



**City Council and Ukiah Valley Fire District Board of Directors
Special Joint Meeting
AGENDA**

(to be held both at the physical and virtual locations below)

Ukiah Valley Conference Center ♦ 200 South School Street ♦ Ukiah, CA 95482

To participate or view the virtual meeting, go to the following link: <https://us06web.zoom.us/j/83345042122>

Or you can call in using your telephone only:

- Call (toll free) 1-888-788-0099
- Enter the Access Code: 833 4504 2122
- To Raise Hand enter *9
- To Speak after being recognized: enter *6 to unmute yourself

June 17, 2026 - 3:30 PM

1 CALL TO ORDER AND ROLL CALL

URGENCY ITEM

- a. Authorize the City Manager to Negotiate and Execute an Up To Three-Year Cooperative Agreement for Dispatch Services with the California Department of Forestry and Fire Protection.

Recommended Action: Authorize the City Manager to negotiate and execute an up to three-year agreement for dispatch services with the California Department of Forestry and Fire Protection.

Attachments:

1. Ukiah LG1 Draft 2026

2 PLEDGE OF ALLEGIANCE

3 AUDIENCE COMMENTS ON NON-AGENDA ITEMS

The Investment Oversight Committee (Committee) welcomes input from the audience that is within the subject matter jurisdiction of the Committee. In order for everyone to be heard, please limit your comments to three (3) minutes per person and not more than ten (10) minutes per subject. The Brown Act regulations do not allow action to be taken on audience comments.

4 NEW BUSINESS

- 4.a. Discussion and Possible Adoption of the Preliminary Fiscal Year 2026–27 Budget through Resolution and Five-Year Capital Improvement Plan for the Ukiah Valley Fire Authority.

Recommended Action: Adopt the Fiscal Year 2026-27 Preliminary Budget for the Ukiah Valley Fire Authority Budget through Resolution and Five-Year Capital Improvement Plan.

Attachments:

1. UVFA Budget Summary (All Funds)

2. UVFA Budget Detail (All Funds)
3. UVFA Budget Summary (City)
4. UVFA Budget Summary (UVFD)
5. UVFA Budget Summary (by Fund)
6. FY 26-27 Budget Resolution - UVFD
7. FY 26-27 Gann Limit Resolution - UVFD
8. FY 26-27 Budget Resolution - City
9. CIP -5 year-FYE 2027- Fire - FINAL

5 ADJOURNMENT

Please be advised that the City needs to be notified 72 hours in advance of a meeting if any specific accommodations or interpreter services are needed in order for you to attend. The City complies with ADA requirements and will attempt to reasonably accommodate individuals with disabilities upon request. Materials related to an item on this Agenda submitted to the Investment Oversight Committee after distribution of the agenda packet are available for public inspection at the front counter at the Ukiah Civic Center, 300 Seminary Avenue, Ukiah, CA 95482, during normal business hours, Monday through Friday, 8:00 am to 5:00 pm. Any handouts or presentation materials from the public must be submitted to the clerk 48 hours in advance of the meeting; for handouts, please include 10 copies.

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the bulletin board at the main entrance of the City of Ukiah City Hall, located at 300 Seminary Avenue, Ukiah, California, and the Ukiah Valley Conference Center, located at 200 South School Street, Ukiah, California, not less than 72 hours prior to the meeting set forth on this agenda.

Kristine Lawler, CMC/CPMC
Dated: 6/12/26



AGENDA SUMMARY REPORT

SUBJECT: Authorize the City Manager to Negotiate and Execute an Up To Three-Year Cooperative Agreement for Dispatch Services with the California Department of Forestry and Fire Protection.

DEPARTMENT: Fire

PREPARED BY: Traci Boyl, Senior Management Analyst

PRESENTER: Doug Hutchison, Fire Chief

ATTACHMENTS:

- 1. Ukiah LG1 Draft 2026

Summary: Council will consider authorizing the City Manager to negotiate and execute an up to three-year cooperative agreement for dispatch services with the California Department of Forestry and Fire Protection.

Background: Since 2012, the City of Ukiah has contracted with the California Department of Forestry and Fire Protection (CAL FIRE) for dispatching fire and emergency medical services within the city. The current cooperative agreement expires June 30th 2026.

Discussion: Dispatch services for fire and emergency medical response are currently provided by the California Department of Forestry and Fire Protection (CAL FIRE). City staff are actively working with CAL FIRE to finalize an up to three-year agreement.

The draft agreement reflects updated salary and benefit rates for three Communications Operators (Attachment 1). Costs are based on maximum (highest) costs for personnel based on their seniority. However, the City is only billed for actual costs, which historically have been significantly less. The previous agreement was a one-year extension of the previous contract and paid for two Communications Operators. The draft agreement calls for a maximum payment in year 1 of \$645,460.00 with 5% increases in years 2 and 3 for maximum payments of \$677,733.00 and \$711,620.00 respectively. During the term of the agreement, Staff will be evaluating all options and costs for these services.

Staff anticipate actual costs to be substantially lower than the maximum reimbursement amount authorized by the agreement based on prior-year actual costs incurred for dispatch services under the existing contract. The proposed FY2026-27 budget includes appropriations totaling \$437,780 for dispatch services allocated between Fund 105 (Ukiah Valley Fire Authority), Fund 106 (Community Wildfire Defense Grant), and Fund 710 (Ambulance Services). These allocations are based on anticipated actual costs and are expected to be sufficient to fund the services provided under the agreement during FY 2026-27.

Staff requests Council authorize the City Manager to negotiate and execute an up to three-year cooperative agreement for dispatch services with the California Department of Forestry and Fire Protection.

Recommended Action: Authorize the City Manager to negotiate and execute an up to three-year agreement for dispatch services with the California Department of Forestry and Fire Protection.

BUDGET AMENDMENT REQUIRED: No

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: Funding is included in the proposed FY2026-27 UVFA budget currently under consideration.

REVENUE: No GRANT: No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Doug Hutchison- Fire Chief

STRATEGIC PLAN (SP):

GENERAL PLAN ELEMENTS (GP): GP-A6 - Safety Element

Approved: 
Sage Sangiacomo, City Manager

**COOPERATIVE FIRE PROGRAMS
FIRE PROTECTION REIMBURSEMENT AGREEMENT**

LG-1 REV. 8/2025

AGREEMENT NUMBER	1CA07741
REGISTRATION NUMBER:	

1. This Agreement is entered into between the State Agency and the Local Agency named below:

STATE AGENCY'S NAME

California Department of Forestry and Fire Protection – (CAL FIRE)

LOCAL AGENCY'S NAME

City of Ukiah

2. The term of this Agreement is: July 1, 2026 through June 30, 2029

3. The maximum amount of this Agreement is: \$ 2,034,813.00
Two million, thirty four thousand, eight hundred thirteen dollars and zero cents

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.

Exhibit A – Scope of Work – Includes page 2 (contact page) in count for Exhibit A	5	pages
Exhibit B – Budget Detail and Payment Provisions	3	pages
Exhibit C – General Terms and Conditions	7	pages
Exhibit D – Additional Provisions	5	pages
Exhibit E – Description of Other Services	3	pages

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

LOCAL AGENCY

California Department of General Services Use Only

LOCAL AGENCY'S NAME
City of Ukiah

BY (Authorized Signature)

DATE SIGNED



PRINTED NAME AND TITLE OF PERSON SIGNING
Sage Sangiacomo, City Manager

ADDRESS
300 Seminary Avenue Ukiah, CA 95482

STATE OF CALIFORNIA

AGENCY NAME
California Department of Forestry and Fire Protection

BY (Authorized Signature)

DATE SIGNED



PRINTED NAME AND TITLE OF PERSON SIGNING
Matthew Sully, Deputy Director, Cooperative Fire Protection

ADDRESS P.O. Box 944246, Sacramento, CA 94244-2460

EXHIBIT A
COOPERATIVE FIRE PROGRAMS
FIRE PROTECTION REIMBURSEMENT AGREEMENT

The project representatives during the term of this agreement will be:

CAL FIRE Unit Chief:	Mendocino Unit	Local Agency:	City of Ukiah
Name:	Brandon Gunn	Name:	Doug Hutchinson
Phone:	(707) 459-7400	Phone:	(707) 462-7921
Fax:	(707) 459-3041	Fax:	(707) 462-2938

All required correspondence shall be sent through U.S. Postal Service by certified mail and directed to:

CAL FIRE Unit Chief:	Brandon Gunn	Local Agency:	City of Ukiah
Section/Unit:	Mendocino Unit	Section/Unit:	City of Ukiah
Attention:	Brandon Gunn	Attention:	Sage Sangiacomo
Address:	17501 N. Hwy 101 Willits, CA 95490	Address:	300 Seminary Ave Ukiah, CA 95482
Phone:	(707) 459-7400	Phone:	(707) 463-6221
Fax:	(707) 459-3041	Fax:	N/A

AUTHORIZATION

As used herein, Director shall mean Director of CAL FIRE. This agreement, its terms and conditions are authorized under the Public Resources Code Sections 4141, 4142, 4143 and 4144, as applicable.

EXHIBIT A **SCOPE OF WORK**

Under Public Resources Code Section 4114 and other provisions of law, STATE maintains fire prevention and fire suppression forces including the necessary equipment, personnel, and facilities required to prevent and extinguish forest fires.

The purpose of this Agreement is to provide mutually advantageous fire and emergency services through an effective consolidated organization, wherein the STATE is primarily financially responsible for protecting natural resources from vegetation fires and the LOCAL AGENCY is primarily financially responsible for protecting life and property from fires and other emergencies. The LOCAL AGENCY shall have sole authority to establish the fire protection organization and structure needed to meet the determined level of service. This level of service may be based on the LOCAL AGENCY governing board's established fiscal parameters and assessment of risks and hazards. LOCAL AGENCY personnel providing services under this Agreement may include any one or a combination of the following: regular employees, persons temporarily employed and commonly known as volunteers, paid-call firefighters, or others temporarily employed to perform any emergency work or emergency service including, but not limited to fire prevention, fire suppression and emergency medical response.

To comply with the STATE's mandate for full cost recovery of goods and services provided for others, the LOCAL AGENCY shall be responsible for all STATE costs, both direct and indirect, required to execute the terms of this Agreement. These costs shall include, but not be limited to: required training and associated post coverage, employee uniform and Personal Protective Equipment (PPE) costs.

1. FIRE PROTECTION SERVICES WHICH CAN BE PROVIDED BY THE STATE

Based on the cooperators request for proposal (RFP), the STATE can provide a modern, full-service fire protection and emergency incident management agency that provides comprehensive fire protection and other emergency incident response services based on the cooperators request for proposal. STATE designs regional fire protection solutions for urban and rural communities by efficiently utilizing all emergency protection resources. Regional solutions provide the most effective method of protecting the citizens of California at local, Count/City/District and state levels.

Contracted fire protection services provided by STATE under this Agreement shall include the following: (check boxes below that apply)

- 1) Emergency Fire Protection: services include commercial, residential, and wildland fire protection, prevention and investigation; hazardous materials incident response; emergency vehicle extrication; hazardous conditions response (flooding, downed power lines, earthquake, terrorist incident, etc.); and public service assistance. Also included are management support services that include fire department administration, training and safety, personnel, finance and logistical support.

- 2) Emergency Medical Responder (EMR): provide immediate lifesaving care to critical patients who access the Emergency Medical Services (EMS) system. EMRs have the knowledge and skills necessary to provide immediate lifesaving interventions while awaiting additional EMS resources to arrive. EMRs perform basic interventions with minimal equipment.

- 3) Emergency Medical Technician - Basic (EMT): provide out of hospital emergency medical care for critical and emergent patients who access the emergency medical services (EMS) system. EMTs have the basic knowledge and skills necessary to stabilize patients ranging from non-emergency

and routine medical to life threatening emergencies. EMTs perform interventions with the basic equipment typically found on an ambulance.

4) Emergency Medical Technician - Advanced (EMT-A): provide basic and limited advanced emergency medical care and transportation for critical and emergent patients who access the emergency medical system (EMS). This individual possesses the basic knowledge and skills necessary to provide patient care and transportation. AEMTs perform interventions with the basic and advanced equipment typically found on an ambulance.

5) Advanced Life Support Services (EMT-P): provide advanced emergency medical care for critical and emergent patients who access the emergency medical system (EMS). This individual possesses the complex knowledge and skills necessary to provide patient care and transportation. Paramedics function as part of a comprehensive EMS response, under medical oversight. Paramedics perform interventions with the basic and advanced equipment typically found on an ambulance.

6) Dispatch Services: provide fire department 9-1-1 emergency dispatch by CAL FIRE Fire/Emergency Command Center (ECC). CAL FIRE will be responsible for fire/emergency dispatching emergency resource units covered under this Agreement. The CAL FIRE ECC is staffed with a Battalion Chief, three or more Fire Captains and Communications Operators to provide 24/7 year-round coverage. There is always an officer of Captain rank or higher to serve as the shift supervisor and command officer. CAL FIRE uses an integrated Computer Aided Dispatch (CAD) system using the latest technology, to direct the closest available resources to all emergency incidents.

7) Fire Code Inspection Services: CAL FIRE has staff Fire Inspectors serving under the direction of the LOCAL AGENCY Fire Marshal to provide services to the area covered by this Agreement. Fire Code Enforcement will normally be available five days per week, with emergency or scheduled enforcement inspections available seven days per week. Officers are available by appointment for site visits and consultations.

8) Public Information Services: CAL FIRE has staff to focus on public Information responsibilities towards plans, develops, directs, and coordinates comprehensive communication programs, to include media, public affairs and publications, in close collaboration with other institutional communications and/or public relations activities.

9) Prevention Services: CAL FIRE has staff to focus on education and awareness, both for specific segments of the public and the fire service. By demonstrating a commitment to community risk reduction, deliver services and programs designed to bolster community resilience.

10) Advanced Administrative Support: Professional Administrative, Financial & Staff Services support encompassing a diverse range of professional roles, including accounting officers, auditors, and departmental analysts.

11) Enforcement Services: Law Enforcement and Investigation services will be provided by CAL FIRE Prevention Officers trained in arson, commercial, and wildland fire investigation. Officers are trained at CAL FIRE's Peace Officer Standard Training (POST) certified law enforcement training academy, and they cooperate effectively with all local, state and federal law enforcement agencies.

12) Land Use/Pre-Fire Planning Services: CAL FIRE staff will provide community land use planning, administration of Pre-Fire project work, including community outreach, development of community education programs, project quality control, maintenance of project records and submittal of progress reports, completion of required environmental documentation, acquisition of required permits and completion of other associated administrative duties.

13) Emergency Management and Disaster Planning: CAL FIRE staff will coordinate the planning, development, and directs the work of implementing and maintaining a comprehensive emergency management and disaster program, including budget development, monitoring, and developing of policies and procedures for emergency management programs. CAL FIRE staff will administer plan modification, outreach, training, and reporting activities. Staff will coordinate public information distribution and public relations related to community emergency preparedness, and performs related duties as required. They will assist the Operational Area with their Emergency Preparedness Programs in accordance with the established time allocation and FEMA National Response Framework and Emergency Support Functions.

14) Specific service descriptions and staffing coverage, by station: (listed in Exhibit E, Description of Other Services, attached hereto and made a part of this Agreement)

15) Extended Fire Protection Service Availability (Amador)

2. ADMINISTRATION

Under the requirements of California Public Resources Code Section 4114 and other provisions of law, STATE maintains fire prevention and firefighting services as outlined in Exhibit D, Schedule B of this Agreement.

- A. Director shall select and employ a Region Chief who shall, under the direction of the Director/Chief Deputy Director, manage all aspects of fire prevention and fire protection services and forestry-related programs.
- B. Director will select and employ a Unit Chief who shall, under the supervision and direction of Director/Region Chief or a lawful representative, have charge of the organization described in Exhibit D, Schedules A, B and C included hereto and made a part of this Agreement.
- C. LOCAL AGENCY shall appoint the Unit Chief as the LOCAL AGENCY Fire Chief for all Emergency Fire Protection, Medical and Rescue Response Agreements, pursuant to applicable statutory authority. The Unit Chief may delegate this responsibility to qualified staff.
- D. The Unit Chief may dispatch personnel and equipment listed in Exhibit D, Schedules A, B and C from the assigned station or location under guidelines established by LOCAL AGENCY and approved by STATE. Personnel and/or equipment listed in Exhibit D, Schedule B may be dispatched at the sole discretion of STATE.
- E. The Unit Chief shall exercise professional judgment consistent with STATE policy and his or her employment by STATE in authorizing or making any assignments to emergencies and other responses, including assignments made in response to requests for mutual aid.

- F. Except as may be otherwise provided for in this Agreement, STATE shall not incur any obligation on the part of LOCAL AGENCY to pay for any labor, materials, supplies or services beyond the total set forth in the respective Exhibit D, Schedules A and C, as to the services to be rendered pursuant to each Schedule.
- G. Nothing herein shall alter or amend or be construed to alter or amend any Collective Bargaining Agreement or Memorandum of Understanding between the State of California and its employees under the State Employer-Employee Relations Act.

3. SUPPRESSION COST RECOVERY

As provided in Health and Safety Code (H&SC) Section 13009, STATE may bring an action for collection of suppression costs of any fire caused by negligence, violation of law, or failure to correct noticed fire safety violations. When using LOCAL AGENCY equipment and personnel under the terms of this agreement, STATE may, at the request of LOCAL AGENCY, bring such an action for collection of costs incurred by LOCAL AGENCY. In such a case LOCAL AGENCY appoints and designates STATE as its agent in said collection proceedings. In the event of recovery, STATE shall deduct fees and litigation costs in a proportional percentage amount based on verifiable and justifiable suppression costs for the fire at issue. These recovery costs are for services provided which are beyond the scope of those covered by the local government administrative fee.

In all such instances, STATE shall give timely notice of the possible application of H&SC Section 13009 to the representative designated by LOCAL AGENCY.

4. MUTUAL AID

When rendering mutual aid or assistance as authorized in H&SC Sections 13050 and 13054, STATE may, at the request of LOCAL AGENCY, demand payment of charges and seek reimbursement of LOCAL AGENCY costs for personnel, equipment and operating expenses as funded herein, under authority given by H&SC Sections 13051 and 13054. STATE, in seeking said reimbursement pursuant to such request of LOCAL AGENCY, shall represent LOCAL AGENCY by following the procedures set forth in H&SC Section 13052. Any recovery of LOCAL AGENCY costs, less expenses, shall be paid or credited to LOCAL AGENCY, as directed by LOCAL AGENCY.

In all such instances, STATE shall give timely notice of the possible application of H&SC Sections 13051 and 13054 to the officer designated by LOCAL AGENCY.

5. PROPERTY PURCHASE AND ACCOUNTING

LOCAL AGENCY shall be responsible for all costs associated with property required by personnel to carry out this Agreement. Employee uniform costs will be assessed to the LOCAL AGENCY through the Agreement billing process. Personal Protective Equipment (PPE) costs shall be the responsibility of the LOCAL AGENCY. By mutual agreement, PPE meeting the minimum specifications established by the STATE may be purchased directly by the LOCAL AGENCY. Alternately, the STATE will supply all PPE and the LOCAL AGENCY will be billed for costs incurred.

All property provided by LOCAL AGENCY and by STATE for the purpose of providing fire protection services shall be marked and accounted for by the Unit Chief in such a manner as to conform to the regulations, if any, established by the parties for the segregation, care, and use of the respective properties.

EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS

1. PAYMENT FOR SERVICES

- A. LOCAL AGENCY shall pay STATE actual cost for fire protection services pursuant to this Agreement an amount not to exceed that set forth in Exhibit D, Schedule A for each fiscal year. STATE shall prepare an Exhibit D, Schedule A each year, which shall be the basis for payment for the entire fiscal year for which services are provided.
- B. Any other funds designated by LOCAL AGENCY to be expended under the supervision of or for use by a Unit Chief for fire protection services shall be set forth in Exhibit D, Schedule C. This clause shall not limit the right of LOCAL AGENCY to make additional expenditures, whether under Exhibit D, Schedule C or otherwise.
- C. STATE shall invoice LOCAL AGENCY for the cost of fire protection services on a quarterly basis as follows:
 - 1) For actual services rendered by STATE during the period of July 1 through September 30, by an invoice filed with LOCAL AGENCY on or after December 10.
 - 2) For actual services rendered by STATE during the period October 1 through December 31, by an invoice filed with LOCAL AGENCY on or after December 31.
 - 3) For actual services rendered by STATE during the period January 1 through March 31, by an invoice filed with LOCAL AGENCY on or after March 31.
 - 4) For the estimated cost of services during the period April 1 through June 30, by an invoice filed in advance with LOCAL AGENCY on or after March 1.
 - 5) A final statement shall be filed with LOCAL AGENCY by October 1 following the close of the fiscal year, reconciling the payments made by LOCAL AGENCY with the cost of the actual services rendered by STATE and including any other costs as provided herein, giving credit for all payments made by LOCAL AGENCY and claiming the balance due to STATE, if any, or refunding to LOCAL AGENCY the amount of any overpayment.
 - 6) All payments by LOCAL AGENCY shall be made within thirty (30) days of receipt of invoice from STATE, or within thirty (30) days after the filing dates specified above, whichever is later.
 - 7) The STATE reserves the right to adjust the frequency of billing and payment to a monthly cycle with a thirty (30) day written notice to the LOCAL AGENCY when:
 - a. The Director predicts a cash flow shortage, or
 - b. When determined by the Region Chief, after consulting with the Unit Chief and the LOCAL AGENCY Contract Administrator, that the LOCAL AGENCY may not have the financial ability to support the contract at the contract level.
- D. Invoices shall include actual or estimated costs as provided herein of salaries and employee benefits for those personnel employed, charges for operating expenses and equipment and the administrative charge in accordance with Exhibit D, Schedule A. When "contractual rates" are indicated, the rate shall be based on an average salary plus all benefits. "Contractual rates" means an all-inclusive rate established in Exhibit D, Schedule A for total costs to STATE, per specified position, for 24-hour fire protection services during the period covered.

- E. STATE shall credit the LOCAL AGENCY, or cover behind at no cost, for the costs of Non-post (e.g. Fire Marshal, Training Officer, etc.) positions and equipment assigned to STATE responsibility fires or other STATE funded emergency incidents. The STATE shall notify the LOCAL AGENCY when this occurs.

2. COST OF OPERATING AND MAINTAINING EQUIPMENT AND PROPERTY

The cost of maintaining, operating, and replacing any and all property and equipment, real or personal, furnished by the parties hereto for fire protection purposes, shall be borne by the party owning or furnishing such property or equipment unless otherwise provided for herein or by separate written agreement.

3. JURISDICTION RELATED SPECIALIZED TRAINING

The cost of all employees requiring or attending specialized training related to operations within the jurisdiction shall be borne by the party contracting with CAL FIRE, unless otherwise provided for herein, or by a separate written agreement. Specialized training as related to this agreement is defined as any training outside of the CAL FIRE 4021 Policy and Exhibits associated with a specific classification. For the purposes of this agreement, specialized training is defined as any training that falls outside the scope of CAL FIRE Policy 4021 and its associated classification-specific exhibits. This includes, but is not limited to: Medical training beyond the Emergency Medical Responder level, Hazardous Materials training beyond First Responder Operations, Emergency Management, Technical Rescue, any other training not classified as required for the employee's CAL FIRE job classification.

4. BUDGET CONTINGENCY CLAUSE

- A. If the LOCAL AGENCY's governing authority does not appropriate sufficient funds for the current year or any subsequent years covered under this Agreement, which results in an inability to pay the STATE for the services specified in this Agreement, the LOCAL AGENCY shall promptly notify the STATE and this Agreement will terminate pursuant to the notice periods required herein.
- B. If funding for any fiscal year is reduced or deleted by the LOCAL AGENCY for purposes of this program, the LOCAL AGENCY shall promptly notify the STATE, and the STATE shall have the option to either cancel this Agreement with no liability occurring to the STATE, or offer an Agreement amendment to LOCAL AGENCY to reflect the reduced amount, pursuant to the notice terms herein.
- C. If the STATE Budget Act does not appropriate sufficient funds to provide the services for the current year or any subsequent years covered under this Agreement, which results in an inability to provide the services specified in this Agreement to the LOCAL AGENCY, the STATE shall promptly notify the LOCAL AGENCY, and this Agreement will terminate pursuant to the notice periods required herein.
- D. If funding for any fiscal year is reduced or deleted by the STATE Budget Act for purposes of this program, the STATE shall promptly notify the LOCAL AGENCY, and the LOCAL AGENCY shall have the option to either cancel this Agreement with no liability occurring to the LOCAL AGENCY, or offer an Agreement amendment to LOCAL AGENCY to reflect the reduced services, pursuant to the notice terms herein.
- E. Notwithstanding the foregoing provisions in paragraphs A and B above, the LOCAL AGENCY shall remain responsible for payment for all services actually rendered by the STATE under this Agreement regardless of LOCAL AGENCY funding being reduced, deleted or not otherwise

appropriated for this program. The LOCAL AGENCY shall promptly notify the STATE in writing of any budgetary changes that would impact this Agreement.

- F. LOCAL AGENCY and STATE agree that this Budget Contingency Clause shall not relieve or excuse either party from its obligation(s) to provide timely notice as may be required elsewhere in this Agreement.

EXHIBIT C
GENERAL TERMS AND CONDITIONS

1. **APPROVAL**: This Agreement is of no force or effect until signed by both parties and approved by the Department of General Services, if required. STATE will not commence performance until such approval has been obtained.
2. **AMENDMENT**: This Agreement may be amended by mutual consent of LOCAL AGENCY and STATE. No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties.

If during the term of this Agreement LOCAL AGENCY shall desire a reduction in STATE civil service employees assigned to the organization provided for in Exhibit D, Schedule A, LOCAL AGENCY shall provide 120 days written notice of the requested reduction. Notification shall include the following: (1) The total amount of reduction; (2) The firm effective date of the reduction; and (3) The number of employees, by classification, affected by a reduction. If such notice is not provided, LOCAL AGENCY shall reimburse STATE for relocation costs incurred by STATE as a result of the reduction. Personnel reductions resulting solely from an increase in STATE employee salaries or STATE expenses occurring after signing this Agreement and set forth in Exhibit D, Schedule A to this Agreement shall not be subject to relocation expense reimbursement by LOCAL AGENCY.

If during the term of this Agreement costs to LOCAL AGENCY set forth in any Exhibit D, Schedule A to this Agreement increase and LOCAL AGENCY, in its sole discretion, determines it cannot meet such increase without reducing services provided by STATE, LOCAL AGENCY shall within one hundred twenty (120) days of receipt of such Schedule notify STATE and designate which adjustments shall be made to bring costs to the necessary level. If such designation is not received by STATE within the period specified, STATE shall reduce services in its sole discretion to permit continued operation within available funds.

3. **ASSIGNMENT**: This Agreement is not assignable by the LOCAL AGENCY either in whole or in part, without the consent of the STATE in the form of a formal written amendment.
4. **EXTENSION OF AGREEMENT**:
 - A. One year prior to the date of expiration of this Agreement, LOCAL AGENCY shall give STATE written notice of whether LOCAL AGENCY will extend or enter into a new Agreement with STATE for fire protection services and, if so, whether LOCAL AGENCY intends to change the level of fire protection services from that provided by this Agreement. If this Agreement is executed with less than one year remaining on the term of the Agreement, LOCAL AGENCY shall provide this written notice at the time it signs the Agreement and the one year notice requirement shall not apply.
 - B. If LOCAL AGENCY fails to provide the notice, as defined above in (A), STATE shall have the option to extend this Agreement for a period of up to one year from the original termination date and to continue providing services at the same or reduced level as STATE determines would be appropriate during the extended period of this Agreement. Six months prior to the date of expiration of this Agreement, or any extension hereof, STATE shall give written notice to LOCAL AGENCY of any extension of this Agreement and any change in the level of fire protection services STATE will provide during the extended period of this Agreement. Services provided and obligations incurred by STATE during an extended period shall be accepted by LOCAL AGENCY as services and obligations under the terms of this Agreement.
 - C. The cost of services provided by STATE during the extended period shall be based upon the amounts that would have been charged LOCAL AGENCY during the fiscal year in which the

extended period falls had the Agreement been extended pursuant hereto. Payment by LOCAL AGENCY for services rendered by STATE during the extended period shall be as provided in Exhibit B, Section 1, B of this Agreement.

5. **AUDIT**: STATE, including the Department of General Services and the Bureau of State Audits, and LOCAL AGENCY agree that their designated representative shall have the right to review and to copy any records and supporting documentation of the other party hereto, pertaining to the performance of this Agreement. STATE and LOCAL AGENCY agree to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated, and to allow the auditor(s) of the other party access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records. STATE and LOCAL AGENCY agree to a similar right to audit records and interview staff in any subcontract related to performance of this Agreement. (Gov. Code §8546.7, Pub. Contract Code §10115 et seq., CCR Title 2, Section 1896).
6. **INDEMNIFICATION**: Each party, to the extent permitted by law, agrees to indemnify, defend and save harmless the other party, its officers, agents and employees from (1) any and all claims for economic losses accruing or resulting to any and all contractors, subcontractors, suppliers, laborers and any other person, firm, or corporation furnishing or supplying work services, materials or supplies to that party and (2) from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by that party, in the performance of any activities of that party under this Agreement, except where such injury or damage arose from the sole negligence or willful misconduct attributable to the other party or from acts not within the scope of duties to be performed pursuant to this Agreement; and (3) each party shall be responsible for any and all claims that may arise from the behavior and/or performance of its respective employees during and in the course of their employment to this cooperative Agreement.
7. **DISPUTES**: LOCAL AGENCY shall select and appoint a "Contract Administrator" who shall, under the supervision and direction of LOCAL AGENCY, be available for contract resolution or policy intervention with the STATE's Region Chief when, upon determination by the designated STATE representative, the Unit Chief acting as LOCAL AGENCY's Fire Chief under this Agreement faces a situation in which a decision to serve the interest of LOCAL AGENCY has the potential to conflict with STATE interest or policy. Any dispute concerning a question of fact arising under the terms of this Agreement which is not disposed of within a reasonable period of time by the LOCAL AGENCY and STATE employees normally responsible for the administration of this Agreement shall be brought to the attention of the CAL FIRE Director or designee and the Chief Executive Officer (or designated representative) of the LOCAL AGENCY for joint resolution. For purposes of this provision, a "reasonable period of time" shall be ten (10) calendar days or less. STATE and LOCAL AGENCY agree to continue with the responsibilities under this Agreement during any dispute.
8. **TERMINATION FOR CAUSE/CANCELLATION**:
 - A. If LOCAL AGENCY fails to remit payments in accordance with any part of this Agreement, STATE may terminate this Agreement and all related services upon 60 days written notice to LOCAL AGENCY. Termination of this Agreement does not relieve LOCAL AGENCY from providing STATE full compensation in accordance with terms of this Agreement for services actually rendered by STATE pursuant to this Agreement.
 - B. This Agreement may be cancelled at the option of either STATE or LOCAL AGENCY at any time during its term, with or without cause, on giving one year's written notice to the other party. Either LOCAL AGENCY or STATE electing to cancel this Agreement shall give one year's written notice to the other party prior to cancellation.

9. **INDEPENDENT CONTRACTOR**: Unless otherwise provided in this Agreement LOCAL AGENCY and the agents and employees of LOCAL AGENCY, in the performance of this Agreement, shall act in an independent capacity and not as officers or employees or agents of the STATE.
10. **NON-DISCRIMINATION CLAUSE**: During the performance of this Agreement, LOCAL AGENCY shall be an equal opportunity employer and shall not unlawfully discriminate, harass, or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS) mental disability, medical condition (e.g. Cancer), age (over 40), marital status, denial of family care leave, veteran status, sexual orientation, and sexual identity. LOCAL AGENCY shall insure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. LOCAL AGENCY shall comply with the provisions of the Fair Employment and Housing Act (Gov. Code §12990 (a-f) et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code Section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. LOCAL AGENCY shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other Agreement.
- In addition, LOCAL AGENCY acknowledges that it has obligations relating to ethics, Equal Employment Opportunity (EEO), the Fire Fighter's Bill of Rights Act (FFBOR), and the Peace Officer's Bill of Rights Act (POBOR). LOCAL AGENCY shall ensure that its employees comply with all the legal obligations relating to these areas. LOCAL AGENCY shall ensure that its employees are provided appropriate training.
11. **TIMELINESS**: Time is of the essence in the performance of this Agreement.
12. **COMPENSATION**: The consideration to be paid STATE, as provided herein, shall be in compensation for all of STATE's expenses incurred in the performance hereof, including travel, per Diem, and taxes, unless otherwise expressly so provided.
13. **GOVERNING LAW**: This Agreement is governed by and shall be interpreted in accordance with the laws of the State of California.
14. **CHILD SUPPORT COMPLIANCE ACT**: "For any Agreement in excess of \$100,000, the LOCAL AGENCY acknowledges in accordance with Public Contract Code 7110, that:
- A. The LOCAL AGENCY recognizes the importance of child and family support obligations and shall fully comply with all applicable state and federal laws relating to child and family support enforcement, including, but not limited to, disclosure of information and compliance with earnings assignment orders, as provided in Chapter 8 (commencing with section 5200) of Part 5 of Division 9 of the Family Code; and
 - B. The LOCAL AGENCY, to the best of its knowledge is fully complying with the earnings assignment orders of all employees and is providing the names of all new employees to the New Hire Registry maintained by the California Employment Development Department."

15. **UNENFORCEABLE PROVISION**: In the event that any provision of this Agreement is unenforceable or held to be unenforceable, then the parties agree that all other provisions of this Agreement have force and effect and shall not be affected thereby.

16. COMPLIANCE WITH THE HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT (HIPAA)

The STATE and LOCAL AGENCY have a responsibility to comply with the provisions of the 1996 Federal Health Insurance Portability and Accountability Act (HIPAA) and the 2001 State Health Insurance Portability and Accountability Implementation Act. HIPAA provisions become applicable once the association and relationships of the health care providers are determined by the LOCAL AGENCY. It is the LOCAL AGENCY'S responsibility to determine their status as a "covered entity" and the relationships of personnel as "health care providers", "health care clearinghouse", "hybrid entities", business associates", or "trading partners". STATE personnel assigned to fill the LOCAL AGENCY'S positions within this Agreement, and their supervisors, may fall under the requirements of HIPAA based on the LOCAL AGENCY'S status. It is the LOCAL AGENCY'S responsibility to identify, notify, train, and provide all necessary policy and procedures to the STATE personnel that fall under HIPAA requirements so that they can comply with the required security and privacy standards of the act.

17. LIABILITY INSURANCE

The STATE and LOCAL AGENCY shall each provide proof of insurance in a form acceptable to the other party at no cost one to the other, to cover all services provided and use of local government facilities covered by this Agreement. If LOCAL AGENCY is insured and/or self-insured in whole or in part for any losses, LOCAL AGENCY shall provide a completed Certification of Self Insurance (Exhibit D, Schedule E) or certificate of insurance, executed by a duly authorized officer of LOCAL AGENCY. Upon request of LOCAL AGENCY the STATE shall provide a letter from DGS, Office Risk and Insurance Management executed by a duly authorized officer of STATE. If commercially insured in whole or in part, a certificate of such coverage executed by the insurer or its authorized representative shall be provided.

Said commercial insurance or self-insurance coverage of the LOCAL AGENCY shall include the following:

- A. Fire protection and emergency services - Any commercial insurance shall provide at least general liability for \$5,000,000 combined single limit per occurrence.
- B. Dispatch services – Any commercial insurance shall provide at least general liability for \$1,000,000 combined single limit per occurrence.
- C. The CAL FIRE, State of California, its officers, agents, employees, and servants are included as additional insured's for purposes of this contract.
- D. The STATE shall receive thirty (30) days prior written notice of any cancellation or change to the policy at the addresses listed on page 2 of this Agreement.

18. WORKERS COMPENSATION: (only applies where local government employees/volunteers are supervised by CAL FIRE, as listed in Exhibit D Schedule C. STATE contract employees' workers compensation is included as part of the contract personnel benefit rate).

- A. Workers' Compensation and related benefits for those persons, whose use or employment is contemplated herein, shall be provided in the manner prescribed by California Labor Codes, State Interagency Agreements and other related laws, rules, insurance policies, collective bargaining agreements, and memorandums of understanding.
- B. The STATE Unit Chief administering the organization provided for in this Agreement shall not use, dispatch or direct any non STATE employees, on any work which is deemed to be the responsibility of LOCAL AGENCY, unless and until LOCAL AGENCY provides for Workers' Compensation benefits at no cost to STATE. In the event STATE is held liable, in whole or in

part, for the payment of any Worker's Compensation claim or award arising from the injury or death of any such worker, LOCAL AGENCY agrees to compensate STATE for the full amount of such liability.

- C. The STATE /LOCAL AGENCY shall receive proof of Worker's Compensation coverage and shall be notified of any cancellation and change of coverage at the addresses listed in Section 1.

19. **CONFLICT OF INTEREST**: LOCAL AGENCY needs to be aware of the following provisions regarding current or former state employees. If LOCAL AGENCY has any questions on the status of any person rendering services or involved with the Agreement, the STATE must be contacted immediately for clarification.

Current State Employees (Public Contract Code §10410):

- 1) No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.
- 2) No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Public Contract Code §10411):

- 1) For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.
- 2) For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If LOCAL AGENCY violates any provisions of above paragraphs, such action by LOCAL AGENCY shall render this Agreement void. (Public Contract Code §10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Public Contract Code §10430 (e))

20. **LABOR CODE/WORKERS' COMPENSATION**: LOCAL AGENCY needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and LOCAL AGENCY affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

21. **AMERICANS WITH DISABILITIES ACT**: LOCAL AGENCY assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

22. **LOCAL AGENCY NAME CHANGE**: An amendment is required to change the LOCAL AGENCY'S name as listed on this Agreement. Upon receipt of legal documentation of the name change the

STATE will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

23. **RESOLUTION**: A county, city, district, or other local public body must provide the STATE with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the Agreement.
24. **AIR OR WATER POLLUTION VIOLATION**: Under the State laws, the LOCAL AGENCY shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.
25. **AFFIRMATIVE ACTION**. STATE certifies its compliance with applicable federal and State hiring requirements for persons with disabilities, and is deemed by LOCAL AGENCY to be in compliance with the provisions of LOCAL AGENCY'S Affirmative Action Program for Vendors.
26. **DRUG AND ALCOHOL-FREE WORKPLACE**. As a material condition of this Agreement, STATE agrees that it and its employees, while performing service for LOCAL AGENCY, on LOCAL AGENCY property, or while using LOCAL AGENCY equipment, shall comply with STATE's Employee Rules of Conduct as they relate to the possession, use, or consumption of drugs and alcohol.
27. **ZERO TOLERANCE FOR FRAUDULENT CONDUCT IN LOCAL AGENCY SERVICES**. STATE shall comply with any applicable "Zero Tolerance for Fraudulent Conduct in LOCAL AGENCY Services." There shall be "Zero Tolerance" for fraud committed by contractors in the administration of LOCAL AGENCY programs and the provision of LOCAL AGENCY services. Upon proven instances of fraud committed by the STATE in connection with performance under the Agreement, the Agreement may be terminated consistent with the termination for cause/cancellation term, Exhibit C, section 8, subsection B, of Cooperative Fire Programs Fire Protection Reimbursement Agreement, LG-1, between the California Department of Forestry and Fire Protection (CAL FIRE) and the LOCAL AGENCY.
28. **OFFICIAL INFORMATION**. "Official information" means information, regardless of the form or medium of disclosure, that has been or will be disclosed between the parties in connection with this Agreement, and all copies thereof, that has been designated by CAL FIRE and/or the LOCAL AGENCY as confidential, restricted, prohibited, or privileged by State or federal law. Official Information is intended to include information acquired in confidence by a public employee in the course of his or her duty and not open, or officially disclosed, to the public and exempt from disclosure under the Public Records Act as contemplated by Government Code section 7928.705 and Evidence Code section 1040.

