



City Council Regular Meeting **AGENDA**

The Ukiah City Council Regular Meeting will be held virtually at:

<https://attendee.gotowebinar.com/rt/3862698010362077965>

After registering, you will receive a confirmation email containing information about joining the webinar. Alternatively, you may view the meeting (without participating) by clicking on the name of the meeting at www.cityofukiah.com/meetings.

January 20, 2021 - 6:00 PM

1. ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. PROCLAMATIONS/INTRODUCTIONS/PRESENTATIONS

- 3.a. Recognize Exceptional Volunteers from the Ukiah Men's Golf Club for their Dedication and Service to the Ukiah Valley Golf Course.

Recommended Action: Recognize Exceptional Volunteers from the Ukiah Men's Golf Club for their Dedication and Service to the Ukiah Valley Golf Course.

Attachments: None

4. PETITIONS AND COMMUNICATIONS

5. APPROVAL OF MINUTES

- 5.a. Approval of the Minutes for the December 16, 2020, Regular Meeting.

Recommended Action: Approve the Minutes of December 16, 2020, a Regular Meeting, as submitted.

Attachments:

1. 2020-12-16 Draft Minutes

6. RIGHT TO APPEAL DECISION

Persons who are dissatisfied with a decision of the City Council may have the right to a review of that decision by a court. The City has adopted Section 1094.6 of the California Code of Civil Procedure, which generally limits to ninety days (90) the time within which the decision of the City Boards and Agencies may be judicially challenged.

7. CONSENT CALENDAR

The following items listed are considered routine and will be enacted by a single motion and roll call vote by the City Council. Items may be removed from the Consent Calendar upon request of a Councilmember or a citizen in which event the item will be considered at the completion of all other items on the agenda. The motion by the City Council on the Consent Calendar will approve and make findings in accordance with Administrative Staff and/or Planning Commission recommendations.

7.a. Report of Disbursements for the Month of December 2020.

Recommended Action: Approve the Report of Disbursements for the Month of December 2020.

Attachments:

1. December 2020 Summary of Disbursements
2. Account Codes for Reference
3. Object codes for Reference
4. December 2020 Disbursement Detail

7.b. Adoption of Resolution Approving the City of Ukiah's Qualified Contractors List for 2021.

Recommended Action: Adopt the proposed resolution approving the Qualified Contractors List for 2021.

Attachments:

1. City Code Section 1541-1543
2. Cost Accounting Manual - Partial
3. Annual Public Notice - November 2020
4. Proposed Resolution with Exhibit A - 2021 Qualified Contractors List

7.c. Council will Consider Awarding a Contract in the Amount of \$106,917.50 for Conduit Installation at Yokayo Court to Wipf Construction, LLC of Ukiah.

Recommended Action: Award contract in the amount of \$106,917.50 for Conduit Installation at Yokayo Court to Wipf Construction, LLC of Ukiah.

Attachments:

1. Bid Results 01122021 (3)
2. Wipf Construction Bid (002) (1)

7.d. Authorize the Sale of Surplus Obsolete Self-Contained Breathing Apparatus Units to the Hopland Fire District.

Recommended Action: Authorize the sale of surplus and obsolete Self-Contained Breathing Apparatus (SCBA) units to the Hopland Fire District.

Attachments: None

7.e. Notification of Professional Service Agreement with Hildebrand Consulting for Annual Sewer Reconciliation Financial Analysis (Annual True-Up).

Recommended Action: No action required. Notification of professional services agreement with Hildebrand Consulting for annual sewer reconciliation financial analysis (annual true up).

Attachments:

1. Hildebrand Proposal Annual Reconciliation Services Final Revised December 2020

- 7.f. Consideration of Awarding Bid for Purchase of Palo Alto Networks Firewall in the Amount of \$97,080.51 from CDWG.
Recommended Action: Award the bid for Palo Alto Networks Firewall to CDWG in the amount of \$97,080.51.
Attachments:

1. Request for Bid
2. Bid Tabulation

- 7.g. Approval of Letter of Support for the Mendocino Transit Authority - 2021/22 Sustainable Transportation Planning Grant Program Application.
Recommended Action: Approve letter of support for the Mendocino Transit Authority - 2021/22 Sustainable Transportation Planning Grant Program Application, authorize the Mayor's signature, and direct the Clerk to return the signed letter to MTA by January 25, 2021.
Attachments:

1. Proposed Letter of Support

8. AUDIENCE COMMENTS ON NON-AGENDA ITEMS

The City Council welcomes input from the audience. If there is a matter of business on the agenda that you are interested in, you may address the Council when this matter is considered. If you wish to speak on a matter that is not on this agenda, you may do so at this time. 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 in which the subject is not listed on the agenda.

9. COUNCIL REPORTS

10. CITY MANAGER/CITY CLERK REPORTS

11. PUBLIC HEARINGS (6:15 PM)

12. UNFINISHED BUSINESS

- 12.a. Receive Status Report and Consider Any Action or Direction Related to the Novel Coronavirus (COVID-19) Emergency Including Operational Preparedness and Response; Continuity of City Operations and Services; Community and Business Impacts; and Any Other Related Matters.
Recommended Action: Receive status report and consider any action or direction related to the Novel Coronavirus (COVID-19) Emergency including operational preparedness and response; continuity of City operations and services; community and business impacts; and any other related matters.

Attachments: None

- 12.b. Presentation of City's Audited Comprehensive Annual Financial Report (CAFR) and Audit Reports for the Year Ended June 30, 2020.

Recommended Action: Receive and file CAFR.

Attachments:

1. Comprehensive Annual Financial Report, Ukiah, June-30-2020
2. CAFR Presentation, 2020

- 12.c. Update on Emergency Repair of the Yosemite Drive Water Main and Determine that Emergency Conditions Continue to Require the Emergency Repair.
Recommended Action: Determine that emergency conditions continue to require the repair of the Yosemite Drive Water Main without competitive bidding.
Attachments:

1. Resolution 2020-63 Yosemite Drive Water Main Emergency Work

13. **NEW BUSINESS**

- 13.a. Possible Introduction by Title Only of Ordinance Amending Section 7161 of Division 8, Chapter 1, Article 11 of the City Code to Regulate Short Time Limit Parking.
Recommended Action: Introduce the Ordinance Amending Section 7161 of Division 8, Chapter 1, Article 11 of the City Code to Regulate Short Time Limit Parking.
Attachments:

1. Short Time Limit Parking Ordinance Redline
2. Short Time Limit Parking Ordinance Clean

- 13.b. Possible Introduction by Title Only of Ordinance Amending Section 9224.7 of Division 9, Chapter 2, Article 18 of the City Code to Regulate Permanent Outdoor Dining Facilities.
Recommended Action: Introduce the Ordinance Amending Section 9224.7 of Division 9, Chapter 2, Article 18 of the City Code to Regulate Permanent Outdoor Dining Facilities.
Attachments:

1. Outdoor Dining Ordinance Redline
2. Outdoor Dining Ordinance Clean

- 13.c. Update on Implementation of Revised Fire Prevention Fees.
Recommended Action: Receive report.
Attachments:

1. Resolution 2020-27 - Adjusting Fire Prevention Fee Schedule

- 13.d. Discussion with Possible Direction to Staff for the Merging of the Parks, Recreation, and Golf Commission (PRGC) with the Paths, Open Space, and Creeks Commission (POSCC); and to Provide a New Charter and Name for the Merged Commission.
Recommended Action: Direct staff to develop recommendations for the merging of the Parks, Recreation, and Golf Commission (PRGC) and the Paths, Open Space and Creeks Commission (POSCC); including developing a new charter and name for the merged commission.
Attachments:

1. Div. 1, Ch. 4, Art. 1 PARKS, RECREATION, AND GOLF COMMISSION
2. Div. 1, Ch. 4, Art. 1B PATHS, OPEN SPACE, AND CREEKS COMMISSION

- 13.e. Discussion and Possible Direction to Amend the Procedure for Filling Vacancies on the Planning Commission.

Recommended Action: Provide direction and direct Staff to bring back an amended resolution and ordinance for introduction amending the procedure for filling vacancies on the Planning Commission.

Attachments:

1. Ukiah Planning Commission Orientation Packet 11-19-19

- 13.f. Receive Updates on City Council Committee and Ad Hoc Assignments, and, if Necessary, Consider Modifications to Assignments and/or the Creation/Elimination of Ad Hoc(s).

Recommended Action: Receive report(s). The Council will consider modifications to committee and ad hoc assignments along with the creation/elimination ad hoc(s).

Attachments:

1. 2020 City Council Special Assignments - 1-6-21

14. CLOSED SESSION - CLOSED SESSION MAY BE HELD AT ANY TIME DURING THE MEETING

- 14.a. **Conference with Legal Counsel—Anticipated Litigation**

(Government Code Section 54956.9(d)(2))

Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2)(Number of potential cases: 3)

Recommended Action: Confer in Closed Session

Attachments: None

- 14.b. **Conference with Legal Counsel—Anticipated Litigation**

(Government Code Section 54956.9(d)(4))

Deciding whether to initiate litigation pursuant to paragraph (4) of subdivision (d) of Government Code Section 54956.9 (Potential Cases: 1)

Recommended Action: Confer in Closed Session

Attachments: None

- 14.c. **Conference with Legal Counsel – Existing Litigation**

(Government Code Section 54956.9(d)(1))

Name of case: Vichy Springs Resort v. City of Ukiah, Et Al; Case No. SCUUK-CVPT-2018-70200

Recommended Action: Confer in Closed Session

Attachments: None

- 14.d. **Conference with Legal Counsel – Existing Litigation**

(Cal. Gov't Code Section 54956.9(d)(1))

Name of case: City of Ukiah v. Questex, LTD, et al, Mendocino County Superior Court, Case No. SCUUK- CVPT-15-66036

Recommended Action: Confer in Closed Session

Attachments: None

14.e. **Conference with Labor Negotiator (54957.6)**

Agency Representative: Sage Sangiacomo, City Manager

Employee Organizations: All Bargaining Units

Recommended Action: Confer in Closed Session

Attachments: None

14.f. **Conference with Real Property Negotiators**

(Cal. Gov't Code Section 54956.8)

Property: APN Nos: 157-050-03, 157-060-02, 157-050-04, 157-050-03, 157-030-02, 157-050-01, 157-050-02, 157-050-10, 157-050-09, 157-070-01, 157-070-02, 003-190-01

Negotiator: Sage Sangiacomo, City Manager;

Negotiating Parties: Dave Hull and Ric Piffero

Under Negotiation: Price & Terms of Payment

Recommended Action: Confer in Closed Session

Attachments: None

14.g. **Conference with Real Property Negotiators**

(Cal. Gov't Code Section 54956.8)

Property: APN Nos: 002-101-31 and 002-101-30

Negotiator: Sage Sangiacomo, City Manager;

Negotiating Parties: Rural Communities Housing Development Corporation (RCHDC)

Under Negotiation: Price & Terms of Payment

Recommended Action: Confer in Closed Session

Attachments: None

15. 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 City Council 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.

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, not less than 72 hours prior to the meeting set forth on this agenda.

Kristine Lawler, City Clerk

Dated: 1/15/21



AGENDA SUMMARY REPORT

SUBJECT: Recognize Exceptional Volunteers from the Ukiah Men's Golf Club for their Dedication and Service to the Ukiah Valley Golf Course.

DEPARTMENT: City Manager / Admin **PREPARED BY:** Maya Simerson, Project & Grant Administrator
PRESENTER: Vice Mayor Jim Brown

ATTACHMENTS:

None

Summary: Council will recognize exceptional volunteers from the Ukiah Men's Golf Club for their dedication and service to the Ukiah Valley Golf Course.

Background: The Ukiah Men's Golf Club has been a long time partner and contributor to the Ukiah Valley Golf Course. This partnership is successful due to the dedicated commitment from its members. The club often takes on improvement projects on the course and the entire community benefits from their work.

Discussion: Most recently the Ukiah Men's Golf Club has worked on several projects on the golf course. The upper tee box on Hole #5 was rebuilt and expanded by constructing a new block retaining wall and concrete block steps which replaced the failing railroad ties. New turf was also added to the tee.

The railroad tie steps and failing retaining wall on Hole #2 were removed and replaced with 36 large 3 foot by 3 foot by 6-foot-long precast concrete blocks weighing almost 4 tons each. A new paved ramp was built up to the tee box. In addition, to help enhance the playability of the course for the ladies and seniors, a new forward tee has just been completed which overlooks the fairway below. New turf, specifically grown for golf course teeing areas, has been installed at both locations.

A significant tree maintenance project, out on the golf course, is on-going. The club worked with an arborist and created a list of all the trees that needed attention. Throughout the project they referenced and adhered to the Tree Management Guidelines as required by the City of Ukiah.

These projects have been spearheaded by Mark Sparso, who leads the efforts with gusto from the start, all the way through to the end. The City, and Tayman Park Golf Group, greatly appreciate Mr. Sparso's dedication, time and resources in leading these projects to completion. The completed tee box projects make the facility safer and more enjoyable for the golfers. The tree pruning helps to preserve the health of the trees and also contributes to fire mitigation measures to protect our community.

In addition to the many, many hours of work done by Mr. Sparso, he has been assisted by a few other key volunteers from the club. The City would like to acknowledge Roger Vincent, Bo Strong, Bret Carlstedt, and Bob Stout Jr. along with many other men's club members for their contributions. These club members, following Mark's lead, went above and beyond and deserve to be recognized for their time. The city is grateful for the time and energy these individuals poured into the tee box construction, and tree maintenance projects, and for the support of the entire Ukiah Men's Golf Club.

The construction of the retaining wall on Tee #2 was a major undertaking and wouldn't have been possible without the significant contributions made by local businesses including Wipf Construction, North West Construction, Nor-Cal, Granite, North American Organics, Lance Peterson Welding, the Goeken Family, Reliable Mill, and the Johnson Family. Many thanks to all of those involved and the City of Ukiah looks forward to many years ahead of our continued partnership with the Ukiah Men's Golf Club.

Recommended Action: Recognize Exceptional Volunteers from the Ukiah Men's Golf Club for their Dedication and Service to the Ukiah Valley Golf Course.

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: Ukiah Men's Golf Club

Approved: 
Sage Sangiacomo, City Manager

**CITY OF UKIAH
CITY COUNCIL MINUTES
Regular Meeting
CIVIC CENTER COUNCIL CHAMBERS
300 Seminary Avenue
Ukiah, CA 95482
December 16, 2020
6:00 p.m.**

1. ROLL CALL

Ukiah City Council met at a Regular Meeting on December 16, 2020, having been legally noticed on December 11, 2020. Mayor Orozco called the meeting to order at 6:05 p.m. Roll was taken with the following **Councilmembers Present:** Douglas F. Crane, Josefina Dueñas, Maureen Mulheren, Jim O. Brown, and Juan V. Orozco. **Staff Present:** Sage Sangiacomo, City Manager; David Rapport, City Attorney; and Kristine Lawler, City Clerk.

MAYOR OROZCO PRESIDING.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Councilmember Crane.

URGENCY ITEM

Urgency Item: Discussion and Possible Action Regarding the Cancellation of the January 6, 2021, City Council Meeting with the Option for the Mayor and/or City Manager to Call for a Special Meeting on an Alternate Date if Time Sensitive Business Arises.

Presenter: Sage Sangiacomo, City Manager.

Motion/Second: Crane/Mulheren to accept Urgency Item and place as Agenda Item 13e. Motion **carried** by the all votes: AYES: Mulheren, Brown, Scalmanini, Orozco, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

3. PROCLAMATIONS/INTRODUCTIONS/PRESENTATIONS

a. Presentation Honoring Retirees Sean Kaeser, Police Captain; Steve Beaman, Electrical Utility Tech II; Jeff Adair, Fire Division Chief; and Karen Holmes, Museum Curator for their Years of Service to the City of Ukiah

Presenters: Mayor Orozco; Sage Sangiacomo, City Manager; Justin Wyatt, Police Chief; Mel Grandi, Electric Utility Director; Doug Hutchison, Fire Chief; and David Burton, Museum Director.

Certificates were given honoring the following retirees:

- Sean Kaeser – 28 years of service (6/17/1992 – 12/16/2020)
- Steve Beaman – 41 years of service (4/18/1979 – 11/25/2020)
- Jeff Adair – 29 years of service (11/15/1990 – 9/12/2020)
- Karen Holmes – 24 years of service (7/1/1996; 7/1/2006 – 12/31/2020)

Staff Comment: Sean Kaeser, Jeff Adair, Karen Holmes, Steve Beaman, Greg Owen, and Eric Singleton.

b. Presentation Honoring Departing Councilmember Maureen (Mo) Mulheren.

Presenters: Mayor Orozco; Jarod Thiele, title; and Tim Eriksen, Public Works Director/City Engineer.

Presentation was received.

4. PETITIONS AND COMMUNICATIONS

5. APPROVAL OF MINUTES

a. Approval of the Minutes for the December 2, 2020, Regular Meeting.

b. Approval of the Minutes for the December 9, 2020, Special Meeting.

Motion/Second: Crane/Brown to approve Minutes of December 2, 2020, a regular meeting; and December 9, a special meeting, as submitted. Motion **carried** by the following roll call votes: AYES: Crane, Dueñas, Mulheren, Brown, and Orozco. NOES: None. ABSENT: None. ABSTAIN: None.

6. RIGHT TO APPEAL DECISION

7. CONSENT CALENDAR

- a. Report of Disbursements for the Month of November 2020 – *Finance*.
- b. Adopt a Resolution (2020-67) Approving and Adopting the Amended Joint Powers Authority (JPA) Agreement (COU No. 2021-158) for Redwood Empire Municipal Insurance Fund (REMIF) and the JPA Agreement (COU No. 2021-159) for the California Intergovernmental Risk Authority (CIRA), effective July 1, 2021 – *Human Resources*.
- c. Receive Annual Report Regarding City of Ukiah's Electric Utility Wildfire Mitigation Plan in Response to Senate Bill 901 – *Electric Utility*.
- d. Approval of Agreement (COU No. 2021-160) with West & Associates of Foothill Ranch, CA in the Amount of \$42,500 to Prepare the 2020 Urban Water Management Plan – *Water Resources*.
- e. Approve Budget Amendment in the Amount of \$2,128 in the Community Development Building Inspection External Services Account – *Community Development*.
- f. Approve Professional Services Contract Amendment (COU No. 1819-164-A4) with Mead & Hunt for the Preparation of a Stand-Alone Airport Land Use Compatibility Plan for Ukiah Municipal Airport in an Amount Not to Exceed \$12,000; and Approve Corresponding Budget Amendment – *Community Development*.
- g. Report to Council for the Deep Ripping (Scarification) of Pond Number 3 at the Wastewater Treatment Plant to Mendocino Construction Services, Inc. in the amount of \$12,500 – *Water Resources*.
- h. Approve Budget Amendment (COU No. 1920-097-A1 with Granite Construction Company) in the Amount of \$295,673.74 for the Runway 15-33 Pavement Rehabilitation Project – *Airport*.
- i. Approval of Amendment No. 2 (COU No. 1718-202-A2*) with Rau & Associates in the Amount of \$17,073 for Professional Surveying Services for City-Owned Property on Norgard Lane – *Public Works*.

**Note: This contract number was not listed in the contract database, but is shown in Munis. Therefore, it is being added to the database; however, there is another contract with Timothy S. Norgard with the same contract number.*

- j. Consideration of Adoption of Resolution (2020-68) Authorizing the City Manager to Apply for and Execute California Department Transportation Funds and All Related Documents for the City of Ukiah to Use State and Federal Funding for Projects to Have a Safer Transportation System – *Public Works*.
- k. Adopt Resolution (2020-69) Regarding Evaluation of Energy Storage for the City of Ukiah Electric Utility in Compliance with Public Utilities Code – *Electric Utility*.

Motion/Second: Crane/Brown to approve Consent Calendar Items 7a-7k, as submitted. Motion **carried** by the following roll call votes: AYES: Crane, Dueñas, Mulheren, Brown, and Orozco. NOES: None. ABSENT: None. ABSTAIN: None.

8. **AUDIENCE COMMENTS ON NON-AGENDA ITEMS**

No public comment was received.

9. **COUNCIL REPORTS**

Presenter: Vice Mayor Brown.

10. **CITY MANAGER/CITY CLERK REPORTS**

No City Manager/City Clerk reports were received.

11. **PUBLIC HEARINGS (6:15 PM)**

12. **UNFINISHED BUSINESS**

- a. **Receive Status Report and Consider Any Action or Direction Related to the Novel Coronavirus (COVID-19) Emergency Including Operational Preparedness and Response; Continuity of City Operations and Services; Community and Business Impacts; and Any Other Related Matters.**

Presenter: Tami Bartolomei, Office of Emergency Services Coordinator.

Report was received.

- b. **Update on Emergency Repair of the Yosemite Drive Water Main and Determine that Emergency Conditions Continue to Require the Emergency Repair.**

Presenter: Tim Eriksen, Public Works Director/City Engineer.

Motion/Second: Crane/Mulheren to determine that emergency conditions continue to require the repair of the Yosemite Drive Water Main without competitive bidding. Motion **carried** by the following roll call votes: AYES: Crane, Dueñas, Mulheren, Brown, and Orozco. NOES: None. ABSENT: None. ABSTAIN: None.

- c. **Update on Series 2020A and 2020B Bond Sale and Issuance.**

Presenter: Dan Buffalo, Finance Director.

Report was received.

13. **NEW BUSINESS**

- a. **Review and Consider the Fiscal Year 2021-22 Budget Development Schedule.**

Presenter: Dan Buffalo, Finance Director.

Report was received.

b. Discussion and Possible Action to Determine Whether to Fill Vacant Council Seat by Appointment or Call for a Special Election.

Presenter: Kristine Lawler, City Clerk.

Public Comment: Margo Frank, Lucy Bayer, Judy Luria,

Motion/Second: Crane/Brown to fill the vacant position, anticipated by Councilmember Mulheren's departure, by appointment; and direct Staff to notice the vacancy immediately with a deadline for the applications to be submitted by noon on Thursday, January 21, 2021; and further direct staff to schedule a special meeting for Thursday, January 28, 2021, at 6:00 p.m., to review and discuss the applications, and possibly interview and appoint an applicant. Motion **carried** by the following roll call votes: AYES: Crane, Dueñas, Brown, and Orozco. NOES: None. ABSENT: None. ABSTAIN: Mulheren.

Council Consensus directs Staff to make modifications to the application as discussed.

c. Receive Updates on City Council Committee and Ad Hoc Assignments and, if Necessary, Consider Modifications to Assignments and/or the Creation/Elimination of Ad hoc(s).

No reports were received.

d. Adopt a Resolution Approving a Side Letter Agreement to the Current Memorandum of Understanding Between the City of Ukiah and Ukiah Police Officer's Association (UPOA) and Corresponding Adjustments to UPOA and Police Chief Salary Schedule.

Presenter: Sheri Mannion, Human Resources Director/Risk Manager.

Motion/Second: Crane/Brown to adopt Resolution (2020-70) approving a Side Letter Agreement (COU No. 1920-279-A1) to the Memorandum of Understanding (MOU) between the City of Ukiah and Ukiah Police Officers Association (UPOA), and corresponding adjustments to UPOA and Police Chief Salary Schedule. Motion **carried** by the following roll call votes: AYES: Crane, Dueñas, Mulheren, Brown, and Orozco. NOES: None. ABSENT: None. ABSTAIN: None.

e. Urgency Item: Discussion and Possible Action Regarding the Cancellation of the January 6, 2021, City Council Meeting with the Option for the Mayor and/or City Manager to Call for a Special Meeting on an Alternate Date if Time Sensitive Business Arises.

Presenter: Sage Sangiacomo, City Manager.

Motion/Second: Crane/Brown to approve the cancellation of the January 6, 2021, Regular City Council Meeting with the option for the Mayor and/or City Manager to call for a special meeting on an alternate date if time sensitive business arises. Motion **carried** by the following roll call votes: AYES: Crane, Dueñas, Brown, and Orozco. NOES: None. ABSENT: None. ABSTAIN: Mulheren.

14. CLOSED SESSION

a. Conference with Legal Counsel—Anticipated Litigation

(Government Code Section 54956.9(d)(2))

Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2)(Number of potential cases: 3)"

b. Conference with Legal Counsel—Anticipated Litigation

(Government Code Section 54956.9(d)(4))

Deciding whether to initiate litigation pursuant to paragraph (4) of subdivision (d) of Government Code Section 54956.9 (Potential Cases: 1)"

c. Conference with Legal Counsel – Existing Litigation

(Government Code Section 54956.9(d)(1))

Name of case: Vichy Springs Resort v. City of Ukiah, Et Al; Case No. SCUUK-CVPT-2018-70200

d. Conference with Legal Counsel – Existing Litigation

(Cal. Gov't Code Section 54956.9(d)(1))

Name of case: City of Ukiah v. Questex, LTD, et al, Mendocino County Superior Court, Case No. SCUUK- CVPT-15-66036

e. Conference with Labor Negotiator (54957.6)

Agency Representative: Sage Sangiacomo, City Manager

Employee Organizations: All Bargaining Units

f. Conference with Real Property Negotiators

(Cal. Gov't Code Section 54956.8)

Property: APN Nos: 157-050-03, 157-060-02, 157-050-04, 157-050-03, 157-030-02, 157-050-01, 157-050-02, 157-050-10, 157-050-09, 157-070-01, 157-070-02, 003-190-01

Negotiator: Sage Sangiacomo, City Manager; Negotiating Parties: Dave Hull and Ric Piffero

Under Negotiation: Price & Terms of Payment

No Closed Session was held.

15. ADJOURNMENT

There being no further business, the meeting adjourned at 8:24 p.m.

Kristine Lawler, City Clerk



AGENDA SUMMARY REPORT

SUBJECT: Report of Disbursements for the Month of December 2020.

DEPARTMENT: Finance **PREPARED BY:** Candice Rasmason, Accounts Payable

PRESENTER: Consent Calendar

ATTACHMENTS:

1. December 2020 Summary of Disbursements
2. Account Codes for Reference
3. Object codes for Reference
4. December 2020 Disbursement Detail

Summary: The Council will review and consider approval of the Report of Disbursements for the month of December 2020.

Background: Payments made during the month of December 2020 are summarized on the Report of Disbursements. Further detail is supplied on the Schedule of Bills, representing the four (4) individual payment cycles within the month.

Accounts Payable Check Numbers (City & UVFA): 3040712-3040830; 3040831-3040963; 3040964-3041076; 3041077-3041101

Accounts Payable Wire Transfers: N/A

Payroll Check Numbers: 508332-508372; 508374-508426; 508427-508475

Payroll Manual Check Numbers: 508373

Direct Deposit Numbers: 102026-102244; 102245-102467; 102468-102683

Manual Direct Deposit Numbers: N/A

Void Check Numbers: 508371, 3040757, 3040543, 3040688, 3040754

Void Direct Deposit Numbers: N/A

Discussion: This report is submitted in accordance with Ukiah City Code Division 1, Chapter 7, Article 1.

Attachment #1: December 2020 Summary of Disbursements

Attachment #2: Account Codes for Reference

Attachment #3: Object Codes for Reference

Attachment #4: December 2020 Disbursement Detail

Recommended Action: Approve the Report of Disbursements for the Month of December 2020.

BUDGET AMENDMENT REQUIRED: N/A

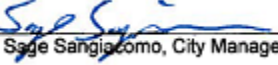
CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: N/A

Approved: 
Sage Sangiacomo, City Manager

**CITY OF UKIAH
REPORT OF DISBURSEMENTS
REGISTER OF PAYROLL AND DEMAND PAYMENTS
FOR THE MONTH OF DECEMBER**

Attachment 1

FUNDS:

100	General Fund	\$289,539.30	700	Sanitary Disposal Site Fund	\$72,162.24
101	GF-(Sub-Fund) Visit Ukiah	\$22,456.00	701	Landfill Corrective Fund	
105	Measure S General Fund		702	Disposal Closure Reserve Fund	\$24,039.08
110	Special General Fund		704	Post Closure Fund - Solid Waste	
120	Streets Capital Improvement	\$604,652.23	710	Ambulance Services Fund	\$611.30
200	City Administrative Services	\$61,812.55	720	Golf Fund	\$11,241.55
201	Worker's Comp Fund		730	Conference Center Fund	\$2,145.18
202	Liability Fund		750	Visit Ukiah	
203	Garage Fund	\$4,256.38	777	Airport Fund	\$56,866.83
204	Purchasing Fund	\$659.87	778	Airport Capital Improvement Fund	\$405,715.71
205	Billing & Collections Fund	\$13,047.18	779	Special Aviation Fund	
206	Public Safety Dispatch Fund	\$1,285.71	800	Electric Fund	\$1,105,782.72
207	Payroll Posting Fund	\$293,592.33	801	Electric Capital Reserve Fund	\$4,794.85
208	Building Maintenance/Corp Yard Fund	\$16,807.34	803	Lake Mendocino Bond Reserve	
209	IT Fund	\$71,019.15	805	Street Lighting Fund	\$12,225.53
220	Equipment Reserve Fund		806	Public Benefits Fund	\$10,685.00
249	City Housing Bond Proceeds		807	Electric Capital & Trade Fund	
250	Special Revenue Fund		820	Water Fund	\$112,712.44
251	Special Projects Reserve Fund	\$4,826.00	822	Water Capital Improvement Fund	\$336,138.30
253	CITY PROP 172	\$9,746.34	830	Recycled Water Fund	\$22,141.29
300	Park Development Fund		840	City/District Sewer Fund	\$223,108.74
301	Anton Stadium Fund		841	Sewer Construction Fund	
302	Observatory Park Fund		843	Sewer Capital Fund	
304	Swimming Pool Fund		900	Special Deposit Trust	\$3,097.07
305	Riverside Park Fund		901	General Service (Accts Recv)	\$18,721.95
306	Skate Park Fund		902	U.S.W. Billing & Collection	\$45,332.36
310	Museum Grants		903	Public Safety - AB 109	
311	Alex Rorbaugh Recreation Center Fur	\$5,890.96	905	Federal Emergency Shelter Grant	
312	Downtown Business Improvement Fur		905	Mendocino Emergency Service Authority	
313	LMIHF Housing Asset Fund		911	Russian River Watershed Association	\$40,044.07
314	Winter Special Events		915	UVFD	\$17,819.24
315	Advanced Planning Fund	\$3,916.25	916	UVFD PROP 172	\$9,746.35
500	2106 Gas Tax Fund	\$102,431.44	917	UVFD Measure B	\$3,081.30
501	2107 Gas Tax Fund		918	UVFD Mitigation	\$1,361.78
503	2105 Gas Tax Fund		940	Sanitation District Special Fund	
505	Signalization Fund		942	Rate Stabilization - UVSD Fund	
506	Bridge Fund		943	Sanitation District Capital Improvement Fur	
507	1998 STIP Augmentation Fund		952	REDIP Sewer Enterprise Fund	
508	SB325 Reimbursement Fund		960	Community Redevelopment Agency	
509	S.T.P. Fund	\$11,552.05	961	RDA Housing Pass-Through	
510	Trans-Traffic Congest Relief Fund		962	Redevelopment Housing Fund	
511	Rail Trail Fund		963	Housing Debt	
600	Community Development Block Grant		964	RDA Capital Pass-Through	
601	EDBG 94-333 Revolving Loan		965	Redevelopment Capital Improvement Fund	
602	Community Development Fund		966	Redevelopment Debt Service	
603	08-HOME-4688		967	Housing Bond Proceeds	
604	CDBG Grant 09-STBG-6417		968	Non-Housing Bond Proceeds	
605	11-HOME-7654 Fund		969	RDA Obligation Retirement Fund	\$306.00
606	CDBG Grant 10-EDEF-7261		844/944	Sewer Capital Projects Fund	\$284,457.90
607	Prop 84 Grant Fund				
609	13-CDBG-8940				
610	City RDA Projects Fund				
613	Home Program Activities				
630	Asset Seizure Fund	\$3,127.83			
631	Asset Seizure Fund (Drug/Alcohol)				
633	H & S Education 11489(B)(2)(A1)		611	Retainage Withheld	\$98,271.50
634	Federal Asset Seizure Grants			CDBG 16-CDBG-11147	
635	SUP Law Enforcement Service Fund				
636	CBTHP Officer				
637	Local Law Enforcement Block Grant				
638	Asset Forfeiture 11470.2 H & S				
639	Special Revenue - Police				
640	Parking District Fund	\$714.36			
691	Museum Fund	\$200.00			
695	Transfer Station Fund				

PAYROLL CHECK NUMBERS: 508332-508372

DIRECT DEPOSIT NUMBERS: 102026-102244

PAYROLL PERIOD: 11/15/20-11/28/20

PAYROLL CHECK NUMBERS: 508374-508426

DIRECT DEPOSIT NUMBERS: 102245-102467

PAYROLL PERIOD: 11/29/20-12/12/20

PAYROLL CHECK NUMBERS: 508427-508475

DIRECT DEPOSIT NUMBERS: 102468-102683

PAYROLL PERIOD: 12/13/20-12/26/20

VOID CHECK NUMBERS:

508371, 3040757, 3040543, 3040688

3040754

MANUAL CHECK NUMBERS:

508373

WIRE TRANSFER NUMBERS:

N/A

TOTAL DEMAND PAYMENTS- A/P CHECKS \$4,444,143.55

TOTAL DEMAND PAYMENTS-WIRES* & EFT's \$117.00

TOTAL PAYROLL CHECKS & DIRECT DEPOSITS \$944,964.80

TOTAL PAYROLL EFT's (TAXES, PERS, VENDORS) \$587,589.07

* vendor name(if applicable)

TOTAL PAYMENTS

\$5,976,814.42

CERTIFICATION OF CITY CLERK

This register of Payroll and Demand Payments was duly approved by the City Council on

City Clerk

APPROVAL OF CITY MANAGER

I have examined this Register and approve same.

City Manager

CERTIFICATION OF DIRECTOR OF FINANCE

I have audited this Register and approve for accuracy and available funds.

Director of Finance

Account Code Summary

Attachment 2

10000000	General Fund	20524412	Water Department - Meter Readers
10020210	Patrol	20526430	Electric Department - Meter Readers
10020214	Police Reserves	20620231	Ukiah Dispatch
10020216	COPS Grant	20620232	Ft Bragg Dispatch
10020218	Police - CSO	20700000	Payroll Posting Fund
10020224	Police - Major Crimes Task Force	20822500	Building Maintenance
10021210	Fire Administration	20824300	Corporation Yard
10021312	Fire Volunteer Station	20913900	IT Fund
10022100	Parks	22013300	FA Replace - Finance UB
10022300	Aquatics	22020200	FA Replace - Police Operations
10022800	Recreation	22021210	FA Replace - Fire Administration
10022810	Recreation Administration	22022900	FA Replace - Information Technology
10022821	Adult Basketball	22024100	FA Replace - Garage
10022822	Adult Softball	22024220	FA Replace - Streets
10022824	Co-Ed Volleyball	22024413	FA Replace - Water Distribution Cap
10022831	Youth Basketball	22024414	FA Replace - Water Distribution O&M
10022832	Youth Softball	22024421	FA Replace - City Wastewater
10022840	Day Camp	25024210	Engineering Reserve
10022850	Classes & Clinics	25024300	Corporation Yard Reserve
10022860	Special Activities	25122900	CIP - IT
10023100	Community Planning	25123100	CIP - Planning
10023320	Building Inspection	25124210	CIP - Engineering
10024210	Engineering	25124220	CIP - Streets
10024214	Traffic Signals	25124410	CIP - Water
10024224	Storm Drains	25124421	CIP - City Wastewater
10024620	Streets	25126410	CIP - Electric
10112700	Visit Ukiah	30022200	Park Development
20010000	City Council	30122210	Anton Stadium
20012100	City Manger	30222220	Observatory Park
20012200	City-Wide Admin	30522250	Riverside Park
20012300	Community Outreach	30622260	Skate Park
20012500	City Clerk	30822280	Project Planning
20012600	Economic Development	31022700	Museum Grant
20012800	Emergency Management	31122000	Alex Rorabaugh Recreation Center
20013200	Budget Management	31217100	Downtown Business Improvement District
20013210	Accounts Payable	50524210	Engineering - Signalization Fund
20013220	Payroll	50624210	Capital Engineering
20013400	Accounting	50824210	SB325 - Engineering
20014000	City Attorney	50824220	SB325 - Streets
20015100	City Treasurer	50924210	STP - Engineering
20016100	Human Resources	50924220	STP - Streets
20112400	Worker's Compensation Fund	51024220	Trans - Traffic Slurry Seal
20212400	Liability Fund	510X9999	Trans -Traffic Project
20324100	Garage Fund	60217441	Grant - CDBG 602
20413500	Purchasing Fund	60317442	Grant - HOME 603
20513300	Billing and Collections	60417441	Grant - CDBG 604
20514000	Billing and Collections - City Attorney	60517442	Grant - HOME 605

Account Code Summary

Attachment 2

60517462	FTHB Activity Delivery	60517461	First Time Homebuyer Program
60517467	FTHB - PIR	80026130	Electric Substation
60600000	CDBG Grant 10-EDEF-7261 Fund	80026140	Reimbursable Work for Others
60617441	Grant - CDBG 606	80026200	Electric Metering
60617451	General Administration	80026300	Electric Generation
60617452	AD ED Direct Financial Assistance	80026312	Mendocino Hydro
60617453	ED Direct Financial Assistance	80026330	Hydro Electric
60717443	Grant Prop 84	80026400	Electric Administration
60724413	Prop 84 Water Distribution Cap	80026410	Electric General Administration
60900000	13-CDBG-8940	80026430	Interdepartmental Charges
60917458	13-CDBG-8940	80326330	Hydro Plant
63020210	Asset Seizure Expenditure	80526610	Street Lighting
63120210	Drug & Alcohol Education	80626500	Public Benefit
63320210	H&S Asset Seizure Expenditure	82027110	Water
63420250	Fed Asset Seizure Expenditure	82027111	Water - Production O&M
63520210	SLESF	82027113	Water - Distribution Capital
63820210	Asset Forfeiture 11470	82027114	Water - Distribution O&M
64020213	Parking Enforcement	82027115	Water - Production Capital
69122700	Museum	82227113	Water - Distribution Capital
70024500	Landfill 700	84027220	Wastewater
70224500	Landfill Closure	84027221	Wastewater City - O&M
70424500	Landfill Post closure	84027222	Wastewater City - Capital
72022400	Golf	84027225	Wastewater Treatment - O&M
73022600	Conference Center	84027226	Wastewater Treatment - Capital
75017110	Visit Ukiah	84227220	Wastewater
77725200	Airport Operations	84327222	Wastewater City - Capital
77817411	FAA Grant	84427221	Wastewater City Capital - O&M
80026100	Electric Administration	84427222	Wastewater City - Capital
80026110	Electric Overhead	90000000	Special Deposit Trust Fund
80026120	Electric Underground	91190100	Russian River Watershed Assoc
80100000	Infrastructure	96900000	Successor Agency

Object Code Summary

Attachment 3

12102	INVENTORY OF SUPPLIES	52526	FRAUD INVEST. ASSESSMENT
12103	STORES PURCHASES	52527	A.D.P. PREMIUM & DEDUCTIBLE
12104	INVENTORY - PURCHASES	52528	LIABILITY INSURANCE
12105	STORES ISSUES	52529	EARTHQUAKE & FLOOD PREMIUMS
51211	PERS UNFUNDED LIABILITY	52530	POLLUTION-ENVIRON INS PREMIUM
51280	OVERTIME/CALLOUT MEALS	52531	UMEMPLOY. INS EXPENSE
51285	CALLOUT MILEAGE REIMBURSEMENTS	52532	SAFETY & TRAINING SUPPORT
52100	CONTRACTED SERVICES	52600	RENT
52107	CONTRACTED SERVICES-EIR	52841	SUCCESSOR AGENCY ADMIN
52108	CONTRACT SERVICES-GPU	54100	SUPPLIES
52110	AMBULANCE BILLING	54101	POSTAGE
52111	MAINT. CONTRCTS - DEFIBRULATOR	54102	SMALL TOOLS
52112	M. S. OVERSIGHT	54105	PHOTOGRAPHIC EXPENSE
52113	PLANNING STUDIES	54106	SPECIALTY SUPPLIES
52114	COMPLIANCE STUDIES	54120	PW - SPECIAL SUPPLIES
52120	LABOR CHARGES FROM OTHER DEPAR	54121	PW - ASPHALT CONCRETE
52130	EDUCATIONAL & MARKETING MATL'S	54122	PW - AGGREGATE BASE
52131	ASSISTANCE TO SENIORS	54123	PW - CRACK SEALANT
52132	EMERGENCY ASSISTANCE	54124	PW - CONCRETE/SUPPLIES
52133	MONTHLY DISCOUNT PROGRAM	54125	PW - TRAFFIC PAINT
52134	CONTRACT ADMINISTRATION	54126	PW-PREMARKS
52135	ENERGY CONSERVATION PROGRAM	54127	PW - SIGN POSTS/SHEETING
52136	PHOTOVOLTAIC RATES/INCENTIVE	54128	PW - COLD PATCH MATERIAL
52137	PUBLIC BENEFITS PROGRAM MGMT	54129	PW - TACK OIL
52138	NCPA PUBLIC BENEFITS PROGRAM	54130	PW - SAFETY
52139	RESEARCH, DEVELOPMENT & DEMO	54131	PW - BARRICADES & CONES
52140	LITIGATION EXPENSES	54160	HR - CITY LIABILITY & CONTRACT
52145	DETACHMENT-SEWER-UVSD	54161	HR - BACKGROUND & PHYSICALS
52150	LEGAL SERVICES/EXPENSES	54162	HR - ADVERTISING
52151	AFLAC & PERS INSUR ADMIN FEES	54163	HR - INTERVIEW SUPPLIES
52170	UKIAH WASTE SOLUTIONS	54164	HR - FORMS & OTHER DIV. EXP.
52171	RESIDENTIAL BILLING CHARGE	54165	HR - NEW EMPLOYEE FINGERPRINT
52172	COMMERCIAL OVERSIGHT FEE	54166	HR - DOT TESTING PROGRAM
52180	SECURITY SERVICES	54167	HR - EMPLOYEE DEVELOPMENT
52301	PROPERTY TAX ADMIN FEE	54168	HR - REMIF SAFETY TRNG & SUPPO
52302	AMBULANCE FEES	54201	PRISONER EXPENSE
52303	REHIT SUPPORT	54202	MAJOR CRIME INVETIGATIONS
52304	LAFCO FEES AND PROP TAX EXP	54320	SOFTWARE
52500	TRUSTEE FEES	54330	COMPUTER AND TECHNOLOGY
52510	ADVERTISING & PROMOTION	54500	EQUIP RENTS AND LEASES
52515	ADVERTISING & PUBLICATION	54700	FINES & PENALTIES
52521	LIABILITY INSURANCE PREMIUM	55100	TELEPHONE
52522	LIABILITY INSURANCE DEDUCT	55200	PG&E
52523	BOILER/MACHINERY PREMIUMS	55210	UTILITIES
52524	PROPERTY INSURANCE	56100	VEHICLE & EQUIPMENT MAINT. & R
52525	WORKER'S COMP. EXPENSE	56110	CITY GARAGE - PARTS

56121	R & M RADIO EQUIPMENT	56111	CITY GARAGE - LABOR
56122	R & M NON-AUTO EMS EQUIPMENT	56112	EQUIPMENT PARTS FOR RESALE
56123	R & M COMPUTERS	56120	EQUIPMENT MAINTENANCE & REPAIR
56124	MAINT CONTRACT DEFIBULATORS	80235	SYSTEM MAINTENANCE
56130	EXTERNAL SERVICES	80236	EMERGENCY/CONTINGENCY
56210	FUEL & FLUIDS	90100	LOAN PROCEEDS
56300	BUILDING MAINT. & REPAIR	90101	LOAN PAYMENT RECEIVED
56410	EQUIPMENT RENTAL - PRIVATE	90301	LOAN REPAYMENT
56504	FACILITY MAINTENANCE & REPAIR	90410	BOND PROCEEDS
56600	AIRFIELD MAINTENANCE & REPAIR		
56700	LANDFILL CLOSURE EXPENSE		
57100	CONFERENCE & TRAINING		
57101	CONF & TRAINING-AQUATICS		
57102	CONF & TRAINING-PARKS STAFF		
57200	MEETINGS		
57300	MEMBERSHIPS & SUBSCRIPTIONS		
58101	NCPA PLANT GENERATION		
58102	NCPA POWER PURCHASES		
58103	NCPA TRANSMISSION		
58104	NCPA MANAGEMENT SERVICES		
58105	NCPA THIRD PARTY SALES		
58106	NCPA PASS THROUGH COSTS		
58107	NCPA COMMITMENTS ACTIVITY		
58201	WATER PURCHASES		
58202	WATER TREATMENT PLANT CHEMICAL		
58401	AVIATION FUEL		
58410	GARAGE LUBRICANTS & PARTS		
58510	REIMBRASABLE JOBS		
59100	PROPERTY TAXES PAID		
59101	FEES		
59102	FRANCHISE FEES		
59350	PURCHASE DISCOUNTS TAKEN		
59400	OTHER EXPENSES		
70101	LOAN PAYMENTS MADE		
70102	BOND INTEREST PAYMENTS		
70110	BOND ISSUANCE COSTS		
70201	LOAN PRINCIPAL PAYMENTS		
70202	BOND PRINCIPAL PAYMENTS		
80100	MACHINERY & EQUIPMENT		
80200	BUILDINGS ACQUISITION		
80210	LAND ACQUISITION		
80220	BUILDING IMPROVEMENTS		
80230	INFRASTRUCTURE		
80231	RECYCLING STUDY 50% GRANT MATC		
80232	LINE REPLACEMENTS		
80233	MAIN REPLACEMENTS		
80234	INFLOW/INFILTRATION		

List of Checks Presented for Approval on 12/4/2020

The following list of bills payable was reviewed and approved for payment.

