Final ADOPTED BUDGET 2026-27

Budget year 2026-2027

Form LB-20

General Resources

City of Grass Valley
Budget Year 2026-27

	Second Preceding Actual	First Preceding (Estimated) Actual	Adopted Budget		Resource Description	2026-27 Proposed by	2026-27 Approved by	2026-27 Adopted by
	Year 2024-2025	Year 2025-2026	year 2025-2026		Beginning Fund Balance:	Budget Officer	Budget Committee	Governing Body
	June 30 2025	June 30 2026	June 16, 2025			May 4, 2026	May 4, 2026	June 1, 2026
1	593,778	557,169	278,155	1	*Available cash on hand GF*	*409,834*	*409,834*	*409,834*
2	116,062	131,009	107,249	2	Available cash on hand Pavilion	131,009	131,009	131,009
3				3	net working capital			
4				4	Previously levied taxes est. to be received			
5		2,674	2,600	5	Pavilion int only (made separate last budget year)	2,700	2,700	2,700
6	20,089	17,234	19,400	6	Interest - 01-4050	20,000	20,000	20,000
7	**729,929**	**708,086**	**407,404**	**7**	**Total**	**563,543**	**563,543**	**563,543**
8		0	0	8	SSFD Admin Contract - 01-4080	0	0	0
9	2,357	1,782	3,500	9	Pavilion Rentals - 01-4010	3,500	3,500	3,500
10		81	125	10	State Cigarette Tax - 01-4008	125	125	125
11	2,554	2,298	3,500	11	State Liquor Tax - 01-4012	3,500	3,500	3,500
12	10,325	14,982	12,000	12	Franchise Fees - 01-4006 & 01-4009 & 01-4014	15,000	15,000	15,000
13	1,350	1,212	2,300	13	Shared Revenue - 01-4016	2,300	2,300	2,300
14	700	100	600	14	Cemetery - 01-4011	600	600	600
15	1	4,561	105	15	Miscellaneous - 01-4017 (include reimb for items purch by city)	105	105	105
16	200	5,650	3,000	16	Land Use payments (new line item)	6,500	6,500	6,500
17		0	0	17	Marijuana Tax - 01-4007			
18	**17,487**	**30,666**	**25,130**	**18**	**Total Other Resources**	**31,630**	**31,630**	**31,630**
19	24,027	3,309	24,000	19	Gifts Other - 01-4019	10,000	10,000	10,000
20		15,853		20	Grants and Gifts Pavilion 01-4021 (made separate last budget year)	25,000	25,000	25,000
21		2,000		21	Young Memorial Grant (2025-27)	2,000	2,000	2,000
22				22	DLCD Housing Planning Grant (For City zoning upgrades)	45,000	45,000	45,000
23		0		23	OPRD Grant for Park Upgrades (not yet granted)	100,000	100,000	100,000
24				24	OPRD Grant for Park Planning (not yet granted)	50,000	50,000	50,000
25		0		25	HB5202 Funds (giving in 2022)			
26		100,000	100,000	26	*County Funds to be given for 2026-27 year (not yet granted)*	*100,000*	*100,000*	*100,000*
27	**24,027**	**121,162**	**124,000**	**27**	**Total Grants and Gifts**	**332,000**	**332,000**	**332,000**
28				28	Total resources, except taxes to be levied			
29				29	Total Transfers			
30	25,555	30,328	29,000	30	Taxes necessary to balance - 01-4020	31,000	31,000	31,000
31	**796,998**	**890,242**	**585,534**	**31**	**Total Resources**	**958,173**	**958,173**	**958,173**

