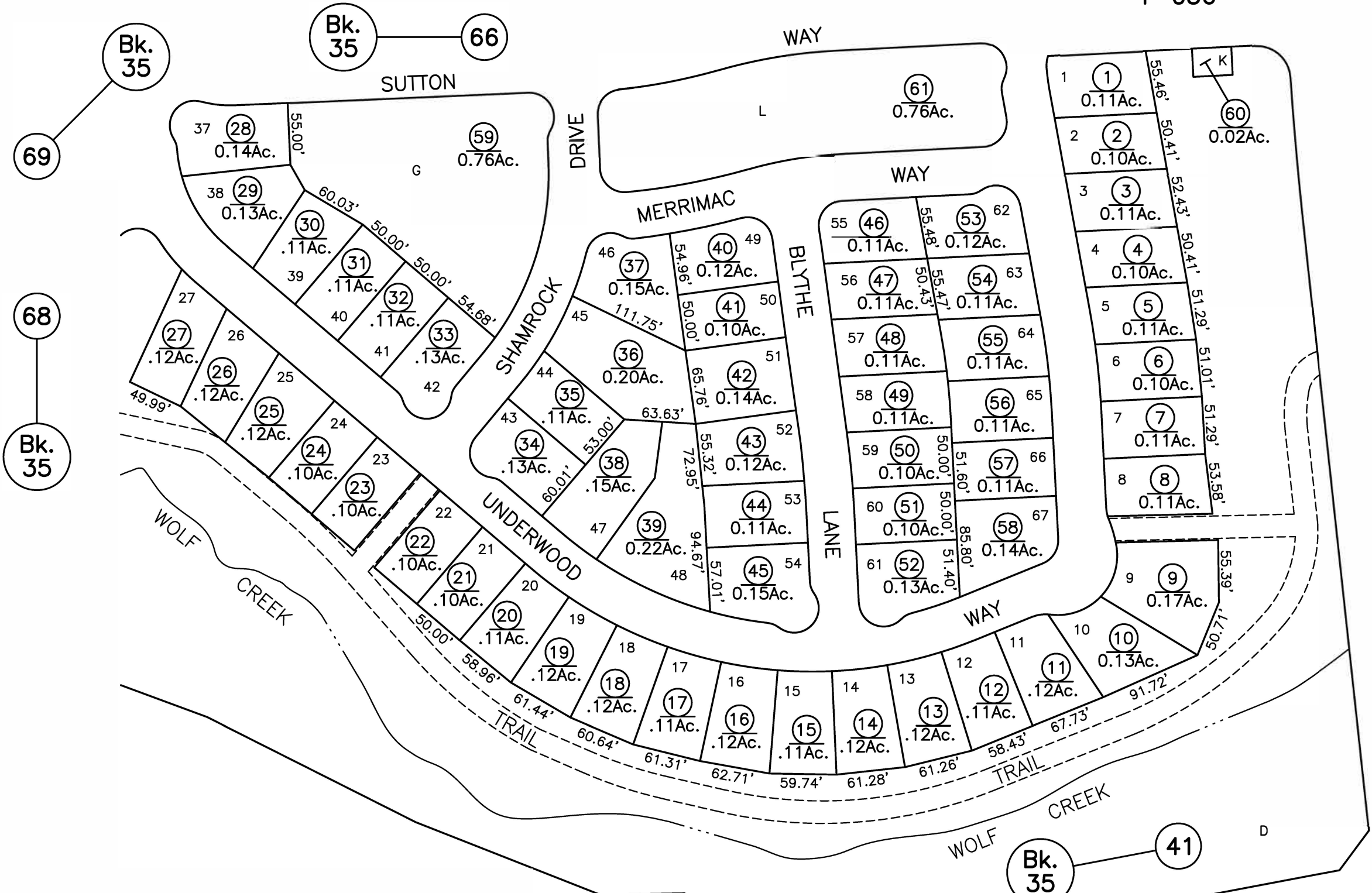
NOTE: Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles  
Assessor's Map Bk. 35-Pg. 41  
County of Nevada, Calif.  
2001

1-1-21  
1-1-25

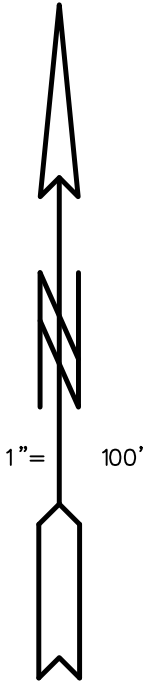
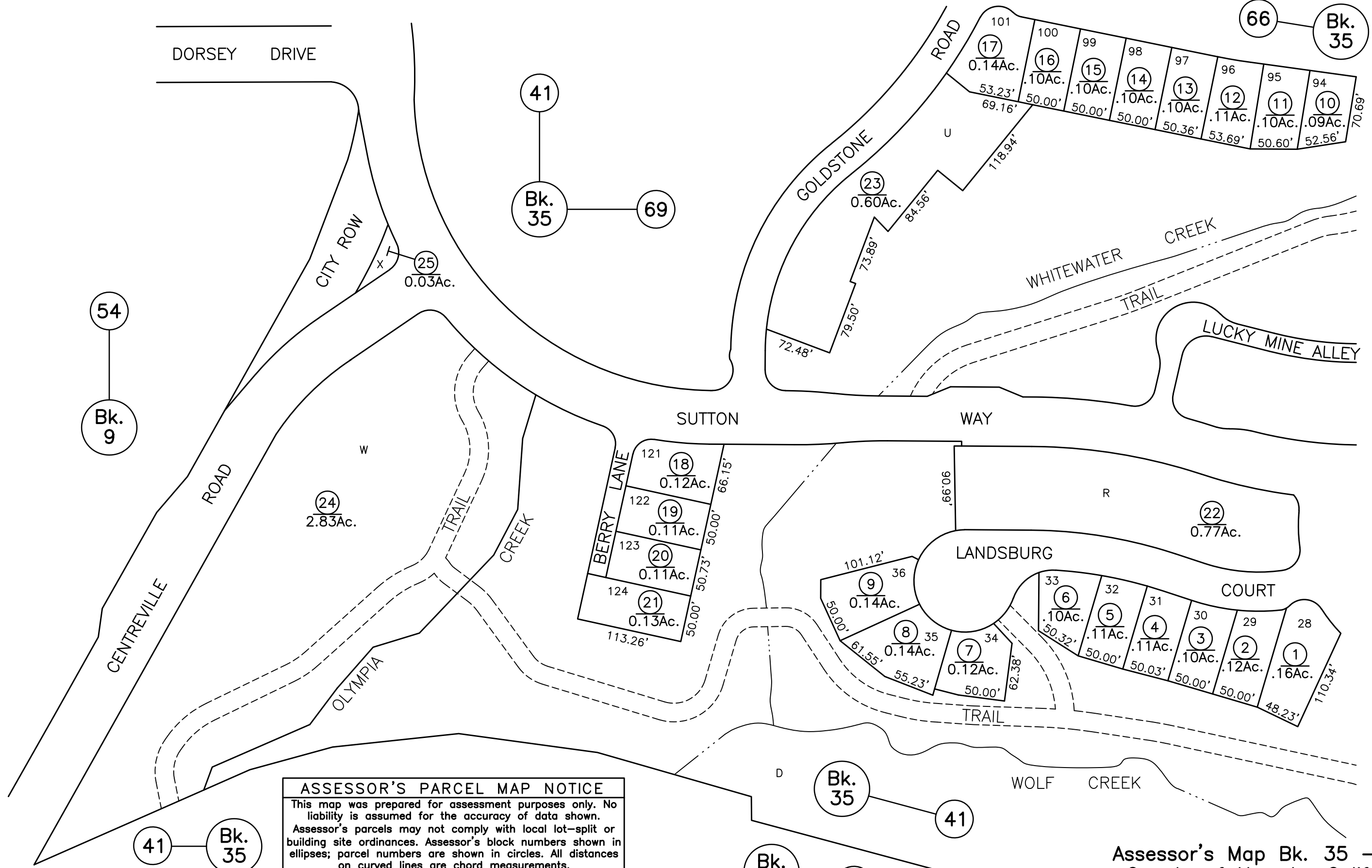
LAST UPDATE 2-19-25 EL

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

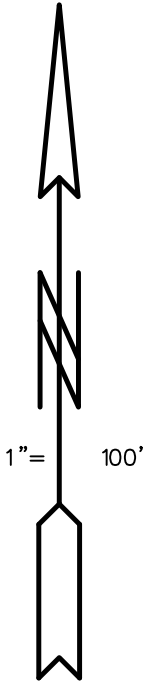
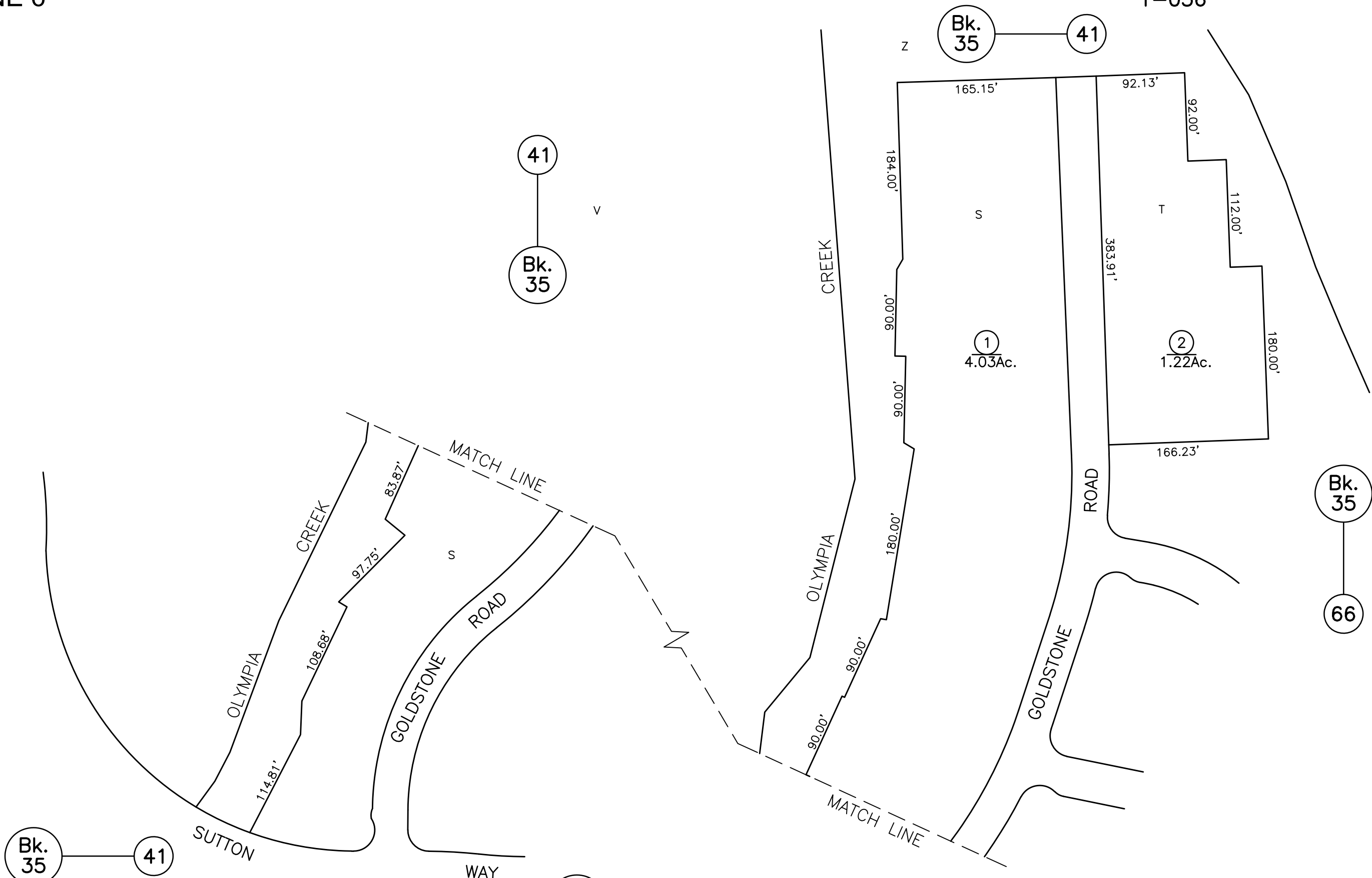




**ASSESSOR'S PARCEL MAP NOTICE**  
 This map was prepared for assessment purposes only. No liability is assumed for the accuracy of data shown. Assessor's parcels may not comply with local lot-split or building site ordinances. Assessor's block numbers shown in ellipses; parcel numbers are shown in circles.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



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



Bk. 35 — 41

Bk. 35 — 68

Bk. 35 — 66

**RESOLUTION NO. 2026-27****RESOLUTION OF INTENTION TO ORDER IMPROVEMENTS PURSUANT TO THE BENEFIT ASSESSMENT ACT OF 1982 ASSESSMENT DISTRICT NO. 2003-1 (MORGAN RANCH UNIT 7)**

**WHEREAS**, the City Council of the City of Grass Valley intends to levy and collect assessments within Benefit Assessment District No. 2003-1 (Morgan Ranch Unit 7) for the purpose of financing the maintenance, operation, and servicing of drainage improvements located within said district during Fiscal Year 2026-27; and

**WHEREAS**, the land within the proposed assessment district is located entirely within the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, the improvements to be funded by the proposed assessments consist of the maintenance, operation, and servicing of drainage improvements within the boundaries of the assessment district; and

**WHEREAS**, Bjorn Jones, P.E., the duly appointed Engineer of Work for the District, has filed a report with the City Clerk in accordance with the requirements of the Benefit Assessment Act of 1982, which report provides a full and detailed description of the improvements, the boundaries of the assessment district, and the proposed assessments on the assessable lots and parcels of land within the district; and

**WHEREAS**, said report is available for public inspection and all interested persons are referred to the report for further particulars; and

**WHEREAS**, the City Council proposes to levy an annual assessment for Fiscal Year 2026-27 in the amount of \$480.00 for Morgan Ranch Unit 7, which is consistent with the prior fiscal year, and based on the total number of dwelling units within the district, results in a per-unit levy of \$20.00; and

**WHEREAS**, a public hearing is required to consider public testimony and written protests regarding the proposed assessments.

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

1. The foregoing recitals are true and correct and are incorporated herein by this reference.
2. The City Council hereby declares its intention to levy and collect assessments within Benefit Assessment District No. 2003-1 (Morgan Ranch Unit 7) for Fiscal Year 2026-27 as set forth in the Engineer's Report.
3. A public hearing to consider the proposed assessments shall be held on Tuesday, June 23, 2026, at 6:00 p.m., or as soon thereafter as the matter may be heard, in the Grass Valley Council Chambers, located at 125 East Main Street, Grass Valley, California.
4. The City Clerk is hereby authorized and directed to provide notice of the public hearing in the manner required by law, specifically the Benefit Assessment Act of 1982 (California Government Code Section 54703 et seq.).
5. The proposed assessment for Fiscal Year 2026-27 is \$480.00 for the district, which equates to \$20.00 per dwelling unit and is the same as the amount levied in the previous fiscal year.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 9th day of June 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 3, 2020

Item # 6.

# 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**

**BENEFIT 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:

<b>Morgan Ranch Unit 7</b>	
<b>COST INFORMATION</b>	
Direct Maintenance Costs	\$15,000
County Administrative Fee	\$212
City Administration Costs	\$268
<b>Total Direct and Admin Costs</b>	<b>\$15,480</b>
<b>ASSESSMENT INFORMATION</b>	
Direct Costs	\$15,480
Use of Reserve / (Transfer to Reserve)	\$15,000
<b>Net Total Assessment</b>	<b>\$480</b>
<b>FUND BALANCE INFORMATION</b>	
Projected Reserve After FY 2022/2023	\$20,000
Interest Earnings	\$65
Reserve Fund Adjustments	(\$15,000)
<b>Projected Reserve at End of Year</b>	<b>\$5,065</b>

**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
<b>24</b>	<b>\$480.00</b>	<b>Subtotal - Developed Land</b>		<b>\$240.00</b>	<b>\$240.00</b>

## **PART D**

### **METHOD OF APPORTIONING**

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

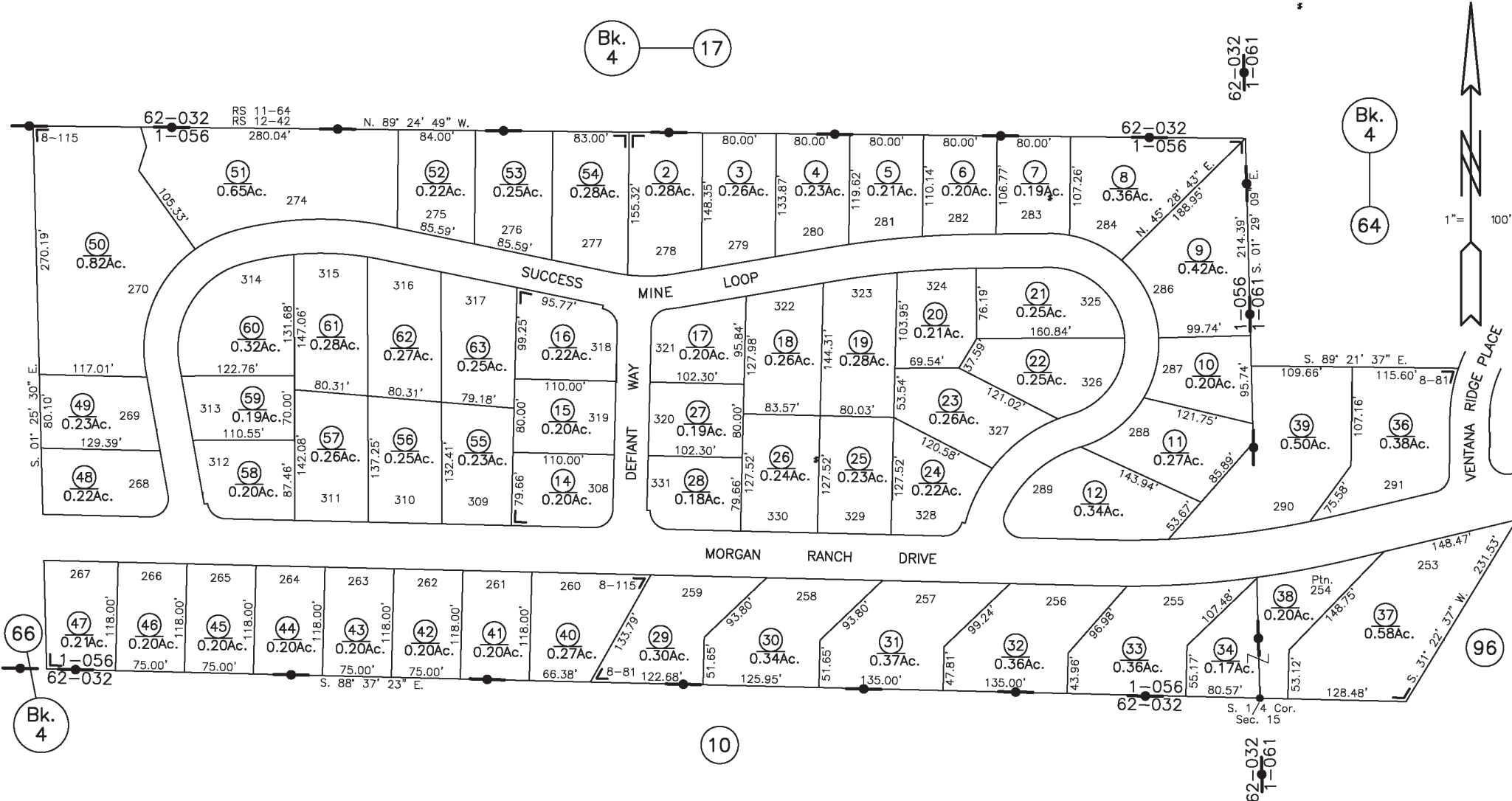
**PART E**  
**ASSESSMENT DIAGRAM**

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. 2026-28****RESOLUTION OF INTENTION TO ORDER IMPROVEMENTS PURSUANT TO THE BENEFIT ASSESSMENT ACT OF 1982 ASSESSMENT DISTRICT NO. 2010-1 (MORGAN RANCH WEST)**

**WHEREAS**, the City Council of the City of Grass Valley proposes to levy and collect assessments within Benefit Assessment District No. 2010-1 (Morgan Ranch West) for the purpose of funding the maintenance, operation, and servicing of drainage improvements within said district during Fiscal Year 2026-27; and

**WHEREAS**, the land within the assessment district is located within the jurisdictional boundaries of the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, the improvements to be financed through the proposed assessments consist of the maintenance, operation, and servicing of drainage facilities within the boundaries of the assessment district; and

**WHEREAS**, Bjorn Jones, P.E., the duly appointed Engineer of Work, has prepared and filed with the City Clerk a report as required by the Benefit Assessment Act of 1982, which includes a detailed description of the improvements, the boundaries of the assessment district, and the proposed assessments on all assessable lots and parcels within the district; and

**WHEREAS**, said report is on file with the City Clerk and is available for public review, and all interested persons are referred to said report for further information; and

**WHEREAS**, for Fiscal Year 2026-27, the Engineering Department has proposed a total assessment revenue of \$750.00 for the Morgan Ranch West assessment district, which is unchanged from the prior fiscal year and represents a levy of \$30.00 per dwelling unit based on the number of assessable parcels; and

**WHEREAS**, in accordance with applicable law, a public hearing must be held to consider the proposed annual assessment and receive any public input or written protests.

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

1. The City Council hereby declares its intention to levy and collect assessments within Benefit Assessment District No. 2010-1 (Morgan Ranch West) for Fiscal Year 2026-27, as outlined in the Engineer's Report on file with the City Clerk.
2. A public hearing to consider the proposed levy of assessments shall be held on Tuesday, June 23, 2026, at 6:00 p.m., or as soon thereafter as the matter may be heard, in the Grass Valley Council Chambers located at 125 East Main Street, Grass Valley, California.
3. The City Clerk is hereby authorized and directed to provide notice of the public hearing in the manner prescribed by the Benefit Assessment Act of 1982 (Government Code Section 54703 et seq.).
4. The total proposed assessment for Fiscal Year 2026-27 is \$750.00, which equates to \$30.00 per dwelling unit, and is the same as the amount levied in the prior fiscal year.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 9th day of June 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 3, 2020

Item # 6.

# 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**

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

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

<b>Morgan Ranch West</b>	
<b>COST INFORMATION</b>	
Direct Maintenance Costs	\$10,300
County Administrative Fee	\$215
City Administration Costs	\$235
<b>Total Direct and Admin Costs</b>	<b>\$10,750</b>
<b>ASSESSMENT INFORMATION</b>	
Direct Costs	\$10,750
Use of Reserve / (Transfer to Reserve)	\$10,000
<b>Net Total Assessment</b>	<b>\$750</b>
<b>FUND BALANCE INFORMATION</b>	
Projected Reserve After FY 2022/2023	\$12,350
Interest Earnings	\$35
Reserve Fund Adjustments	(\$10,000)
<b>Projected Reserve at End of Year</b>	<b>\$2,385</b>

**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
<b>25</b>	<b>\$750.00</b>	<b>Subtotal - Developed Land</b>		<b>\$375.00</b>	<b>\$375.00</b>

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

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

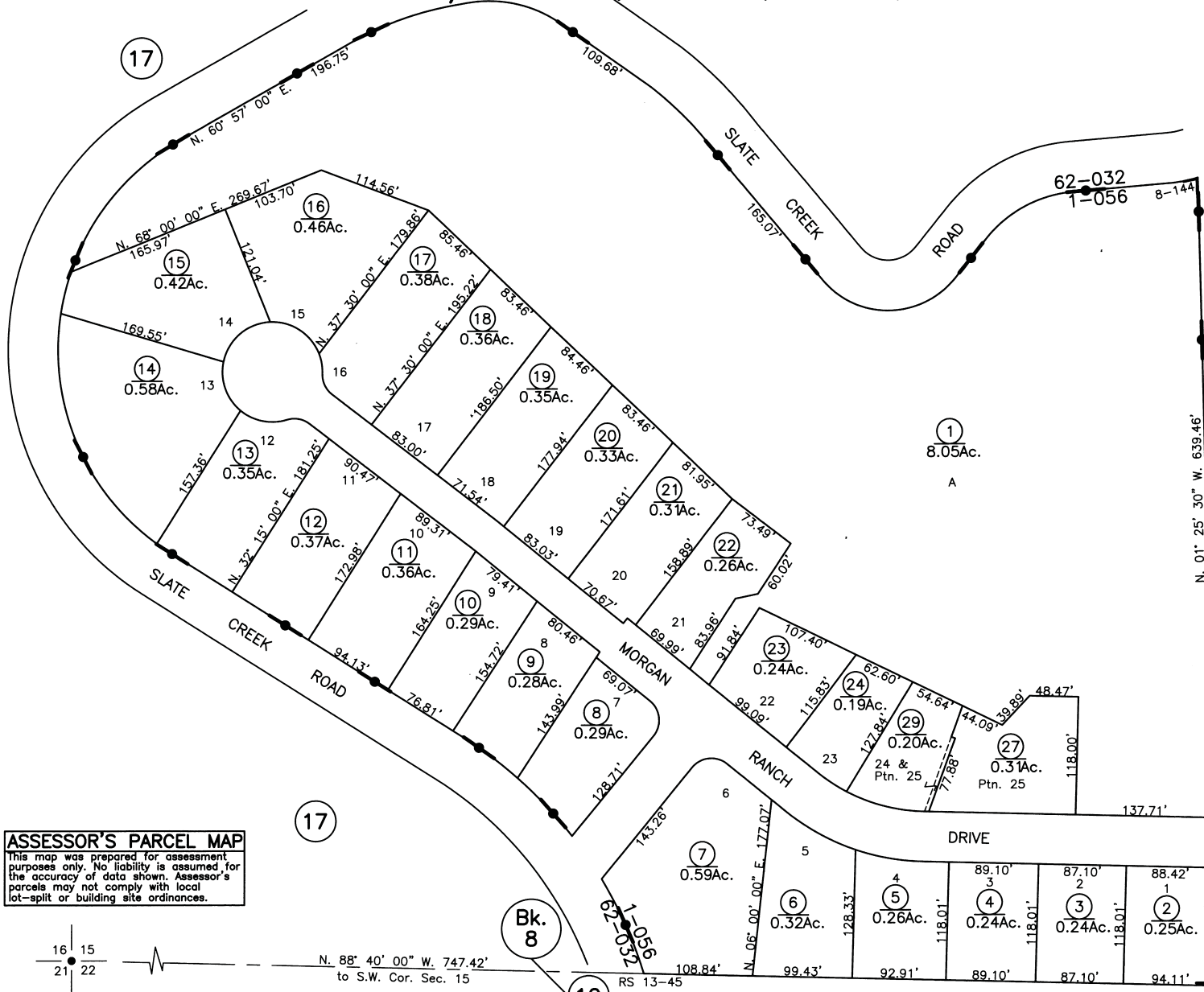
**PART E**  
**ASSESSMENT DIAGRAM**

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)



62-032  
1-056

8-144

62-032  
1-056

N. 01° 25' 30" W. 639.46'

MORGAN RANCH 7

97

Bk. 8

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

16 15  
21 22

N. 88° 40' 00" W. 747.42'  
to S.W. Cor. Sec. 15

RS 13-45

Bk. 8

62-032  
1-056

10

MORGAN RANCH WEST SUB. Bk. 8, Pg. 144

1-1-06

Assessor's Map Bk. 4 -Pg. 66  
 County of Nevada, Calif.  
 2005  
 LAST UPDATE 9-12-08

NW 12/05

**RESOLUTION NO. 2026-29****RESOLUTION OF INTENTION TO ORDER IMPROVEMENTS PURSUANT TO THE BENEFIT ASSESSMENT ACT OF 1982 ASSESSMENT DISTRICT NO. 2016-1 (RIDGE MEADOWS)**

**WHEREAS**, the City Council of the City of Grass Valley intends to levy and collect assessments within Benefit Assessment District No. 2016-1 (Ridge Meadows) for the purpose of financing the maintenance, operation, and servicing of drainage improvements located within the district during Fiscal Year 2026-27; and

**WHEREAS**, the land within the proposed assessment district is situated entirely within the corporate boundaries of the City of Grass Valley, County of Nevada, State of California; and

**WHEREAS**, the improvements to be financed by the proposed assessments consist of the continued maintenance, operation, and servicing of drainage improvements within the boundaries of the assessment district; and

**WHEREAS**, Bjorn Jones, P.E., the Engineer of Work duly appointed by the City Council, has prepared and filed with the City Clerk the annual Engineer's Report in accordance with the Benefit Assessment Act of 1982, which report provides a full and detailed description of the improvements, the assessment district boundaries, and the proposed assessments on the assessable lots and parcels of land within the district; and

**WHEREAS**, said report is on file and available for public inspection, and all interested persons are hereby referred to said report for further information; and

**WHEREAS**, for Fiscal Year 2026-27, the City's Engineering Department has proposed a total assessment revenue of \$700.04 for Ridge Meadows, which is unchanged from the prior fiscal year, and based on the number of dwelling units within the district, results in a per-unit assessment of \$18.92; and

**WHEREAS**, in accordance with law, a public hearing must be held to consider the proposed levy of assessments and to hear any objections or protests from affected property owners.

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

1. The City Council hereby declares its intention to levy and collect assessments within Benefit Assessment District No. 2016-1 (Ridge Meadows) for Fiscal Year 2026-27 as set forth in the Engineer's Report on file with the City Clerk.
2. A public hearing shall be held on Tuesday, June 23, 2026, at 6:00 p.m., or as soon thereafter as the matter may be heard, in the Grass Valley Council Chambers located at 125 East Main Street, Grass Valley, California, to consider the proposed assessments and hear any objections or protests thereto.
3. The City Clerk is hereby authorized and directed to give notice of the public hearing in the manner required by the Benefit Assessment Act of 1982 (Government Code Section 54703 et seq.).
4. The proposed total assessment for Fiscal Year 2026-27 is \$700.04, equating to \$18.92 per dwelling unit, which is the same amount as levied in the previous fiscal year.

**ADOPTED** as a Resolution of the City Council of the City of Grass Valley at a regular meeting held on the 9th day of June 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 3, 2020

Item # 6.

# 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**

**BENEFIT ASSESSMENT DISTRICT NO. 2016-1  
(Ridge Meadows)**

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

<b>Ridge Meadows</b>	
<b>COST INFORMATION</b>	
Direct Maintenance Costs	\$12,200
County Administrative Fee	\$215
City Administration Costs	\$285
<b>Total Direct and Admin Costs</b>	<b>\$12,700</b>
<b>ASSESSMENT INFORMATION</b>	
Direct Costs	\$12,700
Use of Reserve / (Transfer to Reserve)	\$12,000
<b>Net Total Assessment</b>	<b>\$700</b>
<b>FUND BALANCE INFORMATION</b>	
Projected Reserve After FY 2022/2023	\$16,469
Interest Earnings	\$35
Reserve Fund Adjustments	(\$12,000)
<b>Projected Reserve at End of Year</b>	<b>\$4,504</b>

**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
<b>37</b>	<b>\$700.04</b>	<b>Subtotal - Developed Land</b>		<b>\$350.02</b>	<b>\$350.02</b>

## PART D METHOD OF APPORTIONING

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

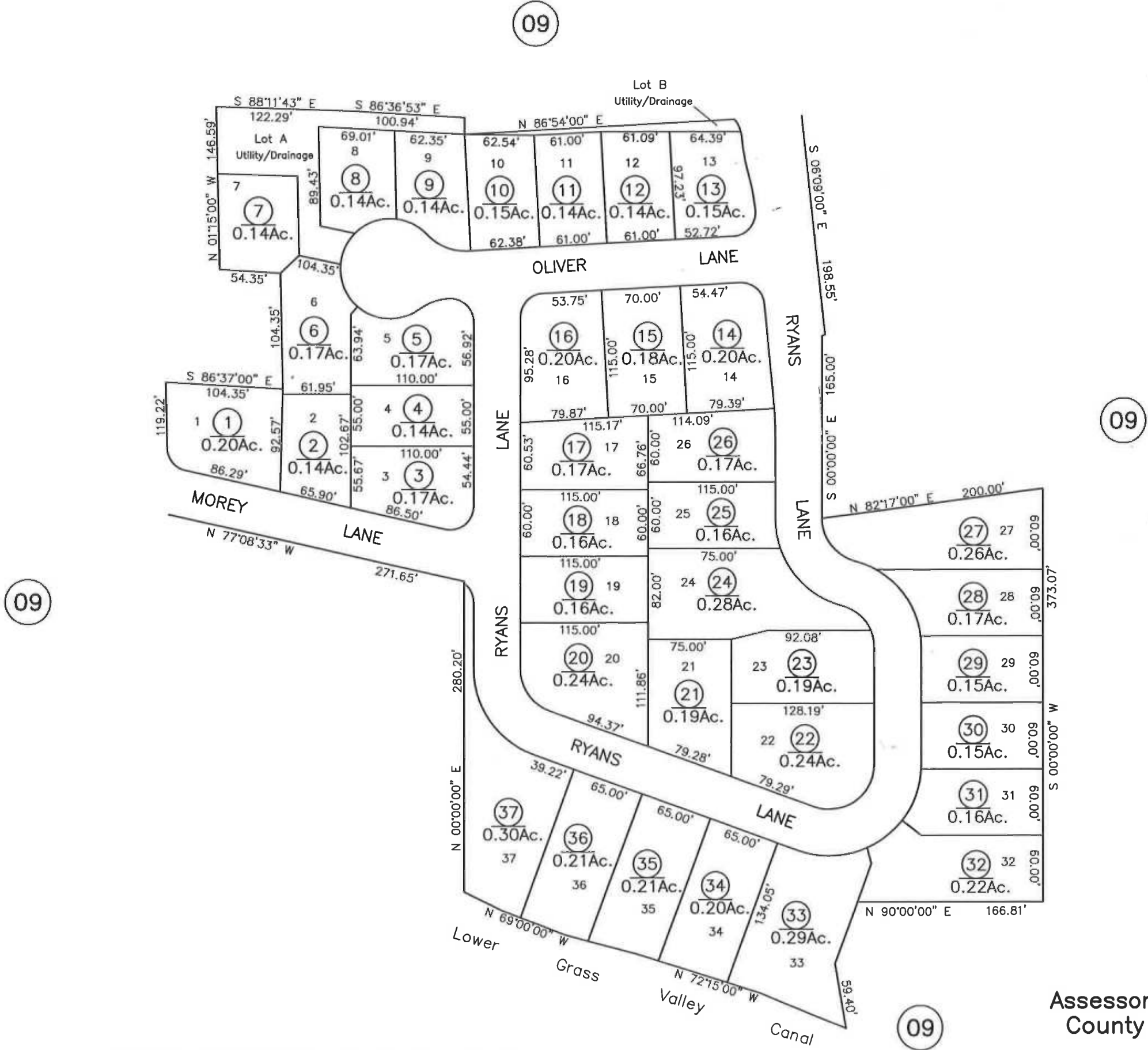
The 2025/2026 assessment was \$700.04. Applying the inflation adjustment based on the cumulative increase to the initial assessment, the maximum allowable assessment for 2026/2027 is \$2,305.15. The actual total assessment will remain unchanged at \$700.04. Based on the total build-out number of parcels 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.



**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.



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Road Maintenance and Rehabilitation Account Funding - Adopt Project List

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

**Recommendation:** That Council adopt a Resolution to include Road Maintenance and Rehabilitation Account (RMRA) funding in the Fiscal Year 2026/27 budget and specifying a list of projects to be funded with RMRA funds.

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

**Council Meeting Date:** 06/09/2026

**Date Prepared:** 06/04/2026

**Agenda:** Consent

**Background Information:** California State Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017, was passed by the Legislature and signed into law by the Governor in April 2017 in order to address significant transportation infrastructure funding shortfalls statewide. SB 1 includes accountability and transparency provisions that will ensure the residents of the City of Grass Valley are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year. SB 1 requires the City of Grass Valley to provide a specific list of projects proposed to receive funding from RMRA funding, including a description and location of each proposed project.

Overall, the City of Grass Valley is scheduled to receive an estimated \$381,877 in RMRA funding in Fiscal Year 2026/27. Staff recommends that the FY 2026/27 budget and specifically the 2026 Annual Street Rehabilitation Project budget, include the full \$381,877 in RMRA funds.

The 2026 Annual Street Rehabilitation Project proposes rehabilitation of the street infrastructure, with construction of Complete Streets components including improved sidewalks, curb ramps and bicycling facilities on Idaho Maryland Rd between Railroad Ave and Centreville Rd. Staff requests that Council adopt the attached Resolution specifying the list of RMRA funded projects in the CIP Budget.

**Council Goals/Objectives:** Utilization of RMRA funding executes portions of work tasks towards achieving/maintaining Strategic Plan -City Infrastructure Investment.

**Fiscal Impact:** The City of Grass Valley will receive an estimated \$381,877 in 26/27 RMRA funding which will supplement other local funds to fully fund the project.

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** City Manager

**Attachments:** Resolution, Project List

**RESOLUTION NO. R2026-23****A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY  
AUTHORIZING THE INCLUSION OF ROAD MAINTENANCE AND REHABILITATION  
ACCOUNT FUNDS IN THE FISCAL YEAR 2026/27 BUDGET AND INCORPORATING A LIST  
OF PROJECTS FUNDED BY SENATE BILL 1**

**WHEREAS**, Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017, was passed by the Legislature and Signed into law by the Governor in April 2017 in order to address the significant transportation funding shortfalls statewide; and

**WHEREAS**, SB 1 includes accountability and transparency provisions that will ensure the residents of the City of Grass Valley are aware of the projects proposed for funding in our community and which projects have been completed each fiscal year; and

**WHEREAS**, the City of Grass Valley must adopt by resolution a list of projects proposed to receive fiscal year funding from the Road Maintenance and Rehabilitation Account (RMRA), created by SB 1, which must include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement; and

**WHEREAS**, the City of Grass Valley will receive an estimated \$381,877 in RMRA funding in Fiscal Year 2026/27 from SB 1; and

**WHEREAS**, the funding from SB 1 will help the City of Grass Valley continue essential road maintenance and rehabilitation projects, safety improvements, and increasing access and mobility options for the traveling public that would not have otherwise been possible without SB 1; and

**WHEREAS**, the City of Grass Valley has undergone a robust public process to ensure public input into our community's transportation priorities; and

**WHEREAS**, the City of Grass Valley utilizes a pavement evaluation process to develop the SB 1 project list to ensure revenues are being used on the most high-priority and cost-effective projects that also meet the communities priorities for transportation investment; and

**WHEREAS**, the funding from SB 1 will help the City of Grass Valley maintain and rehabilitate various streets and add active transportation infrastructure throughout the City, this year and in numerous similar projects into the future; and

**WHEREAS**, the 2023 California Statewide Local Streets and Roads Needs Assessment found that the City of Grass Valley streets are in a "at-risk" condition and funding from SB 1 will increase the overall quality of the street system over the next decade to help bring City streets into a "good" condition; and

**WHEREAS**, the SB 1 project list and overall investment in our local streets and roads infrastructure with a focus on basic maintenance and safety, investing in complete streets infrastructure, and using cutting-edge technology, materials and practices, will have significant positive co-benefits statewide; and

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

1. The foregoing recitals are true and correct.
2. The 2026/27 fiscal year budget include an estimated \$381,877 in Road Maintenance and Rehabilitation Account revenue.
3. The attached list of previously proposed and adopted projects, will also utilize Fiscal Year 2026/27 Road Maintenance and Rehabilitation Account revenues. in their delivery.
4. With the relisting of previously proposed projects, the City reaffirms to the public and the State the City’s intent to fund these projects with RMRA revenues:

**PASSED AND ADOPTED** as a Resolution by the City Council of the City of Grass Valley at a regular meeting thereof held on the 9th day of June 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
Hilary Hodge, MAYOR

APPROVED AS TO FORM:

ATTEST:

\_\_\_\_\_  
David J. Ruderman, CITY ATTORNEY

\_\_\_\_\_  
Taylor Whittingslow, CITY CLERK

## **SB 1 - ROAD MAINTENANCE AND REHABILITATION ACCOUNT PROJECTS**

### **PROJECT TITLE: ANNUAL STREET REHABILITATION PROJECT**

**PROJECT STATUS:** Previously adopted, multi-year project proposed for supplemental funding with next fiscal year's SB 1 RMRA apportionment.