CR 12/4/20

Signature

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
ADAMSON POLICE PRODUCTS	INV339445	3-LED SHORT CLEAR TAKEDOWN	\$107.25	10020210-56130	EXTERNAL SERVICES	\$107.25
Vendor Total:						\$107.25
AIR TECHNOLOGY WEST	4789	HEAD OVERHAIL KIT	\$520.72	82027111-56120	EQUIPMENT MAINTENANCE & REPAIR	\$520.72
Vendor Total:						\$520.72
ALHAMBRA NATIONAL WATER	5109554 110620	DRINKING WATER SERVICES	\$110.84	10022700-52100	CONTRACTUAL SERVICES	\$8.99
				84027225-54100	SUPPLIES	\$101.85
Vendor Total:						\$110.84
ALPHA ANALYTICAL LABORATORIES INC	0104429- UKIAHLF	ANNUAL LEACHATE MONITORING PER	\$60.00	70024500-52100	CONTRACTUAL SERVICES	\$60.00
				0105020- UKIAHLF	ANNUAL LEACHATE MONITORING PER	\$944.00
				0105057- UKIAHLF	ANNUAL LEACHATE MONITORING PER	\$4,717.95
				0105014- UKIAHLF	ANNUAL LEACHATE MONITORING PER	\$7,441.95
				0103393- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$59.00
				0103274- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$118.00
				0101730- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$177.00
				0102056- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$177.00
				0104586- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$177.00
				0102049- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$190.00
				0104055- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$190.00
				0104100- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$218.00
				0104050- UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$237.00
				0101595- UKIAHSTP	ANNUAL BIOSOLIDS TESTING	\$1,454.00
				0104137- UKIAHSTP	INFLUENT CTR, TITLE 22 ANALYTICAL	\$3,175.00
Vendor Total:						\$19,335.90

List of Checks Presented for Approval on 12/4/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
ALTEC INDUSTRIES INC	11519935	PLACARD, VINYL, TWIST TYPE	\$18.03	80026110-56130	EXTERNAL SERVICES	\$18.03
					Vendor Total:	\$18.03
AMAZON CAPITAL SERVICES	1CVL-Y1GF-JX99	HP COLOR LASER PRINTER	\$488.85	80026400-54330	COMPUTER AND TECHNOLOGY	\$488.85
	1KQN-MDG6-X73X	WEBCAM, HEADSET	\$119.48	84027225-54330	COMPUTER AND TECHNOLOGY	\$119.48
	14QK-PJ3D-LLFH	LAPTOP BATTERY	\$61.07	91721400-54330	COMPUTER AND TECHNOLOGY	\$61.07
	1GYW-X7CT-L6QR	LED CORN LIGHT BULBS	\$391.80	84027225-56504	FACILITY MAINTENANCE & REPAIR	\$391.80
	1CQW-F3KL-VT6G	AVERY WATERPROOF SHIPPING LABELS	\$426.02	84027225-54103	LAB SUPPLIES	\$426.02
	1YJG-76M6-MWQH	TRASH BAGS	\$78.36	10024620-54120	PW - SPECIAL SUPPLIES	\$78.36
	1MNP-4Y3Q-49FK	PRESSURE WASH SPRING RETRACTABLE HOSE	\$555.26	10024620-54120	PW - SPECIAL SUPPLIES	\$138.81
				82027114-54100	SUPPLIES	\$277.63
				84027221-54100	SUPPLIES	\$138.82
	1RKW-947J-C3HP	FLUKE SOFT CASE	\$77.82	80026110-54102	SMALL TOOLS	\$77.82
	16DK-CQHH-7MQY	SPECIAL EVENTS SUPPLIES	\$62.04	90000000-23256	SPECIAL EVENTS TRUST	\$62.04
	1G3H-VNTT-19GH	SPECIAL EVENTS SUPPLIES	\$135.32	90000000-23256	SPECIAL EVENTS TRUST	\$135.32
	1LD7-QJJW-CGVH	OFFICE CHAIR MAT	\$66.40	10020210-54100	SUPPLIES	\$66.40
	1FDX-TGFT-GT9R	PICTURE FRAMES	\$101.58	10020210-54100	SUPPLIES	\$101.58
	1RJV-71YF-T6WF	HOOPS, BANDAGE SHEARS/DAYCAMP	\$454.30	10022840-54100	SUPPLIES	\$454.30
	1VNC-HP6L-YCMX	DAYCAMP SUPPLIES	\$524.38	10022840-54100	SUPPLIES	\$524.38
	1LCC-QNCD-7WNF	HANDHELD BLOWER	\$195.87	80026120-54100	SUPPLIES	\$195.87
	14V7-KDPF-VHLR	AQUA-GEL 5GAL PAIL	\$480.12	80026120-54100	SUPPLIES	\$480.12
	1KWX-9N3J-JXTR	REFUND ON SHIPPING	(\$5.52)	82027114-54100	SUPPLIES	(\$2.76)
				84027221-54100	SUPPLIES	(\$2.76)
	1CGL-RWR1-LQF1	REFUND ON SHIPPING	(\$2.90)	82027114-54100	SUPPLIES	(\$1.45)
				84027221-54100	SUPPLIES	(\$1.45)
	1P7R-H93L-WMFL	STEEL BLADES	\$55.05	82027114-54100	SUPPLIES	\$55.05
	1NY1-PHVH-3WJN	STEEL BLADES	\$77.07	82027114-54100	SUPPLIES	\$77.07
	1KKJ-QXJJ-TM7Q	CHARGING BOX, USB CHARGER, IPAD CASE	\$286.42	82027114-54100	SUPPLIES	\$143.21
				84027221-54100	SUPPLIES	\$143.21

List of Checks Presented for Approval on 12/4/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
				Vendor Total:		\$4,628.79
AT&T	00001561815	FIBER INTERNET	\$1,573.18	20913900-52601	DATA STORAGE & CONNECTIVITY	\$1,573.18
	00001555633	TELEPHONE SERVICES	\$15.82	10021210-55100	TELEPHONE	\$7.91
				91521400-55100	TELEPHONE	\$7.91
				Vendor Total:		\$1,589.00
BAY AREA BARRICADE SERVICE INC	0016742	A TOP DELINEATOR W/BASE	\$561.36	82027114-54100	SUPPLIES	\$280.68
				84027221-54100	SUPPLIES	\$280.68
				Vendor Total:		\$561.36
CA ASSOCIATION FOR LOCAL ECONOMIC DEVELOPMENT	300002531	MEMBERSHIP RENEWAL	\$350.00	20012600-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$350.00
				Vendor Total:		\$350.00
CA POLICE CHIEFS ASSOC	17335	REGISTRATION- N WAIDELICH	\$575.00	10020210-57100	LEARNING AND DEVELOPMENT	\$575.00
				Vendor Total:		\$575.00
CA SURVEYING & DRAFTING SUPPLY INC	221368/2	PLOTTER REPAIR	\$432.22	80026400-52100	CONTRACTUAL SERVICES	\$432.22
				Vendor Total:		\$432.22
CANTEEN SERVICE	5975:008678	WATER FILTRATION SERVICE POLIC	\$45.00	10020210-54100	SUPPLIES	\$22.50
				20620231-54100	SUPPLIES	\$22.50
	5975:008611	FILTERS 12CUP	\$14.15	20012200-54100	SUPPLIES	\$14.15
				Vendor Total:		\$59.15
CAPTURE TECHNOLOGIES INC	69341	BLANK PLASTIC CARDS	\$69.33	20016100-54100	SUPPLIES	\$69.33
				Vendor Total:		\$69.33
CHRISTOPHER V LARSEN	160061-27	PZ2S WATER TANK REPLACEMENT -	\$61,463.61	82227113-80230	INFRASTRUCTURE	\$61,463.61
				Vendor Total:		\$61,463.61
CHROMAGRAPHS	69750	BUSINESS CARDS - A ELLEDGE	\$68.83	10020210-54100	SUPPLIES	\$68.83
				Vendor Total:		\$68.83
COFFEE CRITIC INC, THE	R24788	MISC. COFFEE SUPPLIES AS NEEDED	\$45.00	20012200-54100	SUPPLIES	\$45.00
	R24827	MISC. COFFEE SUPPLIES AS NEEDED	\$45.00	20012200-54100	SUPPLIES	\$45.00
				Vendor Total:		\$90.00
COMCAST	0472 NOC 20	INTERNET SERVICES	\$161.79	20913900-55100	TELEPHONE	\$161.79
				Vendor Total:		\$161.79

List of Checks Presented for Approval on 12/4/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
COOPER COMPLIANCE CORPORATION	2209	COMPLIANCE & REPORTING SERVICE	\$500.00	80026400-52100	CONTRACTUAL SERVICES	\$500.00
					Vendor Total:	\$500.00
DANIEL STEEL & MACHINE INC	101320-C	CRANE SERVICES AS NEEDED AT WWTP	\$660.00	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$660.00
	15444	CRANE SERVICES AS NEEDED AT WWTP	\$662.01	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$662.01
	15440	CRANE SERVICES AS NEEDED AT WWTP	\$421.26	84027221-56130	EXTERNAL SERVICES	\$210.63
				84027221-56130	EXTERNAL SERVICES	\$210.63
	15438	CRANE SERVICES AS NEEDED AT WWTP	\$133.50	82027111-54100	SUPPLIES	\$133.50
					Vendor Total:	\$1,876.77
DEPARTMENT OF JUSTICE	478755	FINGERPRINTS	\$49.00	10021210-54161	BACKGROUND & PHYSICALS	\$24.50
				91521400-54161	BACKGROUND & PHYSICALS	\$24.50
	480717	CHEM/TEST REPORT CRIMINAL INVE	\$350.00	10020210-52100	CONTRACTUAL SERVICES	\$350.00
	477292	FINGERPRINTS	\$884.00	10020210-54169	LIVESCAN	\$884.00
					Vendor Total:	\$1,283.00
EFFICIENCY SERVICES GROUP LLC	2939	ADMIN OF EUD PUBLIC BENEFITS P	\$3,500.00	80626450-52137	PUBLIC BENEFITS PROGRAM MGMT	\$3,500.00
					Vendor Total:	\$3,500.00
ELMER F MCMICHAEL	DV120120	SEWER LATERAL REIMBURSEMENT	\$2,000.00	84427222-52100	CONTRACTUAL SERVICES	\$2,000.00
					Vendor Total:	\$2,000.00
ENNIS-FLINT INC	248484	HANDICAP PREMARKS	\$508.15	10024620-54127	PW - SIGN POSTS/SHEETING	\$508.15
					Vendor Total:	\$508.15
ENTENMANN-ROVIN CO	0155209-IN	PD BADGES	\$853.90	10020210-54100	SUPPLIES	\$853.90
					Vendor Total:	\$853.90
EPIC AVIATION LLC	7369841	JET A FUEL	\$7,684.85	77725200-58401	AVIATION FUEL	\$7,684.85
	7365077	JET A FUEL	\$11,647.16	77725200-58401	AVIATION FUEL	\$11,647.16
					Vendor Total:	\$19,332.01
EUREKA OXYGEN CO	STMT 103120	SERVICE CHARGE	\$3.19	20822500-52100	CONTRACTUAL SERVICES	\$3.19
	KR 470330	SERVICE EQUIPMENT	\$69.00	20822500-56120	EQUIPMENT MAINTENANCE & REPAIR	\$69.00

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
EUREKA OXYGEN CO	416319	SERVICE EQUIPMENT	\$212.50	31122000-56120	EQUIPMENT MAINTENANCE & REPAIR	\$212.50
					Vendor Total:	\$284.69
FASTENAL	CAUKA41019	MISC. SUPPLIES AS NEEDED	\$47.22	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$47.22
	CAUKA40882	MISC. SUPPLIES AS NEEDED	\$605.20	10024620-54120	PW - SPECIAL SUPPLIES	\$453.90
				82027114-54100	SUPPLIES	\$151.30
	CAUKA40902	MISC. SUPPLIES AS NEEDED	\$132.95	82027114-54100	SUPPLIES	\$132.95
	CAUKA40966	MISC. SUPPLIES AS NEEDED	\$342.79	84027221-54100	SUPPLIES	\$342.79
					Vendor Total:	\$1,128.16
FEDERAL EXPRESS	7-187-83986	SHIPPING CHARGES	\$26.97	10020210-54101	POSTAGE	\$26.97
	7-180-73747	SHIPPING CHARGES	\$66.53	10020210-54101	POSTAGE	\$16.61
				10020210-54101	POSTAGE	\$26.97
				20016100-54101	POSTAGE	\$22.95
				Vendor Total:		\$93.50
FILETRAIL INC	2020-0905	HOSTED FILE MANAGMENT SYSTEM	\$610.00	20012500-54320	SOFTWARE	\$610.00
					Vendor Total:	\$610.00
GENERAL SERVICES AGENCY	DEC 20	SPANISH MTN SUBLEASE MO RENT	\$50.00	20620231-52100	CONTRACTUAL SERVICES	\$50.00
					Vendor Total:	\$50.00
GHILOTTI CONSTRUCTION COMPANY INC	5909*03	DOWNTOWN STREETSCAPE & ROAD DI	\$526,714.50	10024200-80230	INFRASTRUCTURE	\$185,675.58
				12024200-80230	INFRASTRUCTURE	\$193,790.20
				50024220-80230	INFRASTRUCTURE	\$107,822.57
				50924200-80230	INFRASTRUCTURE	\$4,524.91
				80126100-80230	INFRASTRUCTURE	\$4,468.25
				82227113-80230	INFRASTRUCTURE	\$16,070.76
				84427221-80230	INFRASTRUCTURE	\$14,362.23
				Vendor Total:		\$526,714.50
GLOCK PROFESSIONAL	TRP/1001417 41	REGISTRATION- A ELLEDGE	\$250.00	10020210-57100	LEARNING AND DEVELOPMENT	\$250.00
	TRP/1001417 18	REGISTRATION- R PINTANE	\$250.00	10020210-57100	LEARNING AND DEVELOPMENT	\$250.00
			Vendor Total:			\$500.00

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
GRAINGER INC	9703783374	FIRE STATION SUPPLIES	\$419.00	91521400-54100	SUPPLIES	\$209.50
				91721400-54100	SUPPLIES	\$209.50
				Vendor Total:		\$419.00
HACH COMPANY	12192432	DPD TOTAL REFILL VIALS, COD DIGESTION VIALS	\$642.26	84027225-54103	LAB SUPPLIES	\$642.26
				Vendor Total:		\$642.26
HAROLD J LANCE JR	OCT 20	LEGAL SERVICES	\$800.00	91521400-52150	LEGAL SERVICES/ EXPENSES	\$800.00
				Vendor Total:		\$800.00
HOME DEPOT CREDIT SERVICES	0514158	LED LIGHTS, TV MOUNT	\$81.59	20822500-56300	BUILDING MAINT. & REPAIR	\$81.59
	4353438	TOW RING, CLEVIS PIN, HEAT TENT	\$155.30	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$155.30
	4014754	WWTP SUPPLIES	\$211.75	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$211.75
	0070248	FIBERGLASS CLOTHS, LIQUID HARDNER, RESIN	\$287.64	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$287.64
	9022621	SAFETY BARRIER FENCE	\$130.52	10024620-54120	PW - SPECIAL SUPPLIES	\$130.52
	0540878	SPECIAL EVENTS SUPPLIES	\$13.47	90000000-23256	SPECIAL EVENTS TRUST	\$13.47
	4022278	SPECIAL EVENTS SUPPLIES	\$39.16	90000000-23256	SPECIAL EVENTS TRUST	\$39.16
	2533239	SPECIAL EVENTS SUPPLIES	\$56.97	90000000-23256	SPECIAL EVENTS TRUST	\$56.97
	1031941	SPECIAL EVENTS SUPPLIES	\$114.61	90000000-23256	SPECIAL EVENTS TRUST	\$114.61
	3031836	SPECIAL EVENTS SUPPLIES	\$246.68	90000000-23256	SPECIAL EVENTS TRUST	\$246.68
	1510681	LIGHTS FOR TREES	\$279.78	10022100-54100	SUPPLIES	\$279.78
	4533157	PLASTIC STORAGE BINS	\$195.89	10022840-54100	SUPPLIES	\$195.89
	7022781	PLASTIC STORAGE BINS	\$293.83	10022840-54100	SUPPLIES	\$293.83
	0010052	DISHWASHER	\$666.79	20822500-54100	SUPPLIES	\$666.79
			Vendor Total:		\$2,773.98	
IDEXX DISTRIBUTION INC	3074043069	WP 100I IRRADIATED COLOLERT 100ML 100PK	\$791.28	84027225-54103	LAB SUPPLIES	\$791.28
	3074043070	WP 100I IRRADIATED COLOLERT 100ML 100PK	\$791.28	82027111-54100	SUPPLIES	\$791.28
		Vendor Total:		\$1,582.56		
INFOSEND INC	180791	UB PRINT & MAIL SERVICES	\$4,222.82	20513300-52100	CONTRACTUAL SERVICES	\$4,222.82
				Vendor Total:		\$4,222.82

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
INTEGRITY SHRED LLC	108500	DOCUMENT SHREDDING	\$57.00	10020210-54100	SUPPLIES	\$28.50
				20620231-54100	SUPPLIES	\$28.50
	112527	DOCUMENT SHREDDING	\$57.00	10020210-54100	SUPPLIES	\$28.50
				20620231-54100	SUPPLIES	\$28.50
	Vendor Total:					\$114.00
INTERCOUNTY MECHANICAL & ELECTRICAL INC	7645	FILTERS FOR ARC BUILDING 18X24X4	\$776.74	31122000-56120	EQUIPMENT MAINTENANCE & REPAIR	\$776.74
	7646	FILTERS FOR ARC BUILDING 24X24X2	\$866.58	31122000-56120	EQUIPMENT MAINTENANCE & REPAIR	\$866.58
	7644	FILTERS FOR ARC BUILDING 24X12X12	\$915.97	31122000-56120	EQUIPMENT MAINTENANCE & REPAIR	\$915.97
	7613	FILTERS FOR ARC BUILDING 24X24X12	\$918.70	31122000-56120	EQUIPMENT MAINTENANCE & REPAIR	\$918.70
	7648	GENERATOR ROOM AC INOPERATIVE AT WWTP	\$987.05	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$987.05
Vendor Total:					\$4,465.04	
JEFF WALKER	BA FY 20/21	BOOT ALLOWANCE	\$150.00	20513380-54100	SUPPLIES	\$75.00
				20513382-54100	SUPPLIES	\$75.00
				Vendor Total:		
JENNIFER M BRAUS	20202222	AMBULANCE BILLING SERVICES	\$253.80	71021000-52110	AMBULANCE BILLING	\$253.80
Vendor Total:					\$253.80	
JOSE ANTONIO NARANJO GONZALEZ	DV112520	VEGETATION MANAGEMENT AND FIRE	\$25,603.90	10024620-52100	CONTRACTUAL SERVICES	\$1,619.80
				70024500-52100	CONTRACTUAL SERVICES	\$8,335.10
				84027225-52100	CONTRACTUAL SERVICES	\$15,649.00
				Vendor Total:		
JUDY CHAN	DEC 20	DEC 20 RENT - MASON ST	\$1,448.00	10022100-52600	RENT	\$1,448.00
				Vendor Total:		
KATHERINE ESCOBEDO	DV112320	INSTRUCTOR	\$588.00	10022850-52100	CONTRACTUAL SERVICES	\$588.00
	DV112320 1	INSTRUCTOR	\$588.00	10022850-52100	CONTRACTUAL SERVICES	\$588.00
	DV112320 2	INSTRUCTOR	\$588.00	10022850-52100	CONTRACTUAL SERVICES	\$588.00
	Vendor Total:					\$1,764.00
KONOCTI RIDGE CORPORATION	75606	EXTERMINATION SERVICES	\$98.00	10021210-56300	BUILDING MAINT. & REPAIR	\$49.00
				91521400-56300	BUILDING MAINT. & REPAIR	\$49.00
				Vendor Total:		

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
LAURA CHRISTENSEN	DV120120	PLANNING COMMISSION STIPEND	\$700.00	20010000-51121	PLANNING COMMISSION STIPENDS	\$700.00
					Vendor Total:	\$700.00
LEAVITT COMMUNICATIONS LLC	7069822	GPH PTT ACTIUATOR, GPH RUBBER BOOT	\$63.00	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$9.00
				10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$22.50
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$9.00
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$22.50
	7069821	MONITOR VI VHF, LILON BATTERY	\$803.00	10021210-54101	POSTAGE	\$7.50
				91521400-54101	POSTAGE	\$7.50
				25321210-54102	SMALL TOOLS	\$18.00
				25321210-54102	SMALL TOOLS	\$376.00
				91621400-54102	SMALL TOOLS	\$18.00
				91621400-54102	SMALL TOOLS	\$376.00
				Vendor Total:		\$866.00
LINDA SANDERS	DV120120	PLANNING COMMISSION STIPEND	\$700.00	20010000-51121	PLANNING COMMISSION STIPENDS	\$700.00
					Vendor Total:	\$700.00
LINDA WOOTTON	DV112320	SEWER LATERAL REIMBURSEMENT	\$2,000.00	84427222-52100	CONTRACTUAL SERVICES	\$2,000.00
					Vendor Total:	\$2,000.00
LYMAN GROUP INC	5253246	PROPANE	\$58.01	20824300-56210	FUEL & FLUIDS	\$58.01
	5252801	PROPANE	\$20.45	90000000-23219	PUMPKINFEST	\$20.45
	5253280	MUCKMASTER BOOTS - R LOTTEN	\$155.33	84027225-54100	SUPPLIES	\$155.33
				Vendor Total:		\$233.79
MARK CLEMENTI PHD	11-15-20PD	PRE-EMPLOYMENT PSYCHOLOGICAL EVALUATION	\$774.00	10020210-54161	BACKGROUND & PHYSICALS	\$774.00
					Vendor Total:	\$774.00
MARK HILLIKER	DV120120	PLANNING COMMISSION STIPEND	\$700.00	20010000-51121	PLANNING COMMISSION STIPENDS	\$700.00
					Vendor Total:	\$700.00
MEAD & HUNT INC	309384	DESIGN SVCS PAPI & REIL REPLACE	\$12,915.40	77825200-80230	INFRASTRUCTURE	\$12,915.40

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
MEAD & HUNT INC	308399	DESIGN SVCS PAPI & REIL REPLAC	\$19,032.27	77825200-80230	INFRASTRUCTURE	\$19,032.27
					Vendor Total:	\$31,947.67
MENDOCINO COUNTY TAX COLLECTOR	20/21 51491-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$131.13	10022100-59100	PROPERTY TAXES PAID	\$131.13
	20/21 51494-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$603.00	10022100-59100	PROPERTY TAXES PAID	\$603.00
	20/21 57646-1	20/21 PROPERTY TAXES 1ST INSTALLMENT	\$386.69	70024500-59100	PROPERTY TAXES PAID	\$386.69
	20/21 57475-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$1,001.91	70024500-59100	PROPERTY TAXES PAID	\$1,001.91
	20/21 4159-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$630.83	77725200-59100	PROPERTY TAXES PAID	\$630.83
	20/21 59705-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$367.80	82027110-59100	PROPERTY TAXES PAID	\$367.80
	20/21 59708	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$450.21	82027110-59100	PROPERTY TAXES PAID	\$450.21
	20/21 59701-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$507.91	82027110-59100	PROPERTY TAXES PAID	\$507.91
	20/21 59702	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$712.20	82027110-59100	PROPERTY TAXES PAID	\$712.20
	20/21 59697-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$787.05	82027110-59100	PROPERTY TAXES PAID	\$787.05
	20/21 59706-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$819.36	82027110-59100	PROPERTY TAXES PAID	\$819.36
	20/21 59710-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$1,419.33	82027110-59100	PROPERTY TAXES PAID	\$1,419.33
	20/21 59707	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$2,117.72	82027110-59100	PROPERTY TAXES PAID	\$2,117.72
	20/21 59711-1	20/21 PROPERTY TAXES 1ST INSTALLMEN	\$1,097.90	84027225-59100	PROPERTY TAXES PAID	\$1,097.90
	20/21 59773-1	21/20 PROPERTY TAXES 1ST INSTALLMENT	\$2,493.08	84027225-59100	PROPERTY TAXES PAID	\$2,493.08
					Vendor Total:	\$13,526.12
MICHAEL L WHETZEL	DV120120	PLANNING COMMISSION STIPEND	\$700.00	20010000-51121	PLANNING COMMISSION STIPENDS	\$700.00
					Vendor Total:	\$700.00
MUNIQUEP LLC	105347	SLIDE FLANGE SEAL RING	\$219.97	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$219.97
					Vendor Total:	\$219.97

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
NATIONAL NOTARY ASSOCIATION	DV112520	RENEWAL FEE - L LIMBIRD	\$33.00	82027110-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$33.00
					Vendor Total:	\$33.00
NEIL DAVIS	DV112520	REIMBURSEMENT-SUPPLIES	\$39.17	90000000-23256	SPECIAL EVENTS TRUST	\$39.17
					Vendor Total:	\$39.17
NFP NATIONAL ACCOUNT SERVICES INC	20-11 NFP	NOV 20 NFP INSURANCE	\$2,839.37	20700000-20523	P/R DEDUCT-LTD	\$2,517.62
				20700000-20512	REMIF LIFE	\$35.75
				20700000-20512	REMIF LIFE	\$286.00
					Vendor Total:	\$2,839.37
OLIN CORPORATION	2903528	LIQUID SODIUM HYPOCHLORITE FY	\$4,176.31	84027225-58202	CHEMICALS	\$4,176.31
	2887754	LIQUID SODIUM HYPOCHLORITE FY	\$4,360.74	84027225-58202	CHEMICALS	\$4,360.74
					Vendor Total:	\$8,537.05
ONE TIME PAY VENDOR	117366-5	ENERGY REBATE- LORRAINE PANTIC	\$100.00	80626450-52135	ENERGY CONSERVATION PROGRAM	\$100.00
	122993-9	ENERGY REBATE - DONALD E RONES, JR	\$105.00	80626450-52135	ENERGY CONSERVATION PROGRAM	\$105.00
	10414-4 1	ENERGY REBATE - JAMES & CAROL HOWLETT	\$500.00	80626450-52135	ENERGY CONSERVATION PROGRAM	\$500.00
	B 21471	REFUND - DEPOSIT GRACE HUDSON ROOM	\$200.00	69100000-46530	MUSEUM MEETING RENTALS	\$200.00
	0019586	REC REFUND - MARISSA GIUNTINI	\$60.00	10022850-44915	RECREATION PROGRAM INCOME	\$60.00
	0019585	REC REFUND- TINA WEAVER	\$60.00	10022850-44915	RECREATION PROGRAM INCOME	\$60.00
	0019421	REC REFUND- J AMINE PINTANE	\$75.00	10022850-44915	RECREATION PROGRAM INCOME	\$75.00
	SCUK-CVFL-16-68445	DEPOSIT REFUND - DAVID M KINDOPP	\$275.00	90000000-23200	REFUNDABLE DEPOSITS TRUST	\$275.00
	SCUK-CVPM-19-72841	DEPOSIT REFUND - STUART ZELLER	\$275.00	90000000-23200	REFUNDABLE DEPOSITS TRUST	\$275.00
	103752-2 1	UTILITY REFUND - DAVID & HEATHER JORDAN	\$50.55	90100000-10421	UTILITY RECEIVABLES CLEARING	\$50.55
	123816-1	UTILITY REFUND - JOHN HAM C/O SELZER REALTY	\$56.10	90100000-10421	UTILITY RECEIVABLES CLEARING	\$56.10
	123240-4	UTILITY REFUND - ESTATE OF JOHN STRITTMATTER	\$63.63	90100000-10421	UTILITY RECEIVABLES CLEARING	\$63.63

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
ONE TIME PAY VENDOR	122627-3	UTILITY REFUND - NORTHERN CIRCLE INDIAN HOUSING	\$86.14	90100000-10421	UTILITY RECEIVABLES CLEARING	\$86.14
	119303-6	UTILITY REFUND - COREY & MARCIA STANLEY	\$112.22	90100000-10421	UTILITY RECEIVABLES CLEARING	\$112.22
	110449-6	UTILITY REFUND - GREENE ROOM PILATES & BARRE	\$220.63	90100000-10421	UTILITY RECEIVABLES CLEARING	\$220.63
	107464-0	UTILITY REFUND - LAIT MATERNAL BABY	\$1,983.65	90100000-10421	UTILITY RECEIVABLES CLEARING	\$1,983.65
Vendor Total:						\$4,222.92
ONESOURCE DISTRIBUTORS LLC	S6536534.003	HOMAC SAPT2-26 ALUMINUM #2 PIN TERMINAL	\$36.26	80000000-12104	INVENTORY - PURCHASES	\$36.26
	S6536534.004	BURNDY CONNECTOR HOUSE	\$47.91	80000000-12104	INVENTORY - PURCHASES	\$47.91
	S6536534.002	ALMETEK PACK EQUALS	\$63.15	80000000-12104	INVENTORY - PURCHASES	\$63.15
	S6536534.005	NSTRAND 1/4" EHS GUY WIRE	\$381.06	80000000-12104	INVENTORY - PURCHASES	\$381.06
	S6566242.001	ELAST 1601A4 INSERT 15KV LOADBREAKER 200AMP	\$522.60	80000000-12104	INVENTORY - PURCHASES	\$522.60
	S6523748.002	CROSSARM, COMPOSITE,	\$2,787.46	80000000-12104	INVENTORY - PURCHASES	\$2,787.46
	S6523748.001	CROSSARM, COMPOSITE,	\$2,816.03	80000000-12104	INVENTORY - PURCHASES	\$2,816.03
	S6523748.003	CROSSARM, COMPOSITE,	\$26,793.76	80000000-12104	INVENTORY - PURCHASES	\$26,793.76
Vendor Total:						\$33,448.23
PAYMENTUS GROUP INC	INV-15-106747	CREDIT CARD PROCESSING SERVICE	\$3,903.49	20513300-52100	CONTRACTUAL SERVICES	\$3,903.49
	Vendor Total:					\$3,903.49
PETERSON POWER SYSTEMS INC	PC060163665	COVER-LATCH	\$12.55	84027221-56130	EXTERNAL SERVICES	\$12.55
	Vendor Total:					\$12.55
PG&E CO	3822-9 OCT 20	PACIFIC GAS & ELECTRIC	\$7,669.86	84027225-55200	PG&E	\$2,705.42
				10022100-55210	UTILITIES	\$8.11
				10022300-55210	UTILITIES	\$8.65
				10022700-55210	UTILITIES	\$64.96
				20822500-55210	UTILITIES	\$155.89
				70024500-55210	UTILITIES	\$508.18
				73022600-55210	UTILITIES	\$8.12
				73022600-55210	UTILITIES	\$16.67
						\$17.94

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail			
PG&E CO	3822-9 OCT 20	PACIFIC GAS & ELECTRIC	\$7,669.86	82027111-55210	UTILITIES	\$4,050.86	
				84027221-55210	UTILITIES	\$125.06	
	8716-1 NOV 20	PACIFIC GAS & ELECTRIC	\$1,119.81	82027111-55210	UTILITIES	\$1,119.81	
	Vendor Total:					\$8,789.67	
PIONEER LAW GROUP LLP	5941	LANDFILL EIR & CEQA LEGAL SERV	\$2,133.00	70224500-80230	INFRASTRUCTURE	\$2,133.00	
	5942	LANDFILL EIR & CEQA LEGAL SERV	\$21,906.08	70224500-80230	INFRASTRUCTURE	\$21,906.08	
	Vendor Total:					\$24,039.08	
RAY C STARKEY	P-2001781	MASKS, CAPS - COMMUNITY SERVICES	\$212.26	10022810-54100	SUPPLIES	\$104.52	
				10022810-54100	SUPPLIES	\$107.74	
	P-2001730	HATS - ENGINEERING DEPT	\$222.09	10024210-54100	SUPPLIES	\$222.09	
	P-2001731	POLOS & JACKETS - PUBLIC WORKS DEPT	\$810.60	10024210-54100	SUPPLIES	\$270.20	
				82027110-54100	SUPPLIES	\$270.20	
				84027221-54100	SUPPLIES	\$270.20	
	P-2001734	SHIRTS - FLEET & PLANT MAINTENANCE	\$485.67	20324100-54100	SUPPLIES	\$485.67	
				Vendor Total:			\$1,730.62
	REDWOOD COAST FUELS	2191327	CARDLOCK FUEL PURCHASES	\$107.24	20324100-56210	FUEL & FLUIDS	\$107.24
		3140183	CARDLOCK FUEL PURCHASES	\$247.51	20824300-56210	FUEL & FLUIDS	\$247.51
Vendor Total:					\$354.75		
REDWOOD FORD	CM3333208	PARTS & SERVICE REPAIRS AS NEE	(\$53.28)	10020210-56130	EXTERNAL SERVICES	(\$53.28)	
	333373	PARTS & SERVICE REPAIRS AS NEE	\$2.44	10020210-56130	EXTERNAL SERVICES	\$2.44	
	333218	PARTS & SERVICE REPAIRS AS NEE	\$45.19	10020210-56130	EXTERNAL SERVICES	\$45.19	
	333363	PARTS & SERVICE REPAIRS AS NEE	\$52.74	10020210-56130	EXTERNAL SERVICES	\$52.74	
	333206	PARTS & SERVICE REPAIRS AS NEE	\$57.92	10020210-56130	EXTERNAL SERVICES	\$57.92	
	333208	PARTS & SERVICE REPAIRS AS NEE	\$105.40	10020210-56130	EXTERNAL SERVICES	\$105.40	
	333332	PARTS & SERVICE REPAIRS AS NEE	\$106.52	10020210-56130	EXTERNAL SERVICES	\$106.52	
	333205	PARTS & SERVICE REPAIRS AS NEE	\$115.83	10020210-56130	EXTERNAL SERVICES	\$115.83	
	333117	PARTS & SERVICE REPAIRS AS NEE	\$116.57	10020210-56130	EXTERNAL SERVICES	\$116.57	
	333319	PARTS & SERVICE REPAIRS AS NEE	\$250.59	10020210-56130	EXTERNAL SERVICES	\$250.59	
	333395	PARTS & SERVICE REPAIRS AS NEE	\$254.77	10020210-56130	EXTERNAL SERVICES	\$254.77	
	333147	PARTS & SERVICE REPAIRS AS NEE	\$322.62	10020210-56130	EXTERNAL SERVICES	\$322.62	

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
REDWOOD FORD	333331	PARTS & SERVICE REPAIRS AS NEE	\$1,065.46	10020210-56130	EXTERNAL SERVICES	\$1,065.46
	333084	PARTS & SERVICE REPAIRS AS NEE	\$68.44	10024620-56130	EXTERNAL SERVICES	\$68.44
	333468	PARTS & SERVICE REPAIRS AS NEE	\$5.73	84027221-56130	EXTERNAL SERVICES	\$5.73
	333479	PARTS & SERVICE REPAIRS AS NEE	\$5.93	20324100-58510	REIMBURSABLE JOBS	\$5.93
	333262	PARTS & SERVICE REPAIRS AS NEE	\$202.50	20324100-58510	REIMBURSABLE JOBS	\$202.50
	Vendor Total:					\$2,725.37
REGAL PACIFIC AVIATION EQUIPMENT INC	23477	SWIVEL KIT, VITON, 2"	\$255.74	77725200-56300	BUILDING MAINT. & REPAIR	\$255.74
	Vendor Total:					\$255.74
REXEL USA INC	0W26785	#69274 PVC 3/4 SCHEDULE-40 CON	\$1,477.14	77725200-56600	AIRFIELD MAINTENANCE & REPAIR	(\$13.70)
				77725200-56600	AIRFIELD MAINTENANCE & REPAIR	\$1,490.84
	0V67054	MISC. ELECTRICAL SUPPLIES AS N	(\$62.27)	84027225-56300	BUILDING MAINT. & REPAIR	(\$62.27)
	0U03017	MISC. ELECTRICAL SUPPLIES AS N	\$62.27	84027225-56300	BUILDING MAINT. & REPAIR	\$62.27
	0V70779	MISC. ELECTRICAL SUPPLIES AS N	\$44.47	82027111-56120	EQUIPMENT MAINTENANCE & REPAIR	\$44.47
	0U84148	MISC. ELECTRICAL SUPPLIES AS N	\$197.57	82027111-56120	EQUIPMENT MAINTENANCE & REPAIR	\$197.57
	0S89208	MISC. ELECTRICAL SUPPLIES AS N	\$72.82	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$72.82
	0S87689	MISC. ELECTRICAL SUPPLIES AS N	\$104.60	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$104.60
	0V67197	MISC. ELECTRICAL SUPPLIES AS N	\$137.12	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$137.12
	0U42905	MISC. ELECTRICAL SUPPLIES AS N	\$523.54	10024620-56130	EXTERNAL SERVICES	\$523.54
	0W26827	MISC. ELECTRICAL SUPPLIES AS N	\$247.51	80026200-54100	SUPPLIES	\$247.51
	Vendor Total:					\$2,804.77
ROUSE MASONRY INC	20-229	LABOR AND MATERIALS TO REPAIR	\$2,500.00	10022100-52100	CONTRACTUAL SERVICES	\$2,500.00
	Vendor Total:					\$2,500.00
RUTH VAN ANTWERP	DV120120	PLANNING COMMISSION STIPEND	\$700.00	20010000-51121	PLANNING COMMISSION STIPENDS	\$700.00
	Vendor Total:					\$700.00
RYAN HERCO PRODUCTS CORP	9576781	DIAPHRAGM SEAL	\$495.17	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$495.17
	Vendor Total:					\$495.17

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
SACKS, RICKETTS & CASE, LLP	121210	LEGAL SERVICES	\$4,658.00	20016100-52150	LEGAL SERVICES/ EXPENSES	\$4,658.00
					Vendor Total:	\$4,658.00
SAFEWAY SIGN CO	50609	24"X6" COVERED BLANK, .080G, 3	\$1,240.00	10024620-54127	PW - SIGN POSTS/SHEETING	\$1,240.00
					Vendor Total:	\$1,240.00
SAVINGS BANK OF MENDOCINO COUNTY	NOV 20	LOVERS LANE LOAN PAYMENT	\$1,945.41	91500000-70103	LOAN INTEREST	\$316.70
				91800000-70103	LOAN INTEREST	\$738.95
				91500000-70201	LOAN PRINCIPAL PAYMENTS	\$266.93
				91800000-70201	LOAN PRINCIPAL PAYMENTS	\$622.83
					Vendor Total:	\$1,945.41
SNAP-ON INDUSTRIAL	ARV/4589386	SFSM10 3/8DR 6PT 10MM DP DKT	\$13.93	20324100-54102	SMALL TOOLS	\$13.93
	ARV/4544041	DOUBLE JAW CABLE SHEAR	\$65.33	20324100-54102	SMALL TOOLS	\$65.33
	ARV/4557156	FILTER-DRYER EEAC324	\$105.63	20324100-54102	SMALL TOOLS	\$105.63
					Vendor Total:	\$184.89
STAPLES CREDIT PLAN	7316092284-0	GEL PENS	\$33.78	10020210-54100	SUPPLIES	\$33.78
	7314844610-0	ELECTRIC STAPLER, KLEENEX	\$137.26	10020210-54100	SUPPLIES	\$137.26
	7316092284-0	BLACK TONER	\$356.39	10020210-54100	SUPPLIES	\$356.39
	7315219134-0	3TAB FOLDER	\$27.00	20013210-54100	SUPPLIES	\$27.00
	7316367535-0	DESIGN JET PRINthead	\$298.42	80026400-54100	SUPPLIES	\$298.42
	7315306151-0	ENVELOPES	\$19.82	91521400-54100	SUPPLIES	\$9.91
				91721400-54100	SUPPLIES	\$9.91
					Vendor Total:	\$872.67
STERICYCLE INC	3005331036	"SHARPS" DISPOSAL AS NEEDED	\$42.04	10020210-54100	SUPPLIES	\$42.04
					Vendor Total:	\$42.04
SYDNEY DEARBORN	R1756960	REIMBURSEMENT FOR MEDICAL INSURANCE	\$188.03	91500000-20561	ACCRUED SICK	\$188.03
					Vendor Total:	\$188.03
TASC	IN1891528	FSA ADMIN FEES	\$162.51	20016100-52151	EMPLOYEE BENEFIT ADMIN FEES	\$162.51
					Vendor Total:	\$162.51

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
TELEFLEX LLC	9503232613	EZ-IO 15MM NEEDLES	\$605.81	10021210-54107	EMS SUPPLIES	\$302.90
				91521400-54107	EMS SUPPLIES	\$302.91
				Vendor Total:		\$605.81
THATCHER COMPANY OF CALIFORNIA INC	280103	CHLORINE PRODUCTS FY 2021	(\$2,630.00)	82027111-58202	CHEMICALS	(\$2,630.00)
	280102	CHLORINE PRODUCTS FY 2021	\$4,294.83	82027111-58202	CHEMICALS	\$4,294.83
			Vendor Total:		\$1,664.83	
THE CHARLES MACHINE WORKS INC	92494545	TIRE, STUBBED FOR STANDARD HUB	\$216.99	84027221-56130	EXTERNAL SERVICES	\$216.99
	92488098	ASSY CBL SONDE V3 STAR CAMERA	\$909.37	84027221-56130	EXTERNAL SERVICES	\$909.37
			Vendor Total:		\$1,126.36	
THOMAS & ASSOCIATES	31714	GORMAN-RUPP PN 48122-509; DEUT	\$4,035.73	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$4,035.73
			Vendor Total:		\$4,035.73	
TKP ENTERPRISE, INC	173534	DAYCAMP/COVID	\$206.45	10022840-54100	SUPPLIES	\$206.45
	173537	DAYCAMP/COVID	\$359.71	10022840-54100	SUPPLIES	\$359.71
			Vendor Total:		\$566.16	
TRACTOR SUPPLY CREDIT PLAN	200355095	TROLLEY JACK	\$43.54	77725200-56300	BUILDING MAINT. & REPAIR	\$43.54
	100413207	PIN & CLIP CLS V EXT	\$10.88	20324100-56112	EQUIPMENT PARTS FOR RESALE	\$10.88
	300400370	DIESEL STICKER, ELBOW 90 STREET, FUEL FILTER	\$510.56	10021210-56130	EXTERNAL SERVICES	\$510.56
	300402711	ANGLE GRINDER, FLAP DISCS	\$74.00	10022100-54100	SUPPLIES	\$74.00
	100412475	PLUGS, SPRAY TIP	\$56.56	84027221-54100	SUPPLIES	\$56.56
			Vendor Total:		\$695.54	
TRANSENE COMPANY INC	186466	ACETATE BUFFER SOLUTION, POTASSIUM IODIDE	\$1,070.64	84027225-54103	LAB SUPPLIES	\$1,070.64
			Vendor Total:		\$1,070.64	
TUFTS POLYGRAPH & INVESTIGATION	2020-596(A)	POLYGRAPH & INVESTIGATION SERVICES	\$800.00	10020210-54161	BACKGROUND & PHYSICALS	\$800.00
	2020-558(B)	POLYGRAPH & INVESTIGATION SERVICE	\$412.50	10021210-54161	BACKGROUND & PHYSICALS	\$412.50
			Vendor Total:		\$1,212.50	

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
TYLER TECHNOLOGIES INC	05-318537	TYLER MUNIS MAINTENANCE AGREEM	\$63,388.13	20913900-54320	SOFTWARE	\$63,388.13
					Vendor Total:	\$63,388.13
UKIAH ROUND TREE GLASS	166057	CRL 6970 OVERHEAD CONCEALED DOOR	\$277.87	20822500-56300	BUILDING MAINT. & REPAIR	\$277.87
					Vendor Total:	\$277.87
UKIAH TROPHIES & GIFTS	191084	SHIRTS - PARKS DEPT	\$744.22	10022100-54100	SUPPLIES	\$744.22
					Vendor Total:	\$744.22
UKIAH VALLEY SANITATION DIST	81411 OCT 20	SEWER - 1500 S STATE ST	\$13.94	10021210-55210	UTILITIES	\$7.02
				91521400-55210	UTILITIES	\$6.92
	90558 OCT 20	SEWER - 141 LOVERS LN	\$112.87	10021210-55210	UTILITIES	\$56.43
				91521400-55210	UTILITIES	\$56.44
	58070 OCT 20	SEWER - 432 OBSERVATORY AVE	\$53.47	10022100-55210	UTILITIES	\$53.47
	104613 OCT 20	SEWER - LOW GAP RD	\$53.47	10022100-55210	UTILITIES	\$53.47
	113354 OCT 20	SEWER - 1350 HASTINGS RD	\$53.47	80026400-55210	UTILITIES	\$53.47
					Vendor Total:	\$287.22
UKIAH WASTE SOLUTIONS INC	110120	BIOSOLID REMOVAL	\$289.29	80126100-80230	INFRASTRUCTURE	\$289.29
					Vendor Total:	\$289.29
UPS	0000E19R544	SHIPPING CHARGES	\$239.16	80026200-54102	SMALL TOOLS	\$239.16
	0000E19R544	SHIPPING CHARGES	\$12.80	80026110-54100	SUPPLIES	\$12.80
					Vendor Total:	\$251.96
US CELLULAR	0404302848	CELL PHONES	\$563.41	10024620-55100	TELEPHONE	\$40.45
				80026400-55100	TELEPHONE	\$70.83
				80026400-55100	TELEPHONE	\$134.58
				82027110-55100	TELEPHONE	\$13.72
				82027111-55100	TELEPHONE	\$155.90
				84027221-55100	TELEPHONE	\$13.72
				84027225-55100	TELEPHONE	\$134.21
					Vendor Total:	\$563.41
VWR INTERNATIONAL INC	8802917107	SLIDE COVERS, CONDUCTIVITY STANDARD	\$223.10	84027225-54103	LAB SUPPLIES	\$223.10
					Vendor Total:	\$223.10