Pursuant to Government Code sections 7927.500, 7927.000, 7921.505 and 7922.000, Official Information disclosed between government agencies that have agreed to treat the disclosed material as confidential remains confidential and exempt from disclosure under the Public Records Act or other similar laws.

CAL FIRE and the LOCAL AGENCY agree to take all necessary measures to protect Official Information and shall impose all the requirements of this Agreement on all of their respective officers, employees and agents with regards to access to the Confidential Information.

Any exchange of Official Information between parties shall not constitute a "waiver" of any exemption pursuant to Government Code section 7921.505. CAL FIRE and LOCAL AGENCY personnel allowed access to information designated as Confidential Information shall be limited to those persons with a demonstrable business need for such access. CAL FIRE and LOCAL AGENCY agree to provide a list of authorized personnel in writing as required by Government Code section 7921.505(c).

A party to this Agreement who experiences a security breach involving Official Information covered by this Agreement, agrees to promptly notify the other party of such breach.

29. **ENTIRE AGREEMENT**: This agreement contains the whole Agreement between the Parties. It cancels and supersedes any previous agreement for the same or similar services.
30. **LIMITED WAIVER OF SOVEREIGN IMMUNITY**: The Parties acknowledge that Grantee is a federally recognized Indian tribe and, as such, possesses sovereign immunity from suit. Nothing in this Agreement is or shall be deemed to be a general waiver of Grantee's sovereign immunity from suit, which immunity is expressly asserted, provided, however, that Grantee hereby expressly, unequivocally, and irrevocably provides a limited waiver of sovereign immunity from suit to allow CAL FIRE to exercise all of its rights under the terms of this Agreement, and Grantee consents to suit in any court of the State of California for any claim to interpret or enforce this Agreement. Grantee's limited waiver of sovereign immunity is applicable solely to claims by the State of California, through CAL FIRE and its departments, their successors and assigns. This limited waiver of sovereign immunity does not apply to claims by any other person, corporation, partnership, governmental body, or other entity. Claims hereunder shall allow for the remedies of specific performance, injunctive relief, declaratory relief, and monetary damages. The Parties agree to meet and confer to seek to resolve any disputes arising under this Agreement before pursuing legal action against the Tribe.

EXHIBIT D
ADDITIONAL PROVISIONS

EXCISE TAX: State of California is exempt from federal excise taxes, and no payment will be made for any taxes levied on employees' wages. STATE will pay any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this agreement. The STATE may pay any applicable sales and use tax imposed by another state.

Schedules

The following Schedules are included as part of this agreement (check boxes if they apply):

- A. Fiscal Display, PRC 4142 AND/OR PRC 4144** - STATE provided LOCAL AGENCY funded fire protection services. State-owned vehicles shall be operated and maintained in accordance with policies of STATE at rates listed in Exhibit D, Schedule A.
- B. STATE Funded Resource** - A listing of personnel, crews and major facilities of the STATE overlapping or adjacent to the local agency area that may form a reciprocal part of this agreement.
- C. LOCAL AGENCY Provided Local Funded Resources** - A listing of services, personnel, equipment and expenses, which are paid directly by the local agency, but which are under the supervision of the Unit Chief.
- D. LOCAL AGENCY Owned STATE Maintained Vehicles** - Vehicle information pertaining to maintenance responsibilities and procedures for local agency-owned vehicles that may be a part of the agreement.

LOCAL AGENCY-owned firefighting vehicles shall meet and be maintained to meet minimum safety standards set forth in Title 49, Code of Federal Regulations; and Titles 8 and 13, California Code of Regulations.

LOCAL AGENCY-owned vehicles that are furnished to the STATE shall be maintained and operated in accordance to LOCAL AGENCY policies. In the event LOCAL AGENCY does not have such policies, LOCAL AGENCY-owned vehicles shall be maintained and operated in accordance with STATE policies. The cost of said vehicle maintenance and operation shall be at actual cost or at rates listed in Exhibit D, Schedule D.

Exhibit D, Schedule D is incorporated into this section if LOCAL AGENCY-owned vehicles listed in Exhibit D, Schedule D are to be operated, maintained, and repaired by STATE.

LOCAL AGENCY assumes full responsibility for all liabilities associated therewith in accordance with California Vehicle Code Sections 17000, 17001 et seq. STATE employees operating LOCAL AGENCY-owned vehicles shall be deemed employees of LOCAL AGENCY, as defined in Vehicle Code Section 17000. Except where LOCAL AGENCY would have no duty to indemnify STATE under Exhibit C, Section 6 for all LOCAL AGENCY-owned vehicles operated or used by employees of STATE under this agreement.

LOCAL AGENCY employees, who are under the supervision of the Unit Chief and operating State-owned motor vehicles, as a part of the duties and in connection with fire protection and other emergency services, shall be deemed employees of STATE, as defined in Vehicle Code Section 17000 for acts or omissions in the use of such vehicles. Except where STATE would have no duty to indemnify LOCAL AGENCY under Exhibit C, Section 6.

- E. Certification of Insurance** - Provider Insurance Certification and/or proof of self-insurance.

EXHIBIT E
DESCRIPTION OF OTHER SERVICES

Unit: MEU

Agreement Total	\$2,034,813
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Contract Name: City of Ukiah

Contract No.: 1CA07741

Page No.: 19

Fiscal Year 26/27	
17101 PS Total	\$606,711
17101 OE Total	\$38,749
TOTAL	\$645,460

Fiscal Year 27/28 (+5%)	
17101 PS Total	\$637,046
17101 OE Total	\$40,687
TOTAL	\$677,733

Fiscal Year 28/29 (+5%)	
17101 PS Total	\$668,899
17101 OE Total	\$42,721
TOTAL	\$711,620

Fiscal Year: 2026	Unit: MEU	Sub Total	\$538,772	Contract Name:	City of Ukiah
Index: 1100		Admin	\$67,939	12.61%	
PCA: 17101		Total	\$606,711	Contract No.: 1CA07741	
PRC: 4142				Page No.:	20
Comments		Overtime Total: \$106,523			

This is a Schedule A - 4142 of the Cooperative Agreement, dated July 1, 2026 between <u>City of Ukiah</u> and The California Department of Forestry and Fire Protection (CAL FIRE)	CAL FIRE Unit Chief	Brandon Gunn			
	CAL FIRE Region Chief	George Morris III			
	Staff Benefit Rate as of 7/1/26 for POF Classifications	89.97%			
	Staff Benefit Rate as of 7/1/26 for SAF Classifications	62.10%			
	Staff Benefit Rate as of 7/1/26 for MIS Classifications	76.81%			

Number of Positions	Classification/ad-ons (Pick From List)	RET.	Period	Salary Months	Salary Rate	Total Salary	EDWC Rate	EDWC Periods	Total EDWC	Salary Benefits	FFI UI	EDWC Benefits	Total Salary & EDWC	Total Position Cost
3	Communications Operator, Range B	SAF		12	\$7,306	\$263,016	\$0	0	\$0	\$163,333	\$0	\$0	\$426,349	\$538,772
1	Night-Shift Pay Differential	SAF		12	\$303	\$3,640			\$0	\$2,260		\$0	\$5,900	
		SAF			\$0	\$0			\$0	\$0		\$0	\$0	
		SAF			\$0	\$0			\$0	\$0		\$0	\$0	
		SAF			\$0	\$0			\$0	\$0		\$0	\$0	
	Overtime	SAF				\$105,000			\$0	\$1,523		\$0	\$106,523	
					\$0	\$0	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0
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	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	
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	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	
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	Overtime				\$0	\$0			\$0	\$0		\$0	\$0	

Fiscal Year: 2026		Unit: MEU	Sub Total		\$538,772	12.61%	Contract Name: City of Ukiah					
Index: 1100			Admin		\$67,939		Contract No.: 1CA07741					
PCA 17101			Total		\$606,711		Page No.: 20					
PRC: 4142												
Comments		Overtime Total:		\$106,523								
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			\$0	\$0			\$0	\$0		\$0	\$0	\$0
	Overtime		\$0	\$0			\$0	\$0		\$0	\$0	\$0

Exhibit E

CALIFORNIA DEPARTMENT OF FORESTRY AND FIRE PROTECTION

MENDOCINO UNIT

Service Description for

Fire and Emergency Medical Dispatch Services

To

City of Ukiah

Within current California Department of Forestry and Fire Protection (CAL FIRE) policy and in addition to the elements of the FIRE SERVICE COMMUNICATION SYSTEM – Memorandum of Understanding – Standard Operational Procedures for the Mendocino County Operational Area (Office of Fire Warden, Mendocino County Fire Chiefs Association, November 1994); the following serves to describe the scope of work to be performed by the CAL FIRE Howard Forest Emergency Command Center (HFECC) for the City of Ukiah:

Service

Fire and Emergency Medical Services (EMS) dispatch services will be provided to those local fire service agencies and ambulance providers of Mendocino County who are signatory to the Operational Memorandum of Understanding (MOU) of November 1994. Coastal Valley Emergency Medical Services (CVEMS) has designated HFECC as Mendocino County's Air Ambulance Coordination Center. HFECC is a secondary Public Safety Answering Point (PSAP) for Mendocino County. CAL FIRE is the Cal OES Fire and Rescue Coordination Center for Mendocino County. Dispatch services will be provided 24 hours per day, seven days per week, throughout the contract period.

Call Processing

CAL FIRE HFECC will receive a call for service from a primary Public Safety Answering Point (PSAP), HFECC will interrogate the caller for: location of incident, event type and telephone number at a minimum. Call information will be entered into the Computer Aided Dispatch (CAD) system and CAD will suggest the most appropriate resource based on Authority Having Jurisdiction (AHJ), closest resource concept, and any agreements (auto and mutual aid) that are on file with the ECC and are current for that year. The appropriate dispatch frequency and tone will be selected on the radio and the dispatcher will pre-alert with appropriate alert set, state the community, event type and physical location of the event. The dispatcher will ensure the appropriate ENCODER is sent for all responding agencies. HFECC will track resources responding to emergency incidents, by using the following terms only: "responding", "in the area", "at scene", "returning to quarters", "staging", "available at scene" and "clear". All resources will use clear text except for "confirmed 1144" for fatalities.

CAL FIRE HFECC will provide Emergency Medical Dispatching (EMD) for medical dispatch and call priority determination (when appropriate). EMD provides for a caller to respond to a standardized question format to help determine the type of resources required to appropriately assist the caller. EMD

also directs the dispatcher to provide pre-arrival instructions to assist with patient care, once the emergency response has been dispatched.

Generally, all emergency calls will be dispatched within sixty (60) seconds of the call. This time frame is a general target; it is recognized that verification of location information and directions to the location of the emergency as well as performing the EMD process will sometimes require more than the 60-second time frame. Priority is placed on clear and reliable dispatch information for responding resources. All emergency, non-emergency and administrative calls for service are entered into the CAD. All CAD entries that require a response of any type are logged as incidents and administrative functions (such as Fire Department announcements) are logged in as events and do not generate an incident number.

CAL FIRE will provide the City of Ukiah CAD data access via the Crystal Reporting System to obtain annual reports and incident reports. Crystals is a web-based program that is accessible by a password and will be restricted to access records that originate in the Mendocino Unit only. This program has pre-built reports that the user can access. Any new reports must be requested through the HFECC Battalion Chief with specifics of the information requested. No call data or other CAD information will be released to the public.

Staffing

Staffing levels for the HFECC are a minimum of 3 personnel per day 0700-1900 which included 1 fully qualified Fire Captain, and 2 additional qualified ECC personnel that can be a combination of Fire Captains or Communications Operators. For night staffing 1900-0700 personnel staffing will consist of 1 fully qualified Fire Captain and 1 additional personnel, which can be a Fire Captain or Communications Operator.

During Peak Staffing, typically when CAL FIRE fixed wing aircraft are on contract, the ECC minimum daytime staffing is 4 personnel consisting of 1 fully qualified Fire Captain and a combination of Fire Captains or Communications Operators. No change for night staffing levels.

The ECC Manager is a CAL FIRE Battalion Chief. This person is responsible for all ECC operations, personnel, and coordination with the City of Ukiah dispatch contract. The Battalion Chief is the primary contact for the Coastal Valley EMS coordinator for any changes in EMS dispatch policy, procedures, or information requests.

Facilities

CAL FIRE HFECC infrastructure consists of two buildings that house the HFECC and Expanded Dispatch along with all the telecom and radio equipment. These two buildings together allow handling of all the normal daily activities and, if necessary, open an expanded dispatch to handle larger incidents. A 125 KW generator is also on-site to automatically provide emergency power if necessary.

CAL FIRE HFECC has a written and identified Continuity of Operations Plan (COOP) designed to ensure the continuing of critical functions of Emergency Command Center operations in the event of an emergency, disaster, or system failure that allows the physical relocation of staff and equipment with minimal service disruption. CAL FIRE also has access to a Mobile Communications Center (MCC) for a backup Emergency Command Center if needed for a long duration event, it is usually available within four hours.

Radio Frequencies

CAL FIRE HFECC can simulcast dispatch Fire and EMS using the Mendocino County dispatching frequencies. The ECC will use the following frequencies, which are licensed to Mendocino County, to dispatch and support local government and CAL FIRE resources on any incident that requires use of these frequencies:

Mendocino County Red TX 154.3850 RX 153.9500

Mendocino County Blue TX 156.1950 RX 151.0850

The ECC will use the following frequencies, which are licensed to CAL FIRE, to support CAL FIRE or local government on any incident that requires use of these frequencies:

CAL FIRE Mendocino Local TX 159.2700 RX 153.3850

CAL FIRE Command 8 TX 159.3450 RX 151.4450

CAL FIRE Command 1 TX 159.3000 RX 151.3550

CAL FIRE Command 2 TX 159.3300 RX 151.2650

Additional Services

A portion of this service will be the creation and maintenance of CAD maps and department resources. Any agency may submit a request to have response plans that are considered special. Approval for these plans must be granted by the CAL FIRE Emergency Command Center Battalion Chief before the creation and implementation of any plans/agreements.

Auto Aid and Mutual Aid agreements between departments must be kept current and approved by all parties involved including the ECC BC. A signed copy will be kept on file in the ECC.

ECC tours/presentations and trainings are available on request.

New CAD integration and CAD enhancement requests will not be included in this 1-year extension.

Inter-facility transfers (IFT) services will not be included in this 1-year extension.



AGENDA SUMMARY REPORT

SUBJECT: Discussion and Possible Adoption of the Preliminary Fiscal Year 2026–27 Budget through Resolution and Five-Year Capital Improvement Plan for the Ukiah Valley Fire Authority.

DEPARTMENT: Fire

PREPARED BY: _____

PRESENTER: _____

ATTACHMENTS:

1. UVFA Budget Summary (All Funds)
2. UVFA Budget Detail (All Funds)
3. UVFA Budget Summary (City)
4. UVFA Budget Summary (UVFD)
5. UVFA Budget Summary (by Fund)
6. FY 26-27 Budget Resolution - UVFD
7. FY 26-27 Gann Limit Resolution - UVFD
8. FY 26-27 Budget Resolution - City
9. CIP -5 year-FYE 2027- Fire - FINAL
10. Presentation Given

Summary: The Ukiah Valley Fire District and the City of Ukiah will consider, via resolution, the adoption of the Preliminary Budget and Five-Year Capital Improvement Plan for Fiscal Year 2026–27 for the Ukiah Valley Fire Authority.

Background: The recommended preliminary Fiscal Year (FY) 2026-27 Ukiah Valley Fire Authority (UVFA) Budget provides funding for the continued delivery of fire protection, emergency medical response, fire prevention, training, and administrative services throughout the Authority's service area. The budget reflects the Authority's operational priorities, anticipated service demands, personnel costs, equipment maintenance needs, capital replacement planning, and ongoing compliance with applicable regulatory requirements. The proposed budget is balanced and is designed to maintain current service levels while providing resources necessary to support the Authority's mission of protecting life, property, and the environment.

On June 9, 2026, the Fire Executive Committee (FEC) approved and recommended the preliminary budget to the City of Ukiah (City) and Ukiah Valley Fire Protection District (UVFD). The City Council and District Board must now each consider adoption of the preliminary budget through separate resolutions. The Council will consider adoption of the City-controlled appropriations, and the District Board will consider adoption of the District-controlled appropriations as shown in the attached resolutions.

The FEC will consider a final budget by the statutorily required deadline of October 1, 2026. If any changes are required by that deadline, the FEC will recommend it for adoption by the UVFD and City. Both agency budgets will be updated accordingly in the City's accounting system as "revised budget" upon adoption of the final budget by each agency. To facilitate better efficiency in this process, the attached resolutions for adoption do not delineate between a preliminary or a final budget, but simply refer to "budget" generically. If the FEC does not recommend any changes to the preliminary budget, these resolutions will hold and the preliminary budget will be the final. No additional resolutions will be necessary.

Discussion: The FY 2026-27 budget has been developed to support the Authority's continued commitment to providing effective emergency response services while maintaining fiscal responsibility. The following attachments are provided for review:

- Attachment 1 – UVFA Summary Budget
- Attachment 2 – UVFA Detail Budget
- Attachment 3 – UVFA Budget by Fund (City funds)
- Attachment 4 – UVFA Budget by Fund (UVFD funds)
- Attachment 5 – UVFA Budget by Funds (All funds)

Attachment 1 provides a complete summary overview of the entire UVFA operation, debt service, and capital plans broken down by major cost and revenue category. All City and District Funds are included.

Attachment 2 provides the same information as Attachment 1, but in more detail, at the individual object (or account) level.

Attachment 3 provides for summary by major cost and revenue categories for City funds only.

Attachment 4 does the same as Attachment 3 but for District funds only.

Attachment 5 combines Attachments 3 and 4 for a comprehensive presentation by fund for all funds.

The following resolutions will be considered by the Ukiah Valley Fire Protection District Board:

Attachment 6 – UVFD Budget Resolution - FY 26-27

Attachment 7 – UVFD Gann Limit Resolution - FY 26-27

The following resolution will be considered by the City Council:

Attachment 8 – City Budget Resolution - FY 26-27*

The 5-year Capital Improvement Plan has been provided as Attachment 9.

*Note: this budget is also incorporated into the City's overall budget to be considered by Council at their regular meeting following this meeting.

Minor cleanup adjustments have been made to the total appropriations of this recommended budget since its presentation to the Fire Executive Committee on June 9, 2026. These adjustments do not affect service levels of the overall budget framework and are summarized below:

Fund 105 - Increase of \$3,491 for personnel costs.

Fund 105 - Increase of \$15,482 for updated insurance costs.

Fund 710 - Increase of \$5,769 for personnel costs.