Budget year 2026-2027

Form LB-30

General Expenditures

City of Grass Valley
Budget Year 2026-27

	Second Preceding Actual	First Preceding (Estimated) Actual	Adopted Budget		Resource Description	2026-27 Proposed by	2026-27 Approved by	2026-27 Adopted by
	Year 2024-2025	Year 2025-2026	year 2025-2026			Budget Officer	Budget Committee	Governing Body
	June 30 2025	June 30 2026	June 16, 2025		Personnel Services	May 4, 2026	May 4, 2026	June 1, 2026
1	41,073	37,084	60,000	1	Payroll, Taxes and W/C - 01-6100 & 01-6101	65,000	65,000	65,000
2	**41,073**	**37,084**	**60,000**	2	**Total Personnel Services**	**65,000**	**65,000**	**65,000**
3				3				
4				4	**Materials and Services**			
5	1,129	464	2,500	5	Gasoline/Fuel - 20-5101 (1/2)	2,500	2,500	2,500
6	12,453	13,172	15,000	6	Insurance and Dues - 01-5110 & 01-5120	15,000	15,000	15,000
7	745	200	1,200	7	Professional and Publications - 01-5116	1,200	1,200	1,200
8			7,200	8	Consulting (new 2024-25)	7,200	7,200	7,200
9	16,003	23,585	25,000	9	Legal/Audit - 01-5155	25,000	25,000	25,000
10	1,128	1,872	2,500	10	Equipment - 01-5152 (not in capital outlay)	2,500	2,500	2,500
11		74	500	11	EMT Supplies - 01-5102	500	500	500
12	2,068	2,551	2,500	12	Office Supplies - 01-5150 & 01-6500	2,700	2,700	2,700
13	4,123	4,800	6,000	13	Telephone/Internet - 01-5114	6,000	6,000	6,000
14	1,195	1,296	1,300	14	Postage - 01-5115	1,400	1,400	1,400
15	59	541	500	15	Education and Travel	800	800	800
16			1,500	16	Cemetery - 01-5170	1,500	1,500	1,500
17	11,853	2,524	15,000	17	Pavilion Maintenance and upgrades- 01-5160	15,000	15,000	15,000
18				18	Park Planning (grant funds -includes matching funds)	62,500	62,500	62,500
19	10,277	2,659	15,000	19	Park Maintenance and minor upgrades	15,000	15,000	15,000
20	17,259	15,961	20,000	20	Materials and Services/Misc - 01-5100	20,000	20,000	20,000
21				21	Zoning Ordinance Update with DLCD Grant Funds	45,000	45,000	45,000
22	**78,292**	**69,699**	**115,700**	22	**Total Materials and Services**	**223,800**	**223,800**	**223,800**
23				23				
24				24				
25				25				
26	**0**	**0**	**0**	26	**Total Transfers**	**0**	**0**	**0**
27				27				
28	9,499	15,000	151,810	28	Capital Outlay - 01-5019 (Park Equipment)	120,000	120,000	120,000
29		100,000	48,500	29	*Operating Contingency*	*248,500*	*248,500*	*248,500*
30	668,134	668,459	209,524	30	*Unappropriated ending fund balance (reserve)*	*300,873*	*300,873*	*300,873*
31	**796,998**	**890,242**	**585,534**	31	**Total Expenditures**	**958,173**	**958,173**	**958,173**

Form LB-20 **Water Resources** **City of Grass Valley**
Budget Year 2026-27

	Second Preceding Actual	First Preceding (Estimated) Actual	Adopted Budget		Resource Description	2026-27 Proposed by	2026-27 Approved by	2026-27 Adopted by
	Year 2024-2025	Year 2025-2026	year 2025-2026		Beginning Fund Balance:	Budget Officer	Budget Committee	Governing Body
	June 30 2025	June 30 2026	June 16, 2025			May 4, 2026	May 4, 2026	June 1, 2026
1	47,302	47,320	47,298	1	*Available cash on hand*	*197,320*	*197,320*	*197,320*
2				2	net working capital			
3				3	Previously levied taxes est. to be received			
4				4	Interest			
5	**47,302**	**47,320**	**47,298**	**5**	**Total**	**197,320**	**197,320**	**197,320**
6				6	**Other Resources**			
7	54,564	62,884	70,000	7	Water Receipts - 10-4520	70,000	70,000	70,000
8	3,649	7,483	5,000	8	Bulk Ag Water receipts	8,000	8,000	8,000
9				9				
10	**58,213**	**70,367**	**75,000**	**10**	**Total Other Resources**	**78,000**	**78,000**	**78,000**
11		19,835	20,000	11	SIPP grant (Master Plan Update)			
12		52,000	100,000	12	DEQ forgivable loan(SEWER PLANNING)	48,000	48,000	48,000
13				13				
14			100,000	14				
15				15				
16		**71,835**	**220,000**	**16**	**Total Grants and Gifts**	**48,000**	**48,000**	**48,000**
17				17	Total resources, except taxes to be levied			
18				18	Total Transfers			
19				19	Taxes necessary to balance			
20	**105,515**	**189,522**	**342,298**	**20**	**Total Resources**	**323,320**	**323,320**	**323,320**