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
WATER SYSTEMS OPTIMIZATION INC	1877	WATER AUDIT VALIDATION FY 20/21	\$2,500.00	82027111-52100	CONTRACTUAL SERVICES	\$2,500.00
Vendor Total:						\$2,500.00
WILLOW COUNTY WATER DIST	40351 NOV 20	WATER SERVICE - 1640 S STATE ST	\$20.00	31122000-55210	UTILITIES	\$20.00
	40351 OCT 20	WATER SERVICE - 1640 S STATE ST	\$20.00	31122000-55210	UTILITIES	\$20.00
	40353 OCT 20	WATER SERVICE - 1640 S STATE ST	\$20.88	31122000-55210	UTILITIES	\$20.88
	40353 NOV 20	WATER SERVICE - 1640 S STATE ST	\$22.00	31122000-55210	UTILITIES	\$22.00
	81154 NOV 20	WATER SERVICE - WWTP	\$22.37	84027225-55210	UTILITIES	\$22.37
Vendor Total:						\$105.25
WITMER PUBLIC SAFETY GROUP	E2005649	FIRE GEAR	\$946.06	25321210-54106	SPECIALTY SUPPLIES	\$473.03
				91621400-54106	SPECIALTY SUPPLIES	\$473.03
Vendor Total:						\$946.06
WYATT IRRIGATION CO	282856 00	SLS CLAMPS	\$90.82	10022100-59400	OTHER EXPENSES	\$90.82
Vendor Total:						\$90.82
INVOICE TOTAL:						\$933,450.81

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
ALTEC INDUSTRIES INC	11526842	PARTS & MATERIALS AS NEEDED	\$276.16	80026110-54100	SUPPLIES	\$276.16
					Vendor Total:	\$769.45
AMAURY CONTRERAS	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$88.00	10021210-52181	VOLUNTEER EXPENSES	\$44.00
				91521400-52181	VOLUNTEER EXPENSES	\$44.00
					Vendor Total:	\$88.00
AMAZON CAPITAL SERVICES	17CH-YPNH-DCV3	DAYCAMP SUPPLIES	\$22.05	10022840-54100	SUPPLIES	\$22.05
	13YC-KX16-HFRY	WALKIE TALKIES	\$479.06	10022840-54100	SUPPLIES	\$479.06
	1YDK-RR69-PTNR	DAYCAMP SUPPLIES	\$766.76	10022840-54100	SUPPLIES	\$766.76
	1H6C-YGJP-GKG7	DAY CAMP SUPPLIES	\$933.81	10022840-54100	SUPPLIES	\$933.81
	1TRK-HYRK-JHNQ	IPONE CAR CHARGERS	\$249.79	82027114-54100	SUPPLIES	\$124.90
				84027221-54100	SUPPLIES	\$124.89
					Vendor Total:	\$2,451.47
AT&T	2799 DEC 20	INTERNET	\$89.12	10022100-55100	TELEPHONE	\$89.12
	2463 NOV 20	FAX SERVICES - S STATION	\$42.20	10021210-55100	TELEPHONE	\$21.10
				91521400-55100	TELEPHONE	\$21.10
					Vendor Total:	\$131.32
BADGER METER INC	1404407	(M-59-B) Meter, Water 3/4" - W	\$4,611.93	82000000-12104	INVENTORY - PURCHASES	\$4,611.93
	1400533	(M-59-B) Meter, Water 3/4" - W	\$7,811.07	82000000-12104	INVENTORY - PURCHASES	\$7,811.07
					Vendor Total:	\$12,423.00
BARNES & THORNBURG	202069	2020-2021 MONITORING YEAR CLIE	\$4,950.00	77725200-52100	CONTRACTUAL SERVICES	\$4,950.00
					Vendor Total:	\$4,950.00
BENJAMIN KATER	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$1,264.00	10021210-52181	VOLUNTEER EXPENSES	\$632.00
				91521400-52181	VOLUNTEER EXPENSES	\$632.00
					Vendor Total:	\$1,264.00
BENJAMIN PAZ	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$1,616.00	10021210-52181	VOLUNTEER EXPENSES	\$808.00
				91521400-52181	VOLUNTEER EXPENSES	\$808.00
					Vendor Total:	\$1,616.00
BRIAN KLATT	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$856.00	10021210-52181	VOLUNTEER EXPENSES	\$428.00
				91521400-52181	VOLUNTEER EXPENSES	\$428.00
					Vendor Total:	\$856.00

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
BRIAN VALENTE	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$904.00	10021210-52181	VOLUNTEER EXPENSES	\$452.00
				91521400-52181	VOLUNTEER EXPENSES	\$452.00
				Vendor Total:		\$904.00
BRIDGES RESTORATION LLC	3115	ON-CALL EMERGENCY CLEAN-UP SER	\$350.00	10020210-52100	CONTRACTUAL SERVICES	\$350.00
				Vendor Total:		\$350.00
CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS	300005628	ANNUAL MEMBERSHIP	\$75.00	20013400-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$75.00
				Vendor Total:		\$75.00
CAROLLO ENGINEERS INC	0192699	DESIGN PHASES I&II RECYCLED WA	\$17,001.95	83027330-80230	INFRASTRUCTURE	\$17,001.95
				Vendor Total:		\$17,001.95
CHAMPION WIRE & CABLE	00296461	(C-846) CONDUCTOR, 600V OH AL	\$3,474.90	80000000-12104	INVENTORY - PURCHASES	\$3,474.90
				Vendor Total:		\$3,474.90
COFFEE CRITIC INC, THE	R247331	MISC. COFFEE SUPPLIES AS NEEDED	\$45.00	73022600-54100	SUPPLIES	\$45.00
				Vendor Total:		\$45.00
COLLEEN HOLLY HUNT	012067	ENGINEERING SVCS - MUN. STORM	\$1,732.50	10024224-52100	CONTRACTUAL SERVICES	\$1,732.50
	012075	ENGINEERING SVCS - MUN. STORM	\$2,722.50	10024224-52100	CONTRACTUAL SERVICES	\$2,722.50
	012060	ENGINEERING SVCS - MUN. STORM	\$6,860.18	10024224-52100	CONTRACTUAL SERVICES	\$6,860.18
				Vendor Total:		\$11,315.18
COLTON HINES	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$224.00	10021210-52181	VOLUNTEER EXPENSES	\$112.00
				91521400-52181	VOLUNTEER EXPENSES	\$112.00
				Vendor Total:		\$224.00
COMCAST	5488 DEC 20	INTERNET SERVICES	\$89.86	10021210-55100	TELEPHONE	\$44.93
				91521400-55100	TELEPHONE	\$44.93
				Vendor Total:		\$89.86
CONSUMERS PIPE & SUPPLY CO	S1487545.001	CI71A2HZP CENTURACE SERIES AC	\$4,033.82	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$4,033.82
				Vendor Total:		\$4,033.82
COOPER COMPLIANCE CORPORATION	2231	COMPLIANCE & REPORTING SERVICE	\$500.00	80026400-52100	CONTRACTUAL SERVICES	\$500.00
				Vendor Total:		\$500.00
DAVID RAPPORT	7236	LEGAL SERVICES FOR FY 20/21	\$21,264.56	20014000-52150	LEGAL SERVICES/ EXPENSES	\$15,118.21

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
DAVID RAPPORT	7236	LEGAL SERVICES FOR FY 20/21	\$21,264.56	80014000-52150	LEGAL SERVICES/ EXPENSES	\$515.89
				82014000-52150	LEGAL SERVICES/ EXPENSES	\$118.28
				90214000-52150	LEGAL SERVICES/ EXPENSES	\$5,512.18
	7224	LEGAL SERVICES FOR FY 20/21	\$25,179.38	20014000-52150	LEGAL SERVICES/ EXPENSES	\$459.18
				20014000-52150	LEGAL SERVICES/ EXPENSES	\$18,943.72
				77714000-52150	LEGAL SERVICES/ EXPENSES	\$3,132.18
				80014000-52150	LEGAL SERVICES/ EXPENSES	\$923.73
				82014000-52150	LEGAL SERVICES/ EXPENSES	\$125.56
				84014000-52150	LEGAL SERVICES/ EXPENSES	\$83.85
				90214000-52150	LEGAL SERVICES/ EXPENSES	\$1,511.16
				Vendor Total: \$46,443.94		
DEEP VALLEY SECURITY	370044 6	SECURITY SYSTEM MONITORING AT	\$39.95	10022100-52180	SECURITY SERVICES	\$39.95
	370044	ALARM SERVICES PER ATTACHED CO	\$278.65	10022100-52180	SECURITY SERVICES	\$26.95
				10022100-52180	SECURITY SERVICES	\$29.95
				10022700-52180	SECURITY SERVICES	\$42.95
				20822500-52180	SECURITY SERVICES	\$42.95
				20824300-52180	SECURITY SERVICES	\$49.00
				73022600-52180	SECURITY SERVICES	\$19.95
				73022600-52180	SECURITY SERVICES	\$21.95
				82027111-52180	SECURITY SERVICES	\$20.00
				82027111-52180	SECURITY SERVICES	\$24.95
	370044 5	SECURITY UPGRADE & MONITORING/	\$42.95	10022700-52180	SECURITY SERVICES	\$42.95
	370044 1	MONITORING - SOFTBALL COMPLEX	\$32.95	10022822-52180	SECURITY SERVICES	\$32.95
	370044 2	SECURITY MONITORING SVCS - STR	\$34.95	20824300-52180	SECURITY SERVICES	\$34.95
	370044 3	SECURITY MONITORING SVCS - GAR	\$46.95	20824300-52180	SECURITY SERVICES	\$46.95

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
DEEP VALLEY SECURITY	370044 4	PROVIDE AND INSTALL ELECTRONIC	\$52.95	80026400-52180	SECURITY SERVICES	\$52.95
					Vendor Total:	\$529.35
DELL MARKETING LP	10434779312	DELL LATITUDE 9510 LAPTOP	\$2,271.33	20013210-54330	COMPUTER AND TECHNOLOGY	\$2,271.33
	10434603833	LATITUDE 9510 LAPTOP	\$2,714.68	82027110-54330	COMPUTER AND TECHNOLOGY	\$1,357.35
				84027221-54330	COMPUTER AND TECHNOLOGY	\$1,357.33
					Vendor Total:	\$4,986.01
DEPARTMENT OF JUSTICE	477391	FINGERPRINTS	\$561.00	10022900-54169	LIVESCAN	\$561.00
					Vendor Total:	\$561.00
E&M ELECTRIC & MACHINERY, INC	362013	CF-PREMIUM-R-VW, CFA# 110307	\$14,100.00	84027225-52100	CONTRACTUAL SERVICES	\$14,100.00
					Vendor Total:	\$14,100.00
EBA ENGINEERING	51272	TASK 2B - THIRD QUARTER DETECT	\$6,885.00	70024500-52100	CONTRACTUAL SERVICES	\$6,885.00
					Vendor Total:	\$6,885.00
EUREKA OXYGEN CO	STMT 113020	SERVICE CHARGE	\$4.53	20822500-52100	CONTRACTUAL SERVICES	\$4.53
	DM00818387	EQUIPMENT RENTAL	\$20.81	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$10.40
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$10.41
					Vendor Total:	\$25.34
EVERGREEN JOB & SAFETY TRAINING INC	1225	JOB AND SAFETY TRAINING - JULY	\$2,109.12	80026110-52100	CONTRACTUAL SERVICES	\$2,109.12
					Vendor Total:	\$2,109.12
FARWEST LINE SPECIALTIES LLC	315342	GREENLEE #39261, 3" MANDREL	\$1,546.95	80026120-54102	SMALL TOOLS	\$1,546.95
					Vendor Total:	\$1,546.95
FASTENAL	CAUKA41093	MISC. SUPPLIES AS NEEDED	\$156.00	84027221-54100	SUPPLIES	\$156.00
					Vendor Total:	\$156.00
FEDERAL EXPRESS	7-195-93653	SHIPPING SERVICES	\$143.66	10020210-54101	POSTAGE	\$143.66
					Vendor Total:	\$143.66
GABRIELA BUSHWAY	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$288.00	10021210-52181	VOLUNTEER EXPENSES	\$144.00
				91521400-52181	VOLUNTEER EXPENSES	\$144.00
					Vendor Total:	\$288.00
GOLDEN GATE BRIDGE TOLL	T71702535263	BRIDGE TOLL	\$6.00	91521400-57100	LEARNING AND DEVELOPMENT	\$3.00

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
GOLDEN GATE BRIDGE TOLL	1717025352634	BRIDGE TOLL	\$6.00	91721400-57100	LEARNING AND DEVELOPMENT	\$3.00
Vendor Total:						\$6.00
GRANITE CONSTRUCTION COMPANY	1909486	SPEC 19-11 - RUNWAY 15-33 PAVE	\$186,064.91	77825200-80230	INFRASTRUCTURE	\$186,064.91
	1868455	SPEC 19-11 - RUNWAY 15-33 PAVE	\$207,375.14	77825200-80230	INFRASTRUCTURE	\$207,375.14
Vendor Total:						\$393,440.05
GREATER UKIAH CHAMBER OF COMMERCE	103 - REVISED	FY1920 VISIT UKIAH PERFORMANCE	\$22,456.00	10112700-52100	CONTRACTUAL SERVICES	\$22,456.00
Vendor Total:						\$22,456.00
GREGORY T NELSON	DV112320	SEWER LATERAL REIMBURSEMENT	\$2,000.00	84427222-52100	CONTRACTUAL SERVICES	\$2,000.00
Vendor Total:						\$2,000.00
HAILEY STONE	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$240.00	10021210-52181	VOLUNTEER EXPENSES	\$120.00
				91521400-52181	VOLUNTEER EXPENSES	\$120.00
Vendor Total:						\$240.00
HERC RENTALS INC	31428727-007	WATER TRUCK RENTAL APRIL - NOV	\$3,036.64	82027110-52100	CONTRACTUAL SERVICES	\$1,518.32
				84027221-52100	CONTRACTUAL SERVICES	\$1,518.32
	31812840-001	RENTAL OR PURCHASE OF MISC EQU	\$192.37	10024620-56410	EQUIPMENT RENTAL - PRIVATE	\$192.37
Vendor Total:						\$3,229.01
IAN BROESKE	TR 9/22-24/20	TRAVEL REIMBURSEMENT	\$837.78	10021210-57100	LEARNING AND DEVELOPMENT	\$418.89
				91521400-57100	LEARNING AND DEVELOPMENT	\$418.89
	TR 10/19-21/20	TRAVEL REIMBURSEMENT	\$949.77	10021210-57100	LEARNING AND DEVELOPMENT	\$474.89
				91521400-57100	LEARNING AND DEVELOPMENT	\$474.88
	TR 10/22-23/20	TRAVEL REIMBURSEMENT	\$611.59	91521400-57100	LEARNING AND DEVELOPMENT	\$305.79
				91721400-57100	LEARNING AND DEVELOPMENT	\$305.80
Vendor Total:						\$2,399.14
INTERCOUNTY MECHANICAL INC	7647-B	ALL LABOR, MATERIALS AND EQUIP	\$12,692.35	84027225-56300	BUILDING MAINT. & REPAIR	\$12,692.35
Vendor Total:						\$12,692.35
INTERSTATE BATTERIES	157700	BATTERIES	\$388.27	10021210-56130	EXTERNAL SERVICES	\$388.27

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
INTERSTATE BATTERIES	321536	BATTERIES	\$258.85	10024620-56130	EXTERNAL SERVICES	\$258.85
	330006229	BATTERIES	\$258.85	80026110-56130	EXTERNAL SERVICES	\$258.85
	380044028	BATTERY	\$151.20	82027114-56130	EXTERNAL SERVICES	\$151.20
	330006228	BATTERIES	\$280.62	82027114-56130	EXTERNAL SERVICES	\$140.31
				84027221-56130	EXTERNAL SERVICES	\$140.31
				Vendor Total:		\$1,337.79
INTERWEST CONSULTING GROUP INC	64468	ON-CALL BUILDING & PLAN CHECK	\$1,002.50	31523100-52100	CONTRACTUAL SERVICES	\$1,002.50
					Vendor Total:	
JASON GILMAN	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$96.00	10021210-52181	VOLUNTEER EXPENSES	\$48.00
				91521400-52181	VOLUNTEER EXPENSES	\$48.00
				Vendor Total:		\$96.00
JONATHAN MOORE-NORTHROP	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$16.00	10021210-52181	VOLUNTEER EXPENSES	\$8.00
				91521400-52181	VOLUNTEER EXPENSES	\$8.00
				Vendor Total:		\$16.00
JOYCE BOGHOSIAN	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$280.00	10021210-52181	VOLUNTEER EXPENSES	\$140.00
				91521400-52181	VOLUNTEER EXPENSES	\$140.00
				Vendor Total:		\$280.00
JUSTIN MARTIN	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$64.00	10021210-52181	VOLUNTEER EXPENSES	\$32.00
				91521400-52181	VOLUNTEER EXPENSES	\$32.00
				Vendor Total:		\$64.00
KEN FOWLER MOTORS INC	27291	GASKET	\$22.60	10021210-56130	EXTERNAL SERVICES	\$22.60
	27497	THERMOSTATS	\$111.64	80026110-56130	EXTERNAL SERVICES	\$111.64
	30927	VALVE, GASKETS	\$255.49	80026110-56130	EXTERNAL SERVICES	\$255.49
Vendor Total:						\$389.73
KONOCTI RIDGE CORPORATION	76704	EXTERMINATOR SERVICES	\$98.00	10021210-56300	BUILDING MAINT. & REPAIR	\$49.00
				91521400-56300	BUILDING MAINT. & REPAIR	\$49.00
	76134	EXTERMINATOR SERVICES	\$108.00	91521400-56300	BUILDING MAINT. & REPAIR	\$108.00
Vendor Total:						\$206.00
KRISTINE LAWLER	DV120320	REIMBURSEMENT-SUPPLIES	\$23.90	20012500-54100	SUPPLIES	\$23.90
Vendor Total:						\$23.90

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
LEXISNEXIS RISK DATA MANAGEMENT INC	1410964-20201130	LEXIS NEXUS LE PLUS SEARCHING	\$79.50	10020210-54202	MAJOR CRIME INVESTIGATIONS	\$79.50
					Vendor Total:	\$79.50
LIEBERT CASSIDY WHITMORE	1509688	LEGAL SERVICES - PERSONNEL	\$566.00	20016100-52150	LEGAL SERVICES/ EXPENSES	\$566.00
	1509687	LEGAL SERVICES - PERSONNEL	\$978.00	20016100-52150	LEGAL SERVICES/ EXPENSES	\$978.00
	1509685	LEGAL SERVICES - PERSONNEL	\$1,005.00	20016100-52150	LEGAL SERVICES/ EXPENSES	\$1,005.00
	1509689	LEGAL SERVICES - PERSONNEL	\$1,215.00	20016100-52150	LEGAL SERVICES/ EXPENSES	\$1,215.00
					Vendor Total:	\$3,764.00
LORELEI SCOTT	8465	REPLACEMENT GRAPHICS	\$212.50	10020210-56130	EXTERNAL SERVICES	\$212.50
					Vendor Total:	\$212.50
LUIS VILLALOBOS	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$120.00	10021210-52181	VOLUNTEER EXPENSES	\$60.00
				91521400-52181	VOLUNTEER EXPENSES	\$60.00
					Vendor Total:	\$120.00
MARJORIE C BOYNTON	DV112520	SEWER LATERAL REIMBURSEMENT	\$2,000.00	84427222-52100	CONTRACTUAL SERVICES	\$2,000.00
					Vendor Total:	\$2,000.00
MATHESON TRI-GAS INC	22680662	OXYGEN & MISC. AS NEEDED	\$60.50	80026210-54100	SUPPLIES	\$60.50
					Vendor Total:	\$60.50
MENDO MILL & LUMBER CO	174181/1	FASTENERS, TAPE AND ADHESIVE	\$9.83	10021210-56300	BUILDING MAINT. & REPAIR	\$4.92
				91521400-56300	BUILDING MAINT. & REPAIR	\$4.91
	175759/1	SPRAY PAINT	\$14.30	10021210-56300	BUILDING MAINT. & REPAIR	\$7.15
				91521400-56300	BUILDING MAINT. & REPAIR	\$7.15
	174420/1	VIDEO COAXIAL CABLE AND SPLICE COAX	\$15.13	10021210-56300	BUILDING MAINT. & REPAIR	\$7.57
				91521400-56300	BUILDING MAINT. & REPAIR	\$7.56
	174721/1	PAINTING SUPPLIES	\$21.29	10021210-56300	BUILDING MAINT. & REPAIR	\$10.64
				91521400-56300	BUILDING MAINT. & REPAIR	\$10.65
	175854/1	PAINT AND PAINTING SUPPLIES	\$102.83	10021210-56300	BUILDING MAINT. & REPAIR	\$51.41
				91521400-56300	BUILDING MAINT. & REPAIR	\$51.42
	175506/1	DUCT TAPE ROLLS	\$20.11	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$10.06

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
MENDO MILL & LUMBER CO	175506/1	DUCT TAPE ROLLS	\$20.11	91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$10.05
	173803/1	SILICONE LUBE	\$21.55	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$10.78
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$10.77
				174870/1	FUEL CAN AND SPOUT, USB CORD	\$35.39
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$5.46
				91521400-54100	SUPPLIES	\$12.24
				91721400-54100	SUPPLIES	\$12.23
	175343/1	STRETCH WRAP	\$43.94	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$21.97
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$21.97
	175573/1	CARWASH BRUSHES AND HANDLES	\$51.18	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$25.59
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$25.59
	175090/1	RING KEY SPLIT	\$5.18	91521400-54100	SUPPLIES	\$2.59
				91721400-54100	SUPPLIES	\$2.59
	Vendor Total:					\$340.73
MENDOCINO CONSTRUCTION SERVICES INC	7479	ALL LABOR, MATERIALS AND EQUIP	\$11,775.00	84027225-52100	CONTRACTUAL SERVICES	\$11,775.00
					Vendor Total:	
MENDOCINO COUNTY INFORMATION SERVICES DIVISION	202010-4	SLA/MAINTENANCE AGREEMENT FY20	\$525.00	20620231-52100	CONTRACTUAL SERVICES	\$525.00
					Vendor Total:	
MENDOCINO METALS INC	9216	CUSTOM IRON MEMORIAL BENCH BRA	\$1,531.05	90000000-23212	ADOPT-A-TREE PROGRAM	\$1,531.05
					Vendor Total:	
MES - MUNICIPAL EMERGENCY SERVICES INC	IN1523643	HFRP TAIL COAT - KHAKI - UKIAH	\$16,084.16	25321210-54106	SPECIALTY SUPPLIES	\$8,042.08
				91621400-54106	SPECIALTY SUPPLIES	\$8,042.08
				Vendor Total:		\$16,084.16
MICHAEL MAYFIELD	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$336.00	10021210-52181	VOLUNTEER EXPENSES	\$168.00

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
MICHAEL MAYFIELD	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$336.00	91521400-52181	VOLUNTEER EXPENSES	\$168.00
					Vendor Total:	\$336.00
MOIRS	163881	CHLORINE	\$288.19	82027111-58202	CHEMICALS	\$288.19
	164204	CHLORINE	\$288.19	82027111-58202	CHEMICALS	\$288.19
	163887	CHLORINE	\$345.83	82027111-58202	CHEMICALS	\$345.83
	164094	CHLORINE	\$518.75	82027111-58202	CHEMICALS	\$518.75
					Vendor Total:	\$1,440.96
MUNICIPAL MAINTENANCE EQUIPMENT	0154749-IN	MISCELLANEOUS PARTS AS NEEDED	\$316.08	84027221-56130	EXTERNAL SERVICES	\$316.08
					Vendor Total:	\$316.08
NOR-CAL RECYCLED ROCK & AGGREGATES INC	20621	MISC ROCK & ROAD PATCH MATERIA	\$963.41	10024620-54120	PW - SPECIAL SUPPLIES	\$134.73
				82027114-54100	SUPPLIES	\$828.68
					Vendor Total:	\$963.41
NORLAB INC	84073	LIQUID POWDER TRACING DYE	\$480.00	84027221-54100	SUPPLIES	\$480.00
					Vendor Total:	\$480.00
OFFICE DEPOT INC	13373161800	INDEX CARDS	\$28.76	10020210-54100	SUPPLIES	\$28.76
	13363212900	HOLE PUNCH, ENVELOPES, NOTES	\$37.16	10020210-54100	SUPPLIES	\$37.16
	13036029000	ENDTAB FOLDERS	\$43.88	10020210-54100	SUPPLIES	\$43.88
	13262694000	EXPO MARKERS	\$12.06	10024210-54100	SUPPLIES	\$12.06
	13388798700	STAPLE REMOVER, BOOK SUPPORTS	\$54.93	20012500-54100	SUPPLIES	\$54.93
	13388772600	LASERJET CARTRIDGE	\$174.76	20012500-54100	SUPPLIES	\$174.76
	13242793100	TONER	\$117.54	20013220-54100	SUPPLIES	\$117.54
	13183572300	TONER	\$213.04	20013220-54100	SUPPLIES	\$213.04
	12968861700	TONER	\$133.53	20413500-54100	SUPPLIES	\$133.53
	13317004600	AA/AAA BATTERIES	\$177.42	80026400-54100	SUPPLIES	\$177.42
	13262729500	USB CABLES	\$77.29	82027110-54100	SUPPLIES	\$77.29
					Vendor Total:	\$1,070.37
ON THE JOB AND OFF	201	OTJ&O ANNUAL MEMBERSHIP - CAREER FIRE	\$432.00	91521400-57100	LEARNING AND DEVELOPMENT	\$216.00

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ON THE JOB AND OFF	201	OTJ&O ANNUAL MEMBERSHIP - CAREER FIRE	\$432.00	91721400-57100	LEARNING AND DEVELOPMENT	\$216.00
					Vendor Total:	\$432.00
ONE TIME PAY VENDOR	0019049	REC REFUND- KATHERINE HORNER, COVID-19	\$112.50	10022840-44915	RECREATION PROGRAM INCOME	\$112.50
	0019590	REC REFUND- DWAYNE TEXAS	\$55.00	10022850-44915	RECREATION PROGRAM INCOME	\$55.00
	0019528	REC REFUND- CARLI ORSI-PEARSON	\$75.00	10022850-44915	RECREATION PROGRAM INCOME	\$75.00
	DV111820	LAURIE HOWARD - HOLIDAY CARDS	\$157.50	10022700-54100	SUPPLIES	\$157.50
	123757-7	UTILITY REFUND- TYLER RODRIGUE	\$10.52	90100000-10421	UTILITY RECEIVABLES CLEARING	\$10.52
	111048-5	UTILITY REFUND- LESLIE KLINE	\$66.16	90100000-10421	UTILITY RECEIVABLES CLEARING	\$66.16
					Vendor Total:	\$476.68
ONLINE INFORMATION SRVS INC	1030030	UTILITY EXCHANGE REPORTING FY	\$151.50	20513300-52100	CONTRACTUAL SERVICES	\$151.50
					Vendor Total:	\$151.50
OWEN EQUIPMENT SALES	00051224	BEARINGS, DRAG SHOE RUNNER	\$817.16	10024620-56130	EXTERNAL SERVICES	\$817.16
					Vendor Total:	\$817.16
PACE SUPPLY CORPORATION	026483793	MISC. ITEMS AS NEEDED	\$20.31	82027111-56300	BUILDING MAINT. & REPAIR	\$20.31
	026484508	MISC. ITEMS AS NEEDED	\$21.06	82027111-56300	BUILDING MAINT. & REPAIR	\$21.06
	026486260	MISC. ITEMS AS NEEDED	\$72.71	82027111-56300	BUILDING MAINT. & REPAIR	\$72.71
	026485257	MISC. ITEMS AS NEEDED	\$80.10	82027111-56300	BUILDING MAINT. & REPAIR	\$80.10
	026468346	MISC. ITEMS AS NEEDED	\$408.71	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$408.71
	026369195-1	MISC. ITEMS AS NEEDED	\$338.62	82000000-12104	INVENTORY - PURCHASES	\$338.62
	026490413	MISC. ITEMS AS NEEDED	\$27.54	80026220-54100	SUPPLIES	\$27.54
	026517943	MISC. ITEMS AS NEEDED	\$32.60	82027114-54100	SUPPLIES	\$32.60
	026496537	MISC. ITEMS AS NEEDED	\$61.55	82027114-54100	SUPPLIES	\$61.55
	026502128	MISC. ITEMS AS NEEDED	\$62.54	82027114-54100	SUPPLIES	\$62.54
	026453892	MISC. ITEMS AS NEEDED	\$156.78	82027114-54100	SUPPLIES	\$156.78
	026418352	MISC. ITEMS AS NEEDED	\$668.39	84027221-54100	SUPPLIES	\$668.39
					Vendor Total:	\$1,950.91

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
PAPE MACHINERY	12361848	T1L TOOTH PARTS	\$123.74	90000000-20231	COUNTY MENTAL HEALTH .5%	(\$0.58)
				10024620-56130	EXTERNAL SERVICES	\$1.16
				10024620-56130	EXTERNAL SERVICES	\$123.74
				90000000-23028	MEASURE Y DISTRICT TAX	(\$0.58)
				Vendor Total:		\$123.74
PAVEMENT COATINGS CO	PCI00000101	SLURRY SEAL OF LOCAL STREETS S	\$444,753.34	77725200-56600	AIRFIELD MAINTENANCE & REPAIR	\$19,057.04
				12024200-80230	INFRASTRUCTURE	\$425,696.30
				Vendor Total:		\$444,753.34
PETER ARMSTRONG	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$40.00	10021210-52181	VOLUNTEER EXPENSES	\$20.00
				91521400-52181	VOLUNTEER EXPENSES	\$20.00
				Vendor Total:		\$40.00
PETER PUGGER MANUFACTURING INC	20868	FORCIBLE ENTRY DOOR WEDGE	\$360.36	25321210-54102	SMALL TOOLS	\$180.18
				91621400-54102	SMALL TOOLS	\$180.18
				Vendor Total:		\$360.36
PETERSON TRUCKS INC	233781R	PARTS & SERVICE REPAIRS AS NEE	\$303.41	10021210-56130	EXTERNAL SERVICES	\$303.41
	233534R	PARTS & SERVICE REPAIRS AS NEE	\$525.84	10021210-56130	EXTERNAL SERVICES	\$525.84
	234087R	PARTS & SERVICE REPAIRS AS NEE	\$220.49	84027221-56130	EXTERNAL SERVICES	\$220.49
				Vendor Total:		\$1,049.74
PFM ASSET MANAGEMENT LLC	SMA-M1020-20200	FINANCIAL ADVISORY SERVICES	\$2,808.08	20015100-52100	CONTRACTUAL SERVICES	\$2,808.08
				Vendor Total:		\$2,808.08
PITNEY BOWES INC	1016883434	POSTAGE MACHINE LEASE & SUPPLI	\$536.73	20012200-54100	SUPPLIES	\$536.73
				Vendor Total:		\$536.73
POWER ENGINEERS INC	383596	TASK ORDER #6: HYDRO STATION S	\$1,887.94	80026400-52100	CONTRACTUAL SERVICES	\$1,887.94
	383610	TASK ORDER #9: CITY OF UKIAH H	\$11,055.71	80026400-52100	CONTRACTUAL SERVICES	\$11,055.71
				Vendor Total:		\$12,943.65
PRESS DEMOCRAT	18322	DIGITAL DIRECT	\$500.00	20016100-54162	ADVERTISING	\$500.00
				Vendor Total:		\$500.00
RAU & ASSOCIATES INC	20180168	SURVEY- LEGAL DESCRIPTIONS OF	\$6,117.94	82027111-80210	LAND ACQUISITION	\$6,117.94
				Vendor Total:		\$6,117.94

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
REDWOOD COAST FUELS	2191510	CARDLOCK FUEL PURCHASES	\$7,448.90	10020210-56210	FUEL & FLUIDS	\$1,766.23
				10022100-56210	FUEL & FLUIDS	\$424.63
				10022810-56210	FUEL & FLUIDS	\$49.44
				10023320-56210	FUEL & FLUIDS	\$63.88
				10024620-56210	FUEL & FLUIDS	\$890.87
				20324100-56210	FUEL & FLUIDS	\$60.81
				20513382-56210	FUEL & FLUIDS	\$28.15
				20822500-56210	FUEL & FLUIDS	\$20.53
				80026400-56210	FUEL & FLUIDS	\$1,552.24
				82027111-56210	FUEL & FLUIDS	\$379.22
				82027114-56210	FUEL & FLUIDS	\$54.37
				82027114-56210	FUEL & FLUIDS	\$326.52
				82027114-56210	FUEL & FLUIDS	\$744.56
				84027221-56210	FUEL & FLUIDS	\$278.15
				84027221-56210	FUEL & FLUIDS	\$634.25
				84027225-56210	FUEL & FLUIDS	\$175.05
	2196448	CARDLOCK FUEL PURCHASES	\$328.76	10022100-56210	FUEL & FLUIDS	\$328.76
	3139410	CARDLOCK FUEL PURCHASES	\$500.62	82027114-56210	FUEL & FLUIDS	\$250.31
				84027221-56210	FUEL & FLUIDS	\$250.31
	2193248	CARDLOCK FUEL PURCHASES	\$457.53	20324100-58410	GARAGE LUBRICANTS & PARTS	\$457.53
	2193247	CARDLOCK FUEL PURCHASES	\$777.53	20324100-58410	GARAGE LUBRICANTS & PARTS	\$777.53
Vendor Total: \$9,513.34						
REDWOOD FORD	333311	PARTS & SERVICE REPAIRS AS NEE	\$97.01	10020210-56130	EXTERNAL SERVICES	\$97.01
				Vendor Total: \$97.01		
REDWOOD TREE SERVICE STATIONS INC	10-0214844	CAR WASHES & INTERIOR CLEANING	\$150.00	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$75.00
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$75.00
	10-0214854	CAR WASHES & INTERIOR CLEANING	\$150.00	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$75.00
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$75.00

List of Checks Presented for Approval on 12/11/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
REDWOOD TREE SERVICE STATIONS INC	10-0214902	CAR WASHES & INTERIOR CLEANING	\$150.00	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$75.00
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$75.00
				Vendor Total:		\$450.00
RESPECTECH	41531	PHONE SYSTEM SERVICE & LEAVE	\$112.50	10021210-55100	TELEPHONE	\$56.25
				91521400-55100	TELEPHONE	\$56.25
				Vendor Total:		\$112.50
REXEL USA INC	0U34516	MISC. ELECTRICAL SUPPLIES AS N	\$134.89	77725200-56300	BUILDING MAINT. & REPAIR	\$134.89
	0W57977	MISC. ELECTRICAL SUPPLIES AS N	\$154.56	77725200-56300	BUILDING MAINT. & REPAIR	\$154.56
	0X17486	#CUUTAN16GN0AB	\$88.65	82027111-56120	EQUIPMENT MAINTENANCE & REPAIR	\$88.65
	0X31383	#CUUTAN16GN0AB	\$1,187.76	82027111-56120	EQUIPMENT MAINTENANCE & REPAIR	(\$11.83)
				82027111-56120	EQUIPMENT MAINTENANCE & REPAIR	\$1,199.59
	0V73484	MISC. ELECTRICAL SUPPLIES AS N	\$24.81	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$24.81
	0X70771	MISC. ELECTRICAL SUPPLIES AS N	\$451.99	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$451.99
	0V79671	MISC. ELECTRICAL SUPPLIES AS N	\$514.63	82027111-56130	EXTERNAL SERVICES	\$514.63
	0X22616	MISC. ELECTRICAL SUPPLIES AS N	\$48.65	80026120-54100	SUPPLIES	\$48.65
	1A50627	MISC. ELECTRICAL SUPPLIES AS N	\$136.51	84027221-54100	SUPPLIES	\$136.51
Vendor Total:		\$2,742.45				
RF MACDONALD CO INC	I218342	SEALS, GASKETS, SHAFT SLEEVE	\$340.29	77725200-56130	EXTERNAL SERVICES	\$340.29
				Vendor Total:		\$340.29
RINO PACIFIC	CL32813	FUEL CARD CHARGES AS NEEDED	\$1,757.69	10021210-56210	FUEL & FLUIDS	\$878.84
				91521400-56210	FUEL & FLUIDS	\$878.85
	CL32113	FUEL CARD CHARGES AS NEEDED	\$2,030.52	10021210-56210	FUEL & FLUIDS	\$1,015.26
				91521400-56210	FUEL & FLUIDS	\$1,015.26
	Vendor Total:		\$3,788.21			
ROGINA WATER COMPANY	14355 OCT 20	WATER SERVICE - 1301 TALMAGE RD	\$23.89	10021210-55210	UTILITIES	\$11.94
				91521400-55210	UTILITIES	\$11.95
				Vendor Total:		\$23.89

List of Checks Presented for Approval on 12/11/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
RYAN PROCESS INC	E2011017	KUNTZE #70153000K1-TCL: KRYPTO	\$25,916.24	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$25,916.24
					Vendor Total:	\$25,916.24
STAPLES CREDIT PLAN	80437	BROTHER TZE 12MM	\$32.64	82027111-56300	BUILDING MAINT. & REPAIR	\$32.64
	81619	PACKING TAPE	\$26.13	10024620-54120	PW - SPECIAL SUPPLIES	\$26.13
	80496	EXPO MARKERS	\$22.08	10024210-54100	SUPPLIES	\$22.08
	80454	STICKIES	\$13.05	20012500-54100	SUPPLIES	\$13.05
	81965	USB CABLE, CASH REGISTER	\$45.69	77725200-54100	SUPPLIES	\$45.69
	79809	MOUSE PADS, BACTERIAL WIPES	\$64.13	82027111-54100	SUPPLIES	\$64.13
	81590	BELKIN CAR 2PORT CHARGER	\$32.65	82027114-54100	SUPPLIES	\$32.65
	18986	MASKING TAPE, BINDERS, INDEX CARDS	\$90.61	84027225-54100	SUPPLIES	\$90.61
					Vendor Total:	\$326.98
STATE WATER RESOURCES CONTROL BOARD	SW-0189146	STORMWATER ANNUAL PERMIT FEE	\$1,400.00	77725200-52100	CONTRACTUAL SERVICES	\$1,400.00
	WD-0175157	ANNUAL PERMIT ID# 1B14046RMEN	\$2,848.00	82027110-59101	FEES	\$2,848.00
					Vendor Total:	\$4,248.00
STRYKER SALES CORPORATION	3207899M	SMRT BATTERY PACK	\$534.33	10021210-54107	EMS SUPPLIES	\$267.17
				91521400-54107	EMS SUPPLIES	\$267.16
					Vendor Total:	\$534.33
SUBURBAN PROPANE	1426-203034	PROPANE	\$212.60	10021210-55210	UTILITIES	\$109.30
				91521400-55210	UTILITIES	\$103.30
					Vendor Total:	\$212.60
TAYLOR SCHMADEKE	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$88.00	10021210-52181	VOLUNTEER EXPENSES	\$44.00
				91521400-52181	VOLUNTEER EXPENSES	\$44.00
					Vendor Total:	\$88.00
TELEFLEX LLC	9503268449	EMS SUPPLIES	\$605.81	10021210-54107	EMS SUPPLIES	\$302.91
				91521400-54107	EMS SUPPLIES	\$302.90
	9502876825	EMS SUPPLIES	\$729.87	10021210-54107	EMS SUPPLIES	\$364.93
				91521400-54107	EMS SUPPLIES	\$364.94
					Vendor Total:	\$1,335.68

List of Checks Presented for Approval on 12/11/2020

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
TORI CARPENTER	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$112.00	10021210-52181	VOLUNTEER EXPENSES	\$56.00
				91521400-52181	VOLUNTEER EXPENSES	\$56.00
				Vendor Total:		\$112.00
UKIAH PAPER SUPPLY	1517333	JANITORIAL SUPPLIES, MISC AS N	\$208.65	82027111-56300	BUILDING MAINT. & REPAIR	\$208.65
	1517128	JANITORIAL SUPPLIES, MISC AS N	\$12.14	10020210-54201	PRISONER EXPENSE	\$12.14
	1516464	JANITORIAL SUPPLIES, MISC AS N	\$135.31	20822500-54100	SUPPLIES	\$135.31
	516525	JANITORIAL SUPPLIES, MISC AS N	\$176.16	77725200-54100	SUPPLIES	\$176.16
	517193	JANITORIAL SUPPLIES, MISC AS N	\$205.53	82027114-54100	SUPPLIES	\$205.53
	516407	JANITORIAL SUPPLIES, MISC AS N	\$86.38	84027225-54100	SUPPLIES	\$86.38
	1516934	JANITORIAL SUPPLIES, MISC AS N	\$164.17	91521400-54100	SUPPLIES	\$19.10
				91521400-54100	SUPPLIES	\$62.99
				91721400-54100	SUPPLIES	\$19.09
				91721400-54100	SUPPLIES	\$62.99
	Vendor Total:		\$988.34			
UKIAH TROPHIES & GIFTS	385915	BENCH TREE LEAFS	\$32.66	90000000-23212	ADOPT-A-TREE PROGRAM	\$32.66
	191098	BENCH TREE MEMORIAL PLAQUE	\$110.51	90000000-23212	ADOPT-A-TREE PROGRAM	\$110.51
	190219	MAYOR PLAQUES	\$347.31	20012500-52100	CONTRACTUAL SERVICES	\$347.31
	190210	SWEATSHIRTS - PARKS	\$293.58	10022100-54100	SUPPLIES	\$293.58
	Vendor Total:		\$784.06			
UKIAH VALLEY ASSOCIATION FOR HABILITATION INC	IN23310	JANITORIAL SERVICES - WWTP FY	\$720.00	84027225-52100	CONTRACTUAL SERVICES	\$720.00
	IN23241	JANITORIAL SERVICES - WWTP FY	\$900.00	84027225-52100	CONTRACTUAL SERVICES	\$900.00
	Vendor Total:		\$1,620.00			
UNDERGROUND SERVICE ALERT OF	178914DIG20	ANNUAL CA STATE REGULATORY COSTS FEE	\$958.38	84027221-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$958.38
	2020178914	2020 ANNUAL MEMBERSHIP	\$1,398.38	84027221-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$1,398.38
	Vendor Total:		\$2,356.76			
UNION BANK OF CALIFORNIA	1236629	TRUSTEE FEES 8/1-10/31/20	\$1,764.00	20015100-52100	CONTRACTUAL SERVICES	\$1,458.00
				96995601-52100	CONTRACTUAL SERVICES	\$153.00

List of Checks Presented for Approval on 12/11/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
UNION BANK OF CALIFORNIA	1236629	TRUSTEE FEES 8/1-10/31/20	\$1,764.00	96995669-52100	CONTRACTUAL SERVICES	\$153.00
					Vendor Total:	\$1,764.00
UNITED SITE SERVICES	114-11257295	PORTABLE TOILET RENTAL	\$178.15	10022100-52100	CONTRACTUAL SERVICES	\$178.15
	114-11257296	PORTABLE TOILET RENTAL	\$178.15	10022100-52100	CONTRACTUAL SERVICES	\$178.15
	114-11257299	PORTABLE TOILET RENTAL	\$143.99	80026220-52100	CONTRACTUAL SERVICES	\$143.99
	114-11226819	PORTABLE TOILET RENTAL	\$50.28	10022840-54100	SUPPLIES	\$50.28
					Vendor Total:	\$550.57
USA BLUEBOOK	424435	#60028, 2" S-SHAPED FLEX CONNE	\$1,292.68	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$1,292.68
	424794	SLUDGE JUDGE ULTRA	\$352.39	84027225-54100	SUPPLIES	\$352.39
					Vendor Total:	\$1,645.07
VERIZON WIRELESS	9867391648	DATA & EMERGENCY LOANER PHONES	\$2,557.66	80126100-80100	MACHINERY & EQUIPMENT	\$152.04
				10020210-55100	TELEPHONE	\$76.02
				10022100-55100	TELEPHONE	\$38.01
				10022300-55100	TELEPHONE	\$38.01
				10022810-55100	TELEPHONE	\$38.00
				10022840-55100	TELEPHONE	\$38.01
				10023100-55100	TELEPHONE	\$38.01
				10024210-55100	TELEPHONE	\$69.69
				10024620-55100	TELEPHONE	\$54.03
				20012100-55100	TELEPHONE	\$38.01
				20913900-55100	TELEPHONE	\$435.55
				70024500-55100	TELEPHONE	\$28.51
				77725200-55100	TELEPHONE	\$118.03
				80026210-55100	TELEPHONE	\$38.01
				80026400-55100	TELEPHONE	\$352.16
				82027110-55100	TELEPHONE	\$117.19
				82027111-55100	TELEPHONE	\$76.02
				82027114-55100	TELEPHONE	\$300.14
				84027221-55100	TELEPHONE	\$463.14

List of Checks Presented for Approval on 12/11/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
VERIZON WIRELESS	9867391648	DATA & EMERGENCY LOANER PHONES	\$2,557.66	84027225-55100	TELEPHONE	\$49.08
					Vendor Total:	\$2,557.66
WALMART COMMUNITY	00706	SPECIAL EVENT SUPPLIES	\$309.40	90000000-23256	SPECIAL EVENTS TRUST	\$309.40
	STMT 111620	INTEREST REFUND	(\$11.53)	10022840-54100	SUPPLIES	(\$11.53)
	09718	DAYCAMP SUPPLIES	\$80.36	10022840-54100	SUPPLIES	\$80.36
	07104	DAYCAMP SUPPLIES	\$134.96	10022840-54100	SUPPLIES	\$134.96
	06868	DAYCAMP SUPPLIES	\$263.53	10022840-54100	SUPPLIES	\$263.53
	013941	DAYCAMP SUPPLIES	\$335.41	10022840-54100	SUPPLIES	\$335.41
	03625	DAYCAMP SUPPLIES	\$353.59	10022840-54100	SUPPLIES	\$353.59
	010267	DAYCAMP SUPPLIES	\$418.43	10022840-54100	SUPPLIES	\$418.43
	05450	DAYCAMP SUPPLIES	\$706.10	10022840-54100	SUPPLIES	\$706.10
	04150	SUBSTATION SUPPLIES	\$114.57	80026210-54100	SUPPLIES	\$114.57
					Vendor Total:	\$2,704.82
WATTS REGULATOR COMPANY	24689	DESICCANT REFILLS	\$208.48	84027225-56125	LAB EQUIP- REPAIR & MAINT.	\$208.48
					Vendor Total:	\$208.48
WAYLON HOCKEMIER	DV111820	REPAIR, MAINTENANCE & PAINTING BC OFFICE	\$950.00	10021210-56300	BUILDING MAINT. & REPAIR	\$475.00
				91521400-56300	BUILDING MAINT. & REPAIR	\$475.00
	6/1/20-11/30/20	VOLUNTEER REIMBURSEMENT	\$1,160.00	10021210-52181	VOLUNTEER EXPENSES	\$580.00
				91521400-52181	VOLUNTEER EXPENSES	\$580.00
					Vendor Total:	\$2,110.00
WESCO DISTRIBUTION INC	224014	(U-B36-F) SUB, BOX 17 X 30 CON	\$428.97	80000000-12104	INVENTORY - PURCHASES	\$428.97
	208956	(U-B36-F) SUB, BOX 17 X 30 CON	\$708.78	80000000-12104	INVENTORY - PURCHASES	\$708.78
					Vendor Total:	\$1,137.75
WEST YOST ASSOCIATED	2043058	RRWA EXECUTIVE DIRECTOR SERVIC	\$40,044.07	91190100-52100	CONTRACTUAL SERVICES	\$40,044.07
					Vendor Total:	\$40,044.07
WRIGHT L'ESTRANGE & ERGASTOLO	30759	LEGAL SERVICES - CVEMSA EOA DI	\$357.50	71021000-52150	LEGAL SERVICES/ EXPENSES	\$357.50
					Vendor Total:	\$357.50
					INVOICE TOTAL:	\$1,212,478.90

List of Checks Presented for Approval on 12/18/2020

The following list of bills payable was reviewed and approved for payment.