**PROJECT DESCRIPTION:** The Project will address deferred street maintenance and rehabilitation of the location(s) listed. Complete Streets components, including accessible curb ramp replacement and bicycle lanes installation will be incorporated in the project's scope of work in accordance with the City's Active Transportation Plan goals. Fiscal Year 2026/27 RMRA apportionments will be used to fund the pavement replacement work and the construction of Complete Street components.

**PROJECT LOCATION:** The following location is scheduled for rehabilitation in Fiscal Year 2026/27

- Idaho Maryland Rd, between Railroad Ave and Centreville Rd

**ESTIMATED PROJECT SCHEDULE:** It is anticipated that project construction will begin in Fall 2026 and will be completed before the end of the fiscal year in June 2027.

**ESTIMATED USEFUL LIFE:** Many factors can affect a pavement's useful life, including the quality of the subgrade, drainage conditions, traffic loads, etc. Typically, the City of Grass Valley expects a 20 year useful life out of the pavement overlay/pavement replacement treatment proposed with this project.



**City of Grass Valley  
City Council  
Agenda Action Sheet**

**Title:** Calling and Giving Notice of Holding a General Municipal Election on November 3, 2026

**CEQA:** Not a project

**Recommendation:** Adopt Resolution No. 2026-21 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

**Prepared by:** Taylor Day, Deputy City Manager

**Council Meeting Date:** 6/9/2026

**Date Prepared:** 6/4/2026

**Agenda:** Administrative

**Background Information:** State election laws require the City to take specific actions prior to holding an election for City Council members. Two Council Members terms expire this year and are up for election. Those positions are held by Council Members Haven Caravelli, and Hilary Hodge. The attached resolution adopts the requirements to call and provide the required notice for the election.

The City Clerk will begin issuing nomination papers and candidates statements on July 13, 2026. This process will end August 7, 2026. Additional information regarding the election will be forthcoming.

**Council Goals/Objectives:** Strategic Goal #6: Inclusive Community Involvement and Leadership - Oversee successful election

**Fiscal Impact:** N/A

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** City Manager

**Attachments:** R2026-21

RESOLUTION NO. 2026-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GRASS VALLEY, CALIFORNIA, CALLING AND GIVING NOTICE OF HOLDING A GENERAL MUNICIPAL ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026, FOR THE ELECTION OF CERTAIN OFFICERS AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA RELATING TO CHARTER CITIES.

WHEREAS, under the provisions of the laws relating to Charter Cities in the State of California, a General Municipal Election shall be held on November 3, 2026, for the election of Municipal Officers; and

NOW THEREFORE THE CITY COUNCIL OF THE CITY OF GRASS VALLEY, CALIFORNIA DOES RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:

SECTION 1. Pursuant to the requirements of the laws of the State of California relating to Charter Cities, there is called and ordered to be held in the City of Grass Valley, California, on Tuesday, November 3, 2026 a General Municipal Election for the purpose of electing two (2) members of the City Council for the full term of four years.

SECTION 2. That the General Municipal Election is consolidated with the Statewide General Election to be conducted by the County of Nevada on November 3, 2026.

SECTION 3. That in all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding Municipal Elections.

SECTION 4. The polls for an election shall be open on the day of said election in accordance with the California Elections Code.

SECTION 5. The municipal election hereby called for November 3, 2026, shall be and is hereby ordered consolidated with the statewide general election to be held within the City on said date. The election shall be held and conducted, election officers appointed, voting precincts designated, ballots printed, polls opened and closed, ballots counted and returned, returns canvassed, results declared, and all other proceedings incidental to and connected with the election shall be regulated and done in accordance with the provisions of law regulating the election as specified herein. The Board of Supervisors of Nevada County, and the Nevada County Registrar of Voters, are hereby requested to order the consolidation of the municipal election herein called with the statewide general election to be held within the City on said date, and the Board and the Registrar of Voters are hereby authorized to canvass the returns of said municipal elections and said municipal election shall be held in all respects as if there were only one election and form of ballot shall be provided for the general election. The County shall certify results of the canvass of the returns of said municipal election to the City Council which shall thereafter declare the results thereof.

SECTION 6. The City Council authorizes the City Clerk to reimburse the Nevada County Registrar of Voters and the County of Nevada of its portion of the consolidated election of November 3<sup>rd</sup>, 2026.

ADOPTED as a resolution of the Council of the City of Grass Valley at a meeting thereof held on the 9<sup>th</sup> day of June, 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Hilary Hodge, MAYOR

ATTEST:

---

Taylor Whittingslow, City Clerk

APPROVED AS TO FORM:

---

David Rudderman, City Attorney



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Identify the terms of reimbursement and other conditions for the fire department response away from their official duty station and assigned to an emergency incident as part of the California Fire Assistance Agreement (CFAA).

**CEQA:** Not a project

**Recommendation:** That Council 1) adopt Resolution No. 2026-31, identifying the terms and conditions for the fire departments response away from their official duty station and assigned to emergency incidents as part of California Fire Assistance Agreement (CFAA); 2) approve revisions to the applicable Memorandum of Understanding (MOU) with a side letter outlining a fifteen percent (15%) portal-to-portal incentive for eligible employees assigned to (CFAA) strike team, single resource, and overhead assignments when such costs are reimbursable to the City, subject to legal review.

**Prepared by:** Mark Buttron, Fire Chief

**Council Meeting Date:** 06/09/2026

**Date Prepared:** 06/04/2026

**Agenda:** Consent

**Discussion:** The California Fire Assistance Agreement (CFAA) is utilized for response to incidents within California requiring significant resource commitments under the California Fire Service and Rescue Emergency Mutual Aid System. These deployments are most commonly experienced during the wildland fire season when Grass Valley Fire Department fire engines and personnel are assigned throughout the State in support of local government, state, and federal partner agencies.

The CFAA serves as the negotiated reimbursement mechanism for local government fire agency responses under the Mutual Aid System. The agreement establishes the terms, conditions, and methods of reimbursement and is intended to provide consistency in business practices and compensation related to emergency mutual aid deployments.

In compliance with CFAA requirements, participating agencies must provide the California Governor's Office of Emergency Services (Cal OES) with a Memorandum of Understanding (MOU) or Resolution establishing that employees are compensated portal-to-portal, meaning from the time of dispatch to the incident through return from the assignment. The proposed compensation revision would authorize a fifteen percent (15%) portal-to-portal incentive for eligible employees assigned to approved reimbursable deployments under CFAA or other applicable interagency agreements. Portal-to-portal compensation means the incentive applies continuously from the time an employee departs their assigned duty station until they return from the deployment

assignment.

The proposed incentive would apply only in instances where reimbursement is received through CFAA or other applicable interagency reimbursement mechanisms.

**Council Goals/Objectives:** This action supports the City Council's Strategic Plan goal of Exceptional Public Safety by ensuring the Grass Valley Fire Department remains eligible to participate in the California mutual aid system, provide emergency response resources throughout the State, and receive reimbursement for deployment-related costs.

**Fiscal Impact:** The proposed fifteen percent (15%) portal-to-portal deployment incentive will result in additional compensation costs for eligible employees assigned to California Fire Assistance Agreement (CFAA) strike team, single resource, or overhead assignments. These costs are anticipated to be fully reimbursed to the City through CFAA or other applicable interagency reimbursement mechanisms. While the incentive may generate a minimal amount of additional Fair Labor Standards Act (FLSA) overtime liability, any such costs are expected to be covered by the administrative reimbursement received as part of the deployment billing process. Therefore, the proposed incentive is not expected to have a material impact on the General, Measure E, and Measure B Funds. Actual reimbursement and associated expenditures will vary based on the number, duration, and type of deployment assignments occurring during the fiscal year.

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** Interim City Manager

**Attachments:** Resolution 2026-31

Side Letter Agreement - IAFF Local 3800

Side Letter Agreement - Public Safety Management

Side Letter Agreement - Local 39

**RESOLUTION 2026-31****RESOLUTION OF THE CITY OF GRASS VALLEY IDENTIFYING THE TERMS AND CONDITIONS FOR THE FIRE DEPARTMENT RESPONSE AWAY FROM THEIR OFFICIAL DUTY STATION AND ASSIGNED TO AN EMERGENCY INCIDENT**

**WHEREAS**, the City of Grass Valley Fire Department is a public agency located in the County of Nevada, State of California; and

**WHEREAS**, it is the City of Grass Valley Fire Department desire to provide fair and legal payment to all its employees for time worked; and

**WHEREAS**, the City of Grass Valley Fire Department has in its employee, fire department response personnel including the Fire Chief, Battalion Chief, Fire Captain, Fire Engineer, Firefighter, EMS Coordinator, Fire Marshal and Fleet Supervisor (Mechanic); and

**WHEREAS**, the City of Grass Valley Fire Department will compensate its employees portal to portal while in the course of their employment and away from their official duty station and assigned to an emergency incident, in support of an emergency incident, or pre-positioned for emergency response; and

**WHEREAS**, the City of Grass Valley Fire Department will compensate its employees overtime in accordance with their current Memorandum of Understanding while in the course of their employment and away from their official duty station and assigned to an emergency incident, in support of an emergency incident, or pre-positioned for emergency response.

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

1. Personnel shall be compensated according to the Memorandum of Understanding (MOU), Personnel Rules and Regulations, and/or other directives that identifies personnel compensation in the workplace.
2. In the event a personnel classification does not have an assigned compensation rate, a "Base Rate" as set forth in an organizational policy, administrative directive or similar document will compensate such personnel.
3. The City of Grass Valley Fire Department will maintain a current salary survey or acknowledgement of acceptance of the "base rate" on file with the California Governor's Office of Emergency Services, Fire Rescue Division.
4. Personnel will be compensated (portal to portal) beginning at the time of dispatch to return of jurisdiction when equipment and personnel are in service and available for agency response.
5. Fire department response personnel include the Fire Chief, Battalion Chief, Fire Captain, Fire Engineer, Firefighter, EMS Coordinator, Fire Marshal and Fleet Supervisor (mechanic).

**ADOPTED** by the City Council of the City of Grass Valley at a regular meeting held on the 9th day of June 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

**Side Letter Agreement  
Between  
International Union of Operating Engineers, Stationary Engineers, Local 39  
and  
City of Grass Valley**

This Side Letter Agreement is entered into by and between the International Union of Operating Engineers, Stationary Engineer Local 39 (“Union”) and the City of Grass Valley (“City”).

**1. Purpose**

The purpose of this Side Letter Agreement is to establish compensation for employees assigned to approved reimbursable deployments, including but not limited to strike teams, task forces, prepositioned resources, overhead assignments, and extended upstaffed wet hire deployments.

If there is any question regarding whether an assignment qualifies under this Side Letter, the Fire Chief shall have authority to approve or deny eligibility.

**2. Qualifying Deployment Compensation**

Employees assigned to a qualifying reimbursable deployment shall receive compensation portal-to-portal, beginning at the time of deployment and ending upon return from the assignment. “Portal to portal” shall be defined as beginning at the time of dispatch to the return to jurisdiction when equipment and personnel are in service and available for City response.

In addition to all other compensation provided under the Memorandum of Understanding, employees assigned to a qualifying reimbursable deployment shall receive a deployment pay differential equal to fifteen percent (15%) of the employee's base hourly wage for all compensable hours worked while assigned to the reimbursable emergency incident.

The deployment pay differential shall be calculated as follows:

Deployment Pay Differential = (Employee Base Hourly Wage × 15%) × Deployment Hours Worked

The deployment pay differential shall be paid for all compensable deployment hours, including straight-time and overtime hours worked during the qualifying deployment.

Overtime compensation shall be calculated in accordance with the Fair Labor Standards Act (FLSA) and applicable law. The deployment pay differential shall be included in the employee's regular rate of pay to the extent required by the FLSA for purposes of calculating overtime compensation.

The deployment pay differential is a temporary premium applicable only during the qualifying reimbursable deployment and shall not modify the employee's base hourly wage or rate of pay for any other purpose.

Payment under this Agreement shall not be construed as changing the exempt or non-exempt status of any employee under the FLSA.

**3. Exclusions**

Deployments occurring solely as mutual aid responses under the California Fire and Rescue Mutual Aid System on a “neighbor helping neighbor” basis shall not qualify for the fifteen percent (15%) deployment differential unless otherwise approved by the Fire Chief.

The fifteen percent (15%) deployment differential provided under this Side Letter shall not be reported as pensionable compensation to CalPERS unless otherwise required by law.

Nothing in this Agreement guarantees that any deployment will be deemed reimbursable by Cal OES, Cal Fire, or any other agency. If reimbursement is denied for reasons outside the City’s control such deployment shall not qualify for the fifteen percent (15%) deployment differential unless otherwise approved by the Fire Chief.

**4. Reopener for Legal Compliance**

In the event either party determines, based upon legal review, administrative guidance, audit findings, or changes in applicable law, that any provision of this Agreement may not comply with the Fair Labor Standards Act (FLSA) or other applicable wage and hour laws, either party may request to reopen negotiations limited to the affected provision(s) of this Agreement. Any modifications agreed upon shall be reduced to writing and approved by both parties prior to implementation.

The parties agree to meet and confer in good faith regarding any necessary modifications to ensure compliance with applicable law while preserving, to the extent practicable, the original intent of the parties.

**5. Duration**

This Side Letter Agreement shall take effect on June 9, 2026, and shall remain in effect unless modified or terminated by mutual agreement of the Union and the City. Either party may request to reopen this Agreement after twelve (12) months for the limited purpose of reviewing operational or reimbursement impacts.

**6. All Other Terms**

All other terms and conditions of the current Memorandum of Understanding (MOU), not specifically addressed in this Side Letter shall remain in full force and effect.

**City of Grass Valley**

\_\_\_\_\_  
Alex Gammelgard, Interim City Manager

\_\_\_\_\_  
Date

**International Union of Operating Engineers, Stationary Engineers, Local 39**

\_\_\_\_\_  
Ralph Raper, Bargaining Team Member

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jay Gladieux, President

\_\_\_\_\_  
Date

**Side Letter Agreement  
Between  
Sierra Nevada Firefighters, IAFF Local 3800  
and  
City of Grass Valley**

This Side Letter Agreement is entered into by and between the Sierra Nevada Firefighters, IAFF Local 3800 (“Union”) and the City of Grass Valley (“City”).

**1. Purpose**

The purpose of this Side Letter Agreement is to establish compensation for employees assigned to approved reimbursable deployments, including but not limited to strike teams, task forces, prepositioned resources, overhead assignments, and extended upstaffed wet hire deployments.

If there is any question regarding whether an assignment qualifies under this Side Letter, the Fire Chief shall have authority to approve or deny eligibility.

**2. Qualifying Deployment Compensation**

Employees assigned to a qualifying reimbursable deployment shall receive compensation portal-to-portal, beginning at the time of deployment and ending upon return from the assignment. “Portal to portal” shall be defined as beginning at the time of dispatch to the return to jurisdiction when equipment and personnel are in service and available for City response.

In addition to all other compensation provided under the Memorandum of Understanding, employees assigned to a qualifying reimbursable deployment shall receive a deployment pay differential equal to fifteen percent (15%) of the employee's base hourly wage for all compensable hours worked while assigned to the reimbursable emergency incident.

The deployment pay differential shall be calculated as follows:

Deployment Pay Differential = (Employee Base Hourly Wage × 15%) × Deployment Hours Worked

The deployment pay differential shall be paid for all compensable deployment hours, including straight-time and overtime hours worked during the qualifying deployment.

Overtime compensation shall be calculated in accordance with the Fair Labor Standards Act (FLSA) and applicable law. The deployment pay differential shall be included in the employee's regular rate of pay to the extent required by the FLSA for purposes of calculating overtime compensation.

The deployment pay differential is a temporary premium applicable only during the qualifying reimbursable deployment and shall not modify the employee's base hourly wage or rate of pay for any other purpose.

Payment under this Agreement shall not be construed as changing the exempt or non-exempt status of any employee under the FLSA.

**3. Exclusions**

Deployments occurring solely as mutual aid responses under the California Fire and Rescue Mutual Aid System on a “neighbor helping neighbor” basis shall not qualify for the fifteen percent (15%) deployment differential unless otherwise approved by the Fire Chief.

The fifteen percent (15%) deployment differential provided under this Side Letter shall not be reported as pensionable compensation to CalPERS unless otherwise required by law.

Nothing in this Agreement guarantees that any deployment will be deemed reimbursable by Cal OES, Cal Fire, or any other agency. If reimbursement is denied for reasons outside the City’s control such deployment shall not qualify for the fifteen percent (15%) deployment differential unless otherwise approved by the Fire Chief.

**4. Reopener for Legal Compliance**

In the event either party determines, based upon legal review, administrative guidance, audit findings, or changes in applicable law, that any provision of this Agreement may not comply with the Fair Labor Standards Act (FLSA) or other applicable wage and hour laws, either party may request to reopen negotiations limited to the affected provision(s) of this Agreement. Any modifications agreed upon shall be reduced to writing and approved by both parties prior to implementation.

The parties agree to meet and confer in good faith regarding any necessary modifications to ensure compliance with applicable law while preserving, to the extent practicable, the original intent of the parties.

**5. Duration**

This Side Letter Agreement shall take effect on June 9, 2026, and shall remain in effect unless modified or terminated by mutual agreement of the Union and the City. Either party may request to reopen this Agreement after twelve (12) months for the limited purpose of reviewing operational or reimbursement impacts.

**6. All Other Terms**

All other terms and conditions of the current Memorandum of Understanding (MOU), not specifically addressed in this Side Letter shall remain in full force and effect.

**City of Grass Valley**

\_\_\_\_\_  
Alex Gammelgard, Interim City Manager

\_\_\_\_\_  
Date

**Sierra Nevada Firefighters, IAFF Local 3800**

\_\_\_\_\_  
Dan Paulus, Unit 8 Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clay Thomas, Local 3800 President

\_\_\_\_\_  
Date

**Side Letter Agreement  
Between  
Public Safety Management Unit #10  
and  
City of Grass Valley**

This Side Letter Agreement is entered into by and between the Public Safety Management Unit #10 (“Union”) and the City of Grass Valley (“City”).

**1. Purpose**

The purpose of this Side Letter Agreement is to establish compensation for employees assigned to approved reimbursable deployments, including but not limited to strike teams, task forces, prepositioned resources, overhead assignments, and extended upstaffed wet hire deployments.

If there is any question regarding whether an assignment qualifies under this Side Letter, the Fire Chief shall have authority to approve or deny eligibility.

**2. Qualifying Deployment Compensation**

Employees assigned to a qualifying reimbursable deployment shall receive compensation portal-to-portal, beginning at the time of deployment and ending upon return from the assignment. “Portal to portal” shall be defined as beginning at the time of dispatch to the return to jurisdiction when equipment and personnel are in service and available for City response.

In addition to all other compensation provided under the Memorandum of Understanding, employees assigned to a qualifying reimbursable deployment shall receive a deployment pay differential equal to fifteen percent (15%) of the employee's base hourly wage for all compensable hours worked while assigned to the reimbursable emergency incident.

The deployment pay differential shall be calculated as follows:

Deployment Pay Differential = (Employee Base Hourly Wage × 15%) × Deployment Hours Worked

The deployment pay differential shall be paid for all compensable deployment hours, including straight-time and overtime hours worked during the qualifying deployment.

Overtime compensation shall be calculated in accordance with the Fair Labor Standards Act (FLSA) and applicable law. The deployment pay differential shall be included in the employee's regular rate of pay to the extent required by the FLSA for purposes of calculating overtime compensation.

The deployment pay differential is a temporary premium applicable only during the qualifying reimbursable deployment and shall not modify the employee's base hourly wage or rate of pay for any other purpose.

Payment under this Agreement shall not be construed as changing the exempt or non-exempt status of any employee under the FLSA.

**3. Exclusions**

Deployments occurring solely as mutual aid responses under the California Fire and Rescue Mutual Aid System on a “neighbor helping neighbor” basis shall not qualify for the fifteen percent (15%) deployment differential unless otherwise approved by the Fire Chief.

The fifteen percent (15%) deployment differential provided under this Side Letter shall not be reported as pensionable compensation to CalPERS unless otherwise required by law.

Nothing in this Agreement guarantees that any deployment will be deemed reimbursable by Cal OES, Cal Fire, or any other agency. If reimbursement is denied for reasons outside the City’s control such deployment shall not qualify for the fifteen percent (15%) deployment differential unless otherwise approved by the Fire Chief.

**4. Reopener for Legal Compliance**

In the event either party determines, based upon legal review, administrative guidance, audit findings, or changes in applicable law, that any provision of this Agreement may not comply with the Fair Labor Standards Act (FLSA) or other applicable wage and hour laws, either party may request to reopen negotiations limited to the affected provision(s) of this Agreement. Any modifications agreed upon shall be reduced to writing and approved by both parties prior to implementation.

The parties agree to meet and confer in good faith regarding any necessary modifications to ensure compliance with applicable law while preserving, to the extent practicable, the original intent of the parties.

**5. Duration**

This Side Letter Agreement shall take effect on June 9, 2026, and shall remain in effect unless modified or terminated by mutual agreement of the Union and the City. Either party may request to reopen this Agreement after twelve (12) months for the limited purpose of reviewing operational or reimbursement impacts.

**6. All Other Terms**

All other terms and conditions of the current Memorandum of Understanding (MOU), not specifically addressed in this Side Letter shall remain in full force and effect.

**City of Grass Valley**

\_\_\_\_\_  
Alex Gammelgard, Interim City Manager

\_\_\_\_\_  
Date

**Public Safety Management Unit #10**

\_\_\_\_\_  
Chris Armstrong, Unit 10 Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clint Lovelady, Unit 10 Representative

\_\_\_\_\_  
Date



# City of Grass Valley City Council Agenda Action Sheet

**Title:** Public Hearing on Status of Vacancies and Recruitment/Retention Efforts - Government Code §3502.3 (AB 2561)

**CEQA:** Not a project

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

**Prepared by:** Taylor Whittingslow, Deputy City Manager

**Council Meeting Date:** 06/9/2026

**Date Prepared:** 06/5/2026

**Agenda:** Public Hearing

**Background Information:** Effective January 1, 2025, AB 2561 (Gov. Code §3502.3) requires the City to hold an annual public hearing before City Council to address vacancy levels and related staffing issues. Recognized employee organizations must be notified in advance and provided an opportunity to present during the hearing.

**Current Status:**

Bargaining Unit	Authorized Positions	Vacancies	Vacancy Rate	Vacant Positions
Non-Union	11	1	9%	City Manager
Unit 1	13	0	0%	None
Unit 10	7	0	0%	None
Unit 2 (Local 39)	23.5	1	4%	Maintenance Worker I/II (Water/Sewer)
Unit 3 (Local 39)	11	1	9%	Community Services Officer (CSO)(Animal Control)
Unit 6	25.5	1	4%	Police Sergeant
Unit 8 (Local 3800)	30	1	3%	Fire Fighter

**Recruitment Statuses:**

- *City Manager*: Council is currently working with a recruiter to recruit for the position.
- *Maintenance Worker III*: This position was being held vacant to evaluate the enterprise fund(s) health but staff is looking to recruit for the position in the FY 26/27.
- *Community Services Officer (CSO)(Animal Control)*: The position was underfilled by an Animal Control Officer and a Kennel Assistant, with a midyear budget authorization and will not be budgeted in the FY 26/27 budget.
- *Police Sergeant*: This position has been filled by an additional Lieutenant for a portion of the year and individual has been selected to fill the position in the start of July 2026.
- *Fire Fighter*: The position has a candidate in background with anticipated start of mid-June 2026.

All recognized bargaining units were properly noticed in accordance with AB 2561 requirements and were given the opportunity to present at the public hearing. This year, none of the bargaining units submitted a request to present.

**Council Goals/Objectives:** This executes portions of work tasks to achieve/maintain the Strategic Plan—Open and Collaborative City Government.

**Fiscal Impact:** N/A

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** City Manager

**Attachments:** Notice sent to Union Representatives



**CITY OF GRASS VALLEY**  
**ADMINISTRATION**  
125 East Main Street  
Grass Valley, CA 95945  
(530)274-4310

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

May 27, 2026

**NOTICE OF PUBLIC HEARING TO ALL RECOGNIZED EMPLOYEE ORGANIZATIONS**

To: All Recognized Labor Bargaining Units  
From: City of Grass Valley  
Subject: Notice of Public Hearing Pursuant to AB 2561 – Government Code §3502.3

Hearing Date & Time: Tuesday, June 9, 2026, at 6:00 PM  
Location: Grass Valley City Council Chambers, 125 E. Main Street, Grass Valley, CA 95945

**Purpose of the Hearing**

This public hearing is intended to:

- Present vacancy, recruitment, and retention data
- Identify potential changes to City policies or procedures that may impact hiring
- Provide recognized employee organizations the opportunity to address the City Council regarding staffing concerns within their respective bargaining units.

**Summary of Current Vacancies by Bargaining Unit**

Bargaining Unit	Authorized Positions	Vacancies	Vacancy Rate	Vacant Positions
Non-Union	11	1	9%	City Manager
Unit 1	13	0	0%	None
Unit 10	7	0	0%	None
Unit 2 (Local 39)	23.5	1	4%	Maintenance Worker I/II (Water/Sewer)
Unit 3 (Local 39)	11	1	9%	Community Services Officer (CSO)(Animal Control)
Unit 6	25.5	1	4%	Police Sergeant
Unit 8 (Local 3800)	30	1	3%	Fire Fighter

**Participation and Request Deadlines**

- Presentation Requests: If your organization wishes to present at the hearing, please notify City Clerk by Wednesday, June 4, 2026.
- Requests for Additional Vacancy Data: Must be submitted by June 4, 2026 if applicable.

Each presentation will be limited to 10 minutes per bargaining unit.

**Contact**

Please direct all responses and requests to:  
Taylor Whittingslow, Deputy City Manager/City Clerk  
Email: [taylorw@cityofgrassvalley.com](mailto:taylorw@cityofgrassvalley.com)  
Phone: (530) 274-4716

We appreciate your continued collaboration and look forward to your participation.

Sincerely,  
Taylor Whittingslow  
Deputy City Manager/City Clerk

Attachment: CITY OF GRASS VALLEY – PROCEDURES FOR AB 2561 PUBLIC HEARINGS



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Fiscal Year 2026-27 Operating Budget Public Hearing

**CEQA:** Not a project

**Recommendation:** It is recommended that the City Council open the Public Hearing and adopt Resolution No. 2026-30 approving the FY 2026-27 Operating Budget for the City of Grass Valley and the Grass Valley Redevelopment Successor Agency.

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

**Council Meeting Date:** 06/09/2026

**Date Prepared:** 06/04/2026

**Agenda:** Public Hearing

**Discussion:** The FY 2026-27 Operating Budget is presented to the City Council for consideration and formal adoption. This public hearing follows the City Council's review and approval of the Preliminary Budget on May 26, 2026. The Preliminary Operating Budget was made available in its entirety on the City's website as part of the City Council agenda materials.

Prior to opening the Public Hearing, staff will provide a brief presentation highlighting key components of the FY 2026-27 Operating Budget, including any revisions or adjustments made since the City Council's review of the Preliminary Operating Budget.

The Operating Budget includes appropriations for both the City of Grass Valley and the Grass Valley Redevelopment Successor Agency and provides detailed financial, operational, and policy information supporting City services, programs, capital projects, and organizational priorities.

A complete copy of the FY 2026-27 Operating Budget is attached to this staff report for review and reference.

**Council Goals/Objectives:** The FY 2026-27 Operating Budget supports the City's Strategic Plan by advancing the goal of maintaining a High-Performance Government and delivering Quality Service to the community.

**Fiscal Impact:** The recommended FY 2026-27 Operating Budget is balanced, with projected expenditures supported by anticipated revenues, available carryover funds, and existing fund balances within each respective fund. In some funds, expenditures are expected to exceed current-year revenues due to planned capital improvement projects that will be funded using reserves accumulated in prior years for those specific purposes. Other funds may also rely on available reserves to maintain service levels and support ongoing operations during FY 2026-27.

Staff will continue to closely monitor revenues, expenditures, and reserve levels throughout the remainder of the budget development process and during the fiscal year to ensure the City’s long-term financial stability.

**Funds Available:** N/A

**Account #:** N/A

**Reviewed by:** Interim City Manager

**Attachments:** Resolution - Operating Budget Approval  
Fiscal Year 2026-27 Operating Budget Book

**RESOLUTION NO. 2026-30****A RESOLUTION ADOPTING THE OPERATING BUDGET OF THE CITY OF GRASS VALLEY  
FOR FISCAL YEAR 2026-27**

**WHEREAS**, the Interim City Manager submitted to the City Council prior to June 1, in accordance with Section 3, Article X of the City Charter, a preliminary Operating Budget for the City of Grass Valley for the Fiscal Year 2026-27; and

**WHEREAS**, copies of the Operating Budget were made available for public inspection in the Office of the City Clerk in accordance with the City Charter; and

**WHEREAS**, a duly noticed public hearing on the Operating Budget was held on June 9, 2026, in the Grass Valley City Council Chambers, at which time interested persons were given an opportunity to be heard, as required by the City Charter; and

**WHEREAS**, following the public hearing, the City Council reviewed and considered the Operating Budget and directed such revisions as it deemed appropriate; and

**WHEREAS**, the City Charter requires that the Operating Budget be adopted by a majority vote of the City Council on or before June 30 for the ensuing fiscal year.

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

1. The foregoing recitals are true and correct.
2. The document entitled "Operating Budget for Fiscal Year 2026-27", which is incorporated herein by reference, is hereby adopted as the Operating Budget of the City of Grass Valley for Fiscal Year 2026-27, effective July 1, 2026, subject to the following revisions and administrative provisions:
  - a. Revisions and changes made in accordance with City Council direction during budget consideration.
  - b. Adjustment of estimated year-end reserves to reflect actual balances.
  - c. Incorporation of any encumbered funds.
  - d. Corrections of any mathematical or typographical errors.
  - e. Adjustments authorized by City Council action or resolution affecting salaries, benefits, or terms and conditions of employment.
  - f. Adjustments to revenue estimates resulting from changes to the City's adopted fee schedule.
3. Grant and Trust Fund budgets are hereby continuously appropriated for the purposes approved during the term of each grant agreement, consistent with the budget included in each grant application and contract as approved by the City Council.
4. Capital Project Fund appropriations, both Governmental and Enterprise, may be reallocated between individual project accounts within the fund upon recommendation by the City Engineer and Finance Director and with approval by the City Manager.

5. The City Manager and Finance Director are hereby authorized to administer the adopted budget in accordance with the City Charter, City Council direction, and applicable administrative policies. The City Manager’s authority for budget adjustments, contracts, or other actions is limited to \$50,000 unless otherwise authorized.
6. Departmental appropriations are contingent upon the availability of revenues or appropriated reserves. Appropriations may be limited accordingly based on actual revenue receipts.
7. Staffing allocations provided in the adopted budget are hereby authorized. Vacant positions may be filled, including underfilling as appropriate and consistent with adopted classifications and salary schedules.
8. The budget for the Grass Valley Redevelopment Successor Agency is included in and adopted as part of the Citywide budget.

**ADOPTED** by the City Council of the City of Grass Valley at a regular meeting held on the 9th day of June 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

## Fiscal Year 2026-27 Operating Budget



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# **CITY OF GRASS VALLEY**

**Hilary Hodge – Mayor**

**Haven Caravelli – Vice-Mayor**

**Jan Arbuckle – Council Member**

**Tom Ivy – Council Member**

**Joseph Bonomolo – Council Member**

**Alex Gammelgard – Interim City Manager / Police Chief**

**Taylor Whittingslow – Deputy City Manager / City Clerk**

**Steve Johnson – Deputy Police Chief**

**Mark Buttron – Fire Chief**

**Jennifer Styczynski – Finance Director**

**Bjorn Jones – City Engineer**

**Amy Kesler-Wolfson – City Planner**

**Trevor Van Noort – Utilities Director**

**Duane Strawser – Community Risk Reduction Manager**

**Bradford Kalstein – Information Technology Manager**

**COMMUNITY PROFILE**

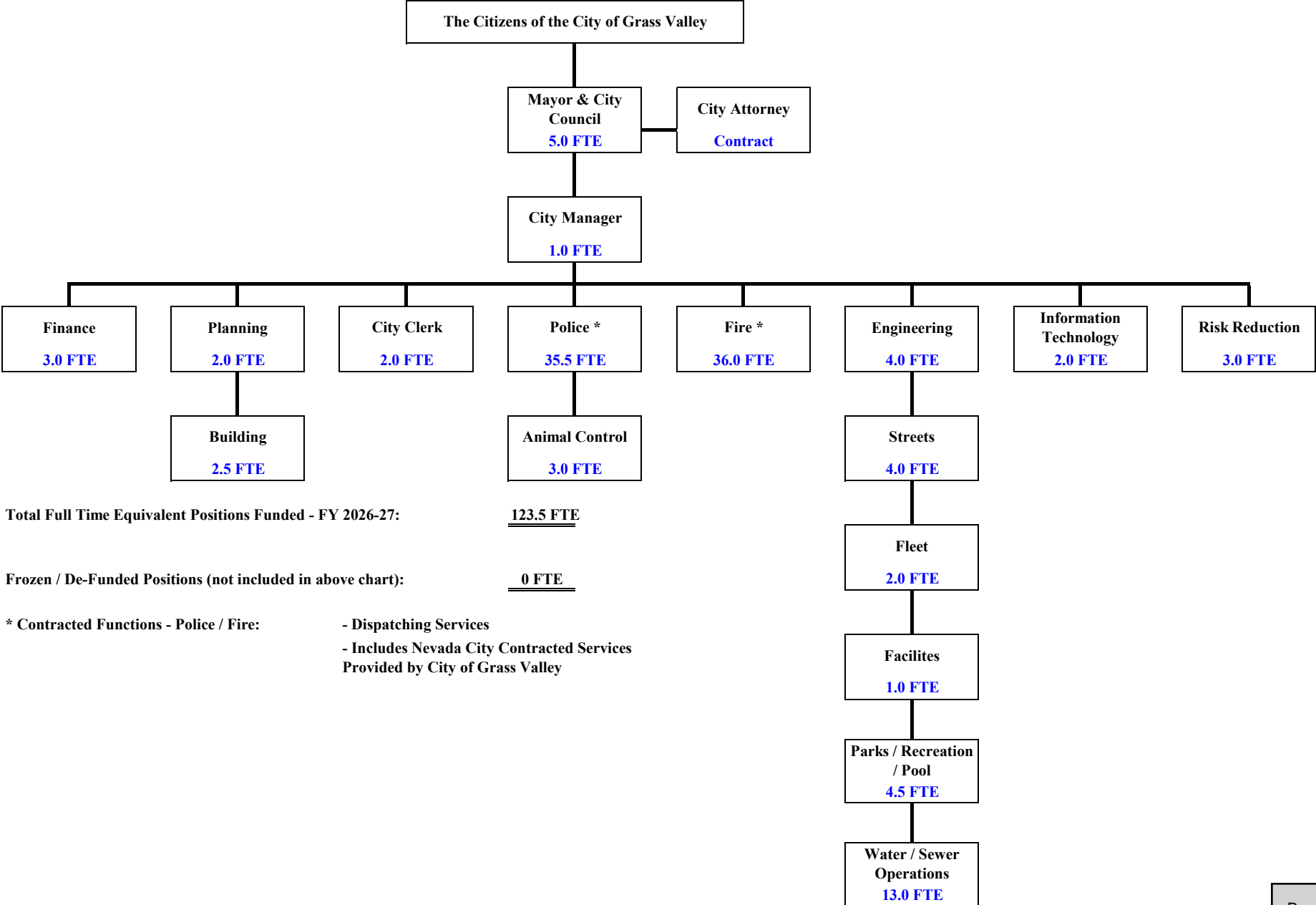
The City of Grass Valley traces its roots to the California Gold Rush and was officially incorporated in 1860. Nestled in the western foothills of the Sierra Nevada at an elevation of approximately 2,500 feet, Grass Valley is the largest city in western Nevada County. Covering 4.7 square miles, it is home to an estimated population of 14,085.

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

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

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





### CITY OF GRASS VALLEY FISCAL YEAR 2026-27 BUDGET OVERVIEW

The following provides a summary of the Fiscal Year 2026-27 Operating Budget, including comparisons to prior year estimated actuals and discussion of recommended changes. On May 26, 2026, the City Council adopted the Preliminary Budget for FY 2026-27 in accordance with City Charter requirements. The final budget presented herein incorporates updated fund schedules previously provided to the City Council and includes budgetary information for all City funds.

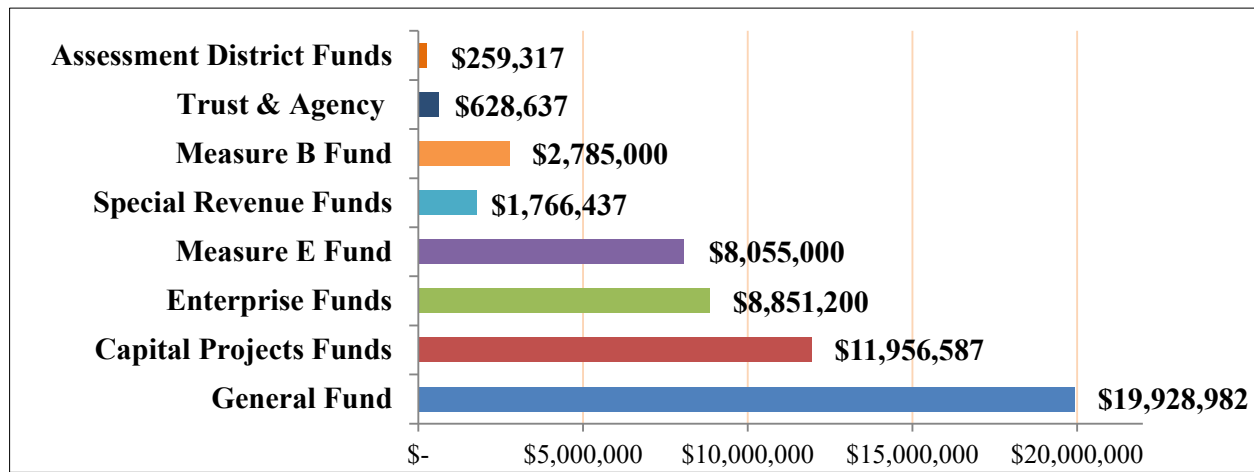
Although economic conditions have stabilized in several areas, the City continues to face ongoing financial pressures that impact its fiscal outlook. Persistent inflation continues to increase the cost of energy, goods, and services across all departments. In addition, volatility in CalPERS investment performance and rising amortization payments associated with unfunded pension liabilities continue to place pressure on long-term financial planning. Citywide insurance premiums have also increased, contributing to overall expenditure growth. In response to these challenges, the City remains committed to proactive financial monitoring and prudent fiscal management.

Estimated net operating revenues, excluding transfers, for FY 2026-27 are projected at \$47.38 million, compared to estimated revenues of \$45.78 million in FY 2025-26. Total planned expenditures for FY 2026-27 are projected at \$58.40 million, compared to estimated expenditures of \$45.76 million in FY 2025-26.

#### Citywide Revenues

Total estimated revenues for Fiscal Year 2026-27 are projected to increase by approximately \$1.61 million compared to the estimated actual revenues for FY 2025-26. This increase is primarily attributed to anticipated growth in key discretionary revenues sources, including sales tax, property taxes, and other major revenue categories across multiple City funds.

#### **Fiscal Year 2026-27 Budgeted Operating Revenues** **Total Revenues = \$54,231,160 (net of transfers = \$47,384,705)**



Additional fluctuations in projected revenues are related to the timing of one-time grant funding. The FY 2026-27 budget includes grant revenues from a variety of sources, including Congestion Mitigation and Air Quality (CMAQ), Active Transportation Program (ATP), and Environmental

Enhancement and Community Resilience Grant (ECRG) funding. These grant resources will support several significant capital improvement projects, including street rehabilitation projects, the Wolf Creek ATP Connectivity Project, the McCourtney Road Pedestrian Improvements Project, and the South Auburn and Colfax Roundabout Project. The budget also includes a reduction in funding associated with the final year of the Proposition 64 grant program. Many of these grant revenues are restricted for specific capital projects and, together with transfers from other City funds, provide funding for the City’s Capital Improvement Program.