Recommended Action: Adopt the Fiscal Year 2026-27 Preliminary Budget for the Ukiah Valley Fire Authority Budget through Resolution and Five-Year Capital Improvement Plan.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Dan Buffalo, Finance Director, Doug Hutchison, Fire Chief

Approved: 
Doug Hutchison, Fire Chief

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ATTACHMENT 1

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
41 TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
43 GRANTS	-763,278.20	-1,467,497.76	-1,467,497.76	-670,281.11	-1,154,503.55	-2,991,414.92	103.8%
44 CHARGES FOR SERVICE	-3,555,447.72	-6,400,102.55	-6,400,102.55	-3,771,762.26	-4,360,213.58	-5,850,037.00	-8.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	.00	.00	.00	.00	-271,759.40	-46,540.16	.0%
48 OTHER	-49,201.03	-19,611.00	-19,611.00	-21,801.39	-24,133.12	-25,680.00	30.9%
49 INTEREST EARNINGS	-41,953.71	-2,000.00	-2,000.00	-12,239.30	-10,062.58	-11,378.93	468.9%
51 PERSONNEL	5,633,303.67	7,754,526.05	7,770,972.96	7,167,786.83	7,869,710.94	8,382,604.00	8.1%
52 OTHER OPERATING	2,295,673.37	2,827,838.00	2,831,426.78	1,954,415.47	2,216,141.54	2,133,348.10	-24.6%
60 INTERNAL SERVICE US	1,181,564.87	1,542,233.00	1,542,233.00	1,424,617.47	1,848,494.34	1,855,583.00	20.3%
62 ADMIN AND OVERHEAD	794,791.65	756,433.00	756,433.00	639,046.26	803,330.58	824,000.00	8.9%
63 APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE	496,953.13	1,460,090.38	1,460,090.38	300,441.74	787,164.25	813,527.60	-44.3%
80 CAPITAL OUTLAY	1,749,247.87	2,142,000.00	2,182,277.44	1,991,658.35	80,043.15	2,073,072.00	-3.2%
82 OTHER SOURCES	-711,224.67	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%
83 OTHER USES	114,881.21	30,784.00	30,784.00	.00	.00	1,977,349.69	6323.3%
84 ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%
TI TRANSFERS IN	.00	-470,785.00	-470,785.00	.00	-270,219.74	-176,168.96	-62.6%
TO TRANSFERS OUT	.00	492,865.00	492,865.00	.00	292,299.74	197,975.96	-59.8%
TOTAL 21 UKIAH VALLEY FIRE A	4,378,859.96	3,172,650.88	3,232,964.01	6,158,863.17	4,401,352.34	3,702,184.38	16.7%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,380,578.37	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,539,441.54	17,070,797.83	21,588,318.43	7.5%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,158,863.17	4,401,352.34	3,702,184.38	16.7%

** END OF REPORT - Generated by Oliver MacDonald **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
21 UKIAH VALLEY FIRE AUTHORITY				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCIL	CHANGE
	Field #	Total	Page Break							
Sequence 1	3	Y	Y							
Sequence 2	10	Y	N							
Sequence 3	0	N	N							
Sequence 4	0	N	N							

Report title:
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 omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

Report type: 1
 Budget level: 4
 Percentage change calculation method: 3
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: N
 Include cfwd in actuals: N
 Print totals only: Y
 Include segment code: Y
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: P
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ATTACHMENT 2

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
41 TAXES & FRANCHISES							
SECURED PROPERTY TAX	-424,487.37	-439,687.00	-439,687.00	-442,275.63	-420,000.00	-441,636.00	.4%
UNSECURED PROPERTY TAX	-12,374.67	-12,000.00	-12,000.00	-10,932.27	-12,000.00	-12,000.00	.0%
SUPPLEMENTAL PROPERTY	-5,193.66	-5,000.00	-5,000.00	-3,299.10	-5,000.00	-5,000.00	.0%
PROP. 172 PUBLIC SAFET	-82,330.71	-105,000.00	-105,000.00	-58,870.68	-65,000.00	-65,000.00	-38.1%
MEASURE B SPECIAL TAX	-289,081.07	-310,000.00	-310,000.00	-263,627.00	-290,125.00	-290,125.00	-6.4%
SPECIAL PROPERTY TAX	-1,445,405.37	-1,550,000.00	-1,550,000.00	-1,318,135.03	-1,450,625.00	-1,503,799.00	-3.0%
HOME OWNERS PROP TAX R	-2,354.74	-2,000.00	-2,000.00	-3,999.53	-2,840.00	-3,000.00	50.0%
TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
43 GRANTS							
STATE OTHER	-71,674.20	.00	.00	.00	.00	.00	.0%
FEDERAL GRANTS	-691,604.00	-1,467,497.76	-1,467,497.76	-670,281.11	-1,154,503.55	-2,991,414.92	103.8%
	-763,278.20	-1,467,497.76	-1,467,497.76	-670,281.11	-1,154,503.55	-2,991,414.92	103.8%
44 CHARGES FOR SERVICE							
PLAN CHECK FEES	-232,894.62	-217,000.00	-217,000.00	-351,608.87	-314,000.00	-235,000.00	8.3%
SALE OF FIRE REPORTS	-190.00	-200.00	-200.00	-45.00	-50.00	-50.00	-75.0%
OES RESPONSE REIMBRSMN	-131,654.00	-84,943.00	-84,943.00	-54,885.37	-59,400.00	.00	-100.0%
AMBULANCE FEES	-7,939,225.74	-15,369,607.29	-15,369,607.29	-15,186,008.58	-17,966,907.00	-17,966,907.00	16.9%
AMBULANCE FEES - UNCOL	5,263,431.88	9,990,244.74	9,990,244.74	12,246,325.15	14,491,480.00	14,491,480.00	45.1%
REIMBURSABLE JOBS	-15,603.24	-12,000.00	-12,000.00	-7,407.44	-8,000.00	.00	-100.0%
INTERFUND SERVICES PRO	.00	-207,285.00	-207,285.00	-255,614.57	-340,819.00	-340,819.00	64.4%
INTERFACILITY TRANSFER	-499,312.00	-499,312.00	-499,312.00	-162,517.58	-162,517.58	-1,798,741.00	260.2%
CHARGES FOR SERVICE	-3,555,447.72	-6,400,102.55	-6,400,102.55	-3,771,762.26	-4,360,213.58	-5,850,037.00	-8.6%
45 INTERGOVERNMENTAL							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
2020 MEASURE D&E-TOT	-27,179.10	-15,000.00	-15,000.00	-23,350.23	-23,350.23	-15,000.00	.0%
COUNTY MEAS P (2022)	-1,136,931.93	-1,150,000.00	-1,150,000.00	-599,237.84	-1,136,000.00	-1,171,038.00	1.8%
INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS							
CONTRIBUTIONS & DONATI	-3,654,487.00	-2,963,577.00	-3,144,344.00	-180,767.00	-3,445,372.69	-3,377,398.24	14.0%
CONTRIBUTIONS TO OTHER CONTRIBUTIONS	3,654,487.00 .00	2,963,577.00 .00	3,144,344.00 .00	180,767.00 .00	3,173,613.29 -271,759.40	3,330,858.08 -46,540.16	12.4% .0%
48 OTHER							
SALES OF SURPLUS FIRE	-7,534.02	.00	.00	.00	.00	.00	.0%
MISCELLANEOUS FIRE	-3,038.49	-10,000.00	-10,000.00	-13,160.00	-15,000.00	-20,000.00	100.0%
INTEREST FROM LOAN	-6,610.56	-6,611.00	-6,611.00	-5,906.12	-5,906.00	-5,180.00	-21.6%
MISCELLANEOUS RECEIPTS OTHER	-32,017.96 -49,201.03	-3,000.00 -19,611.00	-3,000.00 -19,611.00	-2,735.27 -21,801.39	-3,227.12 -24,133.12	-500.00 -25,680.00	-83.3% 30.9%
49 INTEREST EARNINGS							
INTEREST ON INVESTMENT	-41,953.71	-2,000.00	-2,000.00	-12,239.30	-10,062.58	-11,378.93	468.9%
INTEREST EARNINGS	-41,953.71	-2,000.00	-2,000.00	-12,239.30	-10,062.58	-11,378.93	468.9%
51 PERSONNEL							
REGULAR SALARIES & WAG	3,167,242.15	4,637,474.00	4,603,058.18	3,844,184.23	4,174,131.22	4,889,769.00	5.4%
NON-REGULAR SALARIES &	129,880.30	101,905.00	106,105.00	302,904.69	340,860.00	.00	-100.0%
OVERTIME SALARIES & WA	794,500.71	506,112.00	548,912.00	982,067.69	1,143,140.29	702,834.00	38.9%
COMPENSATED ABSENCE EX	27,738.89	.00	.00	.00	.00	.00	.0%
RETIREMENT (PERS)	514,055.42	709,115.00	710,283.65	585,526.58	637,139.14	774,572.00	9.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
UKIAH VALLEY FIRE AUTHORITY							
PERS UNFUNDED LIABILIT	721,194.00	853,029.00	853,029.00	853,029.00	853,029.00	925,094.00	8.4%
CONTRA UAL	-370,404.00	-375,096.00	-375,096.00	-375,096.00	-375,096.00	-372,930.00	-.6%
INSURANCE	495,936.78	1,020,245.00	1,020,245.00	598,281.90	679,269.39	1,053,815.00	3.3%
WORKERS COMP	83,078.76	223,539.05	224,085.73	281,047.67	308,489.56	332,909.00	48.9%
MEDICARE	56,664.35	65,214.00	65,328.40	72,827.74	80,677.55	72,014.00	10.4%
FICA	7,464.16	6,790.00	8,823.00	17,656.62	22,184.11	.00	-100.0%
UNIFORM ALLOWANCE	1,002.70	1,000.00	1,000.00	898.32	975.24	.00	-100.0%
CELL PHONE STIPEND	3,047.90	3,199.00	3,199.00	2,533.24	2,911.44	2,527.00	-21.0%
UVFA RETIREE HEALTH IN PERSONNEL	1,901.55 5,633,303.67	2,000.00 7,754,526.05	2,000.00 7,770,972.96	1,925.15 7,167,786.83	2,000.00 7,869,710.94	2,000.00 8,382,604.00	.00 8.1%
52 OTHER OPERATING							
CONTRACTUAL SERVICES	594,961.71	826,650.00	716,049.00	445,190.74	544,290.00	745,991.00	-9.8%
AMBULANCE BILLING	50,197.17	65,000.00	92,300.00	74,513.70	65,000.00	80,000.00	23.1%
DEFIBRILLATOR MAINTENA	20,335.37	32,000.00	32,000.00	11,515.18	17,500.00	20,500.00	-35.9%
M. S. OVERSIGHT	64,500.00	52,000.00	52,000.00	43,000.00	52,000.00	52,000.00	.0%
LEGAL SERVICES/EXPENSE	26,467.91	8,000.00	9,100.00	4,569.18	6,507.26	7,000.00	-12.5%
ELECTION EXPENSE	36,974.20	2,000.00	2,000.00	.00	.00	20,000.00	900.0%
SECURITY SERVICES	435.00	1,000.00	1,000.00	367.00	1,000.00	1,000.00	.0%
VOLUNTEER EXPENSES	16,445.08	21,000.00	21,000.00	15,108.23	20,000.00	20,000.00	-4.8%
LIABILITY INSURANCE PR	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	33,982.00	83.7%
SUPPLIES	67,269.14	79,300.00	79,300.00	43,639.51	39,500.00	50,383.00	-36.5%
POSTAGE	678.92	1,375.00	1,475.00	595.19	750.00	1,000.00	-27.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
UKIAH VALLEY FIRE AUTHORITY							
SMALL TOOLS	79,015.60	125,000.00	125,016.48	43,491.19	55,906.00	41,500.00	-66.8%
SPECIALTY SUPPLIES	130,263.01	125,000.00	125,000.00	38,574.39	97,954.37	98,000.00	-21.6%
EMS SUPPLIES	78,685.48	82,000.00	82,000.00	70,240.37	70,785.52	71,000.00	-13.4%
SMALL VEHICLES AND EQU	.00	.00	9,805.30	9,805.30	9,805.30	.00	.0%
BACKGROUND & PHYSICALS	102,133.30	87,000.00	87,000.00	64,834.20	65,365.00	50,000.00	-42.5%
EMPLOYEE DEVELOPMENT	9,983.74	13,650.00	13,650.00	1,117.02	10,450.00	8,000.00	-41.4%
RECRUIT/RETAIN INCENTI	.00	.00	22,500.00	42,500.00	42,500.00	20,000.00	.0%
SOFTWARE	62,302.08	66,890.00	60,657.00	18,856.52	48,625.00	57,934.10	-13.4%
COMPUTER AND TECHNOLOG	-133.84	23,500.00	24,442.00	11,302.63	19,144.09	11,500.00	-51.1%
EQUIP RENTS AND LEASES	9,230.55	13,500.00	13,500.00	7,667.48	8,500.00	5,500.00	-59.3%
FINES & PENALTIES	449.98	.00	.00	.00	.00	.00	.0%
TELEPHONE	41,293.44	50,550.00	50,550.00	33,892.30	38,550.00	41,400.00	-18.1%
UTILITIES	40,476.99	60,072.00	60,072.00	40,540.96	50,700.00	56,000.00	-6.8%
EQUIPMENT MAINTENANCE	119,151.71	42,000.00	42,000.00	19,661.29	23,000.00	28,500.00	-32.1%
EXTERNAL SERVICES	211,606.17	131,000.00	171,000.00	158,175.64	137,500.00	176,000.00	34.4%
FUEL & FLUIDS	141,422.10	135,200.00	235,200.00	231,729.01	211,200.00	216,200.00	59.9%
BUILDING MAINT. & REPA	31,238.08	32,000.00	32,000.00	14,052.87	15,500.00	25,000.00	-21.9%
LEARNING AND DEVELOPME	129,178.08	426,250.00	289,158.00	186,760.40	202,000.00	142,500.00	-66.6%
MEMBERSHIPS & SUBSCRIP	5,017.99	18,243.00	18,243.00	2,904.99	5,700.00	5,300.00	-70.9%
PROPERTY TAXES PAID	4,157.73	4,158.00	4,158.00	.00	4,158.00	4,158.00	.0%
FEES	203,436.68	285,000.00	340,751.00	301,310.18	333,751.00	43,000.00	-84.9%
OTHER OPERATING	2,295,673.37	2,827,838.00	2,831,426.78	1,954,415.47	2,216,141.54	2,133,348.10	-24.6%

60 INTERNAL SERVICE USE

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
PURCHASING ALLOCATION	66,271.00	96,098.00	96,098.00	45,615.69	98,001.80	56,905.00	-40.8%
BILLING & COLLECTION A	372.18	3,178.00	3,178.00	2,391.68	3,217.54	3,477.00	9.4%
BUILDING MAINTENANCE A	425,252.49	413,179.00	413,179.00	351,237.99	413,179.36	509,422.00	23.3%
IT ALLOCATION	324,819.31	357,576.00	357,576.00	351,744.41	494,112.97	329,165.00	-7.9%
INSURANCE ALLOCATION	87,191.74	151,030.00	151,030.00	144,460.48	151,116.30	172,380.00	14.1%
GARAGE ALLOCATION	87,742.50	99,827.00	99,827.00	96,222.63	104,151.70	147,739.00	48.0%
DISPATCH	189,915.65	214,060.00	214,060.00	177,330.02	243,895.67	295,676.00	38.1%
INTERFUND SERVICES USE	.00	207,285.00	207,285.00	255,614.57	340,819.00	340,819.00	64.4%
INTERNAL SERVICE USE	1,181,564.87	1,542,233.00	1,542,233.00	1,424,617.47	1,848,494.34	1,855,583.00	20.3%
62 ADMIN AND OVERHEAD							
ADMIN & OVERHEAD ALLOC	794,791.65	756,433.00	756,433.00	639,046.26	803,330.58	824,000.00	8.9%
ADMIN AND OVERHEAD	794,791.65	756,433.00	756,433.00	639,046.26	803,330.58	824,000.00	8.9%
63 APPLIED INDIRECT							
OPERATING INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE							
BOND INTEREST EXPENSE	211,028.00	208,890.00	208,890.00	.00	208,890.00	203,894.00	-2.4%
LOAN INTEREST	31,916.07	5,907.00	5,907.00	81,042.66	137,896.82	120,126.48	1933.6%
LOAN PRINCIPAL PAYMENT	75,891.20	417,621.42	417,621.42	219,399.08	318,491.43	320,471.12	-23.3%
BOND PRINCIPAL PAYMENT	159,376.00	121,886.00	121,886.00	.00	121,886.00	169,036.00	38.7%
CAPITAL LEASE PRINCIPA	18,066.17	280,426.42	280,426.42	.00	.00	.00	-100.0%
CAPITAL LEASE INTEREST	675.69	31,859.54	31,859.54	.00	.00	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE	
LOAN REPAYMENT	.00	393,500.00	393,500.00	.00	.00	.00	-100.0%	
DEBT SERVICE	496,953.13	1,460,090.38	1,460,090.38	300,441.74	787,164.25	813,527.60	-44.3%	
80 CAPITAL OUTLAY								
MACHINERY & EQUIPMENT	1,749,247.87	2,032,000.00	2,072,277.44	1,991,658.35	80,043.15	2,073,072.00	2.0%	
BUILDING IMPROVEMENTS	.00	110,000.00	110,000.00	.00	.00	.00	-100.0%	
CAPITAL OUTLAY	1,749,247.87	2,142,000.00	2,182,277.44	1,991,658.35	80,043.15	2,073,072.00	-3.2%	
82 OTHER SOURCES								
LOAN PROCEEDS	-711,224.67	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%	
OTHER SOURCES	-711,224.67	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%	
83 OTHER USES								
RESERVE FOR ENCUMBRANC	.00	30,784.00	30,784.00	.00	.00	1,977,349.69	6323.3%	
GASB 68 PENSION EXPENS	114,881.21	.00	.00	.00	.00	.00	.0%	
OTHER USES	114,881.21	30,784.00	30,784.00	.00	.00	1,977,349.69	6323.3%	
84 ACCRUAL ADJUSTMENTS								
DEBT PRINCIPAL ACCRUAL	658,888.14	.00	.00	-119,291.58	.00	.00	.0%	
ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%	
TI TRANSFERS IN								
TRANSFER FROM PUBLIC S	.00	-207,285.00	-207,285.00	.00	-270,219.74	-176,168.96	-15.0%	
TRANSFER FROM FUND 710	.00	-263,500.00	-263,500.00	.00	.00	.00	-100.0%	
TRANSFERS IN	.00	-470,785.00	-470,785.00	.00	-270,219.74	-176,168.96	-62.6%	
TO TRANSFERS OUT								
TRANSFER TO PUBLIC SAF	.00	263,500.00	263,500.00	.00	.00	.00	-100.0%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
UKIAH VALLEY FIRE AUTHORITY							
TRANSFER TO 106	.00	207,285.00	207,285.00	.00	270,219.74	176,168.96	-15.0%
TRANSFER TO UAL DEBT S	.00	22,080.00	22,080.00	.00	22,080.00	21,807.00	-1.2%
TRANSFERS OUT	.00	492,865.00	492,865.00	.00	292,299.74	197,975.96	-59.8%
TOTAL UKIAH VALLEY FIRE AUTH	4,378,859.96	3,172,650.88	3,232,964.01	6,158,863.17	4,401,352.34	3,702,184.38	16.7%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,380,578.37	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,539,441.54	17,070,797.83	21,588,318.43	7.5%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,158,863.17	4,401,352.34	3,702,184.38	16.7%

** END OF REPORT - Generated by Oliver MacDonald **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
UKIAH VALLEY FIRE AUTHORITY				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCIL	CHANGE
	Field #	Total	Page Break							
Sequence 1	3	Y	Y							
Sequence 2	10	Y	N							
Sequence 3	11	Y	N							
Sequence 4	0	N	N							

Report title:
 06/11/2026 15:31 | City of Ukiah
 omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

Report type: 1
 Budget level: 4
 Percentage change calculation method: 3
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: N
 Include cfwd in actuals: N
 Print totals only: Y
 Include segment code: N
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: P
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ATTACHMENT 3