Budget year 2026-2027

Budget Year 2026-27

	Second Preceding Actual	First Preceding (Estimated) Actual	Adopted Budget		Resource Description	2026-27 Proposed by	2026-27 Approved by	2026-27 Adopted by
	Year 2024-2025	Year 2025-2026	year 2025-2026			Budget Officer	Budget Committee	Governing Body
	June 30 2025	June 30 2026	June 16, 2025		Personnel Services	May 4, 2026	May 4, 2026	June 1, 2026
1	42,480	42,927	55,000	1	Payroll, Taxes & W/C - 10-6100 & 10-6101	60,000	60,000	60,000
2	**42,480**	**42,927**	**55,000**	**2**	**Total Personnel Services**	**60,000**	**60,000**	**60,000**
3				3	**Materials and Services**			
4	5,054	3,030	11,000	4	Materials and Services - 10-5100 & 10-5120	11,000	11,000	11,000
5	8,696			5	water projects- bulk fill 10-5101			
6				6	Water Pump Replacement Emergency (capital outlay)			
7		19,835	20,000	7	Water Projects- 10-5101 (Water Master Plan SIPP Grant)	0	0	0
8	8,402	9,884	10,000	8	Utilities - 10-5119	11,000	11,000	11,000
9		52,000	100,000	9	SEWER PROJECT (PLANNING)	48,000	48,000	48,000
10	4,048	1,921	4,500	10	Tests and Permits - 10-5300	4,500	4,500	4,500
11				11				
12				12				
13	**26,200**	**86,670**	**145,500**	**13**	**Total Materials and Services**	**74,500**	**74,500**	**74,500**
14				14	Transfers			
15				15				
16				16				
17				17				
18				**18**	**Total Transfers**	**0**	**0**	**0**
19		47,000		19	Capital Outlay	50,000	50,000	50,000
20	0			20	*Operating Contingency (from county grant 2025-26)*	*100,000*	*100,000*	*100,000*
21	36,835	12,925	41,798	21	(Reserve)Unappropriated ending fund balance	38,820	38,820	38,820
22	**105,515**	**189,522**	**242,298**	**22**	**Total Expenditures**	**323,320**	**323,320**	**323,320**

Form LB-20 **Street Resources** **City of Grass Valley**
Budget Year 2026-27

	Second Preceding Actual	First Preceding (Estimated) Actual	Adopted Budget		Resource Description	2026-27 Proposed by	2026-27 Approved by	2026-27 Adopted by
	Year 2024-2025	Year 2025-2026	year 2025-2026		Beginning Fund Balance:	Budget Officer	Budget Committee	Governing Body
	June 30 2025	June 30 2026	June 16, 2025			May 4, 2026	May 4, 2026	June 1, 2026
1	106,000	107,000	106,547	1	Available cash on hand or (from GF Checking allocated to street)	106,000	106,000	106,000
2				2	net working capital			
3				3	Previously levied taxes est. to be received			
4				4	Interest			
5	**106,000**	**107,000**	**106,547**	**5**	**Total**	**106,000**	**106,000**	**106,000**
6				6	**Other Resources**			
7	12,690	12,533	15,000	7	ODOT - 20-4011	15,000	15,000	15,000
8	6,526	7,789	9,000	8	Sherman County Road Tax - 30-4100	9,000	9,000	9,000
9				9				
10				10				
11				11				
12	**19,216**	**20,322**	**24,000**	**12**	**Total Other Resources**	**24,000**	**24,000**	**24,000**
13				13			0	0
14	50,000			14	SCA Grant 2021			
15			229,000	15	SCA Grant (Application April 2025 grant not awarded)	0		
16		0		16				
17				17				
18	**50,000**	**0**	**229,000**	**18**	**Total Grants and Gifts**	**0**	**0**	**0**
19				19				
20				20				
21				21				
22				22				
23	**175,216**	**127,322**	**359,547**	**23**	**Total Resources**	**130,000**	**130,000**	**130,000**

Form LB-30 **Street Expenditures** **City of Grass Valley**

Budget year 2026-2027

Budget Year 2026-27

	Second Preceding Actual	First Preceding (Estimated)Actual	Adopted Budget		Resource Description	2026-27 Proposed by	2026-27 Approved by	2026-27 Adopted by
	Year 2024-2025	Year 2025-2026	year 2025-2026			Budget Officer	Budget Committee	Governing Body
	June 30 2025	June 30 2026	June 16, 2025		Personnel Services	May 4, 2026	May 4, 2026	June 1, 2026
1	0	0	0	1	Payroll, Taxes and workers comp			
2				2	**Total Personnel Services**			
3				3	**Materials and Services**			
4	7,064	7,171	8,000	4	Utilities - 20-5119	8,000	8,000	8,000
5	20,709	0		5	Street improvements - 20-5100			
6	4,382	745	9,000	6	Materials/Services - 20-5100	9,000	9,000	9,000
7	1,129	464	2,500	7	Gasoline/Fuel - 20-5101 (1/2)	2,500	2,500	2,500
8			229,000	8	Street improvements - 20-5100 (2025 SCA grant not awarded)	0		
9				9				
10	**33,284**	**8,380**	**248,500**	10	**Total Materials and Services**	**19,500**	**19,500**	**19,500**
11				11				
12				12				
13				13				
14				14				
15				15				
16				16	**Total Transfers**	**0**		
17				17				
18		15,000		18	Capital Outlay (1/3 truck & mower)			
19	84,500	84,500	84,500	19	Operating Contingency	84,500	84,500	84,500
20	57,432	19,442	26,547	20	Unappropriated ending fund balance (reserve)	26,000	26,000	26,000
21	**175,216**	**127,322**	**359,547**	21	**Total Expenditures**	**130,000**	**130,000**	**130,000**