Sgt. Sanger

D. R. J.

OR 12/18/20

Signature

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
AFLAC	225162	CANCER/LIFE/ACC INSURANCE	\$8,929.40	20700000-20527	SECTION 125 (CANCER & LIFE)	\$8,929.40
Vendor Total:						\$8,929.40
ALHAMBRA NATIONAL WATER	5109554 120620	DRINKING WATER SERVICES	\$149.14	10022700-52100	CONTRACTUAL SERVICES	\$8.99
				84027225-54100	SUPPLIES	\$140.15
Vendor Total:						\$149.14
ALL-GUARD ALARM SYSTEMS INC	A301109	MONTHLY MONITORING AT WWTP	\$91.40	84027225-52180	SECURITY SERVICES	\$91.40
Vendor Total:						\$91.40
ALPHA ANALYTICAL LABORATORIES INC	0111470-UKIAHLF	ANNUAL LEACHATE MONITORING PER	\$5,753.95	70024500-52100	CONTRACTUAL SERVICES	\$5,753.95
	0114158-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$118.00	84027225-52100	CONTRACTUAL SERVICES	\$118.00
	0111339-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$177.00	84027225-52100	CONTRACTUAL SERVICES	\$177.00
	0111941-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$177.00	84027225-52100	CONTRACTUAL SERVICES	\$177.00
	0113019-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$177.00	84027225-52100	CONTRACTUAL SERVICES	\$177.00
	0113361-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$188.00	84027225-52100	CONTRACTUAL SERVICES	\$188.00
	0112903-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$190.00	84027225-52100	CONTRACTUAL SERVICES	\$190.00
	0113355-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$261.00	84027225-52100	CONTRACTUAL SERVICES	\$261.00
	0112446-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$340.00	84027225-52100	CONTRACTUAL SERVICES	\$340.00
	0112354-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$351.00	84027225-52100	CONTRACTUAL SERVICES	\$351.00
	0112575-UKIAHSTP	MISC. LABORATORY WORK AS NEEDED	\$456.00	84027225-52100	CONTRACTUAL SERVICES	\$456.00
	0111721-UKIAHSTP	SEMI ANNUAL MONITORING WELL SA	\$603.00	84027225-52100	CONTRACTUAL SERVICES	(\$15.00)
				84027225-52100	CONTRACTUAL SERVICES	\$618.00
	0111263-UKIAHSTP	SEMI ANNUAL MONITORING WELL SA	\$842.00	84027225-52100	CONTRACTUAL SERVICES	\$842.00
Vendor Total:						\$9,633.95
ALTEC INDUSTRIES INC	11523632	TIE DOWNS	\$77.63	80026110-56130	EXTERNAL SERVICES	\$77.63
Vendor Total:						\$77.63

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Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
AMAZON CAPITAL SERVICES	1TJN-JDY3-YWJ	CATERPILLER SEAT	\$429.41	10024620-56120	EQUIPMENT MAINTENANCE & REPAIR	\$429.41
	1YFR-GDLW-GHN6	STRING AND TUBING	\$49.27	84027225-54103	LAB SUPPLIES	\$49.27
	1X6Q-FNR7-NPY9	VIDEO CAMERA CAMCORDER	\$163.30	10020210-54100	SUPPLIES	\$163.30
	1FDX-TGFT-HDD1	INK CARTRIDGES	\$50.40	20413510-54100	SUPPLIES	\$25.20
				20413520-54100	SUPPLIES	\$25.20
	19HK-LFJY-D7JJ	HARD HAT	\$23.95	80026110-54100	SUPPLIES	\$23.95
	1DPG-PXT7-YY4T	WADERS, RAIN BIBS AND RAIN BOOTS-DEPT	\$428.16	82027111-54100	SUPPLIES	\$428.16
	1VXL-3J7L-199Q	GRIPPER	\$169.35	82027114-54100	SUPPLIES	\$169.35
	1VYV-JQ4R-L4VX	CREDIT- INK CARTRIDGES RETURNED	(\$85.78)	84027221-54100	SUPPLIES	(\$85.78)
Vendor Total:					\$1,228.06	
AMWINS GROUP BENEFITS INC	6631438	JAN 21 RETIREE HEALTH INSURANCE	\$1,612.44	20700000-20524	NON-EMPLOYEE HEALTH INS.PREM	\$1,612.44
Vendor Total:					\$1,612.44	
AT&T	00001569797	T1 TO INTERNET FOR DOJ/CLETS	\$299.65	10020210-55100	TELEPHONE	\$149.82
				20620231-55100	TELEPHONE	\$149.83
	3138 NOV 20	DSL FOR 911 REMOTE SUPPORT	\$101.65	20620231-55100	TELEPHONE	\$101.65
	00001569649	FIBER INTERNET GATEWAY	\$1,439.12	20913900-55100	TELEPHONE	\$1,439.12
	1718 DEC 20	CC TERMINAL	\$225.52	77725200-55100	TELEPHONE	\$225.52
					Vendor Total:	
AT&T MOBILITY	6842 NOV 20	CELL PHONES	\$133.12	10021210-55100	TELEPHONE	\$66.56
				91521400-55100	TELEPHONE	\$66.56
	6842 NOV 20 1	IPADS	\$2,106.07	10021210-55100	TELEPHONE	\$1,053.03
				91521400-55100	TELEPHONE	\$1,053.04
	Vendor Total:					\$2,239.19
B & B INDUSTRIAL SUPPLY INC	221804	MISC. MATERIALS AS NEEDED	\$53.10	82027111-56300	BUILDING MAINT. & REPAIR	\$53.10
	221098	MISC. MATERIALS AS NEEDED	\$887.33	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$887.33
	2021007	MISC. MATERIALS AS NEEDED	\$44.05	10021210-56130	EXTERNAL SERVICES	\$44.05
	221393	MISC. MATERIALS AS NEEDED	\$196.89	10021210-56130	EXTERNAL SERVICES	\$196.89
	221624	MISC. MATERIALS AS NEEDED	\$58.48	10024620-54120	PW - SPECIAL SUPPLIES	\$58.48

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
B & B INDUSTRIAL SUPPLY INC	221478	MISC. MATERIALS AS NEEDED	\$47.20	82027111-54100	SUPPLIES	\$47.20
	221395	MISC. MATERIALS AS NEEDED	\$768.54	82027111-54100	SUPPLIES	\$768.54
	221580	MISC. MATERIALS AS NEEDED	\$13.45	82027114-54100	SUPPLIES	\$13.45
	221599	MISC. MATERIALS AS NEEDED	\$217.09	82027114-54100	SUPPLIES	\$108.55
				84027221-54100	SUPPLIES	\$108.54
Vendor Total:						\$2,286.13
BELKORP AG	682664	RADIO KIT	\$342.95	84027225-56130	EXTERNAL SERVICES	\$342.95
						\$342.95
Vendor Total:						\$342.95
CA DEPT OF TAX AND FEE ADMISTRATION	439592913	WATER RIGHTS- STF 094-025381	\$304.59	82027110-59101	FEES	\$304.59
						\$304.59
Vendor Total:						\$304.59
CA SURVEYING & DRAFTING SUPPLY INC	221559/2	EMERGENCY REPAIR	\$654.49	80026400-52100	CONTRACTUAL SERVICES	\$654.49
						\$654.49
Vendor Total:						\$654.49
CANTEEN SERVICE	5975:008861	WATER FILTRATION SERVICE POLIC	\$45.00	10020210-54100	SUPPLIES	\$22.50
				20620231-54100	SUPPLIES	\$22.50
						\$45.00
Vendor Total:						\$45.00
CHAMPION WIRE & CABLE	00296683	(C-834) CONDUCTOR, 600V OH AL	\$3,566.06	80000000-12104	INVENTORY - PURCHASES	\$3,566.06
						\$3,566.06
Vendor Total:						\$3,566.06
CHARLES DENOEU	BA FY 20/21	BOOT ALLOWANCE	\$150.00	10022100-54100	SUPPLIES	\$150.00
						\$150.00
Vendor Total:						\$150.00
CINTAS CORPORATION	4066539084	RUG/MAT & UNIFORM SERVICES	\$85.39	20822500-56300	BUILDING MAINT. & REPAIR	\$85.39
	4067700866	RUG/MAT & UNIFORM SERVICES	\$85.39	20822500-56300	BUILDING MAINT. & REPAIR	\$85.39
	4063845459	RUG/MAT & UNIFORM SERVICES	\$59.04	20324100-52100	CONTRACTUAL SERVICES	\$26.38
				20824300-52100	CONTRACTUAL SERVICES	\$32.66
	4065156913	RUG/MAT & UNIFORM SERVICES	\$59.04	20324100-52100	CONTRACTUAL SERVICES	\$26.37
				20824300-52100	CONTRACTUAL SERVICES	\$32.67
	4066539008	RUG/MAT & UNIFORM SERVICES	\$59.04	20324100-52100	CONTRACTUAL SERVICES	\$26.38
				20824300-52100	CONTRACTUAL SERVICES	\$32.66
	4067700946	RUG/MAT & UNIFORM SERVICES	\$59.04	20324100-52100	CONTRACTUAL SERVICES	\$26.38
				20824300-52100	CONTRACTUAL SERVICES	\$32.66
	4064500076	RUG/MAT & UNIFORM SERVICES	\$71.98	20324100-52100	CONTRACTUAL SERVICES	\$26.38
						\$26.38

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
CINTAS CORPORATION	4064500076	RUG/MAT & UNIFORM SERVICES	\$71.98	20824300-52100	CONTRACTUAL SERVICES	\$45.60
	4067145484	RUG/MAT & UNIFORM SERVICES	\$71.98	20324100-52100	CONTRACTUAL SERVICES	\$26.38
				20824300-52100	CONTRACTUAL SERVICES	\$45.60
	4063237595	RUG/MAT & UNIFORM SERVICES	\$140.44	20324100-52100	CONTRACTUAL SERVICES	\$26.38
				20824300-52100	CONTRACTUAL SERVICES	\$114.06
	4065797153	RUG/MAT & UNIFORM SERVICES	\$140.43	20324100-52100	CONTRACTUAL SERVICES	\$26.37
				20824300-52100	CONTRACTUAL SERVICES	\$114.06
	4068344961	RUG/MAT & UNIFORM SERVICES	\$392.55	20324100-52100	CONTRACTUAL SERVICES	\$196.38
				20824300-52100	CONTRACTUAL SERVICES	\$196.17
	4063845519	RUG/MAT & UNIFORM SERVICES	\$85.39	20822500-52100	CONTRACTUAL SERVICES	\$85.39
	4065156834	RUG/MAT & UNIFORM SERVICES	\$85.39	20822500-52100	CONTRACTUAL SERVICES	\$85.39
	4063845515	RUG/MAT & UNIFORM SERVICES	\$35.00	31122000-52100	CONTRACTUAL SERVICES	\$35.00
	4065156757	RUG/MAT & UNIFORM SERVICES	\$35.00	31122000-52100	CONTRACTUAL SERVICES	\$35.00
	4066538990	RUG/MAT & UNIFORM SERVICES	\$35.00	31122000-52100	CONTRACTUAL SERVICES	\$35.00
	4067700777	RUG/MAT & UNIFORM SERVICES	\$35.00	31122000-52100	CONTRACTUAL SERVICES	\$35.00
	4063845526	RUG/MAT & UNIFORM SERVICES	\$35.00	73022600-52100	CONTRACTUAL SERVICES	\$35.00
	4065156816	RUG/MAT & UNIFORM SERVICES	\$35.00	73022600-52100	CONTRACTUAL SERVICES	\$35.00
	4066539027	RUG/MAT & UNIFORM SERVICES	\$35.00	73022600-52100	CONTRACTUAL SERVICES	\$35.00
	4067700948	RUG/MAT & UNIFORM SERVICES	\$35.00	73022600-52100	CONTRACTUAL SERVICES	\$35.00
	1901656538	RUG/MAT & UNIFORM SERVICES	\$190.53	20324100-54100	SUPPLIES	\$190.53
	4063348574	RUG/MAT & UNIFORM SERVICES	\$36.73	77725200-54100	SUPPLIES	\$36.73
	4063967798	RUG/MAT & UNIFORM SERVICES	\$36.73	77725200-54100	SUPPLIES	\$36.73
	4064607639	RUG/MAT & UNIFORM SERVICES	\$36.73	77725200-54100	SUPPLIES	\$36.73
	4065932881	RUG/MAT & UNIFORM SERVICES	\$44.92	77725200-54100	SUPPLIES	\$44.92
	4067259620	RUG/MAT & UNIFORM SERVICES	\$53.11	77725200-54100	SUPPLIES	\$53.11
	4067841443	RUG/MAT & UNIFORM SERVICES	\$53.11	77725200-54100	SUPPLIES	\$53.11
	4068548282	RUG/MAT & UNIFORM SERVICES	\$53.11	77725200-54100	SUPPLIES	\$53.11
	4065265460	RUG/MAT & UNIFORM SERVICES	\$135.17	77725200-54100	SUPPLIES	\$135.17
	4066622381	RUG/MAT & UNIFORM SERVICES	\$143.36	77725200-54100	SUPPLIES	\$143.36

Vendor Total: \$2,458.60

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
CITIBANK N.A.	SF-D 23695	CLOROX WIPES	\$163.20	20012200-54100	SUPPLIES	\$163.20
					Vendor Total:	\$163.20
COMCAST	1296 DEC 20	INTERNET SERVICES	\$168.40	20913900-55100	TELEPHONE	\$168.40
	4635 NOV 20	INTERNET SERVICES	\$246.49	20913900-55100	TELEPHONE	\$246.49
	4635 DEC 20	INTERNET SERVICES	\$256.49	20913900-55100	TELEPHONE	\$256.49
	9780 DEC 20	INTERNET SERVICES	\$130.88	73022600-55100	TELEPHONE	\$130.88
					Vendor Total:	\$802.26
CRITICAL REACH INC	1618	20/21 APBNET ANNUAL SUPPORT	\$400.00	10020210-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$400.00
					Vendor Total:	\$400.00
EFAX CORPORATE	3069320	EFAX SERVICES	\$149.50	20012200-52100	CONTRACTUAL SERVICES	\$149.50
					Vendor Total:	\$149.50
EFFICIENCY SERVICES GROUP LLC	2976	ADMIN OF EUD PUBLIC BENEFITS P	\$3,500.00	80626450-52137	PUBLIC BENEFITS PROGRAM MGMT	\$3,500.00
					Vendor Total:	\$3,500.00
ENTENMANN-ROVIN CO	0155450-IN	PD BADGES	\$139.14	10020210-54100	SUPPLIES	\$139.14
					Vendor Total:	\$139.14
EUREKA OXYGEN CO	470414	EQUIPMENT MAINTENANCE	\$219.25	31122000-56120	EQUIPMENT MAINTENANCE & REPAIR	\$219.25
					Vendor Total:	\$219.25
FAMILY TREE RESOURCE INC	2020805	TREE TRIMMING PER CONTRACT 19	\$17,208.00	80026110-52100	CONTRACTUAL SERVICES	\$17,208.00
					Vendor Total:	\$17,208.00
FARWEST LINE SPECIALTIES LLC	317044	#W-BG, BURNDY W-BG DIE	\$3,351.19	80026110-54102	SMALL TOOLS	\$2,522.69
				80026110-54100	SUPPLIES	\$828.50
	317402	STAINLESS STEEL ROPE	\$798.74	80026110-54100	SUPPLIES	\$798.74
					Vendor Total:	\$4,149.93
FLEETPRIDE	64560603	MISC. PARTS & MATERIALS AS NEE	\$183.11	20324100-58410	GARAGE LUBRICANTS & PARTS	\$183.11
					Vendor Total:	\$183.11
FRIEDMANS HOME IMPROVEMENT	INV11990856	MISC. ITEMS AS NEEDED	\$33.77	20822500-56300	BUILDING MAINT. & REPAIR	\$33.77
	INV12037458	MISC. ITEMS AS NEEDED	\$144.57	20822500-56300	BUILDING MAINT. & REPAIR	\$144.57
	INV12020370	MISC. ITEMS AS NEEDED	\$350.63	20822500-56300	BUILDING MAINT. & REPAIR	\$350.63

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
FRIEDMANS HOME IMPROVEMENT	INV11945211	MISC. ITEMS AS NEEDED	\$91.59	77725200-56300	BUILDING MAINT. & REPAIR	\$91.59
	INV12014401	MISC. ITEMS AS NEEDED	\$615.57	77725200-56300	BUILDING MAINT. & REPAIR	\$615.57
	INV12089224	MISC. ITEMS AS NEEDED	\$18.59	82027111-56300	BUILDING MAINT. & REPAIR	\$18.59
	INV12055057	MISC. ITEMS AS NEEDED	\$193.13	20822500-56120	EQUIPMENT MAINTENANCE & REPAIR	\$193.13
	INV12020979	MISC. ITEMS AS NEEDED	\$45.45	82027111-56120	EQUIPMENT MAINTENANCE & REPAIR	\$45.45
	INV11928381	MISC. ITEMS AS NEEDED	\$32.81	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$32.81
	INV12014384	MISC. ITEMS AS NEEDED	\$60.24	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$60.24
	INV11933973	MISC. ITEMS AS NEEDED	\$99.74	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$99.74
	INV11939857	MISC. ITEMS AS NEEDED	\$106.91	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$106.91
	INV12021128	MISC. ITEMS AS NEEDED	\$121.47	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$121.47
	INV11945436	MISC. ITEMS AS NEEDED	\$232.12	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$232.12
	INV11951152	MISC. ITEMS AS NEEDED	\$414.98	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$414.98
	INV12031952	MISC. ITEMS AS NEEDED	\$426.86	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$426.86
	INV12025800	MISC. ITEMS AS NEEDED	\$10.77	10021210-56130	EXTERNAL SERVICES	\$10.77
	INV1192849	MISC. ITEMS AS NEEDED	\$24.44	80126100-80230	INFRASTRUCTURE	\$24.44
	INV11934379	MISC. ITEMS AS NEEDED	\$25.46	80126100-80230	INFRASTRUCTURE	\$25.46
	INV11976794	MISC. ITEMS AS NEEDED	\$9.73	10024620-54120	PW - SPECIAL SUPPLIES	\$9.73
	INV12037461	MISC. ITEMS AS NEEDED	\$36.42	10024620-54120	PW - SPECIAL SUPPLIES	\$36.42
	INV11976977	MISC. ITEMS AS NEEDED	\$39.79	10024620-54120	PW - SPECIAL SUPPLIES	\$39.79
	INV11976979	MISC. ITEMS AS NEEDED	\$58.99	10024620-54120	PW - SPECIAL SUPPLIES	\$58.99
	INV12061235	MISC. ITEMS AS NEEDED	\$65.31	10024620-54120	PW - SPECIAL SUPPLIES	\$65.31
	INV12061238	MISC. ITEMS AS NEEDED	\$65.31	10024620-54120	PW - SPECIAL SUPPLIES	\$65.31
	INV11991395	MISC. ITEMS AS NEEDED	\$46.18	80026210-54102	SMALL TOOLS	\$46.18
	INV12020681	MISC. ITEMS AS NEEDED	\$158.70	82027114-54102	SMALL TOOLS	\$158.70
	INV11996690	MISC. ITEMS AS NEEDED	\$49.00	10022100-54100	SUPPLIES	\$49.00

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
FRIEDMANS HOME IMPROVEMENT	INV11990216	MISC. ITEMS AS NEEDED	\$119.98	10022100-54100	SUPPLIES	\$119.98
	INV12055225	MISC. ITEMS AS NEEDED	\$195.86	10022100-54100	SUPPLIES	\$195.86
	INV12067303	MISC. ITEMS AS NEEDED	\$218.77	10022100-54100	SUPPLIES	\$218.77
	INV12037388	MISC. ITEMS AS NEEDED	\$292.09	10022100-54100	SUPPLIES	\$292.09
	INV12067216	MISC. ITEMS AS NEEDED	\$551.58	10022100-54100	SUPPLIES	\$551.58
	INV11976586	MISC. ITEMS AS NEEDED	\$20.22	10024620-54100	SUPPLIES	\$20.22
	INV12089117	MISC. ITEMS AS NEEDED	\$37.92	20324100-54100	SUPPLIES	\$37.92
	INV12031740	MISC. ITEMS AS NEEDED	\$25.55	80026120-54100	SUPPLIES	\$25.55
	INV11939906	MISC. ITEMS AS NEEDED	\$33.78	80026120-54100	SUPPLIES	\$33.78
	INV11971692	MISC. ITEMS AS NEEDED	\$23.92	80026210-54100	SUPPLIES	\$23.92
	INV12020433	MISC. ITEMS AS NEEDED	\$26.16	80026210-54100	SUPPLIES	\$26.16
	INV11969839	MISC. ITEMS AS NEEDED	\$85.69	80026400-54100	SUPPLIES	\$85.69
	INV11964050	MISC. ITEMS AS NEEDED	\$12.75	82027111-54100	SUPPLIES	\$12.75
	INV12067226	MISC. ITEMS AS NEEDED	\$101.22	82027111-54100	SUPPLIES	\$50.61
				84027221-54100	SUPPLIES	\$50.61
	INV12055754	MISC. ITEMS AS NEEDED	\$11.27	82027114-54100	SUPPLIES	\$11.27
	INV12020536	MISC. ITEMS AS NEEDED	\$28.28	82027114-54100	SUPPLIES	\$28.28
	INV11983500	MISC. ITEMS AS NEEDED	\$32.47	82027114-54100	SUPPLIES	\$32.47
	INV12055305	MISC. ITEMS AS NEEDED	\$59.88	82027114-54100	SUPPLIES	\$59.88
	INV12061211	MISC. ITEMS AS NEEDED	\$74.89	82027114-54100	SUPPLIES	\$74.89
	INV11991186	MISC. ITEMS AS NEEDED	\$47.25	84027221-54100	SUPPLIES	\$47.25
	INV11933513	MISC. ITEMS AS NEEDED	\$52.67	84027221-54100	SUPPLIES	\$52.67
					Vendor Total:	\$5,630.73
GCR TIRES & SERVICES	851-51013	TIRES, TUBES, REPARIS & LABOR	\$860.09	80026110-56130	EXTERNAL SERVICES	\$860.09
	851-50937	TIRES, TUBES, REPARIS & LABOR	\$113.69	82027111-56130	EXTERNAL SERVICES	\$113.69
	851-50965	#225221 BS 425/65R22.5/20 R244	\$1,647.93	82027111-56130	EXTERNAL SERVICES	\$823.96
				84027221-56130	EXTERNAL SERVICES	\$823.97
					Vendor Total:	\$2,621.71
GENERAL PACIFIC INC	1389083	(MT-270) METER TEST SWITCH, 10	\$1,323.48	80000000-12104	INVENTORY - PURCHASES	\$1,323.48
					Vendor Total:	\$1,323.48

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
GHD INC	153068	DOWNTOWN STREETSCAPE - UNDERGR	\$24,129.64	12024200-80230	INFRASTRUCTURE	\$16,140.06
				50924200-80230	INFRASTRUCTURE	\$919.64
				82227113-80230	INFRASTRUCTURE	\$3,534.97
				84427221-80230	INFRASTRUCTURE	\$3,534.97
				Vendor Total:		\$24,129.64
GOLDEN STATE EMERGENCY VEHICLE SERVICE INC	C1025814	COMPOSITE BALL REPAIR KIT, SWITCH	\$204.10	10021210-56130	EXTERNAL SERVICES	\$142.78
				91521400-56130	EXTERNAL SERVICES	\$61.32
				Vendor Total:		\$204.10
GRAINGER INC	9722837946	FIRE STATION SUPPLIES	\$392.22	84027225-54102	SMALL TOOLS	\$392.22
				Vendor Total:		\$392.22
HDL COREN & CONE	SIN004645	PARCEL TAX ANALYSIS	\$2,097.50	10021210-52100	CONTRACTUAL SERVICES	\$1,048.75
				91521400-52100	CONTRACTUAL SERVICES	\$1,048.75
				Vendor Total:		\$2,097.50
HILDEBRAND CONSULTING LLC	255	ON-GOING SEWER UTILITY BILLING	\$315.00	20513300-52100	CONTRACTUAL SERVICES	\$315.00
				Vendor Total:		\$315.00
IAN BROESKE	TA 1/5-7/21	TRAVEL ADVANCE	\$720.32	10021210-57100	LEARNING AND DEVELOPMENT	\$360.16
				91521400-57100	LEARNING AND DEVELOPMENT	\$360.16
				Vendor Total:		\$720.32
IBEW, LOCAL 1245	20-12 IBEW	DEC 20 ELECTRIC UNIT UNION DUE	\$1,873.54	20700000-20509	P/R DEDUCT. - UNION DUES	\$1,873.54
				Vendor Total:		\$1,873.54
INFOSEND INC	182415	UB PRINT & MAIL SERVICES	\$4,214.90	20513300-52100	CONTRACTUAL SERVICES	\$4,214.90
				Vendor Total:		\$4,214.90
INTEGRITY SHRED LLC	113329	DOCUMENT SHREDDING	\$650.00	20012500-52100	CONTRACTUAL SERVICES	\$650.00
				Vendor Total:		\$650.00
INTERNATIONAL INSTITUTE OF MUNICIPAL CLERKS	32183 FY20/21	MEMBERSHIP- K LAWLER	\$175.00	20012500-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$175.00
				Vendor Total:		\$175.00

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
INTERSTATE SALES	6655	IMPACT SPRING, PIN, BASE	\$985.18	10024620-54127	PW - SIGN POSTS/SHEETING	\$985.18
					Vendor Total:	\$985.18
INTERWEST CONSULTING GROUP INC	63885	ON-CALL BUILDING & PLAN CHECK	\$1,170.02	10023320-52100	CONTRACTUAL SERVICES	\$1,170.02
					Vendor Total:	\$1,170.02
J A MOMANEY SERVICES INC	138645	(U-B36-F), BOX 17 X 30 #PD1730	\$10,694.25	80000000-12104	INVENTORY - PURCHASES	\$10,694.25
					Vendor Total:	\$10,694.25
JAROD THIELE	BA FY 20/21	BOOT ALLOWANCE	\$108.95	82027110-54100	SUPPLIES	\$50.00
				84027220-54100	SUPPLIES	\$58.95
					Vendor Total:	\$108.95
JENNIFER ANNE DUTTON	122950-9	PHOTOVOLTAIC REFUND	\$125.12	90100000-10421	UTILITY RECEIVABLES CLEARING	\$125.12
					Vendor Total:	\$125.12
JM SQUARED & ASSOC INC	120-7576	GRIT PUMP PACKING SET, LANTERN RING	\$866.65	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$866.65
					Vendor Total:	\$866.65
JOSHUA WILLIAMS	82365	PLANTS FOR WILD GARDENS	\$25.98	10022700-54100	SUPPLIES	\$25.98
					Vendor Total:	\$25.98
KATHERINE ESCOBEDO	DV112320	INSTRUCTOR	\$588.00	10022850-52100	CONTRACTUAL SERVICES	\$588.00
	DV112320 2	INSTRUCTOR	\$588.00	10022850-52100	CONTRACTUAL SERVICES	\$588.00
					Vendor Total:	\$1,176.00
KELLY-MOORE PAINT COMPANY INC	910-40110355	MISC. SUPPLIES AS NEEDED	\$11.42	10024620-54125	PW - TRAFFIC PAINT	\$11.42
					Vendor Total:	\$11.42
LAFCO-LOCAL AGENCY FORMATION COMMISSION OF	DV121720	FEES FOR ANNEXATION APP FOR CITY OWNED PARCEL	\$5,000.00	20012200-52100	CONTRACTUAL SERVICES	\$1,000.00
				82027110-52100	CONTRACTUAL SERVICES	\$2,000.00
				84027225-52100	CONTRACTUAL SERVICES	\$2,000.00
					Vendor Total:	\$5,000.00
LEGAL SHIELD	38295 DEC 20	DEC 20 PRE-PAID LEGAL SERVICES	\$77.70	20700000-20526	PREPAID LEGAL - AFLAC	\$77.70
	38295 NOV 20	NOV 20 PRE-PAID LEGAL SERVICES	\$77.70	20700000-20526	PREPAID LEGAL - AFLAC	\$77.70
					Vendor Total:	\$155.40
LES SCHWAB TIRE CENTER	64000507357	MISCELLANEOUS TIRE SERVICES AS NEEDED	\$89.99	10020210-56130	EXTERNAL SERVICES	\$89.99

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
LES SCHWAB TIRE CENTER	64000510353	MISCELLANEOUS TIRE SERVICES AS NEEDED	\$515.31	20822500-56130	EXTERNAL SERVICES	\$515.31
					Vendor Total:	\$605.30
LIFE ASSIST INC	1054702	MISC. EMS SUPPLIES AS NEEDED	\$689.81	10021210-54107	EMS SUPPLIES	\$344.90
				91521400-54107	EMS SUPPLIES	\$344.91
					Vendor Total:	\$689.81
LINCOLN AQUATICS	D8710086	HIFLOW MULTIPORT VALVE	\$403.10	10022300-54100	SUPPLIES	\$403.10
					Vendor Total:	\$403.10
LYMAN GROUP INC	1706997	PROPANE	\$18.12	20822500-56210	FUEL & FLUIDS	\$18.12
	1704919	PROPANE	\$26.40	84027225-56210	FUEL & FLUIDS	\$26.40
	FNCHG-2011	FINANCE CHARGE - INVOICE 5242107	\$3.46	90000000-23219	PUMPKINFEST	\$3.46
					Vendor Total:	\$47.98
MAHALA JACYNTHE KUEHNE	DV112320	INSTRUCTOR	\$588.00	10022850-52100	CONTRACTUAL SERVICES	\$588.00
					Vendor Total:	\$588.00
MARIANNE DAVISON	DV121420	REIMBURSEMENT- SUPPLIES	\$37.85	90000000-23256	SPECIAL EVENTS TRUST	\$37.85
					Vendor Total:	\$37.85
MARK CLEMENTI PHD	12-01-20PD	PRE-EMPLOYMENT PSYCHOLOGICAL EVALUATION	\$774.00	10020210-54161	BACKGROUND & PHYSICALS	\$774.00
					Vendor Total:	\$774.00
MATHESON TRI- GAS INC	22718706	OXYGEN & MISC. AS NEEDED	\$14.97	82027111-56300	BUILDING MAINT. & REPAIR	\$14.97
	22718699	OXYGEN & MISC. AS NEEDED	\$70.84	82027114-54100	SUPPLIES	\$70.84
					Vendor Total:	\$85.81
MENDO MILL & LUMBER CO	X80949/1	RETURN - MAILBOX	(\$112.01)	10021210-56300	BUILDING MAINT. & REPAIR	(\$56.01)
				91521400-56300	BUILDING MAINT. & REPAIR	(\$56.00)
	169011/1	PROPANE	\$20.91	10021210-56300	BUILDING MAINT. & REPAIR	\$10.45
				91521400-56300	BUILDING MAINT. & REPAIR	\$10.46
	170036/1	AXE HANDLES, FENCE POST MIX	\$32.06	10021210-56300	BUILDING MAINT. & REPAIR	\$16.03
				91521400-56300	BUILDING MAINT. & REPAIR	\$16.03
	169369/1	MAILBOX AND LOCK	\$116.48	10021210-56300	BUILDING MAINT. & REPAIR	\$58.24
				91521400-56300	BUILDING MAINT. & REPAIR	\$58.24
	169104/1	HOE, SHOVEL, AXE HANDLES	\$98.92	10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$49.46

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
MENDO MILL & LUMBER CO	169104/1	HOE, SHOVEL AND AXE HANDLES	\$98.92	91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$49.46
	169834/1	HOSE ADAPTER	\$1.39	91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$0.70
				91721400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$0.69
	169129/1	KEYS, MAGNETIC KEY CASE	\$3.88	91521400-54100	SUPPLIES	\$1.94
				91721400-54100	SUPPLIES	\$1.94
	169154/1	PELLETS	\$38.81	91521400-54100	SUPPLIES	\$19.41
				91721400-54100	SUPPLIES	\$19.40
					Vendor Total:	\$200.44
MENDOCINO COUNTY ENVIRONMENTAL HEALTH	EH400008	2021 HAZARDOUS MATERIAL	\$1,708.50	77725200-52100	CONTRACTUAL SERVICES	\$1,708.50
					Vendor Total:	\$1,708.50
MINTIER HARNISH LP	UKIAHSB2-08	GPU, EIR & ADVANCED PLANNING S	\$2,913.75	31523100-52100	CONTRACTUAL SERVICES	\$2,913.75
					Vendor Total:	\$2,913.75
MOTION INDUSTRIES INC	CA23-523025	BEARING, FITTINGS & MISC. ITEM	\$288.02	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$288.02
					Vendor Total:	\$288.02
MUNICIPAL MAINTENANCE EQUIPMENT	0154053-IN	#V-680-0001 8" KANAFLEX 180AR	\$1,159.00	90000000-20231	COUNTY MENTAL HEALTH .5%	(\$3.57)
				84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$3.57
				84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$1,159.00
					Vendor Total:	\$1,159.00
NCH CORPORATION	7175657	PREMALUBE, CS/48 (FIBER)	\$495.00	20324100-58410	GARAGE LUBRICANTS & PARTS	\$495.00
	7175631	PREMALUBE EXTREME GREEN#2	\$571.21	84027225-58410	GARAGE LUBRICANTS & PARTS	\$571.21
					Vendor Total:	\$1,066.21
NCPA	CVP1020025	FY 20/21 CVP MEMBERSHIP FEES	\$200.00	80026400-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$200.00
	006102-1220027	DEC 20 NCPA	\$982,537.00	80026440-58104	NCPA MANAGEMENT SERVICES	\$40,606.00
				80026440-58101	NCPA PLANT GENERATION	\$128,146.00
				80026440-58102	NCPA POWER PURCHASES	\$588,480.00

List of Checks Presented for Approval on 12/18/2020

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
NCPA	006102-1220027	DEC 20 NCPA	\$982,537.00	80026440-58105	NCPA THIRD PARTY SALES	(\$34,720.00)
				80026440-58103	NCPA TRANSMISSION	\$260,025.00
				Vendor Total: \$982,737.00		
NFP NATIONAL ACCOUNT SERVICES INC	20-12 NFP	DEC 20 NFP INSURANCE	\$2,704.00	20700000-20523	P/R DEDUCT-LTD	\$2,384.50
				20700000-20512	REMIF LIFE	\$35.50
				20700000-20512	REMIF LIFE	\$284.00
				Vendor Total: \$2,704.00		
ON THE JOB AND OFF	202	OTJ&O ANNUAL MEMBERSHIP - VOLUNTEER FIRE	\$224.00	91521400-57100	LEARNING AND DEVELOPMENT	\$112.00
				91721400-57100	LEARNING AND DEVELOPMENT	\$112.00
				Vendor Total: \$224.00		
ONE TIME PAY VENDOR	122561-4	ENERGY REBATE - EMILY SUMMER	\$100.00	80626450-52135	ENERGY CONSERVATION PROGRAM	\$100.00
	124183-5	UTILITY REFUND - JOAN BAKER	\$12.27	90100000-10421	UTILITY RECEIVABLES CLEARING	\$12.27
	121886-6	UTILITY REFUND - WILLOW TERRACE	\$15,684.52	90100000-10421	UTILITY RECEIVABLES CLEARING	\$15,684.52
				Vendor Total: \$15,796.79		
ONESOURCE DISTRIBUTORS LLC	S6590102.001	INSILINK - R/O	\$23.84	80000000-12104	INVENTORY - PURCHASES	\$23.84
	S6583106.001	HOMAC X1N302 SLEEVE SVCE ENTRANCE	\$292.87	80000000-12104	INVENTORY - PURCHASES	\$292.87
	S6502487.003	(AL-63) ARRESTOR, LIGHTNING, 1	\$1,410.63	80000000-12104	INVENTORY - PURCHASES	\$1,410.63
	S6574452.001	STAPLE STEEL	\$160.05	80026110-54100	SUPPLIES	\$160.05
				Vendor Total: \$1,887.39		
OPERATING ENGINEERS UNION	2012-1	DEC 20 PW UNION DUES	\$1,072.50	20700000-20509	P/R DEDUCT.- UNION DUES	\$1,072.50
	2012	DEC 20 MISC UNION DUES	\$1,680.00	20700000-20509	P/R DEDUCT.- UNION DUES	\$1,680.00
				Vendor Total: \$2,752.50		
OPPERMAN & SON INC	01P38664	RETURN - EMERGENCY AIR HORN	(\$168.18)	20324100-56112	EQUIPMENT PARTS FOR RESALE	(\$168.18)
	01P38656	RETURN - DOOR LATCH STRIKER	(\$52.69)	20324100-56112	EQUIPMENT PARTS FOR RESALE	(\$52.69)
	01P38423	ALLISON 4" DEEP SUMP FILTER	\$230.37	10021210-56130	EXTERNAL SERVICES	\$115.19

List of Checks Presented for Approval on 12/18/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
OPPERMAN & SON INC	01P38423	ALLISON 4" DEEP SUMP FILTER	\$230.37	80026110-56130	EXTERNAL SERVICES	\$115.18
	01P38876	AIR FILTER	\$259.19	10021210-56130	EXTERNAL SERVICES	\$259.19
	01P38981	T HANDLES	\$549.26	10021210-56130	EXTERNAL SERVICES	\$549.26
	01P39009	PR2-REG, 1/4" BRASS BALL VALVE	\$68.16	77725200-56130	EXTERNAL SERVICES	\$68.16
	01P39015	CAB LEVELING VALVE	\$200.66	77725200-56130	EXTERNAL SERVICES	\$200.66
	01P38393	SURGE CAP	\$42.11	84027221-56130	EXTERNAL SERVICES	\$42.11
	01P38896	FOOT SWITCH	\$70.28	91521400-56130	EXTERNAL SERVICES	\$70.28
	01P38416	FF/WS ELEMENT	\$12.42	20324100-58510	REIMBURSABLE JOBS	\$12.42
	01P38392	TS SWITCH	\$332.02	20324100-58510	REIMBURSABLE JOBS	\$332.02
	01P38471	A/C SWITCH 205 N/C	\$415.81	20324100-58510	REIMBURSABLE JOBS	\$415.81
Vendor Total:						\$1,959.41
OREILLY AUTO PARTS	2707-297654	POWER LUBER	\$435.49	20824300-54102	SMALL TOOLS	\$435.49
	Vendor Total:					
PACE SUPPLY CORPORATION	026369195	(SA-234) 3/4 FIP X MNS LF BRS	\$816.56	82000000-12104	INVENTORY - PURCHASES	\$816.56
	026391583	(SA-234) 3/4 FIP X MNS LF BRS	\$871.00	82000000-12104	INVENTORY - PURCHASES	\$871.00
	026500715	(SBC-239) BALLCORP PACK JOINT	\$860.52	82000000-12104	INVENTORY - PURCHASES	\$860.52
	026391583-2	(SA-234) 3/4 FIP X MNS LF BRS	\$1,480.70	82000000-12104	INVENTORY - PURCHASES	\$1,480.70
	026522641	MISC. ITEMS AS NEEDED	\$75.21	82027114-54100	SUPPLIES	\$75.21
Vendor Total:						\$4,103.99
PETERSON POWER SYSTEMS INC	PC060164093	PARTS & SERVICE REPAIRS AS NEEDED	\$794.15	10024620-56130	EXTERNAL SERVICES	\$794.15
	PC060164059	PARTS & SERVICE REPAIRS AS NEEDED	\$240.23	82027114-56130	EXTERNAL SERVICES	\$120.10
				84027221-56130	EXTERNAL SERVICES	\$120.13
Vendor Total:						\$1,034.38
PG&E CO	7075-1 NOV 20	PACIFIC GAS & ELECTRIC	\$86.79	10022100-55210	UTILITIES	\$86.79
	0853-6 NOV 20	PACIFIC GAS & ELECTRIC	\$1,758.34	31122000-55210	UTILITIES	\$1,758.34
Vendor Total:						\$1,845.13
PROFORCE MARKETING INC	427505	GLOCK G17 GEN 5 MOS 9MM PISTOL	\$243.34	63020210-54100	SUPPLIES	\$243.34
	429980	GLOCK G17 GEN 5 MOS 9MM PISTOL	\$2,884.49	63020210-54100	SUPPLIES	\$2,884.49
Vendor Total:						\$3,127.83

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Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
PUBLIC SERVICE DEPARTMENT	CITY OCT 20	CITY UTILITIES	\$114,242.12	10022100-55210	UTILITIES	\$19,187.84
				10022300-55210	UTILITIES	\$3,278.70
				10022700-55210	UTILITIES	\$1,955.48
				10024214-55210	UTILITIES	\$722.38
				10024620-55210	UTILITIES	\$331.86
				20620231-55210	UTILITIES	\$63.33
				20822500-55210	UTILITIES	\$7,661.71
				20824300-55210	UTILITIES	\$874.09
				64020213-55210	UTILITIES	\$714.36
				72022400-55210	UTILITIES	\$11,241.55
				73022600-55210	UTILITIES	\$1,762.61
				77725200-55210	UTILITIES	\$3,050.67
				80026400-55210	UTILITIES	\$2,626.63
				80526150-55210	UTILITIES	\$12,225.53
				82027111-55210	UTILITIES	\$21,056.91
				83027330-55210	UTILITIES	\$4,639.26
				84027221-55210	UTILITIES	\$62.19
				84027225-55210	UTILITIES	\$22,787.02
				Vendor Total:		\$114,242.12
REDWOOD COAST FUELS	2196294	CARDLOCK FUEL PURCHASES	\$53.62	20324100-58410	GARAGE LUBRICANTS & PARTS	\$53.62
				Vendor Total:		\$53.62
REDWOOD EMPIRE MUNICIPAL INSURANCE FUND	20-12 HEALTHCOMP	DEC 20 MEDICAL, DENTAL, VISION	\$270,547.92	20700000-20524	NON-EMPLOYEE HEALTH INS.PREM	\$436.80
				20700000-20524	NON-EMPLOYEE HEALTH INS.PREM	\$2,097.76
				20700000-20524	NON-EMPLOYEE HEALTH INS.PREM	\$14,335.00
				20700000-20520	P/R DEDUCT.- MEDICAL INS	\$233,658.00
				20700000-20510	REMIF DENTAL	\$16,889.96

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
REDWOOD EMPIRE MUNICIPAL INSURANCE FUND	20-12 HEALTHCOMP	DEC 20 MEDICAL DENTAL, VISION	\$270,547.92	20700000-20511	REMIF VISION	\$3,130.40
					Vendor Total:	\$270,547.92
RICHARD ANDERSON	2020-1210-1	AGREEMENT FOR PROF.SVC'S FOR W	\$3,350.00	20913900-52100	CONTRACTUAL SERVICES	\$150.00
				20913900-52100	CONTRACTUAL SERVICES	\$3,200.00
					Vendor Total:	\$3,350.00
RINO PACIFIC	CL32826	FUEL CARD CHARGES AS NEEDED	\$56.44	20324100-56210	FUEL & FLUIDS	\$56.44
					Vendor Total:	\$56.44
SAFEWAY INC	NOV 20	MISC. PURCHASES AS REQUIRED	\$881.49	10020214-54100	SUPPLIES	\$48.99
				10022700-54100	SUPPLIES	\$17.16
				10022840-54100	SUPPLIES	\$53.88
				10022840-54100	SUPPLIES	\$60.89
				10022840-54100	SUPPLIES	\$104.90
				10022840-54100	SUPPLIES	\$128.00
				10022840-54100	SUPPLIES	\$467.67
					Vendor Total:	\$881.49
SHN CONSULTING ENGINEERS & GEOLOGISTS INC	107270	COMPACTION TESTING FOR SPEC	\$4,119.40	82227113-80230	INFRASTRUCTURE	\$1,051.56
				84427221-80230	INFRASTRUCTURE	\$3,067.84
					Vendor Total:	\$4,119.40
SNAP-ON INDUSTRIAL	ARV/4589312	12V ENGINE STARTER	\$263.29	82027114-54102	SMALL TOOLS	\$131.64
				84027221-54102	SMALL TOOLS	\$131.65
					Vendor Total:	\$263.29
SOLID WASTES SYSTEMS INC	NOV 20	RESIDENTIAL GARBAGE FEES	\$38,309.02	90200000-52170	UKIAH WASTE SOLUTIONS	\$38,309.02
					Vendor Total:	\$38,309.02
STAPLES CREDIT PLAN	7316699310-0	APC BACKUPS	\$61.32	20513300-54330	COMPUTER AND TECHNOLOGY	\$61.32
	7317888445-2	64GB USB BLK, 3PK	\$30.47	10020210-54100	SUPPLIES	\$30.47
	7317888204-0	DATASTICK PRO 32GB, VERBATIM DVD-R	\$149.44	10020210-54100	SUPPLIES	\$149.44
	7316959173-0	TONER, ENDTABS, WHITEOUT	\$442.47	10020210-54100	SUPPLIES	\$442.47
	7316737521-0	SHARPIES, CAD BOND PAPER	\$96.84	10022810-54100	SUPPLIES	\$96.84