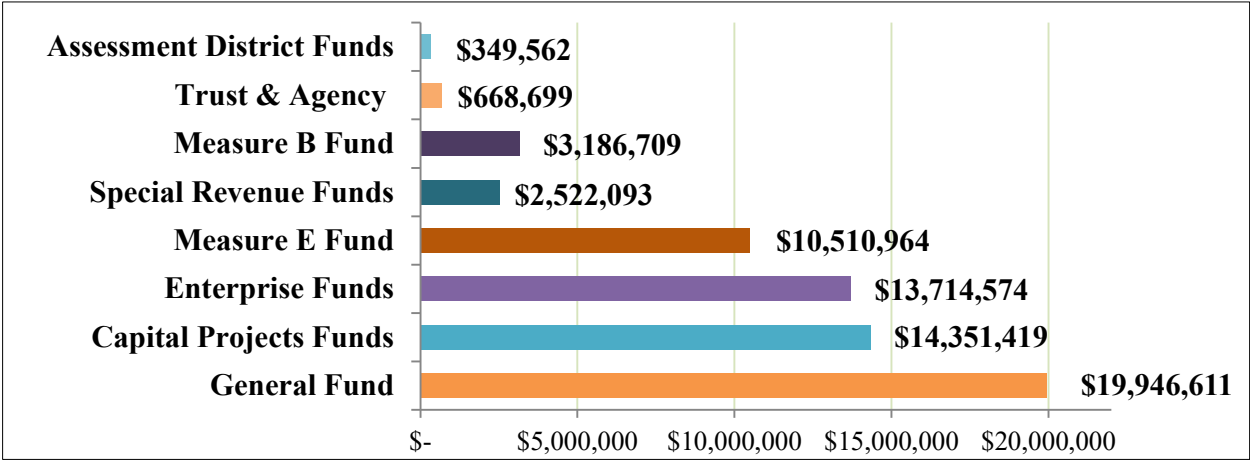
**Citywide Expenditures**

Anticipated expenditures for Fiscal Year 2026-27 are projected at \$58.40 million, net of interfund transfers. This represents an increase of approximately \$12.65 million compared to the estimated \$45.76 million in expenditures for FY 2025-26. The majority of this increase is attributable to the City’s recommended \$20.88 million Capital Improvement Program.

Key projects included in the capital plan include the Wolf Creek Trail Study, Centreville Bike Park Construction Project, Condon Park Baseball Improvements, Magenta Drain Restoration, sewer lining, and the City’s annual street rehabilitation projects. These investments reflect the City’s continued commitment to maintaining and improving public infrastructure, enhancing community assets, and advancing priority projects throughout the community.

The FY 2026-27 budget also includes full-year funding for all authorized positions. This budgeting approach ensures sufficient appropriation authority is available to maintain service levels and operational readiness without relying on vacancy savings to balance the budget. Budgeted expenditures by fund type are presented in the table below.

**Fiscal Year 2026-27 Budgeted Operating Expenditures**  
**Total Expenditures = \$65,250,631 (net of transfers = \$58,404,176)**



Total planned expenditures exceed projected revenues by approximately \$11.02 million in FY 2026-27. This difference does not represent an operating deficit; rather, it reflects the planned use of accumulated fund balances and carryover resources, primarily within capital project and special revenue funds, to complete one-time projects and other previously authorized expenditures. The use of these resources is consistent with the purpose for which they were accumulated and supports the City Council’s long-term infrastructure and community investment priorities.

The budget outlined in this document provides a comprehensive view of citywide operations, organized by fund, and presents detailed financial plans for the upcoming fiscal year. These plans are designed to support the strategic goals and policy direction established by the City Council while maintaining the City’s commitment to long-term fiscal sustainability.

The following sections provide an overview of City’s principal funds and how the role each fund plays in supporting citywide operations and services.

**General Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 19,534,879	\$ 19,620,920	\$ (86,041)
FY 2026-27 Preliminary Budget	\$ 19,928,982	\$ 19,946,611	\$ (17,630)

The FY 2026-27 Preliminary General Fund Budget includes projected revenues of \$19,928,982 and expenditures totaling \$19,946,611. This results in a minor operational gap of \$17,630, which will be covered using General Fund reserves. Representing less than 0.1% of the total budget, this represents a functionally balanced budget despite significant upward pressure from mandated pension and labor costs. Key revenue and expenditure impacts to the City’s General Fund for FY 2026-27 are outlined below.

**Key Revenue Impacts**

The FY 2026-27 budgeted revenue represents an increase of approximately \$394,000 over the projected revenue for FY 2025-26, primarily due to:

- **Property Tax:** Projected increases in property tax revenues, reflecting ongoing strength in the housing market and development activity.
- **Transient Occupancy Tax (TOT):** TOT revenues stabilizing above prior-year levels, with additional growth projected from upcoming development.
- **Sales Tax:** Projected slight increases over the prior year, maintaining a stable upward trend for the General Fund.
- **AB 109 Funds:** Increased revenue from an expanded allocation to the Police Department, funding an additional Police Officer dedicated to street-level outreach, case management, participating in collaborative courts, and social work.
- **Paid Parking Revenue:** Implementation of paid parking at the start of the fiscal year, with revenues offsetting a new Police Officer assigned to downtown parking enforcement and downtown/business interfacing.
- **Interest Earnings:** A slight projected decrease in future interest earnings as maturing or called bonds reinvest at lower rates, though overall yields remain stable and strong.
- **Reimbursements:** Minor reductions in reimbursement and refund accounts due to the elimination of one-time revenues recorded in the prior year.

**Key Expenditure Impacts**

The FY 2026-27 budgeted expenditures reflect an increase of approximately \$325,500 over projected FY 2025-26 expenditures. This increase is primarily due to:

- **Labor Costs:** Increased funding to support approved citywide salary and benefit adjustments.
- **CalPERS Obligations:** Significant annual increases in required payments toward the City's unfunded actuarial liability.
- **Utilities:** Rising operational expenses for fuel, electricity, and water.
- **Public Safety Staffing:** The addition of two Police Officers funded entirely by the new and increased revenues from AB 109 and paid parking.
- **Insurance Premiums:** Rising expenses for workers' compensation and general liability insurance, which were partially mitigated by the City electing to participate in the CIRA Fire District Sub-Pool.
- **Internal Controls:** Operating materials budgets for many departments are being held flat at FY 2025-26 levels to support overall budget stability.

As part of the FY 2026-27 budget development process, the City continues to maintain several key Assigned Reserves within the General Fund to support long-term financial stability and organizational resiliency. These reserves are intended to help the City respond to future financial obligations, unexpected costs, economic uncertainty, and capital needs without significantly impacting ongoing operations or service levels. Current Assigned Reserve balances include:

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

These reserves provide important financial flexibility in several key areas, including absorbing unexpected increases in pension and retiree health benefit costs, reducing reliance on discretionary General Fund revenues for major capital improvements and deferred maintenance projects, and helping mitigate the impacts of economic downturns or unforeseen revenue reductions. Maintaining these reserve levels remains an important component of the City's long-term financial planning strategy.

As of June 30, 2027, total General Fund reserves are projected to be approximately \$8.40 million, consisting of both designated and undesignated reserves. Projected reserve balances are summarized below:

\$ 5,919,035	Designated Reserves
\$ 2,483,167	Undesignated Reserves
\$ <u>8,402,202</u>	Total General Fund Reserves

**GF Measure E Sales Tax Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 7,631,610	\$ 9,711,994	\$ (2,080,384)
FY 2026-27 Preliminary Budget	\$ 8,055,000	\$ 10,510,964	\$ (2,468,959)

The Measure E Fund accounts for the City's voter-approved one-cent transactions and use tax, a

general-purpose tax that supports police and fire services, as well as streets and parks projects.

FY 2026-27, budgeted revenue are projected at \$8,055,000, representing an increase of approximately \$423,390 over FY 2025-26 estimated revenues of \$7,631,610. This increase is primarily attributable to the anticipated surplus sale of the current aerial ladder fire truck upon delivery of the replacement apparatus, as well as an expected insurance reimbursement for a damaged police vehicle scheduled for replacement.

FY 2026-27 budgeted expenditures total \$10,510,964, representing an increase of approximately \$799,000 over estimated FY 2025-26 expenditures. This increase is primarily driven by the planned use of prior years’ carryover fund balance to support various street and parks projects. In addition, expenditures include the anticipated delivery and payment of a new aerial ladder fire truck in the amount of \$2.15 million which was ordered in December 2023, as well as a one-time records management system project, including software, server infrastructure, and implementation costs totaling approximately \$425,000.

Measure E funds are anticipated to support several key capital and infrastructure projects during FY 2026-27, including:

- Condon Park Improvements
- Loma Rica Trail Improvements
- Magenta Drain Restoration (in conjunction with other funding sources)
- Wolf Creek ATP Connectivity Project (in conjunction with other funding sources)
- Street Pavement Rehabilitation totaling approximately \$930,000

The Measure E Fund provides funding for 18 full-time equivalent (FTE) positions, including 9 FTE in the Police Department and 9 FTE in the Fire Department. All Measure E funded positions are fully budgeted and assumed to be filled throughout FY 2026-27.

City staff met with the Measure E Oversight Committee on May 19, 2026, to review key elements of the FY 2026-27 budget prior to its final adoption in June.

As of June 30, 2027, the Measure E Fund is projected to have an estimated ending fund balance of \$12,995. These remaining funds may be appropriated in future fiscal years for eligible Measure E purposes.

**GF Measure B Sales Tax Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 2,760,000	\$ 1,820,923	\$ 939,077
FY 2026-27 Preliminary Budget	\$ 2,785,000	\$ 3,186,709	\$ (401,709)

The Measure B Fund accounts for the City’s voter-approved 3/8-cent transactions and use tax, a general-purpose tax dedicated to reducing the risk of catastrophic wildfire and extreme weather. Funding supports additional firefighting personnel, vegetation management, emergency evacuation planning, and related wildfire mitigation initiatives.

For FY 2026-27, projected revenue total \$2,785,000, while budgeted expenditures total \$3,186,709. As tax collection began in October 2024, FY 2026-27 represents the second full year of Measure B fund program implementation. With staffing levels continuing to be established and

foundational program elements being developed, planned expenditures include green waste collection projects, development of long-term green waste disposal solutions, and the launch of a grant program to assist businesses and residents with fuel reduction efforts.

Additional expenditures include the purchase of equipment intended to improve operational flexibility and support multiple fuel reduction initiatives to be identified and implemented throughout the fiscal year.

The Measure B Fund provides funding for 12 full-time equivalent (FTE) positions, including 3 FTE in Risk Reduction and 9 FTE in the Fire Department. All Measure B-positions are fully budgeted and assumed to be filled throughout FY 2026-27.

City staff met with the Measure B Oversight Committee on May 19, 2026, to review key elements of the FY 2026-27 budget prior to its anticipated adoption in June.

As of June 30, 2027, the Measure B Fund is projected to have an estimated ended fund balance of \$1,770,196, which may be appropriated in future fiscal years to support eligible Measure B initiatives.

**Water Enterprise Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 2,652,394	\$ 3,645,849	\$ (993,455)
FY 2026-27 Preliminary Budget	\$ 2,721,200	\$ 3,023,104	\$ (301,904)

FY 2026-27 Water Fund revenues are projected at \$2,721,200, representing a slight increase over FY 2025-26 estimated revenues. The increase is primarily attributable to the approved water rate adjustments adopted as part of the City’s Water Rate Study.

FY 2026-27 budgeted expenditures total \$3,023,104, representing a decrease of approximately \$622,700 compared to FY 2025-26 estimated expenditures. This reduction is primarily due to the completion of the water main replacement associated with the South Auburn Street Renovation Project, as well as a reduction in the allocation for ongoing maintenance needs at the water treatment plant.

All other operating materials and service budgets are being maintained at levels generally consistent with FY 2025-26 in order to support overall budget stability while the fund continues to be evaluated for future operational and capital needs.

The Water Fund is projected to end FY 2026-27 with an estimated fund balance of approximately \$1.23 million. Of this amount, approximately \$1.21 million is reserved for specific purposes, leaving an estimated unreserved balance of approximately \$22,500. This projection assumes completion of all planned maintenance activities and capital improvement projects by fiscal year-end.

**Sewer Enterprise Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 6,132,692	\$ 5,428,946	\$ 703,726
FY 2026-27 Preliminary Budget	\$ 6,130,000	\$ 10,691,470	\$(4,561,470)

FY 2026-27 Sewer Fund revenues are projected at \$6,130,000, representing a slight decrease from

FY 2025-26 estimated revenues. The decrease is primarily attributable to reduced interest earnings as maturing or called bonds are reinvested at lower interest rates, although overall investment yields remain stable.

FY 2026-27 budgeted expenditures total \$10,691,470, representing an increase of approximately \$5.26 million over FY 2025-26 estimated expenditures. This increase is primarily driven by the carryover and continuation of several major capital improvement projects, including:

- Annual Wastewater Treatment Plant Upgrades
- Slate Creek Lift Station Project
- Sewer Lining Project
- Taylorville Lift Station Project

FY 2026-27 also marks the first fiscal year in which debt service payments for both the automated meter reading equipment lease, originally executed in 2011, and the 2011 Wastewater Refunding Bonds issued on August 1, 2011, are no longer included in the debt service schedule.

All other operating and service budgets were reviewed and adjusted as necessary to reflect departmental operational needs and anticipated increases in service-related costs.

The Sewer Fund is projected to end FY 2026-27 with an estimated fund balance of approximately \$6.36 million. Of this amount, \$3.69 million is reserved for specific purposes, leaving an estimated unreserved balance of approximately \$2.67 million. This projection assumes completion of all planned capital improvement projects by fiscal year-end.

**State of California Gas Tax Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 1,117,671	\$ 1,050,884	\$ 66,787
FY 2026-27 Preliminary Budget	\$ 852,593	\$ 1,135,000	\$ (282,407)

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

For FY 2026-27, Gas Tax Fund revenues are projected at \$852,593, representing a decrease of approximately \$265,000 compared to FY 2025-26 estimated revenues. The decrease is primarily attributable to a one-time transfer received in FY 2025-26 from the Special Projects Fund for the Mill Street Parking Lot Project and to reconcile fund balances. Excluding this transfer, projected ongoing Gas Tax revenues would reflect a modest increase of approximately \$17,112, generally consistent with scheduled SB 1 rate adjustments.

FY 2026-27 budgeted expenditures total \$1,135,000, representing an increase of approximately \$84,000 over FY 2025-26 estimated expenditures. Planned appropriations include street rehabilitation projects funded with RMRA revenues, sidewalk repairs, annual street maintenance activities, and transfers to the Traffic Safety Fund to support streetlight utility costs.

The Gas Tax Fund is projected to end FY 2026-27 with an estimated remaining fund balance of approximately \$20,730.

**Traffic Safety Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 191,400	\$ 191,400	\$ 0
FY 2026-27 Preliminary Budget	\$ 212,000	\$ 212,000	\$ 0

The Traffic Safety Fund accounts for revenues generated from parking citations and transfers from the Gas Tax Fund, which are primarily used to support citywide streetlight utility costs and related traffic safety expenditures.

Revenues for FY 2026-27 are projected to remain generally consistent with prior year levels, with modest increases reflecting updated estimates for parking citation activity and operating transfers. Expenditures are also expected to remain stable and are budgeted to fully support ongoing streetlight utility and traffic safety-related costs.

The FY 2026-27 Preliminary Budget is structurally balanced, with all projected revenues fully allocated toward planned expenditures. As a result, the Traffic Safety Fund is projected to have no remaining fund balance at the end of FY 2026-27.

**Development Fee Projects Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 444,804	\$ 0	\$ 444,804
FY 2026-27 Preliminary Budget	\$ 65,000	\$ 720,000	\$ (655,000)

The Development Impact Fee Fund accounts for the receipt and use of AB-1600 Development Impact Fees, which are restricted for nexus-based capital projects intended to mitigate the impacts of new development within the community.

Development Impact Fee Fund revenues for FY 2026-27 are projected to consist primarily of interest earnings, estimated at approximately \$65,000. Because development activity and related fee collections can fluctuate significantly from year to year, revenues will continue to be monitored, and the budget may be adjusted during the fiscal year as additional information becomes available.

The FY 2026-27 Preliminary Budget includes expenditures for three Development Impact Fee eligible projects: the Storm Drain Master Plan, the Bennett & Ophir Circulation Project, and the Centennial Drive Realignment Project. These are the only projects currently budgeted within the Development Impact Fee Fund for FY 2026-27. If any of these projects are not completed during the fiscal year, the remaining appropriations are expected to be carried forward into FY 2027-28, subject to City Council approval.

The Development Impact Fee Fund is projected to maintain an estimated ending fund balance of approximately \$2.36 million as of June 30, 2027. These funds remain legally restricted for eligible future capital improvement projects associated with growth and development impacts.

**Capital Improvements Projects Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 7,611,866	\$ 7,000,615	\$ 611,251
FY 2026-27 Preliminary Budget	\$ 11,789,543	\$ 11,789,543	\$ 0

The Capital Projects Fund accounts for most non-enterprise capital improvement projects citywide. While the General Fund primarily supports day-to-day operations and municipal services, the Capital Projects Fund provides a centralized mechanism for managing multi-year and multi-funded capital projects. This structure supports legal compliance, financial transparency, asset tracking, and efficient project management.

Capital projects are generally funded through restricted or non-discretionary revenue sources, including grants, development impact fees, and transfers from other City funds.

For FY 2026-27, Capital Projects Fund revenues and expenditures are both budgeted at approximately \$11.79 million. Project appropriations have been updated to reflect current cost estimates, project schedules, and anticipated funding availability.

Major new and continuing projects included in the FY 2026-27 Capital Projects Fund include:

- Wolf Creek Trail Study
- Wolf Creek ATP Connectivity Project
- Condon Park Baseball Improvements
- Centreville Bike Park Construction Project
- Magenta Drain Restoration Project
- McCourtney Road Pedestrian Improvements
- Annual Street Rehabilitation Program
- South Auburn and Colfax Roundabout Project

These projects are funded through a combination of grant sources, including Congestion Mitigation and Air Quality (CMAQ), Active Transportation Program (ATP), and Environmental and Climate Resiliency Grants (ECRG), as well as transfers from other City funds, including the General Fund, Measure E Fund, Gas Tax Fund, Traffic Safety Fund, Developer Impact Fee Fund, and Special Projects Fund.

**Special Projects Fund**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Net</u>
FY 2025-26 Estimated Actuals	\$ 1,260,202	\$ 1,565,766	\$ (305,564)
FY 2026-27 Preliminary Budget	\$ 160,000	\$ 2,561,876	\$ (2,401,876)

The Special Projects Fund accounts for capital improvement projects that are funded through designated revenue sources outside of the City’s primary operating funds. For FY 2026-27, projected revenues primarily consist of interest earnings and Regional Transportation Mitigation Fee (RTMF) revenues received from the County of Nevada.

The significant increase in expenditures for FY 2026-27 is primarily attributable to the planned use of previously accumulated funding for major park and recreation improvement projects. In FY 2021-22, the City issued approximately \$6 million in debt financing dedicated to future park improvements. To date, approximately \$3.88 million of those proceeds has been expended on approved capital improvement projects.

The FY 2026-27 Preliminary Budget recommends allocating the remaining approximately \$2.2

million toward three major capital improvement projects:

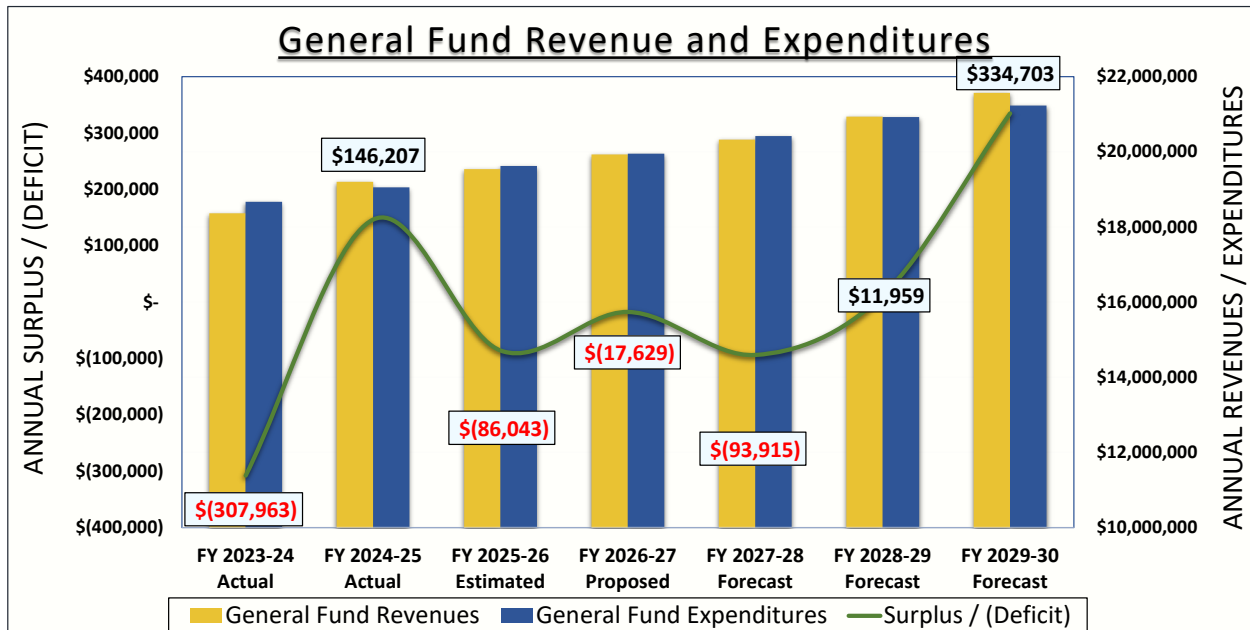
- Centreville Bike Park Project
- Lyman Gilmore lighting and site improvements
- Condon Park baseball improvement projects

In addition, approximately \$300,000 is budgeted for transfer to the Capital Projects Fund to support the Wolf Creek ATP Connectivity Project.

Following the planned use of these funds, the Special Projects Fund is projected to maintain an estimated ending fund balance of approximately \$3.23 million as of June 30, 2027. Remaining fund balance will be available to support future capital improvement needs and other eligible projects.

**General Fund Multi-Year Forecast**

To evaluate the City’s long-term ability to sustain current service levels and program delivery, a Multi-Year Forecast has been prepared for the General Fund, which serves as the primary funding source for most non-enterprise municipal services. This forecast is intended to function as a strategic planning tool to assess fiscal sustainability and identify potential long-term financial challenges.



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

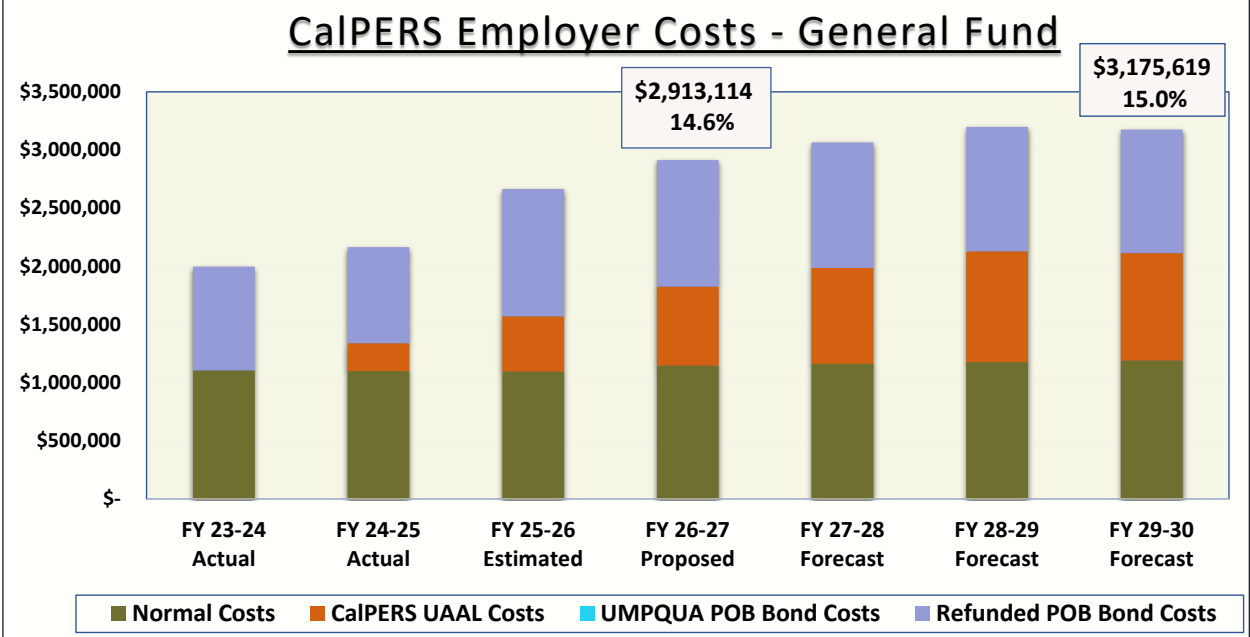
The purpose of the forecast is to provide a clear understanding of the City’s ability to maintain existing service levels under anticipated economic conditions and to support informed long-term financial planning decisions. As reflected in the forecast model, the General Fund is projected to close Fiscal Year 2026-27 with a slight operating deficit of approximately \$17,629. Although an

additional deficit is projected in FY 2027-28, forecasted activity beginning in FY 2028-29 indicates a return to positive annual operating balances, assuming current revenue and expenditure trends continue.

The forecast is based on several conservative fiscal planning assumptions, including scheduled salary step increases under current labor agreements, estimated personnel costs, and moderate growth in general operating expenditures. The model also reflects only those salary increases formally approved by the City Council. Actual personnel and pension-related costs may vary depending on future labor negotiations, staffing levels, and other operational factors.

CalPERS-related expenditures remain one of the most significant cost drivers impacting the General Fund. Based on current actuarial projections and employer contribution schedules, annual pension-related costs for both safety and miscellaneous employee classifications are projected to range from approximately \$2.91 million to \$3.18 million through FY 2029-30. These projections include both normal cost contributions and required unfunded accrued liability (UAL) payments.

In addition, CalPERS has identified the potential for increased rate volatility in future years as investment returns fluctuate and actuarial assumptions evolve. As a result, actual pension costs could increase at a faster pace than currently modeled, representing a significant long-term fiscal risk. These obligations are established by CalPERS and are not subject to local negotiation or reduction through City Council action. Accordingly, the forecast should be viewed not as a guarantee of future financial outcomes, but as a planning tool intended to identify potential structural budget challenges early and support proactive decision-making.



Although the forecast reflects an improving fiscal outlook beginning in FY 2028-29, continued caution is warranted. Economic uncertainty, ongoing pension cost pressures, and potential funding obligations associated with Measure E continue to present meaningful long-term fiscal challenges. Ongoing conservative fiscal management, regular monitoring of financial conditions, and periodic updates to the forecast model will remain essential to maintaining the long-term sustainability of General Fund operations.

**CITY OF GRASS VALLEY  
FISCAL YEAR 2026-27 FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED**

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

**CITY OF GRASS VALLEY  
FISCAL YEAR 2026-27 FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED**

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

***Capital Projects Funds:***

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

***Maintenance Assessment District Funds:***

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

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

**CITY OF GRASS VALLEY  
FISCAL YEAR 2026-27 FINAL BUDGET  
SCHEDULE OF FUNDS PRESENTED**

<b>Fund</b>	<b>Description</b>
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***Trust & Agency / Internal Service Funds:***

Downtown Assessment District	Used for beautification, maintenance, and improvement of the Downtown Assessment area.
GV Successor Agency Fund	Accounts for the dissolution of the former Grass Valley Redevelopment Agency pursuant to ABX1 26 (effective October 2011).

***HOME / Housing Funds:***

These funds track revenues, expenditure, and loan receivables for housing programs funded by HOME grants:

- 02-HOME-0586 Glenbrook Apts.
- 09-HOME-6272 1<sup>st</sup> Time Homebuyers
- 12-HOME-8564 First Time Homebuyers
- HOME Grant 1<sup>st</sup> Time Homebuyers
- 99-HOME-0369 First Time Homebuyers
- 00-HOME-0461 Fund Cedar Park Apts.
- 00-HOME-14968 FTHB

***CDBG Block Grant Funds:***

These funds account for revenues, expenditures, and loans associated with Community Development Block Grant (CDBG) programs:

- 04-STBG-1960 TIG Housing Rehabilitation
- CDBG
- CDBG Revolving Fund
- Revolving Loan Fund – Business Loans
- 95-STBG-897 – Housing and Instructure
- 99-STBG-1362 – Housing & Child Care Center
- CDBG Housing and Doris Drive
- Housing Rehab – 04-STBG-1900

**City of Grass Valley  
Fiscal Year 2026-27 Final Budget  
Capital Outlay / Project Reconciliation**

<b>Fund</b>	<b>Capital Outlay / Project</b>	<b>Outlay</b>	<b>Project</b>
<b><u>General Fund</u></b>			
	Portion of Security Gate @ AT&T Building		\$ 10,000
<b><u>Measure E Fund</u></b>			
• Police	Police Vehicles Leases	\$ 275,000	
	Police Equipment / Buildouts	91,500	
	Records Management Implementation	350,000	
	New Server for Records Management	75,000	
• Fire	Fire Truck	\$ 2,151,138	
<b><u>Water Fund</u></b>			
	Water Treatment Plan Maintenance		\$ 80,000
	Annual Water Maintenance		150,000
	Portion of Security Gate @ AT&T Building		10,000
<b><u>Sewer Fund</u></b>			
	Flygt Controllers for Lift Stations	\$ 125,000	
	Portion of Security Gate @ AT&T Building		\$ 10,000
	Sewer Manhole Rehabilitation Project		200,000
	Sewer Lining Project		2,500,000
	Annual Sewer Maintenance		100,000
	Annual WWTP Project		1,400,000
	Taylorville Lift Station		400,000
	Sewer Main Replacement Project		460,000
	Slate Creek Lift Station		700,000
<b><u>Capital Projects Fund</u></b>			
	Storm Drainage Master Plan		\$ 320,000
	Annual Street Maintenance Projects		180,000
	Annual Street Rehabilitation Projects		1,330,000
	Annual Storm Drain Maintenance Projects		50,000
	Equitable Community Revitalization Grant		1,987,043
	NCTC Planning		7,500
	Bank Street Bridge		115,000
	Wolf Creek ATP Connectivity Project		1,000,000
	Wolf Creek Trail Study		200,000
	McCourtney Road Pedestrian Improvements		1,035,000
	Bennett & Ophir Circulation		100,000

Centennial Drive Realignment	\$	300,000
South Auburn & Colfax Roundabout		1,350,000
Annual Sidewalk & Accessibility Projects		20,000
Playground Maintenance		25,000
Measure E Street Rehabilitation Projects		930,000
Measure E Park Projects		240,000
Magenta Drain Restoration Project		400,000
Park Projects – Miscellaneous		2,200,000

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<b>Citywide Capital Outlay / Project Totals:</b>	<b><u>\$ 3,067,638</u></b>	<b><u>\$ 17,809,543</u></b>
		<b><u>\$ 20,877,181</u></b>

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

**City of Grass Valley  
Budgeted Funds Synopsis  
Annual Operations and Fund Balance  
Fiscal Year 2026-27 Proposed Budget**

Fund - Description	Total Fund Balance 6/30/2025	---FY 2025-26 Estimated---		Estimated Fund Balance 6/30/2026	---FY 2026-27 Proposed---		Estimated Fund Balance 6/30/2027
		Fiscal Year 2025-26 Revenues	Fiscal Year 2025-26 Expenditures		Fiscal Year 2026-27 Revenues	Fiscal Year 2026-27 Expenditures	
100 - General Fund	\$ 8,505,872	\$ 19,534,879	\$ 19,620,920	\$ 8,419,831	\$ 19,928,982	\$ 19,946,611	\$ 8,402,202
200 - GF Measure E Sales Tax Fund	4,549,343	7,631,610	9,711,994	2,468,959	8,055,000	10,510,964	12,995
207 - GF Measure B Sales Tax Fund	1,232,828	2,760,000	1,820,923	2,171,905	2,785,000	3,186,709	1,770,196
<b>Enterprise Funds</b>							
500 - Water Enterprise Fund	\$ 2,528,141	\$ 2,652,394	\$ 3,645,849	\$ 1,534,686	\$ 2,721,200	\$ 3,023,104	\$ 1,232,782
510 - Sewer Enterprise Fund	9,874,641	6,132,672	5,428,946	10,578,367	6,130,000	10,691,470	6,016,897
<b>Special Revenue Funds</b>							
201 - State of California Gas Tax Fund	\$ 236,350	\$ 1,117,671	\$ 1,050,884	\$ 303,137	\$ 852,593	\$ 1,135,000	\$ 20,730
202 - Traffic Safety Fund	-	191,400	191,400	-	212,000	212,000	-
203 - Fire Reserve Fund	370,359	500,992	231,565	639,786	264,000	200,000	703,786
205 - EPA Brownfield Site Assessment Fund	3,607	61,638	65,245	-	123,235	123,235	-
206 - Developer Fee Project Fund	2,573,317	444,804	-	3,018,121	65,000	720,000	2,363,121
225 - Vehicle Replacement Fund	18,781	200	18,797	184	7,044	7,044	184
260 - Proposition 64 PH&S Grant Program	(533,748)	1,752,902	1,333,845	(114,691)	239,505	124,814	-
450 - Elizabeth Daniels Park Fund	109,206	3,000	-	112,206	3,000	-	115,206
451 - Animal Shelter Fund	2,276	60	-	2,336	60	-	2,396
<b>Capital Projects Funds</b>							
300 - Capital Improvements Projects Fund	\$ (719,375)	\$ 7,611,866	\$ 7,000,615	\$ (108,124)	\$ 11,796,587	\$ 11,789,543	\$ (101,080)
310 - Special Projects Fund	5,840,471	1,260,202	1,565,766	5,534,907	160,000	2,561,876	3,133,031
<b>Assessment District Funds</b>							
210 - Whispering Pines Landscaping & Lighting	\$ 68,757	\$ 32,613	\$ 25,682	\$ 75,688	\$ 33,145	\$ 75,650	\$ 33,184
211 - Litton P. 1 L&L	18,052	7,435	4,597	20,890	7,523	20,977	7,436
212 - Morgan Ranch Landscaping & Lighting Fund	70,520	31,883	22,029	80,374	32,097	81,258	31,213
213 - Ventana Sierra Landscaping & Lighting	(1,469)	4,658	7,986	(4,797)	6,281	8,441	(6,957)
214 - Scotia Pines Landscaping & Lighting Fund	353	4,760	5,652	(539)	4,880	7,691	(3,350)
215 - MA Dist. 2003-1 (Morgan Ranch Unit 7)	19,919	1,030	559	20,390	680	15,482	5,588
216 - MR West BAD No 2010-1	12,085	1,080	456	12,709	950	10,749	2,911
217 - MR West L&L No. 1988-2 Annex	7,810	710	680	7,840	550	7,834	556
218 - Ridge Meadows L&L 2016-1	6,438	9,620	8,196	7,862	10,700	8,129	10,433
219 - Ridge Meadows BAD 2016-1	16,190	1,155	635	16,710	950	12,703	4,957
220 - Loma Rica Ranch Landscaping & Lighting Fund	(1,563)	160,581	66,246	92,772	161,561	100,648	153,685
<b>Trust &amp; Agency / Internal Service Funds</b>							
770 - Downtown Assessment District Fund	\$ 54,089	\$ 65,000	\$ 95,637	\$ 23,452	\$ 65,500	\$ 65,640	\$ 23,312
780 - Grass Valley Successor Agency Fund	680,203	573,374	601,422	652,155	563,137	603,059	612,222

**City of Grass Valley  
Budgeted Funds Synopsis  
Annual Operations and Fund Balance  
Fiscal Year 2026-27 Proposed Budget**

Fund - Description	Total Fund Balance 6/30/2025	---FY 2025-26 Estimated---		Estimated Fund Balance 6/30/2026	---FY 2026-27 Proposed---		Estimated Fund Balance 6/30/2027	
		Fiscal Year 2025-26 Revenues	Fiscal Year 2025-26 Expenditures		Fiscal Year 2026-27 Revenues	Fiscal Year 2026-27 Expenditures		
<b><i>CDBG &amp; HOME Loan / Program Income Funds</i></b>								
230 - 02-HOME-0586 Glenbrook Apts.	\$ 4,421,230	\$ 32,713	\$ 3,500	\$ 4,450,443	\$ 32,713	\$ 3,500	\$ 4,479,656	
231 - 09-HOME-6272 1st Time Homebuyers	1,053,787	34,000	-	1,085,239	35,000	-	1,117,691	
232 - 12-HOME-8564 First Time Homebuyers	285,492	6,569	-	292,061	6,569	-	298,630	
233 - HOME Grant 1st Time Homebuyers	652,052	8,985	10,000	651,037	8,985	10,000	650,022	
234 - 99-HOME-0369 First Time Homebuyers	450,158	1,646	-	451,804	1,646	-	453,450	
235 - 00-HOME-0461 Cedar Park Apts.	1,971,721	48,184	3,500	2,016,405	48,184	3,500	2,061,089	
236 - 00-HOME-14968 FTHB	79,734	1,500	-	81,234	1,500	-	82,734	
240 - 04-STBG-1960 TIG Housing Rehabilitation	\$ 71,323	\$ -	\$ -	\$ 71,323	\$ -	\$ -	\$ 71,323	
241 - CDBG	4,152	249	8,000	(3,599)	250	5,000	(8,349)	
242 - CDBG Revolving Fund	180,530	1,720	264	181,986	1,720	264	183,442	
243 - Revolving Loan Fund - Business Loans	101,498	-	-	101,498	-	-	101,498	
247 - 95-STBG-897 - Housing and Infrastructure	15,098	320	240	15,178	250	240	15,188	
249 - 99-STBG-1362 - Housing & Child Care Cent	110,000	-	-	110,000	-	-	110,000	
250 - CDBG Housing and Doris Drive	27,055	60	222	26,893	30	222	26,701	
251 - Housing Rehab - 04-STBG-1900	370,884	7,104	-	377,988	7,104	-	385,092	

Total Budget (Excluding CDBG & HOME):	Total Fund Balance 6/30/2025	---FY 2025-26 Estimated---		Estimated Est. Fund Balance 6/30/2026	---FY 2026-27 Proposed---		Estimated Est. Fund Balance 6/30/2027
		Fiscal Year 2025-26 Revenues	Fiscal Year 2025-26 Expenditures		Fiscal Year 2026-27 Revenues	Fiscal Year 2026-27 Expenditures	
General Fund	\$ 8,505,872	\$ 19,534,879	\$ 19,620,920	\$ 8,419,831	\$ 19,928,982	\$ 19,946,611	\$ 8,402,202
Measure E Fund	4,549,343	7,631,610	9,711,994	2,468,959	8,055,000	10,510,964	12,995
Measure B Fund	1,232,828	2,760,000	1,820,923	2,171,905	2,785,000	3,186,709	1,770,196
Enterprise Funds	12,402,782	8,785,066	9,074,795	12,113,053	8,851,200	13,714,574	7,249,679
Special Revenue Funds	2,780,148	4,072,667	2,891,736	3,961,079	1,766,437	2,522,093	3,205,423
Capital Projects Funds	5,121,096	8,872,068	8,566,381	5,426,783	11,956,587	14,351,419	3,031,951
Assessment District Funds	217,092	255,525	142,718	329,899	259,317	349,562	239,654
Trust & Agency Funds	734,292	638,374	697,059	675,607	628,637	668,699	635,545
<b>Total:</b>	<b>\$ 35,543,453</b>	<b>\$ 52,550,189</b>	<b>52,526,525</b>	<b>\$ 35,567,117</b>	<b>\$ 54,231,160</b>	<b>65,250,632</b>	<b>\$ 24,547,644</b>
LESS: Transfers:		<b>\$ (6,771,339)</b>	<b>(6,771,339)</b>		<b>\$ (6,846,455)</b>	<b>(6,846,455)</b>	
<b>Total Operating Budget Net of Transfers:</b>		<b>\$ 45,778,850</b>	<b>45,755,186</b>		<b>\$ 47,384,705</b>	<b>58,404,178</b>	