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
43 GRANTS	-763,278.20	-1,467,497.76	-1,467,497.76	-670,281.11	-1,154,503.55	-2,991,414.92	103.8%
44 CHARGES FOR SERVICE	-3,263,590.35	-6,195,002.55	-6,195,002.55	-3,420,148.39	-4,046,193.58	-5,615,037.00	-9.4%
47 CONTRIBUTIONS	-3,654,487.00	-2,963,577.00	-3,144,344.00	-180,767.00	-3,445,372.69	-3,377,398.24	14.0%
48 OTHER	-48,578.75	-19,611.00	-19,611.00	-21,801.39	-24,133.12	-25,180.00	28.4%
49 INTEREST EARNINGS	-7,084.03	.00	.00	-88.36	-91.78	-88.11	.0%
51 PERSONNEL	5,385,917.12	7,486,719.05	7,503,165.96	6,900,054.68	7,601,903.94	8,125,675.00	8.5%
52 OTHER OPERATING	2,147,029.10	2,706,438.00	2,700,221.48	1,930,775.31	2,159,836.24	1,995,253.10	-26.3%
60 INTERNAL SERVICE US	1,176,984.97	1,535,735.00	1,535,735.00	1,421,533.16	1,841,867.61	1,851,166.00	20.5%
62 ADMIN AND OVERHEAD	786,893.30	731,541.00	731,541.00	618,017.04	776,895.32	793,881.00	8.5%
63 APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE	448,610.87	1,430,488.38	1,430,488.38	270,841.33	757,561.96	783,925.60	-45.2%
80 CAPITAL OUTLAY	1,749,247.87	2,032,000.00	2,032,000.01	1,951,381.16	39,765.96	2,073,072.00	2.0%
82 OTHER SOURCES	-711,224.67	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%
83 OTHER USES	114,881.21	30,784.00	30,784.00	.00	.00	1,977,349.69	6323.3%
84 ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%
TI TRANSFERS IN	.00	-470,785.00	-470,785.00	.00	-270,219.74	-176,168.96	-62.6%
TO TRANSFERS OUT	.00	492,865.00	492,865.00	.00	292,299.74	197,975.96	-59.8%
TOTAL 21 UKIAH VALLEY FIRE A	4,020,209.58	3,444,661.88	3,274,125.28	8,680,224.85	4,529,616.31	3,665,553.12	6.4%
TOTAL REVENUE	-8,448,243.00	-13,116,473.31	-13,297,240.31	-4,293,086.25	-8,940,514.46	-14,132,745.23	7.7%
TOTAL EXPENSE	12,468,452.58	16,561,135.19	16,571,365.59	12,973,311.10	13,470,130.77	17,798,298.35	7.5%
GRAND TOTAL	4,020,209.58	3,444,661.88	3,274,125.28	8,680,224.85	4,529,616.31	3,665,553.12	6.4%

** END OF REPORT - Generated by Oliver MacDonald **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
21 UKIAH VALLEY FIRE AUTHORITY				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCIL	CHANGE
Sequence	Field #	Total	Page Break							
Sequence 1	3	Y	Y							
Sequence 2	10	Y	N							
Sequence 3	0	N	N							
Sequence 4	0	N	N							

Report title:
 06/11/2026 15:33 | City of Ukiah
 omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

Report type: 1
 Budget level: 4
 Percentage change calculation method: 3
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: N
 Include cfwd in actuals: N
 Print totals only: Y
 Include segment code: Y
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: P
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ATTACHMENT 4

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
41 TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
44 CHARGES FOR SERVICE	-291,857.37	-205,100.00	-205,100.00	-351,613.87	-314,020.00	-235,000.00	14.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	3,654,487.00	2,963,577.00	3,144,344.00	180,767.00	3,173,613.29	3,330,858.08	12.4%
48 OTHER	-622.28	.00	.00	.00	.00	-500.00	.0%
49 INTEREST EARNINGS	-34,869.68	-2,000.00	-2,000.00	-12,150.94	-9,970.80	-11,290.82	464.5%
51 PERSONNEL	247,386.55	267,807.00	267,807.00	267,732.15	267,807.00	256,929.00	-4.1%
52 OTHER OPERATING	148,644.27	121,400.00	131,205.30	23,640.16	56,305.30	138,095.00	13.8%
60 INTERNAL SERVICE US	4,579.90	6,498.00	6,498.00	3,084.31	6,626.73	4,417.00	-32.0%
62 ADMIN AND OVERHEAD	7,898.35	24,892.00	24,892.00	21,029.22	26,435.26	30,119.00	21.0%
70 DEBT SERVICE	48,342.26	29,602.00	29,602.00	29,600.41	29,602.29	29,602.00	.0%
80 CAPITAL OUTLAY	.00	110,000.00	150,277.43	40,277.19	40,277.19	.00	-100.0%
TOTAL 21 UKIAH VALLEY FIRE A	358,650.38	-272,011.00	-41,161.27	-2,521,361.68	-128,263.97	36,631.26	-113.5%
TOTAL REVENUE	-3,752,687.95	-3,795,787.00	-3,795,787.00	-3,087,492.12	-3,728,931.03	-3,753,388.82	-1.1%
TOTAL EXPENSE	4,111,338.33	3,523,776.00	3,754,625.73	566,130.44	3,600,667.06	3,790,020.08	7.6%
GRAND TOTAL	358,650.38	-272,011.00	-41,161.27	-2,521,361.68	-128,263.97	36,631.26	-113.5%

** END OF REPORT - Generated by Oliver MacDonald **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
21 UKIAH VALLEY FIRE AUTHORITY				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCIL	CHANGE
Sequence	Field #	Total	Page Break							
Sequence 1	3	Y	Y							
Sequence 2	10	Y	N							
Sequence 3	0	N	N							
Sequence 4	0	N	N							

Report title:
 06/11/2026 15:39 | City of Ukiah
 omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

Report type: 1
 Budget level: 4
 Percentage change calculation method: 3
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: N
 Include cfwd in actuals: N
 Print totals only: Y
 Include segment code: Y
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: P
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

ATTACHMENT 5

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
100 CITY GENERAL FUND							
43 GRANTS	-350.00	.00	.00	.00	.00	.00	.0%
47 CONTRIBUTIONS	3,438,518.00	3,116,789.00	2,936,022.00	-180,767.00	3,163,546.72	4,033,726.53	29.4%
48 OTHER	-7,555.57	.00	.00	-16.54	.00	.00	.0%
70 DEBT SERVICE	.00	150,000.00	150,000.00	.00	.00	.00	-100.0%
80 CAPITAL OUTLAY	585,143.27	32,000.00	32,000.01	.00	13,100.69	.00	-100.0%
100 CITY GENERAL FUND	4,015,755.70	3,298,789.00	3,118,022.01	-180,783.54	3,176,647.41	4,033,726.53	22.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
105 CGF-(SUBFUND) FIRE AUTHORITY							
43 GRANTS	-77,630.27	.00	.00	.00	.00	-1,554,803.92	.0%
44 CHARGES FOR SERVICE	-88,484.49	-316,328.00	-316,328.00	-317,947.38	-408,249.00	-340,869.00	7.8%
47 CONTRIBUTIONS	-7,054,122.00	-6,037,325.00	-6,037,325.00	.00	-6,569,675.01	-7,364,584.61	22.0%
48 OTHER	-41,023.18	-19,611.00	-19,611.00	-21,784.85	-24,133.12	-25,180.00	28.4%
51 PERSONNEL	3,826,439.47	3,798,794.84	3,815,241.75	3,608,074.14	3,990,114.19	4,198,507.00	10.5%
52 OTHER OPERATING	1,138,465.06	725,280.00	719,063.48	587,412.11	692,099.52	659,019.90	-9.1%
60 INTERNAL SERVICE US	983,260.30	1,036,823.00	1,036,823.00	911,964.30	1,139,437.94	1,250,358.00	20.6%
62 ADMIN AND OVERHEAD	494,037.53	377,748.00	377,748.00	319,127.68	401,167.74	430,097.00	13.9%
70 DEBT SERVICE	339,207.00	489,849.00	489,849.00	124,899.20	490,849.00	473,453.64	-3.3%
80 CAPITAL OUTLAY	.00	2,000,000.00	2,000,000.00	1,947,457.99	.00	2,073,072.00	3.7%
82 OTHER SOURCES	.00	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%
83 OTHER USES	.00	30,784.00	30,784.00	.00	.00	1,954,157.03	6248.0%
TI TRANSFERS IN	.00	-263,500.00	-263,500.00	.00	.00	.00	-100.0%
TO TRANSFERS OUT	.00	225,454.00	225,454.00	.00	288,388.74	194,230.96	-13.8%
105 CGF-(SUBFUND) FIRE	-479,850.58	47,968.84	58,199.23	7,159,203.19	.00	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
	2025	2026	2026	2026	2026	2027	PCT
21 UKIAH VALLEY FIRE AUTHORITY	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCIL	CHANGE
106 USDA FOREST SERV CWDG							
43 GRANTS	-684,810.63	-1,467,497.76	-1,467,497.76	-670,281.11	-1,154,503.55	-1,436,611.00	-2.1%
49 INTEREST EARNINGS	-6,974.88	.00	.00	-.04	-.08	-.04	.0%
51 PERSONNEL	58,046.01	1,030,322.28	1,030,322.28	737,046.57	898,764.49	1,056,207.00	2.5%
52 OTHER OPERATING	137,495.04	256,365.00	256,365.00	111,099.17	132,503.88	165,413.00	-35.5%
60 INTERNAL SERVICE US	.00	207,285.00	207,285.00	255,614.57	340,819.00	340,819.00	64.4%
63 APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE	.00	48,725.00	48,725.00	.00	48,725.00	46,596.00	-4.4%
80 CAPITAL OUTLAY	476,418.99	.00	.00	.00	.00	.00	.0%
TI TRANSFERS IN	.00	-207,285.00	-207,285.00	.00	-270,219.74	-176,168.96	-15.0%
TO TRANSFERS OUT	.00	3,911.00	3,911.00	.00	3,911.00	3,745.00	-4.2%
106 USDA FOREST SERV C	-19,825.47	-13,609.72	-13,609.72	433,479.16	.00	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
253 CITY PROP 172							
47 CONTRIBUTIONS	-38,883.00	-43,041.00	-43,041.00	.00	-39,244.40	-46,540.16	8.1%
52 OTHER OPERATING	.00	4,158.00	4,158.00	.00	4,158.00	7,658.00	84.2%
253 CITY PROP 172	-38,883.00	-38,883.00	-38,883.00	.00	-35,086.40	-38,882.16	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
710 AMBULANCE SERVICES FUND							
43 GRANTS	-487.30	.00	.00	.00	.00	.00	.0%
44 CHARGES FOR SERVICE	-3,175,105.86	-5,878,674.55	-5,878,674.55	-3,102,201.01	-3,637,944.58	-5,274,168.00	-10.3%
49 INTEREST EARNINGS	-109.15	.00	.00	-88.32	-91.70	-88.07	.0%
51 PERSONNEL	1,501,431.64	2,657,601.93	2,657,601.93	2,554,933.97	2,713,025.26	2,870,961.00	8.0%
52 OTHER OPERATING	871,069.00	1,720,635.00	1,720,635.00	1,232,264.03	1,331,074.84	1,163,162.20	-32.4%
60 INTERNAL SERVICE US	193,724.67	291,627.00	291,627.00	253,954.29	361,610.67	259,989.00	-10.8%
62 ADMIN AND OVERHEAD	292,855.77	353,793.00	353,793.00	298,889.36	375,727.58	363,784.00	2.8%
70 DEBT SERVICE	109,403.87	741,914.38	741,914.38	145,942.13	217,987.96	263,875.96	-64.4%
80 CAPITAL OUTLAY	687,685.61	.00	.00	3,923.17	26,665.27	.00	.0%
82 OTHER SOURCES	-711,224.67	.00	.00	.00	.00	.00	.0%
83 OTHER USES	114,881.21	.00	.00	.00	.00	23,192.66	.0%
84 ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%
TO TRANSFERS OUT	.00	263,500.00	263,500.00	.00	.00	.00	-100.0%
710 AMBULANCE SERVICES	543,012.93	150,396.76	150,396.76	1,268,326.04	1,388,055.30	-329,291.25	-318.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
	2025	2026	2026	2026	2026	2027	PCT
21 UKIAH VALLEY FIRE AUTHORITY	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCIL	CHANGE
915 UKIAH VALLEY FIRE DEPT							
41 TAXES & FRANCHISES	-1,889,815.81	-2,008,687.00	-2,008,687.00	-1,778,641.56	-1,890,465.00	-1,965,435.00	-2.2%
44 CHARGES FOR SERVICE	-179,335.62	-140,100.00	-140,100.00	-153,544.67	-135,020.00	-135,000.00	-3.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	3,404,299.00	2,695,645.00	2,695,645.00	.00	2,764,846.29	2,741,590.00	1.7%
48 OTHER	-622.28	.00	.00	.00	.00	-500.00	.0%
49 INTEREST EARNINGS	-22,928.99	-2,000.00	-2,000.00	-3,669.29	-2,500.00	-2,840.65	42.0%
51 PERSONNEL	247,386.55	267,807.00	267,807.00	267,732.15	267,807.00	256,929.00	-4.1%
52 OTHER OPERATING	122,311.46	111,400.00	111,400.00	13,834.86	38,500.00	130,095.00	16.8%
60 INTERNAL SERVICE US	4,512.47	6,498.00	6,498.00	3,084.31	6,626.73	4,417.00	-32.0%
62 ADMIN AND OVERHEAD	6,755.85	24,257.00	24,257.00	20,492.72	25,760.89	28,895.00	19.1%
70 DEBT SERVICE	8,880.12	8,880.60	8,880.60	8,880.12	8,882.00	8,880.60	.0%
915 UKIAH VALLEY FIRE	537,331.72	-201,299.40	-201,299.40	-2,244,419.43	-74,912.32	-119,007.05	-40.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
916 UVFD PROP 172							
41 TAXES & FRANCHISES	-82,330.71	-105,000.00	-105,000.00	-58,870.68	-65,000.00	-65,000.00	-38.1%
47 CONTRIBUTIONS	130,188.00	104,932.00	104,932.00	.00	65,000.00	62,000.00	-40.9%
49 INTEREST EARNINGS	-1,192.80	.00	.00	-153.26	-130.00	-145.52	.0%
62 ADMIN AND OVERHEAD	83.78	.00	.00	.00	.00	15.00	.0%
916 UVFD PROP 172	46,748.27	-68.00	-68.00	-59,023.94	-130.00	-3,130.52	4503.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
917 UVFD MEASURE B							
41 TAXES & FRANCHISES	-289,081.07	-310,000.00	-310,000.00	-263,627.00	-290,125.00	-290,125.00	-6.4%
44 CHARGES FOR SERVICE	-58,947.75	.00	.00	.00	.00	.00	.0%
47 CONTRIBUTIONS	120,000.00	163,000.00	282,355.00	119,355.00	282,355.00	394,680.08	142.1%
49 INTEREST EARNINGS	-8,681.20	.00	.00	-6,142.23	-5,400.00	-6,126.27	.0%
52 OTHER OPERATING	26,332.81	10,000.00	10,000.00	.00	8,000.00	8,000.00	-20.0%
60 INTERNAL SERVICE US	67.43	.00	.00	.00	.00	.00	.0%
62 ADMIN AND OVERHEAD	1,058.72	635.00	635.00	536.50	674.37	1,209.00	90.4%
70 DEBT SERVICE	18,741.86	.00	.00	.00	.00	.00	.0%
80 CAPITAL OUTLAY	.00	110,000.00	110,000.00	.00	.00	.00	-100.0%
917 UVFD MEASURE B	-190,509.20	-26,365.00	92,990.00	-149,877.73	-4,495.63	107,637.81	-508.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
918 UVFD MITIGATION FEES							
44 CHARGES FOR SERVICE	-53,574.00	-65,000.00	-65,000.00	-198,069.20	-179,000.00	-100,000.00	53.8%
47 CONTRIBUTIONS	.00	.00	61,412.00	61,412.00	61,412.00	132,588.00	.0%
49 INTEREST EARNINGS	-2,066.69	.00	.00	-2,186.16	-1,940.80	-2,178.38	.0%
52 OTHER OPERATING	.00	.00	9,805.30	9,805.30	9,805.30	.00	.0%
70 DEBT SERVICE	20,720.28	20,721.40	20,721.40	20,720.29	20,720.29	20,721.40	.0%
80 CAPITAL OUTLAY	.00	.00	40,277.43	40,277.19	40,277.19	.00	.0%
918 UVFD MITIGATION FE	-34,920.41	-44,278.60	67,216.13	-68,040.58	-48,726.02	51,131.02	-215.5%
TOTAL 21 UKIAH VALLEY FIRE A	4,378,859.96	3,172,650.88	3,232,964.01	6,158,863.17	4,401,352.34	3,702,184.38	16.7%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,380,578.37	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,539,441.54	17,070,797.83	21,588,318.43	7.5%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,158,863.17	4,401,352.34	3,702,184.38	16.7%

** END OF REPORT - Generated by Oliver MacDonald **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
21 UKIAH VALLEY FIRE AUTHORITY				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCIL	CHANGE
	Field #	Total	Page Break							
Sequence 1	3	Y	Y							
Sequence 2	1	Y	Y							
Sequence 3	10	Y	N							
Sequence 4	0	N	N							

Report title:
 06/11/2026 15:41 | City of Ukiah
 omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

Report type: 1
 Budget level: 4
 Percentage change calculation method: 3
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: N
 Include cfwd in actuals: N
 Print totals only: Y
 Include segment code: Y
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: P
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

RESOLUTION NO. 2026 -

A RESOLUTION OF UKIAH VALLEY FIRE PROTECTION DISTRICT APPROPRIATING FUNDS FOR THE GENERAL FUND AND OTHER FUNDS IN THE FISCAL YEAR 2026-27 BUDGET

WHEREAS, the Fire District Law of 1987 requires the Fire District to prepare and submit an Annual Budget to the Ukiah Valley Fire District Board of Directors for its approval; and

WHEREAS, it is good management practice to have comprehensive operating and capital improvement budgets to implement the various policies, programs and projects of the Ukiah Valley Fire District, and the Ukiah Valley Fire District Board of Directors has established a policy to review, adopt, and provide multiple updates to Fiscal Year (FY) Budgets; and

WHEREAS, on June 9, 2026, the Fire Executive Committee reviewed Draft FY 2026-27 revenue and expenditures for all budgeted governmental (including the general fund) funds and capital improvements; and

NOW, THEREFORE BE IT RESOLVED that the Ukiah Valley Fire Protection District Board of Directors does hereby adopt the budget for the General Fund and other budgeted funds for Fiscal Year 2026-27.

NOW THEREFORE BE IT FURTHER RESOLVED that,

1. Funds are appropriated at the Fund level for total expenditures, transfers and other uses as summarized in Exhibit A, attached hereto;
2. Transfers between funds are authorized as summarized in Exhibit B, attached hereto;
3. The FY 2026-27 Budget provides detail to the sources and uses of the authorized appropriations by fund and the final adopted document is incorporated herein by reference;
4. The Ukiah Valley Fire District Board of Directors has not made any changes to its financial management and budget policies since the last fiscal year (2025-26) and, accordingly, all existing policies are in effect; and
5. The open encumbrances outstanding at year-end are hereby designated as reserved in fund balance or working capital and appropriated July 1, 2026 for the 2026-27 fiscal year.