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Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
STAPLES CREDIT PLAN	7319020576-0	2021 AAG YEARLY WALL 48X32	\$145.89	10022810-54100	SUPPLIES	\$145.89
	7316999090-0	FASTENER FOLDERS	\$27.63	10023100-54100	SUPPLIES	\$27.63
	7316886361-1	RETURN - CLASSIFICATION FOLDERS	(\$17.44)	10023320-54100	SUPPLIES	(\$17.44)
	7316886361-0	CLASSIFICATION FOLDERS	\$17.44	10023320-54100	SUPPLIES	\$17.44
	7317076537-0	YELLOW CARDSTOCK	\$23.54	10023320-54100	SUPPLIES	\$23.54
	187272727-0	XL NITRILE GLOVES	\$270.84	10024214-54100	SUPPLIES	\$270.84
	7315891847-0	3-DRAWER VERTICLE FILE CABINET	\$304.84	20012800-54100	SUPPLIES	\$304.84
	7317276194-0	5 DRAWER BOOKCASE	\$309.41	20012800-54100	SUPPLIES	\$309.41
	7317348119-0	FILE FOLDERS	\$26.77	20013210-54100	SUPPLIES	\$26.77
	7318096766-0	4PORT USB 3.0 HUB WITH CHARGER	\$93.61	20013210-54100	SUPPLIES	\$46.80
				20013210-54100	SUPPLIES	\$46.81
	7317348119-0	TONER	\$115.95	20013210-54100	SUPPLIES	\$115.95
	187462970-0	VICTORY INNOVATIONS PROFESSION	\$306.76	20822500-54100	SUPPLIES	\$0.01
				20822500-54100	SUPPLIES	\$306.75
	187462970-0	VICTORY INNOVATIONS PROFESSION	\$1,577.60	20822500-54100	SUPPLIES	\$1,577.60
	7317045425-0	PHONE MESSAGE BOOK, RECEIPT BOOK	\$32.56	91521400-54100	SUPPLIES	\$16.28
				91721400-54100	SUPPLIES	\$16.28
	Vendor Total:					\$4,015.94
STATE WATER RESOURCES CONTROL BOARD	SW-0201672	ANNUAL PERMIT ID# 1 231020002	\$1,474.00	84027225-59101	FEES	\$1,474.00
	SW-0205409	ANNUAL PERMIT ID# 1 49M000009	\$8,992.00	84027225-59101	FEES	\$8,992.00
	Vendor Total:					\$10,466.00
STEPHANIE ABBA	DV120820	REIMBURSEMENT-SUPPLIES	\$25.66	91521400-54100	SUPPLIES	\$12.83
				91721400-54100	SUPPLIES	\$12.83
	Vendor Total:					\$25.66
SYAR INDUSTRIES INC	805825	ASPHALT AS NEEDED	\$1,867.78	10024620-54128	PW - COLD PATCH MATERIAL	\$933.89
				82027114-54100	SUPPLIES	\$466.94
				84027221-54100	SUPPLIES	\$466.95
	Vendor Total:					\$1,867.78

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Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
TEREX USA LLC	5003027286	#76583TU SEAL KIT	\$2,232.34	80026110-56130	EXTERNAL SERVICES	\$2,232.34
					Vendor Total:	\$2,232.34
UKIAH WASTE SOLUTIONS INC	445535	BIOSOLID REMOVAL	\$6,324.48	84027225-52100	CONTRACTUAL SERVICES	\$6,324.48
	110120 1	BIOSOLID REMOVAL	\$4.34	80126100-80230	INFRASTRUCTURE	\$4.34
	120120	BIOSOLID REMOVAL	\$17.72	84027225-54100	SUPPLIES	\$17.72
					Vendor Total:	\$6,346.54
UNITED SITE SERVICES	114-11278470	PORTABLE TOILET RENTAL	\$128.63	10022840-54100	SUPPLIES	\$128.63
					Vendor Total:	\$128.63
URBAN TREE FARM NURSERY INC	52980	FLOWERING CHERRY	\$82.81	10022100-54100	SUPPLIES	\$82.81
					Vendor Total:	\$82.81
US BANK CORPORATE PAYMENT SERVICES	NOV 20	CAL CARD PURCHASES	\$3,909.78	10021210-56300	BUILDING MAINT. & REPAIR	\$421.24
				91521400-56300	BUILDING MAINT. & REPAIR	\$421.26
				10021210-56120	EQUIPMENT MAINTENANCE & REPAIR	\$186.73
				91521400-56120	EQUIPMENT MAINTENANCE & REPAIR	\$186.74
				91521400-57100	LEARNING AND DEVELOPMENT	\$54.07
				91721400-57100	LEARNING AND DEVELOPMENT	\$54.06
				25321210-54102	SMALL TOOLS	\$657.05
				91621400-54102	SMALL TOOLS	\$657.06
				91521400-54100	SUPPLIES	(\$136.09)
				91521400-54100	SUPPLIES	\$313.28
				91521400-54100	SUPPLIES	\$374.76
				91721400-54100	SUPPLIES	(\$136.09)
				91721400-54100	SUPPLIES	\$313.25
				91721400-54100	SUPPLIES	\$374.76
				10021210-55100	TELEPHONE	\$9.10
				91521400-55100	TELEPHONE	\$9.10
				10021210-52181	VOLUNTEER EXPENSES	\$74.75

List of Checks Presented for Approval on 12/18/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
US BANK CORPORATE PAYMENT SERVICES	NOV 20	CAL CARD PURCHASES	\$3,909.78	91521400-52181	VOLUNTEER EXPENSES	\$74.75
					Vendor Total:	\$3,909.78
VWR INTERNATIONAL INC	8802839011	LABORATORY SUPPLIES WWTP	\$329.72	84027225-54103	LAB SUPPLIES	\$329.72
	8802827219	LABORATORY SUPPLIES WWTP	\$556.36	84027225-54103	LAB SUPPLIES	\$556.36
					Vendor Total:	\$886.08
WAHLUND CONSTRUCTION INC	1920217 7	DOWNTOWN UTILITY UPGRADE & ELE	\$539,058.00	82227113-80230	INFRASTRUCTURE	\$271,467.50
				84427221-80230	INFRASTRUCTURE	\$267,590.50
					Vendor Total:	\$539,058.00
WASTE MANAGEMENT	2810117-2561	GARBAGE SERVICE - 1500 S STATE ST	\$73.31	10021210-55210	UTILITIES	\$36.66
				91521400-55210	UTILITIES	\$36.65
	2810313-2561	GARBAGE SERVICE - 141 LOVERS LANE	\$73.31	10021210-55210	UTILITIES	\$36.65
				91521400-55210	UTILITIES	\$36.66
					Vendor Total:	\$146.62
WAXIE SANITARY SUPPLY	79577361	HOT CUPS	\$53.57	20822500-54100	SUPPLIES	\$53.57
					Vendor Total:	\$53.57
WELTY, WEAVER & CURRIE	2548	LEGAL SERVICES - WATER RESOURCE	\$1,837.50	82027110-52150	LEGAL SERVICES/ EXPENSES	\$1,837.50
	2549	LEGAL SERVICES - WATER RESOURCE	\$8,012.50	82027110-52150	LEGAL SERVICES/ EXPENSES	\$8,012.50
					Vendor Total:	\$9,850.00
WESCO DISTRIBUTION INC	213202	(U-TE-27) INSUL CONN, 500 KCM,	\$1,306.50	80000000-12104	INVENTORY - PURCHASES	\$1,306.50
					Vendor Total:	\$1,306.50
WEX BANK	68971401	FUEL FOR POLICE	\$224.07	10020210-56210	FUEL & FLUIDS	\$224.07
					Vendor Total:	\$224.07
WHITLOCK & WEINBERGER TRANSPORTATION INC	25642	TRAFFIC SIGNAL DESIGN AT GOBBI	\$6,333.75	50924210-80230	INFRASTRUCTURE	\$6,333.75
					Vendor Total:	\$6,333.75
WIPF CONSTRUCTION LLC	5720	DELIVERY OF VARIOUS MATERIALS	\$719.76	82027114-54100	SUPPLIES	\$719.76
					Vendor Total:	\$719.76

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
XEROX CORP	012053959	XEROX CB070H COPIER LEASE	\$700.81	20012200-54500	EQUIP RENTS AND LEASES	\$700.81
					Vendor Total:	\$700.81
YSI INC	847206	YSI #626870-1 PRODSS METER ONL	\$8,909.01	84027225-56125	LAB EQUIP- REPAIR & MAINT.	\$8,909.01
					Vendor Total:	\$8,909.01
YUBA COMMUNITY COLLEGE DISTRICT	0454947 SPRING 21	REGISTRATION- R LOTTEN	\$288.00	84027225-57100	LEARNING AND DEVELOPMENT	\$288.00
					Vendor Total:	\$288.00
					INVOICE TOTAL:	\$2,185,967.10

List of Checks Presented for Approval on 12/30/2020

The following list of bills payable was reviewed and approved for payment.

Sgt. S. S. S.

D. R. J.

CR 1/12/21

Signature

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
BUSINESS CARD	3211	JOB ADVERTISING	\$210.00	20016100-54162	ADVERTISING	\$210.00
	3666	JOB ADVERTISING	\$225.00	20016100-54162	ADVERTISING	\$225.00
	3189169	JOB ADVERTISING	\$295.00	20016100-54162	ADVERTISING	\$295.00
	00329612	JOB ADVERTISING	\$300.00	20016100-54162	ADVERTISING	\$300.00
MOTNXYWD W2		FACEBOOK ADVERTISING	\$17.29	20012300-52510	ADVERTISING & PROMOTION	\$17.29
	37553516	ANNUAL ADVERTISING PLAN	\$384.00	20012300-52510	ADVERTISING & PROMOTION	\$384.00
	12586	BATTERY PACK	\$269.94	90000000-20231	COUNTY MENTAL HEALTH .5%	(\$1.35)
				90000000-23252	DISTRICT USE TAX-LIBRARIES	(\$0.34)
				90000000-23237	DISTRICT USE TAX-MEASURE S	(\$1.35)
				90000000-23028	MEASURE Y DISTRICT TAX	(\$1.35)
				90000000-23013	STATE USE TAX LIABILITY	(\$19.57)
				20620231-54100	SUPPLIES	\$23.96
				20620231-54100	SUPPLIES	\$269.94
SF-D 24908		TRASH GRAPPLERS	\$446.88	90000000-20231	COUNTY MENTAL HEALTH .5%	(\$2.24)
				90000000-23252	DISTRICT USE TAX-LIBRARIES	(\$0.55)
				90000000-23237	DISTRICT USE TAX-MEASURE S	(\$2.24)
				90000000-23028	MEASURE Y DISTRICT TAX	(\$2.24)
				10024620-54120	PW - SPECIAL SUPPLIES	\$39.66
				10024620-54120	PW - SPECIAL SUPPLIES	\$446.88
				90000000-23013	STATE USE TAX LIABILITY	(\$32.39)
	73671	VINYL FLOORING	\$587.10	90000000-20231	COUNTY MENTAL HEALTH .5%	(\$2.85)
				90000000-23252	DISTRICT USE TAX-LIBRARIES	(\$0.72)
				90000000-23237	DISTRICT USE TAX-MEASURE S	(\$2.85)
				10020210-80100	MACHINERY & EQUIPMENT	\$50.59

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Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
BUSINESS CARD	73671	VINYL FLOORING	\$587.10	10020210-80100	MACHINERY & EQUIPMENT	\$587.10
				90000000-23028	MEASURE Y DISTRICT TAX	(\$2.85)
				90000000-23013	STATE USE TAX LIABILITY	(\$41.32)
	671964	TRAFFIC TAPE	\$1,092.10	90000000-20231	COUNTY MENTAL HEALTH .5%	(\$4.89)
				90000000-23252	DISTRICT USE TAX-LIBRARIES	(\$1.22)
				90000000-23237	DISTRICT USE TAX-MEASURE S	(\$4.89)
				90000000-23028	MEASURE Y DISTRICT TAX	(\$4.89)
				10024620-54126	PW-PREMARKS	\$86.79
				10024620-54126	PW-PREMARKS	\$1,092.10
				90000000-23013	STATE USE TAX LIABILITY	(\$70.90)
	SF-D 24817	ANALYZER BACKBOARDS	\$397.33	84027225-56120	EQUIPMENT MAINTENANCE & REPAIR	\$397.33
	SLS25722696	THERMOCOUPLE	\$165.71	84027225-56125	LAB EQUIP-REPAIR & MAINT.	\$165.71
	SF-D 23250	REGISTRATION - K NORRIS	\$469.00	20413510-57100	LEARNING AND DEVELOPMENT	\$234.50
				20413520-57100	LEARNING AND DEVELOPMENT	\$234.50
	1606853502	MEMBERSHIP - M KEIZER	\$60.00	10023320-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$60.00
	1606853640	MEMBERSHIP - S OROPEZA	\$60.00	10023320-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$60.00
	111220	PUBLICATION SUBSCRIPTION	\$19.49	20013400-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$19.49
	100105	EVIDENCE SEALS	\$151.20	10020210-54201	PRISONER EXPENSE	\$151.20
	SF-D 20847	CHRISTMAS LIGHTS	\$329.78	10022100-54100	SUPPLIES	\$329.78
	13783	PREVENTION TEMPLATE	\$149.00	20016100-54100	SUPPLIES	\$149.00
	122920	FINANCE CHARGE	\$6.94	20413500-54100	SUPPLIES	\$6.94
	39688	LESSON MOTOR	\$586.54	80026220-54100	SUPPLIES	\$586.54
	SF-D 23249	REPLACEMENT PHONE - WATER/SEWER	\$235.17	82027114-55100	TELEPHONE	\$117.59
				84027221-55100	TELEPHONE	\$117.58
Vendor Total:						\$6,457.47

List of Checks Presented for Approval on 12/30/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
CA DEPT OF TAX AND FEE ADMINISTRATION	439429071	WATER RIGHTS 094-019707	\$317.09	82027110-59101	FEES	\$317.09
	094-013892	WATER RIGHTS 094-013892	\$1,602.26	82027110-59101	FEES	\$1,602.26
	094-004687	WATER RIGHTS 094-004687	\$6,791.84	82027111-59101	FEES	\$6,791.84
	437812642	WATER RIGHTS 094-010628	\$7,908.69	82027111-59101	FEES	\$7,908.69
Vendor Total:						\$16,619.88
ELLIES MUTT HUT	978743	INTERVIEW LUNCHES	\$68.15	20016100-54163	INTERVIEW SUPPLIES	\$68.15
					Vendor Total:	\$68.15
JAROD THIELE	CR121120	COURSE REIMBURSEMENT	\$1,500.25	82027110-57100	LEARNING AND DEVELOPMENT	\$500.08
				83027330-57100	LEARNING AND DEVELOPMENT	\$500.08
				84027225-57100	LEARNING AND DEVELOPMENT	\$500.09
				Vendor Total:		\$1,500.25
JENNIFER HIGBEE	136440 21/22	REIMBURSEMENT-CERTIFICATION RENEWAL	\$60.00	82027114-57100	LEARNING AND DEVELOPMENT	\$60.00
Vendor Total:						\$60.00
KATHERINE ESCOBEDO	DV112120 5	INSTRUCTOR	\$563.50	10022850-52100	CONTRACTUAL SERVICES	\$563.50
	DV112120 1	INSTRUCTOR	\$630.00	10022850-52100	CONTRACTUAL SERVICES	\$630.00
	DV112120 6	INSTRUCTOR	\$668.50	10022850-52100	CONTRACTUAL SERVICES	\$668.50
	DV112120	INSTRUCTOR	\$735.00	10022850-52100	CONTRACTUAL SERVICES	\$735.00
	DV112120 2	INSTRUCTOR	\$735.00	10022850-52100	CONTRACTUAL SERVICES	\$735.00
	DV112120 3	INSTRUCTOR	\$735.00	10022850-52100	CONTRACTUAL SERVICES	\$735.00
	DV112120 4	INSTRUCTOR	\$735.00	10022850-52100	CONTRACTUAL SERVICES	\$735.00
Vendor Total:						\$4,802.00
KRISTINE LAWLER	DV121820	REIMBURSEMENT-SUPPLIES	\$34.80	20012500-54100	SUPPLIES	\$34.80
					Vendor Total:	\$34.80
MENDOCINO COUNTY ENVIRONMENTAL HEALTH	EH39921	PERMIT #HZ235097 - CORP YARD	\$1,408.50	20824300-59101	FEES	\$1,408.50
	EH40187	PERMIT #SW23AA0019 - SOLID WASTE	\$5,474.00	70024500-59101	FEES	\$5,474.00
	EH39926	PERMIT #HZ236340 - WATER TREATMENT	\$560.00	82027111-59101	FEES	\$560.00
Vendor Total:						\$7,442.50

List of Checks Presented for Approval on 12/30/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
NICOLE LOPEZ HEITKEMP	DV121820	SEWER LATERAL REIMBURSEMENT	\$2,000.00	84427222-52100	CONTRACTUAL SERVICES	\$2,000.00
					Vendor Total:	\$2,000.00
NORTHWEST PUBLIC POWER ASSOCIATION	63365	MEMBERSHIP RENEWAL	\$6,954.34	80026400-57300	MEMBERSHIPS & SUBSCRIPTIONS	\$6,954.34
					Vendor Total:	\$6,954.34
OCCU-MED LTD	1220511	PRE-EMPLOYMENT PHYSICAL	\$289.00	10020210-54161	BACKGROUND & PHYSICALS	\$289.00
					Vendor Total:	\$289.00
ONE TIME PAY VENDOR	17454	REC REFUND - YOSHIKO STEPHENS, COVID-19	\$25.00	10022850-44915	RECREATION PROGRAM INCOME	\$25.00
	122352-8	UTILITY REFUND- NEELAM SALMEN	\$7.54	90100000-10421	UTILITY RECEIVABLES CLEARING	\$7.54
	124127-2	UTILITY REFUND- STEPHANIE YEH	\$7.97	90100000-10421	UTILITY RECEIVABLES CLEARING	\$7.97
	116615-6	UTILITY REFUND- DEVERY MONTANO & NATHAN MONTANO	\$98.77	90100000-10421	UTILITY RECEIVABLES CLEARING	\$98.77
	122064-9	UTILITY REFUND- MEGAN LEMONS & EUGENE CILENTO	\$136.16	90100000-10421	UTILITY RECEIVABLES CLEARING	\$136.16
					Vendor Total:	\$275.44
OPERATING ENGINEER PUBLIC & MISC EMPLOYEES	86138 NOV 20	NOV 20 HEALTH INSURANCE	\$1,641.00	20700000-20524	NON-EMPLOYEE HEALTH INS.PREM	\$1,641.00
					Vendor Total:	\$1,641.00
PACIFIC REDWOOD MEDICAL GROUP INC	2969	BACKGROUND & PHYSICALS	\$268.80	80026400-54161	BACKGROUND & PHYSICALS	\$134.40
				84027221-54161	BACKGROUND & PHYSICALS	\$134.40
					Vendor Total:	\$268.80
REDWOOD EMPIRE MUNICIPAL INSURANCE FUND	21-1 EAP	REMIF EAP INSURANCE	\$536.76	20700000-20520	P/R DEDUCT.- MEDICAL INS	\$536.76
					Vendor Total:	\$536.76
REDWOOD EMPIRE TITLE COMPANY	20203118DN	ESCROW FEES	\$4,826.00	25122100-52100	CONTRACTUAL SERVICES	\$4,826.00
					Vendor Total:	\$4,826.00
RYAN LOTTEN	BA FY 20/21	BOOT ALLOWANCE	\$139.35	84027225-54100	SUPPLIES	\$139.35
					Vendor Total:	\$139.35
SEAN PAUL CALLAHAN	DV120120	INSTRUCTOR	\$588.00	10022850-52100	CONTRACTUAL SERVICES	\$588.00

List of Checks Presented for Approval on 12/30/2020

Invoices

Vendor Name	Invoice #	Invoice Description	Invoice Amt	Account Detail and Allocation Detail		
SEAN PAUL CALLAHAN	DV120120 1	INSTRUCTOR	\$588.00	10022850-52100	CONTRACTUAL SERVICES	\$588.00
					Vendor Total:	\$1,176.00
STATE WATER RESOURCES CONTROL BOARD	WD-0179374	ANNUAL PERMIT #1B750430MEN	\$30,625.00	70024500-59101	FEES	\$30,625.00
	DV121820	CERTIFICATE RENEWAL- T ERIKSEN	\$180.00	82027110-59101	FEES	\$180.00
	WD-0177203	ANNUAL PERMIT #1SSO11454	\$2,848.00	84027221-59101	FEES	\$2,848.00
	WD-0177003	ANNUAL PERMIT #1SSO177003	\$2,848.00	84027221-59101	FEES	\$2,848.00
	WD-0180534	ANNUAL PERMIT #1B840290MEN	\$17,774.00	84027225-59101	FEES	\$17,774.00
					Vendor Total:	\$54,275.00
ZAB ENTERPRISES INC	DV122120	ENERGY REBATE	\$2,880.00	80626450-52135	ENERGY CONSERVATION PROGRAM	\$2,880.00
					Vendor Total:	\$2,880.00
					INVOICE TOTAL:	\$112,246.74



AGENDA SUMMARY REPORT

SUBJECT: Adoption of Resolution Approving the City of Ukiah's Qualified Contractors List for 2021.

DEPARTMENT: City Clerk

PREPARED BY: Kristine Lawler, City Clerk

PRESENTER: Consent Calendar

ATTACHMENTS:

1. City Code Section 1541-1543
2. Cost Accounting Manual - Partial
3. Annual Public Notice - November 2020
4. Proposed Resolution with Exhibit A - 2021 Qualified Contractors List

Summary: Each year, the City of Ukiah's Qualified Contractors List is updated to reflect current applications of contractors with approved State Licenses for various categories from the California State Department of Consumer Affairs Contractors State License Board. Council will review the updated list and staff recommendation to approve the list, which is used for sending out bid proposals for City projects throughout the year.

Background:

As required by the informal bidding procedure of the City of Ukiah, City Code §1541-1543 (Attachment 1) and Public Contracts Code §22036 (Attachment 2 - partial), the City Clerk's office prepared and mailed a written notice on November 17, 2020, to construction trade organizations and journals (Attachment 3) inviting all licensed contractors to submit information regarding their firm to the City for inclusion on the City's list of qualified contractors for the 2021 calendar year. This information and application were also posted on the City's website (<http://www.cityofukiah.com/qualified-contractors/>). A contractor may be included throughout the year by either submitting a written notice to the City Clerk or by bidding on a City of Ukiah project. All contracting firms are verified through the California State Licensing Board for license validity. Additionally, when bids are submitted to the City, the public works registration number and insurance is also verified before moving forward with a company.

All contractors who submitted their company information and construction classification designation, received by the Clerk's office as of January 6, 2021, have been included on the current updated list. The list is attached to the proposed resolution (Attachment 4) as "Exhibit A". The proposed resolution ensures that staff has a competitive list of qualified contractors when soliciting bids for the City of Ukiah.

Discussion: Staff is recommending adoption of the proposed resolution approving the Qualified Contractors List for 2021. This list will be posted on the City's website and will be modified throughout the year as additional applications are received.

Recommended Action: Adopt the proposed resolution approving the Qualified Contractors List for 2021.

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: Mary Horger, Financial Services Manager

Approved: 
Sage Sangiacomo, City Manager

§1541 MAINTENANCE OF CONTRACTORS' LIST

In November of each year, the City Clerk shall cause a written notice to be mailed to all construction trade journals designated in Public Contracts Code Section 22036, inviting all licensed contractors to submit the name of their firm to the City for inclusion on the City's list of qualified bidders for the following calendar year. The notice shall require that the contractor provide the name and address to which a Notice to Contractors or Proposal should be mailed a phone number at which the contractor may be reached, the type of work in which the contractor is interested and for which the contractor is currently licensed (i.e., electrical, painting, general building, etc.) together with the class of contractor's license or licenses held and the contractor's license number(s). (Ord. 892, §2, adopted 1989)

§1542 REVISION OF CONTRACTORS' LIST

On January 1 of each year the City Council may create a new Contractors' List by adding any contractor's name they so desire to the existing Contractors' List. At a minimum, the Contractors' List must include all contractors who have properly provided the City with the information required under Section 1541, during the calendar year in which the list is valid. The City Clerk shall also include on the Contractors' List the names of all contractors who have submitted a valid bid to the City during the preceding calendar year. A contractor may have his/her firm added to the City's Contractors' List at any time by providing the information required under Section 1541, to the City Clerk and by making a request in writing to the Clerk that the contractor's firm be added to the list. (Ord. 892, §2, adopted 1989)

§1543 INFORMAL BIDDING PROCEDURES

Public projects of fifty thousand dollars (\$50,000.00), or such greater sum as is authorized by Public Contracts Code section 22032 (b) or any laws that amend said section, or less may be let by the City to contract by the informal bidding procedures provided in this Section. The City clerk shall mail a notice to all contractors on the City's Contractors' List for the category of work being bid. All notices shall be mailed by the Clerk not less than ten (10) calendar days before bids are due. The notice inviting informal bids shall describe the project in general terms, how to obtain more detailed information about the project, and state the time and place for the submission of bids. All bids received shall be filed with the City Clerk and opened by the Clerk at the time and place specified in the notice inviting bids. Any bidder may be present during said bid opening and may inspect any such bid. (Ord. 892, §2, adopted 1989)

*California Uniform Construction Cost
Accounting Commission*

**Cost Accounting
Policies and
Procedures Manual
2019 Edition**



1.04.01 Minimum Criteria for Development and Maintenance of the Contractors
List Determined by the Commission, pursuant to Public Contract Code
section 22034(a)(1)

1. At least once per calendar year, each public agency that has elected to become subject to the Uniform Public Construction Cost Accounting Act and intends to utilize the notice provisions outlined in section 22034(a) shall establish a new list or update its existing list of qualified contractors by mailing, faxing, or emailing written notice to all construction trade journals designated for that Agency under Section 22036. The notice shall invite all licensed contractors to submit the name of their firm to the Agency for inclusion on the Agency's list of qualified bidders.
2. The notice shall require that the contractor provide:
 - The name and address to which a Notice to Contractors or Proposal should be mailed, faxed, or emailed;
 - A phone number at which the contractor may be reached;
 - The type of work in which the contractor is interested and currently licensed to do (earthwork, pipelines, electrical, painting, general building, etc.);
 - The class of contractor's license(s) held; and
 - The contractor license number(s).
3. Agencies may include any contractor names they so desire on the lists, but lists must include, at minimum, all contractors who have properly provided the Agencies with the information required under #2 above in response to the written notice.

CHAPTER 1 INFORMATION FOR ADOPTION AND IMPLEMENTATION OF THE
CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

The Commission recommends that Agencies automatically include in their contractors' lists the names of all contractors who submitted one or more valid bids to the Agencies

4. A contractor may have his or her firm added to an Agency's contractors list at any time by providing the required information.

1.05 County-by-County List of Construction Trade Journals

The Commission shall determine, on a county-by-county basis, the appropriate construction trade journals which shall receive mailed, faxed, or emailed notice of all informal and formal construction contracts being bid for work within the specified county per section 22036 of the Public Contract Code.

Per Public Contract Code section 22037, notices inviting formal bids must be published at least 14 calendar days before the date of opening the bids in a newspaper of general circulation, printed and published in the jurisdiction of the public agency. In addition, the Commission has determined that all public agencies that adopt and contract under the Act shall be required to mail, email, or fax a notice to the following specified construction trade publications of all formal construction contracts being bid and all invitations to join an agency's qualified bidders list (i.e. the informal bidding list) within the specified county (as provided in sections 22034 and 22037 of the Public Contract Code). The numbers following the name of each county refer to the corresponding numbered trade journals listed starting on page 14.

Users will note that the notification of the trade journals listed in Column B for their county is required. Additionally, the user will have to notify at least two of the trade journals listed in Column C, unless there is only one listed, in which case notification of that trade journal is sufficient. The Commission urges each public agency to select additional publications from its geographical area and include them on its list of publications to be notified. Sample information to be included in the mailed notice to trade journals is listed on page 13.

Note: Users are not required to mail a notice to a trade journal if the trade journal listed under their county is now charging for its services, or is out of business. Instead, the Commission requests that users find some other method of notifying potential contractors of published jobs and how to be added to their informal bidding lists (e.g. internet – county's web page).

COUNTY NAME (A)	TRADE JOURNALS REQUIRED TO BE NOTIFIED (B)	NOTIFY TWO OF THE TRADE JOURNALS LISTED BELOW (C)
ALAMEDA	2, 3	8, 11, 14, 15, 16, 17, 18, 19
ALPINE	2, 3	11
AMADOR	2, 3	11, 13, 20
BUTTE	2, 3	5, 6, 11, 12

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COUNTY NAME (A)	TRADE JOURNALS REQUIRED TO BE NOTIFIED (B)	NOTIFY TWO OF THE TRADE JOURNALS LISTED BELOW (C)
CALAVERAS	2, 3	11, 19, 20, 23
COLUSA	2, 3	5, 6, 11
CONTRA COSTA	2, 3	8, 11, 15, 16, 17, 19
DEL NORTE	2, 3	4, 5, 11
EL DORADO	2, 3	10, 11, 12, 13, 16
FRESNO	2, 3	11, 19, 21, 23, 24, 25
GLENN	2, 3	5, 6, 11, 12
HUMBOLDT	2, 3	4, 5, 11
IMPERIAL	2, 3	29, 31
INYO	2, 3	25
KERN	2, 3	21, 23, 24, 25, 26, 31
KINGS	2, 3	21, 23, 24, 25
LAKE	2, 3	4, 5, 7, 8, 11, 16
LASSEN	2, 3	5, 11, 12
LOS ANGELES	2, 3	8, 29, 31, 36
MADERA	2, 3	11, 19, 21, 23
MARIN	2, 3	7, 8
MARIPOSA	2, 3	11, 21, 23
MENDOCINO	2, 3	4, 7, 8, 11, 16
MERCED	2, 3	11, 19, 20, 21, 23
MODOC	2, 3	5, 11
MONO	2, 3	11

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COUNTY NAME (A)	TRADE JOURNALS REQUIRED TO BE NOTIFIED (B)	NOTIFY TWO OF THE TRADE JOURNALS LISTED BELOW (C)
MONTEREY	2, 3	11, 18, 22, 26
NAPA	2, 3	7, 8, 9, 11, 16
NEVADA	2, 3	10, 11, 12, 13
ORANGE	2, 3	29, 31, 35
PLACER	2, 3	10, 11, 12, 13, 16
PLUMAS	2, 3	5, 6, 11, 12
RIVERSIDE	2, 3	29, 31, 35
SACRAMENTO	2, 3	5, 8, 10, 11, 12, 13, 16, 19
SAN BENITO	2, 3	11, 22
SAN BERNARDINO	2, 3	29, 31, 35
SAN DIEGO	2, 3	29, 31, 35
SAN FRANCISCO	2, 3	8, 11, 14, 15, 16, 17, 18
SAN JOAQUIN	2, 3	8, 11, 19, 20, 21, 23
SAN LUIS OBISPO	2, 3	22, 25, 26, 27, 31, 36, 37
SAN MATEO	2, 3	8, 14, 15, 17, 18
SANTA BARBARA	2, 3	26, 27, 28, 31, 36, 37
SANTA CLARA	2, 3	8, 11, 14, 15, 16, 17, 18
SANTA CRUZ	2, 3	18, 22
SHASTA	2, 3	4, 5, 11
SIERRA	2, 3	11, 12
SISKIYOU	2, 3	5, 11
SOLANO	2, 3	8, 9, 10, 11, 16, 19

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COUNTY NAME (A)	TRADE JOURNALS REQUIRED TO BE NOTIFIED (B)	NOTIFY TWO OF THE TRADE JOURNALS LISTED BELOW (C)
SONOMA	2, 3	7, 8, 11, 16
STANISLAUS	2, 3	11, 19, 20, 21, 23
SUTTER	2, 3	6, 10, 11, 12
TEHAMA	2, 3	5, 11, 12
TRINITY	2, 3	4, 5, 11
TULARE	2, 3	23, 24, 25
TUOLUMNE	2, 3	11, 20, 23
VENTURA	2, 3	27, 31, 36, 37
YOLO	2, 3	8, 10, 11, 13
YUBA	2, 3	6, 10, 11, 12

1.06 Sample Information for Mailed Notice

Following provides the type of information that could be included in the mailed notice to the construction trade journals. This list should be used only as a guide.

- Project title and contract number, if any
- Cost range
- Site location
- Who is taking bids/date and time due?
- Owner's address and phone number
- Architect's address and phone number
- Brief description of work to be done
- Where plans may be obtained/deposit required/whether or not refundable
- Percentage of bid bond/percentage of performance bond/percentage of payment bond

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1.07 List of Construction Trade Journals

The following organizations have indicated to the Commission that they:

- a) Publish a newsletter or trade journal, on a weekly or more frequent basis, that contains a section listing projects being bid; or provide a telephone notice service to their members.
- b) Do not charge for publishing or otherwise disseminating a Notice to Contractors.

These organizations have indicated to the Commission that they serve subscribers or members in the counties listed to the right of each organization.

Organizations that meet criteria (a) and (b) above may be added to the list, or changes or corrections can be made to the list by contacting:

Office of the State Controller
Local Government Programs and Services Division
Local Government Policy Section
P. O. Box 942850
Sacramento, CA 94250

ORGANIZATION		AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
1	CMD (Construction Market Data) Document Processing Center 30 Technology Parkway South, Suite 100 Norcross, GA 30092-2912 Phone: 800-424-3996 Email: customercare@cmdgroup.com Website www.cmdgroup.com	California
2	Construction Bidboard (Ebidboard) 11622 El Camino Real, #100 San Diego, CA 92130 Phone: 800-479-5314 Email: support@ebidboard.com Website: www.ebidboard.com	California
3	Dodge Data & Analytics 830 Third Avenue, 6 th Floor New York, NY 10022 Phone: 877-784-9556 Email: support@construction.com Website: www.construction.com	California

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ORGANIZATION		AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
4	Humboldt Builders' Exchange, Inc. 1213 5th Street Eureka, California 95501 Phone: 707-442-3708 Website: www.humbx.com	Del Norte, Humboldt, Lake, Mendocino, Shasta, and Trinity
5	Shasta Builders' Exchange 5800 Airport Road Redding, CA 96002 Phone: 530-221-5556 Email: info@shastabe.com Website: www.shastabe.com	Butte, Colusa, Del Norte, Glenn, Humboldt, Lake, Lassen, Modoc, Plumas, Sacramento, Shasta, Siskiyou, Tehama, and Trinity
6	Valley Contractors Exchange, Inc. 951 East Eighth Street Chico, CA 95928 Phone: 530-343-1981 Email: info@vceonline.com Website: www.vceonline.com	Butte, Colusa, Glenn, Plumas, Sutter, and Yuba
7	North Coast Builders Exchange 1030 Apollo Way Santa Rosa, CA 95407 Phone: 707-542-9502 Fax: 707-542-2027 Website: www.ncbeonline.com	Lake, Marin, Mendocino, Napa, and Sonoma
8	Marin Builders Association 660 Las Gallinas Avenue San Rafael, CA 94903 Phone: 415-462-1220 Fax: 415-462-1225 Email: mba@marinbuilders.com Website: www.marinbuilders.com	Alameda, Contra Costa, Lake, Marin, Mendocino, Napa, Sacramento, San Francisco, San Joaquin, San Mateo, Santa Clara, Solano, Sonoma, and Yolo
9	Solano-Napa Builders Exchange 135 Camino Dorado Napa, CA 94558 Phone: 707-255-2515 Email: membership@snbe.com Website: http://snbe.org	Napa and Solano

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ORGANIZATION		AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
10	Sacramento Regional Builders' Exchange 5370 Elvas Avenue Sacramento, CA 95819 Phone: 916-442-8991 Fax: 916-446-3117 Email: tbrennan@srbx.org Website: www.srbx.org	El Dorado, Nevada, Placer, Sacramento, Solano, Sutter, Yolo, and Yuba
11	Placer County Contractors Association & Builders Exchange 10656 Industrial Avenue, Suite 160 Roseville, CA 95678 Phone: 916-771-7229 Fax: 916-771-0556 Website: www.pccamembers.com	Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Lake, Lassen, Madera, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, Santa Clara, Shasta, Sierra, Siskiyou, Stanislaus, Solano, Sonoma, Sutter, Tehama, Trinity, Tuolumne, Yolo, and Yuba
12	Nevada County Contractors' Association 149 Crown Point Court Grass Valley, CA 95945 Phone: 530-274-1919 Email: nccaexec@pacbell.net Website: www.nccabuildingpros.com	Butte, El Dorado, Glenn, Lassen, Nevada, Placer, Plumas, Sacramento, Sierra, Sutter, Tehama, and Yuba
13	El Dorado Builders' Exchange 3430 Robin Lane, Suite 7 Shingle Springs, CA 95682 Phone: 530-672-2955	Amador, El Dorado, Nevada, Placer, Sacramento, and Yolo
14	The San Francisco Builders Exchange 850 South Van Ness Avenue San Francisco, CA 94110-1911 Phone: 415-282-8220 Email: deanna@bxofsf.com Website: www.bxofsf.com	Alameda, San Francisco, San Mateo, and Santa Clara
15	Bay Area Builders Exchange 3055 Alvarado Street San Leandro, CA 94577	Alameda, Contra Costa, San Francisco, San Mateo, and Santa Clara

CHAPTER 1 INFORMATION FOR ADOPTION AND IMPLEMENTATION OF THE
CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

ORGANIZATION		AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
	(Continued information for Bay Area Builders Exchange) Phone: 510-483-8880 Email: info@bayareabx.com Website: www.bayareabx.com	
16	Bay Area Builders Exchange 2440 Stanwell Drive, Suite B Concord, CA 94520 Phone: 925-685-8630 Website: www.bayareabx.com	Alameda, Contra Costa, El Dorado, Lake, Mendocino, Napa, Placer, Sacramento, San Francisco, Santa Clara, Solano, and Sonoma
17	Peninsula Builders Exchange 735 Industrial Road San Carlos, CA 94070 Phone: 650-591-4486 Website: www.safetystar.org/safetystar	Alameda, Contra Costa, San Francisco, San Mateo, and Santa Clara
18	Builders' Exchange of Santa Clara County 400 Reed Street Santa Clara, CA 95050 Phone: 408-727-4000 Fax: 408-727-2779 Website: www.bxscco.com	Alameda, Monterey, San Francisco, San Mateo, Santa Clara, and Santa Cruz
19	Builders' Exchange of Stockton 4561 Quail Lake Drive, Suite B2 Stockton, CA 95207 Phone: 209-478-1000 Email: crobinson@besonline.com Website: www.besonline.com	Alameda, Calaveras, Contra Costa, Fresno, Madera, Merced, Sacramento, San Joaquin, Solano, and Stanislaus
20	Valley Builders Exchange, Inc. 1118 Kansas Avenue Modesto, CA 95351 Phone: 209-522-9031 Email: info@valleybx.com Website: www.valleybx.com	Amador, Calaveras, Merced, San Joaquin, Stanislaus, and Tuolumne
21	Builders Exchange of Merced & Mariposa	Fresno, Kern, Kings, Madera, Mariposa, Merced, San Joaquin, and Stanislaus

CHAPTER 1 INFORMATION FOR ADOPTION AND IMPLEMENTATION OF THE
CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

ORGANIZATION		AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
	(Continued information for Builders Exchange of Merced & Mariposa) 646 CA-HWY 59 Merced, CA 95341 Phone: 209-722-3612 Website: www.bxmmm.org	
22	Central Coast Builders Association 242 East Romie Lane Salinas, CA 93907 Phone: 831-758-1624 Email: staff@ccbabuilds.com Website: www.ccbabuilds.com	Monterey, San Benito, San Luis Obispo, and Santa Cruz
23	Central California Builders Exchange 1244 N. Mariposa Street Fresno, CA 93703 Phone: 559-237-1831 Email: info@cencalbx.com Website: http://cencalbx.com/	Calaveras, Fresno, Kern, Kings, Madera, Mariposa, Merced, San Joaquin, Stanislaus, Tulare, and Tuolumne
24	Tulare & Kings Counties Builders Exchange 1223 S. Lovers Lane Visalia, CA 93292 Phone: 559-732-4568 Email: info@tkcbe.com Website: www.tkcbe.com	Fresno, Kern, Kings, and Tulare
25	Kern County Builders' Exchange, Inc. 4310 Ardmore Avenue, Ste. 100 Bakersfield, CA 93309 Phone: 661-324-4921 Website: www.kcbex.com	Kern
26	San Luis Obispo County Builders Exchange 153 Cross Street, #130 San Luis Obispo, CA 93401 Phone: 805-543-7330 Email: info@slocbe.com	Kern, Monterey, San Luis Obispo, and Santa Barbara

CHAPTER 1 INFORMATION FOR ADOPTION AND IMPLEMENTATION OF THE
CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

ORGANIZATION		AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
	(Continued information for San Luis Obispo County Builders Exchange) Website: www.slocbe.com	
28	Ventura County Contractors Association 1830 Lockwood Street, No. 110 Oxnard, CA 93036 Phone: 805-981-8088 Email: vcca@vccainc.com Website: www.vccainc.com	Santa Barbara and Ventura
29	Southern California Builders Association 732 N. Diamond Bar Blvd. #224 Diamond Bar, CA 91765 Phone: 909-396-1451 Email: scba@socalbuilders.org Website: www.socalbuilders.org	Imperial, Los Angeles, Orange, Riverside, San Bernardino, and San Diego
30	Construction Data Company 2001 9 th Avenue, 2 nd Floor Vero Beach, FL 32960 Phone: 800-800-652-0008 Email: service@cdcnews.com Website: www.cdcnews.com	Southern California-Imperial, Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura
31	BidAmerica 41085 Elm Street Murrieta, CA 92562 Phone: 951-677-4819 Email: planroom@bidamerica.com Website: www.BidAmerica.com	California
32	Construction Bid Source Interactive 6265 HWY 9 Felton, CA 95018 Phone: 888-786-9450 Website: www.constructionbidsource.com	California
33	Demandstar – Onvia Supplier Services 509 Olive Way, Suite 400 Seattle, WA 98101	California

CHAPTER 1 INFORMATION FOR ADOPTION AND IMPLEMENTATION OF THE
CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

ORGANIZATION	AREAS OF MEMBERS OR SUBSCRIBERS BY COUNTY
(Continued information for Demandstar – Onvia Supplier Services) Phone: 800-575-1736 Website: www.demandstar.com or Website: www.onvia.com	
34 Challenge News 1276 Lincoln Avenue, Suite 203 San Jose, CA 95125 Phone: 408-998-2534 Email: challengenews@yahoo.com	California
35 Associated General Contractors of America San Diego Chapter, Inc. 6212 Ferris Square San Diego, CA 92121 Phone: 858-558-7444 Email: planroom@agcsd.org Website: www.agcsd.org	Orange, Riverside, San Bernardino, and San Diego
36 Builders Notebook P.O. Box 4883 Santa Barbara, CA 93140 Phone: 877-776-5436 Email: planroom@buildersnotebook.com Website: www.buildersnotebook.com	Los Angeles, San Luis Obispo, Santa Barbara, and Ventura
37 Tri-Co Reprographics 513 Laguna Street Santa Barbara, CA 93101 Phone: 805-966-1701 Email: sbplots@tricoblue.com Website: www.tricoblue.com	Santa Barbara, Ventura, and San Luis Obispo

PUBLIC NOTICE

DATE: November 17, 2020
FOR RELEASE: Immediately
SUBJECT: Application for Qualified Contractors List
CONTACT: Kristine Lawler, City Clerk
(707) 463-6217

All Licensed Contractors who wish to be included on the City of Ukiah's list of qualified bidders for the year 2021, should submit the name and address to which Notice of Bids or Proposals should be mailed, a phone number at which the contractor may be reached, the type of work in which the contractor is interested and for which the contractor is currently licensed (e.g. earthwork, pipelines, electrical, painting, general building, etc.) together with the class of contractor's license or licenses held, and the contractor's license number(s) (*NOTE – Insurance forms are not necessary at this time.*)

A Qualified Contractors List application form and insurance requirements may be obtained from the City Clerk or downloaded from the City of Ukiah's website: <http://www.cityofukiah.com/qualified-contractors/>.

Completed forms should be submitted to:

City of Ukiah
ATTN: CITY CLERK
300 Seminary Avenue
Ukiah, CA 95482

OR:
Fax to: (707) 463-6204

OR
Email: klawler@cityofukiah.com



**APPLICATION FOR QUALIFIED CONTRACTOR'S LIST
PER PUBLIC CONTRACTS CODE § 22032**

Full Name				Date	
Address					
Phone Number	()	Fax Number	()		
Email	@				
Name of Business					
Address (if different from above)					
Phone Number	()	Fax Number	()		
Email	@				
State of California Contractor's License Number			Expiration Date		
Classifications					
Insurance Provider (agent)					

The City of Ukiah requires that contractor(s) shall procure and maintain for the **duration of any contract** with the City of Ukiah insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work required.

Insurance forms and specific requirements are attached for your reference; please check with your agent to ensure your policy meets our requirements. These documents are not required until the contract is approved.

Mail, Fax, or Email completed form to: CITY OF UKIAH
Attn: City Clerk
300 Seminary Avenue
Ukiah, CA 95482
FAX: 707-463-6204
klawler@cityofukiah.com



INSURANCE REQUIREMENTS FOR CONTRACTORS (with Construction Risks)

Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, his agents, representatives, employees or subcontractors.

I. **Minimum Scope of Insurance**

Coverage shall be at least as broad as:

- A. Insurance Services Office Commercial **General Liability coverage** (Form No. CG 20 10 10 01 and Commercial General Liability – Completed Operations Form No. CG 20 37 10 01).
- B. Insurance Services Office form number CA 0001 (Ed. 1/87) covering **Automobile Liability**, code 1 (any auto).
- C. **Workers' Compensation** insurance as required by the State of California and Employer's Liability Insurance.
- D. **Course of Construction** insurance covering for **"all risks" of loss**.