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund Revenue and Expenditure Summary**

<b>REVENUES</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Actual FY 2024-25</b>	<b>Estimated FY 2025-26</b>	<b>Proposed FY 2026-27</b>
Taxes & Assessments	\$ 13,288,816	13,929,123	14,307,964	14,823,759	15,306,041
Licenses & Permits	287,918	264,756	293,123	263,477	269,370
Franchises	991,507	1,010,504	1,078,630	1,090,506	1,132,531
Fines & Forfeitures	171	432	1,100	1,305	200
Charges for Services	520,356	619,486	722,374	684,704	916,775
Intergovernmental	656,238	354,170	364,023	798,020	623,322
Use of Money & Property	67,450	382,438	280,111	250,812	211,000
Reimbursements	959,109	1,294,498	1,381,183	1,286,215	1,189,332
Miscellaneous Revenue	53,479	52,562	255,428	95,018	41,000
Transfers In	466,970	453,855	516,425	241,063	239,411
<b>TOTAL REVENUES</b>	<b>\$ 17,292,014</b>	<b>18,361,824</b>	<b>19,200,361</b>	<b>19,534,879</b>	<b>19,928,982</b>
<b>EXPENDITURES</b>					
City Council (101)	\$ 77,938	57,012	63,859	68,004	64,955
City Manager (102)	372,011	367,821	455,339	443,277	412,142
Human Resources (103)	36,544	25,331	22,763	25,000	25,000
Finance (104)	550,711	465,197	490,819	357,140	385,554
Information Technology (105)	337,029	383,438	344,356	460,416	477,395
City Attorney (106)	387,818	367,486	255,704	236,250	251,250
Police Department (201)	5,446,921	6,068,553	6,045,051	6,316,540	6,587,064
Animal Services (202)	282,385	260,639	292,481	275,651	285,514
Fire Department (203)	3,761,920	4,112,355	4,086,888	4,514,772	4,435,797
Community Development - Planning (301)	475,742	311,861	310,909	333,911	365,401
Community Development - Building (302)	494,801	467,140	475,968	406,027	413,070
Public Works - Administration & Engineering (401)	327,616	410,834	434,754	382,841	379,359
Public Works - Streets Maintenance (402)	496,744	592,128	486,818	514,530	517,402
Public Works - Fleet Services (403)	312,349	277,692	364,057	461,919	449,924
Public Works - Facilities (404)	138,972	154,009	130,723	116,269	122,191
Public Works - Capital (406)	-	22,299	10,850	-	-
Parks and Recreation - Administration (501)	570,469	617,794	639,767	620,811	603,930
Parks and Recreation - Swimming Pool (502)	128,278	196,969	145,156	138,113	140,040
Parks and Recreation - Recreation (503)	27,111	50,371	41,314	15,310	16,960
Non-Departmental (601)	2,118,476	1,807,838	2,225,668	2,335,338	2,500,781
Debt Service (601)	1,446,701	1,469,455	1,451,211	1,433,862	1,430,837
Appropriation for Contingency (601)	164,874	111,612	49,626	89,939	-
Transfers Out (601)	628,556	71,957	230,074	75,000	82,044
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,583,966</b>	<b>18,669,791</b>	<b>19,054,155</b>	<b>19,620,920</b>	<b>19,946,611</b>
Excess / (Deficit) of Revenues over Expenditures	\$ (1,291,952)	(307,967)	146,206	(86,041)	(17,630)
Beginning Fund Balance	\$ 9,959,585	8,667,633	8,359,666	8,505,872	8,419,831
Ending Fund Balance	\$ 8,667,633	8,359,666	8,505,872	8,419,831	8,402,202
<b>Less - Designated Reserves:</b>					
Police Department Property Deposits	\$ 22,846	42,944	20,741	49,268	49,268
Tree Preservation	10,701	10,701	10,701	10,701	10,701
Whispering Pines	153,160	153,160	153,160	153,160	153,160
PARSAC Claim Reserves	75,000	75,000	75,000	75,000	75,000
ADA Access - SB 1186	14,232	14,232	16,724	17,228	17,228
PEG Reserves	93,594	3,941	6,627	6,627	6,627
Corporation Yard Remodel Funds	267,051	267,051	82,051	82,051	82,051
Nevada City Fire Apparatus Funds	25,000	25,000	25,000	25,000	25,000
Pension Stabilization Reserve	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
OPEB Stabilization Reserve	500,000	500,000	500,000	500,000	500,000
Capital and Deferred Maintenance Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Economic Contingency Reserve	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Designated Reserves	\$ 6,161,584	6,092,029	5,890,004	5,919,035	5,919,035
Amount Not Obligated at Year End	\$ 2,506,049	2,267,637	2,615,868	2,500,796	2,483,166

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund Revenue Account Detail (Fund 100)**

Description	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Secured & Unsecured Property Taxes	\$ 3,220,979	3,347,070	3,513,049	3,702,364	3,925,458
Supplemental Property Taxes	167,438	111,588	67,811	76,868	70,000
Property Tax Homeowners Exemption (HOPT)	23,315	20,628	20,976	20,946	20,946
Property Tax in Lieu of VLF	1,503,671	1,561,713	1,642,012	1,707,459	1,767,220
RPTTF Residual Property Tax Distributions	256,239	506,610	490,626	512,575	512,575
Real Estate Transfer Taxes	66,225	64,649	88,553	82,447	83,271
Sales Tax	7,761,819	7,850,805	7,639,547	7,770,000	7,841,000
Sales Tax Payment to Nevada County	(1,158,880)	(1,028,389)	(979,524)	(1,010,100)	(1,019,330)
Proposition 172 Public Safety Augmentation	157,009	147,664	145,034	150,200	149,900
Transient Occupancy Tax	1,033,199	1,033,225	1,119,104	1,159,000	1,285,000
Fire Department Assessments	257,802	276,451	309,645	317,000	325,000
Cannabis Excise Tax	-	37,109	251,131	335,000	345,000
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 13,288,816</b>	<b>13,929,123</b>	<b>14,307,964</b>	<b>14,823,759</b>	<b>15,306,041</b>
Business Licenses	\$ 200,703	201,877	209,090	202,000	211,000
Animal Licenses	5,040	2,502	4,332	4,000	3,000
MVLF Residual Fees	13,958	16,820	21,459	20,808	20,500
SB-1186 Fee (ADA)	7,234	7,006	7,451	-	-
Fire Department Permits	1,925	1,320	1,795	3,500	1,700
Police Department Permits	27,233	4,220	17,599	5,000	5,000
Tobacco Licenses	3,000	3,100	6,012	3,000	3,000
Gaming Licenses	1,336	1,336	1,336	1,169	1,169
Bicycle Licenses	1	-	1	-	1
Tree Removal Permits	4,760	4,390	4,698	4,000	4,000
Parking Lot Permits	22,728	22,185	19,350	20,000	20,000
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 287,918</b>	<b>264,756</b>	<b>293,123</b>	<b>263,477</b>	<b>269,370</b>
PG&E Franchise Fee	205,383	226,011	267,970	280,506	294,531
Cable TV Franchise Fee	234,122	192,517	159,606	130,000	128,000
Solid Waste Franchise Fee	552,002	591,976	651,054	680,000	710,000
<b>TOTAL FRANCHISES</b>	<b>\$ 991,507</b>	<b>1,010,504</b>	<b>1,078,630</b>	<b>1,090,506</b>	<b>1,132,531</b>
Business License Penalties	\$ 171	432	500	1,305	200
Code Enforcement Penalties	-	-	600	-	-
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 171</b>	<b>432</b>	<b>1,100</b>	<b>1,305</b>	<b>200</b>
Planning Fees	\$ 53,070	52,799	87,280	90,000	85,000
Building Fees	350,746	336,067	404,293	360,000	370,000
Fire Department Plan Check Fee	15,258	18,663	20,091	16,000	16,000
Fire Department Miscellaneous	215	20,490	16,274	13,000	15,000
Police Department Miscellaneous	12,053	17,688	16,441	12,000	3,000
Police Department Vehicle Abatement	(9,521)	40,841	20,369	30,000	20,000
Police Dept - Report Copies	1,022	993	1,316	500	700
Police Dept - Repossession Fees	15	5	190	75	75
Police Dept - AB 109	-	-	-	-	100,000
Paid Parking Revenue	7,073	5,762	11,883	20,000	170,000
Engineering Fees	31,177	25,781	10,102	15,000	15,000
Mill Street Encroachment Permit	1,743	21,525	20,345	21,645	20,000
Animal Shelter - Dogs Redeemed	19,547	13,862	12,398	6,000	7,000
Animal Shelter - Other Revenues	-	-	6,538	20,000	20,000
Parks - Field Rentals	23,108	38,652	67,973	50,000	50,000
Parks - Building Rentals	9,305	17,019	22,780	21,356	20,000
Parks - Other Fees and Charges	5,545	9,339	4,101	9,128	5,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 520,356</b>	<b>619,486</b>	<b>722,374</b>	<b>684,704</b>	<b>916,775</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund Revenue Account Detail (Fund 100)**

Description	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Police - Other Grants	\$ 25,000	-	3,853	-	-
COPS Grant - SLESF	190,271	186,159	194,663	201,537	190,000
Miscellaneous State Grants	118,682	-	-	-	-
Miscellaneous Federal Grants	-	-	-	113,500	-
Police POST Reimbursements	18,143	25,006	19,828	10,957	15,000
NJUHS Policing Agreement	90,000	120,000	120,000	120,000	120,000
Strike Team Reimbursements	23,066	-	-	332,000	260,000
CalVIP Grant	182,076	(51,022)	-	-	-
Beverage Recycling Program	5,000	5,000	5,000	5,000	5,000
SB 1383 - Mandatory Organic Waste	-	69,027	20,679	15,026	33,322
State Highway Funds	4,000	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 656,238</b>	<b>354,170</b>	<b>364,023</b>	<b>798,020</b>	<b>623,322</b>
Interest Earnings	\$ 160,778	268,058	186,668	240,000	200,000
Unrealized Gain / Loss Investment	(100,602)	99,694	79,915	-	-
City Hall Rentals	7,164	13,696	12,058	9,552	10,000
Fire Facility Rentals	110	990	1,470	1,260	1,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 67,450</b>	<b>382,438</b>	<b>280,111</b>	<b>250,812</b>	<b>211,000</b>
NCCFD Reimbursements	\$ 19,780	-	-	-	-
Nevada City Animal Control Reimbursement	32,663	48,958	48,415	47,508	46,000
Police - Administrative Fee Reimbursement	5,830	6,315	7,440	5,375	5,000
Police - Expense Reimbursement	331	72,247	47,039	7,000	7,000
Fire Department Response Reimbursement	891,181	949,473	966,402	1,007,332	1,012,332
General Expense Reimbursement	9,324	217,505	311,887	219,000	119,000
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 959,109</b>	<b>1,294,498</b>	<b>1,381,183</b>	<b>1,286,215</b>	<b>1,189,332</b>
Animal Control - Grants / Donations	\$ 5,268	2,076	30,698	13,789	1,000
Historical Commission Donation	-	-	83	1,601	-
Hometown Hero Banner Program	-	-	-	1,050	-
Miscellaneous Grants / Donations	100	-	50,000	-	-
Unclaimed Property	12,155	664	-	1,505	-
Cash Over / (Short)	-	(20)	-	-	-
Copies / Retail Sales Revenue	-	24	-	-	-
Late Fees	10,943	12,402	17,927	10,000	10,000
Sale of Fixed Assets	-	-	10,000	6,473	-
Insurance Refunds & Payments	6,774	16,601	87,757	43,200	15,000
Miscellaneous Revenue	18,239	20,815	58,963	17,400	15,000
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 53,479</b>	<b>52,562</b>	<b>255,428</b>	<b>95,018</b>	<b>41,000</b>
Transfers In from Other Funds	\$ 466,970	453,855	516,425	241,063	239,411
<b>TOTAL TRANSFERS IN</b>	<b>\$ 466,970</b>	<b>453,855</b>	<b>516,425</b>	<b>241,063</b>	<b>239,411</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 17,292,014</b>	<b>18,361,824</b>	<b>19,200,361</b>	<b>19,534,879</b>	<b>19,928,982</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>City Council - 101</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 18,539	15,984	26,200	33,600	30,300
FICA	1,224	1,300	2,004	2,571	2,318
<b>Total Personal Services</b>	<b>\$ 19,763</b>	<b>17,284</b>	<b>28,204</b>	<b>36,171</b>	<b>32,618</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 1,790	-	-	-	-
Dues & Subscriptions	12,868	15,093	9,796	10,063	10,337
Operating Materials	18,300	7,942	3,332	4,000	4,000
Printing / Advertising	975	1,466	4,167	2,500	2,500
Contractual Services	17	-	2,525	270	500
Elections Costs	10,461	517	-	-	-
Conferences	13,764	13,749	15,835	15,000	15,000
<b>Total Services and Supplies</b>	<b>\$ 58,175</b>	<b>38,767</b>	<b>35,655</b>	<b>31,833</b>	<b>32,337</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	961	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>961</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total City Council</b>	<b>\$ 77,938</b>	<b>57,012</b>	<b>63,859</b>	<b>68,004</b>	<b>64,955</b>
<b>City Manager - 102</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 237,431	232,115	245,790	284,603	267,948
Salaries - Part-Time	1,503	10,738	4,977	10,005	-
FICA	14,049	14,972	15,910	22,799	20,829
PERS Retirement	27,306	28,498	26,679	23,840	27,239
Health / Dental / Vision / Life Ins	64,330	52,524	59,356	63,788	68,469
Deferred Compensation	2,905	3,394	3,310	2,706	3,475
<b>Total Personal Services</b>	<b>\$ 347,524</b>	<b>342,241</b>	<b>356,022</b>	<b>407,741</b>	<b>387,960</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 4,197	57	1,678	-	500
Communications	-	-	1,049	709	855
Postage	-	1,026	278	-	-
Dues & Subscriptions	3,379	405	345	132	132
Membership Dues	-	500	2,175	1,695	1,695
Operating Materials	6,096	8,694	5,978	5,000	2,500
Printing / Advertising	822	-	133	500	500
Contractual Services	3,718	3,055	65,147	25,000	2,000
Elections Costs	1,571	11,843	12,370	1,500	13,000
Conferences	4,704	-	10,164	1,000	3,000
<b>Total Services and Supplies</b>	<b>\$ 24,487</b>	<b>25,580</b>	<b>99,317</b>	<b>35,536</b>	<b>24,182</b>
<b>Total City Manager</b>	<b>\$ 372,011</b>	<b>367,821</b>	<b>455,339</b>	<b>443,277</b>	<b>412,142</b>
<b>Human Resources - 103</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 36,544	25,331	22,763	25,000	25,000
<b>Total Services and Supplies</b>	<b>\$ 36,544</b>	<b>25,331</b>	<b>22,763</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Human Resources</b>	<b>\$ 36,544</b>	<b>25,331</b>	<b>22,763</b>	<b>25,000</b>	<b>25,000</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>Finance - 104</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 325,487	273,859	284,513	188,714	201,828
Overtime	2,732	2,306	1,725	1,500	2,000
FICA	23,068	19,782	20,499	14,534	15,558
PERS Retirement	25,456	23,695	21,037	14,739	15,169
Health / Dental / Vision / Life Ins	83,741	56,864	64,935	45,603	48,510
Deferred Compensation	5,214	6,046	4,393	1,000	1,000
<b>Total Personal Services</b>	<b>\$ 465,698</b>	<b>382,552</b>	<b>397,102</b>	<b>266,090</b>	<b>284,064</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 2,229	1,294	1,259	2,500	2,500
Communications	-	-	338	450	540
Postage	-	4,591	1,481	-	-
Operating Materials	3,546	1,161	1,465	-	-
Contractual Services	66,319	65,801	80,484	85,000	95,000
Maintenance Contracts	8,992	8,992	7,494	-	-
Bank Service Charges	1,392	283	282	400	400
Conferences & Travel	2,535	523	914	2,700	3,050
<b>Total Services and Supplies</b>	<b>\$ 85,013</b>	<b>82,645</b>	<b>93,717</b>	<b>91,050</b>	<b>101,490</b>
<b>Total Finance</b>	<b>\$ 550,711</b>	<b>465,197</b>	<b>490,819</b>	<b>357,140</b>	<b>385,554</b>
<b>Information Technology - 105</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ -	-	47,285	147,579	155,479
FICA	-	-	3,650	11,339	11,944
PERS Retirement	-	-	5,849	17,025	17,883
Health / Dental / Vision / Life Ins	-	-	9,278	27,990	36,379
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>66,062</b>	<b>203,933</b>	<b>221,685</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 146	269	(31)	500	500
Communications	34,604	72,049	74,059	85,508	71,888
Postage	109	-	-	-	-
Dues & Subscriptions	250	-	-	-	-
Membership Dues	-	130	65	130	130
Utilities	4,844	1,775	-	-	-
Software	14,951	13,037	49,710	230,000	225,733
Operating Materials	78	-	12,225	50,000	50,000
Contractual Services	321,095	513,642	359,003	38,000	51,600
Conferences & Travel	-	1,580	-	-	3,000
<b>Total Services and Supplies</b>	<b>\$ 376,077</b>	<b>602,482</b>	<b>495,031</b>	<b>404,138</b>	<b>402,851</b>
<b>Cost Allocation</b>					
Non-Personal Overhead Transfer	\$ (150,430)	(255,626)	(229,572)	(147,655)	(147,140)
<b>Total Cost Allocation</b>	<b>\$ (150,430)</b>	<b>(255,626)</b>	<b>(229,572)</b>	<b>(147,655)</b>	<b>(147,140)</b>
<b>Capital Outlay</b>					
Technology	\$ 107,542	32,742	12,835	-	-
Other Machinery & Equipment	3,840	3,840	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 111,382</b>	<b>36,582</b>	<b>12,835</b>	<b>-</b>	<b>-</b>
<b>Total Information Technology</b>	<b>\$ 337,029</b>	<b>383,438</b>	<b>344,356</b>	<b>460,416</b>	<b>477,395</b>

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Actual FY 2024-25</u>	<u>Estimated FY 2025-26</u>	<u>Proposed FY 2026-27</u>
<b>City Attorney - 106</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 26,076	-	-	-	-
Legal Services	361,742	489,982	340,938	315,000	335,000
<b>Total Services and Supplies</b>	<b>\$ 387,818</b>	<b>489,982</b>	<b>340,938</b>	<b>315,000</b>	<b>335,000</b>
<b>Cost Allocation</b>					
Non-Personal Overhead Transfer	\$ -	(122,496)	(85,234)	(78,750)	(83,750)
<b>Total Cost Allocation</b>	<b>\$ -</b>	<b>(122,496)</b>	<b>(85,234)</b>	<b>(78,750)</b>	<b>(83,750)</b>
<b>Total City Attorney</b>	<b>\$ 387,818</b>	<b>367,486</b>	<b>255,704</b>	<b>236,250</b>	<b>251,250</b>
<b>Police - 201</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 2,576,948	2,787,053	2,909,727	3,067,555	3,349,413
Salaries - Part-Time	70,792	41,910	32,438	11,809	16,533
Overtime	280,014	294,568	250,391	280,000	265,000
Shift Differential	30,358	37,745	26,349	28,000	28,000
FICA	209,939	228,455	233,206	240,396	263,104
PERS Retirement	464,486	565,466	565,349	569,596	602,517
Health / Dental / Vision / Life Ins	511,032	499,263	470,215	458,871	473,396
Deferred Compensation	6,374	37,481	35,743	42,692	50,097
Uniform / Uniform Allowance	34,200	53,454	19,614	35,375	36,219
Unemployment	5,892	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 4,190,035</b>	<b>4,545,395</b>	<b>4,543,032</b>	<b>4,734,294</b>	<b>5,084,279</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 4,418	7,373	4,346	5,000	5,000
Communications	62,166	68,996	86,631	87,780	81,000
Postage	848	2,807	1,115	-	-
Dues & Subscriptions	1,753	1,432	1,461	2,500	1,720
Membership Dues	3,821	2,796	2,906	3,000	3,000
Fuel & Oil	120,524	128,997	77,599	40,000	45,000
Utilities	921	792	829	3,600	5,530
Software	168,389	88,024	102,431	91,566	126,937
Small Tools	-	-	2,510	-	-
Operating Materials	105,924	109,777	51,070	100,000	80,000
Printing / Advertising	3,940	5,278	2,451	4,000	4,000
Contractual Services	614,074	938,901	998,970	1,080,000	988,468
Maintenance Contracts	-	9,107	20,489	21,000	20,630
Vehicle Towing	9,373	10,574	15,955	12,000	10,000
Conferences & Travel	61,408	77,484	68,391	62,000	62,000
Building Repairs & Maintenance	16,991	12,608	7,651	7,500	7,500
Automotive Repairs & Maintenance	65,098	47,065	57,045	60,000	60,000
Equipment Maintenance	402	-	169	2,300	2,000
<b>Total Services and Supplies</b>	<b>\$ 1,240,050</b>	<b>1,512,011</b>	<b>1,502,019</b>	<b>1,582,246</b>	<b>1,502,785</b>
<b>Capital Outlay</b>					
Vehicles	\$ 1,603	(883)	-	-	-
Technology	1,385	12,030	-	-	-
Other Machinery & Equipment	13,848	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 16,836</b>	<b>11,147</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 5,446,921</b>	<b>6,068,553</b>	<b>6,045,051</b>	<b>6,316,540</b>	<b>6,587,064</b>

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Actual FY 2024-25</u>	<u>Estimated FY 2025-26</u>	<u>Proposed FY 2026-27</u>
<b>Animal Services - 202</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 131,456	124,248	108,980	93,316	112,818
Salaries - Part-Time	-	241	30,183	35,034	32,367
Overtime	8,232	14,546	10,081	5,000	6,000
FICA	10,097	9,995	10,608	9,819	11,107
PERS Retirement	9,423	8,508	7,968	7,428	8,946
Health / Dental / Vision / Life Ins	42,278	40,279	38,701	37,865	43,282
Uniform / Uniform Allowance	5,737	794	76	800	500
Unemployment	-	-	309	3,000	-
<b>Total Personal Services</b>	<b>\$ 207,223</b>	<b>198,611</b>	<b>206,906</b>	<b>192,262</b>	<b>215,020</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 1,089	1,532	1,138	1,200	1,200
Communications	1,811	1,562	1,406	1,400	2,000
Membership Dues	100	100	150	-	-
Fuel & Oil	2,290	1,508	1,778	-	-
Operating Materials	20,189	17,276	30,521	30,000	20,000
Printing / Advertising	423	146	408	500	500
Contractual Services	35,161	35,492	41,991	38,289	35,000
Maintenance Contracts	-	3,199	6,779	8,000	8,494
Conferences & Travel	479	450	653	1,000	1,000
Building Repairs & Maintenance	13,596	728	751	3,000	2,000
Automotive Repairs & Maintenance	24	35	-	-	300
<b>Total Services and Supplies</b>	<b>\$ 75,162</b>	<b>62,028</b>	<b>85,575</b>	<b>83,389</b>	<b>70,494</b>
<b>Total Animal Services</b>	<b>\$ 282,385</b>	<b>260,639</b>	<b>292,481</b>	<b>275,651</b>	<b>285,514</b>
<b>Fire - 203</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 1,680,233	1,955,252	1,961,205	2,024,104	2,076,016
Salaries - Part-Time	(54,244)	8,594	3,038	-	-
Overtime	668,010	454,834	443,132	400,000	400,000
FLSA Overtime	-	-	9,156	46,491	44,742
Overtime - Strike Team	-	-	-	300,000	250,000
FICA	162,613	180,264	196,052	160,611	164,313
PERS Retirement	308,400	360,888	354,996	345,928	353,896
Health / Dental / Vision / Life Ins	298,175	307,558	354,451	360,122	354,540
Deferred Compensation	3,894	3,898	3,896	4,488	5,000
Uniform / Uniform Allowance	12,429	23,214	16,565	23,325	22,125
Unemployment	-	-	1,360	-	-
<b>Total Personal Services</b>	<b>\$ 3,079,510</b>	<b>3,294,502</b>	<b>3,343,851</b>	<b>3,665,069</b>	<b>3,670,633</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 13,928	8,312	10,269	7,000	12,000
Communications	31,687	28,561	23,348	26,700	26,700
Postage	639	262	4	-	-
Dues & Subscriptions	4,282	7,052	4,512	5,000	6,079
Fuel & Oil	73,594	87,636	78,018	70,000	80,000
Utilities	5,994	4,646	5,060	4,700	4,700
Operating Materials	50,843	79,842	58,901	65,000	75,000
Printing / Advertising	410	231	610	500	500
Contractual Services	299,718	345,233	346,582	329,000	347,015
Maintenance Contracts	-	-	1,551	8,000	10,820
Wildfire Mitigation Costs	-	28,062	-	-	-
Liability Insurance	1,800	-	-	-	-

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
Conferences & Travel	12,284	12,808	29,277	28,000	30,000
Building Repairs & Maintenance	43,820	43,837	39,063	45,000	45,000
Automotive Repairs & Maintenance	141,394	169,348	143,605	145,000	125,000
Property Tax Collection Fees	2,017	2,023	2,237	2,303	2,350
<b>Total Services and Supplies</b>	<b>\$ 682,410</b>	<b>817,853</b>	<b>743,037</b>	<b>736,203</b>	<b>765,164</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	-	-	113,500	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>113,500</b>	<b>-</b>
<b>Total Fire</b>	<b>\$ 3,761,920</b>	<b>4,112,355</b>	<b>4,086,888</b>	<b>4,514,772</b>	<b>4,435,797</b>
<b>Planning - 301</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 302,524	184,357	192,312	198,144	224,209
Overtime	24	78	25	100	100
FICA	21,010	13,762	14,745	15,158	17,152
PERS Retirement	27,100	20,267	21,396	23,643	26,057
Health / Dental / Vision / Life Ins	55,313	46,752	47,523	62,639	69,127
Uniform / Uniform Allowance	2,335	-	-	-	-
Personnel Services Overhead Transfer	(3,346)	(2,849)	(2,695)	(3,000)	(3,000)
<b>Total Personal Services</b>	<b>\$ 404,960</b>	<b>262,367</b>	<b>273,306</b>	<b>296,684</b>	<b>333,644</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 503	65	-	-	-
Postage	-	1,451	1,179	-	-
Dues & Subscriptions	579	12,261	4,941	4,000	4,000
Membership Dues	-	592	609	627	627
Software	350	-	-	9,600	10,330
Operating Materials	2,259	4,132	539	1,000	1,000
Printing / Advertising	8,463	3,991	4,172	9,000	5,000
Contractual Services	58,352	25,671	24,388	11,000	8,800
Conferences & Travel	276	1,331	1,775	2,000	2,000
<b>Total Services and Supplies</b>	<b>\$ 70,782</b>	<b>49,494</b>	<b>37,603</b>	<b>37,227</b>	<b>31,757</b>
<b>Total Planning</b>	<b>\$ 475,742</b>	<b>311,861</b>	<b>310,909</b>	<b>333,911</b>	<b>365,401</b>
<b>Building - 302</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 304,469	264,861	261,737	189,882	194,619
Salaries - Part-Time	4,350	6,325	1,050	21,755	21,755
Overtime	638	2,097	768	400	400
FICA	22,513	19,887	19,257	16,190	16,553
PERS Retirement	30,081	30,520	30,563	24,262	24,687
Health / Dental / Vision / Life Ins	55,515	60,719	68,549	46,441	43,946
Deferred Compensation	583	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 418,149</b>	<b>384,409</b>	<b>381,924</b>	<b>298,930</b>	<b>301,960</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 901	678	557	1,000	1,000
Communications	(71)	-	540	-	-
Postage	-	91	89	-	-
Dues & Subscriptions	1,925	-	100	-	-
Membership Dues	-	354	358	450	362
Fuel & Oil	1,166	1,144	1,058	-	-
Software	-	-	-	15,026	15,800

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
Operating Materials	1,419	828	345	3,000	3,000
Printing / Advertising	496	377	39	500	500
Contractual Services	61,317	71,579	68,938	60,000	67,448
Bank Service Charges	6,517	5,092	21,687	26,000	22,000
Conferences & Travel	2,982	749	226	1,000	1,000
Automotive Repairs & Maintenance	-	1,839	107	121	-
<b>Total Services and Supplies</b>	<b>\$ 76,652</b>	<b>82,731</b>	<b>94,044</b>	<b>107,097</b>	<b>111,110</b>
<b>Total Building</b>	<b>\$ 494,801</b>	<b>467,140</b>	<b>475,968</b>	<b>406,027</b>	<b>413,070</b>
<b>Administration &amp; Engineering - 401</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 217,016	263,882	277,817	242,895	250,351
Overtime	2,713	813	514	500	500
Stand-by / Callback	356	-	-	-	-
FICA	16,353	19,024	19,994	18,639	19,344
PERS Retirement	22,423	29,715	32,908	29,158	29,737
Health / Dental / Vision / Life Ins	55,408	50,783	65,866	59,961	58,790
Deferred Compensation	-	-	-	-	3,510
Uniform / Uniform Allowance	700	289	130	-	200
<b>Total Personal Services</b>	<b>\$ 314,969</b>	<b>364,506</b>	<b>397,229</b>	<b>351,153</b>	<b>362,432</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 729	1,949	3,108	3,000	3,000
Communications	1,053	1,371	4,063	3,500	2,608
Postage	-	1,429	384	-	-
Dues & Subscriptions	-	2,190	160	180	300
Membership Dues	120	-	-	-	-
Fuel & Oil	1,922	397	-	-	-
Software	3,376	3,950	4,857	3,340	3,507
Operating Materials	49	854	796	500	500
Printing / Advertising	118	29	114	300	300
Contractual Services	4,792	5,725	23,470	19,668	5,012
Conferences & Travel	350	1,522	-	500	1,000
Automotive Repairs & Maintenance	138	1,055	573	700	700
<b>Total Services and Supplies</b>	<b>\$ 12,647</b>	<b>20,471</b>	<b>37,525</b>	<b>31,688</b>	<b>16,927</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	23,784	-	-	-
Technology	-	2,073	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>25,857</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 327,616</b>	<b>410,834</b>	<b>434,754</b>	<b>382,841</b>	<b>379,359</b>

**Streets Maintenance - 402**

<b>Personal Services</b>					
Salaries - Regular	\$ 206,549	210,818	199,202	242,705	255,778
Salaries - Part-Time	4,971	-	-	-	-
Overtime	8,693	7,709	4,966	14,000	9,000
Stand-by / Callback	7,793	9,087	6,209	9,500	9,000
FICA	17,103	16,650	15,539	18,567	19,567
PERS Retirement	15,474	16,055	15,427	19,319	20,283
Health / Dental / Vision / Life Ins	75,371	58,387	48,256	70,174	72,599
Uniform / Uniform Allowance	6,443	7,388	6,843	7,000	7,000
<b>Total Personal Services</b>	<b>\$ 342,397</b>	<b>326,094</b>	<b>296,442</b>	<b>381,265</b>	<b>393,227</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>Services and Supplies</b>					
Office Supplies	\$ 29	81	113	100	100
Communications	1,791	1,815	1,948	1,884	880
Fuel & Oil	20,882	28,149	14,343	500	500
Utilities	-	-	-	706	740
Small Tools	-	-	1,893	1,000	2,000
Operating Materials	64,591	99,623	49,912	62,000	50,000
Printing / Advertising	6,438	-	483	-	-
Contractual Services	26,917	55,552	87,573	30,000	33,380
Maintenance Contracts	10,161	4,771	3,145	575	575
Liability Insurance	-	250	-	-	-
Conferences & Travel	-	-	-	500	-
Automotive Repairs & Maintenance	20,744	42,693	24,454	30,000	30,000
Equipment Rental	1,323	1,490	1,195	1,000	1,000
Equipment Maintenance	1,471	6,995	5,317	5,000	5,000
<b>Total Services and Supplies</b>	<b>\$ 154,347</b>	<b>241,419</b>	<b>190,376</b>	<b>133,265</b>	<b>124,175</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	475	-	-	-
Other Machinery & Equipment	-	24,140	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>24,615</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Streets Maintenance</b>	<b>\$ 496,744</b>	<b>592,128</b>	<b>486,818</b>	<b>514,530</b>	<b>517,402</b>
<b>Fleet - 403</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 158,318	117,864	134,573	132,179	140,186
Overtime	18,332	42,794	22,266	24,000	24,000
Overtime - Strike Team	-	-	-	32,000	10,000
FICA	15,139	11,875	11,516	10,112	10,724
PERS Retirement	11,794	8,903	10,511	10,521	11,117
Health / Dental / Vision / Life Ins	40,146	33,971	40,451	39,983	41,647
Uniform / Uniform Allowance	1,975	1,920	1,180	1,200	1,200
Unemployment	-	-	-	557	-
<b>Total Personal Services</b>	<b>\$ 245,704</b>	<b>217,327</b>	<b>220,497</b>	<b>250,552</b>	<b>238,874</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 801	-	-	200	200
Communications	313	346	377	107	-
Dues & Subscriptions	2,514	739	793	-	-
Fuel & Oil	15,395	11,175	129,347	200,000	200,000
Software	-	-	-	860	900
Small Tools	3,086	2,704	3,762	3,000	3,000
Operating Materials	11,340	9,718	1,050	2,000	2,000
Contractual Services	1,633	1,036	7,752	4,200	3,950
Building Repairs & Maintenance	-	4,682	-	-	-
Automotive Repairs & Maintenance	31,563	29,965	479	1,000	1,000
<b>Total Services and Supplies</b>	<b>\$ 66,645</b>	<b>60,365</b>	<b>143,560</b>	<b>211,367</b>	<b>211,050</b>
<b>Total Fleet</b>	<b>\$ 312,349</b>	<b>277,692</b>	<b>364,057</b>	<b>461,919</b>	<b>449,924</b>
<b>Facilities - 404</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 56,495	59,937	60,353	63,315	61,948
FICA	4,112	4,384	4,460	4,885	4,780
PERS Retirement	6,928	8,436	8,479	8,978	8,772

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
Health / Dental / Vision / Life Ins	9,787	10,230	11,148	12,553	13,743
Uniform / Uniform Allowance	846	754	1,321	900	900
<b>Total Personal Services</b>	<b>\$ 78,168</b>	<b>83,741</b>	<b>85,761</b>	<b>90,631</b>	<b>90,143</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 51	105	-	50	50
Communications	50	47	587	588	588
Fuel & Oil	1,622	725	167	-	-
Operating Materials	15,734	17,870	13,120	8,000	12,000
Contractual Services	30,155	11,007	23,106	6,000	7,350
Maintenance Contracts	-	6,211	7,982	11,000	12,060
Building Repairs & Maintenance	150	-	-	-	-
Automotive Repairs & Maintenance	216	326	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 47,978</b>	<b>36,291</b>	<b>44,962</b>	<b>25,638</b>	<b>32,048</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	33,977	-	-	-
Other Machinery & Equipment	12,826	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 12,826</b>	<b>33,977</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Facilities</b>	<b>\$ 138,972</b>	<b>154,009</b>	<b>130,723</b>	<b>116,269</b>	<b>122,191</b>
<b>Public Works Capital - 406</b>					
<b>Capital Outlay</b>					
Dorsey Marketplace	\$ -	22,299	10,850	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>22,299</b>	<b>10,850</b>	<b>-</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ -</b>	<b>22,299</b>	<b>10,850</b>	<b>-</b>	<b>-</b>
<b>Parks Administration - 501</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 187,259	240,459	246,309	250,636	244,927
Salaries - Part-Time	-	-	-	29,775	19,673
Overtime	4,897	7,701	6,921	4,000	4,000
Stand-by / Callback	6,333	5,175	2,460	3,000	3,000
FICA	13,473	17,499	18,464	21,484	20,316
PERS Retirement	13,318	18,128	18,000	17,935	18,975
Health / Dental / Vision / Life Ins	83,436	72,841	69,712	60,109	50,838
Uniform / Uniform Allowance	2,648	3,690	3,258	3,500	3,500
<b>Total Personal Services</b>	<b>\$ 311,364</b>	<b>365,493</b>	<b>365,124</b>	<b>390,439</b>	<b>365,229</b>
<b>Services and Supplies</b>					
Office Supplies	\$ -	82	169	100	100
Communications	300	401	431	872	1,222
Dues & Subscriptions	650	-	563	200	-
Fuel & Oil	9,658	8,372	4,978	1,000	700
Utilities	2,888	3,159	2,704	9,000	9,000
Operating Materials	76,661	108,083	51,267	78,700	63,000
Printing / Advertising	502	615	1,209	500	500
Recycle	2,400	-	-	-	-
Contractual Services	28,223	76,911	140,494	135,000	60,779
Maintenance Contracts	102,317	44,414	21,158	2,500	100,900
Vehicle Towing	-	2,625	-	-	-
Automotive Repairs & Maintenance	309	304	54	500	500
Equipment Rental	119	-	-	-	-
Equipment Maintenance	1,165	6,859	660	2,000	2,000
<b>Total Services and Supplies</b>	<b>\$ 225,192</b>	<b>251,825</b>	<b>223,687</b>	<b>230,372</b>	<b>238,701</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>Capital Outlay</b>					
Vehicles	\$ -	476	-	-	-
Other Machinery & Equipment	33,913	-	50,956	-	-
<b>Total Capital Outlay</b>	<b>\$ 33,913</b>	<b>476</b>	<b>50,956</b>	<b>-</b>	<b>-</b>
<b>Total Parks Administration</b>	<b>\$ 570,469</b>	<b>617,794</b>	<b>639,767</b>	<b>620,811</b>	<b>603,930</b>
<b>Swimming Pool - 502</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 17,743	31,020	26,921	-	-
Salaries - Part-Time	4,971	-	-	-	-
Overtime	484	660	560	-	-
FICA	1,609	2,189	1,939	-	-
PERS Retirement	1,254	2,325	2,001	-	-
Health / Dental / Vision / Life Ins	5,545	9,646	8,315	-	-
<b>Total Personal Services</b>	<b>\$ 31,606</b>	<b>45,840</b>	<b>39,736</b>	<b>-</b>	<b>-</b>
<b>Services and Supplies</b>					
Office Supplies	\$ -	227	-	-	-
Communications	4,796	3,666	398	113	-
Dues & Subscriptions	-	1,613	1,148	-	-
Chemicals	3,547	7,652	20,522	40,000	40,000
Operating Materials	26,001	36,894	16,050	8,000	7,000
Contractual Services	23,578	95,602	63,627	90,000	76,900
Maintenance Contracts	32,209	5,475	3,675	-	16,140
Conferences & Travel	720	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 90,851</b>	<b>151,129</b>	<b>105,420</b>	<b>138,113</b>	<b>140,040</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 5,821	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 5,821</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Swimming Pool</b>	<b>\$ 128,278</b>	<b>196,969</b>	<b>145,156</b>	<b>138,113</b>	<b>140,040</b>
<b>Recreation - 503</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 7,143	15,670	16,172	-	-
FICA	498	1,131	1,225	-	-
PERS Retirement	461	1,146	1,193	-	-
Health / Dental / Vision / Life Ins	1,704	3,939	4,371	-	-
Uniform / Uniform Allowance	263	300	1,180	-	-
<b>Total Personal Services</b>	<b>\$ 10,069</b>	<b>22,186</b>	<b>24,141</b>	<b>-</b>	<b>-</b>
<b>Services and Supplies</b>					
Communications	\$ 364	409	447	460	460
Fuel & Oil	-	1,338	-	150	300
Small Tools	-	860	1,893	1,000	1,500
Operating Materials	6,567	1,313	1,045	1,000	1,000
Contractual Services	1,962	4,223	2,048	2,700	2,700
Maintenance Contracts	6,115	7,513	7,363	6,000	6,000
Automotive Repairs & Maintenance	2,034	12,529	4,377	4,000	5,000
<b>Total Services and Supplies</b>	<b>\$ 17,042</b>	<b>28,185</b>	<b>17,173</b>	<b>15,310</b>	<b>16,960</b>
<b>Total Recreation</b>	<b>\$ 27,111</b>	<b>50,371</b>	<b>41,314</b>	<b>15,310</b>	<b>16,960</b>