PASSED AND ADOPTED this 17th day of June 2026, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Peter Bushby, UVFD President

ATTEST:

Kristine Lawler, City Clerk

Fiscal Year 2026-27
 Changes to Fund Balance/Working Capital

Primary Fund No.	Fund Name	Estimated Beginning Fund Balance	Revenues	Appropriations	Transfers In	Transfers (Out)	Other In (Out)	Estimated Increase (Decrease) to Fund Balance	Estimated Ending Fund Balance
UVFD Funds:									
915	UVFD GENERAL OPERATING FUND	(1,510,467)	3,289,814	3,170,807	-	-	-	119,007	(1,391,460)
916	UVFD PROP 172	(2,836)	65,146	62,015	-	-	-	3,131	295
917	UVFD MEASURE B	478,684	296,251	403,889	-	-	-	(107,638)	371,046
918	UVFD FIRE MITIGATION FEE	168,758	102,178	153,309	-	-	-	(51,131)	117,627
Total funds		(865,861)	3,753,389	3,790,020	-	-	-	(36,631)	(902,492)

Legend:
 Begin of Year = Current Year Beginning Fund Balance
 Expected Change = Estimated Year End Revenues - Estimated Year End Expenditures
 Proj YE FB = Projected Upcoming Year End Fund Balance

There are no transfers scheduled between UVFD funds.

RESOLUTION NO. 2026-

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UKIAH VALLEY FIRE PROTECTION DISTRICT ESTABLISHING THE FISCAL YEAR 2026-27 APPROPRIATIONS LIMIT FOR THE UKIAH VALLEY FIRE PROTECTION DISTRICT

WHEREAS, pursuant to *Government Code* Section 7910, the District Board must, by resolution, establish its appropriations limit for each fiscal year.

NOW, THEREFORE, BE IT RESOLVED THAT the appropriations limit for the Ukiah Valley Fire Protection District for the 2026-27 Fiscal Year shall be five million, five-hundred thirty-six thousand, and seven dollars (\$5,536,007). The appropriations subject to this limit are estimated to be three million, four hundred forty-one thousand and five hundred ninety-eight dollars (\$3,441,598).

This resolution was adopted by the Board of Directors of the Ukiah Valley Fire Protection District at a regular meeting thereof on the 17th day of June, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Peter Bushby, UVFD President

ATTEST:

Kristine Lawler, City Clerk

EXHIBIT A

Gann Limit Calculation

FY 2026-27

Per Capita Cost of Living Change = 4.95 percent
 Population Change⁽¹⁾= -0.71 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$ (a)

Population converted to a ratio: $\frac{-0.71 + 100}{100} = 0.9929$ (b)

Calculation of factor for FY 2026-27: (a) x (b) = 1.0420 (c)

Appropriations Limit, Fiscal Year 2025-26 \$ 5,312,619 (d)

Appropriations Limit, Fiscal Year 2026-27 \$ 5,536,007

[(c) x (d)]

FY 2026-27 appropriations subject to Gann Limit

<u>Tax Revenue</u>	<u>Budget Estimates</u>
Property tax	\$461,636.00
Measure J	1,503,799 ¹
Measure B	290,125 ¹
Measure D&E	15,000 ¹
Measure P	1,171,038
	<u>\$ 3,441,598</u>

Percentage Use of Appropriations Limit 62.17%

(1) When calculating its appropriation limit, the District may use either the change in population for the jurisdiction or Mendocino County as a whole.

RESOLUTION NO. 2026 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH APPROPRIATING FUNDS FOR THE GENERAL FUND AND OTHER FUNDS IN THE FISCAL YEAR 2026-27 BUDGET

WHEREAS, the Ukiah Municipal Code requires the City Manager to prepare and submit an Annual Budget to the City Council for its approval; and

WHEREAS, it is good management practice to have comprehensive operating and capital improvement budgets to implement the various policies, programs and projects of the Ukiah Valley Fire Authority, and the City of Ukiah Council has established a policy to review, adopt, and provide multiple updates to Fiscal Year (FY) Budgets; and

WHEREAS, on June 9, 2026, the Fire Executive Committee reviewed Draft FY 2026-27 revenue and expenditures for all budgeted governmental (including the general fund), proprietary, and fiduciary funds; and

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Ukiah does hereby adopt the Ukiah Valley Fire Authority budget for the General Fund and other budgeted funds for Fiscal Year 2026-27.

NOW THEREFORE BE IT FURTHER RESOLVED that,

1. Funds are appropriated at the Fund level for total expenditures, transfers and other uses as summarized in Exhibit A, attached hereto;
2. Transfers between funds are authorized as summarized in Exhibit B, attached hereto;
3. The FY 2026-27 Budget provides detail to the sources and uses of the authorized appropriations by fund and the final adopted document is incorporated herein by reference;
4. The Council has made changes to its financial management and budget policies since the last fiscal year (2025-26), as presented in the Agenda Summary Report for budget adoption, dated June 17, 2026 and, accordingly, all revised policies are in effect; and
5. The open encumbrances outstanding at year-end are hereby designated as reserved in fund balance or working capital and appropriated July 1, 2026 for the 2026-27 fiscal year.

PASSED AND ADOPTED this 17th day of June 2026, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Susan Sher, Mayor

ATTEST:

Kristine Lawler, City Clerk

Fiscal Year 2026-27
 Changes to Fund Balance/Working Capital

Primary Fund No.	Fund Name	Estimated Beginning Fund Balance	Revenues	Appropriations	Transfers In	Transfers (Out)	Other In (Out)	Estimated Increase (Decrease) to Fund Balance	Estimated Ending Fund Balance
100	General Fund*	\$ 9,998,217	\$ 36,689,634	\$ 35,834,859	\$ 554,028	\$ (3,346,081)	\$ 1,947,458	\$ 10,180	\$ 10,008,397
Special Revenue Funds:									
253	CITY PROP 172*	67,183	101,735	46,540	-	-	-	55,195	122,378
	Total special revenue	67,183	101,735	46,540	-	-	-	55,195	122,378
Enterprise Funds*:									
710	AMBULANCE SERVICES FUND	(972,409)	5,274,256	4,944,965	-	-	-	329,291	(643,118)
	Total enterprise funds	(972,409)	5,274,256	4,944,965	-	-	-	329,291	(643,118)
Total all funds		\$ 9,092,991	\$ 42,065,625	\$ 40,826,364	\$ 554,028	\$ (3,346,081)	\$ 1,947,458	\$ 394,666	\$ 9,487,657

Legend:
 Begin of Year = Current Year Beginning Fund Balance
 Expected Change = Estimated Year End Revenues - Estimated Year End Expenditures
 Proj YE FB = Projected Upcoming Year End Fund Balance
 *Denotes a fund that includes activity not related to UVFA operations

Fiscal Year 2026-27
 SCHEDULE OF TRANSFERS

Fund Transferring From (Transfers Out)			Fund Transferring To (Transfers In)		
Fund Number	Fund Name	Amount	Fund Number	Fund Name	Amount
* 105	FIRE AUTHORITY (S-100)	176,169	106	USDA FOREST SERV CWDG (S-100)	176,169
105	FIRE AUTHORITY (S-100)	18,062	130	PENSION STABILIZATION FUND	18,062
106	USDA FOREST SERV CWDG (S-100)	3,745	130	PENSION STABILIZATION FUND	3,745
Total Transfers Out		\$ 197,976	Total Transfers In		\$197,976

* Denotes an intrafund transfer between subfunds. For internal accounting purposes.

FIVE YEAR CAPITAL IMPROVEMENT PLAN*
26/27 FISCAL YEAR
UKIAH VALLEY FIRE AUTHORITY

FACILITIES/BUILDINGS/LAND

FIRE AUTHORITY

Project Name	Project Description	Org/Obj	Project #	Allocation to Multi-funds	Project Location	Project Status	Funding Source	Funding Identified	Funding Source Add'l Comments	Costs to date	26/27	27/28	28/29	29/30	30/31	Totals	City Council Status	Shovel Ready
Training Tower Site Work and Installation	<p>The Fire Training Tower was purchased in FYE 2023 for \$468k of which \$445k was reimbursed by PG&E Settlement funds through the County of Mendocino. An initial location for the tower was identified behind the Civic Center, however it was later determined not to be a good location due the adjacent neighborhoods. Staff is still working to determine a suitable location.</p> <p>Additional Comments: Moved from FYE 26 due to the continued lack of a suitable site for the proposed live-fire training tower. To date, no location has met the operational requirements for infrastructure, utility access, zoning compatibility, and City or District ownership or acquisition feasibility. The project estimate has been adjusted to reflect inflation. Increased from \$110,000.</p>	91721400.80220	18337	N/A	TBD	In Progress	Multiple	Yes	Fire District Measure B Funds	\$ 468,773		\$ 120,000				\$ 120,000	Reviewed	X
South Station Replacement	<p>The South Station (Station-681) has surpassed its useful life span as the facility infrastructure no longer meets the needs of the UVFA as current staffing levels have outgrown the existing living space. Station-681, initially a California Highway Patrol station, was converted into a fire station and designed to house one full-time staff member; UVFA currently staffs the station with three full-time team members per day (24-hours). Additionally, as UVFA grows, it is anticipated that a full-time ambulance with another two full-time team members will be there per day in the foreseeable future. Station-681's current footprint would not be equitable or appropriate for use or a remodel due to size. Complete replacement of the station is necessary, also a consideration for station location, selecting a strategic location to give the most optimal service to the Ukiah Valley.</p> <p>Additional Comments: Prioritization and funding source(s) under review; Need to explore grant funding. Department estimate/request is \$10 million.</p>	91521400.80220	18334	N/A	1500 S State/141 Lovers Ln.	New	TBD	No	Seeking grant funding.							\$ -	Reviewed	

*Refer to last page of this document for definition of terms used.

FIVE YEAR CAPITAL IMPROVEMENT PLAN*
26/27 FISCAL YEAR
UKIAH VALLEY FIRE AUTHORITY

<p>North Station Replacement</p>	<p>The North Station (Station-683) has surpassed its useful life span as the facility infrastructure no longer meets the needs of the UVFA as current staffing levels have outgrown the existing living space and equipment storage. Station-683 was purchased as a temporary solution to have equipment and personnel stationed in the north end of Ukiah Valley for strategic planning and deployment of services. UVFA currently staffs the station with three full-time team members per day (24-hours). As with all other UVFA stations, it is anticipated that a full-time ambulance with another two full-time team members will be there per day in the foreseeable future. Station-683's current footprint would not be equitable or appropriate for use or a remodel due to size. Complete replacement of the station is necessary, also a consideration for station location, selecting a strategic location to give the most optimal service to the Ukiah Valley.</p>	91521400.80220	18334	N/A	1500 S State/141 Lovers Ln.	New	TBD	No	Seeking grant funding.						\$ -	Reviewed
	<p>Additional Comments: Prioritization and funding source(s) under review; Need to explore grant funding. Department estimate/request is \$10 million.</p>															
<p>Central Station Retrofit</p>	<p>The Central Fire Station (Station-682) is in need of upgrades and retrofit. Station-682, until recently, was used as equipment storage and base of operations for volunteers, along with housing the On-Duty Duty Officer. It currently is staff with the Duty Officer and one full-time ambulance staffed by two team members per day (24-hours). Retrofits and upgrades are needed for bedrooms, bathrooms, office space, kitchen, living space, apparatus bay, the exterior (including roof repairs), heating and cooling systems, and installing security measures to protect the facility and fire equipment. These upgrades/retrofits will maintain the building's footprint utilizing a change in layout to accommodate the Department's current and future needs as it is anticipated that additional staffing (fire/EMS) will be added in the foreseeable future.</p>	10021210.80220	18336	N/A	1500 S State/141 Lovers Ln.	New	TBD	No	Seeking grant funding.						\$ -	Reviewed
	<p>Additional Comments: Prioritization and funding source(s) under review; Need to explore grant funding. Department estimate/request is \$850,000.</p>															
SUB-TOTAL:										\$ 468,773	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000

*Refer to last page of this document for definition of terms used.

FIVE YEAR CAPITAL IMPROVEMENT PLAN*
26/27 FISCAL YEAR
UKIAH VALLEY FIRE AUTHORITY

VEHICLES, MACHINERY & EQUIPMENT

FIRE AUTHORITY

Project Name	Project Description	Org/Obj	Project #	Allocation to Multi-funds	Project Location	Project Status	Funding Source	Funding Identified	Funding Source Add'l Comments	Costs to date	26/27	27/28	28/29	29/30	30/31	Totals	City Council Status	Shovel Ready
Type VI Brush Squad	<p>The crucial component utilized by the Fire Service allows team members to respond to any emergency ranging from fire, medical, rescue, hazmat, vehicle fire/crashes, etc. Fire engines and trucks are broken down into various classes (Type-I, Type-II, Type-III, etc.) based on the capabilities or specialized equipment of the apparatus. The most notable benchmark is response volume which indicates usage hours. Other aspects include accepted future use, mileage, past apparatus required maintenance, and downtime (out of service due to repairs); it is recommended that front-line vehicles be placed in reserve status at 6k hrs. or 7 to 10 yrs. of front-line service. Additionally, it is recommended that all reserve apparatus be retired after 12k hrs. of service or 15 to 20 yrs. of service. BR-6861 (Type-VI): This new purchase will be recommended in 2023, switching from our current Type-II apparatus to a more versatile and maneuverable Type-VI for our front-line team members and stations. E-6861 (Type-II): recommended to be repurposed as a reserve with the purchase of B-6861 in 2023; current E-6861 will replace E-6872. E-6872 (Type-III): will be replaced as the current front-line apparatuses (Type-II) are moved to surplus.</p> <p>Additional Comments: Following UVFA Current Fleet Replacement Plan. Reduced the budget amount from \$547k.</p>	TBD	TBD	N/A	1500 S. State St.	New	TBD	No				\$ 400,000				\$ 400,000	Reviewed	
Rescue Boat (Specialized Vehicle)	<p>The Boat is used for water operations and rescue. The recommended replacement is front-line for 7 to 10 years and retired after 15 to 20 years of service. Based on the degrading of the marine material over time and hard use. B68-1: recommended replacement in 2023; the current B68-1 will be placed in reserve status as B68-2. B68-2: will be replaced as current front-line vehicles are moved to reserve status and be listed as surplus.</p> <p>Additional Comments: In accordance with the UVFA Fleet Replacement Plan, this item was originally scheduled for FYE 2025; however, due to funding constraints, it has been deferred to FYE 2027. The rescue boat has not yet been procured, and the adjusted timeline reflects the revised funding availability. Staff will continue to monitor the procurement process and evaluate opportunities to advance the purchase should funding conditions improve, ensuring alignment with long-term capital planning and budgeted appropriations. Moved from FYE 26. Moved from FYE 27.</p>	10021210.80100	18487	N/A	1500 S State St.	New	General	No				\$ 32,000				\$ 32,000	Reviewed	X

*Refer to last page of this document for definition of terms used.

FIVE YEAR CAPITAL IMPROVEMENT PLAN*
26/27 FISCAL YEAR
UKIAH VALLEY FIRE AUTHORITY

<p>Quint Aerial Apparatus</p>	<p>The crucial component utilized by the Fire Service allows team members to respond to any emergency ranging from fire, medical, rescue, hazmat, vehicle fire/crashes, etc. Fire engines and trucks are broken down into various classifications (Type-I, Type-II, Type-III, etc.) based on the capabilities or specialized equipment of the apparatus. The most notable benchmark is response volume which indicates usage hours. Other aspects include accepted future use, mileage, past apparatus required maintenance, and downtime (out of service due to repairs); it is recommended that front-line vehicles be placed in reserve status at 6,000 hours or 7 to 10 years of front-line service. Additionally, it is recommended that all reserve apparatus be retired after 12,000 hours of service or 15 to 20 of service. T-6852 recommended replacement in 2024; the current T-6852 will be moved to surplus.</p> <p>Additional Comments: This project is being advanced in accordance with the UVFA Fleet Replacement Plan. The apparatus was originally scheduled for acquisition in the Fiscal Year End (FYE) 2025; however, due to funding constraints, it was deferred to FYE 2027. Given the opportunity to secure external funding through a USDA grant, the project timeline has been accelerated to FYE 2026. If awarded, the USDA grant will provide \$1,554,804.24 toward the total project cost. The remaining balance of \$518,268.08 will be funded through Fire District Measure B revenues and Mitigation Funds. Moved from FYE 28. Increased from \$1,800,000.</p>	10521210.80100	TBD	TBD	N/A	1500 S State St.	Deferred	TBD	Yes	USDA Grant; Fire District Measure B (917) and Mitigation Funds (918)	\$ 2,073,072					\$ 2,073,072	Reviewed	X
<p>Tech Rescue Tow/Haul (Specialized Vehicle)</p>	<p>Specialized vehicles are generally designed for a specific purpose (Support/Air Unit, USAR, Boat) utilized by the UVFA. These units play a critical role in the success of the UVFA's mission. The USAR (Urban Search & Rescue) is designed for natural disasters, confined space rescue, and collapse rescue. Support/Air and USAR were based on usage of the vehicle; it is recommended for replacement at 12,000 or 15 to 20 years of service. A significant change, USAR-68 is currently a pull-behind trailer without a dedicated vehicle for towing; this will be a utility truck with a crane to haul the specialty trailers (USAR/Swiftwater rescue trailers). It will allow for a rapid response in a time sensitive environment, with the small crane attached making the vehicle more versatile and adaptable for any situation that team members encounter. USAR-68: recommended replacement in 2027; the current USAR-68 trailer will be placed as surplus or utilized by another City Department.</p> <p>Additional Comments: Following UVFA Current Fleet Replacement Plan. Moved from FYE 28.</p>	TBD	TBD	TBD	N/A	1500 S State St.	Deferred	TBD	No				\$ 260,000			\$ 260,000	Reviewed	X
<p>Swiftwater Rescue Equipment Trailer</p>	<p>This trailer will be dedicated to swift water rescue equipment including a boat. This trailer gives team members the ability to maintain and rapidly respond to any water rescue incident. All water rescue equipment will be stored within the trailer, including the inflatable boat. The trailer allows the ability to maintain all equipment in a controlled environment.</p> <p>Additional Comments: Following UVFA Current Fleet Replacement Plan. Moved from FYE 28.</p>	TBD	TBD	N/A	1500 S State St.	Deferred	TBD	No				\$ 35,000			\$ 35,000	Reviewed	X	

*Refer to last page of this document for definition of terms used.