II. **Minimum Limits of Insurance**

Contractor shall maintain limits no less than:

- A. General Liability: \$1,000,000* per occurrence for bodily injury, personal injury and property damage **including operations, products and completed operations**. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit. Insurance must be written on an occurrence basis.
- B. Automobile Liability: \$1,000,000* per accident for bodily injury and property damage. Insurance must be written on an occurrence basis.
- C. Employer's Liability: \$1,000,000 per accident for bodily injury or disease.
- D. Course of Construction: Completed value of the project with no co-insurance penalty provisions.

***Dependent upon project scope, a higher or additional coverage may be required.**

III. **Deductibles and Self-Insured Retentions**

Any deductibles or self-insured retentions must be declared to and approved by the City. The City may require the insurer to reduce or eliminate such deductibles or self-insured retentions with respect to the City, its officers, officials, employees and volunteers; or the Contractor to provide a financial guarantee satisfactory to the City guaranteeing payment of losses and related investigations, claim administration and defense expenses; or to approve the deductible without a guarantee.

IV. **REQUIRED Insurance Provisions**

Proof of **general liability and automobile liability** policies are to contain, or **be endorsed** to contain, the following provisions:

- A. The City, its officers, officials, employees, and volunteers are to be covered as ADDITIONAL INSURED with respect to liability arising out of automobiles owned, leased, hired or borrowed by or on behalf of the contractor; and with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts or equipment, furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance, or as a separate owner's policy.

- B. The **workers' compensation policy is to be endorsed with a waiver of subrogation**. The insurance company, in its endorsement, agrees to waive all rights of subrogation against the City, its officers, officials, employees and volunteers for losses paid under the terms of this policy which arises from the work performed by the named insured for the City. NOTE: You cannot be added as an additional insured on as workers' compensation policy.
- C. For any claims related to this project, the Contractor's insurance coverage shall be **primary insurance** with respect to the City, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the City, its officers, officials, employees, or volunteers shall be in excess of the Contractor's insurance and shall not contribute with it.
- D. Each insurance policy required by this clause shall be endorsed to state that coverage shall **not be canceled** by either party, except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the City.
- E. **Note: (This protects the Contractor)** –Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under Subdivision (b) of Section 2782 of Civil Code.
- F. **Course of construction policies shall contain the following provisions:**
- 1) The City shall be named as **loss payee**.
 - 2) The insurer shall **waive all rights of subrogation** against the City.

VI. **RATING – Acceptability of Insurers**

Insurance is to be placed with admitted California insurers with a current A.M. Best's rating of no less than A- for financial strength, AA for long-term credit rating and AMB-1 for short-term credit rating.

VII. **Verification of Coverage**

Contractor shall furnish the City with original certificates and amendatory endorsements affecting coverage required by this clause. The endorsements should be **on forms provided by the City**. If endorsements are on forms other than the City's forms, those endorsements must provide coverage that is equivalent to or better than the forms requested by the City. All certificates and endorsements are to be received and approved by the City before work commences. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time.

VIII. **Subcontractors**

Contractor shall include all subcontractors as insured under its policies or shall furnish separate certificates and endorsements for each subcontractor. All coverage for subcontractors shall be subject to all of the requirements stated herein.

If you have questions regarding our insurance requirements contact:

Risk Manager
707) 463-62844

FAX (707) 463-6204

Revised: 11/17/20

RESOLUTION NO. 2021 -

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH APPROVING QUALIFIED CONTRACTORS LIST FOR 2021 CALENDAR YEAR

WHEREAS, under Ukiah City Code (UCC) sections §1541 - 1543, the City Clerk must request licensed contractors who are qualified to perform public work under contract with the City of Ukiah to submit their names, addresses, phone numbers, type of work in which they are interested, and license number; and

WHEREAS, the City Council is required to adopt a list of qualified contractors, identified according to categories of work; and

WHEREAS, the City Clerk has published the notice as required in UCC Section §1541 and compiled a list of qualified contractors based on information submitted in response to said notice; and

WHEREAS, the City Council finds and determines that the list as compiled complies with the requirements of the City Code and Public Contracts Code Section §22034(a) and shall constitute the City of Ukiah Contractors List for use in providing notice under the informal bidding procedure authorized in UCC Section §1543.

NOW, THEREFORE, BE IT RESOLVED, that the list attached to this resolution as "Exhibit A" is the Qualified Contractors List which is sorted by class for the City of Ukiah for the calendar year 2021, and City Staff is authorized and required to continuously update the list throughout the year.

PASSED AND ADOPTED this 20th day of January, 2021, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Juan V. Orozco, Mayor

ATTEST:

Kristine Lawler, City Clerk

EXHIBIT A

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021						
Company	Address 1	City	State	Class	State License Expiration	State License No.
Class A - General Engineering						
American Asphalt Repair & Resurfacing Co., Inc.	24200 Clawiter Road	Hayward	CA	A - General Engineering	5/31/2021	439591
American Pavement Systems Inc	1012 11th Street Ste.	Modesto	CA	A - General Engineering	2/28/2022	943792
Argonaut Constructors	P O Box 639	Santa Rosa	CA	A - General Engineering	12/31/2021	171432
Arntz Builders, Inc.	431 Payran Street	Petaluma	CA	A - General Engineering	3/31/2021	856393
Bartley Pump, Inc.	4000 South Moorland Avenue	Santa Rosa	CA	A - General Engineering	12/31/2021	1033562
BEST Contracting Services, Inc.	19027 S. Hamilton Ave.	Gardena	CA	A - General Engineering	5/31/2022	456263
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	A - General Engineering	1/31/2023	656741
BRCO Constructors, Inc.	3650 Cincinnati Ave.	Rocklin	CA	A - General Engineering	6/30/2021	511602
C.V. Larsen Co.	1846 Ludwig Avenue	Santa Rosa	CA	A - General Engineering	5/31/2022	646209
Coleman Environmental Engineering, Inc.	P O BOX 1020	Upper Lake	CA	A - General Engineering	6/30/2022	764005
Commercial Pump & Mechanical	P O BOX 7947	Chico	CA	A - General Engineering	3/31/2021	921066
CWS Construction Group, Inc.	94 San Benito Way	Novato	CA	A - General Engineering	4/30/2021	811153
EBA Engineering	825 Sonoma Ave., Ste. C	Santa Rosa	CA	A - General Engineering	1/31/2021	662725
Ferranti Construction, Inc.	P O BOX 259	Redwood Valley	CA	A - General Engineering	3/31/2021	385543
Fieldstone Construction Company	5915 Fought Road	Santa Rosa	CA	A - General Engineering	5/31/2021	983863
Fort Bragg Electric, Inc.	P O BOX 1878	Fort Bragg	CA	A - General Engineering	7/31/2022	391464
GSE Construction Company, Inc.	7633 Southfront Rd., Ste 160	Livermore	CA	A - General Engineering	3/31/2021	401498
Ghilotti Construction	246 Ghilotti Avenue	Santa Rosa	CA	A - General Engineering	5/31/2022	644515
Granite Construction Company	1324 S. State Street	Ukiah	CA	A - General Engineering	5/31/2021	89
Green Right O'Way Constructors, Inc.	P O BOX 306	Ukiah	CA	A - General Engineering	10/31/2021	741568
Gregg Simpson Trucking	11 Highland Ct	Ukiah	CA	A - General Engineering	9/30/2021	650339
Hanford Applied Resporation & Conservation	755 Baywood Drive, Ste. 380	Petaluma	CA	A - General Engineering	2/28/2022	461167
Intermountain Slurry Seal, Inc.	585 West Beach Street	Watsonville	CA	A - General Engineering	1/31/2022	462443
Live Oak Utility Infrastructure, LLC	3450 Broad St., #109	San Luis Obispo	CA	A - General Engineering	9/30/2021	1057965
MBC Contruction Co, Inc.	3342 N. State Street	Ukiah	CA	A - General Engineering	4/30/2022	945554
Mendocino Construction Services, Inc.	P O BOX 1517	Willits	CA	A - General Engineering	7/31/2021	443396
Meyer General Engineering Construction	701 Spanish Canyon Road	Ukiah	CA	A - General Engineering	4/30/2021	712845
Northwest Construction, Inc.	9011 Colony Drive	Redwood Valley	CA	A - General Engineering	10/31/2021	865329
Oak Grove Construction	431 Payran Street, Ste. 101	Petaluma	CA	A - General Engineering	6/30/2021	406464
Pacific Earthscape (aka Ford Logging, Inc.)	1225 Central Ave. #11	McKinleyville	CA	A - General Engineering	4/30/2021	793279
Paulson Excavating, Inc.	P.O. Box 339	Albion	CA	A - General Engineering	7/31/2022	425362
Pavement Coatings Co.	10240 San Sevine Way	Jurupa Valley	CA	A - General Engineering	9/30/2022	303609
Pierson Company	1200 W. Harris St.	Eureka	CA	A - General Engineering	3/31/2022	265024
Rapid General Engineering	3072 Research Way, #54	Carson City	NV	A - General Engineering	4/30/2021	982748
Rege Construction, Inc.	600 Santana Dr.	Cloverdale	CA	A - General Engineering	10/31/2022	786253
Roberts Mechanical & Electrical, Inc.	355 Kunzler Ranch Road, Ste. E	Ukiah	CA	A - General Engineering	2/28/2021	556014
Sierra Nevada Construction Inc.	P O BOX 50760	Sparks	NV	A - General Engineering	5/31/2022	593393
Siri Grading & Paving, Inc.	P O BOX 3638	Santa Rosa	CA	A - General Engineering	1/31/2022	325681
Summit Signal, Inc.	260 Margie Drive	Willits	CA	A - General Engineering	11/17/2020	
Team Ghilotti, Inc.	2531 Petaluma Blvd., So.	Petaluma	CA	A - General Engineering	4/30/2021	895384
Telstar Instruments	4017 Vista Park Court	Sacramento	CA	A - General Engineering	5/31/2022	422364
TerraCon Constructors, Inc.	P O BOX 276	Healdsburg	CA	A - General Engineering	11/30/2021	562511
Valley Paving	P O BOX 559; 2601 Road E	Redwood Valley	CA	A - General Engineering	7/31/2021	674411

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021

Company	Address 1	City	State	Class	State License Expiration	State License No.
Wahlund Construction, Inc.	P.O. Box 6486	Eureka	CA	A - General Engineering	9/20/2022	678993
West Coast Environmental	3181 Fitzgerald Road	Rancho Cordova	CA	A - General Engineering	2/28/2022	718733
Western Water Constructors, Inc.	707 Aviation Boulevard	Santa Rosa	CA	A - General Engineering	4/30/2022	188068
WestPac Construction	1349 Lily Street	Healdsburg	CA	A - General Engineering	9/30/2021	1058561
Wipf Construction	P O BOX 234	Ukiah	CA	A - General Engineering	11/30/2021	629598
Wylatti Resource Management, Inc.	P O BOX 575 Cemetary Lane	Covelo	CA	A - General Engineering	6/30/2021	934597
Class ASB - Asbestos Removal Certification						
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	ASB - Asbestos Removal Certification	1/31/2023	656741
Pierson Company	1200 W. Harris St.	Eureka	CA	ASB - Asbestos Removal Certification	3/31/2022	265024
Solano County Roofing	4349 Cordelia Rd.	Fairfield	CA	ASB - Asbestos Removal Certification	7/31/2022	495355
Wahlund Construction, Inc.	P.O. Box 6486	Eureka	CA	ASB - Asbestos Removal Certification	9/20/2022	678993
West Coast Environmental	3181 Fitzgerald Road	Rancho Cordova	CA	ASB - Asbestos Removal Certification	2/28/2022	718733
Class B - General Building						
Alcal Specialty Contracting, Inc.	42950 Osgood Road	Fremont	CA	B - General Building	11/30/2022	815286
Apperson Energy Management	P O BOX 366	Redwood Valley	CA	B - General Building	11/30/2022	431271
Argonaut Constructors	P O Box 639	Santa Rosa	CA	B - General Building	12/31/2021	171432
Arntz Builders, Inc.	431 Payran Street	Petaluma	CA	B - General Building	3/31/2021	856393
Barth Roofing Company, Inc.	4384 W. Pine Haven Drive	Tracy	CA	B - General Building	6/30/2021	760030
BEST Contracting Services, Inc.	19027 S. Hamilton Ave.	Gardena	CA	B - General Building	5/31/2022	456263
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	B - General Building	1/31/2023	656741
BRCO Constructors, Inc.	3650 Cincinnati Ave.	Rocklin	CA	A - General Engineering	6/30/2021	511602
Busch Construction & Electric	266 Terra Verde Court	Redwood Valley	CA	B - General Building	5/31/2021	404336
CWS Construction Group, Inc.	94 San Benito Way	Novato	CA	B - General Building	4/30/2021	811153
Carr's Construction Service, Inc.	3165 Calistoga Rd.	Santa Rosa	CA	B - General Building	3/31/2022	556444
Coastal Mountain Electric	14832 Lakeshore Dr.	Clearlake	CA	B - General Building	3/31/2021	507105
Cupples & Sons Construction, Inc.	221 Olive Ln., #G	Ukiah	CA	B - General Building	4/30/2022	806992
Ferranti Construction, Inc.	P O BOX 259	Redwood Valley	CA	B - General Building	3/31/2021	385543
Fieldstone Construction Company	5915 Faight Road	Santa Rosa	CA	B - General Building	5/31/2021	983863
Fort Bragg Electric, Inc.	P O BOX 1878	Fort Bragg	CA	B - General Building	7/31/2022	391464
FRC, Inc.	9680 Old Redwood Hwy	Windsor	CA	B - General Building	4/30/2022	715667
GSE Construction Company, Inc.	7633 Southfront Rd., Ste 160	Livermore	CA	B - General Building	3/31/2021	401498
Granite Construction Company	1324 S. State Street	Ukiah	CA	B - General Building	5/31/2021	89
Harbert Roofing, Inc.	19799 Hirsch Ct.	Anderson	CA	B - General Building	10/31/2022	696974
H.L. Weaver	P O BOX 937	Ukiah	CA	B - General Building	7/31/2021	476225
JB Jordan & Associates	P O BOX 3629	Eureka	CA	B - General Building	12/31/2022	955247
Kirby Construction Company	625 Ware Ave.	Santa Rosa	CA	B - General Building	4/30/2022	812509
Menton Builders, Inc.	P O BOX 871	Ukiah	CA	B - General Building	8/31/2021	381334
Midstate Construction Corporation	1180 Holm Road	Petaluma	CA	B - General Building	7/31/2021	89455
Nor-Cal Pump & Well Drilling, Inc.	1325 Barry Road	Yuba City	CA	B - General Building	1/31/2022	908591
North Coast Floor & Tile	2510 Broadway	Eureka	CA	B - General Building	5/31/2022	808031
Oak Grove Construction	431 Payran Street, Ste. 101	Petaluma	CA	B - General Building	6/30/2021	406464
Pierson Company	1200 W. Harris St.	Eureka	CA	B - General Building	3/31/2022	265024
Sack Concrete Construction	1150 Hasting Road	Ukiah	CA	B - General Building	8/31/2021	625555

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021

Company	Address 1	City	State	Class	State License Expiration	State License No.
Solano County Roofing	4349 Cordelia Rd.	Fairfield	CA	B - General Building	7/31/2022	495355
Telstar Instruments	4017 Vista Park Court	Sacramento	CA	B - General Building	5/31/2022	422364
TerraCon Constructors, Inc.	P O BOX 276	Healdsburg	CA	B - General Building	11/30/2021	562511
Thompson Contracting	1368 S Walton Ave	Yuba City	CA	B - General Building	6/30/2021	969459
Ukiah Construction	2000 Industry Road	Ukiah	CA	B - General Building	4/30/2020	373322
Ukiah Electric	2000 Industry Road	Ukiah	CA	B - General Building	4/30/2022	713241
Valley Paving	P O BOX 559; 2601 Road E	Redwood Valley	CA	B - General Building	7/31/2021	674411
Wahlund Construction, Inc.	P.O. Box 6486	Eureka	CA	B - General Building	9/20/2022	678993
West Coast Environmental	3181 Fitzgerald Road	Rancho Cordova	CA	B - General Building	2/28/2022	718733
Wright Contracting LLC	3020 Dutton Ave.	Santa Rosa	CA	B - General Building	4/30/2021	1025609
Building Exchanges						
Bay Area Builders Exchange	3055 Alvarado Street	San Leandro	CA	Building Exchanges		
Builders Exchange of Stockton	4561 Quail Lake Dr., Ste B2	Stockton	CA	Building Exchanges		
Construction BidBoard, Inc.	11622 El Camino Real, Ste 100	San Diego	CA	Building Exchanges		
Dodge Data & Analytics	4300 Beltway Place, Ste. 180	Arlington	TX	Building Exchanges		
Humboldt Builders Exchange	1213 5th Street	Eureka	CA	Building Exchanges		
Marin Builders Association	660 Las Gallinas Avenue	San Rafael	CA	Building Exchanges		
North Coast Builders Exchange	1030 Apollo Way	Santa Rosa	CA	Building Exchanges		
Placer County Contractors Association, Inc.	10656 Industrial Ave., Suite 160	Roseville	CA	Building Exchanges		
Sacramento Regional Builders Exchange	5370 Elvas Ave.	Sacramento	CA	Building Exchanges		
The San Francisco Builders Exchange	850 South Van Ness Avenue	San Francisco	CA	Building Exchanges		
Shasta Builders Exchange	5800 Airport Road	Redding	CA	Building Exchanges		
Valley Contractors Exchange	951 E. Eighth Street	Chico	CA	Building Exchanges		
Class C-2 Insulation & Acoustical						
Alcal Specialty Contracting, Inc.	42950 Osgood Road	Fremont	CA	C-02 Insulation & Acoustical	11/30/2022	815286
Apperson Energy Management	P O BOX 366	Redwood Valley	CA	C-02 Insulation & Acoustical	11/30/2022	431271
Barth Roofing Company, Inc.	4384 W. Pine Haven Drive	Tracy	CA	C-02 Insulation & Acoustical	6/30/2021	760030
Granite Construction Company	1324 S. State Street	Ukiah	CA	C-02 Insulation & Acoustical	5/31/2021	89
Solano County Roofing	4349 Cordelia Rd.	Fairfield	CA	C-02 Insulation & Acoustical	7/31/2022	495355
Ukiah Construction	2000 Industry Road	Ukiah	CA	C-02 Insulation & Acoustical	4/30/2020	373322
West Coast Environmental	3181 Fitzgerald Road	Rancho Cordova	CA	C-02 Insulation & Acoustical	2/28/2022	718733
Class C-4 Boiler, Hot Water Heating & Steam Fitting						
CBS Plumbing & Heating, Inc.	P.O. Box 2385	Santa Rosa	CA	C-04 Boiler, Hot Water Heating &	3/31/2022	294171
Intercounty Mechanical & Electrical, Inc.	189 Wabash Avenue	Ukiah	CA	C-04 Boiler, Hot Water Heating &	12/31/2022	926337
Roberts Mechanical & Electrical, Inc.	355 Kunzler Ranch Road, Ste. E	Ukiah	CA	C-04 Boiler, Hot Water Heating &	2/28/2021	556014
Class C-5 Carpentry						
Pierson Company	1200 W. Harris St.	Eureka	CA	C-05 Carpentry	3/31/2022	265024
Class C-6 Cabinet & Mill Work						
Orland Cabinet Shop, Inc.	35 A Street	Orland	CA		6/30/2021	189381
Class C-7 Low Voltage Communication & Wiring Systems						

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021

Company	Address 1	City	State	Class	State License Expiration	State License No.
Gaynor Telesystems, Inc.	9650 Tanqueray Ct.	Redding	CA	C-07 Low Voltage Communication & Wiring Systems	8/31/2021	339907
KS Telecom, Inc.	P.O. Box 330	Penryn	CA	C-07 Low Voltage Communication & Wiring Systems	2/28/2021	790922
Live Oak Utility Infrastructure, LLC	3450 Broad St., #109	San Luis Obispo	CA	C-07 Low Voltage Communication & Wiring Systems	9/30/2021	1057965
PCD	1032 Maxwell Drive	Santa Rosa	CA	C-07 Low Voltage Communication & Wiring Systems	4/30/2022	527657
TEC-COM Low Voltage Solutions, Inc.	P.O. Box 1626	Yuba City	CA	C-07 Low Voltage Communication & Wiring Systems	6/30/2021	769824
Telecom Services Co.	710 South State Street Suite D	Ukiah	CA	C-07 Low Voltage Communication & Wiring Systems	1/31/2022	802970
Telstar Instruments	4017 Vista Park Court	Sacramento	CA	C-07 Low Voltage Communication & Wiring Systems	5/31/2022	422364
Tri Path Technology Group	3075 Cohasset Rd., Ste 1	Chico	CA	C-07 Low Voltage Communication & Wiring Systems	7/31/2022	1016628
True Telecom and Surveillance	3040 Bechelli Lane	Redding	CA	C-07 Low Voltage Communication & Wiring Systems	4/30/2021	959595
World Telecom & Surveillance, Inc.	1819 Keystone Court	Redding	CA	C-07 Low Voltage Communication & Wiring Systems	6/30/2022	793485
Class C-8 Concrete						
Ferranti Construction, Inc.	P O BOX 259	Redwood Valley	CA	C-08 Concrete	3/31/2021	385543
Ghilotti Construction	246 Ghilotti Avenue	Santa Rosa	CA	C-08 Concrete	5/31/2022	644515
Granite Construction Company	1324 S. State Street	Ukiah	CA	C-08 Concrete	5/31/2021	89
Pierson Company	1200 W. Harris St.	Eureka	CA	C-08 Concrete	3/31/2022	265024
Sack Concrete Construction	1150 Hasting Road	Ukiah	CA	C-08 Concrete	8/31/2021	625555
Class C-9 Drywall						
Pacific Drywall	P O BOX 503	Redwood Valley	CA	C-09 Drywall	2/28/2022	911180
West Coast Environmental	3181 Fitzgerald Road	Rancho Cordova	CA	C-09 Drywall	2/28/2022	718733
Class C-10 General Electrical						
Bartley Pump, Inc.	4000 South Moorland Avenue	Santa Rosa	CA	C10 General Electrical	12/31/2021	1033562
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	C10 General Electrical	1/31/2023	656741
Busch Construction & Electric	266 Terra Verde Court	Redwood Valley	CA	C10 General Electrical	5/31/2021	404336
Coastal Mountain Electric	14832 Lakeshore Dr.	Clearlake	CA	C10 General Electrical	3/31/2021	507105
Fort Bragg Electric, Inc.	P O BOX 1878	Fort Bragg	CA	C10 General Electrical	7/31/2022	391464
Granite Construction Company	1324 S. State Street	Ukiah	CA	C10 General Electrical	5/31/2021	89
Intercounty Mechanical & Electrical, Inc.	189 Wabash Avenue	Ukiah	CA	C10 General Electrical	12/31/2022	926337
KS Telecom, Inc.	P.O. Box 330	Penryn	CA	C10 General Electrical	2/28/2021	790922
Lawrence Electric, Inc.	3720 Christy Lane	Ukiah	CA	C10 General Electrical	2/28/2022	715591
Live Oak Utility Infrastructure, LLC	3450 Broad St., #109	San Luis Obispo	CA	C10 General Electrical	9/30/2021	1057965
Mike Brown Electric Company	561-A Mercantile Drive	Cotati	CA	C10 General Electrical	4/30/2022	306767
Northern Electric, Inc.	3190 Regional Parkway	Santa Rosa	CA	C10 General Electrical	3/31/2022	437655

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021

Company	Address 1	City	State	Class	State License Expiration	State License No.
PCD	1032 Maxwell Drive	Santa Rosa	CA	C10 General Electrical	4/30/2022	527657
Roberts Mechanical & Electrical, Inc.	355 Kunzler Ranch Road, Ste. E	Ukiah	CA	C10 General Electrical	2/28/2021	556014
Spencer Electric	P O BOX 42	Cutten	CA	C10 General Electrical	6/30/2022	917603
SPX Transformer Solutions	400 S. Prairie Avenue	Waukesha	WI	C10 General Electrical	5/31/2022	839522
Summit Signal, Inc.	260 Margie Drive	Willits	CA	C10 General Electrical	11/17/2020	
Telstar Instruments	4017 Vista Park Court	Sacramento	CA	C10 General Electrical	5/31/2022	422364
Ukiah Construction	2000 Industry Road	Ukiah	CA	C10 General Electrical	4/30/2020	373322
Ukiah Electric	2000 Industry Road	Ukiah	CA	C10 General Electrical	4/30/2022	713241
Western Water Constructors, Inc.	707 Aviation Boulevard	Santa Rosa	CA	C10 General Electrical	4/30/2022	188068
Class C-11 Elevator Installation						
Arrow Lift of California	101 Sunnyside Ave., Ste. 101	Clovis	CA	C11 Elevator Installation	8/31/2022	995486
Class C-12 Earthwork & Paving						
A-T Wanzer Grading and Excavation, Inc.	P.O. box 1562	Lakeport	CA	C12 Earthwork & Paving	7/31/2021	1056341
Pacific Earthscape (aka Ford Logging, Inc.)	1225 Central Ave. #11	McKinleyville	CA	C12 Earthwork & Paving	4/30/2021	793279
Ghilotti Construction	246 Ghilotti Avenue	Santa Rosa	CA	C12 Earthwork & Paving	5/31/2022	644515
Granite Construction Company	1324 S. State Street	Ukiah	CA	C12 Earthwork & Paving	5/31/2021	89
Mike Brown Electric Company	561-A Mercantile Drive	Cotati	CA	C12 Earthwork & Paving	4/30/2022	306767
Class C-13 Fencing						
Thompson Contracting	1368 S Walton Ave	Yuba City	CA	C13 Fencing	6/30/2021	969459
Class C-15 Flooring & Floor Covering						
JB Jordan & Associates	P O BOX 3629	Eureka	CA	C15 Flooring & Floor Covering	12/31/2022	955247
Colusa Floor Covering	678 N Palora Ave.	Yuba City	CA	C15 Flooring & Floor Covering	5/31/2022	364608
North Coast Floor & Tile	2510 Broadway	Eureka	CA	C15 Flooring & Floor Covering	5/31/2022	808031
Class C-16 Fire Protecting Contractor						
Bartley Pump, Inc.	4000 South Moorland Avenue	Santa Rosa	CA	C16 Fire Protecting Contractor	12/31/2021	1033562
CBS Plumbing & Heating, Inc.	P.O. Box 2385	Santa Rosa	CA	C16 Fire Protecting Contractor	3/31/2022	294171
GSE Construction Company, Inc.	7633 Southfront Rd., Ste 160	Livermore	CA	C16 Fire Protecting Contractor	3/31/2021	401498
Wipf Construction	P O BOX 234	Ukiah	CA	C16 Fire Protecting Contractor	11/30/2021	629598
Class C-17 Glazing						
Alcal Specialty Contracting, Inc.	42950 Osgood Road	Fremont	CA	C17 Glazing	11/30/2022	815286
Apperson Energy Management	P O BOX 366	Redwood Valley	CA	C17 Glazing	11/30/2022	431271
BEST Contracting Services, Inc.	19027 S. Hamilton Ave.	Gardena	CA	C17 Glazing	5/31/2020	456263
Class C-20 Warm-Air Heating, Ventilating & Air-Conditioning						
CBS Plumbing & Heating, Inc.	P.O. Box 2385	Santa Rosa	CA	C20 Warm-Air Heating, Ventilating & Air-Conditioning	3/31/2022	294171
Intercounty Mechanical & Electrical, Inc.	189 Wabash Avenue	Ukiah	CA	C20 Warm-Air Heating, Ventilating & Air-Conditioning	12/31/2022	926337
JMS Mechanical, Inc.	538 Martin Avenue, Suite D	Rohnert Park	CA	C20 Warm-Air Heating, Ventilating & Air-Conditioning	8/31/2022	811562
Roberts Mechanical & Electrical, Inc.	355 Kunzler Ranch Road, Ste. E	Ukiah	CA	C20 Warm-Air Heating, Ventilating & Air-Conditioning	2/28/2021	556014
Class C-21 Building Moving & Wrecking						
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	C21 Building Moving & Wrecking	1/31/2023	656741
Coleman Environmental Engineering, Inc.	P O BOX 1020	Upper Lake	CA	C21 Building Moving & Wrecking	6/30/2022	764005
Ghilotti Construction	246 Ghilotti Avenue	Santa Rosa	CA	C21 Building Moving & Wrecking	5/31/2022	644515
Granite Construction Company	1324 S. State Street	Ukiah	CA	C21 Building Moving & Wrecking	5/31/2021	89

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021						
Company	Address 1	City	State	Class	State License Expiration	State License No.
Mendocino Construction Services, Inc.	P O BOX 1517	Willits	CA	C21 Building Moving & Wrecking	7/31/2021	443396
West Coast Environmental	3181 Fitzgerald Road	Rancho Cordova	CA	C21 Building Moving & Wrecking	2/28/2022	718733
Class C-22 Asbestos Abatement						
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	C22 - ASBESTOS ABATEMENT	1/31/2023	656741
Wahlund Construction, Inc.	P.O. Box 6486	Eureka	CA	C22 - ASBESTOS ABATEMENT	9/20/2022	678993
West Coast Environmental	3181 Fitzgerald Road	Rancho Cordova	CA	C22 - ASBESTOS ABATEMENT	2/28/2022	718733
Class C-23 Ornamental Metals						
N/A						
Class C-27 Landscaping						
Fieldstone Construction Company	5915 Faught Road	Santa Rosa	CA	C27 Landscaping	5/31/2021	983863
Granite Construction Company	1324 S. State Street	Ukiah	CA	C27 Landscaping	5/31/2021	89
Hanford Applied Resporation & Conservation	755 Baywood Drive, Ste. 380	Petaluma	CA	C27 Landscaping	2/28/2022	461167
Johnson's Custom Landscaping, Inc.	591 Riverside Drive	Ukiah	CA	C27 Landscaping	3/31/2021	748725
Kingsborough Atlas Tree Surgery	1544 Ludwig Ave.	Santa Rosa	CA	C27 Landscaping	10/31/2021	679146
Quality Landscape Company	11821 Westside Potter Valley Ro	Potter Valley	CA	C27 Landscaping	11/30/2022	548558
Sangiacomo Landscape	3150 Guidiville Road	Ukiah	CA	C27 Landscaping	1/31/2021	367676
Class C-28 Lock & Security Equipment						
N/A						
Class C-29 Masonry						
Granite Construction Company	1324 S. State Street	Ukiah	CA	C29 Masonry	5/31/2021	89
Class C-31 Construction Zone Traffic Control						
Granite Construction Company	1324 S. State Street	Ukiah	CA	C31 Construction Zone Traffic Control	5/31/2021	89
Paulson Excavating, Inc.	P.O. Box 339	Albion	CA	C31 Construction Zone Traffic Control	7/31/2022	425362
Wipf Construction	P O BOX 234	Ukiah	CA	C31 Construction Zone Traffic C	11/30/2021	629598
Class C-32 Parking & Highway Improvement						
American Asphalt Repair & Resurfacing Co., Inc.	24200 Clawiter Road	Hayward	CA	C32 Parking & Highway Improvement	5/31/2021	439591
Argonaut Constructors	P O Box 639	Santa Rosa	CA	C32 Parking & Highway Improvement	12/31/2021	171432
Pavement Coatings Co.	10240 San Sevaie Way	Jurupa Valley	CA	C32 Parking & Highway Improve	9/30/2022	303609
Class C-33 Painting & Decorating						
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	C33 Painting & Decorating	1/31/2023	656741
Dunn Right Painting, Inc.	75 D Kunzler Ranch Road	Ukiah	CA	C33 Painting & Decorating	9/30/2021	691040
H.L. Weaver	P O BOX 937	Ukiah	CA	C33 Painting & Decorating	7/31/2021	476225
Zayco Performance Coatings	4501 Robertson Ave.	Sacramento	CA	C33 Painting & Decorating		
Class C-34 Pipline						
Mike Brown Electric Company	561-A Mercantile Drive	Cotati	CA	C34 Pipeline	4/30/2022	306767
Class C-35 Lathing and Plastering						
Alcal Specialty Contracting, Inc.	42950 Osgood Road	Fremont	CA	C35 Lathing and Plastering	11/30/2022	815286
Granite Construction Company	1324 S. State Street	Ukiah	CA	C35 Lathing and Plastering	5/31/2021	89
Class C-36 Plumbing						

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021

Company	Address 1	City	State	Class	State License Expiration	State License No.
Aquamakx Plumbing	P O BOX 761	Redwood Valley	CA	C36 Plumbing	5/31/2021	932392
CBS Plumbing & Heating, Inc.	P.O. Box 2385	Santa Rosa	CA	C36 Plumbing	3/31/2022	294171
Coleman Plumbing	P.O. Box 754	Redwood Valley	CA	C36 Plumbing	12/31/2021	989129
Fort Bragg Electric, Inc.	P O BOX 1878	Fort Bragg	CA	C36 Plumbing	7/31/2022	391464
GSE Construction Company, Inc.	7633 Southfront Rd., Ste 160	Livermore	CA	C36 Plumbing	3/31/2021	401498
Granite Construction Company	1324 S. State Street	Ukiah	CA	C36 Plumbing	5/31/2021	89
Intercounty Mechanical & Electrical, Inc.	189 Wabash Avenue	Ukiah	CA	C36 Plumbing	12/31/2022	926337
R G Plumbing Group, Inc.	461 Todd Road	Santa Rosa	CA	C36 Plumbing	2/28/2022	802006
Roberts Mechanical & Electrical, Inc.	355 Kunzler Ranch Road, Ste. E	Ukiah	CA	C36 Plumbing	2/28/2021	556014
Weeks Drilling and Pump Co.	6100 Highway 12	Sebastopol	CA	C36 Plumbing	9/30/2022	177681
Class C-38 Refrigeration						
Intercounty Mechanical & Electrical, Inc.	189 Wabash Avenue	Ukiah	CA	C38 Refrigeration	12/31/2022	926337
Class C-39 Roofing						
Alcal Specialty Contracting, Inc.	42950 Osgood Road	Fremont	CA	C39 Roofing	11/30/2022	815286
B. A. S. Roofing	425 Pomo Drive	Ukiah	CA	C39 Roofing	1/31/2021	927007
Barth Roofing Company, Inc.	4384 W. Pine Haven Drive	Tracy	CA	C39 Roofing	6/30/2021	760030
BEST Contracting Services, Inc.	19027 S. Hamilton Ave.	Gardena	CA	C39 Roofing	5/31/2020	456263
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	C39 Roofing	1/31/2023	656741
Foam Experts Roofing, Inc.	1107 S. Wilbur St.	Mesa	CA	C39 Roofing	11/30/2022	501167
Granite Construction Company	1324 S. State Street	Ukiah	CA	C39 Roofing	5/31/2021	89
Harbert Roofing, Inc.	19799 Hirsch Ct.	Anderson	CA	C39 Roofing	10/31/2022	696974
Henris Roofing Company	741 Petaluma Blvd. South; P O B	Petaluma	CA	C39 Roofing	8/31/2021	220964
Lucerne Roofing	74 Soda Bay Rd	Lakeport	CA	C39 Roofing	4/30/2022	388686
Solano County Roofing	4349 Cordelia Rd.	Fairfield	CA	C39 Roofing	7/31/2022	495355
Class C-42 Sanitation Systems						
Ghilotti Construction	246 Ghilotti Avenue	Santa Rosa	CA	C42 Sanitation Systems	5/31/2022	644515
Granite Construction Company	1324 S. State Street	Ukiah	CA	C42 Sanitation Systems	5/31/2021	89
Class C-43 Sheet Metal						
BEST Contracting Services, Inc.	19027 S. Hamilton Ave.	Gardena	CA	C43 Sheet Metal	5/31/2020	456263
CBS Plumbing & Heating, Inc.	P.O. Box 2385	Santa Rosa	CA	C43 Sheet Metal	3/31/2022	294171
JMS Mechanical, Inc.	539 Martin Avenue, Suite D	Rohnert Park	CA	C43 Sheet Metal	8/31/2022	811562
Solano County Roofing	4349 Cordelia Rd.	Fairfield	CA	C43 Sheet Metal	7/31/2022	495355
Class C-45 Electrical Signs						
Granite Construction Company	1324 S. State Street	Ukiah	CA	C45 Electrical Signs	5/31/2021	89
Class C-46 Solar						
Class C-50 Steel Reinforcing						
Granite Construction Company	1324 S. State Street	Ukiah	CA	C50 Steel Reinforcing	5/31/2021	89
Class C-51 Structural Steel Contractor						
Granite Construction Company	1324 S. State Street	Ukiah	CA	C51 Structural Steel Contractor	5/31/2021	89
Class C-53 Swimming Pool						
N/A						
Class C-54 Ceramic & Mosaic Tile						
Colusa Floor Covering	678 N Palora Ave.	Yuba City	CA	C54 Ceramic & Mosaic Tile	5/31/2022	364608
North Coast Floor & Tile	2510 Broadway	Eureka	CA	C54 Ceramic & Mosaic Tile	5/31/2022	808031
Class C-55 Water Conditioning						

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021						
Company	Address 1	City	State	Class	State License Expiration	State License No.
N/A						
Class C-57 Water Well Drilling						
Bartley Pump, Inc.	4000 South Moorland Avenue	Santa Rosa	CA	C57 Water Well Drilling	12/31/2021	1033562
Commercial Pump & Mechanical	P O BOX 7947	Chico	CA	C57 Water Well Drilling	3/31/2021	921066
Granite Construction Company	1324 S. State Street	Ukiah	CA	C57 Water Well Drilling	5/31/2021	89
Nor-Cal Pump & Well Drilling, Inc.	1325 Barry Road	Yuba City	CA	C57 Water Well Drilling	1/31/2022	908591
Weeks Drilling and Pump Co.	P O BOX 176	Sebastopol	CA	C57 Water Well Drilling	9/30/2022	177681
Class D-06 Concrete Related Services						
Pacific Coast Cutters	450 Lakeville Street, Ste. B	Petaluma	CA	C61 / D06 - Concrete Related Services	12/31/2021	628194
Spencer Electric	P O BOX 42	Cutten	CA	D06 - Concrete Related Services	6/30/2022	917603
Class D-09 Drilling, Blasting and Oil Field Work						
Mike Brown Electric Company	561-A Mercantile Drive	Cotati	CA	D09 Drilling, Blasting and Oil Field Work	4/30/2022	306767
Nor-Cal Pump & Well Drilling, Inc.	1325 Barry Road	Yuba City	CA	D09 Drilling, Blasting and Oil Field Work	1/31/2022	908591
Class D-10 Elevated Floors						
N/A						
Class D-12 Synthetic Products						
Flexground Surfaces, Inc.	2029 Opportunity Drive Ste 3	Roseville	CA	C61 / D12 Synthetic Products	5/31/2021	1003439
New World Manufacturing, Inc.	P O BOX 248	Cloverdale	CA	C61 / D12 Synthetic Products	5/31/2021	618911
Class D-21 Machinery & Pumps						
Alcal Specialty Contracting, Inc.	42950 Osgood Road	Fremont	CA	C61 / D21 Machinery & Pumps	11/30/2022	815286
Commercial Pump & Mechanical	P O BOX 7947	Chico	CA	C61 / D21 Machinery & Pumps	3/31/2021	921066
GSE Construction Company, Inc.	7633 Southfront Rd., Ste 160	Livermore	CA	C61 / D21 Machinery & Pumps	3/31/2021	401498
Nor-Cal Pump & Well Drilling, Inc.	1325 Barry Road	Yuba City	CA	C61 / D21 Machinery & Pumps	1/31/2022	908591
Weeks Drilling and Pump Co.	P O BOX 176	Sebastopol	CA	C61 / D21 Machinery & Pumps	9/30/2022	177681
Class D-23 Medical Gas Systems						
N/A						
Class D-24 Metal Products						
N/A						
Class D-28 Doors, Gates & Activating Devices						
N/A						
Class D-31 Pole Installation & Maintenance						
N/A						
Class D-34 Prefabricated Equipment						
Alcal Specialty Contracting, Inc.	42950 Osgood Road	Fremont	CA	C61 / D-34 Prefabricated Equipn	11/30/2022	815286
Flexground Surfaces, Inc.	2029 Opportunity Drive Ste 3	Roseville	CA	C61 / D-34 Prefabricated Equipn	5/31/2021	1003439
Class D-35 Pool and Spa Maintenance						
N/A						
Class D-38 Sand & Water Blasting						
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	D38 Sand & Water Blasting	1/31/2023	656741
Class D-39 Scaffolding						

CITY OF UKIAH'S LIST OF QUALIFIED CONTRACTORS 2021						
Company	Address 1	City	State	Class	State License Expiration	State License No.
N/A						
Class D-40 Srvc Stn Equip & Maint						
N/A						
Class D-41 Siding and Decking						
N/A						
Class D-42 Sign Installation						
N/A						
Class D-49 Tree Service						
Family Tree Resource, Inc.	P.O. Box 1501	Laytonville	CA	D49 Tree Service	12/31/2021	1048457
Family Tree Service, Inc.	P O BOX 1325	Laytonville	CA	D49 Tree Service	2/28/2022	640013
Image Tree Service, Inc.	564 Caletti Ave.	Windsor	CA	D49 Tree Service	7/31/2021	719689
Kingsborough Atlas Tree Surgery	1544 Ludwig Ave.	Santa Rosa	CA	D49 Tree Service	10/31/2021	679146
Class D-52 Window Covering						
Class D-64 Non Specialized						
N/A						
HAZ Hazardous Substance Removal Certification						
Argonaut Constructors	P O Box 639	Santa Rosa	CA	HAZ Hazardous Substance Removal Certification	12/31/2021	171432
Bowen Engineering and Environmental	4664 S. Cedar Avenue	Fresno	CA	HAZ Hazardous Substance Rem	1/31/2023	656741
Coleman Environmental Engineering, Inc.	P O BOX 1020	Upper Lake	CA	HAZ Hazardous Substance Rem	6/30/2022	764005
EBA Engineering	825 Sonoma Ave., Ste. C	Santa Rosa	CA	HAZ Hazardous Substance Rem	1/31/2021	662725
Fieldstone Construction Company	5915 Faught Road	Santa Rosa	CA	HAZ Hazardous Substance Removal Certification	5/31/2021	983863
Fort Bragg Electric, Inc.	P O BOX 1878	Fort Bragg	CA	HAZ Hazardous Substance Rem	7/31/2022	391464
GSE Construction Company, Inc.	7633 Southfront Rd., Ste 160	Livermore	CA	HAZ Hazardous Substance Rem	3/31/2021	401498
Ghilotti Construction	246 Ghilotti Avenue	Santa Rosa	CA	HAZ Hazardous Substance Rem	5/31/2022	644515
Green Right O'Way Constructors, Inc.	P O BOX 306	Ukiah	CA	HAZ Hazardous Substance Removal Certification	10/31/2021	741568
Paulson Excavating, Inc.	P.O. Box 339	Albion	CA	HAZ Hazardous Substance Rem	7/31/2022	425362
Siri Grading & Paving, Inc.	P O BOX 3638	Santa Rosa	CA	HAZ Hazardous Substance Rem	1/31/2022	325681
Team Ghilotti, Inc.	2531 Petaluma Blvd., So.	Petaluma	CA	HAZ Hazardous Substance Rem	4/30/2021	895384
TerraCon Constructors, Inc.	P O BOX 276	Healdsburg	CA	HAZ Hazardous Substance Removal Certification	11/30/2021	562511
Wahlund Construction, Inc.	P.O. Box 6486	Eureka	CA	HAZ Hazardous Substance Rem	9/20/2022	678993
West Coast Environmental	3181 Fitzgerald Road	Rancho Cordova	CA	HAZ Hazardous Substance Removal Certification	2/28/2022	718733
HIC Home Improvement Certification						
N/A						



AGENDA SUMMARY REPORT

SUBJECT: Council will Consider Awarding a Contract in the Amount of \$106,917.50 for Conduit Installation at Yokayo Court to Wipf Construction, LLC of Ukiah.

DEPARTMENT: Finance

PREPARED BY: Mary Williamson, Buyer II

PRESENTER: Consent Calendar

ATTACHMENTS:

1. Bid Results 01122021 (3)
2. Wipf Construction Bid (002) (1)

Summary: Council will consider awarding a contract in the amount of \$106,917.50 for Conduit Installation at Yokayo Court to Wipf Construction, LLC of Ukiah.

Background: The Electric Utility Department is upgrading the electrical infrastructure on Yokayo Court. This work will improve the reliability for customers on and around Yokayo Court by replacing aging conductor and equipment. The project will consist of all labor and materials for the installation of the underground conduit. In addition, Electric Utility Crews will install new conductor and associated padmount equipment.

Discussion: On December 8, 2020, a bid notice for the project was released to sixty contractors from the City's qualified bidders list, eighteen Northern California builders exchanges and posted to the City's website.

Bids were opened on January 12, 2021, with nine (9) bidders responding. A copy of the Bid Tabulation is attached (Attachment 1) as well as a copy of the bid from Wipf Construction (Attachment 2). Staff recommends awarding the bid to Wipf Construction, LLC in the amount of \$106,917.50. Funds are budgeted and available in 80126100.80230.18043.

Recommended Action: Award contract in the amount of \$106,917.50 for Conduit Installation at Yokayo Court to Wipf Construction, LLC of Ukiah.