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
General Fund (Fund 100)**

<u>Departmental Expenditure Account Detail</u>	<u>Actual FY 2022-23</u>	<u>Actual FY 2023-24</u>	<u>Actual FY 2024-25</u>	<u>Estimated FY 2025-26</u>	<u>Proposed FY 2026-27</u>
<b>Non-Departmental - 601</b>					
<b>Personal Services</b>					
PERS Unfunded Liability	\$ 299,256	-	239,570	474,305	677,986
Retiree Health Insurance	107,879	126,024	118,589	140,000	140,000
Workers Compensation	276,266	316,763	368,881	340,000	339,243
<b>Total Personal Services</b>	<b>\$ 683,401</b>	<b>442,787</b>	<b>727,040</b>	<b>954,305</b>	<b>1,157,230</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 3,588	1,328	3,257	3,000	3,000
Communications	57,428	64,740	66,536	55,000	60,000
Postage	-	933	3,132	6,500	6,000
Dues & Subscriptions	4,188	4,916	3,564	1,399	1,400
Utilities	471,468	381,597	517,472	400,000	437,500
Operating Materials	2,844	4,701	260	1,000	1,000
Printing / Advertising	-	169	347	500	-
Contractual Services	85,191	143,346	92,185	98,000	112,783
Auditing Services	14,329	15,177	38,758	26,553	30,611
Liability Insurance	523,939	467,310	579,783	569,085	556,108
Bank Service Charges	97,207	13,270	20,542	17,500	17,600
Community Contributions	(1,062)	(3,959)	10,300	-	-
Building Repairs & Maintenance	478	-	-	-	-
Property Tax Collection Fees	63,204	62,822	66,662	71,126	74,550
Other Costs	81,130	88,993	85,520	70,000	33,000
Expenditure Adjustment	-	89,708	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 1,403,932</b>	<b>1,335,051</b>	<b>1,488,318</b>	<b>1,319,663</b>	<b>1,333,552</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 31,143	30,000	-	-	10,000
Redwood Tree Removal	-	-	10,310	24,000	-
Reroof 530 Freeman Lane	-	-	-	37,370	-
<b>Total Capital Outlay</b>	<b>\$ 31,143</b>	<b>30,000</b>	<b>10,310</b>	<b>61,370</b>	<b>10,000</b>
<b>Debt Service</b>					
Principal	\$ 716,000	766,000	791,000	811,000	831,000
Interest	606,528	580,752	553,176	524,700	495,504
Lease Principal	94,369	95,226	81,660	74,254	81,933
Lease Interest	29,804	27,477	25,375	23,908	22,400
<b>Total Debt Service</b>	<b>\$ 1,446,701</b>	<b>1,469,455</b>	<b>1,451,211</b>	<b>1,433,862</b>	<b>1,430,837</b>
<b>Contingency</b>					
Contingency	\$ 164,874	68,637	49,626	89,939	-
Contingency Reserve Appropriation	-	42,975	-	-	-
<b>Total Contingency</b>	<b>\$ 164,874</b>	<b>111,612</b>	<b>49,626</b>	<b>89,939</b>	<b>-</b>
<b>Transfers Out</b>					
Transfers Out	\$ 628,556	71,957	230,074	75,000	82,044
<b>Total Transfers Out</b>	<b>\$ 628,556</b>	<b>71,957</b>	<b>230,074</b>	<b>75,000</b>	<b>82,044</b>
<b>Total Non-Departmental</b>	<b>\$ 4,358,607</b>	<b>3,460,862</b>	<b>3,956,579</b>	<b>3,934,139</b>	<b>4,013,662</b>
<b>Total Appropriations - General Fund</b>	<b>\$ 18,583,966</b>	<b>18,669,791</b>	<b>19,054,155</b>	<b>19,620,920</b>	<b>19,946,611</b>

<b>Total Personal Services:</b>	<b>\$ 11,150,540</b>	<b>\$ 11,295,335</b>	<b>\$ 11,752,379</b>	<b>\$ 12,519,519</b>	<b>\$ 13,138,998</b>
<b>Total Services and Supplies:</b>	<b>5,131,804</b>	<b>5,913,640</b>	<b>5,800,720</b>	<b>5,554,135</b>	<b>5,515,623</b>
<b>Total Cost Allocations:</b>	<b>(150,430)</b>	<b>(378,122)</b>	<b>(314,806)</b>	<b>(226,405)</b>	<b>(230,890)</b>
<b>Total Capital Outlay:</b>	<b>211,921</b>	<b>185,914</b>	<b>84,951</b>	<b>174,870</b>	<b>10,000</b>
<b>Total Debt Service:</b>	<b>1,446,701</b>	<b>1,469,455</b>	<b>1,451,211</b>	<b>1,433,862</b>	<b>1,430,837</b>
<b>Total Transfers Out:</b>	<b>628,556</b>	<b>71,957</b>	<b>230,074</b>	<b>75,000</b>	<b>82,044</b>
<b>Total Appropriation For Contingency:</b>	<b>164,874</b>	<b>111,612</b>	<b>49,626</b>	<b>89,939</b>	<b>-</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**GF Measure E Sales Tax Fund (Fund 200)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Measure E Sales Tax	\$ 6,992,271	7,062,106	7,017,687	7,053,000	7,150,000
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 6,992,271</b>	<b>7,062,106</b>	<b>7,017,687</b>	<b>7,053,000</b>	<b>7,150,000</b>
Strike Team Reimbursements	\$ -	-	-	200,000	200,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>
Interest Earnings	\$ 34,912	105,662	108,814	90,000	50,000
Unrealized Gain / Loss Investment	1,943	(12,832)	43,874	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 36,855</b>	<b>92,830</b>	<b>152,688</b>	<b>90,000</b>	<b>50,000</b>
NCCFD Reimbursements	\$ 980	-	-	-	-
Fire Department Response Reimbursements	-	-	3,028	13,000	-
Fire Department Expense Reimbursements	-	-	-	20,093	-
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 980</b>	<b>-</b>	<b>3,028</b>	<b>33,093</b>	<b>-</b>
Sale of Fixed Assets	\$ -	-	-	-	450,000
Insurance Refunds & Payments	-	52,188	-	-	60,000
Loan Proceeds	219,718	179,315	224,358	255,517	145,000
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 219,718</b>	<b>231,503</b>	<b>224,358</b>	<b>255,517</b>	<b>655,000</b>
Transfers In from Other Funds	\$ (263,269)	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ (263,269)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,986,555</b>	<b>7,386,439</b>	<b>7,397,761</b>	<b>7,631,610</b>	<b>8,055,000</b>
<b>EXPENDITURES</b>					
<b>Police - 201</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 978,675	1,070,570	1,111,916	1,061,526	1,031,101
Overtime	192,598	183,944	214,073	240,000	220,000
Shift Differential	15,841	15,116	26,233	20,000	20,000
FICA	87,333	93,309	100,518	83,589	81,199
PERS Retirement	145,249	171,161	175,779	150,961	152,714
Health / Dental / Vision / Life Ins	189,289	179,439	179,097	127,106	135,294
Deferred Compensation	-	18,456	20,326	21,511	21,955
Uniform / Uniform Allowance	5,221	11,617	3,459	8,375	8,375
Unemployment	5,998	-	-	-	-
Workers Compensation	84,498	101,017	-	-	-
<b>Total Personal Services</b>	<b>\$ 1,704,702</b>	<b>1,844,629</b>	<b>1,831,401</b>	<b>1,713,068</b>	<b>1,670,639</b>
<b>Services and Supplies</b>					
Communications	\$ -	-	180	-	-
Operating Materials	29,725	4,715	5,449	10,000	155,000
Contractual Services	132,105	132,645	163,782	142,000	209,142
Conferences & Travel	-	68	-	-	-
Automotive Repairs	-	-	20,241	-	-
Other Costs	-	-	-	1,817	-

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**GF Measure E Sales Tax Fund (Fund 200)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>Total Services and Supplies</b>	\$ 161,830	137,428	189,652	153,817	364,142
<b>Capital Outlay</b>					
Vehicles	\$ 62,481	135,483	48,742	25,000	91,500
Other Machinery & Equipment	219,718	179,316	224,358	255,517	570,000
<b>Total Capital Outlay</b>	\$ 282,199	314,799	273,100	280,517	661,500
<b>Debt Service</b>					
Lease Principal	\$ 153,472	204,748	237,169	231,010	275,000
<b>Total Debt Service</b>	\$ 153,472	204,748	237,169	231,010	275,000
<b>Total Police</b>	\$ 2,302,203	2,501,604	2,531,322	2,378,412	2,971,281

**Fire - 203**

<b>Personal Services</b>					
Salaries - Regular	\$ 770,811	894,999	837,649	895,217	972,078
Salaries - Part-Time	64,331	-	-	-	-
Overtime	271,537	298,071	214,840	260,000	250,000
FLSA Overtime	11	917	3,741	25,927	26,888
Overtime - Strike Team	-	-	-	200,000	200,000
FICA	85,547	92,153	93,668	71,362	77,274
PERS Retirement	119,831	146,591	140,324	146,166	156,599
Health / Dental / Vision / Life Ins	101,067	122,991	169,603	191,243	179,193
Uniform / Uniform Allowance	16,040	16,675	8,942	11,150	11,150
Unemployment	113	-	1,360	-	-
<b>Total Personal Services</b>	\$ 1,429,288	1,572,397	1,470,127	1,801,065	1,873,182
<b>Services and Supplies</b>					
Communications	\$ -	2,846	783	-	-
Software	-	-	-	721	721
Operating Materials	59,453	55,443	114,283	65,000	70,000
Printing / Advertising	569	-	-	-	-
Contractual Services	84,964	70,180	101,256	82,500	95,800
Liability Insurance	1,033	-	-	-	-
Conferences & Travel	15,020	5,578	10,854	12,000	15,000
Building Repairs & Maintenance	-	2,283	-	-	-
Automotive Repairs & Maintenance	221	3,292	-	-	-
<b>Total Services and Supplies</b>	\$ 161,260	139,622	227,176	160,221	181,521
<b>Capital Outlay</b>					
Vehicles	\$ -	143,867	-	80,000	2,151,138
Other Machinery & Equipment	223,499	113,728	-	700,000	-
<b>Total Capital Outlay</b>	\$ 223,499	257,595	-	780,000	2,151,138
<b>Debt Service</b>					
Lease Principal	\$ 4,480	81	-	-	-
<b>Total Debt Service</b>	\$ 4,480	81	-	-	-
<b>Total Fire</b>	\$ 1,818,527	1,969,695	1,697,303	2,741,286	4,205,841

**Administration & Engineering - 401**

<b>Services and Supplies</b>					
Contractual Services	\$ 12,235	-	-	-	-
<b>Total Services and Supplies</b>	\$ 12,235	-	-	-	-
<b>Total Administration &amp; Engineering</b>	\$ 12,235	-	-	-	-

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**GF Measure E Sales Tax Fund (Fund 200)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>Public Works Capital - 406</b>					
<b>Personal Services</b>					
FICA	\$ 448	131	112	5	-
PERS Retirement	437	175	123	25	-
Health / Dental / Vision / Life Ins	207	268	256	48	-
<b>Total Personal Services</b>	<b>\$ 1,092</b>	<b>574</b>	<b>491</b>	<b>78</b>	<b>-</b>
<b>Services and Supplies</b>					
Operating Materials	\$ -	-	7,678	-	-
Contractual Services	-	-	88,741	20,000	10,000
Maintenance Contracts	-	-	105,645	80,000	84,000
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>202,064</b>	<b>100,000</b>	<b>94,000</b>
<b>Capital Outlay</b>					
Police Dept Radio Communications	\$ 339,861	32,863	192,510	-	-
Measure E Parks Projects	339,824	227,092	270,874	-	-
<b>Total Capital Outlay</b>	<b>\$ 679,685</b>	<b>259,955</b>	<b>463,384</b>	<b>-</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ 680,777</b>	<b>260,529</b>	<b>665,939</b>	<b>100,078</b>	<b>94,000</b>
<b>Non-Departmental - 601</b>					
<b>Personal Services</b>					
PERS Unfunded Liability	\$ 72,781	-	61,719	116,028	151,420
Workers Compensation	-	-	113,085	101,573	89,386
<b>Total Personal Services</b>	<b>\$ 72,781</b>	<b>-</b>	<b>174,804</b>	<b>217,601</b>	<b>240,807</b>
<b>Services and Supplies</b>					
Contractual Services	\$ 2,882	8,072	2,359	4,200	3,500
Liability Insurance	92,121	131,816	162,462	162,588	167,707
<b>Total Services and Supplies</b>	<b>\$ 95,003</b>	<b>139,888</b>	<b>164,821</b>	<b>166,788</b>	<b>171,207</b>
<b>Debt Service</b>					
Principal	\$ 565,541	574,590	583,784	593,124	602,614
Interest	97,288	88,239	79,045	69,705	60,215
<b>Total Debt Service</b>	<b>\$ 662,829</b>	<b>662,829</b>	<b>662,829</b>	<b>662,829</b>	<b>662,829</b>
<b>Transfers Out</b>					
Transfers Out	\$ 1,918,859	2,002,596	634,418	3,445,000	2,165,000
<b>Total Transfers Out</b>	<b>\$ 1,918,859</b>	<b>2,002,596</b>	<b>634,418</b>	<b>3,445,000</b>	<b>2,165,000</b>
<b>Total Non-Departmental</b>	<b>\$ 2,749,472</b>	<b>2,805,313</b>	<b>1,636,872</b>	<b>4,492,218</b>	<b>3,239,843</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,563,214</b>	<b>7,537,141</b>	<b>6,531,436</b>	<b>9,711,994</b>	<b>10,510,964</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (576,659)	(150,702)	866,325	(2,080,384)	(2,455,964)
Beginning Fund Balance	\$ 4,410,379	3,833,720	3,683,018	4,549,343	2,468,959
Ending Fund Balance	\$ 3,833,720	3,683,018	4,549,343	2,468,959	12,995

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**GF Measure E Sales Tax Fund (Fund 200)**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
<b>Capital Expenditure Detail</b>					
<b>Capital Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
Police Capital - Vehicles / Buildout	\$ 215,953	340,231	285,911	256,010	366,500
Police Capital - Equipment	219,718	179,316	224,358	255,517	570,000
Fire Capital - Fire Truck	-	-	-	700,000	-
Fire Capital - Vehicles / Buildout	4,480	143,948	-	80,000	2,151,138
Fire Capital - Equipment / Radios	223,499	113,728	-	-	-
Police Dept. Radio Infrastructure	339,861	32,863	192,510	-	-
Measure E Park Projects / Maintenance	339,824	227,092	270,874	-	-
Trf to Capital 61220 - Annual Street Maintenance	48,363	9,164	-	-	-
Trf to Capital 61330 - Annual Street Rehab	38,702	94,655	-	-	-
Trf to Capital 62740 - Bank Street Bridge	-	-	-	-	115,000
Trf to Capital 63330 - Wolf Creek ATP Connectivi	-	-	-	-	400,000
Trf to Capital 63350 - Wolf Creek Trail Study	-	-	-	-	150,000
Trf to Capital 63450 - McCourtney Rd Pedestrian I	-	-	-	-	100,000
Trf to Capital 63455 - South Auburn & Colfax Ro	-	-	-	-	100,000
Trf to Capital 63850 - Measure E Street Rehab	178,587	896,186	128,118	1,130,000	930,000
Trf to Capital 64140 - Measure E Park Projects	44,842	15,004	300,000	952,000	240,000
Trf to Capital 64150 - Memorial Park Facility Impr	400,000	226,147	-	-	-
Trf to Capital 66005 - Mill Street Pedestrian Plaza	1,000,000	500,000	47,454	-	-
Trf to Capital 66007 - HSIP Improvements	728	50,000	-	-	-
Trf to Capital 66653 - Magenta Drain Restoration	-	-	20,000	-	130,000
Trf to Capital 66656 - S. Auburn Street Renovatio	-	-	-	1,363,000	-
	<b>\$ 3,054,557</b>	<b>2,828,334</b>	<b>1,469,225</b>	<b>4,736,527</b>	<b>5,252,638</b>

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
GF Measure B Sales Tax Fund (Fund 207)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Measure E Sales Tax	\$ -	-	1,893,225	2,640,000	2,680,000
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ -</b>	<b>-</b>	<b>1,893,225</b>	<b>2,640,000</b>	<b>2,680,000</b>
Strike Team Reimbursements	\$ -	-	-	80,000	70,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>70,000</b>
Interest Earnings	\$ -	-	11,044	35,000	35,000
Unrealized Gain / Loss Investment	-	-	(956)	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>10,088</b>	<b>35,000</b>	<b>35,000</b>
Miscellaneous Revenue	\$ -	-	-	5,000	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>1,903,313</b>	<b>2,760,000</b>	<b>2,785,000</b>

**EXPENDITURES**

**Risk Reduction - 102**

**Personal Services**

Salaries - Regular	\$ -	-	88,273	208,100	284,630
Overtime	-	-	-	700	700
FICA	-	-	6,387	15,961	21,815
PERS Retirement	-	-	9,392	22,204	28,650
PERS Unfunded Liability	-	-	-	17,265	32,490
Health / Dental / Vision / Life Ins	-	-	21,364	49,592	85,989
Uniform / Uniform Allowance	-	-	2,598	-	-
Workers Compensation	-	-	-	-	12,533
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>128,014</b>	<b>313,822</b>	<b>466,807</b>

**Services and Supplies**

Office Supplies	\$ -	-	3,222	800	800
Communications	-	-	225	540	540
Fuel	-	-	-	500	500
Software	-	-	5,830	5,830	15,850
Operating Materials	-	-	16,535	30,000	30,000
Contractual Services	-	-	27,646	50,000	949,044
Community Outreach	-	-	-	-	5,000
Conferences & Travel	-	-	100	2,000	3,000
Equipment Maintenance	-	-	4,413	30,000	30,000
Grants for Fuel Reduction Assistance	-	-	-	50,000	250,000
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>57,971</b>	<b>169,670</b>	<b>1,284,734</b>

**Capital Outlay**

Other Machinery & Equipment	\$ -	-	-	192,278	210,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>192,278</b>	<b>210,000</b>

**Total Risk Reduction** \$ - - **185,985** **675,770** **1,961,541**

**Fire - 203**

**Personal Services**

Salaries - Regular	\$ -	-	240,939	615,568	
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**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**GF Measure B Sales Tax Fund (Fund 207)**

	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>
	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>
Overtime	-	-	38,398	65,000	65,000
FLSA Overtime	-	-	2,819	16,779	17,641
Overtime - Strike Team	-	-	-	80,000	70,000
FICA	-	-	23,370	49,201	52,122
PERS Retirement	-	-	35,384	88,465	93,271
PERS Unfunded Liability	-	-	-	19,406	29,093
Health / Dental / Vision / Life Ins	-	-	42,025	124,934	124,826
Uniform / Uniform Allowance	-	-	5,100	10,800	10,800
Workers Compensation	-	-	-	-	29,524
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>388,035</b>	<b>1,070,153</b>	<b>1,145,168</b>
<b>Services and Supplies</b>					
Operating Materials	\$ -	-	83,815	55,000	55,000
Contractual Services	-	-	11,827	10,000	10,000
Conferences & Travel	-	-	823	10,000	15,000
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>96,465</b>	<b>75,000</b>	<b>80,000</b>
<b>Total Fire</b>	<b>\$ -</b>	<b>-</b>	<b>484,500</b>	<b>1,145,153</b>	<b>1,225,168</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>670,485</b>	<b>1,820,923</b>	<b>3,186,709</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	1,232,828	939,077	(401,709)
Beginning Fund Balance	\$ -	-	-	1,232,828	2,171,905
Ending Fund Balance	\$ -	-	1,232,828	2,171,905	1,770,196

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Water Enterprise Fund (Fund 500)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Water Connection Fees	\$ 80,030	71,529	48,750	63,694	50,000
Water User Fees	2,000,645	2,114,677	2,404,015	2,480,000	2,560,000
Meter Read - Returned Check	525	925	775	700	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 2,081,200</b>	<b>2,187,131</b>	<b>2,453,540</b>	<b>2,544,394</b>	<b>2,610,000</b>
Interest Earnings	\$ 203,138	75,582	68,300	47,000	50,000
Lease Revenues	58,007	62,116	54,281	60,500	60,700
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 261,145</b>	<b>137,698</b>	<b>122,581</b>	<b>107,500</b>	<b>110,700</b>
Miscellaneous Revenues	\$ 325	364	1,081	500	500
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 325</b>	<b>364</b>	<b>1,081</b>	<b>500</b>	<b>500</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,342,670</b>	<b>2,325,193</b>	<b>2,577,202</b>	<b>2,652,394</b>	<b>2,721,200</b>

**EXPENDITURES****Public Works Capital - 406****Personal Services**

FICA	\$ 482	403	857	479	300
PERS Retirement	665	581	1,412	710	500
Health / Dental / Vision / Life Ins	733	633	2,906	1,831	1,100
<b>Total Services and Supplies</b>	<b>\$ 1,880</b>	<b>1,617</b>	<b>5,175</b>	<b>3,020</b>	<b>1,900</b>

**Capital Outlay**

Reroof 530 Freeman Lane	\$ -	-	-	37,371	-
Water System Master Plan Update	4,009	46,362	-	-	-
Water Treatment Plant Maintenance	223	-	182	200,000	80,000
Annual Water Maintenance	114,075	46,471	103,546	130,000	150,000
<b>Total Capital Outlay</b>	<b>\$ 118,307</b>	<b>92,833</b>	<b>103,728</b>	<b>367,371</b>	<b>230,000</b>

**Total Public Works Capital**      \$      **120,187**              **94,450**              **108,903**              **370,391**              **231,900**

**Non-Departmental - 601****Capital Outlay**

Water Rate Study	\$ 8,775	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 8,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Transfers Out**

Transfers Out	\$ 10,639	-	-	400,000	-
<b>Total Transfers Out</b>	<b>\$ 10,639</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>

**Total Non-Departmental**      \$      **19,414**              -              -              **400,000**              -

**Water Administration - 701****Personal Services**

Salaries - Regular	\$ 127,304	275,713	302,498	371,410	375,465
Salaries - Part-Time	-	-	-	3,822	3,822
Overtime	559	1,569	882	1,000	1,000
FICA	8,735	19,034	21,188	28,915	29,284
PERS Retirement	10,861	25,449	26,991	32,704	35,135

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Water Enterprise Fund (Fund 500)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
PERS Unfunded Liability	26,428	-	26,594	58,357	83,224
Health / Dental / Vision / Life Ins	27,369	60,606	71,750	88,383	92,959
Deferred Compensation	1,295	3,972	3,148	1,853	2,238
Workers Compensation	13,320	23,672	30,681	34,189	32,795
<b>Total Personal Services</b>	<b>\$ 215,871</b>	<b>410,015</b>	<b>483,732</b>	<b>620,633</b>	<b>655,923</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 422	63	555	500	500
Communications	-	-	666	968	1,103
Postage	27	-	-	-	-
Utilities	741	834	1,275	184	-
Software	-	-	2,934	75,172	72,972
Operating Materials	-	-	-	-	2,000
Printing/Advertising	13,958	14,128	15,425	15,000	15,500
Contractual Services	75,184	9,069	36,073	14,625	41,050
Maintenance Contracts	1,845	1,845	1,691	-	-
Legal Services	4,534	81	-	-	-
Auditing Services	7,079	7,706	7,100	9,802	9,313
Non-Personal Overhead Transfer	75,215	189,061	157,403	107,406	115,445
Liability Insurance	57,876	109,908	141,411	158,674	157,178
Bank Service Charges	-	39,964	84,437	80,000	30,000
Property Tax Collection Fees	-	240	269	284	310
<b>Total Services and Supplies</b>	<b>\$ 236,881</b>	<b>372,899</b>	<b>449,239</b>	<b>462,615</b>	<b>445,371</b>
<b>Debt Service</b>					
Principal	\$ 153,565	124,683	129,010	133,355	137,888
Interest	24,740	20,586	19,648	15,304	10,770
Lease Principal	149,744	157,873	166,405	175,362	21,688
Lease Interest	32,926	26,395	15,656	11,811	5,929
<b>Total Debt Service</b>	<b>\$ 360,975</b>	<b>329,537</b>	<b>330,719</b>	<b>335,832</b>	<b>176,275</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 672	672	-	-	10,000
<b>Total Capital Outlay</b>	<b>\$ 672</b>	<b>672</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>Transfers Out</b>					
Transfers Out	\$ 761,050	111,951	61,832	61,442	61,019
<b>Total Transfers Out</b>	<b>\$ 761,050</b>	<b>111,951</b>	<b>61,832</b>	<b>61,442</b>	<b>61,019</b>
<b>Total Water Administration</b>	<b>\$ 1,575,449</b>	<b>1,225,074</b>	<b>1,325,522</b>	<b>1,480,522</b>	<b>1,348,588</b>
<b>Water Plant - 702</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 109,454	107,926	103,690	105,062	109,281
Overtime	2,951	1,551	2,440	2,200	2,200
Stand-by / Callback	9,954	9,416	9,068	8,000	8,000
FICA	8,579	8,390	8,119	8,085	8,422
PERS Retirement	11,765	12,749	12,234	12,498	13,018
Health / Dental / Vision / Life Ins	21,924	26,014	28,892	30,738	32,353
Deferred Compensation	189	523	521	520	702
Uniform / Uniform Allowance	1,075	2,224	1,902	1,000	1,000
<b>Total Personal Services</b>	<b>\$ 165,891</b>	<b>168,793</b>	<b>166,866</b>	<b>168,103</b>	<b>174,977</b>
<b>Services and Supplies</b>					
Office Supplies	\$ -	-	128	-	-
Communications	2,781	3,727	1,724	1,916	1,920
Dues & Subscriptions	1,406	1,678	1,804	1,500	1,970
Fuel & Oil	2,272	10,523	1,008	1,000	1,000
Utilities	6,791	10,956	16,106	16,000	19,000
Chemicals	35,354	26,609	43,366	45,000	45,000

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Water Enterprise Fund (Fund 500)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Small Tools	-	-	750	-	-
Operating Materials	12,428	53,230	9,237	25,000	30,000
Contractual Services	56,941	105,936	85,455	100,000	86,400
Maintenance Contracts	2,799	1,619	1,971	3,200	2,800
Automotive Repairs & Maintenance	1,832	1,856	1,501	2,000	2,000
Water Purchases	485,158	474,713	541,019	480,000	500,000
Equipment Maintenance	2,238	1,642	1,591	15,000	15,000
<b>Total Services and Supplies</b>	<b>\$ 610,000</b>	<b>692,489</b>	<b>705,660</b>	<b>690,616</b>	<b>705,090</b>
<b>Total Water Plant</b>	<b>\$ 775,891</b>	<b>861,282</b>	<b>872,526</b>	<b>858,719</b>	<b>880,067</b>
<b>Water Distribution - 703</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 99,400	164,894	216,386	238,885	256,255
Overtime	6,042	6,063	7,773	8,000	8,000
Stand-by / Callback	5,913	10,190	10,695	12,000	12,000
FICA	8,209	13,050	16,976	18,275	19,603
PERS Retirement	7,408	14,527	19,910	22,321	23,832
Health / Dental / Vision / Life Ins	50,864	52,979	69,783	81,973	85,665
Uniform / Uniform Allowance	5,933	7,795	5,272	5,000	6,000
Unemployment	3,057	1,966	-	-	-
Workers Compensation	-	292	-	-	-
<b>Total Personal Services</b>	<b>\$ 186,826</b>	<b>271,756</b>	<b>346,795</b>	<b>386,454</b>	<b>411,355</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 165	291	-	200	200
Communications	3,931	5,710	6,169	5,700	5,700
Dues & Subscriptions	12,713	29,712	14,411	14,000	15,400
Fuel & Oil	2,275	1,667	2,018	500	500
Utilities	680	811	1,728	2,400	3,000
Operating Materials	38,394	78,191	100,274	110,000	100,000
Printing/Advertising	-	-	255	-	-
Contractual Services	116,698	84,148	29,139	16,595	25,595
Automotive Repairs & Maintenance	1,380	2,863	39	124	300
Bad Debt Expense	(42,330)	(4,368)	(2,667)	-	-
Equipment Rental	-	163	-	-	500
Equipment Maintenance	-	-	-	244	-
<b>Total Services and Supplies</b>	<b>\$ 133,906</b>	<b>199,188</b>	<b>151,366</b>	<b>149,763</b>	<b>151,195</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	26,682	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>26,682</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water Distribution</b>	<b>\$ 320,732</b>	<b>497,626</b>	<b>498,161</b>	<b>536,217</b>	<b>562,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,811,673</b>	<b>2,678,432</b>	<b>2,805,112</b>	<b>3,645,849</b>	<b>3,023,104</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (469,003)	(353,239)	(227,910)	(993,455)	(301,904)
Beginning Fund Balance	\$ 3,635,748	3,140,274	2,756,051	2,527,243	1,533,788
Ending Fund Balance	\$ 3,166,745	2,787,035	2,528,141	1,533,788	1,231,884
<b>Reserved Fund Balance:</b>					
Safe Drinking Water Loan Debt Svc. Reserve	\$ 148,700	148,700	148,700	148,700	148,700
Pension Reserve	75,000	75,000	75,000	75,000	75,000
Working Capital Reserve	325,000	325,000	325,000	325,000	325,000

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
Water Enterprise Fund (Fund 500)**

	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Actual FY 2024-25</b>	<b>Estimated FY 2025-26</b>	<b>Proposed FY 2026-27</b>
Water System Reinvestment Reserve	360,663	360,663	360,663	360,663	360,663
Emergency Reserve	300,000	300,000	300,000	300,000	300,000
Reserved Fund Balance Total:	\$ 1,209,363	1,209,363	1,209,363	1,209,363	1,209,363
Unobligated Fund Balance	\$ 1,957,382	1,577,672	1,318,778	324,425	22,521

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Actual FY 2024-25</b>	<b>Estimated FY 2025-26</b>	<b>Proposed FY 2026-27</b>
Trf Capital 66005 - Mill Street Ped Plaza	\$ 700,000	50,000	-	-	-
Tsf Capital 66656 - South Auburn St. Renovation	-	-	-	400,000	-
Water System Master Plan	4,009	46,362	-	-	-
Water Rate Impact Fee Study	8,775	-	-	-	-
Water Treatment Plant Maintenance	223	-	182	200,000	80,000
Annual Water Maintenance	114,075	46,471	103,546	130,000	150,000
	\$ 827,082	142,833	103,728	730,000	230,000

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Sewer Enterprise Fund (Fund 510)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Wastewater Connection Fees	\$ 481,681	78,640	353,543	392,672	350,000
Sewer Use Fees	4,679,365	4,872,050	5,036,979	5,200,000	5,300,000
Industrial Permits Fees	256,046	259,503	270,888	250,000	250,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 5,417,092</b>	<b>5,210,193</b>	<b>5,661,410</b>	<b>5,842,672</b>	<b>5,900,000</b>
Interest Earnings	\$ 166,448	278,096	313,886	290,000	230,000
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 166,448</b>	<b>278,096</b>	<b>313,886</b>	<b>290,000</b>	<b>230,000</b>
Miscellaneous Revenues	\$ -	-	215	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>215</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,583,540</b>	<b>5,488,289</b>	<b>5,975,511</b>	<b>6,132,672</b>	<b>6,130,000</b>
<b>EXPENDITURES</b>					
<b>Public Works Capital - 406</b>					
<b>Personal Services</b>					
FICA	\$ 480	1,349	1,291	2,965	1,300
PERS Retirement	776	2,389	2,346	5,523	2,400
Health / Dental / Vision / Life Ins	880	3,078	4,103	9,338	4,000
Deferred Compensation	-	-	-	15	-
<b>Total Personal Services</b>	<b>\$ 2,136</b>	<b>6,816</b>	<b>7,740</b>	<b>17,841</b>	<b>7,700</b>
<b>Capital Outlay</b>					
Reroof 530 Freeman Lane	\$ -	-	-	37,371	-
Sewer Lining Project	-	-	-	2,000	2,500,000
Annual Sewer Maintenance	9,369	24,011	45,977	65,000	100,000
Annual WWTP Project	906	1,145	451,982	5,000	1,400,000
Taylorville Lift Station	-	-	-	-	500,000
Sewer Main Replacement Project	-	-	-	-	660,000
Slate Creek Lift Station	-	-	-	250,000	700,000
Sewer Manhole Rehabilitation Project	-	-	-	-	200,000
2018 WWTP Improvements	747	42,732	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 11,022</b>	<b>67,888</b>	<b>497,959</b>	<b>359,371</b>	<b>6,060,000</b>
<b>Total Public Works Capital</b>	<b>\$ 13,158</b>	<b>74,704</b>	<b>505,699</b>	<b>377,212</b>	<b>6,067,700</b>
<b>Non-Departmental - 601</b>					
<b>Capital Outlay</b>					
Sewer Rate Study	\$ 14,975	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 14,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>					
Transfers Out	\$ 187,858	180,465	180,120	178,984	177,752
<b>Total Transfers Out</b>	<b>\$ 187,858</b>	<b>180,465</b>	<b>180,120</b>	<b>178,984</b>	<b>177,752</b>
<b>Total Non-Departmental</b>	<b>\$ 202,833</b>	<b>180,465</b>	<b>180,120</b>	<b>178,984</b>	<b>177,752</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Sewer Enterprise Fund (Fund 510)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>Water Plant - 702</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 145	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water Plant</b>	<b>\$ 145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sewer Administration - 801</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 169,377	281,679	313,656	371,410	375,465
Salaries - Part-Time	-	-	-	3,822	3,822
Overtime	1,326	1,679	973	1,000	1,000
FICA	11,553	19,473	22,019	28,915	29,284
PERS Retirement	14,530	25,856	28,032	32,704	35,135
PERS Unfunded Liability	44,844	-	47,837	83,909	119,653
Health / Dental / Vision / Life Ins	33,857	61,085	74,640	88,383	92,959
Deferred Compensation	1,826	3,963	3,148	1,853	2,238
Workers Compensation	28,195	38,273	48,596	49,301	47,231
<b>Total Personal Services</b>	<b>\$ 305,508</b>	<b>432,008</b>	<b>538,901</b>	<b>661,297</b>	<b>706,788</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 437	150	745	500	500
Communications	-	-	680	968	1,103
Postage	27	-	-	-	-
Utilities	18,675	11,670	27,824	25,000	32,000
Software	-	-	2,550	65,288	67,338
Printing/Advertising	14,095	13,833	15,038	15,000	15,000
Contractual Services	75,010	15,259	37,771	5,068	4,920
Maintenance Contracts	692	692	634	-	-
Legal Services	4,251	-	-	-	-
Auditing Services	22,530	24,701	20,741	28,636	28,889
Non-Personal Overhead Transfer	75,215	-	-	107,406	115,445
Liability Insurance	158,631	344,908	427,899	476,019	478,048
Bank Service Charges	1,660	93,854	182,544	155,000	60,000
Property Tax Collection Fees	243	-	-	-	-
Other Costs	770	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 372,236</b>	<b>505,067</b>	<b>716,426</b>	<b>878,885</b>	<b>803,242</b>
<b>Debt Service</b>					
Principal	\$ 1,024,068	510,000	535,000	555,000	-
Interest	57,123	57,738	24,483	11,794	-
Lease Principal	144,412	148,578	161,223	173,399	137,359
Lease Interest	55,252	48,977	46,421	44,143	37,553
<b>Total Debt Services</b>	<b>\$ 1,280,855</b>	<b>765,293</b>	<b>767,127</b>	<b>784,336</b>	<b>174,912</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	475	-	-	-
Other Machinery & Equipment	288	288	-	-	10,000
<b>Total Capital Outlay</b>	<b>\$ 288</b>	<b>763</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
<b>Total Sewer Administration</b>	<b>\$ 1,958,887</b>	<b>1,703,131</b>	<b>2,022,454</b>	<b>2,324,518</b>	<b>1,694,942</b>
<b>Sewer Plant - 802</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 445,913	437,561	439,277	420,246	437,143
Overtime	11,805	6,204	10,792	9,000	0,000

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Sewer Enterprise Fund (Fund 510)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Stand-by / Callback	32,238	36,539	37,977	32,000	35,000
FICA	34,319	33,561	34,652	32,341	33,689
PERS Retirement	47,060	50,994	51,236	49,993	52,075
Health / Dental / Vision / Life Ins	115,180	103,055	131,281	122,954	129,413
Deferred Compensation	754	2,091	2,086	2,080	2,808
Uniform / Uniform Allowance	9,478	11,115	16,888	12,500	12,500
<b>Total Personal Services</b>	<b>\$ 696,747</b>	<b>681,120</b>	<b>724,189</b>	<b>681,114</b>	<b>711,629</b>
<b>Services and Supplies</b>					
Office Supplies	\$ 1,081	2,568	1,022	2,000	1,000
Communications	25,378	22,412	20,423	24,000	22,432
Postage	15	-	237	-	-
Dues & Subscriptions	47,648	41,633	40,796	43,000	43,000
Fuel & Oil	8,545	3,676	1,768	2,500	2,500
Utilities	329,185	375,879	381,718	388,000	397,300
Chemicals	134,080	176,841	135,383	150,000	150,000
Operating Materials	60,915	116,492	81,159	90,000	90,000
Printing/Advertising	110	140	-	-	-
Contractual Services	260,563	235,806	403,543	297,500	298,600
Maintenance Contracts	4,798	4,047	4,302	4,400	6,200
Conferences & Travel	201	-	-	-	-
Automotive Repairs & Maintenance	4,846	2,497	3,664	5,000	5,000
Equipment Maintenance	267,243	181,487	35,537	30,000	350,000
<b>Total Services and Supplies</b>	<b>\$ 1,144,608</b>	<b>1,163,478</b>	<b>1,109,552</b>	<b>1,036,400</b>	<b>1,366,032</b>
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	-	-	-	125,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,000</b>
<b>Total Sewer Plant</b>	<b>\$ 1,841,355</b>	<b>1,844,598</b>	<b>1,833,741</b>	<b>1,717,514</b>	<b>2,202,661</b>
<b>Sewer Collection - 803</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 93,498	153,606	213,941	238,885	256,255
Overtime	5,478	5,947	7,682	8,000	8,000
Stand-by / Callback	5,760	10,190	10,695	13,000	13,000
FICA	7,711	12,555	16,441	18,275	19,603
PERS Retirement	6,982	14,052	19,355	22,321	23,832
Health / Dental / Vision / Life Ins	66,413	52,357	67,641	81,973	85,665
Uniform / Uniform Allowance	1,626	3,665	2,480	2,200	2,200
Unemployment	3,057	1,966	-	-	-
Workers Compensation	-	292	-	-	-
<b>Total Personal Services</b>	<b>\$ 190,525</b>	<b>254,630</b>	<b>338,235</b>	<b>384,654</b>	<b>408,555</b>
<b>Services and Supplies</b>					
Office Supplies	\$ -	93	602	500	500
Communications	3,366	4,911	976	1,600	1,110
Dues & Subscriptions	2,189	4,706	4,621	5,550	5,550
Fuel & Oil	17,953	20,952	5,175	1,000	1,000
Chemicals	35,341	29,384	-	-	-
Small Tools	-	-	2,119	2,500	2,500
Operating Materials	27,881	28,642	100,969	50,000	50,000
Contractual Services	29,694	71,622	54,344	65,000	52,200
Non-Personal Overhead Transfer	-	189,061	157,403	-	-
Automotive Repairs & Maintenance	9,245	8,056	25,528	15,000	15,000
Equipment Maintenance	14,688	13,973	8,234	10,000	12,000
<b>Total Services and Supplies</b>	<b>\$ 140,357</b>	<b>371,400</b>	<b>359,971</b>	<b>151,150</b>	<b>139,860</b>

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
Sewer Enterprise Fund (Fund 510)**

	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Actual FY 2024-25</b>	<b>Estimated FY 2025-26</b>	<b>Proposed FY 2026-27</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	\$ -	\$ -	294,914	-
<b>Total Capital Outlay</b>	\$ -	\$ -	\$ -	294,914	-
<b>Total Sewer Collection</b>	\$ 330,882	\$ 626,030	\$ 698,206	\$ 830,718	\$ 548,415
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,347,260</b>	<b>4,428,928</b>	<b>5,240,220</b>	<b>5,428,946</b>	<b>10,691,470</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,236,280	1,059,361	735,291	703,726	(4,561,470)
Beginning Fund Balance	\$ 7,587,277	8,715,186	9,139,350	10,212,848	10,916,574
Ending Fund Balance	\$ 8,823,557	9,774,547	9,874,641	10,916,574	6,355,104
Reserved Fund Balance:					
Bond Reserve	\$ 45,512	44,512	44,512	44,512	44,512
Trustee Cash - Leases and Other Debt	605,576	638,924	667,060	-	-
FHMA Debt Service Reserve	134,362	134,362	134,362	134,362	134,362
Working Capital Reserve	850,000	850,000	850,000	850,000	850,000
Pension Reserve	175,000	175,000	175,000	175,000	175,000
System Reinvestment Reserve	1,735,887	1,735,887	1,735,887	1,735,887	1,735,887
Emergency Reserve	750,000	750,000	750,000	750,000	750,000
Reserved Fund Balance Total:	\$ 4,296,337	4,328,685	4,356,821	3,689,761	3,689,761
Unobligated Fund Balance	\$ 4,527,220	5,445,862	5,517,820	7,226,813	2,665,343