FIVE YEAR CAPITAL IMPROVEMENT PLAN*
26/27 FISCAL YEAR
UKIAH VALLEY FIRE AUTHORITY

<p>Ambulance (M-6822) Remount / Refurbishment</p>	<p>M-6822 is a 2020 Ford Braun ambulance serving as our primary (first-out) EMS unit. To extend its service life and reduce replacement costs, we recommend a remount and refurbishment—preserving the existing ambulance module and installing it on a new chassis. This industry-standard practice costs approximately 50% less than a new unit and extends service life by up to 10 years.</p> <p>Additional Comments: A reliable ambulance fleet is critical to emergency medical response. Per National Fire Protection Association (NFPA) and industry standards, frontline ambulances should be moved to reserve status after 7–10 years or 6,000 hours, and be retired from service after 15-20 years or 12,000 hours. M-6822 is approaching that threshold. Remounting extends its usefulness while supporting fiscal sustainability. Each module can typically be remounted two to three times before full replacement is necessary, allowing us to maximize capital investment while maintaining operational readiness.</p>	71021110.80100	TBD	TBD	N/A	1500 S State Street	New	TBD	No								\$ 150,000		\$ 150,000	Reviewed		
<p>Command/ Chief Vehicle</p>	<p>This command chief vehicle will replace C-6800 as the primary first-out response unit. The current C-6800 will be reassigned as a reserve and utility vehicle, expanding operational support capacity.</p> <p>Additional Comments: Replacement benchmarks for UVFA response vehicles are primarily based on usage hours—typically 6,000 hours or 7–10 years in frontline service. Full retirement is generally recommended at 12,000 hours or 15–20 years. Additional factors include maintenance history, operational downtime, projected future needs, and overall cost-effectiveness.</p>	TBD	TBD	N/A	1500 S State Street	New	TBD	No									\$ 100,000		\$ 100,000	Reviewed		
<p>Command/ Chief Vehicle</p>	<p>This command chief vehicle will replace C-6806 as the primary first-out response unit. The current C-6806 will be reassigned as a reserve and utility vehicle, expanding operational support capacity.</p> <p>Additional Comments: Replacement benchmarks for UVFA response vehicles are primarily based on usage hours—typically 6,000 hours or 7–10 years in frontline service. Full retirement is generally recommended at 12,000 hours or 15–20 years. Additional factors include maintenance history, operational downtime, projected future needs, and overall cost-effectiveness.</p>	TBD	TBD	N/A	1500 S State Street	New	TBD	No									\$ 100,000		\$ 100,000	Reviewed		
<p>Ambulance (M-6821) Remount / Refurbishment</p>	<p>M-6821 is a 2021 ambulance currently serving as the primary (first-out) EMS unit within a hybrid deployment model, providing Advanced Life Support (ALS) response to 911 emergencies while also supporting interfacility transfer (IFT) operations across both divisions.</p> <p>Additional Comments: A reliable ambulance fleet is essential for EMS delivery. According to NFPA and industry standards, frontline units are typically moved to reserve after 7–10 years, or around 6,000 hours, and retired between 15–20 years, or approximately 12,000 hours; M-6821 is approaching this limit. Staff recommends a remount and refurbishment, which involves replacing the chassis while keeping the module. This industry-standard method costs about 50 percent less than buying a new unit, extends the service life by up to 10 years, and maximizes capital investment.</p>	TBD	TBD	N/A	1500 S State Street	New	TBD	No										\$ 150,000		\$ 150,000	Reviewed	
SUB-TOTAL:											\$ -	\$ 2,073,072	\$ 432,000	\$ 295,000	\$ 350,000	\$ 150,000		\$ 3,300,072				

*Refer to last page of this document for definition of terms used.

FIVE YEAR CAPITAL IMPROVEMENT PLAN*
26/27 FISCAL YEAR
UKIAH VALLEY FIRE AUTHORITY

Definition of terms used:

Project Description	Provides a description and additional narrative to assist in the understanding of the need and value of the proposed project.
Org/Object	The proposed account code where the expense will be accounted for.
Project Number	The number assigned to track all expenses related to the project.
Allocation to Multi-funds	Indicates if the cost of the proposed cost is shared. In this case, here it will state what other funds are sharing the cost.
Project Status	This indicates whether the project is "NEW", "IN PROGRESS", "ONGOING", "DEFERRED", or "COMPLETED".
Funding Source	The Fund the actual expense will come out of.
Funding Identified	"Yes" indicating funding has been identified and will be available, "No" indicating funding has not yet been identified and is unavailable.
Funding Source Add'l Comments	To further explain, as necessary, the funding type used selected.
Costs to date	Costs spent on the project.
Estimated Costs per Fiscal Year	Costs estimated to be spent in each of the fiscal years.
Totals	The sum of the five year estimate for each project.
Comments	Additional information as needed.
City Council Status	"Not Reviewed"- First time that Council has been presented the project; "Reviewed" - Council has been presented the project during an agendized meeting; "Explore" - Council has reviewed and has asked staff to further explore; "Reviewed and Supported" - Council has reviewed and supports the placement of the project on the CIP Plan; "Budget Adopted" - Council has approved the project through the Council action that takes place through either the full budget adoption process, or through a specific agendized item brought to Council.
Shovel Ready	Project is ready to be sent out to bid.

**Refer to last page of this document for definition of terms used.*

UVFA JOINT MEETING

CITY OF UKIAH

UKIAH VALLEY FIRE DISTRICT

JUNE 17, 2026

Daniel Buffalo, MPA, CPA, CGMA | *Finance Director*

 Doug Hutchison | *Fire Authority Chief*

Oliver MacDonald, CPA | *Controller*

Eric Singleton | *Battalion Chief*



FEC Overview



Budget Review and Discussion



Budget Development Process Review

AGENDA

UVFA FIRE EXECUTIVE COMMITTEE

POWERS AND DUTIES

COLLABORATE TO:

- **DEVELOP THE ANNUAL BUDGET AND COST-SHARING PLAN FOR PARTICIPATING AGENCIES.**
- **ENSURE COSTS ARE SHARED FAIRLY AMONG AGENCIES RECEIVING SERVICES.**
- **RECOMMEND SERVICE LEVELS AND RESOURCE NEEDS, INCLUDING FACILITIES, APPARATUS, EQUIPMENT, AND STAFFING.**
- **IDENTIFY AND RECOMMEND STRATEGIES FOR SHARED SERVICES, INCLUDING GOVERNANCE, PERSONNEL, EQUIPMENT, AND FACILITIES.**
- **RECOMMEND POLICIES, ORDINANCES, AND FEES RELATED TO FIRE AND EMERGENCY MEDICAL SERVICES.**

UVFA FIRE EXECUTIVE COMMITTEE

POWERS AND DUTIES

(CONT)

4

BUDGET AND COST APPORTIONMENT AUTHORITY

- DEVELOP AND RECOMMEND THE ANNUAL **BUDGET AND COST APPORTIONMENT PLAN**.
- **IMPLEMENT** THE APPROVED BUDGET AND COST APPORTIONMENT PLAN.
- **RECOMMEND BUDGET TRANSFERS OR EXPENDITURE ADJUSTMENTS** WITHIN APPROVED FUNDING LEVELS.
- MANAGE STAFFING ONLY WITHIN APPROVED POSITIONS, EXCEPT FOR TEMPORARY, STRIKE TEAM, OR EMERGENCY STAFFING NEEDS.
- **CANNOT INCREASE THE TOTAL APPROVED BUDGET** WITHOUT APPROVAL FROM EACH PARTY'S GOVERNING BODY.

UVFA FIRE EXECUTIVE COMMITTEE

POWERS AND DUTIES

(CONT)

5

THE FIRE EXECUTIVE COMMITTEE'S ROLE IS PRIMARILY TO:

- **PLAN AND RECOMMEND** BUDGETS, STAFFING, SERVICE LEVELS, AND POLICIES.
- **OVERSEE IMPLEMENTATION** OF APPROVED BUDGETS AND COOPERATIVE SERVICE EFFORTS.
- **COORDINATE** THROUGH THE FIRE CHIEF.
 - PROVIDE ADVISORY SUPPORT
- **OPERATE WITHIN BUDGET AND STAFFING LIMITS** SET BY THE GOVERNING BODIES.
- **IT IS NOT A SEPARATE LEGAL ENTITY** AND HAS NO INDEPENDENT LEGISLATIVE AUTHORITY.

BUDGET OVERVIEW

6



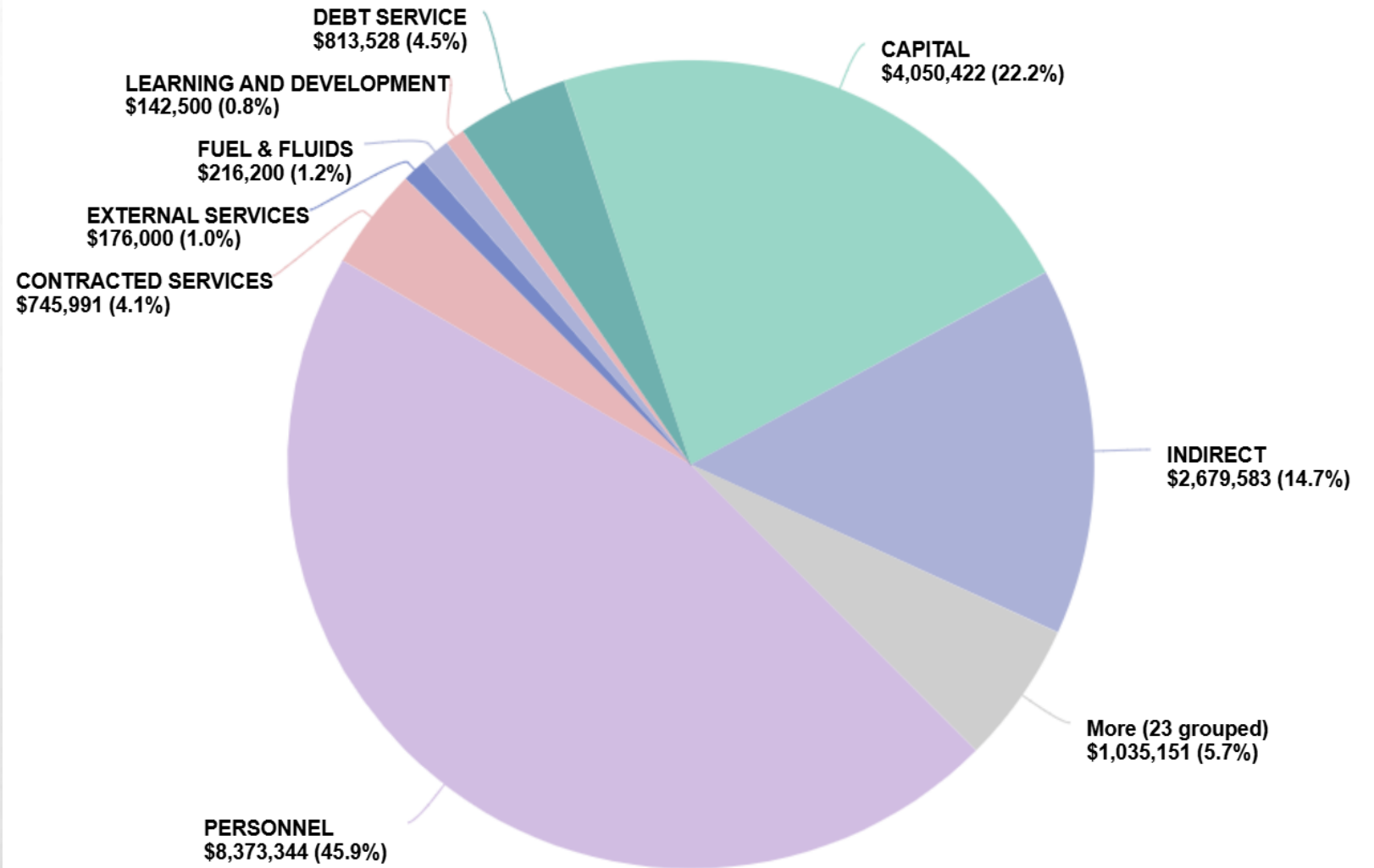
UVFA ACTIVITIES

SUMMARY

SERVICE COSTS

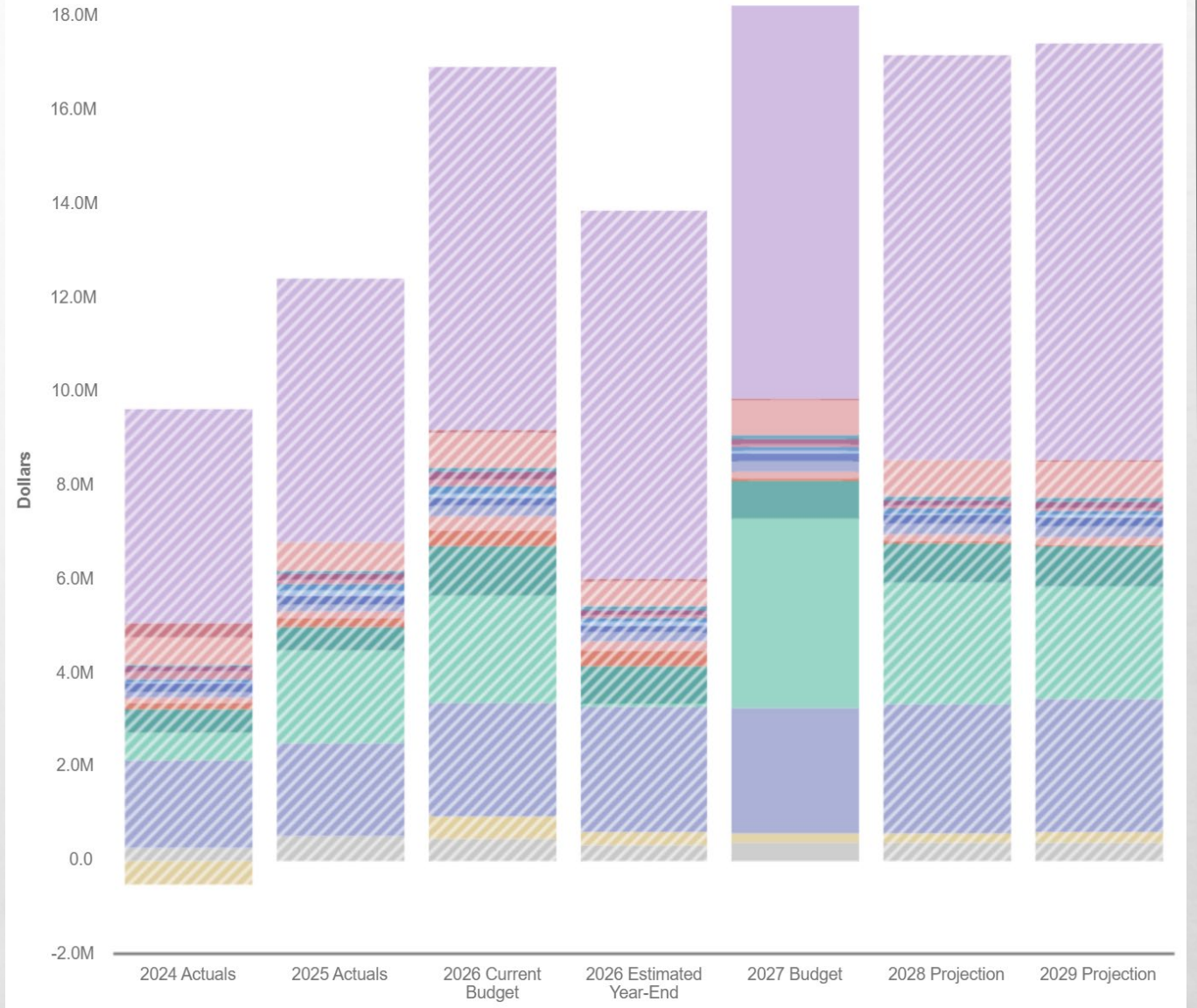
\$18.2 MILLION

8



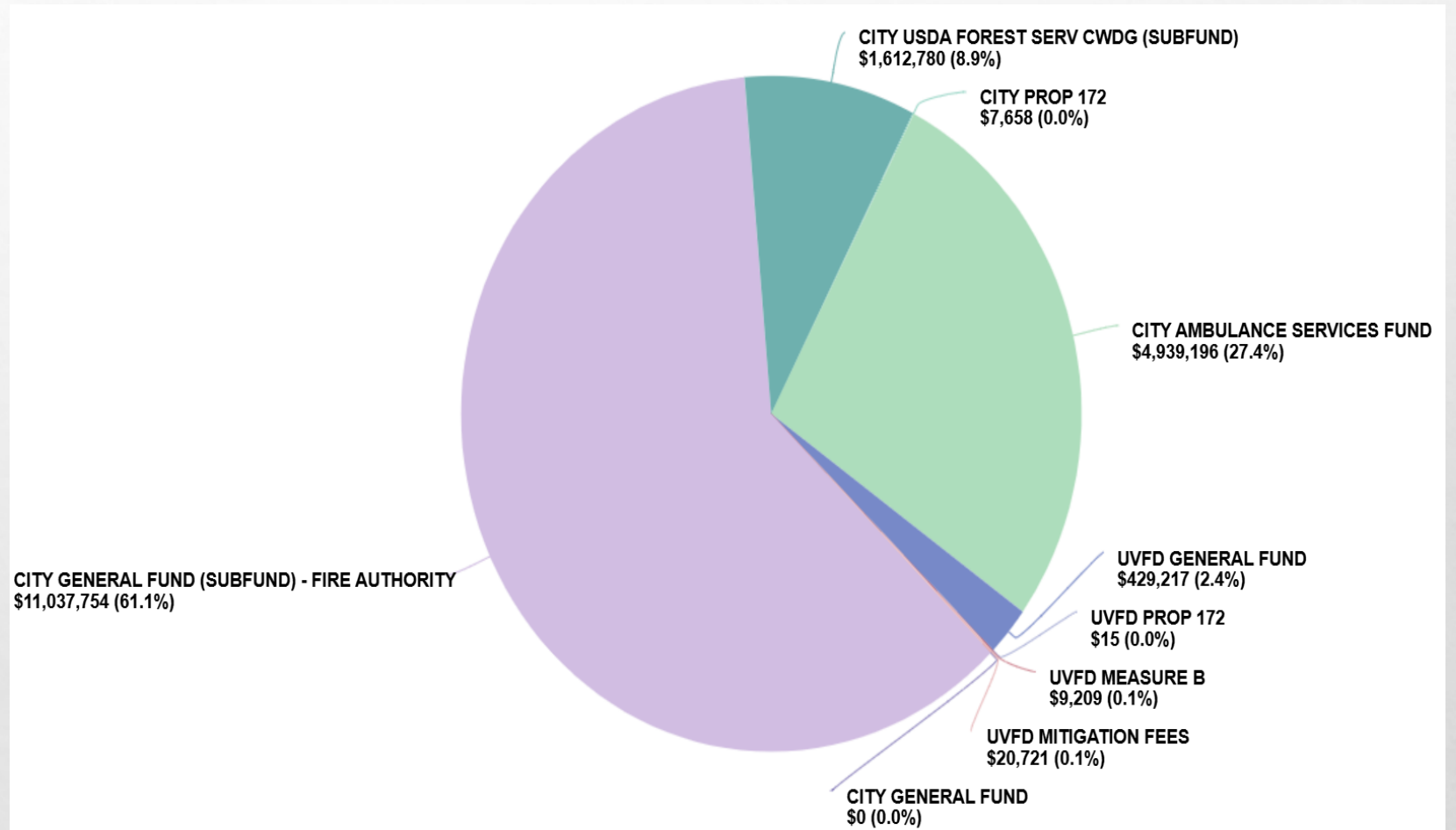
SERVICE COSTS

\$18.2 MILLION



SERVICE COSTS

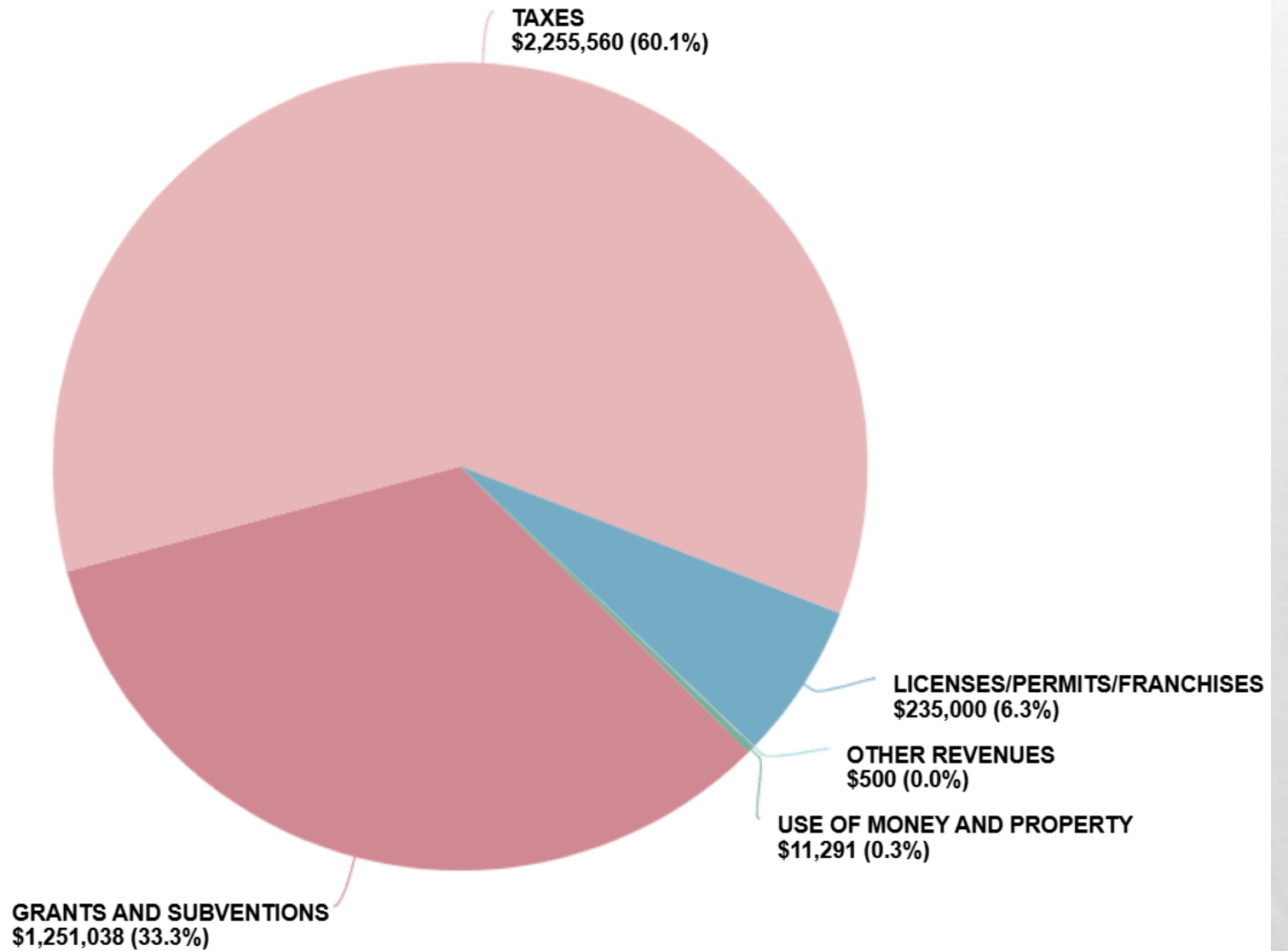
BY FUND



REVENUES

UVFD

11



SERVICE COSTS

UVFA FUNDS

12

City

- City's General fund
- Shared operating subfund
- Wildfire Grant subfund
- City prop 172 (limited use)
- Ambulance and EMS Fund