BUDGET AMENDMENT REQUIRED: N/A

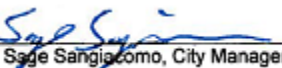
CURRENT BUDGET AMOUNT: 80126100.80230.18043; \$151,792.12

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Cindy Sauers, Assistant Electric Utility Director; Mary Horger, Financial Services Manager

Approved: 
Sage Sangiacomo, City Manager

Conduit Installation - Yokayo Court												
Owner: City of Ukiah												
Bid Opening: 2021-01-12				* marks an allowance				Engineer's Estimate			WIPF CONSTRUCTION LLC	
								P O BOX 234 UKIAH UKIAH, CA 95482 US Bid Status: Under Review				
Bid Items, Conduit Installation-Yokayo Court												
Item #	Item Code	Item Description	Quantity	Unit of Measure	Unit Price		Item Total		Unit Price		Item Total	
1		EXCAVATE, TRENCH, BACKFILL AND	550	LF	\$0.00		\$0.00		\$107.60		\$59,180.00	
2		REMOVE AND REPLACE ASPHALT CONCRETE	1375	SF	\$0.00		\$0.00		\$12.00		\$16,500.00	
3		3" PVC SCH 40 CONDUIT INCLUDING	125	FT	\$0.00		\$0.00		\$6.00		\$750.00	
4		4" PVC SCH 40 CONDUIT INCLUDING	550	FT	\$0.00		\$0.00		\$7.25		\$3,987.50	
5		SIDEWALK REMOVAL AND REPLACEMENT	60	SF	\$0.00		\$0.00		\$100.00		\$6,000.00	
6		EXCAVATE, BACKFILL, COMPACTION AND	2	EA	\$0.00		\$0.00		\$6,000.00		\$12,000.00	
7		EXCAVATE, BACKFILL, COMPACTION AND	1	EA	\$0.00		\$0.00		\$6,000.00		\$6,000.00	
8		LANDSCAPE REMOVAL AND REPLACEMENT:	1	LS	\$0.00		\$0.00		\$2,500.00		\$2,500.00	
Bid List Total							\$0.00				\$106,917.50	
Total Bid Amount							\$0.00				\$106,917.50	
Listed Subs								Northwest Construction, Inc 9011 Colony Dr Redwood Valley, 95470 License No: 865329 Paving				

Wahlund Construction Inc.				Rege Construction, Inc.				Summit Signal, Inc.				Team Ghilotti, Inc			
830 Hilma Dr. eureka, CA 95503				600 Santana Drive Cloverdale, CA 95425 US				260 Margie Drive Willits, CA 95490 US				2531 Petaluma Blvd S Petaluma, CA 94952 US			
Bid Status: Under Review				Bid Status: Under Review				Bid Status: Under Review				Bid Status: Under Review			
<i>Unit Price</i>		<i>Item Total</i>		<i>Unit Price</i>		<i>Item Total</i>		<i>Unit Price</i>		<i>Item Total</i>		<i>Unit Price</i>		<i>Item Total</i>	
\$107.00		\$58,850.00		\$93.00		\$51,150.00		\$114.18		\$62,799.00		\$131.00		\$72,050.00	
\$11.00		\$15,125.00		\$12.00		\$16,500.00		\$12.66		\$17,407.50		\$22.25		\$30,593.75	
\$27.00		\$3,375.00		\$26.00		\$3,250.00		\$70.08		\$8,760.00		\$11.00		\$1,375.00	
\$28.00		\$15,400.00		\$17.00		\$9,350.00		\$28.25		\$15,537.50		\$10.00		\$5,500.00	
\$130.00		\$7,800.00		\$129.00		\$7,740.00		\$104.25		\$6,255.00		\$50.00		\$3,000.00	
\$1,600.00		\$3,200.00		\$5,602.00		\$11,204.00		\$2,333.64		\$4,667.28		\$3,555.00		\$7,110.00	
\$1,300.00		\$1,300.00		\$5,462.00		\$5,462.00		\$2,333.64		\$2,333.64		\$2,552.00		\$2,552.00	
\$2,000.00		\$2,000.00		\$9,744.00		\$9,744.00		\$2,020.10		\$2,020.10		\$5,961.02		\$5,961.02	
		\$107,050.00				\$114,400.00				\$119,780.02				\$128,141.77	
		\$107,050.00				\$114,400.00				\$119,780.02				\$128,141.77	

Diamond D Consruction LLC				St Francis Electric LLC				MBS Engineering, Inc.				MP NEXLEVEL OF CALIFORNIA INC			
650 Blue Oak Dr Ukiah, CA 95482 US Bid Status:Under Review				975 Garden St San Leandro, CA 94577 US Bid Status:Under Review				12855 Alcosta Boulevard San Ramon, CA 94583 US Bid Status:Under Review				500 CO RD 37 E MAPLE LAKE, MN 55358 US Bid Status:Under Review			
Unit Price		Item Total		Unit Price		Item Total		Unit Price		Item Total		Unit Price		Item Total	
\$134.62		\$74,041.00		\$132.00		\$72,600.00		\$253.09		\$139,199.50		\$225.30		\$123,915.00	
\$13.45		\$18,493.75		\$60.00		\$82,500.00		\$21.09		\$28,998.75		\$32.81		\$45,113.75	
\$35.23		\$4,403.75		\$25.00		\$3,125.00		\$46.40		\$5,800.00		\$181.87		\$22,733.75	
\$43.77		\$24,073.50		\$23.00		\$12,650.00		\$25.31		\$13,920.50		\$10.09		\$5,549.50	
\$146.78		\$8,806.80		\$150.00		\$9,000.00		\$116.00		\$6,960.00		\$60.47		\$3,628.20	
\$3,372.28		\$6,744.56		\$1,750.00		\$3,500.00		\$5,800.00		\$11,600.00		\$5,285.48		\$10,570.96	
\$3,810.20		\$3,810.20		\$1,500.00		\$1,500.00		\$5,220.00		\$5,220.00		\$5,247.70		\$5,247.70	
\$1,500.00		\$1,500.00		\$3,500.00		\$3,500.00		\$6,300.00		\$6,300.00		\$10,116.98		\$10,116.98	
		\$141,873.56				\$188,375.00				\$217,998.75				\$226,875.84	
		\$141,873.56				\$188,375.00				\$217,998.75				\$226,875.84	
								Cinquini & Passarino, Inc. 1360 N Dutton Ave Ste 150 Santa Rosa, CA 95401 Land Surveying City Rise Safety Traffic Control Durling Concrete Sawing PO Box 7160 Santa Rosa, CA License No: 918820 Concrete Cutting Northwest Construction, Inc 9011 Colony Dr Redwood Valley, 95470 Concrete Patchback							

NAME OF BIDDER:
SPEC #:
PROJECT NAME:

WIPF CONSTRUCTION LLC
20-14
CONDUIT INSTALLATION - YOKAYO COURT

ITEM #	DESCRIPTION	UNIT OF MEASURE	QUANTITY	UNIT PRICE	TOTAL
1	Excavate, trench, backfill and compaction (18"x59" Trench)	LF	550	\$ <u>107.60</u>	\$ <u>59,180.00</u>
2	Remove and replace asphalt concrete (18" Trench)	SF	1375	\$ <u>12.00</u>	\$ <u>16,500.00</u>
3	3" PVC Sch 40 Conduit including installation	FT	125	\$ <u>6.00</u>	\$ <u>750.00</u>
4	4" PVC Sch 40 Conduit including installation	FT	550	\$ <u>7.25</u>	\$ <u>3987.50</u>
5	Sidewalk removal and replacement for installation of conduit	SF	60	\$ <u>100.00</u>	\$ <u>6,000.00</u>
6	Excavate, backfill, compaction and install Transformer Box Pad (City to Provide)	EA	2	\$ <u>6,000.00</u>	\$ <u>12,000.00</u>
7	Excavate, backfill, compaction and install Secondary Service Junction Box (City to Provide)	EA	1	\$ <u>6,000.00</u>	\$ <u>6,000.00</u>
8	Landscape removal and replacement: 1285, 1280 & 1268 YOKAYO CT	LS	1	\$ <u>2,500.00</u>	\$ <u>2,500.00</u>
TOTAL BID ==>>					\$ <u>106,917.50</u>

We, the undersigned, acknowledge that the City Council has reserved the right to reject any or all bids and to determine which proposal is, in its opinion, the lowest responsive bid from a responsible bidder and that which it deems in the best interest of the City to accept. We, the undersigned, further agree, if this proposal shall be accepted, to sign the agreement and to furnish the required bonds with satisfactory surety, or sureties, within fifteen (15) calendar days after written notice that the contract is ready for signature; and, if the undersigned shall fail to contract, as aforesaid, it shall be understood that he or she has abandoned the contract and that, therefore, this proposal shall be null and void and the proposal guaranty accompanying

PURCHASING DEPARTMENT
1320 Airport Road, Ukiah CA 95482
(707) 467-5777
mwilliamson@cityofukiah.com



City of Ukiah

SPEC. 20-14 – CONDUIT INSTALLATION- YOKAYO COURT

Addendum No. 1
December 17, 2020

The following is Addendum No. 1 to SPEC. NO. 20-14 – CONDUIT INSTALLATION-YOKAYO COURT

This Addendum is hereby made part of the Contract Documents to the same extent as though it were originally included therein.

The following changes are hereby made:

1. The Notice to Bidders has been changed to reflect the new procedure for returning bids based on the City's Closure due to Covid-19. The revised Notice to Bidders is attached.

All other terms and conditions remain in full force and effect.

Mary Williamson
Buyer II

A handwritten signature in dark ink, appearing to read 'Mary Williamson'.

FAIR EMPLOYMENT PRACTICES CERTIFICATION

TO: City of Ukiah

The undersigned, in submitting a bid for performing the following work by Contract, hereby certifies that he or she has or will meet the standards of affirmative compliance with the Fair Employment Practices requirements of the Special Provisions contained herein.

CONDUIT INSTALLATION – YOKAYO COURT

Erin W. J.
(Signature of Bidder)

Business Mailing Address:

Wip Construction LLC
PO Box 234
Ukiah, CA 95482

Business Location:

1300 HASTINGS ROAD
Ukiah CA 95482

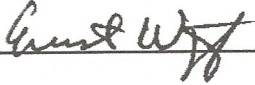
(The bidder shall execute the certification of this page prior to submitting his or her proposal.)

WORKER'S COMPENSATION CERTIFICATE

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Worker's Compensation or undertake self-insurance in accordance with the provisions of that code and I will comply with such provisions before commencing the performance of the work of this contract.

Witness my hand this 12th day of January, 2004

Signature of Bidder, with Business Address:

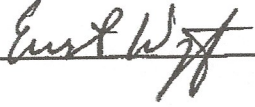


Wipf Construction LLC
PO Box 234
Ukiah, CA 95482

CERTIFICATION OF NONDISCRIMINATION IN EMPLOYMENT

The bidder represents that he or she has/has not, participated in a previous contract or subcontract subject to either the equal opportunity clause herein or the clause contained in Section 301 of Executive Order 10925; that he or she has/has not, filed all required compliance reports; and that representations indicating submission of required compliance prior to subcontract awards.

Signature and address of Bidder:

 Date 1/12/2021
Wipf Construction LLC
PO Box 234
Ukiah, CA 95482

(This certification shall be executed by the bidder in accordance with Section 60-1.6 of the Regulations of the President's Committee on Equal Employment Opportunity for implementing Executive Orders 10925 and 11114.)

LIST OF PROPOSED SUBCONTRACTORS

In compliance with the provisions of Sections 4100-4108 of the California Public Contract Code and any amendments thereof, each bidder shall set forth (a) the name and location of the place of business of each subcontractor who will perform work or labor or render service in or about the construction site or a subcontractor licensed by the State of California who, under subcontract to the prime contractor, specially fabricates and installs a portion of the work or improvement according to detailed drawings contained in the plans and specifications in an amount in excess of one-half of 1 percent of the total bid and (b) the California Contractor License Number for each subcontractor, and (c) the portion of the work to be done by each subcontractor. (See General Conditions Section 1-09.) Include with the name of each sub-contractor their Department of Industrial Relations Public Works Contractor Registration Number.

SUBCONTRACTOR NAME	SUBCONTRACTOR LICENSE NUMBER	SUBCONTRACTOR DIR REGISTRATION NUMBER	SUBCONTRACTOR BUSINESS ADDRESS	DESCRIPTION OF WORK
NORTHWEST CONST. INC	865329	1000046909	9011 Colony Dr Redwood Valley CA 95470	PAVE

STATEMENT OF EXPERIENCE OF BIDDER

The bidder is required to state below what work of similar magnitude or character he or she has done and to give references that will enable the City Council to judge of his or her experience, skill and business standing and his or her ability to conduct work as completely and rapidly as required under the terms of the contract.

CITY OF UKIAH
TODD GROVE ELECTRIC UPGRADE
EXCAVATION, BORE, TRENCH
INSTALLATION - PRIMARY PULL BOX
TRANSFORMER PAD
CONDUIT

BUSH & LOW GAP UNDERGROUND IMPROVEMENT PROJECT
EXCAVATION, BORE, TRENCH
ASPHALT & SIDEWALK - REMOVE + RESTORE
CONDUIT INSTALLATION

SIGNATURE(S) OF BIDDER

Accompanying this proposal is Bidders Bond
(insert the words "cash (\$)", "cashier's check" or "bidder's bond", as the case may be) in an amount equal to at least 10 percent of the bid.

The names of all persons interested in the foregoing proposal as principals are as follows:

IMPORTANT NOTICE: If bidder or other interested person is a corporation, provide the legal name of corporation and also the names of the president, secretary, treasurer and manager thereof. If a co-partnership, provide the true name of firm and also the names of all individual co-partners composing the firm. If bidder or other interested person is an individual, provide the first and last names in full.

WJPF CONSTRUCTION
P.O. BOX 234
UKIAH, CA 95482

Licensed in accordance with an act providing for the registration of Contractors:

License No. 629598, License Expiration Date 11/30/2021

Signature(s) of Bidder: Eustace

NOTE: If bidder is a corporation, the legal name of the corporation shall be set forth above together with the signature of the officer or officers authorized to sign contracts on behalf of the corporation; if bidder is a co-partnership, the true name of the firm shall be set forth above together with the signature of the partner or partners authorized to sign contracts in behalf of the co-partnership; and if bidder is an individual, his or her signature shall be placed above. If a member of a partnership, a Power of Attorney must be on file with the Department prior to opening bids or submitted with the bid; otherwise, the bid will be disregarded as irregular and unauthorized.

Business address:

Wjpf Construction LLC
PO Box 234
Ukiah, CA 95482

Place of residence:

1270 Ridgeview
UKIAH, CA

Dated:

1/12/2021

CITY OF UKIAH
Mendocino County, California

BIDDER'S BOND

KNOW ALL MEN BY THESE PRESENTS,

That we, WIPF Construction, LLC

_____, as PRINCIPAL and

Travelers Casualty and Surety Company of America

_____, as SURETY,

are held and firmly bound unto the City of Ukiah in the penal sum of 10 PERCENT OF THE TOTAL AMOUNT OF THE BID of the Principal above named, submitted by said Principal to the City of Ukiah, as the case may be, for the work described below, for the payment of which sum in lawful money of the United States, well and truly to be made, to the City Clerk to which said bid was submitted, we bind ourselves, our heirs, executors, administrators and successors jointly and severally, firmly by these presents. In no case shall the liability of the surety hereunder exceed the sum of \$ 10% of the Total Amount Bid

THE CONDITION OF THIS OBLIGATION IS SUCH,

That whereas the Principal has submitted the above-mentioned bid to the City of Ukiah, as aforesaid, for certain construction specifically described as follows, for which bids are to be opened at the Office of the City Clerk, Ukiah Civic Center, Ukiah, California, on January 12, 2021 for CONDUIT INSTALLATION – YOKAYO COURT

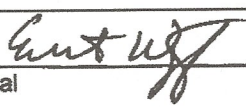
NOW, THEREFORE, If the aforesaid Principal is awarded the contract and, within the time and manner required under the specifications, after the prescribed forms are presented to him or her for signatures, enters into a written contract, in the prescribed form, in accordance with the bid and files two bonds with the City of Ukiah, one to guarantee faithful performance and the other to guarantee payment for labor and materials, as required by law, then this obligation shall be null and void; otherwise, it shall be and remain in full force and virtue.

IN WITNESS WHEREOF, we have hereunto set our hands and seals on this 5th day of January, A.D. 20 21.

WIPF Construction, LLC

(Seal)

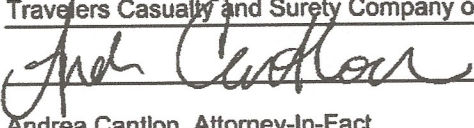
(Seal)


Principal

(Seal)

Travelers Casualty and Surety Company of America

(Seal)


Andrea Cantlon, Attorney-In-Fact
Surety

(Seal)

(Seal)

Address: 11070 White Rock Road

#130

Rancho Cordova, CA 95670

STATE OF Nevada
COUNTY OF Washoe

}

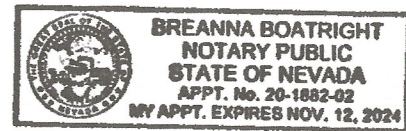
On January 5, 2021, before me, Breanna Boatright, Notary Public
(here insert name of notary)

personally appeared Andrea Cantlon
(name(s) of Signer(s))

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature Breanna Boatright (SEAL)



This area for Official Notarial Seal

OPTIONAL

Though the data below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent reattachment of this form.

CAPACITY CLAIMED BY SIGNER

- ☐ INDIVIDUAL
☐ CORPORATE OFFICER

TITLE(S)

- ☐ PARTNER(S) ☐ LIMITED
☐ GENERAL

- ☐ ATTORNEY-IN-FACT
☐ TRUSTEE(S)
☐ GUARDIAN/CONSERVATOR
☐ OTHER: _____

SIGNER IS REPRESENTING:

NAME OF PERSON(S) OR ENTITY(IES)

DESCRIPTION OF ATTACHED DOCUMENT

TITLE OR TYPE OF DOCUMENT

NUMBER OF PAGES

DATE OF DOCUMENT

SIGNER(S) OTHER THAN NAMED ABOVE

TRAVELERS

**Travelers Casualty and Surety Company of America
Travelers Casualty and Surety Company
St. Paul Fire and Marine Insurance Company**

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company are corporations duly organized under the laws of the State of Connecticut (herein collectively called the "Companies"), and that the Companies do hereby make, constitute and appoint **Andrea Cantion** of Reno Nevada, their true and lawful Attorney-in-Fact to sign, execute, seal and acknowledge any and all bonds, recognizances, conditional undertakings and other writings obligatory in the nature thereof on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

IN WITNESS WHEREOF, the Companies have caused this instrument to be signed, and their corporate seals to be hereto affixed, this 3rd day of February, 2017.



State of Connecticut

City of Hartford ss.

By: Robert L. Raney
Robert L. Raney, Senior Vice President

On this the 3rd day of February, 2017, before me personally appeared Robert L. Raney, who acknowledged himself to be the Senior Vice President of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, and that he, as such, being authorized so to do, executed the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

In Witness Whereof, I hereunto set my hand and official seal.

My Commission expires the 30th day of June, 2021



Marie C. Tetreault
Marie C. Tetreault, Notary Public

This Power of Attorney is granted under and by the authority of the following resolutions adopted by the Boards of Directors of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, which resolutions are now in full force and effect, reading as follows:

RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President, any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary may appoint Attorneys-in-Fact and Agents to act for and on behalf of the Company and may give such appointee such authority as his or her certificate of authority may prescribe to sign with the Company's name and seal with the Company's seal bonds, recognizances, contracts of indemnity, and other writings obligatory in the nature of a bond, recognizance, or conditional undertaking, and any of said officers or the Board of Directors at any time may remove any such appointee and revoke the power given him or her; and it is

FURTHER RESOLVED, that the Chairman, the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President may delegate all or any part of the foregoing authority to one or more officers or employees of this Company, provided that each such delegation is in writing and a copy thereof is filed in the office of the Secretary; and it is

FURTHER RESOLVED, that any bond, recognizance, contract of indemnity, or writing obligatory in the nature of a bond, recognizance, or conditional undertaking shall be valid and binding upon the Company when (a) signed by the President, any Vice Chairman, any Executive Vice President, any Senior Vice President or any Vice President, any Second Vice President, the Treasurer, any Assistant Treasurer, the Corporate Secretary or any Assistant Secretary and duly attested and sealed with the Company's seal by a Secretary or Assistant Secretary; or (b) duly executed (under seal, if required) by one or more Attorneys-in-Fact and Agents pursuant to the power prescribed in his or her certificate or their certificates of authority or by one or more Company officers pursuant to a written delegation of authority; and it is

FURTHER RESOLVED, that the signature of each of the following officers: President, any Executive Vice President, any Senior Vice President, any Vice President, any Assistant Vice President, any Secretary, any Assistant Secretary, and the seal of the Company may be affixed by facsimile to any Power of Attorney or to any certificate relating thereto appointing Resident Vice Presidents, Resident Assistant Secretaries or Attorneys-in-Fact for purposes only of executing and attesting bonds and undertakings and other writings obligatory in the nature thereof, and any such Power of Attorney or certificate bearing such facsimile signature or facsimile seal shall be valid and binding upon the Company and any such power so executed and certified by such facsimile signature and facsimile seal shall be valid and binding on the Company in the future with respect to any bond or understanding to which it is attached.

I, Kevin E. Hughes, the undersigned, Assistant Secretary of Travelers Casualty and Surety Company of America, Travelers Casualty and Surety Company, and St. Paul Fire and Marine Insurance Company, do hereby certify that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which remains in full force and effect.

Dated this 5th day of January, 2021



Kevin E. Hughes
Kevin E. Hughes, Assistant Secretary

**To verify the authenticity of this Power of Attorney, please call us at 1-800-421-3880.
Please refer to the above-named Attorney-in-Fact and the details of the bond to which the power is attached.**

this proposal, or the amount of said guaranty, shall be forfeited to and become the property of the City. Otherwise, the proposal guaranty accompanying this proposal shall be returned to the undersigned.

Witness our hands this day of January 12, 2021.

Licensed in accordance with an act providing for the registration of California Contractors License No. 629898, expiration date 11/30/2021

THE CONTRACTOR'S LICENSE NUMBER AND EXPIRATION DATE STATED HEREIN ARE MADE UNDER PENALTY OF PERJURY.

Department of Industrial Relations Public Works Contractor Registration
Number: 10000 64006

Signature of bidder or bidders, with business name, address, phone number and fax number:

Ernest W. [Signature] P 707-462-8741
F 707-462-5409
Wipf Construction LLC
PO Box 234
Utah, CA 95482

Notice: In the case of a corporation, give below the addresses of the principal office thereof and names and addresses of the President, Secretary, Treasurer.

NON-COLLUSION AFFIDAVIT

Note: Bidder shall execute the affidavit on this page prior to submitting his or her bid.

To City Council, City of Ukiah:

The undersigned in submitting a bid for performing CONDUIT INSTALLATION – YOKAYO COURT by contract, being duly sworn, deposes and says:

that he or she has not, either directly or indirectly, entered into any agreement, participated in any collusion, or otherwise taken any action in restraint of free competitive bidding in connection with such contract.

Ernst Wipf

Signature(s) of Bidder

Business Address: _____

Wipf Construction LLC
PO Box 234
Ukiah, CA 95482

Place of Residence: _____

1270 Ridgeview
Ukiah, CA

NOTARIZATION

Subscribed and sworn to before me this 11th day of January 2021.

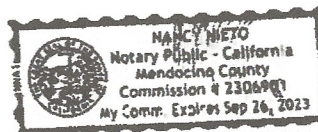
[Signature]

Notary Public in and for the County of Mendocino, State of California.

My Commission Expires September 26, 2023.

CONDUIT INSTALLATION – YOKAYO COURT

48



Spec. No. 20-14

JURAT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document

State of California

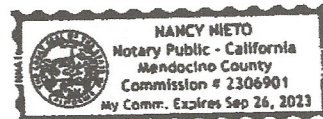
County of Mendocino

Subscribed and sworn to (or affirmed) before me on this 11th day of January, 2020,
by Ernest M. Wipf, who proved to me on the basis of satisfactory evidence to be the person
who appeared before me.

Signature _____

Nancy Nieto

Notary Public in and for the State of California





AGENDA SUMMARY REPORT

SUBJECT: Authorize the Sale of Surplus Obsolete Self-Contained Breathing Apparatus Units to the Hopland Fire District.

DEPARTMENT: Fire **PREPARED BY:** Doug Hutchison, Fire Chief

PRESENTER: Consent Calendar

ATTACHMENTS:

None

Summary: The Council will consider authorizing the sale of obsolete Self-Contained Breathing Apparatus (SCBA) to the Hopland Fire District.

Background: Earlier this year the Ukiah Valley Fire Authority replaced our out-of-date Self-Contained Breathing Apparatus (SCBA) with new fully National Fire Protection Association (NFPA) and National Institute of Occupational Health (NIOSH) compliant units.

Discussion: When Council authorized the purchase of the newer SCBA units it was noted that our old units were obsolete, and that the Fire Authority was piecing units together to keep them functioning since the manufacturer no longer supplied parts for them.

When the old units were originally purchased, several of our surrounding Fire Agencies purchased similar units so that under mutual aid circumstances we would be compatible. Hopland Fire District is one of those agencies that purchased similar units and frequently provides mutual aid to the Ukiah Valley Fire Authority.

The Hopland Fire District now finds itself in the same situation we were in with failing units and a lack of parts. They have offered to buy all of our old 4500 psi units and bottles (which are not compatible with our new sets) for \$4,600.00 in an effort to keep their units going until they can secure funding for upgraded units.

Therefore, staff is requesting Council to approve selling the equipment directly to the Hopland Fire District without taking the equipment to auction. The price offered has been determined very fair considering that they are no longer supported by the manufacturer.

Recommended Action: Authorize the sale of surplus and obsolete Self-Contained Breathing Apparatus (SCBA) units to the Hopland Fire District.

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: Mary Horger, Financial Services Manager

Approved: 
Sage Sangiacomo, City Manager



AGENDA SUMMARY REPORT

SUBJECT: Notification of Professional Service Agreement with Hildebrand Consulting for Annual Sewer Reconciliation Financial Analysis (Annual True-Up).

DEPARTMENT: Finance **PREPARED BY:** Dan Buffalo, Finance Director

PRESENTER: Dan Buffalo, Finance Director

ATTACHMENTS:

1. Hildebrand Proposal Annual Reconciliation Services Final Revised December 2020

Summary: Notification to Council of professional service agreement with Hildebrand Consulting for services related to annual sewer reconciliation financial analysis (annual true-up).

Background: The City of Ukiah and Ukiah Valley Sanitation District (UVSD) entered into a new Operating Agreement as of October 3, 2018. One of the provisions of the Agreement, Section II.D.2, provides a method for allocating debt service associated with the 2006 Bonds between the District and the City on an annual basis. The 2006 Bonds were subsequently refinanced with the District and the City each issuing its own bonds to refinance a pre-determined fixed allocation of the 2006 Bonds, and the District and City entered into a Refinancing Agreement. Although each party is now responsible for its own debt service (i.e., debt service no longer shifts between parties based on strength and flow), the City and UVSD agreed to make annual true-up payments to each other based on an allocation methodology that is consistent with the Operating Agreement while also taking into consideration the different refinancing structures/options selected by the District and the City at the time of the refinancings. The precise procedure for calculating the true-up payments were not determined when the Refinancing Agreement was executed, but both parties agreed to engage a neutral, third-party consultant to assist with determining the procedure.

Discussion: Hildebrand Consulting is preferred by both the City and UVSD because of Mark Hildebrand's recent work on the Joint Rate Study and his familiarity with the issues involved in the Annual True Up Process. Hildebrand Consulting will also subcontract with the Reed Group as a subcontractor. The Reed Group was involved in the preparation of the Joint Rate Study as well.

Hildebrand Consulting submitted a prior proposal to provide these services. However, UVSD requested a new proposal from Hildebrand Consulting with a lower budget based on the fact that the scope of work is better understood and some of the necessary analysis has already been completed by virtue of other analyses provided to the City. The proposal only authorizes the budget necessary for the first year since the scope of work for Year 2 and beyond should be much better understood after completing Year 1. If it exceeds the \$20k dollar threshold requiring Council approval, staff will bring it back to Council for review and approval at that time.

The current proposal (Attachment 1) is for \$14,030 which includes a \$5,000 contingency. All costs associated with this work will be split 50/50 with UVSD. The City Manager will execute an agreement for services concurrently with UVSD following their approval on January 13, 2021.

A budget amendment is requested in the full amount of the contract, \$19,030 with revenue from UVSD share

of \$9,515.

Recommended Action: No action required. Notification of professional services agreement with Hildebrand Consulting for annual sewer reconciliation financial analysis (annual true up).

BUDGET AMENDMENT REQUIRED: Yes.

CURRENT BUDGET AMOUNT: 84413400.52100, \$0

PROPOSED BUDGET AMOUNT: 84413400.52100, \$19,030; 84413400.44830, \$9,515

FINANCING SOURCE: Current sewer revenues and contribution from UVSD

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH:

Approved: 
Sage Sangiacomo, City Manager



December 4, 2020

Dan Buffalo
City of Ukiah
300 Seminary Avenue
Ukiah, CA 95482

Mark DeMeulenaere
Ukiah Valley Sanitary District
151 Laws Avenue,
Ukiah, California 95482

Subject: Revised letter proposal to provide annual sewer reconciliation financial analyses

Dear Mr. Buffalo and Mr. DeMeulenaere,

As requested, Hildebrand Consulting, LLC. (and the Reed Group as a subconsultant) respectfully re-submits this proposed scope of work and cost estimate for annual sewer utility reconciliation financial analyses. Hildebrand Consulting (and The Reed Group) previously completed a comprehensive Joint Sewer Rate Study for both the City of Ukiah and the Ukiah Valley Sanitation District through an agreement for professional services dated January 16, 2019. This proposal is for a new agreement to assist with the annual reconciliation of debt obligations for FY 2021/22 through FY 2025/26.

This revised proposal offers a lower budget than previously submitted based on the fact that the scope of work is better understood and some of the necessary analysis has already been completed by virtue of other analyses provided by Hildebrand Consulting to the City of Ukiah. We also propose to only authorize the budget necessary for the first year since the scope of work for Year 2 and beyond will be much better understood after completing Year 1.

The City and District entered into a new Operating Agreement which specifies how sewer collection and treatment services will be provided within the respective service areas and how costs will be fairly shared and distributed. Section II.D.2. of the Operating Agreement describes the prescribed methodology for allocating debt service costs associated with a 2006 bond (which was recently and separately refinanced by both entities). A portion of the debt is allocated based on allocated "Capacity" at the shared wastewater treatment plant while the remaining debt (the "Upgrade/Rehabilitation" portion) is allocated based on each utility's proportionate share of winter water usage and relative strength of sewage discharge to the WWTP (as measured by "ESSSUs", see the joint rate study report for details). The allocated Capacity portion may change in the event of "detachment" (if the City takes responsibility for all sewer accounts within City limits) or full annexation (if the City takes responsibility for all sewer accounts in the service area). The Upgrade/Rehab portion will (probably) change every year as water usage in the respective service areas fluctuates from year to year.

Given the above, the City and District wish to have a third-party consultant reconcile the debt obligation on an annual basis. The reconciliation of debt obligations is further complicated by the recent refinancing of the 2006 bond, which involved creating two separate bonds (with

different issuance costs), deferring some of the City debt payment, and accelerating some of the District debt payments. The annual reconciliation of debt obligation to both parties will transparently account for all of these factors to ensure that both parties are treated equitably and in accordance with the Operating Agreement.

The scope of services will include the following:

- 1) Develop a spreadsheet model that accounts for the original debt obligations for both parties and transparently allocates debt costs to both parties in accordance with the terms of the Operating Agreement. We will make recommendations based on our understanding of the Operating Agreement and subsequent developments. This scope of work does not include any protracted negotiations between the City and the District regarding the allocation methodology. Assistance by Hildebrand Consulting with such negotiations will be charged on a time and material basis to a contingency budget.
- 2) Collect updated billing data from both the City and the District. It is anticipated that the first year of collecting District billing data will represent additional effort since the District will be managing its own billing system for the first time. We are already familiar with the City's billing data.
- 3) Update the spreadsheet from item #1 with the most current data for cost allocation including ESSSUs and allocated capacity.
- 4) Conduct high-level analysis to identify anomalies in customer water usage data that may indicate data errors or inconsistencies.
- 5) Provide a brief summary memorandum that describes the results and provides an explanation for any changes to the debt allocation from the previous year. No in-person meetings are anticipated to be necessary for this scope of work however conference calls may be scheduled as necessary.

This proposal recognizes that the allocation of debt for Fiscal Year 2020/21 has already been completed. As such, the first reconciliation effort will be completed for FY 2021/22, which will be based on winter water usage data from the winter of 2020/21. That water usage data will be made available to the City and the District in approximately April 2021 and will be loaded to the billing systems by May 2021. As such, the first reconciliation will begin in approximately June 2021 (once both billing systems have been updated). The District and the City will have to budget for a reconciliation amount based on projections that will later be adjusted to match the results of the reconciliation effort.

These services are proposed to be provided for the next 5 years. The total not-to-exceed budget for the effort in the first year is estimated to be nine thousand thirty dollars (\$9,030). The first year will involve one-time efforts such as the initial development of the spreadsheet model,

analyzing billing data from the District's new billing system, and coordinating with both parties to ensure consensus on the proposed methodology.

The effort in subsequent years should be significantly lower (assuming that the methodology remains the same). That being said, the level of effort will be better understood after completing Year 1, therefore we propose to only proceed with the Year 1 budget at this time.

We propose a budget for just the first year of reconciliation (\$9,030), plus a contingency budget of five thousand dollars (\$5,000) in the event that protracted negotiations are necessary to finalize the reconciliation methodology, for a total not-to-exceed budget of fourteen thousand thirty dollars (\$14,030).

Current (2020) hourly billing rates are \$210 for Mark Hildebrand and \$300 for Bob Reed and are subject to change each year.

We appreciate the opportunity to be of continued service to the District and the City.

Sincerely,



Mark Hildebrand
Hildebrand Consulting, LLC.
mhildebrand@hildco.com
510.316.0621



AGENDA SUMMARY REPORT

SUBJECT: Consideration of Awarding Bid for Purchase of Palo Alto Networks Firewall in the Amount of \$97,080.51 from CDWG.

DEPARTMENT: Finance

PREPARED BY: Seth Strader, Buyer I

PRESENTER: Consent Calendar

ATTACHMENTS:

1. Request for Bid
2. Bid Tabulation

Summary: Council will consider approving the purchase of Palo Alto Networks Firewall from CDWG in the amount of \$97,080.51.

Background: Replacement Firewall services were included into the adopted Five Year Capital Improvement Plan. The existing implementation of Checkpoint Firewall is approaching its end of life, it will no longer be able to provide the City with protection from outside threats that can originate from the internet. The new system will expand the IT department's ability to provide protection against cyber threats. IT staff is familiar with other Palo Alto software and services and is satisfied with their performance.

Discussion: On January 5th, request for bid E38703 (Attachment 1) was issued for a Palo Alto Networks Firewall. This system was chosen due to staff's familiarity and satisfaction of performance with other systems by the Cybersecurity firm. The bid request was issued to Palo Alto Networks distributors and resellers. Please see Attachment 1 for a copy of the request for bid.

Two (2) bids were received. The lowest, responsible bidder was CDWG in the amount of \$97,080.51. Please see Attachment 2 for a copy of these bid results.

It is staff's recommendation for Council to approve the purchase Palo Alto Networks Firewall from CDWG in the amount of \$97,080.51.

Recommended Action: Award the bid for Palo Alto Networks Firewall to CDWG in the amount of \$97,080.51.

BUDGET AMENDMENT REQUIRED: N/A

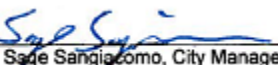
CURRENT BUDGET AMOUNT: 20913900.80100.17045: \$120,000.00

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Scott Shaver, Interim Information Technology Administrator & Mary Horger, Financial Services Manager

Approved: 
Sage Sangiacomo, City Manager



REQUEST FOR BID

300 SEMINARY AVENUE
UKIAH, CALIFORNIA 95482
P: (707) 467-5719

DATE: 12/5/20
REQ. NO. E38703

Bids may be emailed, faxed, or hand delivered, to the contact information listed herein, and by the specified deadline, or the bid will be rejected.

Submitted by:
(Company Name
& Address)

**BIDS WILL BE RECEIVED UNTIL
1:30 p.m., January 12th, 2021**

AT THE OFFICE OF THE BUYER

300 SEMINARY AVE. CITY of UKIAH

BY: Seth Strader

Email: sstrader@cityofukiah.com

BIDS ARE REQUESTED FOR THE FOLLOWING ITEMS:

ALL BIDS SHALL BE F.O.B. UKIAH, CA.

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
2 EA	PALO ALTO NETWORKS # PAN-PA-850: PA-850		
2 EA	PALO ALTO NETWORKS #PAN-PA-1RU-RACK4 : PA-820 AND PA-850 4 POST RACK MOUNT KIT		
2 EA	PALO ALTO NETWORKS #PAN-PA-850-GP-5YR-HA2: GLOBALPROTECT SUBSCRIPTION, 5 YEARS		
2 EA	PALO ALTO NETWORKS #PAN-PA-850-DNS-5YR-HA2: DNS SECURITY SUBSCRIPTION, 5 YEARS		
2 EA	PALO ALTO NETWORKS #PAN-PA-850-TP-5YR-HA2: THREAT PREVENTION SUBSCRIPTION, 5 YEARS		
2 EA	PALO ALTO NETWORKS #PAN-PA-850-URL4-5YR-HA2: PANDB URL FILTERING SUBSCRIPTION, 5 YEARS		
2 EA	PALO ALTO NETWORKS #PAN-PA-850-WF-5YR-HA2: WILDFIRE SUBSCRIPTION, 5 YEARS		
2 EA	PALO ALTO NETWORKS #PAN-SVC-PREM-850-5YR: PREMIUM SUPPORT, 5 YEARS		
1 EA	PALO ALTO NETWORKS #PAN-PRA-25: PANORAMA CENTRAL MANAGEMENT SOFTWARE, 25 DEVICES		
1 EA	PALO ALTO NETWORKS #PAN-SVC-PREM-PRA-25-5YR: PREMIUM SUPPORT, 25 PANORAMA DEVICES		
30 EA	PALO ALTO NETWORKS #PAN-EDU-TRAINING-100: TRAINING CREDIT TO BE REEDEMED WITH AUTHORIZED TRAINING PARTNERS		
		Tax (8.875 %):	
		Shipping:	
		TOTAL:	
		Payment Terms:	N30

SIGNATURE:

DATE:

LEAD TIME ARO :

PRINT NAME:**PHONE:****EMAIL:**

TERMS:

1. **LOCAL PREFERENCE:** Local Vendors shall be given an allowance of five percent (5%), up to a maximum allowance of \$2,500, on any bid for supplies, equipment and/or materials per Ukiah City Code Section 1522.D.4. A Local Vendor is defined as one which, 1) conducts business in an office or other business premises with a physical location in Mendocino County, 2) holds a valid business license issued by Mendocino County or one of the cities in Mendocino County for that business location, and 3) has conducted business in compliance with 1) and 2) for not less than six (6) months prior to requesting the preference. The City shall receive satisfactory proof that a business qualifies as a local vendor before it may receive the local preference. In the event that there is a tie bid, where one bidder is local, the other is not, and the bid is equal in price and quality, the award shall go to the Local Vendor.
2. Right is reserved to reject any and all bids.
3. Right is reserved to accept separate items unless specifically denied by bidder.
4. Right is reserved to reject a bid from any bidder who has previously failed to perform adequately for the City of Ukiah.
5. In CASE OF DEFAULT, the City of Ukiah may procure the items quoted on from other sources and hold the original bidder liable for any increased costs.
6. The price, terms, delivery point, and delivery date may individually or collectively be the basis of the awarding of the bid.
7. In submitting the bid, bidder agrees that the bid shall remain open and may not be revoked or withdrawn for 60 days from the bid due date, unless a different time period is specified in RFB.
8. Bidder agrees to perform according to its bid, if the City's acceptance is communicated to the bidder within the time specified in number 7 above.

Bid Tabulation

RFB - E38703 - Palo Alto Firewall- 1/12/21						
ITEM #	ITEM DESCRIPTION	QTY	CDWG		ePlus Technology	
			UNIT	TOTAL	UNIT	TOTAL
1	PALO ALTO NETWORKS # PAN-PA-850: PA-850	2	\$ 7,904.16	\$ 15,808.32	\$ 9,156.91	\$ 18,313.82
2	PALO ALTO NETWORKS #PAN-PA-1RU-RACK4 : PA-820 AND PA-850 4 POST RACK MOUNT KIT	2	\$ 80.00	\$ 160.00	\$ 137.63	\$ 275.26
3	PALO ALTO NETWORKS #PAN-PA-850-GP-5YR-HA2: GLOBALPROTECT SUBSCRIPTION, 5 YEARS	2	\$ 5,217.30	\$ 10,434.60	\$ 6,514.43	\$ 13,028.86
4	PALO ALTO NETWORKS #PAN-PA-850-DNS-5YR-HA2: DNS SECURITY SUBSCRIPTION, 5 YEARS	2	\$ 5,217.30	\$ 10,434.60	\$ 6,514.43	\$ 13,028.86
5	PALO ALTO NETWORKS #PAN-PA-850-TP-5YR-HA2: THREAT PREVENTION SUBSCRIPTION, 5 YEARS	2	\$ 5,217.30	\$ 10,434.60	\$ 6,514.43	\$ 13,028.86
6	PALO ALTO NETWORKS #PAN-PA-850-URL4-5YR-HA2: PANDB URL FILTERING SUBSCRIPTION, 5 YEARS	2	\$ 5,217.30	\$ 10,434.60	\$ 6,514.43	\$ 13,028.86
7	PALO ALTO NETWORKS #PAN-PA-850-WF-5YR-HA2: WILDFIRE SUBSCRIPTION, 5 YEARS	2	\$ 5,217.30	\$ 10,434.60	\$ 6,514.43	\$ 13,028.86
8	PALO ALTO NETWORKS #PAN-SVC-PREM-850-5YR: PREMIUM SUPPORT, 5 YEARS	2	\$ 6,415.20	\$ 12,830.40	\$ 8,721.65	\$ 17,443.30
9	PALO ALTO NETWORKS #PAN-PRA-25: PANORAMA CENTRAL MANAGEMENT SOFTWARE, 25 DEVICES	1	\$ 7,920.00	\$ 7,920.00	\$ 9,175.26	\$ 9,175.26
10	PALO ALTO NETWORKS #PAN-SVC-PREM-PRA-25-5YR: PREMIUM SUPPORT, 25 PANORAMA DEVICES	1	\$ 6,771.60	\$ 6,771.60	\$ 9,206.19	\$ 9,206.19
11	PALO ALTO NETWORKS #PAN-EDU-TRAINING-100: TRAINING CREDIT TO BE REEDEMED WITH AUTHORIZED TRAINING PARTNERS	30	Free	Free	\$ 96.91	\$ 2,907.30
	SUBTOTAL			\$ 95,663.32		\$ 122,465.43
	TAX			\$ 1,417.19		\$ 1,691.98
	FREIGHT					\$ 464.73
	GRAND TOTAL			\$ 97,080.51		\$ 124,622.14



AGENDA SUMMARY REPORT

SUBJECT: Approval of Letter of Support for the Mendocino Transit Authority - 2021/22 Sustainable Transportation Planning Grant Program Application.

DEPARTMENT: City Clerk

PREPARED BY: Kristine Lawler, City Clerk

PRESENTER: Consent Calendar

ATTACHMENTS:

1. Proposed Letter of Support

Summary: Council will consider approving a letter of support for the Mendocino Transit Authority - 2021/22 Sustainable Transportation Planning Grant Program Application.

Background: The Mendocino Transit Authority (MTA) is in the process of applying for the 2021/2022 Sustainable Transportation Planning Grant. The Short-Range Transit Development Plan (TDP) will provide MTA with a roadmap to future transportation needs within our communities.

Discussion: MTA is asking for the City's help in obtaining this grant. Attachment 1 is a proposed of support for Council's consideration.

Recommended Action: Approve letter of support for the Mendocino Transit Authority - 2021/22 Sustainable Transportation Planning Grant Program Application, authorize the Mayor's signature, and direct the Clerk to return the signed letter to MTA by January 25, 2021.

BUDGET AMENDMENT REQUIRED: N/A

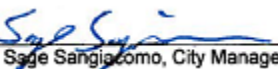
CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Sage Sangiacomo, City Manager

Approved: 
Sage Sangiacomo, City Manager



January 20, 2021

Mr. Jacob King, Interim Executive Director
Mendocino Transit Authority
241 Plant Road
Ukiah, CA, 95482

RE: Mendocino Transit Authority - 2021/22 Sustainable Transportation Planning Grant Program Application

Dear Jacob,

I am writing to express my support of Mendocino Transit Authority's (MTA's) application for the 2021/2022 Sustainable Transportation Planning Grant Program to update their Short-Range Transit Development Plan (TDP).

Mendocino Transit Authority has provided public transit services for Mendocino County since 1976. MTA's service area encompasses approximately 2,800 square miles and provides a diverse system of public transportation to the communities of Mendocino and Sonoma County.

When complete, The Short-Range TDP will provide MTA with a roadmap to future transportation needs within cities and towns in Mendocino and Sonoma counties. The 5-year plan will allow MTA the ability to continue identifying and evaluating the mobility needs of the community moving forward. The grant will also allow MTA to continue with its excellent track record of developing and implementing transit services and marketing strategies to ensure transportation is available to those who need it.

The approval of MTA's grant application will also assist our community in its effort to reduce air pollution, increase fuel efficiency, increase mobility to disadvantaged communities, and provide a safer alternative to driving.

Thank you in advance for your consideration of this project. We are hopeful that this application will gain Caltrans' approval and look forward to a successful project.

Sincerely,

Juan V. Orozco
Mayor, Ukiah City Council



AGENDA SUMMARY REPORT

SUBJECT: Receive Status Report and Consider Any Action or Direction Related to the Novel Coronavirus (COVID-19) Emergency Including Operational Preparedness and Response; Continuity of City Operations and Services; Community and Business Impacts; and Any Other Related Matters.

DEPARTMENT: City Manager /
Admin

PREPARED BY: Tami Bartolomei, Office of Emergency Services
Coordinator

PRESENTER: Tami Bartolomei, Office of Emergency
Management Coordinator

ATTACHMENTS:

None

Summary: The City Council will receive a status report and consider any action or direction related to the Novel Coronavirus (COVID-19) Emergency including operational preparedness and response; continuity of City operations and services; community and business impacts; and any other related matters.

Background: On March 4, 2020, California Governor Gavin Newsom declared a State of Emergency in California in response to the COVID-19 pandemic.

The County of Mendocino declared a State of Emergency related to the COVID-19 on March 4, 2020.

On March 17, 2020, the City Manager, acting as the Director of Emergency Services, declared the existence of a local emergency.

On March 18, 2020, City Council approved a Resolution ratifying the proclamation declaring the existence of a local emergency.