**Capital Expenditure Detail**

<b>Capital Expenditures</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Actual FY 2024-25</b>	<b>Estimated FY 2025-26</b>	<b>Proposed FY 2026-27</b>
Reroof 530 Freeman Lane	\$ -	\$ -	\$ -	37,371	-
Sewer Rate Study	14,975	-	-	-	-
Sewer Lining Project	-	-	-	2,000	2,500,000
Annual Sewer Maintenance	9,369	24,011	45,977	65,000	100,000
Annual WWTP Projects	906	1,145	451,982	5,000	1,400,000
Taylorville Lift Station	-	-	-	-	500,000
Sewer Main Replacement Project	-	-	-	-	660,000
Slate Creek Lift Station	-	-	-	250,000	700,000
Sewer Manhole Rehabilitation Project	-	-	-	-	200,000
2018 WWTP Improvements Project	747	42,732	-	-	-
	\$ 25,997	67,888	497,959	359,371	6,060,000

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**State of California Gas Tax Fund (Fund 201)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Gas Tax - Section 2103	\$ 110,980	123,869	129,824	127,459	133,058
Gas Tax - Section 2105	77,514	82,607	84,641	87,969	88,973
Gas Tax - Section 2106	103,373	111,698	116,732	118,508	120,708
Gas Tax - Section 2107	105,638	111,816	112,282	119,940	118,977
Gas Tax - Section 2107.5	3,000	10,990	(58,242)	3,000	3,000
RMRA - SB-1 Funding	303,898	343,411	432,646	368,605	381,877
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 704,403</b>	<b>784,391</b>	<b>817,883</b>	<b>825,481</b>	<b>846,593</b>
Interest Earnings	\$ 20,676	12,223	14,520	10,000	6,000
Unrealized Gain / Loss Investment	(23,200)	19,813	5,576	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (2,524)</b>	<b>32,036</b>	<b>20,096</b>	<b>10,000</b>	<b>6,000</b>
Transfers In from Other Funds	\$ -	-	-	282,190	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>282,190</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 701,879</b>	<b>816,427</b>	<b>837,979</b>	<b>1,117,671</b>	<b>852,593</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ 835,748	788,069	891,779	1,050,884	1,135,000
<b>Total Transfers Out</b>	<b>\$ 835,748</b>	<b>788,069</b>	<b>891,779</b>	<b>1,050,884</b>	<b>1,135,000</b>
<b>Total Non-Departmental</b>	<b>\$ 835,748</b>	<b>788,069</b>	<b>891,779</b>	<b>1,050,884</b>	<b>1,135,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 835,748</b>	<b>788,069</b>	<b>891,779</b>	<b>1,050,884</b>	<b>1,135,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (133,869)	28,358	(53,800)	66,787	(282,407)
Beginning Fund Balance	\$ 395,661	261,792	290,150	236,350	303,137
Ending Fund Balance	\$ 261,792	290,150	236,350	303,137	20,730

**Capital Expenditure Detail**

Capital Expenditures	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Trf to Capital 61220 - Street Maintenance	\$ 100,000	170,000	100,000	150,000	180,000
Trf to Capital 61330 - Street Rehab	850,000	295,000	-	2,500	765,000
Trf to Capital 63440 - Mill Street Parking Lot	-	125,563	88,312	68,315	-
Trf to Capital 63630 - Annual Sidewalks	13,999	30,000	-	9,500	20,000
Trf to Capital 66102 - Bennett St Bridge	-	-	40,000	669	-
Trf to Capital 66656 - S. Auburn Street Renov	-	-	10,000	680,000	-
	<b>\$ 963,999</b>	<b>620,563</b>	<b>238,312</b>	<b>910,984</b>	<b>965,000</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Traffic Safety Fund (Fund 202)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Parking Tickets	\$ 5,607	14,573	18,381	13,000	14,000
Parking Tickets Collected by Nevada County	26,792	27,927	26,485	38,500	28,000
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 32,399</b>	<b>42,500</b>	<b>44,866</b>	<b>51,500</b>	<b>42,000</b>
Miscellaneous Grants / Donations	\$ 7,000	-	-	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers In from Other Funds	\$ 135,019	167,506	171,213	139,900	170,000
<b>TOTAL TRANSFERS IN</b>	<b>\$ 135,019</b>	<b>167,506</b>	<b>171,213</b>	<b>139,900</b>	<b>170,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 174,418</b>	<b>210,006</b>	<b>216,079</b>	<b>191,400</b>	<b>212,000</b>
<b>EXPENDITURES</b>					
<b>Police - 201</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 1,049	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 1,049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 1,049</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration &amp; Engineering - 401</b>					
<b>Services and Supplies</b>					
Utilities	\$ 137,935	176,628	160,526	170,000	175,000
Operating Materials	1,573	2,310	4,023	1,400	2,000
<b>Total Services and Supplies</b>	<b>\$ 139,508</b>	<b>178,938</b>	<b>164,549</b>	<b>171,400</b>	<b>177,000</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 139,508</b>	<b>178,938</b>	<b>164,549</b>	<b>171,400</b>	<b>177,000</b>
<b>Streets Maintenance - 402</b>					
<b>Services and Supplies</b>					
Maintenance Contracts	\$ 24,111	26,068	45,429	20,000	30,000
<b>Total Services and Supplies</b>	<b>\$ 24,111</b>	<b>26,068</b>	<b>45,429</b>	<b>20,000</b>	<b>30,000</b>
<b>Total Streets Maintenance</b>	<b>\$ 24,111</b>	<b>26,068</b>	<b>45,429</b>	<b>20,000</b>	<b>30,000</b>
<b>Non-Departmental - 601</b>					
<b>Capital Outlay</b>					
Traffic Calming	\$ 9,750	5,000	6,101	-	5,000
<b>Total Capital Outlay</b>	<b>\$ 9,750</b>	<b>5,000</b>	<b>6,101</b>	<b>-</b>	<b>5,000</b>
<b>Total Non-Departmental</b>	<b>\$ 9,750</b>	<b>5,000</b>	<b>6,101</b>	<b>-</b>	<b>5,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 174,418</b>	<b>210,006</b>	<b>216,079</b>	<b>191,400</b>	<b>212,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	-	-
Beginning Fund Balance	\$ -	-	-	-	-
Ending Fund Balance	\$ -	-	-	-	-

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Fire Reserve Fund (Fund 203)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Strike Team Reimbursements	\$ 49,921	78,040	249,691	450,000	250,000
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 49,921</b>	<b>78,040</b>	<b>249,691</b>	<b>450,000</b>	<b>250,000</b>
Interest Earnings	\$ 4,313	5,847	8,312	14,000	14,000
Unrealized Gain / Loss Investment	(2,921)	2,368	2,321	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 1,392</b>	<b>8,215</b>	<b>10,633</b>	<b>14,000</b>	<b>14,000</b>
Fire Department Expense Reimbursements	\$ -	-	-	36,992	-
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>36,992</b>	<b>-</b>
Fire Donations	\$ -	-	100	-	-
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>\$ -</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 51,313</b>	<b>86,255</b>	<b>260,424</b>	<b>500,992</b>	<b>264,000</b>
<b>EXPENDITURES</b>					
<b>Fire - 203</b>					
<b>Services and Supplies</b>					
Dues & Subscriptions	\$ -	-	-	513	-
Fuel & Oil	-	-	296	-	-
Operating Materials	45,845	20,640	24,023	150,000	50,000
Contractual Services	-	6,749	7,681	46,000	10,000
Conferences & Travel	-	5,127	24,925	10,000	10,000
Building Repair & Maintenance	-	530	-	-	35,000
Automotive Repairs & Maintenance	15,219	75,062	20,425	20,000	25,000
Equipment Rental	-	2,820	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 61,064</b>	<b>110,928</b>	<b>77,350</b>	<b>226,513</b>	<b>130,000</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	-	-	-	70,000
Other Machinery & Equipment	-	-	-	5,052	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>5,052</b>	<b>70,000</b>
<b>Total Fire</b>	<b>\$ 61,064</b>	<b>110,928</b>	<b>77,350</b>	<b>231,565</b>	<b>200,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 61,064</b>	<b>110,928</b>	<b>77,350</b>	<b>231,565</b>	<b>200,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (9,751)	(24,673)	183,074	269,427	64,000
Beginning Fund Balance	\$ 221,709	211,958	187,285	370,359	639,786
Ending Fund Balance	\$ 211,958	187,285	370,359	639,786	703,786
Reserved Fund Balance:					
Nevada City Apparatus Reserve	\$ 30,000	45,000	60,000	75,000	100,000
Reserved Fund Balance Total	\$ 30,000	45,000	60,000	75,000	100,000
Unobligated Fund Balance	\$ 181,958	142,285	310,359	564,786	603,786

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**EPA Brownfield Site Assessment Grant Fund (Fund 205)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>REVENUES</b>					
EPA Grants (Federal)	\$ 57,237	261,906	56,571	61,638	123,235
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 57,237</b>	<b>261,906</b>	<b>56,571</b>	<b>61,638</b>	<b>123,235</b>
<b>TOTAL REVENUES</b>	<b>\$ 57,237</b>	<b>261,906</b>	<b>56,571</b>	<b>61,638</b>	<b>123,235</b>
<b>EXPENDITURES</b>					
<b>Planning - 301</b>					
<b>Personal Services</b>					
Personnel Services Overhead Transfer	\$ 3,346	2,849	2,028	1,865	3,500
<b>Total Personal Services</b>	<b>\$ 3,346</b>	<b>2,849</b>	<b>2,028</b>	<b>1,865</b>	<b>3,500</b>
<b>Services and Supplies</b>					
Office Supplies	\$ -	-	-	-	1,800
Printing/Advertising	130	145	-	-	-
Contractual Services	112,663	179,639	47,193	63,380	115,435
Conferences & Travel	949	-	-	-	2,500
<b>Total Services and Supplies</b>	<b>\$ 113,742</b>	<b>179,784</b>	<b>47,193</b>	<b>63,380</b>	<b>119,735</b>
<b>Total Planning</b>	<b>\$ 117,088</b>	<b>182,633</b>	<b>49,221</b>	<b>65,245</b>	<b>123,235</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 117,088</b>	<b>182,633</b>	<b>49,221</b>	<b>65,245</b>	<b>123,235</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (59,851)	79,273	7,350	(3,607)	-
Beginning Fund Balance	\$ (23,165)	(83,016)	(3,743)	3,607	-
Ending Fund Balance	\$ (83,016)	(3,743)	3,607	-	-

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
Developer Fee Projects Fund (Fund 206)**

	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Actual FY 2024-25</b>	<b>Estimated FY 2025-26</b>	<b>Proposed FY 2026-27</b>
<b>REVENUES</b>					
Local Drainage Impact Fees	\$ 10,440	9,167	9,426	17,003	-
Fire Services Impact Fees	7,846	7,063	20,469	26,328	-
Police Services Impact Fee	7,841	3,451	18,146	29,290	-
Admin / General Facilities Impact Fee	2,602	4,387	29,510	41,748	-
Parks / Recreation Impact Fee	16,020	22,890	82,109	109,085	-
Regional Transportation Mitigation	-	-	1,270	(1,270)	-
GVTIF Impact Fee	157,859	32,781	101,354	142,582	-
GVTIF Administrative Fees	1,579	328	142	38	-
Glenbrook Basin Traffic Impact	3,893	319	-	-	-
Glenbrook Basin Traffic Administration	112	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 208,192</b>	<b>80,386</b>	<b>262,426</b>	<b>364,804</b>	<b>-</b>
Interest Earnings	\$ 63,011	70,297	68,920	80,000	65,000
Unrealized Gain / Loss Investment	(42,072)	43,704	32,359	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 20,939</b>	<b>114,001</b>	<b>101,279</b>	<b>80,000</b>	<b>65,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 229,131</b>	<b>194,387</b>	<b>363,705</b>	<b>444,804</b>	<b>65,000</b>

**EXPENDITURES**

<b>Police - 201</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 788	3,774	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 788</b>	<b>3,774</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ 788</b>	<b>3,774</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Administration &amp; Engineering - 401</b>					
<b>Services and Supplies</b>					
Printing/Advertising	\$ -	145	-	-	-
Contractual Services	15,244	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 15,244</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration &amp; Engineering</b>	<b>\$ 15,244</b>	<b>145</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Recreation - 503</b>					
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ 269,436	(57)	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 269,436</b>	<b>(57)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation</b>	<b>\$ 269,436</b>	<b>(57)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 601</b>					
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	50,000	-	-	-
Development Impact Fee Study	10,741	-	-	-	-
<b>Total Capital Outlay</b>	<b>\$ 10,741</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Developer Fee Projects Fund (Fund 206)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>Transfers Out</b>					
Transfers Out	\$ 571,758	545,677	-	-	720,000
<b>Total Transfers Out</b>	\$ 571,758	545,677	-	-	720,000
<b>Total Non-Departmental</b>	\$ 582,499	595,677	-	-	720,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 867,967</b>	<b>599,539</b>	<b>-</b>	<b>-</b>	<b>720,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (638,836)	(405,152)	363,705	444,804	(655,000)
Beginning Fund Balance	\$ 3,253,600	2,614,764	2,209,612	2,573,317	3,018,121
Ending Fund Balance	\$ 2,614,764	2,209,612	2,573,317	3,018,121	2,363,121

**Capital Expenditure Detail**

Capital Expenditures	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Trf Capital 66005 - Mill Street Pedestrian Plaza	\$ 561,621	-	-	-	-
Trf Capital 61100 - Storm Drainage Master Plan	-	341	-	-	320,000
Trf Capital 63440 - Mill Street Parking Lot	10,137	545,336	-	-	-
Trf Capital 63451 - Bennett & Ophir Circulation	-	-	-	-	100,000
Trf Capital 63452 - Centennial Dr Realignment	-	-	-	-	300,000
	<b>\$ 571,758</b>	<b>545,677</b>	<b>-</b>	<b>-</b>	<b>720,000</b>

**Fund Balance Detail**

Fund Balances	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Reserve for Parking In Lieu	\$ 74,756	-	-	-	-
Reserve for Local Drainage	299,457	205,074	223,297	246,845	-
Reserve for Fire Services	73,996	85,471	110,285	140,334	144,305
Reserve for Police Services	42,804	48,773	69,663	101,649	104,525
Reserve for Admin / General Facilities	81,212	37,536	69,796	114,582	117,825
Reserve for Regional Circulation	333,854	-	-	-	-
Reserve for Regional Drainage	153,183	161,161	167,769	172,339	101,990
Reserve for Parks and Recreation	-	-	85,476	199,860	205,515
Reserve for SMA Map Act Fees	39,086	41,213	42,903	44,072	45,319
Reserve for GVTIF	1,466,880	1,581,282	1,751,638	1,945,814	1,589,556
Reserve for GVTIF Administration	29,381	31,325	32,758	33,689	34,642
Reserve for Glenbrook Basin	3,130	-	-	-	-
Reserve for Glenbrook Basin Administration	113	-	-	-	-
Reserve for McKnight Recapture	15,874	16,738	17,425	17,899	18,406
Unobligated Fund Balance (Mkt Val Adj)	1,037	1,038	2,307	1,038	1,038
	<b>\$ 2,614,763</b>	<b>2,209,611</b>	<b>2,573,317</b>	<b>3,018,121</b>	<b>2,363,121</b>

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
Vehicle Replacement Fund (Fund 225)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 340	453	491	200	-
Unrealized Gain / Loss Investment	116	227	200	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 456</b>	<b>680</b>	<b>691</b>	<b>200</b>	<b>-</b>
Sale of Fixed Assets	\$ 4,995	46,085	16,000	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 4,995</b>	<b>46,085</b>	<b>16,000</b>	<b>-</b>	<b>-</b>
Transfers In from Other Fund - Fund 100	\$ -	-	-	-	7,044
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,044</b>
<b>TOTAL REVENUES</b>	<b>\$ 5,451</b>	<b>46,765</b>	<b>16,691</b>	<b>200</b>	<b>7,044</b>

**EXPENDITURES**

**Police - 201**

**Capital Outlay**

Vehicles	\$ -	28,346	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>28,346</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ -</b>	<b>28,346</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Building - 302**

**Services and Supplies**

Contractual Services	\$ -	-	38	493	686
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>38</b>	<b>493</b>	<b>686</b>

**Debt Service**

Lease Principal	\$ 16,728	10,393	10,382	16,929	4,986
<b>Total Debt Service</b>	<b>\$ 16,728</b>	<b>10,393</b>	<b>10,382</b>	<b>16,929</b>	<b>4,986</b>

<b>Total Building</b>	<b>\$ 16,728</b>	<b>10,393</b>	<b>10,420</b>	<b>17,422</b>	<b>5,672</b>
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**Fleet - 403**

**Services and Supplies**

Contractual Services	\$ -	-	1,367	1,375	1,372
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>1,367</b>	<b>1,375</b>	<b>1,372</b>

**Debt Service**

Lease Principal	\$ 11,618	1,139	-	-	-
<b>Total Debt Service</b>	<b>\$ 11,618</b>	<b>1,139</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Building</b>	<b>\$ 11,618</b>	<b>1,139</b>	<b>1,367</b>	<b>1,375</b>	<b>1,372</b>
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**Non-Departmental - 601**

**Services and Supplies**

Vehicle Towing	\$ -	7,021	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>7,021</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>7,021</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Vehicle Replacement Fund (Fund 225)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,346</b>	<b>46,899</b>	<b>11,787</b>	<b>18,797</b>	<b>7,044</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (22,895)	(134)	4,904	(18,597)	-
Beginning Fund Balance	\$ 36,906	14,011	13,877	18,781	184
Ending Fund Balance	\$ 14,011	13,877	18,781	184	184

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Proposition 64 PH&S Grant Program Fund (Fund 260)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Misc. State Grants	\$ -	382,819	543,781	1,752,902	239,505
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ -</b>	<b>382,819</b>	<b>543,781</b>	<b>1,752,902</b>	<b>239,505</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>382,819</b>	<b>543,781</b>	<b>1,752,902</b>	<b>239,505</b>
<b>EXPENDITURES</b>					
<b>Police - 201</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ -	117,240	126,862	137,017	34,047
Overtime	-	9,734	7,975	7,000	2,000
FICA	-	9,233	9,834	9,939	2,621
PERS Retirement	-	30,701	32,900	34,615	8,838
Health / Dental / Vision / Life Ins	-	24,170	25,776	25,685	6,502
Uniform / Uniform Allowance	-	1,286	589	1,375	219
<b>Total Personal Services</b>	<b>\$ -</b>	<b>192,364</b>	<b>203,936</b>	<b>215,631</b>	<b>54,227</b>
<b>Services and Supplies</b>					
Operating Materials	\$ -	6,139	68,591	10,000	10,000
Contractual Services	-	12,000	25,998	26,000	26,000
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>18,139</b>	<b>94,589</b>	<b>36,000</b>	<b>36,000</b>
<b>Capital Outlay</b>					
Vehicles	\$ -	108,996	-	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>108,996</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Police</b>	<b>\$ -</b>	<b>319,499</b>	<b>298,525</b>	<b>251,631</b>	<b>90,227</b>
<b>Fire - 203</b>					
<b>Personal Services</b>					
Overtime	\$ -	12,441	1,673	9,000	15,000
FICA	-	952	44	1,580	1,600
<b>Total Personal Services</b>	<b>\$ -</b>	<b>13,393</b>	<b>1,717</b>	<b>10,580</b>	<b>16,600</b>
<b>Services and Supplies</b>					
Conferences & Travel	\$ -	7,500	11,921	4,500	15,000
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>7,500</b>	<b>11,921</b>	<b>4,500</b>	<b>15,000</b>
<b>Total Fire</b>	<b>\$ -</b>	<b>20,893</b>	<b>13,638</b>	<b>15,080</b>	<b>31,600</b>
<b>Fleet - 403</b>					
<b>Capital Outlay</b>					
Other Machinery & Equipment	\$ -	211,680	98,845	17,324	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>211,680</b>	<b>98,845</b>	<b>17,324</b>	<b>-</b>
<b>Total Fleet</b>	<b>\$ -</b>	<b>211,680</b>	<b>98,845</b>	<b>17,324</b>	<b>-</b>
<b>Public Works Capital - 406</b>					
<b>Personal Services</b>					
FICA	\$ -	-	225	350	1,100
PERS Retirement	-	-	341	500	1,300
Health / Dental / Vision / Life Ins	-	-	526	1,200	587
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>1,092</b>	<b>2,050</b>	<b>2,987</b>

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
Proposition 64 PH&S Grant Program Fund (Fund 260)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>Capital Outlay</b>					
Condon Skatepark Project	\$ -	48,324	447,852	1,047,760	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>48,324</b>	<b>447,852</b>	<b>1,047,760</b>	<b>-</b>
<b>Total Public Works Capital</b>	<b>\$ -</b>	<b>48,324</b>	<b>448,944</b>	<b>1,049,810</b>	<b>2,987</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>600,396</b>	<b>859,952</b>	<b>1,333,845</b>	<b>124,814</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	(217,577)	(316,171)	419,057	114,691
Beginning Fund Balance	\$ -	-	(217,577)	(533,748)	(114,691)
Ending Fund Balance	\$ -	(217,577)	(533,748)	(114,691)	-

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Capital Improvements Projects Fund (Fund 300)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Misc. State Grants	\$ 50,590	-	31,728	414,888	2,257,043
Misc. Federal Grants	1,174,095	69,452	76,446	818,557	2,535,000
Federal Aid - FEMA / Other	1,976,586	-	32,313	16,247	-
State Reimbursements - Other	55,582	-	-	-	-
NCTC - RSTP Funding	-	300,000	4,684	7,000	572,500
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 3,256,853</b>	<b>369,452</b>	<b>145,171</b>	<b>1,256,692</b>	<b>5,364,543</b>
General Expense Reimbursement	\$ 3,528	7,500	-	-	-
<b>TOTAL REIMBURSEMENTS</b>	<b>\$ 3,528</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
Miscellaneous Revenues	\$ -	-	71,172	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>71,172</b>	<b>-</b>	<b>-</b>
Transfers In from Other Fund - Fund 100	\$ 628,555	66,294	45,073	75,000	82,044
Transfers In from Other Fund - Fund 200	1,711,222	1,791,156	423,383	3,445,000	2,165,000
Transfers In from Other Fund - Fund 201	963,999	620,563	720,566	910,984	965,000
Transfers In from Other Fund - Fund 206	571,758	545,677	-	-	720,000
Transfers In from Other Fund - Fund 242	-	135,247	-	-	-
Transfers In from Other Fund - Fund 310	3,938,705	365,841	-	1,524,190	2,500,000
Transfers In from Other Fund - Fund 500	700,000	50,000	-	400,000	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ 8,514,239</b>	<b>3,574,778</b>	<b>1,189,022</b>	<b>6,355,174</b>	<b>6,432,044</b>
<b>TOTAL REVENUES</b>	<b>\$ 11,774,620</b>	<b>3,951,730</b>	<b>1,405,365</b>	<b>7,611,866</b>	<b>11,796,587</b>

**EXPENDITURES****Public Works Capital - 406**

<b>Personal Services</b>					
Salaries - Regular	\$ -	-	(748)	-	-
FICA	13,207	94	806	1,214	-
PERS Retirement	18,415	126	113	2,615	-
Health / Dental / Vision / Life Ins	26,977	436	284	5,428	-
Deferred Compensation	-	-	-	193	-
<b>Total Personal Services</b>	<b>\$ 58,599</b>	<b>656</b>	<b>455</b>	<b>9,450</b>	<b>-</b>
<b>Capital Outlay</b>					
Storm Drainage Master Plan	\$ -	341	-	-	320,000
Annual Street Maintenance	148,363	179,164	107,232	150,000	180,000
Annual Street Rehabilitation	830,103	689,655	2,649	2,500	1,330,000
Annual Storm Drain Maintenance	36,159	19,631	44,502	75,000	50,000
Cal-OES PSPS	398,142	232	-	-	-
Memorial Park Pool & Facility Renovation	(1,476)	-	-	-	-
Infrastructure Needs Assessment	13,005	40,565	7,735	-	-
Equitable Community Revitalization Grant	-	-	82,973	33,888	1,987,043
NCTC Planning	3,667	9,630	4,801	7,000	7,500
GVTIF Update	4,408	-	-	-	-
Bank Street Bridge	-	-	-	-	115,000
2021 Winter Storm Damage Repair	205,791	-	-	-	-
Wolf Creek ATP Connectivity Project	-	-	-	28,000	1,000,000
Wolf Creek Trail Study	112,211	71,095	13,265	6,000	200,000
Mill Street Parking Lot	10,137	670,899	88,548	68,315	-
McCourtney Rd Pedestrian Imp	346	100,478	17,874	257,000	1

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Capital Improvements Projects Fund (Fund 300)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
Bennett & Ophir Circulation	-	-	-	-	100,000
Centennial Drive Realignment	-	-	-	-	300,000
Church Street Parking Restrooms	-	-	-	452,000	-
S Auburn/Colfax Roundabout	-	-	82,355	455,000	1,350,000
S Auburn Street Renovation	-	-	28,519	-	-
Annual Sidewalk & Accessibility	13,999	32,598	844	9,500	20,000
Playground Maintenance	-	-	-	-	25,000
Bennett Street Bridge	-	-	150,028	669	-
Measure E Street Rehabilitation	178,587	896,186	138,160	1,130,000	930,000
Measure E Park Projects	44,841	15,004	42,544	952,000	240,000
CDBG Memorial Park Facility Imp	1,868,003	28,265	-	-	-
Mill Street Pedestrian Plaza	4,816,521	915,841	47,454	-	-
Slate Creek Drainage	-	345	-	-	-
HSIP Improvements	729	249,753	142,019	293	-
Condon / Scotten Turf Replacement	3,093,695	-	-	-	-
Magenta Drain Restoration	-	-	33,050	131,000	400,000
South Auburn St Renovation	-	-	352,774	2,443,000	-
Park Projects - Miscellaneous	-	-	51,967	790,000	2,200,000
<b>Total Capital Outlay</b>	<b>\$ 11,777,231</b>	<b>3,919,682</b>	<b>1,439,293</b>	<b>6,991,165</b>	<b>11,789,543</b>
<b>Total Public Works Capital</b>	<b>\$ 11,835,830</b>	<b>3,920,338</b>	<b>1,439,748</b>	<b>7,000,615</b>	<b>11,789,543</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	-	63,437	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>63,437</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>63,437</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 11,835,830</b>	<b>3,920,338</b>	<b>1,503,185</b>	<b>7,000,615</b>	<b>11,789,543</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (61,210)	31,392	(97,820)	611,251	7,044
Beginning Fund Balance	\$ (591,737)	(652,947)	(621,555)	(719,375)	(108,124)
Ending Fund Balance	\$ (652,947)	(621,555)	(719,375)	(108,124)	(101,080)

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Special Projects Fund (Fund 310)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Regional Transportation Mitigation	\$ 356,808	169,669	119,236	90,000	90,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 356,808</b>	<b>169,669</b>	<b>119,236</b>	<b>90,000</b>	<b>90,000</b>
Misc. State Grants	\$ 1,950,000	-	-	-	-
Federal / FEMA Grants	845,010	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 2,795,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 34,668	167,495	174,159	170,000	65,000
Unrealized Gain / Loss Investment	(188,593)	151,426	75,448	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (153,925)</b>	<b>318,921</b>	<b>249,607</b>	<b>170,000</b>	<b>65,000</b>
Miscellaneous Revenues	\$ -	-	-	965,202	-
<b>TOTAL MISCELLANEOUS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>965,202</b>	<b>-</b>
Transfers In from Other Funds	\$ -	-	232,454	35,000	5,000
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>-</b>	<b>232,454</b>	<b>35,000</b>	<b>5,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 2,997,893</b>	<b>488,590</b>	<b>601,297</b>	<b>1,260,202</b>	<b>160,000</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Services and Supplies</b>					
Membership Dues	\$ -	-	-	12,207	16,276
Rent Expense	-	-	-	29,369	45,600
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>41,576</b>	<b>61,876</b>
<b>Capital Outlay</b>					
Real Property	\$ -	-	777,012	-	-
Land	-	-	207,988	-	-
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>-</b>	<b>985,000</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>					
Transfers Out	\$ 3,938,705	365,840	47,454	1,524,190	2,500,000
<b>Total Transfers Out</b>	<b>\$ 3,938,705</b>	<b>365,840</b>	<b>47,454</b>	<b>1,524,190</b>	<b>2,500,000</b>
<b>Total Non-Departmental</b>	<b>\$ 3,938,705</b>	<b>365,840</b>	<b>1,032,454</b>	<b>1,565,766</b>	<b>2,561,876</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,938,705</b>	<b>365,840</b>	<b>1,032,454</b>	<b>1,565,766</b>	<b>2,561,876</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (940,812)	122,750	(431,157)	(305,564)	(2,401,876)
Beginning Fund Balance	\$ 7,089,690	6,148,878	6,271,628	5,840,471	5,534,907
Ending Fund Balance	\$ 6,148,878	6,271,628	5,840,471	5,534,907	3,133,031

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
Elizabeth Daniels Park Fund (Fund 450)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 1,987	2,879	3,122	3,000	3,000
Unrealized Gain / Loss Investment	(1,418)	978	1,198	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 569</b>	<b>3,857</b>	<b>4,320</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 569</b>	<b>3,857</b>	<b>4,320</b>	<b>3,000</b>	<b>3,000</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 569	3,857	4,320	3,000	3,000
Beginning Fund Balance	\$ 100,460	101,029	104,886	109,206	112,206
Ending Fund Balance	\$ 101,029	104,886	109,206	112,206	115,206

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Animal Shelter Fund (Fund 451)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 38	60	65	60	60
Unrealized Gain / Loss Investment	18	19	28	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 56</b>	<b>79</b>	<b>93</b>	<b>60</b>	<b>60</b>
<b>TOTAL REVENUES</b>	<b>\$ 56</b>	<b>79</b>	<b>93</b>	<b>60</b>	<b>60</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Services and Supplies</b>					
Maintenance Costs	\$ -	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 56	79	93	60	60
Beginning Fund Balance	\$ 2,048	2,104	2,183	2,276	2,336
Ending Fund Balance	\$ 2,104	2,183	2,276	2,336	2,396

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Downtown Assessment District Fund (Fund 770)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Downtown Assessment	\$ 60,110	63,028	71,390	64,000	65,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 60,110</b>	<b>63,028</b>	<b>71,390</b>	<b>64,000</b>	<b>65,000</b>
Interest Earnings	\$ 1,025	1,666	1,648	1,000	500
Unrealized Gain / Loss Investment	(937)	377	658	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 88</b>	<b>2,043</b>	<b>2,306</b>	<b>1,000</b>	<b>500</b>
<b>TOTAL REVENUES</b>	<b>\$ 60,198</b>	<b>65,071</b>	<b>73,696</b>	<b>65,000</b>	<b>65,500</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Services and Supplies</b>					
Community Contributions	\$ -	120,000	48,000	60,000	60,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>120,000</b>	<b>48,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Transfers Out</b>					
Transfers Out	\$ -	-	-	35,637	5,640
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>35,637</b>	<b>5,640</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>120,000</b>	<b>48,000</b>	<b>95,637</b>	<b>65,640</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>120,000</b>	<b>48,000</b>	<b>95,637</b>	<b>65,640</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 60,198	(54,929)	25,696	(30,637)	(140)
Beginning Fund Balance	\$ 23,124	83,322	28,393	54,089	23,452
Ending Fund Balance	\$ 83,322	28,393	54,089	23,452	23,312

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Grass Valley Successor Agency Fund (Fund 780)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Other Property Taxes	\$ -	(177,747)	-	-	-
RPTTF Property Taxes	723,269	751,578	650,190	557,374	551,137
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 723,269</b>	<b>573,831</b>	<b>650,190</b>	<b>557,374</b>	<b>551,137</b>
Interest Earnings	\$ 15,142	18,889	24,167	16,000	12,000
Unrealized Gain / Loss Investment	(6,651)	3,234	7,256	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 8,491</b>	<b>22,123</b>	<b>31,423</b>	<b>16,000</b>	<b>12,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 731,760</b>	<b>595,954</b>	<b>681,613</b>	<b>573,374</b>	<b>563,137</b>
<b>EXPENDITURES</b>					
<b>Administration - 901</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 60,285	(989)	-	-	-
Overtime	406	(11)	-	-	-
FICA	4,033	(76)	-	-	-
PERS Retirement	5,132	(101)	-	-	-
Health / Dental / Vision / Life Ins	11,136	(215)	-	-	-
Deferred Compensation	932	(15)	-	-	-
Workers Compensation	2,236	-	-	-	-
<b>Total Personal Services</b>	<b>\$ 84,160</b>	<b>(1,407)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services and Supplies</b>					
Contractual Services	\$ 6,629	7,132	3,140	10,513	7,410
Auditing Services	3,342	1,216	427	567	2,744
<b>Total Services and Supplies</b>	<b>\$ 9,971</b>	<b>8,348</b>	<b>3,567</b>	<b>11,080</b>	<b>10,154</b>
<b>Debt Service</b>					
Principal	\$ 4,895,000	350,000	360,000	360,000	385,000
Interest	363,609	245,890	235,490	235,490	213,053
Amortization on Bond Premium	64,510	(5,148)	(5,148)	(5,148)	(5,148)
<b>Total Debt Service</b>	<b>\$ 5,323,119</b>	<b>590,742</b>	<b>590,342</b>	<b>590,342</b>	<b>592,905</b>
<b>Total Administration</b>	<b>\$ 5,417,250</b>	<b>597,683</b>	<b>593,909</b>	<b>601,422</b>	<b>603,059</b>
<b>Housing - 902</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 3,500	6,000	6,000	-	-
<b>Total Services and Supplies</b>	<b>\$ 3,500</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>Total Housing</b>	<b>\$ 3,500</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,420,750</b>	<b>603,683</b>	<b>599,909</b>	<b>601,422</b>	<b>603,059</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (4,688,990)	(7,729)	81,704	(28,048)	(39,922)
Beginning Fund Balance	\$ 5,253,466	611,377	598,499	675,056	647,008
Ending Fund Balance	\$ 564,476	603,648	680,203	647,008	607,086

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Whispering Pines Landscaping & Lighting Fund (Fund 210)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 26,121	28,463	29,374	30,813	31,645
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 26,121</b>	<b>28,463</b>	<b>29,374</b>	<b>30,813</b>	<b>31,645</b>
Interest Earnings	\$ 897	1,461	1,752	1,800	1,500
Unrealized Gain / Loss Investment	(699)	314	544	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 198</b>	<b>1,775</b>	<b>2,296</b>	<b>1,800</b>	<b>1,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 26,319</b>	<b>30,238</b>	<b>31,670</b>	<b>32,613</b>	<b>33,145</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 808	1,263	716	700	866
FICA	62	87	54	54	66
PERS Retirement	98	172	101	98	121
Health / Dental / Vision / Life Ins	116	179	122	119	147
<b>Total Personal Services</b>	<b>\$ 1,084</b>	<b>1,701</b>	<b>993</b>	<b>971</b>	<b>1,201</b>
<b>Services and Supplies</b>					
Utilities	\$ 9,613	11,010	12,420	12,000	12,200
Contractual Services	550	2,708	-	-	46,000
Maintenance Contracts	7,348	7,516	6,996	12,462	16,000
Property Tax Collection Fees	248	249	249	249	249
<b>Total Services and Supplies</b>	<b>\$ 17,759</b>	<b>21,483</b>	<b>19,665</b>	<b>24,711</b>	<b>74,449</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 18,843</b>	<b>23,184</b>	<b>20,658</b>	<b>25,682</b>	<b>75,650</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 18,843</b>	<b>23,184</b>	<b>20,658</b>	<b>25,682</b>	<b>75,650</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 7,476	7,054	11,012	6,931	(42,505)
Beginning Fund Balance	\$ 43,215	50,691	57,745	68,757	75,688
Ending Fund Balance	\$ 50,691	57,745	68,757	75,688	33,184

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Litton P. 1 Landscaping & Lighting Fund (Fund 211)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 7,487	5,210	6,760	6,935	7,123
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 7,487</b>	<b>5,210</b>	<b>6,760</b>	<b>6,935</b>	<b>7,123</b>
Interest Earnings	\$ 205	311	462	500	400
Unrealized Gain / Loss Investment	(164)	40	115	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 41</b>	<b>351</b>	<b>577</b>	<b>500</b>	<b>400</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,528</b>	<b>5,561</b>	<b>7,337</b>	<b>7,435</b>	<b>7,523</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 364	341	454	340	253
FICA	28	26	34	26	19
PERS Retirement	44	48	64	48	35
Health / Dental / Vision / Life Ins	39	52	61	58	43
<b>Total Personal Services</b>	<b>\$ 475</b>	<b>467</b>	<b>613</b>	<b>471</b>	<b>351</b>
<b>Services and Supplies</b>					
Utilities	\$ 2,056	2,663	2,356	2,500	2,600
Contractual Services	-	-	-	-	15,400
Maintenance Contracts	300	-	-	1,400	2,400
Property Tax Collection Fees	225	226	226	226	226
<b>Total Services and Supplies</b>	<b>\$ 2,581</b>	<b>2,889</b>	<b>2,582</b>	<b>4,126</b>	<b>20,626</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 3,056</b>	<b>3,356</b>	<b>3,195</b>	<b>4,597</b>	<b>20,977</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,056</b>	<b>3,356</b>	<b>3,195</b>	<b>4,597</b>	<b>20,977</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 4,472	2,205	4,142	2,838	(13,454)
Beginning Fund Balance	\$ 7,233	11,705	13,910	18,052	20,890
Ending Fund Balance	\$ 11,705	13,910	18,052	20,890	7,436

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Morgan Ranch Landscaping & Lighting Fund (Fund 212)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 25,470	29,751	29,524	30,083	30,897
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 25,470</b>	<b>29,751</b>	<b>29,524</b>	<b>30,083</b>	<b>30,897</b>
Interest Earnings	\$ 604	1,310	1,762	1,800	1,200
Unrealized Gain / Loss Investment	(555)	55	430	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 49</b>	<b>1,365</b>	<b>2,192</b>	<b>1,800</b>	<b>1,200</b>
<b>TOTAL REVENUES</b>	<b>\$ 25,519</b>	<b>31,116</b>	<b>31,716</b>	<b>31,883</b>	<b>32,097</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 364	520	273	520	397
FICA	28	40	21	40	30
PERS Retirement	44	68	38	73	56
Health / Dental / Vision / Life Ins	39	60	61	88	67
<b>Total Personal Services</b>	<b>\$ 475</b>	<b>688</b>	<b>393</b>	<b>721</b>	<b>550</b>
<b>Services and Supplies</b>					
Utilities	\$ 8,353	10,392	9,089	10,500	11,000
Contractual Services	-	-	-	-	55,600
Maintenance Contracts	5,278	4,913	5,136	10,378	13,880
Property Tax Collection Fees	228	228	228	228	228
<b>Total Services and Supplies</b>	<b>\$ 13,859</b>	<b>15,533</b>	<b>14,453</b>	<b>21,106</b>	<b>80,708</b>
<b>Transfers Out</b>					
Transfers Out	\$ -	-	-	202	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>202</b>	<b>-</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 14,334</b>	<b>16,221</b>	<b>14,846</b>	<b>22,029</b>	<b>81,258</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,334</b>	<b>16,221</b>	<b>14,846</b>	<b>22,029</b>	<b>81,258</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 11,185	14,895	16,870	9,854	(49,161)
Beginning Fund Balance	\$ 27,570	38,755	53,650	70,520	80,374
Ending Fund Balance	\$ 38,755	53,650	70,520	80,374	31,213