District

- District General Fund
- District Prop 172
- Measure B
- Mitigation Fee

UVFA ACTIVITIES

DEEP DIVE

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 1

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
41 TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
43 GRANTS	-763,278.20	-1,467,497.76	-1,467,497.76	-877,014.48	-1,154,503.55	-2,991,414.92	103.8%
44 CHARGES FOR SERVICE	-3,555,447.72	-6,400,102.55	-6,400,102.55	-3,490,419.68	-4,360,213.58	-5,850,037.00	-8.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	.00	.00	.00	.00	-271,759.40	-46,540.16	.0%
48 OTHER	-49,201.03	-19,611.00	-19,611.00	-21,801.39	-24,133.12	-25,680.00	30.9%
49 INTEREST EARNINGS	-41,953.71	-2,000.00	-2,000.00	-12,226.26	-10,062.58	-11,378.93	468.9%
51 PERSONNEL	5,633,303.67	7,754,526.05	7,770,972.96	7,167,786.83	7,869,710.94	8,373,344.00	8.0%
52 OTHER OPERATING	2,295,673.37	2,827,838.00	2,831,426.78	1,849,543.57	2,216,141.54	2,117,866.10	-25.1%
60 INTERNAL SERVICE US	1,181,564.87	1,542,233.00	1,542,233.00	1,424,617.47	1,848,494.34	1,855,583.00	20.3%
62 ADMIN AND OVERHEAD	794,791.65	756,433.00	756,433.00	639,046.26	803,330.58	824,000.00	8.9%
63 APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE	496,953.13	1,460,090.38	1,460,090.38	300,441.74	787,164.25	813,527.60	-44.3%
80 CAPITAL OUTLAY	1,749,247.87	2,142,000.00	2,182,277.44	1,991,658.35	80,043.15	2,073,072.00	-3.2%
82 OTHER SOURCES	-711,224.67	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%
83 OTHER USES	114,881.21	30,784.00	30,784.00	.00	.00	1,977,349.69	6323.3%
84 ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%
TI TRANSFERS IN	.00	-470,785.00	-470,785.00	.00	-270,219.74	-176,168.96	-62.6%
TO TRANSFERS OUT	.00	492,865.00	492,865.00	.00	292,299.74	197,975.96	-59.8%
TOTAL 21 UKIAH VALLEY FIRE A	4,378,859.96	3,172,650.88	3,232,964.01	6,128,613.52	4,401,352.34	3,677,442.38	15.9%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,305,956.12	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,434,569.64	17,070,797.83	21,563,576.43	7.4%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,128,613.52	4,401,352.34	3,677,442.38	15.9%

** END OF REPORT - Generated by Oliver MacDonalD **

TOTAL BUDGET

ALL FUNDS

City of Ukiah

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 3

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
43 GRANTS	-763,278.20	-1,467,497.76	-1,467,497.76	-877,014.48	-1,154,503.55	-2,991,414.92	103.8%
44 CHARGES FOR SERVICE	-3,263,590.35	-6,195,002.55	-6,195,002.55	-3,144,630.31	-4,046,193.58	-5,615,037.00	-9.4%
47 CONTRIBUTIONS	-3,654,487.00	-2,963,577.00	-3,144,344.00	-180,767.00	-3,445,372.69	-3,377,398.24	14.0%
48 OTHER	-48,578.75	-19,611.00	-19,611.00	-21,801.39	-24,133.12	-25,180.00	28.4%
49 INTEREST EARNINGS	-7,084.03	.00	.00	-75.32	-91.78	-88.11	.0%
51 PERSONNEL	5,385,917.12	7,486,719.05	7,503,165.96	6,900,054.68	7,601,903.94	8,116,415.00	8.4%
52 OTHER OPERATING	2,147,029.10	2,706,438.00	2,700,221.48	1,834,178.41	2,159,836.24	1,979,771.10	-26.8%
60 INTERNAL SERVICE US	1,176,984.97	1,535,735.00	1,535,735.00	1,421,533.16	1,841,867.61	1,851,166.00	20.5%
62 ADMIN AND OVERHEAD	786,893.30	731,541.00	731,541.00	618,017.04	776,895.32	793,881.00	8.5%
63 APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE	448,610.87	1,430,488.38	1,430,488.38	270,841.33	757,561.96	783,925.60	-45.2%
80 CAPITAL OUTLAY	1,749,247.87	2,032,000.00	2,032,000.01	1,951,381.16	39,765.96	2,073,072.00	2.0%
82 OTHER SOURCES	-711,224.67	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%
83 OTHER USES	114,881.21	30,784.00	30,784.00	.00	.00	1,977,349.69	6323.3%
84 ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%
TI TRANSFERS IN	.00	-470,785.00	-470,785.00	.00	-270,219.74	-176,168.96	-62.6%
TO TRANSFERS OUT	.00	492,865.00	492,865.00	.00	292,299.74	197,975.96	-59.8%
TOTAL 21 UKIAH VALLEY FIRE A	4,020,209.58	3,444,661.88	3,274,125.28	8,652,425.70	4,529,616.31	3,640,811.12	5.7%
TOTAL REVENUE	-8,448,243.00	-13,116,473.31	-13,297,240.31	-4,224,288.50	-8,940,514.46	-14,132,745.23	7.7%
TOTAL EXPENSE	12,468,452.58	16,561,135.19	16,571,365.59	12,876,714.20	13,470,130.77	17,773,556.35	7.3%
GRAND TOTAL	4,020,209.58	3,444,661.88	3,274,125.28	8,652,425.70	4,529,616.31	3,640,811.12	5.7%

** END OF REPORT - Generated by Oliver MacDonald **

CITY BUDGET

CITY FUNDS

City of Ukiah

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 4

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
41 TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
44 CHARGES FOR SERVICE	-291,857.37	-205,100.00	-205,100.00	-345,789.37	-314,020.00	-235,000.00	14.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	3,654,487.00	2,963,577.00	3,144,344.00	180,767.00	3,173,613.29	3,330,858.08	12.4%
48 OTHER	-622.28	.00	.00	.00	.00	-500.00	.0%
49 INTEREST EARNINGS	-34,869.68	-2,000.00	-2,000.00	-12,150.94	-9,970.80	-11,290.82	464.5%
51 PERSONNEL	247,386.55	267,807.00	267,807.00	267,732.15	267,807.00	256,929.00	-4.1%
52 OTHER OPERATING	148,644.27	121,400.00	131,205.30	15,365.16	56,305.30	138,095.00	13.8%
60 INTERNAL SERVICE US	4,579.90	6,498.00	6,498.00	3,084.31	6,626.73	4,417.00	-32.0%
62 ADMIN AND OVERHEAD	7,898.35	24,892.00	24,892.00	21,029.22	26,435.26	30,119.00	21.0%
70 DEBT SERVICE	48,342.26	29,602.00	29,602.00	29,600.41	29,602.29	29,602.00	.0%
80 CAPITAL OUTLAY	.00	110,000.00	150,277.43	40,277.19	40,277.19	.00	-100.0%
TOTAL 21 UKIAH VALLEY FIRE A	358,650.38	-272,011.00	-41,161.27	-2,523,812.18	-128,263.97	36,631.26	-113.5%
TOTAL REVENUE	-3,752,687.95	-3,795,787.00	-3,795,787.00	-3,081,667.62	-3,728,931.03	-3,753,388.82	-1.1%
TOTAL EXPENSE	4,111,338.33	3,523,776.00	3,754,625.73	557,855.44	3,600,667.06	3,790,020.08	7.6%
GRAND TOTAL	358,650.38	-272,011.00	-41,161.27	-2,523,812.18	-128,263.97	36,631.26	-113.5%

** END OF REPORT - Generated by Oliver MacDonald **

UVFD BUDGET DISTRICT FUNDS

**NET
EFFECT**
ALL FUNDS

City of Ukiah



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027/1 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
21 UKIAH VALLEY FIRE AUTHORITY							
100 CITY GENERAL FUND	4,015,755.70	3,298,789.00	3,118,022.01	-180,783.54	3,176,647.41	4,014,753.53	21.7%
105 CGF-(SUBFUND) FIRE	-479,850.58	47,968.84	58,199.23	7,080,581.00	.00	.00	-100.0%
106 USDA FOREST SERV C	-19,825.47	-13,609.72	-13,609.72	432,752.28	.00	.00	-100.0%
253 CITY PROP 172	-38,883.00	-38,883.00	-38,883.00	.00	-35,086.40	-38,882.16	.0%
710 AMBULANCE SERVICES	543,012.93	150,396.76	150,396.76	1,251,662.60	1,388,055.30	-335,060.25	-322.8%
915 UKIAH VALLEY FIRE	537,331.72	-201,299.40	-201,299.40	-2,250,099.93	-74,912.32	-119,007.05	-40.9%
916 UVFD PROP 172	46,748.27	-68.00	-68.00	-59,023.94	-130.00	-3,130.52	4503.7%
917 UVFD MEASURE B	-190,509.20	-26,365.00	92,990.00	-149,877.73	-4,495.63	107,637.81	-508.3%
918 UVFD MITIGATION FE	-34,920.41	-44,278.60	67,216.13	-68,040.58	-48,726.02	51,131.02	-215.5%
TOTAL 21 UKIAH VALLEY FIRE A	4,378,859.96	3,172,650.88	3,232,964.01	6,057,170.16	4,401,352.34	3,677,442.38	15.9%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,377,983.87	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,435,154.03	17,070,797.83	21,563,576.43	7.4%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,057,170.16	4,401,352.34	3,677,442.38	15.9%

** END OF REPORT - Generated by Daniel Buffalo **

UVFD FUND BALANCE

• ALL FUNDS

	OPERATING				UKIAH VALLEY	
	FUND	PROP 172	MEASURE B	MITIGATION FEE	FIRE	
	915	916	917	918		
Revenues	\$ 3,289,814	\$ 65,146	\$ 296,251	\$ 102,178	\$ 3,753,389	
Appropriations	3,170,807	62,015	403,889	153,309	3,790,020	
Change in Fund Balance/ Working Capital	119,007	3,131	(107,638)	(51,131)	(36,631)	
Beginning Fund Balance/ Working Capital Budget Year	(1,510,467)	(2,836)	478,684	168,758	(865,860)	
Ending Fund Balance/ Working Capital	\$ (1,391,460)	\$ 295	\$ 371,046	\$ 117,627	\$ (902,491)	

INTERAGENCY LOAN

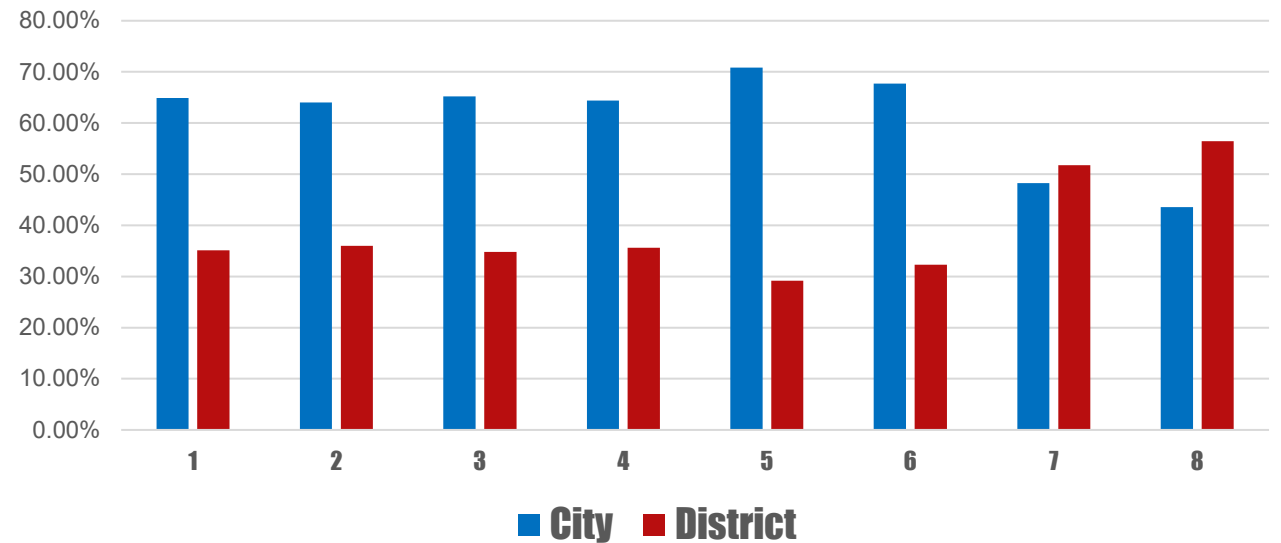
- Loan between City and UVFD to cover unfunded share of operating split
- Began in FY 2020-21
- Balance: \$1.53 million as of June 30, 2025

SHARE OF OPERATING EXPENDITURES

20

Operating Split	2018	2019	2020	2021	2022	2023	2024	2025
City	64.92%	64.01%	65.21%	64.37%	70.85%	67.73%	48.27%	43.54%
District	35.08%	35.99%	34.79%	35.63%	29.15%	32.27%	51.73%	56.46%

UVFA Operating Share Since JPA Inception



BUDGET PROCESS AND SCHEDULE

BUDGET PROCESS

January

Narratives and Personnel

- Personnel requests and analysis
- Budget planning and prep



CIP and Narratives

- Departmental narratives
- Utilities and Public Works preliminary 5-Year CIP requests to Mary
- All departments 5-Year CIP requests to Mary
- Personnel budgets entered into Munis by HR



Munis Budget Entry

- Departments enter operational (materials, supplies, and services) budgets
- Departments enter approved 5-year CIP capital



Meetings, Analysis, and Revision



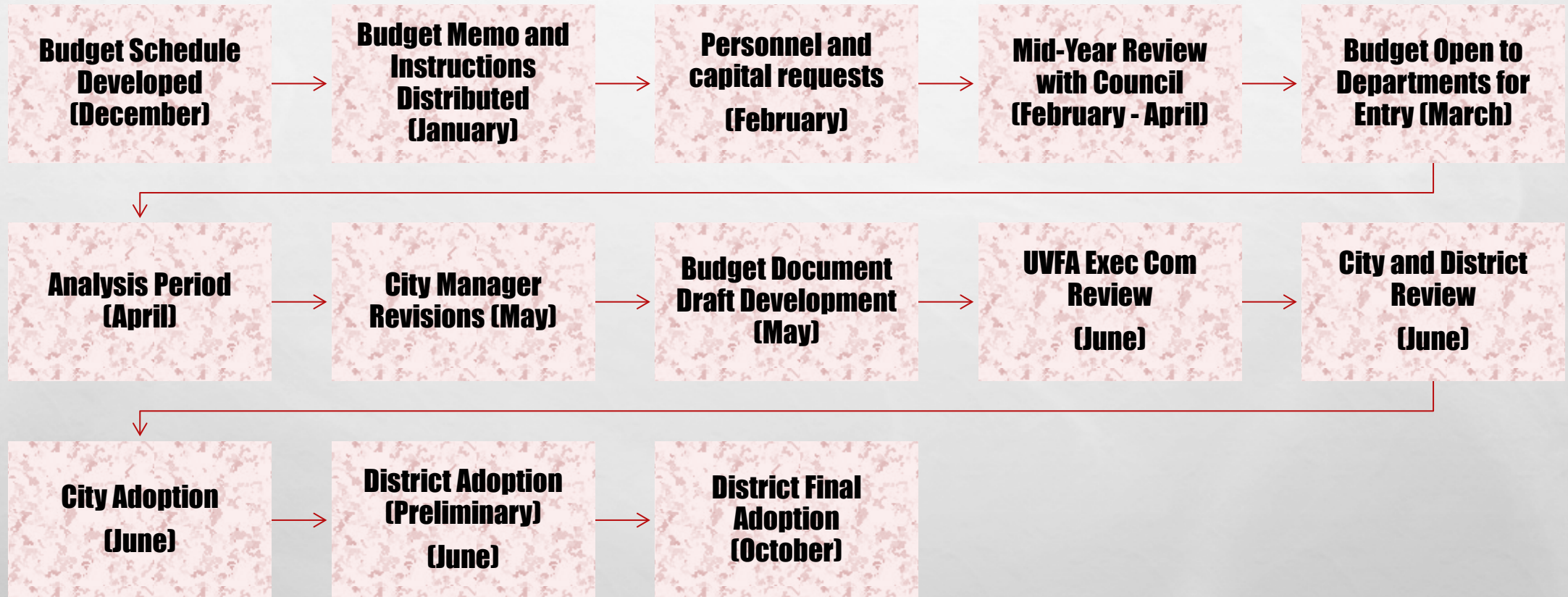
Document and Presentation Preparation



Hearings and Adoption

- City-wide presentation by Finance
- Departmental presentations
- Adoption

BUDGET PROCESS (UVFA)



RECOMMENDED ACTION

- Review and provide input on recommended preliminary budget
- City and District adopt respective portions of UVFA preliminary budget
 - June 17 joint meeting
 - If no changes are made before October 1, 2026 budget is considered final
- FEC to set final budget meeting in August to consider final budget
- Adopt final budget by October 1, 2026
 - City, if any changes are made
 - District irrespective of changes

QUESTIONS

25