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Ventana Sierra Landscaping & Lighting Fund (Fund 213)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 3,200	3,402	3,464	4,451	6,281
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 3,200</b>	<b>3,402</b>	<b>3,464</b>	<b>4,451</b>	<b>6,281</b>
Interest Earnings	\$ 47	11	8	5	-
Unrealized Gain / Loss Investment	4	55	6	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 51</b>	<b>66</b>	<b>14</b>	<b>5</b>	<b>-</b>
Transfers In from Other Funds	\$ -	-	-	202	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>202</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,251</b>	<b>3,468</b>	<b>3,478</b>	<b>4,658</b>	<b>6,281</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 628	424	131	70	58
FICA	45	28	9	5	4
PERS Retirement	71	55	15	10	8
Health / Dental / Vision / Life Ins	68	72	25	12	10
<b>Total Personal Services</b>	<b>\$ 812</b>	<b>579</b>	<b>180</b>	<b>97</b>	<b>80</b>
<b>Services and Supplies</b>					
Utilities	\$ 2,344	3,075	2,783	3,000	2,700
Maintenance Contracts	1,846	1,686	1,716	4,688	5,460
Property Tax Collection Fees	201	201	201	201	201
<b>Total Services and Supplies</b>	<b>\$ 4,391</b>	<b>4,962</b>	<b>4,700</b>	<b>7,889</b>	<b>8,361</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 5,203</b>	<b>5,541</b>	<b>4,880</b>	<b>7,986</b>	<b>8,441</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,203</b>	<b>5,541</b>	<b>4,880</b>	<b>7,986</b>	<b>8,441</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (1,952)	(2,073)	(1,402)	(3,328)	(2,160)
Beginning Fund Balance	\$ 3,958	2,006	(67)	(1,469)	(4,797)
Ending Fund Balance	\$ 2,006	(67)	(1,469)	(4,797)	(6,957)

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Scotia Pines Landscaping & Lighting Fund (Fund 214)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 4,234	4,481	4,631	4,752	4,880
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 4,234</b>	<b>4,481</b>	<b>4,631</b>	<b>4,752</b>	<b>4,880</b>
Interest Earnings	\$ 2	11	11	8	-
Unrealized Gain / Loss Investment	78	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 80</b>	<b>11</b>	<b>11</b>	<b>8</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,314</b>	<b>4,492</b>	<b>4,642</b>	<b>4,760</b>	<b>4,880</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 155	171	-	80	58
FICA	9	8	-	6	4
PERS Retirement	19	24	-	11	8
Health / Dental / Vision / Life Ins	28	17	-	14	10
<b>Total Personal Services</b>	<b>\$ 211</b>	<b>220</b>	<b>-</b>	<b>111</b>	<b>80</b>
<b>Services and Supplies</b>					
Utilities	\$ 1,082	1,376	1,187	1,300	1,350
Maintenance Contracts	9,205	-	2,366	4,040	6,060
Property Tax Collection Fees	201	201	201	201	201
<b>Total Services and Supplies</b>	<b>\$ 10,488</b>	<b>1,577</b>	<b>3,754</b>	<b>5,541</b>	<b>7,611</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 10,699</b>	<b>1,797</b>	<b>3,754</b>	<b>5,652</b>	<b>7,691</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,699</b>	<b>1,797</b>	<b>3,754</b>	<b>5,652</b>	<b>7,691</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (6,385)	2,695	888	(892)	(2,811)
Beginning Fund Balance	\$ 3,155	(3,230)	(535)	353	(539)
Ending Fund Balance	\$ (3,230)	(535)	353	(539)	(3,350)

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**MA Dist. 2003-1 (Morgan Ranch Unit 7) Fund (Fund 215)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 480	480	480	480	480
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 480</b>	<b>480</b>	<b>480</b>	<b>480</b>	<b>480</b>
Interest Earnings	\$ 372	535	573	550	200
Unrealized Gain / Loss Investment	(258)	179	224	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 114</b>	<b>714</b>	<b>797</b>	<b>550</b>	<b>200</b>
<b>TOTAL REVENUES</b>	<b>\$ 594</b>	<b>1,194</b>	<b>1,277</b>	<b>1,030</b>	<b>680</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 242	433	273	250	195
FICA	18	34	21	19	15
PERS Retirement	30	56	38	35	27
Health / Dental / Vision / Life Ins	28	60	41	43	33
<b>Total Personal Services</b>	<b>\$ 318</b>	<b>583</b>	<b>373</b>	<b>347</b>	<b>270</b>
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	15,000
Property Tax Collection Fees	212	212	212	212	212
<b>Total Services and Supplies</b>	<b>\$ 212</b>	<b>212</b>	<b>212</b>	<b>212</b>	<b>15,212</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 530</b>	<b>795</b>	<b>585</b>	<b>559</b>	<b>15,482</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 530</b>	<b>795</b>	<b>585</b>	<b>559</b>	<b>15,482</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 64	399	692	471	(14,802)
Beginning Fund Balance	\$ 18,764	18,828	19,227	19,919	20,390
Ending Fund Balance	\$ 18,828	19,227	19,919	20,390	5,588

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Morgan Ranch West BAD No 2010-1 Fund (Fund 216)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 750	750	749	750	750
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 750</b>	<b>750</b>	<b>749</b>	<b>750</b>	<b>750</b>
Interest Earnings	\$ 214	315	346	330	200
Unrealized Gain / Loss Investment	(151)	100	130	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 63</b>	<b>415</b>	<b>476</b>	<b>330</b>	<b>200</b>
<b>TOTAL REVENUES</b>	<b>\$ 813</b>	<b>1,165</b>	<b>1,225</b>	<b>1,080</b>	<b>950</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 242	345	273	175	170
FICA	18	27	21	13	13
PERS Retirement	30	43	38	25	24
Health / Dental / Vision / Life Ins	39	43	41	30	29
<b>Total Personal Services</b>	<b>\$ 329</b>	<b>458</b>	<b>373</b>	<b>243</b>	<b>236</b>
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	10,300
Property Tax Collection Fees	213	213	213	213	213
<b>Total Services and Supplies</b>	<b>\$ 213</b>	<b>213</b>	<b>213</b>	<b>213</b>	<b>10,513</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 542</b>	<b>671</b>	<b>586</b>	<b>456</b>	<b>10,749</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 542</b>	<b>671</b>	<b>586</b>	<b>456</b>	<b>10,749</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 271	494	639	624	(9,799)
Beginning Fund Balance	\$ 10,681	10,952	11,446	12,085	12,709
Ending Fund Balance	\$ 10,952	11,446	12,085	12,709	2,911

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Morgan Ranch West Landscaping & Lighting No. 1988-2 Annex Fund (Fund 217)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 500	500	500	500	500
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Interest Earnings	\$ 156	217	225	210	50
Unrealized Gain / Loss Investment	(107)	85	89	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 49</b>	<b>302</b>	<b>314</b>	<b>210</b>	<b>50</b>
<b>TOTAL REVENUES</b>	<b>\$ 549</b>	<b>802</b>	<b>814</b>	<b>710</b>	<b>550</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 323	345	182	200	123
FICA	25	26	14	15	9
PERS Retirement	39	48	26	28	17
Health / Dental / Vision / Life Ins	39	52	41	34	21
<b>Total Personal Services</b>	<b>\$ 426</b>	<b>471</b>	<b>263</b>	<b>277</b>	<b>171</b>
<b>Services and Supplies</b>					
Utilities	\$ 129	196	178	190	200
Contractual Services	-	-	-	-	7,250
Property Tax Collection Fees	213	213	213	213	213
<b>Total Services and Supplies</b>	<b>\$ 342</b>	<b>409</b>	<b>391</b>	<b>403</b>	<b>7,663</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 768</b>	<b>880</b>	<b>654</b>	<b>680</b>	<b>7,834</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 768</b>	<b>880</b>	<b>654</b>	<b>680</b>	<b>7,834</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (219)	(78)	160	30	(7,284)
Beginning Fund Balance	\$ 7,947	7,728	7,650	7,810	7,840
Ending Fund Balance	\$ 7,728	7,650	7,810	7,840	556

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Ridge Meadows Landscaping & Lighting 2016-1 Fund (Fund 218)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 8,000	8,000	8,370	9,500	10,500
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 8,000</b>	<b>8,000</b>	<b>8,370</b>	<b>9,500</b>	<b>10,500</b>
Interest Earnings	\$ 201	214	173	120	200
Unrealized Gain / Loss Investment	(42)	142	95	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 159</b>	<b>356</b>	<b>268</b>	<b>120</b>	<b>200</b>
<b>TOTAL REVENUES</b>	<b>\$ 8,159</b>	<b>8,356</b>	<b>8,638</b>	<b>9,620</b>	<b>10,700</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 317	765	222	200	144
FICA	24	49	11	15	11
PERS Retirement	38	103	28	28	20
Health / Dental / Vision / Life Ins	49	89	42	34	24
<b>Total Personal Services</b>	<b>\$ 428</b>	<b>1,006</b>	<b>303</b>	<b>277</b>	<b>200</b>
<b>Services and Supplies</b>					
Utilities	\$ 565	595	783	800	850
Maintenance Contracts	16,677	7,519	8,816	6,900	6,860
Property Tax Collection Fees	219	219	219	219	219
<b>Total Services and Supplies</b>	<b>\$ 17,461</b>	<b>8,333</b>	<b>9,818</b>	<b>7,919</b>	<b>7,929</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 17,889</b>	<b>9,339</b>	<b>10,121</b>	<b>8,196</b>	<b>8,129</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,889</b>	<b>9,339</b>	<b>10,121</b>	<b>8,196</b>	<b>8,129</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (9,730)	(983)	(1,483)	1,424	2,571
Beginning Fund Balance	\$ 18,634	8,904	7,921	6,438	7,862
Ending Fund Balance	\$ 8,904	7,921	6,438	7,862	10,433

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Ridge Meadows BAD 2016-1 Fund (Fund 219)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ 700	700	700	700	700
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ 700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>
Interest Earnings	\$ 299	430	463	455	250
Unrealized Gain / Loss Investment	(217)	150	176	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 82</b>	<b>580</b>	<b>639</b>	<b>455</b>	<b>250</b>
<b>TOTAL REVENUES</b>	<b>\$ 782</b>	<b>1,280</b>	<b>1,339</b>	<b>1,155</b>	<b>950</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ 404	433	316	300	205
FICA	31	34	23	23	16
PERS Retirement	49	56	42	42	29
Health / Dental / Vision / Life Ins	56	60	45	51	35
<b>Total Personal Services</b>	<b>\$ 540</b>	<b>583</b>	<b>426</b>	<b>416</b>	<b>284</b>
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	12,200
Property Tax Collection Fees	219	219	219	219	219
<b>Total Services and Supplies</b>	<b>\$ 219</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>12,419</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ 759</b>	<b>802</b>	<b>645</b>	<b>635</b>	<b>12,703</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 759</b>	<b>802</b>	<b>645</b>	<b>635</b>	<b>12,703</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 23	478	694	520	(11,753)
Beginning Fund Balance	\$ 14,995	15,018	15,496	16,190	16,710
Ending Fund Balance	\$ 15,018	15,496	16,190	16,710	4,957

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**Loma Rica Ranch Landscaping & Lighting Fund (Fund 220)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Lighting / Landscape / Maintenance	\$ -	-	-	160,061	160,061
<b>TOTAL TAXES &amp; ASSESSMENTS</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>160,061</b>	<b>160,061</b>
Interest Earnings	\$ -	-	-	520	1,500
Unrealized Gain / Loss Investment	-	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>520</b>	<b>1,500</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>160,581</b>	<b>161,561</b>
<b>EXPENDITURES</b>					
<b>Maintenance Assessment Districts - 405</b>					
<b>Personal Services</b>					
Salaries - Regular	\$ -	-	-	1,200	996
FICA	-	-	-	92	76
PERS Retirement	-	-	-	168	139
Health / Dental / Vision / Life Ins	-	-	-	204	169
<b>Total Personal Services</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>1,664</b>	<b>1,381</b>
<b>Services and Supplies</b>					
Utilities	\$ -	-	1,563	5,500	6,000
Contractual Services	-	-	-	1,700	9,000
Maintenance Contracts	-	-	-	57,115	84,000
Property Tax Collection Fees	-	-	-	267	267
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>1,563</b>	<b>64,582</b>	<b>99,267</b>
<b>Total Maintenance Assessment Districts</b>	<b>\$ -</b>	<b>-</b>	<b>1,563</b>	<b>66,246</b>	<b>100,648</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>1,563</b>	<b>66,246</b>	<b>100,648</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	(1,563)	94,335	60,913
Beginning Fund Balance	\$ -	-	-	(1,563)	92,772
Ending Fund Balance	\$ -	-	(1,563)	92,772	153,685

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**02-HOME-0586 - Glenbrook Apts. Fund (Fund 230)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 32,713	32,713	32,713	32,713	32,713
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 32,713</b>	<b>32,713</b>	<b>32,713</b>	<b>32,713</b>	<b>32,713</b>
Transfers In from Other Funds	\$ -	-	151,165	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>-</b>	<b>151,165</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 32,713</b>	<b>32,713</b>	<b>183,878</b>	<b>32,713</b>	<b>32,713</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	3,500	3,500
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 32,713	32,713	183,878	29,213	29,213
<hr/>					
Program Income / Cash Balance	\$ -	-	151,165	147,665	144,165
Loan Receivable Balance	\$ 4,204,639	4,237,352	4,270,065	4,302,778	4,335,491

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**09-HOME-6272 1st Time Homebuyer Fund (Fund 231)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>REVENUE</b>					
09-Home-6272 1st Time Homebuyer	\$ 150,000	-	-	-	
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 39,784	24,648	31,153	34,000	35,000
Market Value Adjustment	(12,661)	7,058	7,952	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 27,123</b>	<b>31,706</b>	<b>39,105</b>	<b>34,000</b>	<b>35,000</b>
<b>TOTAL REVENUES</b>	<b>\$ 177,123</b>	<b>31,706</b>	<b>39,105</b>	<b>34,000</b>	<b>35,000</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 177,123	31,706	39,105	34,000	35,000
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Program Income / Cash Balance	\$ 807,242	834,496	846,055	873,055	901,055
Loan Receivable Balance	\$ 198,829	203,381	207,732	212,184	216,636

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**12-HOME-8564 First Time HB Fund (Fund 232)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 6,569	6,569	6,569	6,569	6,569
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 6,569</b>	<b>6,569</b>	<b>6,569</b>	<b>6,569</b>	<b>6,569</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,569</b>	<b>6,569</b>	<b>6,569</b>	<b>6,569</b>	<b>6,569</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 6,569	6,569	6,569	6,569	6,569
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 272,354	278,923	285,492	292,061	298,630

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**HOME Grant 1st Time Homebuyers Fund (Fund 233)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
CDBG Re-Use Revenues	\$ (150,000)	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ (150,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ (11,191)	8,985	8,985	8,985	8,985
Market Value Adjustment	-	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ (11,191)</b>	<b>8,985</b>	<b>8,985</b>	<b>8,985</b>	<b>8,985</b>
<b>TOTAL REVENUES</b>	<b>\$ (161,191)</b>	<b>8,985</b>	<b>8,985</b>	<b>8,985</b>	<b>8,985</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ 8,945	7,470	7,400	10,000	10,000
<b>Total Services and Supplies</b>	<b>\$ 8,945</b>	<b>7,470</b>	<b>7,400</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Home Program</b>	<b>\$ 8,945</b>	<b>7,470</b>	<b>7,400</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,945</b>	<b>7,470</b>	<b>7,400</b>	<b>10,000</b>	<b>10,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (170,136)	1,515	1,585	(1,015)	(1,015)
<hr/>					
Program Income / Cash Balance	\$ (93,681)	(99,591)	(107,731)	(117,731)	(127,731)
Loan Receivable Balance	\$ 741,813	750,798	759,783	768,768	777,753

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**99-HOME-0369 First Time Homebuyers Fund (Fund 234)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 1,647	1,647	58,648	1,646	1,646
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 1,647</b>	<b>1,647</b>	<b>58,648</b>	<b>1,646</b>	<b>1,646</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,647</b>	<b>1,647</b>	<b>58,648</b>	<b>1,646</b>	<b>1,646</b>
<b>EXPENDITURES</b>					
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,647	1,647	58,648	1,646	1,646
<hr/>					
Program Income / Cash Balance	\$ -	-	134,602	134,602	134,602
Loan Receivable Balance	\$ 389,864	391,510	315,556	317,202	318,848

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**00-HOME-0461 Cedar Park Apts Fund (Fund 235)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 48,184	48,148	48,184	48,184	48,184
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 48,184</b>	<b>48,148</b>	<b>48,184</b>	<b>48,184</b>	<b>48,184</b>
Transfers In from Other Funds	\$ -	-	59,319	-	-
<b>TOTAL TRANSFERS IN</b>	<b>\$ -</b>	<b>-</b>	<b>59,319</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 48,184</b>	<b>48,148</b>	<b>107,503</b>	<b>48,184</b>	<b>48,184</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	3,500	3,500
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 48,184	48,148	107,503	44,684	44,684
<hr/>					
Program Income / Cash Balance	\$ -	-	241,154	237,654	234,154
Loan Receivable Balance	\$ 1,634,235	1,682,419	1,730,567	1,778,751	1,826,935

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
19-HOME-14968 FTHB Fund (Fund 236)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>REVENUES</b>					
Interest Earnings	\$ 1,500	1,500	1,500	1,500	1,500
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,500	1,500	1,500	1,500	1,500
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Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 76,734	78,234	79,734	81,234	82,734

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**04-STBG-1960 TIG Housing Rehabilitation Fund (Fund 240)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
CDBG Re-Use Revenues	\$ 300	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Interest Earnings	\$ 500	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	510	-	-
Other Costs	286	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 286</b>	<b>-</b>	<b>510</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 286</b>	<b>-</b>	<b>510</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	814	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>814</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>814</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 286</b>	<b>814</b>	<b>510</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 514	(814)	(510)	-	-
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Program Income / Cash Balance	\$ 814	-	(510)	(510)	(510)
Loan Receivable Balance	\$ 71,833	71,833	71,833	71,833	71,833

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**CDBG Fund (Fund 241)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 2,581	2,968	107	249	250
Unrealized Gain / Loss - Investments	1,192	1,827	1,840	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 3,773</b>	<b>4,795</b>	<b>1,947</b>	<b>249</b>	<b>250</b>
<b>TOTAL REVENUES</b>	<b>\$ 3,773</b>	<b>4,795</b>	<b>1,947</b>	<b>249</b>	<b>250</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Printing / Advertising	\$ 303	-	-	-	-
Contractual Services	4,522	5,500	2,570	8,000	5,000
<b>Total Services and Supplies</b>	<b>\$ 4,825</b>	<b>5,500</b>	<b>2,570</b>	<b>8,000</b>	<b>5,000</b>
<b>Total Home Program</b>	<b>\$ 4,825</b>	<b>5,500</b>	<b>2,570</b>	<b>8,000</b>	<b>5,000</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	115,989	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>115,989</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>115,989</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,825</b>	<b>121,489</b>	<b>2,570</b>	<b>8,000</b>	<b>5,000</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (1,052)	(116,694)	(623)	(7,751)	(4,750)
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Program Income / Cash Balance	\$ 121,440	7,928	4,152	(3,599)	(8,349)
Loan Receivable Balance	\$ -	-	-	-	-

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**CDBG Revolving Loan Fund (Fund 242)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 1,720	1,720	1,720	1,720	1,720
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>	<b>1,720</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ 264	264	264	264	264
<b>Total Services and Supplies</b>	<b>\$ 264</b>	<b>264</b>	<b>264</b>	<b>264</b>	<b>264</b>
<b>Total Home Program</b>	<b>\$ 264</b>	<b>264</b>	<b>264</b>	<b>264</b>	<b>264</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	1,233	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>1,233</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>1,233</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 264</b>	<b>1,497</b>	<b>264</b>	<b>264</b>	<b>264</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 1,456	223	1,456	1,456	1,456
<hr/>					
Program Income / Cash Balance	\$ 616	-	616	1,232	1,848
Loan Receivable Balance	\$ 178,233	179,074	179,914	180,754	181,594

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**CDBG Revolving Loan Fund - Business Loans Fund (Fund 243)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>REVENUES</b>					
Interest Earnings	\$ -	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ -	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	-	-
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 101,498	101,498	101,498	101,498	101,498

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**95-STBG-897 Housing and Infrastructure Fund (Fund 247)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 582	490	408	320	250
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 582</b>	<b>490</b>	<b>408</b>	<b>320</b>	<b>250</b>
<b>TOTAL REVENUES</b>	<b>\$ 582</b>	<b>490</b>	<b>408</b>	<b>320</b>	<b>250</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ 240	240	240	240	240
<b>Total Services and Supplies</b>	<b>\$ 240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>
<b>Total Home Program</b>	<b>\$ 240</b>	<b>240</b>	<b>240</b>	<b>240</b>	<b>240</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	6,144	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>6,144</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>6,144</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 240</b>	<b>6,384</b>	<b>240</b>	<b>240</b>	<b>240</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 342	(5,894)	168	80	10
<hr/>					
Program Income / Cash Balance	\$ 3,072	-	3,072	6,152	9,234
Loan Receivable Balance	\$ 17,752	14,930	12,026	9,026	5,954

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**99-STBG-1362 Housing & Child Care Center Fund (Fund 249)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>REVENUES</b>					
Interest Earnings	\$ -	-	-	-	-
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>Home Program - 304</b>					
<b>Services and Supplies</b>					
Contractual Services	\$ -	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ -	-	-	-	-
<hr/>					
Program Income / Cash Balance	\$ -	-	-	-	-
Loan Receivable Balance	\$ 110,000	110,000	110,000	110,000	110,000

**City of Grass Valley**  
**Fiscal Year 2026-27 Proposed Budget**  
**CDBG Housing and Doris Drive Fund (Fund 250)**

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Estimated FY 2025-26	Proposed FY 2026-27
<b>REVENUES</b>					
Interest Earnings	\$ 167	135	101	60	30
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 167</b>	<b>135</b>	<b>101</b>	<b>60</b>	<b>30</b>
<b>TOTAL REVENUES</b>	<b>\$ 167</b>	<b>135</b>	<b>101</b>	<b>60</b>	<b>30</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ 207	222	222	222	222
<b>Total Services and Supplies</b>	<b>\$ 207</b>	<b>222</b>	<b>222</b>	<b>222</b>	<b>222</b>
<b>Total Home Program</b>	<b>\$ 207</b>	<b>222</b>	<b>222</b>	<b>222</b>	<b>222</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	6,610	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>6,610</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>6,610</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 207</b>	<b>6,832</b>	<b>222</b>	<b>222</b>	<b>222</b>
Excess (Deficit) of Revenues Over Expenditures	\$ (40)	(6,697)	(121)	(162)	(192)
<hr/>					
Program Income / Cash Balance	\$ 3,312	-	3,297	6,588	9,888
Loan Receivable Balance	\$ 30,562	27,177	23,758	20,305	16,813

**City of Grass Valley  
Fiscal Year 2026-27 Proposed Budget  
Housing Rehab 04-STBG-1900 Fund (Fund 251)**

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Estimated</u> <u>FY 2025-26</u>	<u>Proposed</u> <u>FY 2026-27</u>
<b>REVENUES</b>					
Interest Earnings	\$ 7,117	7,104	7,104	7,104	7,104
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 7,117</b>	<b>7,104</b>	<b>7,104</b>	<b>7,104</b>	<b>7,104</b>
<b>TOTAL REVENUES</b>	<b>\$ 7,117</b>	<b>7,104</b>	<b>7,104</b>	<b>7,104</b>	<b>7,104</b>
<b>EXPENDITURES</b>					
<b>CDBG Program - 303</b>					
<b>Services and Supplies</b>					
Other Costs	\$ 80	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Home Program</b>	<b>\$ 80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-Departmental - 601</b>					
<b>Transfers Out</b>					
Transfers Out	\$ -	4,457	-	-	-
<b>Total Transfers Out</b>	<b>\$ -</b>	<b>4,457</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-Departmental</b>	<b>\$ -</b>	<b>4,457</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 80</b>	<b>4,457</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (Deficit) of Revenues Over Expenditures	\$ 7,037	2,647	7,104	7,104	7,104
<hr/>					
Program Income / Cash Balance	\$ 4,457	-	-	28,891	28,891
Loan Receivable Balance	\$ 356,676	363,780	370,884	349,097	356,201



## City of Grass Valley City Council Agenda Action Sheet

**Title:** Grass Valley Downtown Association Request for 2026 Parking and Business Improvement District Allotment

**CEQA:** Not a Project.

**Recommendation:** That Council 1) receive a presentation from the Grass Valley Downtown Association (GVDA) request for the distribution of \$65,000 of Business Improvement District (BID) Assessment funds; 2) review and approve the proposed distribution of BID Assessment funds; and 3) authorize City to pay the proposed invoice from the GVDA in accordance with the Agreement for Administration of “Parking and Business Improvement Area”.

**Prepared by:** Taylor Whittingslow, Deputy City Manager

**Council Meeting Date:** June 9, 2026      **Date Prepared:** June 4, 2026

**Agenda:** Administrative

**Background Information:** In accordance with the City’s Municipal Code, the City collects Parking and Business Improvement District (BID) assessments from more than 240 businesses located within the designated downtown assessment district. Since the establishment of the BID, the Grass Valley Downtown Association (GVDA) has been the sole recipient of these funds.

Per the Municipal Code, the GVDA is required to annually request the BID assessment funds and utilize them in compliance with City ordinances governing the BID. For the current fiscal year, the City has collected sufficient BID assessments to support a disbursement of \$65,000.

Last year, City staff and GVDA representatives collaboratively updated the existing agreement for the administration of the BID funds. The updated agreement modernizes procedures related to billing, invoicing, and reporting, improving transparency and efficiency.

GVDA has submitted a formal request for the current year’s BID assessment funds, along with supporting documentation. Included for the Council’s review and consideration are the following:

- GVDA 2026-2027 BID Presentation

A representative from the GVDA will be present at the Council meeting to provide a presentation and formally request the disbursement of funds.

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

**Fiscal Impact:** Sufficient BID assessments were collected to allocate \$65,000 for disbursement.

**Funds Available:** Yes

**Account #:** BID Assessment Funds

**Reviewed by:** Interim City Manager

**Attachments:** 2026-2027 BID Presentation



**GRASS  
VALLEY  
DOWNTOWN  
ASSOCIATION**



# 2026 Annual Report

## (B.I.D.) Business Improvement District Funds

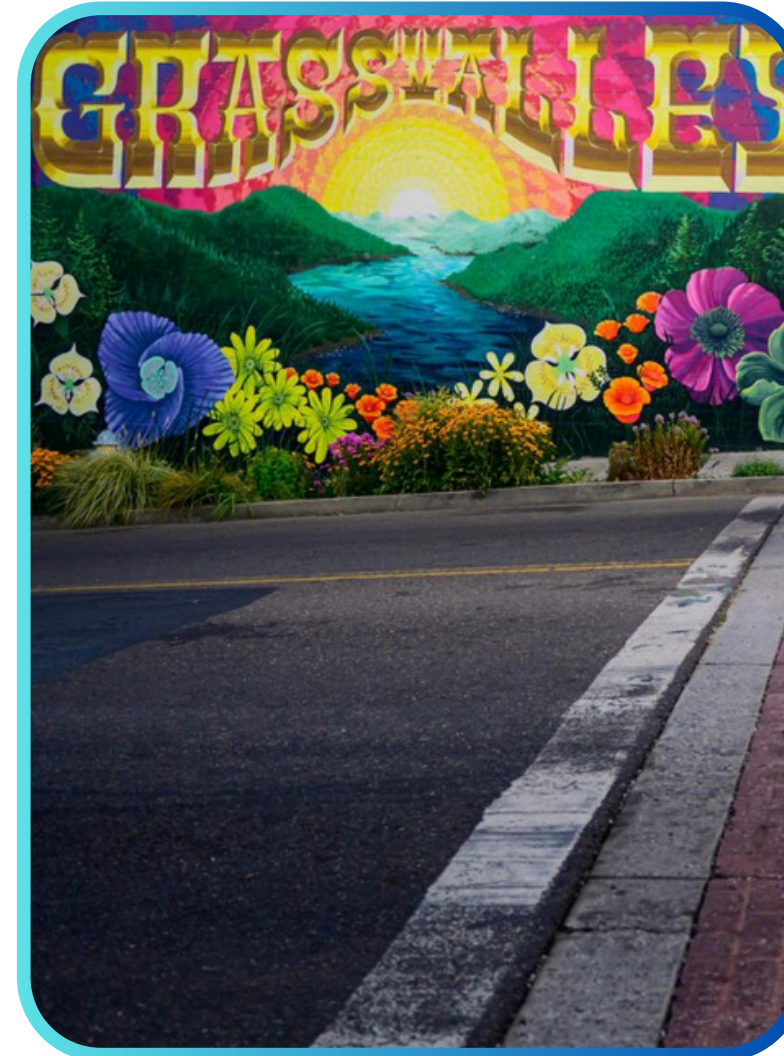


# ABOUT THE GRASS VALLEY DOWNTOWN ASSOCIATION

The GVDA continues its ongoing commitment to downtown Grass Valley through organizational stewardship, community promotion, business support, collaborative leadership, and initiatives that enhance the district's vitality and identity.

As the sole recipient of BID Assessment Fees since its inception, the GVDA uses these funds to fulfill its core objectives:

Community Events | Special Projects |  
Member Engagement & Support



# GVDA History – *From Challenges to Momentum*



## **2025: A Year of Growth and Impact**

We've turned challenges into opportunities—strengthening our organization and delivering more value for Downtown.



## **Stronger Team. Better Support.**

A professional office, friendly and responsive staff, regular office hours, and quick telephone and email response times keep us connected and effective.



## **Events That Bring Our Community Together**

A polished, well-executed, and highly curated calendar of events that consistently draws thousands of people to the Mill Street Plaza.



## **Elevated Event Excellence**

Organized event production, repeatable formats, branded materials, engaging props, and a dedicated team of volunteers create memorable experiences.



# Vision and Mission



We are committed to enhancing the vitality of our historic district through high-caliber events that celebrate our unique character, strengthen community connections, and drive economic growth.



We look forward to deepening collaboration with members, the City and local partners as we continue to elevate the downtown experience for residents, businesses, and visitors alike.



# Meet Our Team



**Sherry Sanchez**  
Graphic Design &  
Event Support



**Mary Ann Boyer**  
Member Outreach &  
Event Support



**Robin Galvan- Davies**  
Executive Director



**Lauren Sapperstein**  
Digital Communications &  
Event Support



**Steve Sanchez**  
Event Logistics  
Management

## MEET THE BOARD

### EXECUTIVE COMMITTEE

- Barbara Bashall, Interim Chair
- Penny Short, Incoming Chair
- Debbe Blakemore, Secretary | Treasurer
- Lillie Robertson, Member-at-Large

### DIRECTORS

- Christine Larkin, Director
- Machen McDonald, Director
- Jay Strauss, Director
- Suzanne Voter, Director

### CITY OF GRASS VALLEY

- Mayor Hilary Hodge, City Liaison
- Council Member Jan Arbuckle,  
Alternate City Liaison



# IT TAKES A VILLAGE....

## Many Hands, One Vision

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Roamin' Angels Car Club

Nevada County Transit Services

Nevada County Sheriff's

Volunteers

River Valley Community Bank

Tri-Counties Bank

60/40 Group

Grass Valley Rotary

Greater Grass Valley Chamber

Member Volunteers

California Cornish Cousins

Project H.E.A.R.T

Bear River Ag Mechanic Students

Nevada Union High School Students





# GVDA History – *From Challenges to Momentum*



## **Stronger Partnerships. Greater Impact.**

Sponsorship support is up! Businesses inside and outside the BID recognize the power of investing in our events and the future of our downtown.

**10% increase in sponsorship revenue in 2025.**



## **More Ways to Connect**

- Monthly Merchant Meetings
- Weekly Monday Merchant Memos
- Quarterly Friends of the GVDA
- Gatherings
- In-Person BID Packet Delivery
- Real-Time WhatsApp Updates




## **More Visibility. More Pride.**

An up-to-date website, strong social media presence, and television appearances shine a spotlight on our events, merchants, and the Plaza.



## **A Thriving Downtown**

Our businesses are thriving—Yuba Blue has been in business for 30 years, and 2025 was our most profitable year on record!



*Thank you to our members, partners, volunteers, and community. Together, we're building a stronger, more vibrant downtown!*



# STRONG PARTNERSHIPS



## ENTERTAINMENT ORGANIZATIONS

- KVMR's Celtic Festival- 60 musicians on May Day
- Grass Valley Cornish Choir & Grass Valley Male Voice Choir
- Blue Grass Festival - 3 Bands playing at Thursday Night Market before Father's Day
- High Sierra Music Festival - 3 bands playing on July 2nd and July 4<sup>th</sup> on the Main Stage at Dancin' in the Streets



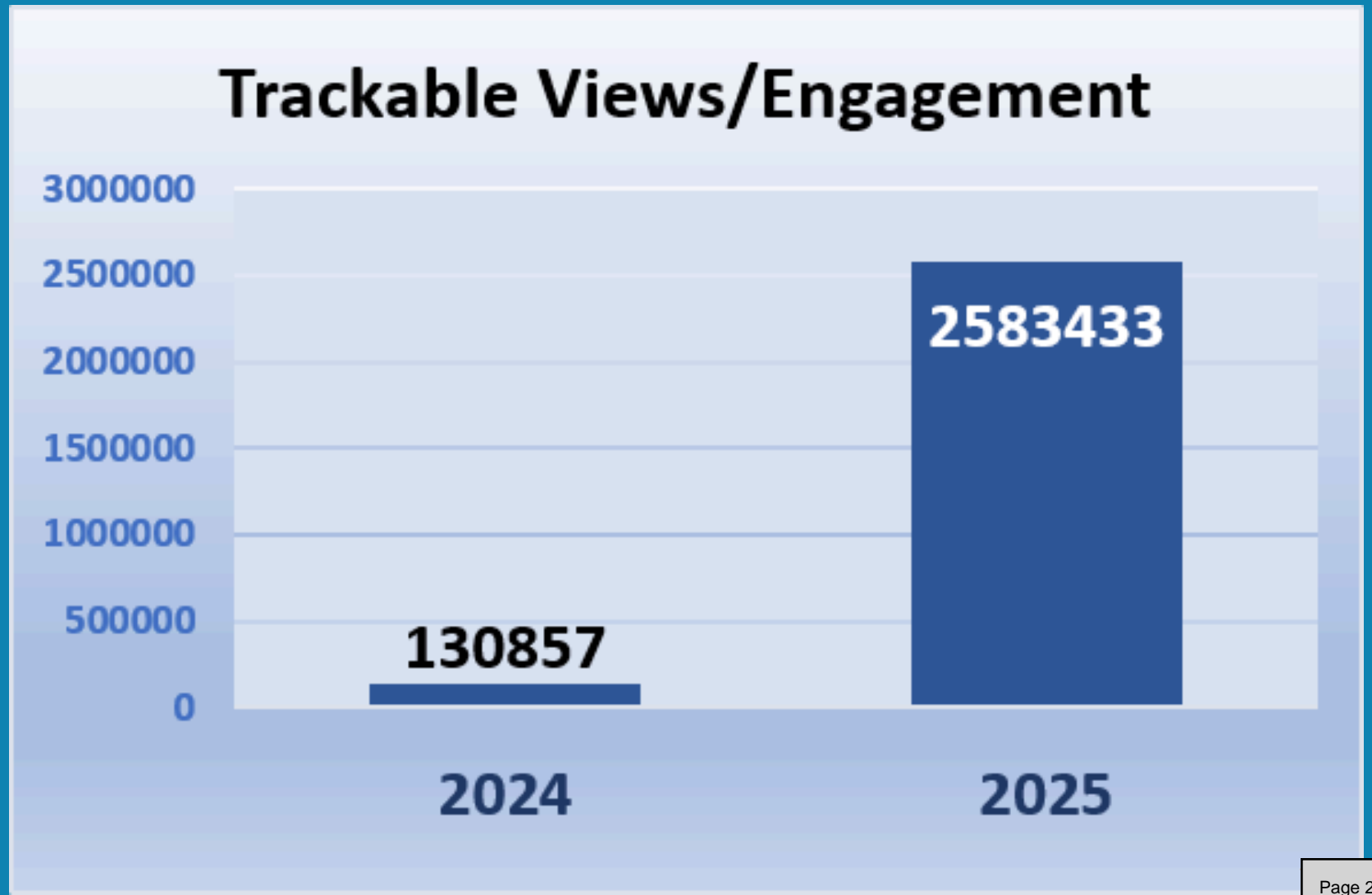
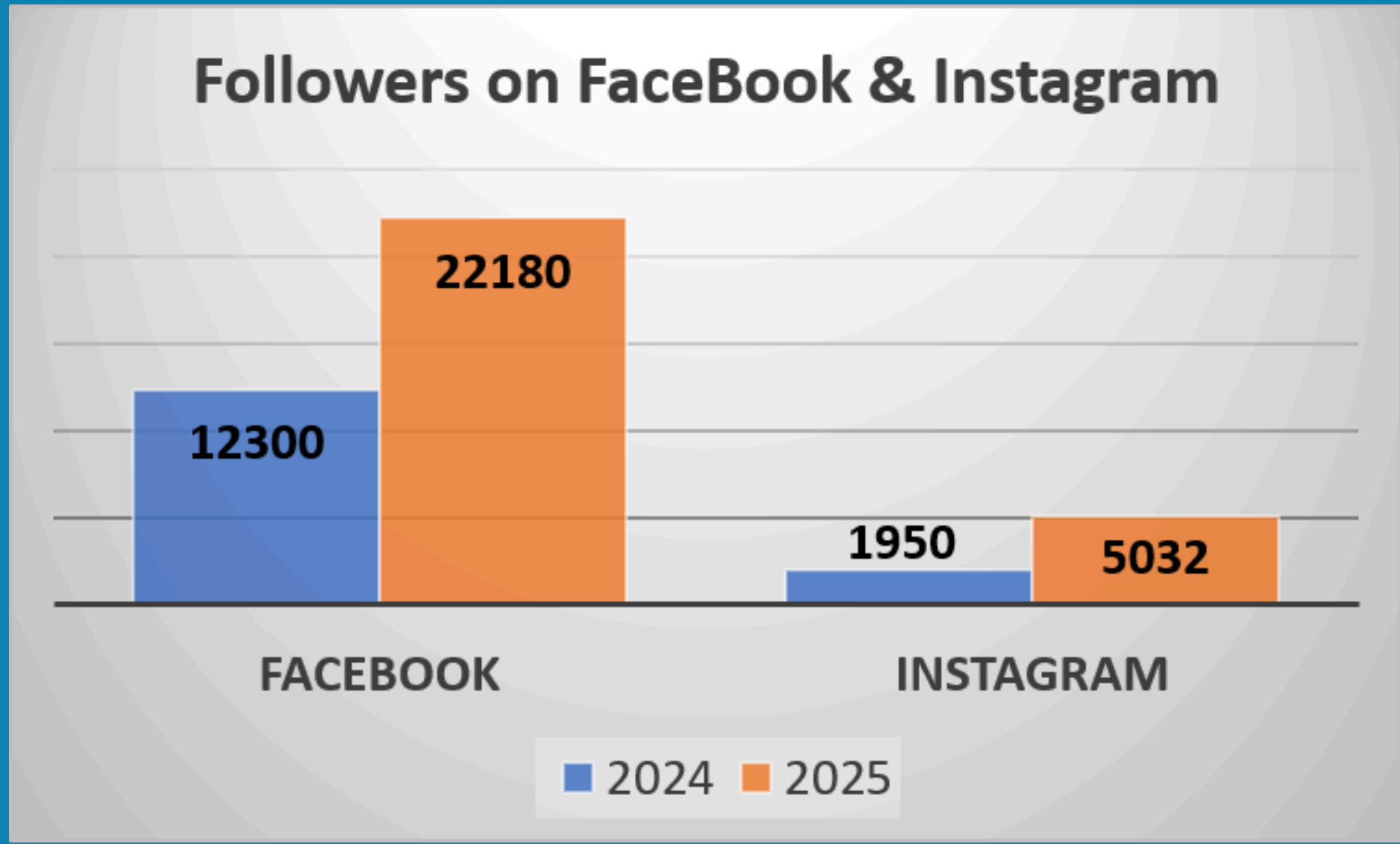
## OTHER ORGANIZATIONS

- ▶ **Service, Heritage and Youth Partners**
  - Project H.E.A.R.T
  - Grass Valley Historical Commission
  - Nevada Joint Union Music Department Students
- ▶ **Community Culture & Connection**
  - Dream Big Mini Farm
  - The Curious Forge
  - California Cornish Cousins
  - Twin Cities Church



# More Ways to Connect Greater Visibility

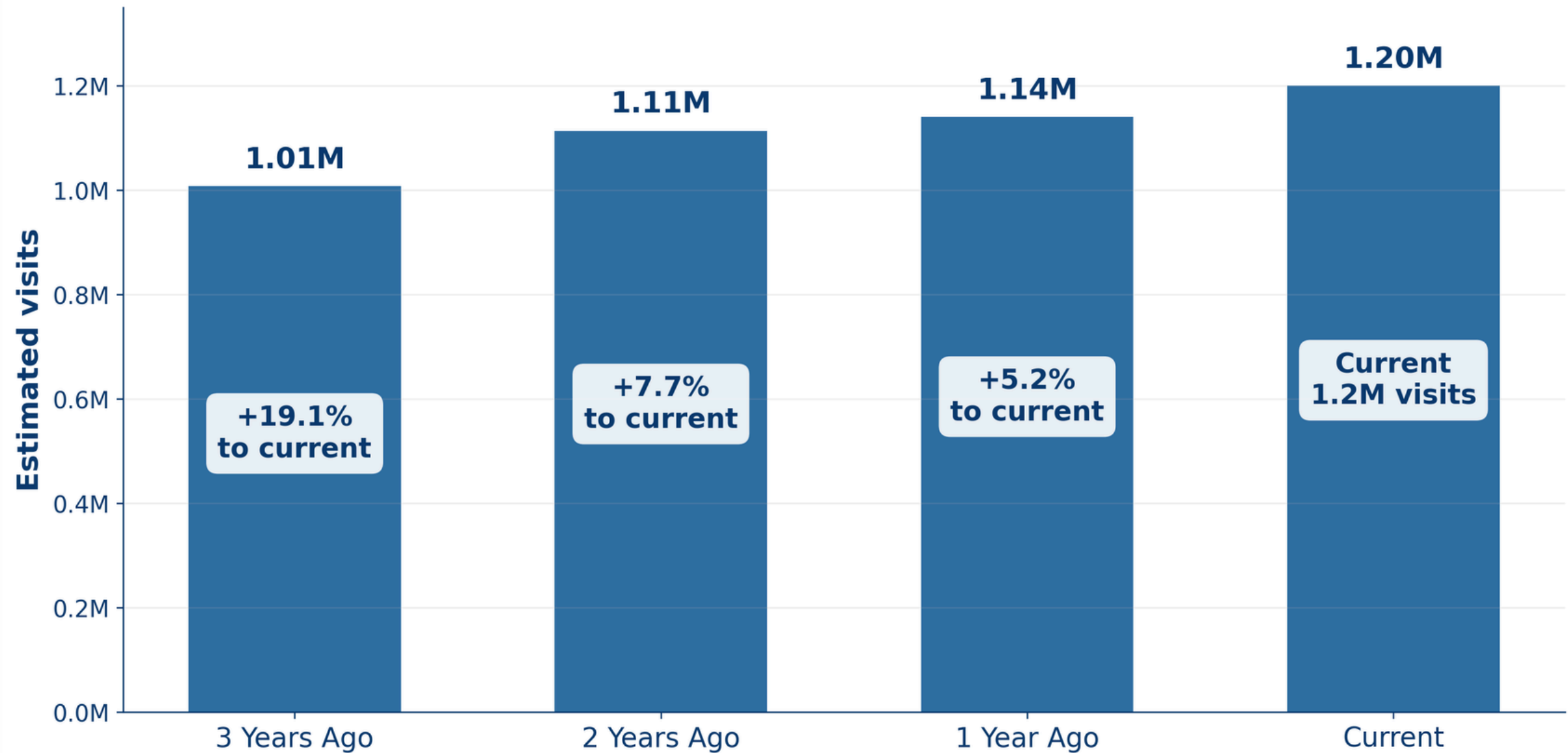
Invested **\$12,000** in GVDA Funds in a robust Social Media Campaign to promote and highlight BID members, events, event sponsors, and operations within the BID.



# Statistics

Visitation continues to grow, reaching 1.2 million annual visits—a 19.1% increase over three years—highlighting the center's strength as a regional shopping destination.

## Estimated Annual Visits & Growth Momentum



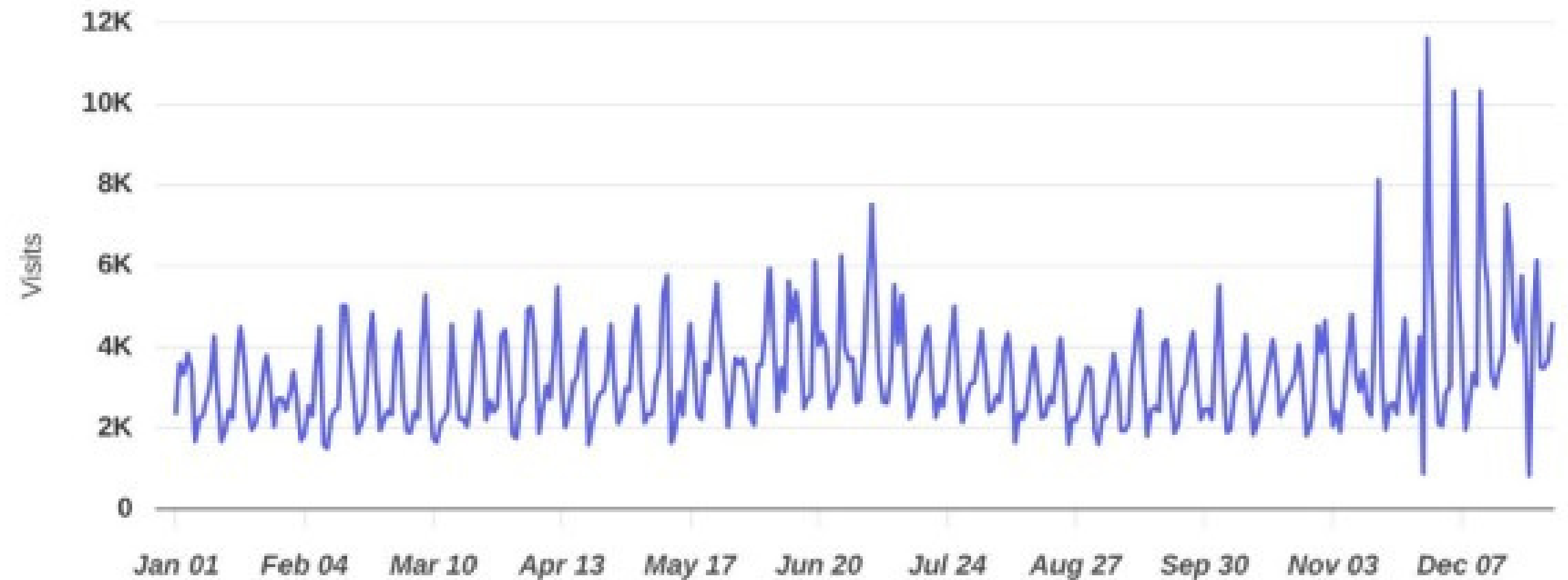
Prior-year visits are back-calculated estimates from reported current visits and growth percentages.

# 2025 Visit Trends

## Events Visitation Trends

Grass Valley Events maintained steady visitation throughout the year, with several significant spikes in late Q4 culminating in a peak of nearly 12,000 visits during the holiday season.

**Grass Valley Events**  
E. Main Street, Grass Valley, CA



# Investment in Our Future City Partnership



- ✓ **Walk Your Bike Signs**
- ✓ **Public service videos and outreach materials to help educate downtown visitors, employees, businesses, and the community about the new parking program.**
- ✓ **\$4,350 additional to repair building Lights on East Main Street from the Holbrooke Hotel to the Post Office**

# Investment in Our Future

## Public Restroom in the South Church Parking Lot

### Cost-Sharing Partnership with the City

- Under the 2024 collaborative cost-sharing MOU, the City & GVDA each invest \$120,000.
- GVDA contribution to date:
  - **2024 and Prior: \$25,000**
  - **2025: \$10,000**
  - **2026: \$5,000 (Proposed)**



# Revenue BID Expenditures

1981 Ord No. 282 N.S 81-464  
Exhibit A • Sec. 6A-2. Use of Revenues.



## Advertising & Marketing

Social Media, Social Media Boosts, The Union Newspaper, KNCO Radio, Nevada County Gold, Destination Magazine, Website, Weekly Merchant Memos, Monthly Newsletters, Graphic Designer, Banners, Sponsor Packets



## Supplies & Materials

Community Posters, BID Handouts, Garbage Bags, Rental Equipment



## Entertainment

Music on Mill, Event Entertainment (bands, characters, etc.) Performers and Dancers



## Permits | Event Fees

City, County, ABC, Rental Equipment, Event Labor, Bank & Credit Card Processing Fees, Event Security, Event Logistic Support



## Sanitation

Port-a-Potty, Hand Washing Stations, Garbage and Garbage Disposal, Sidewalk & Street Cleanup

# Year in Review

Event	BID Allocation	GVDA Expenditure
Heart of the Town	\$200.00	\$900.00
St. Pirans	\$400.00	\$900.00
Foothill Celebration	\$3,000.00	\$29,238.00
Car Show	\$2,500.00	\$15,948.00
Thursday Night Market	\$12,000.00	\$58,490.00
4th of July	\$7,500.00	\$21,264.00

Event	BID Allocation	GVDA Expenditure
Sidewalk Sale	\$200.00	\$900.00
Brew Fest	\$3,500.00	\$34,576.00
Holiday Market	\$1,500.00	\$5,316.00
Cornish Christmas	\$18,000.00	\$71,784.00
Special Projects	\$21,200.00	\$26,552.00
<b>TOTAL</b>	<b>\$70,000.00</b>	<b>\$265,868.00</b>

# 2026 Budget

Investment of BID funds is vital to maintaining and advancing the programs, events, advocacy, marketing, and beautification efforts that strengthen downtown's economic health and create value for every assessed business.

**BID FUNDS ALLOCATED  
FOR 2026 \$65,000**

<b>Heart of the Town (Valentines)</b>	<b>\$500</b>
<b>Foothill Celebration</b>	<b>\$4,000</b>
<b>St.Pirans Festival</b>	<b>\$500</b>
<b>Car Show</b>	<b>\$2,500</b>
<b>May Day Celebration</b>	<b>\$500</b>
<b>Thursday Night Market</b>	<b>\$12,000</b>
<b>4th of July</b>	<b>\$3,000</b>
<b>Summer Side Walk Sale</b>	<b>\$500</b>
<b>Brew Fest</b>	<b>\$3500</b>

<b>Holiday Market</b>	<b>\$500</b>
<b>Community Tree Lighting</b>	<b>\$1,000</b>
<b>Cornish Christmas</b>	<b>\$18,000</b>
<b>Music on Mill</b>	<b>\$6,000</b>
<b>Downtown Lights</b>	<b>\$3,500</b>
<b>Downtown Bathrooms</b>	<b>\$5,000</b>
<b>Special Advertising &amp; Promotion</b>	<b>\$4,000</b>
<b>Total</b>	<b>\$65,000</b>



# Contact Information



**Phone Number**

**530-272-8315**



**Our Website**

**[www.downtowngrassvalley.com](http://www.downtowngrassvalley.com)**



**Email Address**

**[info@downtowngrassvalley.com](mailto:info@downtowngrassvalley.com)**



**Our Address**

**128 E. Main Street | Grass Valley, CA 95945**

# *Thank You* City of Grass Valley





**Grass Valley Downtown Association**

**128 E. Main St., Grass Valley, CA 95945**

**INVOICE # 1910**

Date: 6/09/2026

**BILL TO**

The City of Grass Valley  
 125 E. Main St., Grass Valley, CA 95945  
 (530) 274-4350

**FOR**

2026 BID Fund Distribution

ITEM DESCRIPTION	AMOUNT
<b>Brew Fest Event Expenses:</b>	
Adver/Mktg, Supply/Materials, Entertainment, Permits, Sanitation	\$3,500.00
<b>Car Show</b>	
Adver/Mktg, Supply/Materials, Entertainment, Permits, Sanitation	\$2,500.00
<b>Community Tree Lighting</b>	
Adver/Mktg, Supply/Materials, Permits	\$1,000.00
<b>Cornish Christmas</b>	
Adver/Mktg, Supply/Materials, Entertainment, Permits, Sanitation	\$18,000.00
<b>Foothill Celebration</b>	
Adver/Mktg, Supply/Materials, Entertainment, Permits, Sanitation	\$4,000.00
<b>4th of July</b>	
Adver/Mktg, Supply/Materials, Entertainment, Permits, Sanitation	\$3,000.00
<b>Holiday Open House/Market</b>	
Adver/Mktg, Supply/Materials, Permits	\$ 500.00
<b>May Day</b>	
Adver/Mktg, Supply/Materials, Permits	\$ 500.00





**ADVERTISING & MARKETING:**

- Nevada County Gold Publication
- Destination Publication
- Website
- Social Media
- Radio - KNCO
- Newspaper - The Union
- Weekly Merchant Memos
- Monthly Newsletters
- In-House Graphic Designer:

- Vendor Applications
- Event Flyers
- Posters
- Banners
- Sponsorship Packets
- Misc.

Out-Source Graphic Designer:

- Large Banners
- Merchandise
- Specialty Event Items
- Misc.

**EVENT EXPENSES:**

- Supplies & Materials
- Equipment Rental:
  - Beverage Equipment
- Event Labor
- Permit & Fee's
  - City
  - County
  - ABC
- Bank & Credit Card Processing Fee's
- Event Entertainment
- Sanitation:
  - Port-a-Potty
  - Nevada County Dump runs for event garbage collection
  - Sidewalk & Street clean up
- Event Security



## City of Grass Valley City Council Agenda Action Sheet

**Title:** 7<sup>th</sup> Cycle Housing Element Update

**CEQA:** Statutorily Exempt, Public Resource Code Section 21080.085

**Recommendation:** That Council receive a presentation on the 7<sup>th</sup> Cycle Housing Element, and the Regional Housing Needs Allocation (RHNA) and projected schedule.

**Prepared by:** Amy Wolfson, City Planner

**Council Meeting Date:** June 9, 2026

**Date Prepared:** June 2, 2026

**Agenda:** Administrative

**Background Information:** California requires that all local governments (cities and counties) adopt a Housing Element of their General Plans, which adequately plans to meet the housing needs of the community, at all income levels. A general plan serves as a local government's blueprint for how the city and/or county will grow and develop and includes eight elements: land use, transportation, conservation, noise, open space, safety, environmental justice, and housing. A Housing Element is required to have the following components:

- Review of the previously adopted 6<sup>th</sup> Cycle Housing Element
- Ensuring adequate land zoned to accommodate Regional Housing Needs Allocation (RHNA)
- Inventory and analysis of adequate sites to meet RHNA
- Analysis of potential constraints
- Development of Housing policies and programs
- Quantified objectives

**Regional Housing Needs Allocation (RHNA):**

Prior to each Housing Element Cycle, HCD determines how much housing at varying affordability levels, is needed in regions within the state. For our region, HCD allocates the housing needs for Nevada County and distributes the RHNA targets amongst Grass Valley, Nevada City, Truckee and the unincorporated territory of the County. On January 8, 2026, HCD submitted its final RHNA distribution for Nevada County jurisdictions as follows:

Regional Housing Needs Allocation by Income Category

Jurisdiction	Acutely Low	Extremely Low	Very-Low	Low	Moderate	Above-Moderate	Total
Nevada County Region Total	596	620	902	1,123	1,381	2,433	7,055
City of Grass Valley	119	115	161	224	282	476	1,377
City of Nevada City	44	37	60	70	56	157	424
Town of Truckee	116	137	224	231	313	521	1,542
Unincorporated Nevada County	317	331	457	598	730	1,279	3,712

For reference the total RHNA demand for Nevada County under the 6th Cycle Housing Element update was 2,062 units, compared to the current 7th Cycle’s demand of 7,055 units. Similarly, Grass Valley’s 6th Cycle RHNA total was 743 units so the current cycle represents nearly twice the required targets as previously required. As part of the sites inventory analysis, staff will determine whether the City can meet the RHNA demand with existing zoning. If not, the City will be required to identify candidate sites to rezone to meet the RHNA demand, which is required to occur within three years of the Housing Element adoption. Staff is currently working on the sites inventory analysis, but based on the 6th Cycle analysis, and the approximate 300 sites removed from the site due to development, staff anticipates a potential need for 100 additional units to be accommodated through rezoning, with a focus on lower income accommodation. This is a rough estimate that, in part, considers the new regulations for determining realistic capacity of a site based on constraints that can be either physical (i.e. topography) or governmental/policy-driven (i.e. mixed use requirements, development standards).

**Public Engagement:**

In addition to this kick-off meeting, staff anticipates holding a public workshop on June 30, 2026 with a focus on community goals for higher density housing within the City. Staff also plans to put out a housing survey focused on perceived housing needs of the community and appropriate development types in traditional single-family residences. Once a draft of the Housing Element update is ready, staff will present the findings and anticipated programs at a public meeting.

**Consequences of Non-Compliance:**

If the City does not adopt a Housing Element certified by HCD as complying with state law, the City would be at risk for several consequences including the following:

- The city may be ineligible for state funding (not just limited to housing grants, but transportation funding and others)
- The could impose fines up to \$600,000 per month
- The city could further lose local control
  - “Builders Remedy” allows housing projects to bypass local zoning standards



**DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT  
DIVISION OF HOUSING POLICY DEVELOPMENT**

651 Bannon Street, Ste. 400  
Sacramento, CA 95811  
(916) 263-2911 / FAX (916) 263-7453

[www.hcd.ca.gov](http://www.hcd.ca.gov)



January 8, 2026

Brian Foss, Planning Director  
Nevada County  
Community Development Agency  
950 Maidu Avenue, Suite 170  
PO Box 599002  
Nevada City, CA 95959-7902

Dear Brian Foss:

**RE: Final Regional Housing Need Determination and Final Allocation Plan**

This letter provides Nevada County its final Regional Housing Need Determination and final Allocation Plan. Pursuant to state housing element law (Gov. Code, § 65584, et seq.), the Department of Housing and Community Development (HCD) is required to provide the determination of the region's existing and projected housing need.

In assessing Nevada County's regional housing need, HCD and Nevada County staff completed a consultation process from June 2025 through August 2025 covering the methodology, data sources, and timeline for HCD's determination of the Regional Housing Need. To inform this process, HCD also consulted Walter Schwarm and Jim Miller of the California Department of Finance (DOF) Demographic Research Unit.

Attachment 1 displays the minimum regional housing need determination of **7,055** total units among six income categories. Attachment 2 explains the methodology applied pursuant to Government Code section 65584.01. In determining the region's housing need, HCD considered all the information specified in state housing law (Gov. Code, § 65584.01(c)). Attachment 3 displays HCD's methodology and final RHNA Plan for the region, for the *projection* period beginning June 30, 2027 and ending May 15, 2035.

Government Code section 65588(e)(6) specifies the RHNA *projection* period begins December 31 or June 30, whichever date most closely precedes the previous *projection* period end date. The RHNA *projection* period end date is set to align with the *planning* period end date. Nevada County local governments are responsible for

updating their housing elements for the *planning* period beginning May 15, 2027, and ending May 15, 2035, to accommodate their share of new housing need for each income category. Please note, a jurisdiction authorized to permit residential development may take RHNA credit for new units approved, permitted, and/or built since the start date of the RHNA *projection* period (June 30, 2027).

HCD encourages all Nevada County local governments to consider the many affordable housing and community development resources available to local governments. HCD's programs can be found at <https://www.hcd.ca.gov/grantsfunding/nofas.shtml>.

HCD commends Nevada County's leadership in fulfilling their important role in advancing the state's housing, transportation, and environmental goals. HCD looks forward to continued partnership with the region and assisting in planning efforts to accommodate the region's share of housing need.

If HCD can provide any additional assistance, or if you, or your staff, have any questions, please contact Taylor Price, Specialist, at [taylor.price@hcd.ca.gov](mailto:taylor.price@hcd.ca.gov) or Balaji Balaganesan, Senior Specialist at [Balaji.balaganesan@hcd.ca.gov](mailto:Balaji.balaganesan@hcd.ca.gov).

Sincerely,



Marisa Prasse  
Fair Housing Section Chief

Enclosures

cc: Tyler Barrington, Principal Planner, Nevada County Community Development Agency  
David Nicholas, Associate Planner, Nevada County Community Development Agency  
Yumie Dahn, Principal Planner, Town of Truckee Community Development Department, Planning Division  
Chelsey Norton Payne, Director of Urban Planning, Ascent  
Lisa McCandless, City Planner, Nevada City Planning Department  
Amy Kesler-Wolfson, City Planner, City of Grass Valley Planning Department

**ATTACHMENT 1  
HCD REGIONAL HOUSING NEED DETERMINATION  
Nevada County:  
June 30, 2027 through May 15, 2035**

<b>INCOME CATEGORY</b>	<b>PERCENT</b>	<b>HOUSING UNIT NEED</b>
Acutely Low	8.4%	596
Extremely Low	8.8%	620
Very Low	12.8%	902
Low	15.9%	1,123
Moderate	19.6%	1,381
Above Moderate	34.5%	2,433
<b>Total</b>	<b>100.0%</b>	<b>7,055</b>

*Notes:*

*Income Distribution:*

*Income categories are prescribed by California Health and Safety Code (section 50063.5, et. seq.). Percentages are derived based on Census/ACS reported household income brackets and county median income as determined by HCD.*

**ATTACHMENT 2  
HCD REGIONAL HOUSING NEED DETERMINATION  
Nevada County:  
June 30, 2027 through May 15, 2035**

**Methodology**

Nevada County: June 30, 2027 - May 15, 2035 (8 years) HCD Determined Population, Households, & Housing Unit Need		
Reference No.	Steps Taken to Calculate Regional Housing Need	Amount
1.	<b>Population: June 30, 2034 (DOF June 30, 2034 projection adjusted + 10.5 months to May 15, 2035)</b>	97,507
2.	- Group Quarters Population: June 30, 2034 (DOF June 30, 2034 projection adjusted + 10.5 months to May 15, 2035)	-1,863
3.	<b>Household (HH) Population</b>	95,643
4.	<b>Projected Households</b>	<b>44,735</b>
5.	+ Vacancy Adjustment for Existing Households	+319
5.	+ Vacancy Adjustment for Projected Households	+33
6.	+ Overcrowding Adjustment	+0
7.	+ Cost-burden Adjustment	+4,562
8.	- Adjustment to account for HHs that experience both overcrowding and cost-burden (DOF data)	-0
9.	+ Replacement Adjustment Demolitions (0.10%)	+45
10.	+ Replacement Adjustment Seasonal, Recreational, and Occasional Use (2015 vs. 2023) (10.00%)	+641
11.	+ Jobs Housing Relationship Adjustment	+0
12.	+ Homelessness Adjustment	+235
13.	+ State of Emergency Adjustment	+43
14.	- Occupied Units (HHs) estimated projected June 30, 2027 (from DOF data)	-43,558
15.	<b>Preliminary Regional Housing Need (Not including Replacement Adjustment Seasonal, Recreational, and Occasional Use)</b>	<b>6,414</b>
16.	+ Feasible Jobs/Housing Balance Adjustment	+0
<b>Total</b>	<b>7th Cycle Regional Housing Need Assessment (RHNA)</b>	<b>7,055</b>

Detailed background data for this chart is available upon request.

## **Explanation and Data Sources**

- 1-4. Population, Group Quarters, Household Population, & Projected Households: Pursuant to Government Code section 65584.01, projections were extrapolated from Department of Finance (DOF) projections. Population reflects total persons. Group Quarter Population reflects persons in a dormitory, group home, institution, military, etc. that do not require residential housing. Household Population reflects persons requiring residential housing. Projected Households reflect the propensity of persons, by age-groups, to form households at different rates based on Census trends.
5. Vacancy Adjustment: HCD applies a vacancy adjustment based on Nevada County's current vacancy percentage to promote healthy market vacancies that facilitate housing availability and resident mobility. Healthy vacancy rates are 2% owner and 6% renter for non-MPO regions (7% for MPO regions). There are two methodologies utilized to calculate this adjustment. The first methodology is to calculate the vacancy adjustment for existing households. The adjustment for existing households is the difference between standard 2% and 6% vacancy rates and the region's current vacancy rates based on the 2019-2023 5-year American Community Survey (ACS) data. That difference is then multiplied by the number of existing households by tenure (existing households multiplied by current rates of renter and owner). For Nevada County, the existing household owner vacancy rate (1.75%) is below the healthy standard, resulting in a 0.25% adjustment. The existing household renter vacancy rate (3.88%) is below the healthy standard, resulting in a 2.12% adjustment. The second methodology is to calculate the vacancy adjustment for projected households. The projected household vacancy adjustment is obtained by applying the standard 2% and 6% vacancy rates to the projected owner and renter households. The healthy vacancy rates (2% and 6%) are then multiplied by the number of projected households by tenure (projected households multiplied by current rates of renter and owner). Data is from the 2019-2023 5-year ACS and DOF.
6. Overcrowding Adjustment: Pursuant to Government Code section 65584.01(b)(1)(C), HCD uses ACS data to consider the percentage of households that are overcrowded in the region compared to the United States national average of households that are overcrowded. In regions where the overcrowding rate is greater than the U.S. national average overcrowding rate (3.40%), HCD applies an adjustment based on the amount the region's overcrowding rate exceeds the U.S. overcrowding rate. For Nevada County, the region's overcrowding rate (1.97%) is lower than the national average (3.40%), resulting in no adjustment. Data is from the 2019-2023 5-year ACS.
7. Cost Burden Adjustment: Pursuant to Government Code section 65584.01(b)(1)(H), HCD uses ACS data to consider the percentage of households that are cost burdened in the region compared to the United

States national average of households that are cost burdened. In regions where the cost burdened rate is greater than the U.S. national average rate (31.68%), HCD applies an adjustment based on the amount the region's overcrowding rate exceeds the U.S. overcrowding rate. For Nevada County, the region's cost burdened rate (42.13%) is higher than the national average (31.68%), resulting in a 10.45% adjustment. Data is from the 2019-2023 5-year ACS.

8. Adjustment to account for HHs that experience both overcrowding and cost-burden: To minimize double counting the housing needs of households that are both overcrowded and cost burdened, HCD has implemented an additional overcrowding and cost burden adjustment. For regions with an adjustment for both overcrowding and cost burden, a downward adjustment is applied based on the number of households that are estimated to be both overcrowded and cost burdened according to an analysis of 2023 ACS Public Use Microdata Sample File data (PUMS) provided by DOF. If the DOF data for this adjustment exceeds the individual adjustments for overcrowding or cost burden, then this adjustment is limited to the lesser of the two. This double counting consideration resulted in no reduction.
9. Replacement Adjustment (Demolitions): HCD applies a replacement adjustment between 0.1% to 5% to the total housing stock based on the current 10-year average percent of demolitions in the region's local government annual reports to DOF. Units lost during a state of emergency declaration are not included. For Nevada County, the 10-year average was 0.02% so the adjustment of 0.1% is applied to the projected occupied households.
10. Replacement Adjustment (Seasonal, Recreational, and Occasional Use Housing Units): In addition to the demolition replacement adjustment, HCD also applies a replacement adjustment to account for housing units that are not available for permanent year-round occupancy. This adjustment is calculated based on the change in the percentage of housing units that are for seasonal, recreational, and occasional use per ACS data. There are two methodologies utilized to calculate this adjustment, depending on changes in the occupied housing stock over the period of analysis. If both the total number of seasonal, recreational, and occasional use housing units and the overall occupied housing stock increased over the relevant 8-year period, HCD calculates the adjustment based on the proportion of newly added housing units used for seasonal, recreational, or occasional purposes during that timeframe. This proportion is then applied as a percentage increase to the preliminary housing need assessment. If, however, either the total number of seasonal, recreational, and occasional use housing units or the overall occupied housing stock decreased, HCD instead compares the change in the share of seasonal, recreational, occasional use housing units to total occupied housing units. For Nevada County, both the

total number of seasonal, recreational, occasional use housing units increased and the total occupied housing units increased from 2015 to 2023. The total number of seasonal, recreational, occasional use housing units increased from 2015 to 2023, resulting in an adjustment of 35.45%. However, this rapid increase in seasonal, occasional, and recreational housing units appeared to be somewhat of an outlier compared to other regions in the state. HCD felt that a more realistic adjustment would be lower, and as a result, HCD capped this adjustment at 10.00%. Therefore, the 10.00% rate is applied to the preliminary RHND of 6,414 units, resulting in a 641-unit adjustment. Data is from the 2015 and 2023 ACS 5-year estimates.

11. Jobs Housing Relationship Adjustment: HCD applies an adjustment based on the number of in-commuters to a region. The adjustment is calculated by dividing the number of in-commuters to the region by HCD's jobs/housing standard of 1.5. This adjustment does not include commuters entering from or leaving to states other than California. In Nevada County, the number of employed residents exceeded the number of people employed in the county, resulting in no adjustment. Data is from the US Census Bureau LEHD Origin-Destination Employment Statistics, 2022 and 2019-2023 5-year ACS.
12. Homelessness Adjustment: HCD applies an adjustment based on the housing needs of individuals and families experiencing homelessness. For non-COG regions and COGs that do not provide their own data, by default HCD uses the most recent Point-in-Time counts from the region's Continuum of Care and DOF household formation rates. An adjustment of 235 units was applied to Nevada County using data from the Nevada County Continuum of Care 2024 Point-in-Time and DOF household formation rates.
13. State of Emergency Adjustment: HCD used data provided by the California Governor's Office of Emergency Services (CalOES) and the California Department of Forestry and Fire Protection (CAL FIRE) pursuant to Government Code section 65584.01(b)(1)(I) to adjust for units lost due to a declared state of emergency during the previous planning period (since 2019). Data is from 2025. To estimate the percentage of units lost that were originally occupied, HCD uses 2019-2023 ACS data to calculate the percentage of units in the region that are temporarily occupied by persons with a usual residence elsewhere. HCD then multiplies the occupancy rate by the units lost due to a state of emergency. For Nevada County, this resulted in an adjustment of 43-units to the RHNA. HCD uses the California Franchise Tax Board and CalOES list of disasters and emergency proclamations data to ensure that only units destroyed by a Governor-declared State of Emergency are utilized when calculating this adjustment.
14. Occupied Units: Reflects DOF's projected occupied units at the start of the projection period (June 30, 2027).

15. Preliminary Regional Housing Need Determination: Housing need calculated after applying factors described in Government Code section 65584.01(b). This preliminary Regional Housing Need Determination is used to evaluate feasible balance between jobs and housing and the Replacement Adjustment (Seasonal, Recreational, and Occasional Use).
16. Feasible Jobs/Housing Balance Adjustment: According to statute, the “region’s existing and projected housing need shall reflect the achievement of a feasible balance between jobs and housing within the region using the regional employment projections in the applicable regional transportation plan” (Gov. Code, § 65584.01(c)(1)). After applying the adjustments noted above, HCD compared the 7th cycle RHNA determination and the region’s total occupied housing units to the Caltrans employment projections for Nevada County to determine whether a feasible balance was achieved. This analysis resulted in a jobs housing balance of 0.71 (1.41 housing units for every projected job). Because this is below the healthy rate of 1.5, no additional adjustment is needed. Data is from the 2019-2023 5-Year ACS data, US Census Bureau LEHD Origin-Destination Employment Statistics, 2022, and Caltrans, Long-Term Socio-Economic Forecasts by County, 2023.

**ATTACHMENT 3  
HCD FINAL REGIONAL HOUSING NEEDS ALLOCATION PLAN:  
NEVADA COUNTY LOCAL GOVERNMENTS:**

**June 30, 2027 through May 15, 2035**

**Distribution of Final RHNA**

This table reflects the final Regional Housing Need Allocation (RHNA) distribution for each local government based on the methodology discussed below:

**Regional Housing Need Allocation by Income Category**

<b>Jurisdiction</b>	<b>Acutely Low</b>	<b>Extremely Low</b>	<b>Very-Low</b>	<b>Low</b>	<b>Moderate</b>	<b>Above-Moderate</b>	<b>Total</b>
<b>Nevada County Region Total</b>	<b>596</b>	<b>620</b>	<b>902</b>	<b>1,123</b>	<b>1,381</b>	<b>2,433</b>	<b>7,055</b>
<b>City of Grass Valley</b>	<b>119</b>	<b>115</b>	<b>161</b>	<b>224</b>	<b>282</b>	<b>476</b>	<b>1,377</b>
<b>City of Nevada City</b>	<b>44</b>	<b>37</b>	<b>60</b>	<b>70</b>	<b>56</b>	<b>157</b>	<b>424</b>
<b>Town of Truckee</b>	<b>116</b>	<b>137</b>	<b>224</b>	<b>231</b>	<b>313</b>	<b>521</b>	<b>1,542</b>
<b>Unincorporated Nevada County</b>	<b>317</b>	<b>331</b>	<b>457</b>	<b>598</b>	<b>730</b>	<b>1,279</b>	<b>3,712</b>

**Purpose of Regional Housing Need Allocation Plan**

The purpose of the RHNA plan is to comply with state law (Gov. Code, § 65584, et. seq.) in allocating to each local government a share of regional housing need for use in updating the General Plan housing element. The housing element must accommodate the total RHNA for each of the six (6) income categories (acutely low, extremely low, very-low, low, moderate, and above-moderate) over the designated planning period (May 15, 2027 through May 15, 2035). These requirements were enacted into state housing law (Article 10.6 of the Government Code) upon the California legislature determining that the provision of adequate housing is an issue of statewide concern.

HCD, pursuant to Government Code section 65584(a), is required to determine the existing and projected need for housing within regions of the state. In addition, HCD (per Gov. Code, § 65584.06) is required to develop a plan to distribute the determination of regional housing need to each local government not represented by a COG. The RHNA, per Government Code section 65584(d), is required to further all of the following objectives:

- (1) Increasing the housing supply and mix of housing types, tenure, and affordability.
- (2) Promoting infill development and socioeconomic equity, protecting environmental and agricultural resources, and encouraging efficient development patterns.

- (3) Promoting an improved intraregional relationship between jobs and housing.
- (4) Balancing disproportionate household income distributions.
- (5) Affirmatively furthering fair housing.

The RHNA is based on the projection of population and new household formation determined by the Demographic Research Unit of DOF. The resulting RHNA is a minimum projection of additional housing needed to accommodate household growth over the planning period; it is not a prediction, production quota, or building permit limitation for new residential construction.

To comply with state law in addressing the jurisdiction’s RHNA, the updated housing element must identify adequate sites and program actions to accommodate the total RHNA for each income category. Housing elements are required to be updated by May 15, 2027 and sent to HCD for determination of compliance with state law. In updating the housing element, jurisdictions may take credit for and subtract from their RHNA (by income category) new units permitted since the beginning of the RHNA projection period June 30, 2027.

**RHNA Plan Methodology**

HCD considers three factors when distributing the regional housing need to local governments. HCD applies a weighting to each factor that determines how much of the total regional housing need is distributed based on this factor. The individual factors and example of their weighting is shown below for a hypothetical regional determination of 1000 units.

	<b>Factor 1: Distribution by Household Population (-XX percent from unincorporated county)</b>	<b>Factor 2: Jobs/Housing Balance</b>	<b>Factor 3: Affirmatively Furthering Fair Housing</b>	<b>Total</b>
<b>Weighting</b>	33%	47%	20%	100%
<b>Units</b>	330	470	200	1000

Once weighting of each factor is applied, HCD uses a five-step approach in distributing RHNA to local governments within the county.

First, DOF’s January 1, 2025 estimates (E-5 reports available on DOF’s website) were used to determine each jurisdiction’s percentage of household population in the county. The RHNA for each jurisdiction was derived by multiplying the jurisdiction’s percentage of household population against the total countywide RHNA. This approach is aligned with the first statutory objective, and also considers market demand for housing consistent with Government Code section 65584.06(b).

Second, a policy adjustment of 10% percent was applied to the unincorporated county RHNA total to decrease the unincorporated share and increase city shares to address the second statutory objective to protect agricultural resources and encourage efficient

development patterns.

Below is hypothetical example of results after completing the first and second steps:

<i>Factor 1 - Explanation</i>	<i>HH Population</i>	<i>Share</i>	<i>Weighted Share of RHNA</i>	<i>Adjustment (XX%)</i>	<i>Weighted Share of RHNA</i>
<i>County</i>	<i>50,000</i>	<i>100%</i>	<i>330</i>		<i>330</i>
<i>City A</i>	<i>10,000</i>	<i>20%</i>	<i>66</i>	<i>+33</i>	<i>99</i>
<i>Unincorporated County</i>	<i>40,000</i>	<i>80%</i>	<i>264</i>	<i>-33</i>	<i>231</i>

The third step applies the jobs/housing adjustment factor and is consistent with the third statutory objective. This step also takes into consideration employment opportunities and commuting patterns per Government Code section 65584.06(b). Data on the number of primary jobs in each jurisdiction is determined from Longitudinal Employer-Household Dynamic data from the US Census Bureau. This is compared with the total number of housing units in each jurisdiction to calculate a ratio of jobs to housing. This ratio is normalized on a scale of 1.5 to .5, with the jurisdiction with the highest jobs/housing ratio assigned a ratio of 1.5 and the jurisdiction with the lowest ratio assigned a ratio of .5. The normalized ratio is divided by the number of housing units assigned after the first and second step, then converted to a percentage. This ensures the size of the adjustment is proportional to the size of the jurisdiction.

<i>Factor 2 - Explanation</i>	<i>Jobs</i>	<i>Units</i>	<i>Ratio</i>	<i>Normalized ratio scale .5-1.5</i>	<i>Convert to percent share</i>	<i>Weighted Share of Allocation</i>
<i>Jurisdiction 1</i>	<i>1000</i>	<i>600</i>	<i>1.39</i>	<i>0.50</i>	<i>16%</i>	<i>74</i>
<i>Jurisdiction 2</i>	<i>1000</i>	<i>400</i>	<i>1.64</i>	<i>1.50</i>	<i>84%</i>	<i>396</i>

The fourth step applies the fair housing adjustment and is consistent with the fifth statutory objective. Data on the number of households within high/highest opportunity areas, as defined in the COG Geography HCD/TCAC Opportunity Map is used to create normalized scores for each jurisdiction from 1.5 to .5, with 1.5 being the highest opportunity jurisdictions and .5 being the lowest opportunity jurisdictions. The normalized ratio is divided by the number of housing units assigned after the first and second steps, then converted to a percentage. This ensures the size of the adjustment is proportional to the size of the jurisdiction.

<i>Factor 3 - Explanation</i>	<i>% in High/Highest Resource</i>	<i>Normalized %</i>	<i>Convert to percent share</i>	<i>Weighted share of allocation</i>
Jurisdiction 1	50%	0.5000	15.8%	32
Jurisdiction 2	75%	1.5	84.2%	168

Once a weighted share of the allocation is calculated for each factor, they are added together for each jurisdiction in order to determine the total allocation for each jurisdiction.

The last step is the determination of RHNA by income category. To assist in meeting the first, fourth, and fifth statutory objectives (mix of housing type, affordability and income category allocation based on the countywide distribution of household incomes, affirmatively furthering fair housing), the income distributions of each jurisdiction’s households were compared to the countywide distribution. A “fair share” policy adjustment (150%) was applied to city income categories to move city percentages closer to county percentages as demonstrated in this hypothetical example.

<i>County/ City</i>	<i>Very-Low Income %</i>	<i>Difference County-City</i>	<i>Fair Share Multiplier</i>	<i>Fair Share Adjustment</i>	<i>Adjusted Very-Low RHNA</i>
<i>County</i>	22%	0	None	N/A	Same
<i>City A</i>	41%	22% - 41% = = -19%	1.5	(-19%)*1.5 = = -28.5%	41% - 28.5% = 12.5%

City’s Low-Income RHNA = City Total RHNA x 12.5% = 720 x 12.5% = 90 units