Since the onset of the emergency, the City of Ukiah has worked to respond to the public health and safety needs of the community in cooperation with the County of Mendocino and other partners. The local response for public health is lead regionally by the County of Mendocino and the County's Public Health Officer. In addition, the City of Ukiah has worked to maintain the continuity of public services including public safety, water, sewer, electric, airport, public works, and other essential activities.

Discussion: As the coronavirus "COVID-19" continues to evolve, the City of Ukiah continues to monitor the situation and respond to emerging needs of the community. The City is in continued contact with local and state agencies, as well as community partners, hospitals, schools, and neighboring cities to ensure we have the most updated information pertaining to COVID-19 and are coordinating efforts.

Reports and/or information from the City of Ukiah's Emergency Operation Center (EOC) will include:

- * Emergency Operation Center (EOC) Status
- * COVID-19 Case Updates
- * Public Information Officer

- * Medical Services
- * School/Education
- * Public Safety (Police/Fire/EMS)
- * Shelter in Place Monitoring and Compliance
- * Community Service Groups
- * Homeless Response
- * Business Impacts/Services
- * Public Infrastructure/Construction Status
- * City Finance
- * Recovery Efforts and Planning
- * Other Related matters

Staff will provide a status report to City Council and will seek direction or action on operational preparedness and response; continuity of City operations and services; community and business impacts; and any other related matters.

Go to the City's website (www.cityofukiah.com) for direct access to information related to the Novel Coronavirus (COVID-19) emergency including local updates, City Services, Community/Resident Information, and Business Resources.

Recommended Action: Receive status report and consider any action or direction related to the Novel Coronavirus (COVID-19) Emergency including operational preparedness and response; continuity of City operations and services; community and business impacts; and any other related matters.

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: Sage Sangiacomo, City Manager

Approved: 
Sage Sangiacomo, City Manager



AGENDA SUMMARY REPORT

SUBJECT: Presentation of City's Audited Comprehensive Annual Financial Report (CAFR) and Audit Reports for the Year Ended June 30, 2020.

DEPARTMENT: Finance **PREPARED BY:** Dan Buffalo, Finance Director, Olga Keough, Controller,
Mary Horger, Financial Services Manager, Ginny Feth-Michel
PRESENTER: Dan Buffalo, Finance Director

ATTACHMENTS:

1. Comprehensive Annual Financial Report, Ukiah, June-30-2020
2. CAFR Presentation, 2020

Summary: Finance Management will present to the City Council the audited Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2020.

Background: Pursuant to City policy and state law, the City has prepared financial statements for the year ended June 30, 2020, in accordance with generally accepted accounting principles (GAAP). Those statements were audited by an independent public accounting firm, Van Lant and Fankhanel, LLP, licensed by the State of California, and knowledgeable of governmental accounting and reporting.

Discussion: Management is pleased to submit the City of Ukiah's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020. This report is prepared by the Accounting Division of the Finance Department in accordance with state law, generally accepted accounting principles (GAAP), and the best management practices for financial reporting as defined by the Government Finance Officers' Association (GFOA). California law requires that a financial report be prepared annually and audited by a licensed certified public accountant within a reasonable period of time following the year end. These financial statements are presented in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Responsibility for the accuracy of the data and the fairness of presentation, including all footnotes and disclosures, rests with City management. We believe the data presented in this report is accurate in all material respects, and all statements and disclosures necessary for the reader to obtain a thorough understanding of the City's financial activities have been included. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The City's MD&A can be found immediately following the report of the independent auditor.

Management of the City has established an internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile sufficient, reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatements.

While traditionally addressed to the governing body of the City, this report is intended to provide relevant financial information to external users (non-management employees), who include the citizens of the City of Ukiah, City staff, creditors, investors, and other concerned readers. We encourage all readers to contact the Finance Department with any questions or comments concerning this report.

The City's financial statements have been audited by Van Lant & Fankhanel, LLP, a firm of certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2020, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

Based upon the audit, the independent auditors concluded that there was reasonable basis for rendering an unqualified opinion, which states that the City's financial statements for the fiscal year ended June 30, 2020, are presented fairly in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. There were, however, audit findings, recommendations, and subsequent management responses made to several items related to internal control, most of which were carryovers from prior fiscal years. That information is found in the CAFR beginning on page 187. Management addressed several of those items from the past and is committed to addressing the remaining items in the 2020-21 fiscal year and beyond.

Management will present the 2020 CAFR (Attachment 1) to Council and highlight key elements of the report for its consideration, including how to navigate the document. Attachment 2 is the presentation Finance provides Council to accompany the CAFR. Council may use it as a primer to better understanding the document.

Recommended Action: Receive and file CAFR.

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: N/A

Approved: 
Sage Sangiacomo, City Manager



City of Ukiah, California

Comprehensive Annual Financial Report

Fiscal Year Ended
June 30, 2020



Comprehensive Annual Financial Report

City of Ukiah, California

Fiscal Year Ended June 30, 2020

Prepared by

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Introductory Section



December 30, 2020

To the Honorable Mayor, members of the City Council and citizens of the City of Ukiah:

We are pleased to submit the City of Ukiah's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020. This report is prepared in accordance with state law, generally accepted accounting principles (GAAP), and the best management practices for financial reporting as defined by the Government Finance Officers' Association (GFOA). California law requires that a financial report be prepared annually and audited by a licensed certified public accountant within a reasonable period following the year end. These financial statements are presented in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Responsibility for the accuracy of the data and the fairness of presentation, including all footnotes and disclosures, rests with City management. We believe the data presented in this report is accurate in all material respects, and all statements and disclosures necessary for the reader to obtain a thorough understanding of the City's financial activities have been included. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditor.

Management of the City has established an internal control framework that is designed both to protect the City's assets from loss, theft, or misuse and to compile enough, reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatements.

While traditionally addressed to the governing body of the City, this report is intended to provide relevant financial information to external users who include the citizens of the City of Ukiah, City staff, creditors, investors, and other concerned readers. We encourage all readers to contact the Finance Department with any questions or comments concerning this report.

The City's financial statements have been audited by Van Lant & Fankhanel, LLP, a firm of certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended June 30, 2020, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

Based upon the audit, the independent auditors concluded that there was reasonable basis for rendering an unmodified opinion, which states that the City's financial statements for the fiscal year ended June 30, 2020, are presented fairly in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. This report includes all funds of the City and its blended component unit: The Successor Agency to the Ukiah Redevelopment Agency.



Profile of the City of Ukiah

The City of Ukiah is a full-service city in that it provides most typical municipal functions, including public safety (including police and fire protection), public works, community development and parks and recreation. In addition, the City provides proprietary services, including water, wastewater, electric, golf, and airport services. It operates in a council-manager form of government, whereby the council serves as the legislative body and the City Manager its executive.

Incorporated on March 8, 1876 as a general law city, Ukiah serves as the administrative seat for the County of Mendocino, and with a residential population of more than 16,061¹ in a 4.7 square-mile area, Ukiah is graced with a strong business base and a well-established residential community.

Ukiah is a travel and recreation-oriented destination and fortunate to serve as a hub for Lake, Mendocino, southern Humboldt, and northern Sonoma counties. The Ukiah business environment is positive and well organized. Driven by an active chamber of commerce, local businesses are community-oriented and engaged in City-business partnerships, including economic development, job creation, tourism, and community events. The City's permanent retail trade area population is approximately 104,000 people with 45,000 within a 10-mile radius. Ukiah's historic downtown area is the center of commercial activity within the community. There are also commercial areas along Orchard/Perkins corridor, Airport Park Boulevard, Perkins Street, as well as much of State Street.

The City's total labor force is approximately 7,230². Unemployment in Ukiah was approximately 15.3 percent in June 2020, up from 4.2 percent in 2019³. Within ten miles, there is a diverse labor force specializing in such

¹ 2020 California Department of Finance, Demographic Research Unit, E-1 Population Estimates for Cities, Counties, and the State, May 2020

² 2020 California Employment Development Department, Labor Market Information Division, <https://www.labormarketinfo.edd.ca.gov/data/interactive-labor-market-data-tools.html>

³ Unemployment spike to end the fiscal year, June 30, 2020 due predominantly to the COVID-19 pandemic. Prior to March 2020, the unemployment rate in Ukiah was 5.9 percent.

occupations as sales, technical and professional services, education, medical, agriculture, and government services, and other specialties. The largest employment sectors in the Ukiah area are: government (county and city); education; healthcare; light industry; and the service and hospitality trades. The agricultural and construction sectors are important, and the transportation/public utilities, wholesale trade, finance/insurance/real estate and manufacturing sectors round out the employment picture. Some of the larger employers in the primary trade area include the Ukiah Valley Medical Center, Ukiah Unified School District, County of Mendocino, City of Ukiah, and Savings Bank of Mendocino County. Approximately 17 percent of all jobs in Mendocino County are located within the City of Ukiah.

The City of Ukiah Organization

The City is committed to providing high quality services in an economical manner. For fiscal year 2019-20, the City's efforts were focused in the following areas:

- **Public Safety Services.** Demand for police and fire services continued to grow. The Police Department has initiated aggressive recruiting strategies in a highly competitive job market, working to increase staffing of skilled officers capable of serving an expanding scope of duties to meet the broadened demands on law enforcement. These include untreated mental illness, substance abuse, homelessness, criminals more sophisticated, use of technology, and the effects of prison realignment and decriminalization. With the continued and steady rise of incidents, the Fire Department is seeing an increasing number of times where all their resources are committed and unable to respond to additional calls for service. The COVID-19 pandemic elevated considerably the need for public safety services, working with other services offered by the City and Mendocino County to ensure the Ukiah community could manage well the effects of the pandemic.
- **Housing.** The City of Ukiah adopted a 2020-2027 Housing Element on October 23, 2019, and the newly updated Housing Element was certified by the State Department of Housing and Community Development (HCD) on December 5, 2019. This was the culmination of a significant amount of effort during the 2019-20 fiscal year. The City continued its efforts in 2020 and it implemented the measures contained in the Housing Element, with deliberate focus on increasing the supply of housing.
- **Streets.** Public Works has continued to utilize Measure Y funds for the improvement of all streets throughout the City. In this effort, the establishment of a Construction Management and Inspection Team has been implemented, as requested by Council. In FY 2020 \$2.9 million was expended on streets from Measure Y alone (additional discussion of this provided later in this letter). From all sources, the City spent over \$8.3 million on streets in FY 2020.

The City Council establishes annual budgets for the General Fund, proprietary (enterprise and internal service) funds, and all special revenue funds, with a possible exception for certain special revenue funds for which expenditures are controlled by grant funding or by special assessments. Budgetary control is legally maintained at the fund level. Department heads submit budget requests to the City Manager. The City Manager prepares an estimate of revenues and prepares recommendations for the next year's budget. The preliminary budget may

or may not be amended by the City Council and is adopted by resolution by the City Council on or before June 30.

The Ukiah City Council consists of five members, elected at-large to four-year overlapping terms. Council members must be residents of the City. The positions of Mayor and Vice Mayor are chosen by the Council through its own policy. The Mayor conducts the Council meetings and represents the City in ceremonial functions.

The City Council serves as the policy board for the municipality. It provides policy direction, establishes goals, and sets priorities for the City government. In addition to serving as the broad policy makers for the community, the City Council also is responsible for numerous land use decisions within its borders, including the General Plan. The City Council appoints the City Manager, the City Attorney, and all members of advisory boards and commissions. The City also maintains an elected City Treasurer.

Current Economic Conditions and Outlook

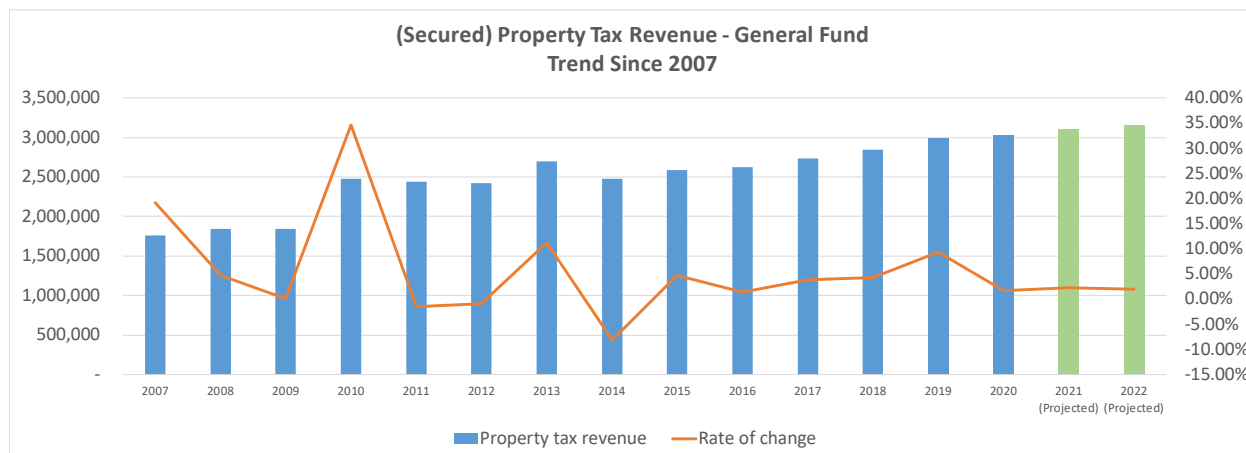
The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates. Understanding that property and sales taxes generate the City's largest two sources of general revenue, it is important to look at the economy in the context of people's wherewithal for producing General Fund tax revenues.

Like every community in the nation, Ukiah was hit hard by the COVID-19 pandemic. The local economy, however, endured (and continues to endure) through the most challenging financial impacts of it. Due in large part to its diverse, economic base and function as an economic hub to the greater Mendocino, Lake, southern Humboldt, and northern Sonoma counties, Ukiah businesses have persevered, and the City finances have remained reasonably stable. Prior to March 2020, unemployment remained low, and consumer spending (through sales tax analysis), building permits, and planning work indicates economic confidence to invest in housing and business development was strong. The housing market, while making progress toward recovering values from the highs of 2007, remained strong, albeit insufficient to meet the demands for market-based housing due to its low supply of units and high prices.

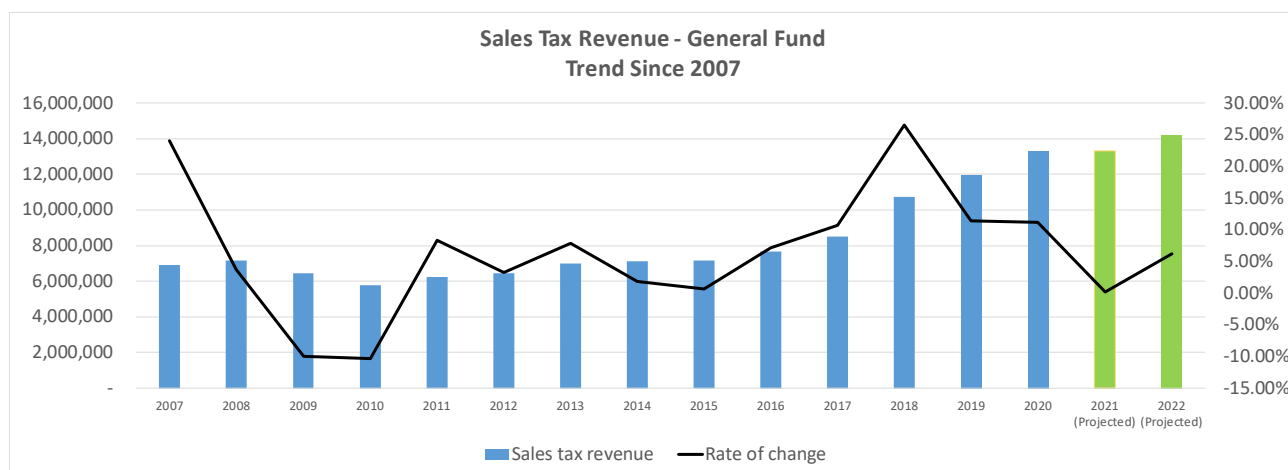
The City's economic development efforts and development of a high-quality workforce help to promote Ukiah's long-term fiscal stability. This will be a cornerstone in the Council's approach to debt structuring, capital improvement planning, labor negotiations, and service delivery.

As mentioned earlier, the City's principal General Fund revenue sources are sales tax and property taxes. These sources grew modestly to end the 2020 fiscal year. They continue to grow modestly in the first quarter of FY 2021. But so much of that continued growth depends on the actions of the federal government, most notably Congress, in its economic relief response to the pandemic.

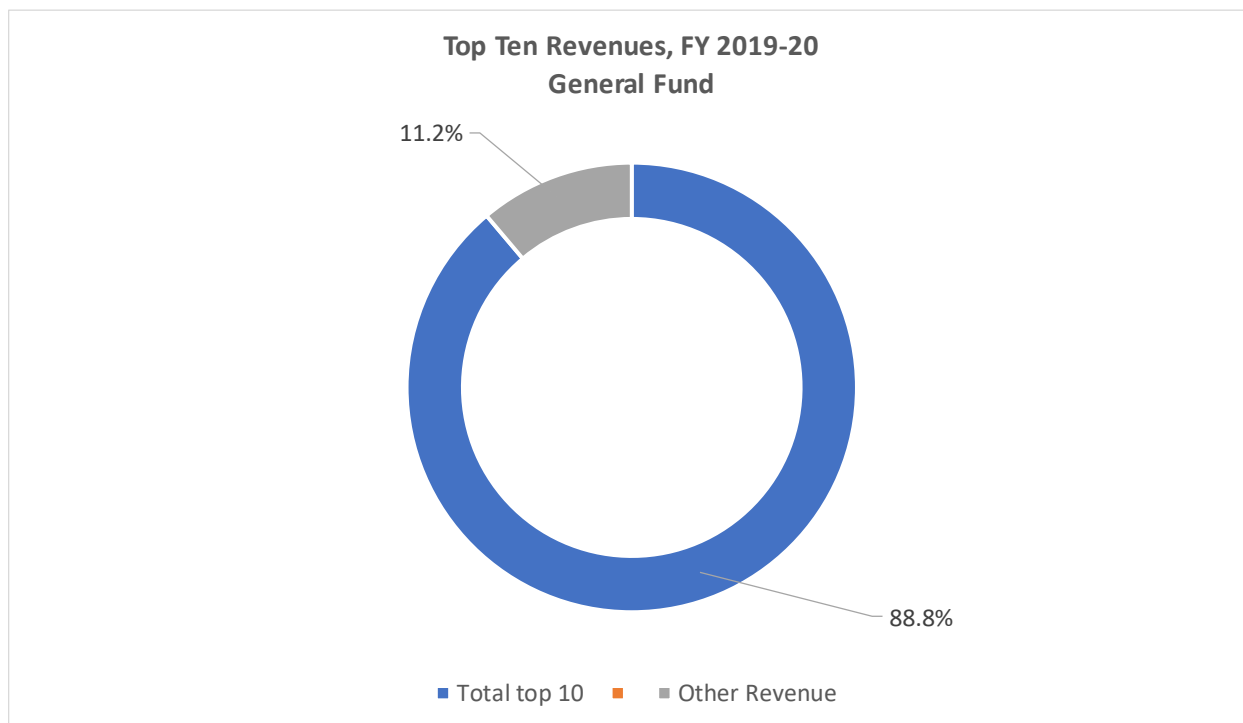
The housing market has improved markedly; however, changes to property tax receipts will continue to be nominal due to retroactive Prop 8 adjustments still being processed by the Mendocino County Assessor. Property-related revenues in general are expected to increase modestly FY 2020-21 and beyond, likely to average 2-2.25 percent, as illustrated in the following table.



As the hub of Mendocino County, Ukiah has a strong sales tax base. The economic and financial effects of the pandemic have tested that. Up to March of 2020 the City realized positive sales tax returns beyond initial budgetary estimates for the year. As the pandemic took hold the City continued to realize strong gains driven curiously at the end by new car sales and increased consumer spending stimulated by the CARES Act. Given that, management considers the region to be in recession even as our analysis suggests continued growth in sales tax. We are taking a cautiously optimistic view at this time.



Financial Condition: General Revenues - Top Ten:



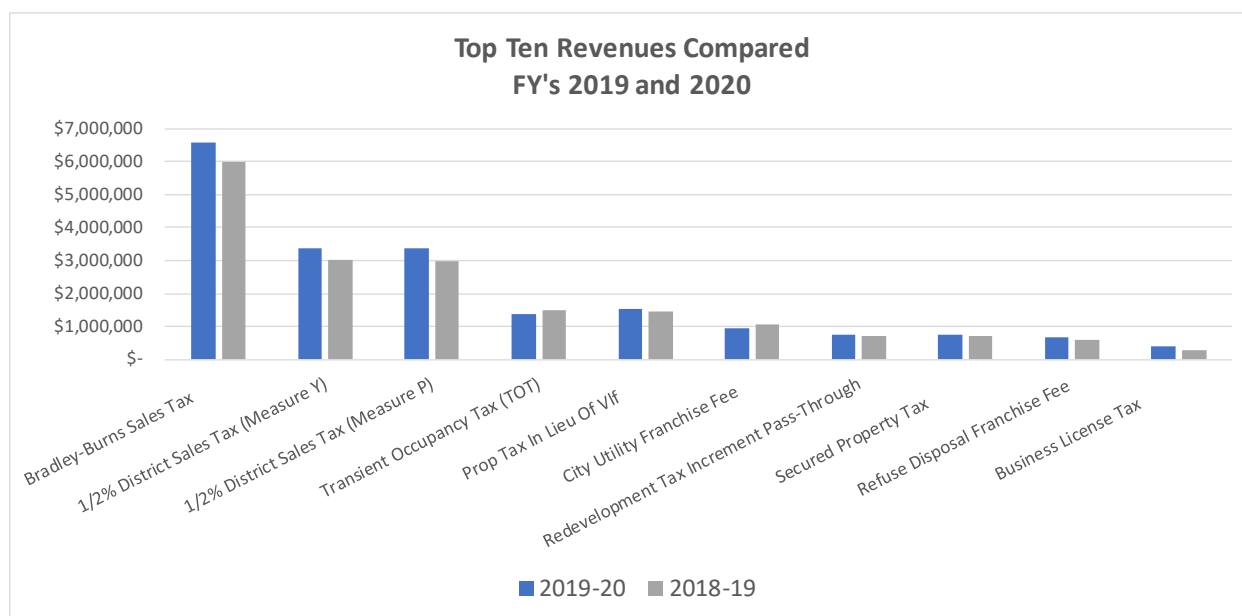
The City's top ten revenue sources account for 88.8 percent of total General Fund income. Focusing on these sources can provide a useful understanding of the City's revenue position.

Overall, these key revenues performed better in 2020 than in 2019. The strongest performer was Measure P transaction and use tax (13.45 percent increase) due in large part to strong auto sales in the fourth quarter of the year. Revenues from Measure Y following closely as did the City's Bradley-Burns sales tax. The primary reason Measure P and Y outperformed Bradley is due to the nature of the tax. P and Y are collected on transactions made outside the City limits but are determined to be used within. Bradley is collected on only those transactions that physically occurred within. The weakest performers were TOT and the City's utility franchise fee, the former being affected by travel restrictions from the pandemic and the later from decreased revenues from commercial electric rates (also resulting from the economic response to the pandemic). Business license revenues were up considerably from 2019 due mostly to late payments. The following schedule and chart demonstrate this comparison:

TOP 10 - REVENUES

Current from Prior
Year Ended June 30, 2020

REVENUE	2019-20	2018-19	Percent Change	Percent of Total 2019-20 General Revenues
Top 10:				
Bradley-Burns Sales Tax	\$ 6,572,573	\$ 5,985,840	9.80%	29.62%
1/2% District Sales Tax (Measure Y)	3,368,450	3,016,205	11.68%	15.18%
1/2% District Sales Tax (Measure P)	3,372,183	2,972,334	13.45%	15.20%
Transient Occupancy Tax (TOT)	1,365,477	1,496,473	-8.75%	6.15%
Prop Tax In Lieu Of Vlf	1,530,602	1,451,100	5.48%	6.90%
City Utility Franchise Fee	951,857	1,040,975	-8.56%	4.29%
Redevelopment Tax Increment Pass-Through	763,483	709,061	7.68%	3.44%
Secured Property Tax	743,317	690,720	7.61%	3.35%
Refuse Disposal Franchise Fee	657,307	609,150	7.91%	2.96%
Business License Tax	389,829	293,706	32.73%	1.76%
Total top 10	19,715,078	18,265,564	7.94%	88.84%
Other Revenue	2,475,554	3,069,937	-19.36%	11.16%
Total current revenue	\$ 22,190,632	\$ 21,335,501	4.01%	100.00%



Sales Tax. The City collects sales tax from three sources: normal Bradley-Burns sales taxes (1 percent of taxable transactions), a ½ cent transaction and use tax, commonly referred to as Measure P, and a ½ cent transaction and use tax, commonly referred to as Measure Y. All are devoted entirely to the City and are distinct and considered separate sources of revenue. Each behave slightly differently given their tax base. Bradley-Burns sales taxes are referred to as “sales and use” taxes, levied on transactions based geographically in the City. Measures P and Y are referred to as a “transaction and use” taxes and is applied to any taxable sale in the City as well as any sale where the use of the item is in the City. For instance, a car purchased outside the City but registered to, and therefore presumed to be used at, an address within would be levied the ½ cent on the

purchase price for Measure P and the same amount for Measure Y. Both are general taxes and can be used for any regular, general governmental purpose; however, the City Council, through resolution, has assigned their use to public safety and streets, respectively.

Overall, sales taxes receipts (Bradley-Burns and Measure P) were up from a year ago due in part to stronger sales in the City's retail sector. All sales tax due the City will come exclusively from the California Department of Tax and Fee Administration (CDTFA).

Property Tax in Lieu of VLF (Vehicle License Fee). These are property tax shares allocated to cities and counties beginning in FY 04-05 as compensation for the state's take of Vehicle License Fees (VLF). This revenue source typically follows regular property tax collections, discussed under "Secured Property Tax" below and is up 5.48 percent compared to last year.

Transient Occupancy Tax (TOT). Commonly referred to as a "bed," "hotel," or "room" tax this revenue source was performing strongly over the last two years up until March. Travel restriction brought on by the pandemic will continue to negatively affect this revenue source. However, driven by increased tourism in the greater Ukiah Valley area and a larger volume of travelers heading north, this revenue source is poised to continue its growth trend for several more years after the pandemic has abated. Visitors are stopping in Ukiah as a final layover before making the trek to Fort Bragg and Humboldt County and are exploring the wonders of what the Ukiah Valley has to offer.

The TOT rate in Ukiah currently is 10 percent; however, 1 percentage point has been committed by the Ukiah City Council to fund the Visit Ukiah Program.

City Utility Franchise Fees. This revenue source is a charge to the City's electric utility. Franchise fees are not taxes; rather, they are rents paid by utility providers to operate on or in City rights-of-way and City property, such as roads, sidewalks, parklands, etc. The rents are established by the City Council and typically are correlated to gross revenues generated by the utility provider. Revenues from this source remain stable albeit lower than otherwise would be due to the economic effects of the pandemic on the utility commercial customer base.

Redevelopment Tax Increment Pass-Through. After the dissolution of Redevelopment in California by the Legislature, the Ukiah Redevelopment Agency was sent into receivership of a successor agency. Property tax increment revenue once received by the former redevelopment agency was instead held in trust by the County Auditor-Controller in a specific fund, affectionately known as the Redevelopment Property Tax Trust Fund (RPTTF). Property tax increment collected in this fund would first pay the County Auditor-Controller's administrative costs, then pass to the successor agency of the former RDA (City of Ukiah) to satisfy the obligations of the former agency, then to the taxing entities in the project area of the former RDA, including the Ukiah Unified School District and the County of Mendocino General Fund. The City also receives a share of these residuals which are reported in the General Fund.

This revenue source tracks like regular (secured) property tax, although it is calculated from a slightly different derivative property tax base (tax increment).

Secured Property Tax. Traditionally, revenue from property tax was viewed as a very stable source. The housing collapse of 2008 tested that assumption. However, as the housing market continued to recover modestly in Ukiah, receipts came in higher than the year prior. This was due to a combination of factors,

including retroactive Prop 8 (1978) assessment adjustments and increased assessed values from housing sales. Slightly less than 11 percent of property taxes paid by property owners within the City are allocated to the City. The majority is distributed to local schools and the County of Mendocino.

Depending on the final economic outcome of the pandemic to Ukiah, revenue from this source may continue to trend positively over the next few years as the county continues to process Prop 8 property value adjustments and as housing prices and home sales increase.

Refuse Disposal Franchise Fees. This revenue source is a charge to the City's franchise solid waste hauler. As discussed earlier, franchise fees are not taxes; rather, in the case of refuse disposal franchise fees they are rents paid by the refuse hauler for the use of rights-of-way to provide and distribute its services. Refuse hauler vehicles used to haul refuse are utilized more frequently and wear roads more significantly than other commercial or non-commercial vehicles. Revenues from this source were higher in FY 2019-20 than in the preceding year due to increased sales and rate adjustments by the hauler, Ukiah Waste Solutions.

Business License Tax. Businesses that operate within City limits are required to obtain a business license. The fees are based on the type of business and an estimate of their gross receipts. The proceeds from the tax collected are available for unrestricted use in the General Fund. As mentioned earlier, receipts were higher in 2020 than in the prior year due to late payments. Before the onset of the pandemic in March 2020, business license activity was trending positively. That trend has slowed and may reverse into the 2021 fiscal year.

Major Initiatives

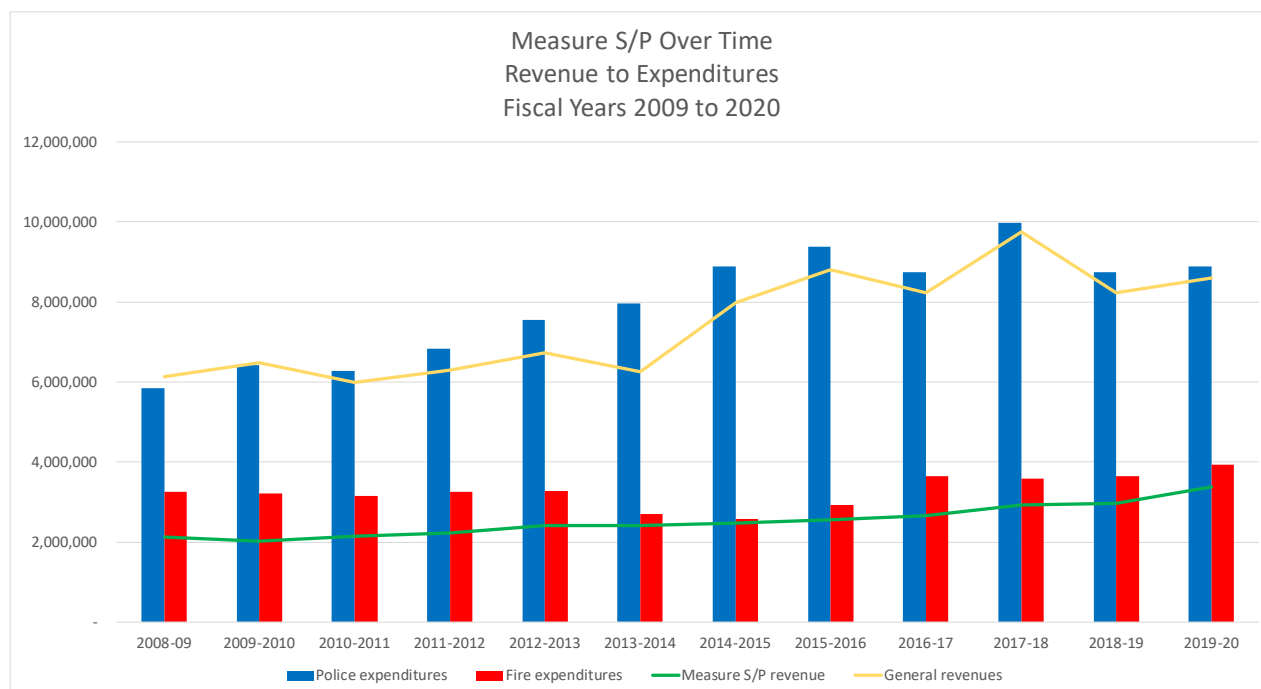
The Ukiah City Council, through a strategic process of discussion, observation, and education, has developed the following set of focused priorities that help guide the development and implementation of policies, activities, and programs. These three areas are in no way all-encompassing of the City's scope of work nor are they finite; rather, the strategic planning process is considered evolutionary and vision-based. All these areas work to further promote the vibrancy and sustainability of the Ukiah community and the organization.

Strategic Plan Priorities

- **Enhance Our Neighborhoods:** Foster a sense of small-town life by embracing our diversity and supporting our residents with quality services and vibrant places (People, Places, & Services).
- **Develop Quality Infrastructure:** Implement a prioritized plan for maintaining and improving public infrastructure and utilities.
- **Plan for the Future:** Utilize sound principles for valley-wide planning
- **Grow our Businesses:** Facilitate the development of a sound local economy that attracts investment, promotes economic diversity, supports businesses, creates employment opportunities, and generates public revenues.
- **Value our Team:** Ensure Council and staff work together to create a more responsive and effective workplace environment.

Measure P

Measure P, passed by a simple majority (50 percent plus 1) of Ukiah voters in November of 2014, is a general (unrestricted) transaction and use tax. A general, unrestricted tax is one that can be used to fund any program, function, service, or project at the discretion of the City Council. It is not a special, restricted tax, which would require approval of two-thirds of the voting public. It continued a sun-set transaction and use tax, known as Measure S (2005), accompanied by an advisory Measure T (2005). Measure P, however, was passed with no advisory measure. The purpose of Measure P is to augment public safety expenditures to provide a higher level of police and fire service to the community. Amounts collected from the tax are to be used in addition to the commitment of the General Fund and not in replacement of. The following graph demonstrates how the past revenue measure (S) and now Measure P have been employed with relation to the General Fund.



City of Ukiah

Measure P

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Baseline to Current Actual
For the Year Ended June 30, 2020

	2014-15 Baseline	2019-20 Actual	Variance with Baseline
REVENUES			
Measure P	\$ 2,465,521	\$ 3,372,183	\$ 906,662
Public safety revenues:			
Police	1,001,861	703,158	(298,703)
Fire	37,235	41,655	4,420
Prop 172	53,471	97,719	44,248
General revenues (general fund)	7,922,006	8,601,652	679,646
Total revenues	11,480,094	12,816,367	1,336,273
EXPENDITURES			
Current:			
Police	8,709,693	8,876,781	(167,088)
Fire	2,553,407	3,643,341	(1,089,934)
Total current	11,263,100	12,520,122	(1,257,022)
Capital outlay:			
Police	186,594	5,131	181,463
Fire	30,400	291,114	(260,714)
Total capital outlay	216,994	296,245	(79,251)
Total expenditures	11,480,094	12,816,367	(1,336,273)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -
PERSONNEL			
Police:			
Sworn	32	34	2
Miscellaneous	18	19	1
Total police	50	53	3
Fire:			
City	11	19	8
UVSD	6	-	(6)
Total fire	17	19	2

Notes:

- 1) Excludes parking enforcement expenditures and associated revenue.
- 2) Excludes dispatch service revenue, except for general fund contributions.
- 3) Includes a temporary reduction in budgeted officers and an increase to the number of CSO positions, an interim measure to meet work demands due to the number of sworn officer vacancies.
- 4) Does not include Emergency Management services, which are included in Public Safety on the Statement of Revenues, Expenditures, and Changes in Fund Balance.

Measure Y

Measure Y, passed by a simple majority (50 percent plus 1) of Ukiah voters in November of 2016, is a general (unrestricted) transaction and use tax. A general, unrestricted tax is one that can be used to fund any program, function, service, or project at the discretion of the City Council. It is not a special, restricted tax, which would require approval of two-thirds of the voting public. Measure Z, passed in conjunction with Measure Y, was a distinctly separate, advisory Measure Y, indicating the voting public's preference for the use of Measure Y proceeds. Language for the two ballot measures was as follows:

Ballot Measure “Y”:

Shall Ordinance No. 1165 be adopted to impose as a general tax an additional transaction (sales) and use tax of on-half of one percent within the city limits of the City of Ukiah to fund essential City services, including street repair and maintenance. Such tax increase is estimated to raise \$2,470,000 annually at a rate of 0.5 percent. The duration of the tax will continue unless or until the tax is repealed by majority vote in a municipal election.

Advisory Measure “Z”:

Shall street repair and maintenance and related public infrastructure improvements be the exclusive use of the revenues from an additional 0.5 percent sales tax in the City of Ukiah and add to and not replace current spending for street maintenance and repair.

City of Ukiah
Comparative Schedule of Resources and Uses
Measure Y
For the Years Ended June 30, 2020, 2019, 2018, and 2017

	Measure Y				
	2020	2019	2018	2017	Total
OPERATING REVENUES					
Measure Y 1/2 % transaction and use tax	\$ 3,368,450	\$ 3,016,205	\$ 2,729,797	\$ 528,057	\$ 9,642,509
OPERATING EXPENSES					
General and administrative	17,733	10,150	5,444	9,134	42,461
Basic maintenance and operations	259,685	387,449	306,143	294,084	1,247,360
Enhanced capacity for maintenance and operations	154,479	60,260	1,979	-	216,718
Less: general fund maintenance of effort ¹	(385,086)	(375,597)	(373,870)	(350,000)	(1,484,553)
Total operating expenditures	46,811	82,262	(60,304)	(46,782)	21,986
DEBT SERVICE AND CAPITAL PROJECTS					
Debt service, I-Bank	75,638	75,638	75,638	-	226,914
Projects	2,786,043	4,526,294	1,841,113	38,460	9,191,910
Total debt service and capital projects	2,861,681	4,601,932	1,916,751	38,460	9,418,824
Change in Measure Y resources	459,958	(1,667,989)	873,351	536,379	201,699
Measure Y resources - beginning	(258,259)	1,409,729	536,379	-	-
Measure Y resources - ending	\$ 201,699	\$ (258,259)	\$ 1,409,729	\$ 536,379	
PROJECTS IN PROCESS²					
Reconstruction	\$ 2,865,575				
Slurry seals	311,436				
Total projects in process	\$ 3,177,011				

Notes:

1. This is the amount established by the City Council, per Resolution 2016-34, committing a minimum of \$350,000 per year from the general fund on street maintenance and repair. That amount is to be adjusted annually by changes to the Construction Cost Index, as reported by the Engineering News-Record.
2. Projects in process are projects and activities that are in contract (encumbered) but which have not incurred expenditures as of June 30, 2020.

Relevant Financial Policies

City Management has adopted a series of financial policies meant to guide its use and reporting of revenues. Some of the more germane policies as related to this report include the following:

- All current operating expenditures will be paid for with current revenues, unless the use of reserves is approved by the City Council.
- Revenues will be conservatively estimated.
- Intergovernmental assistance in the form of grants and loans will be used to finance only:
 - Those capital improvements which can be maintained and operated over time; or
 - Operating programs that can either be sustained over time or have a limited horizon.
- A minimum fund balance reserve in the General Fund will always be maintained. The minimal, optimal level required for this reserve will be 25 percent of the General Fund operating budget. The reserve will be drawn down as a funding source of last resort and used only after other reserve accounts have been accessed.
- The unrestricted fund balance in the General Fund will be maintained at a level enough to provide adequate working capital and to accommodate required adjustments to other reserve accounts, including the reserves for advances to other funds, deposits and prepaid items.
- In general, one-time revenues will be used only to support capital or other non-recurring expenditures. One-time revenues may be used for operating programs only after an examination determines if they are subsidizing an imbalance between operating revenues and expenditures; and then only if a long-term forecast shows that the operating deficit will not continue.
- The City invests all idle cash as determined by analysis of anticipated cash flow needs. Specific emphasis will be placed on future cash requirements when selecting maturity dates to avoid forced liquidations and the potential corresponding loss of investment earnings.
- When the City finances capital projects by issuing bonds or acquiring loans, it will pay back those obligations within a period that is consistent with the useful life of the project.
- The City requires an annual audit of the books of account, financial records, inventories and reports of all City officers and employees involved in the handling of financial matters by a qualified independent auditor.

Information concerning significant accounting policies affecting the finances of the City is summarized in the Notes to the Financial Statements.

Acknowledgements

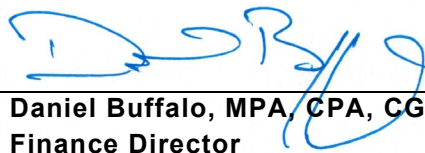
The preparation of this Comprehensive Annual Financial Report could not be accomplished without the efficient and dedicated service of the entire staff of the Finance Department, the City's Management Team, and the auditing firm of Van Lant & Fankhanel, LLP. We would like to express our appreciation to Brett Van Lant, CPA; Greg Fankhanel, CPA; the staff of Van Lant & Fankhanel; and to the members of the Finance Department, City Manager's Office, and other administrative divisions who assisted and contributed to its development.

We also would like to thank members of the City Council and all City departments for their cooperation and support in planning and conducting the financial operations of the City during the fiscal year.

Respectfully submitted,



Sage Sangiacomo
City Manager



Daniel Buffalo, MPA, CPA, CGMA
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Ukiah
California**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2019

Christopher P. Morrell

Executive Director/CEO

City of Ukiah, California
List of Officials
June 30, 2020

CITY COUNCIL

UKIAH REDEVELOPMENT SUCCESSOR AGENCY BOARD OF DIRECTORS

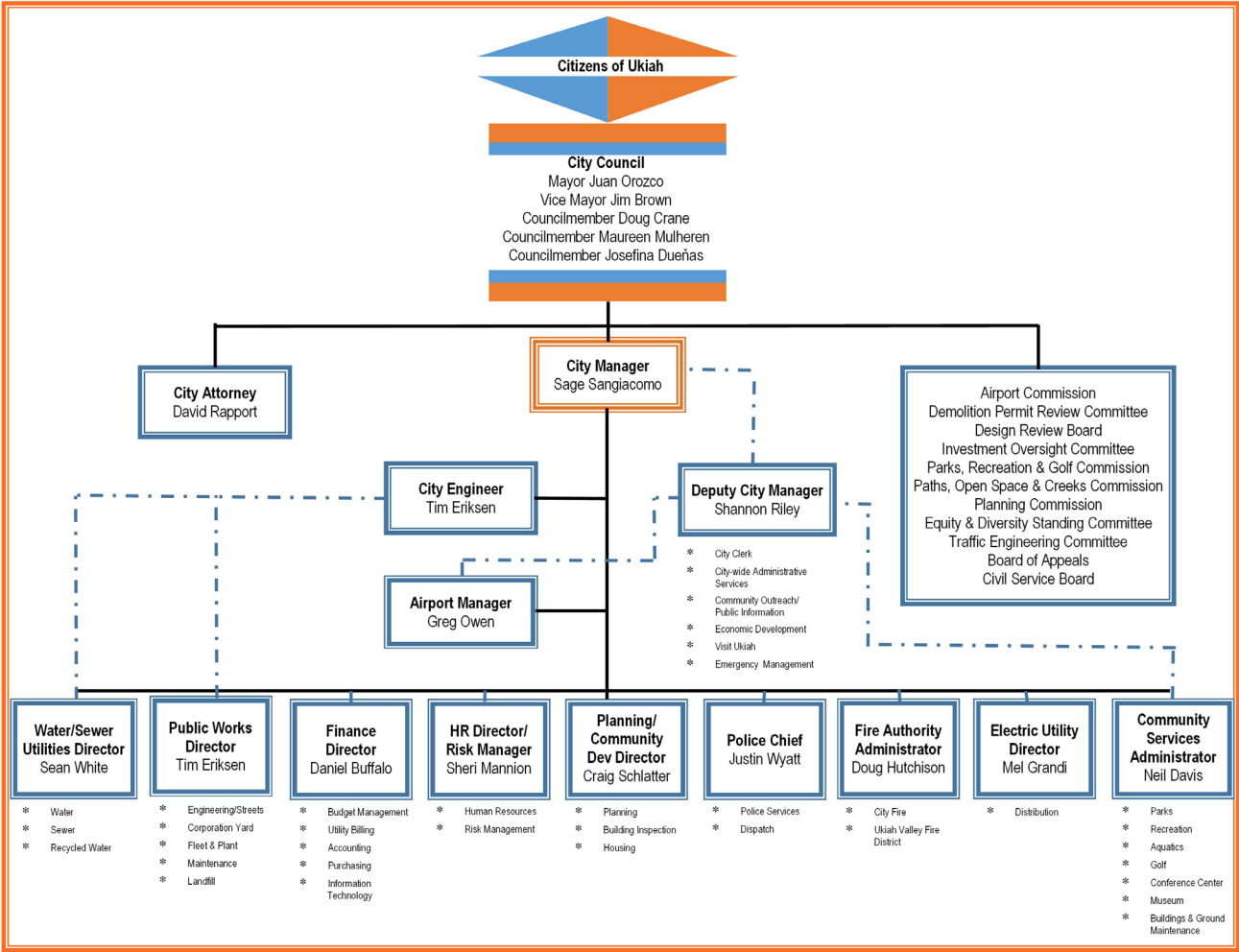
Doug Crane	Mayor
Juan Orozco	Vice Mayor
Jim Brown	Council Member
Maureen Mulheren	Council Member
Steve Scalmanini	Council Member

EXECUTIVE MANAGEMENT TEAM

Sage Sangiacomo	City Manager
Shannon Riley	Deputy City Manager
David Rapport	City Attorney
Kristine Lawler	City Clerk
Justin Wyatt	Chief of Police
Doug Hutchison	Fire Authority Chief
Daniel Buffalo	Finance Director
Sheri Mannion	Human Resources/Risk Management Director
Tim Eriksen	Public Works Director/City Engineer
Craig Schlatter	Community Development Director
Greg Owen	Airport Manager
Mel Grandi	Electric Utility Director
Sean White	Water Resources Director



City Organizational Chart



Financial Section

Independent Auditor's Report

The Honorable City Council
City of Ukiah, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Ukiah (City), as of and for the year ended June 30, 2020, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Ukiah, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the schedules listed in the supplementary Information section of the table of contents, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules listed in the supplementary information section of the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules listed in the supplementary information section of the table of contents are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 30, 2020, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Van Lant & Fankhaenel, LLP". The signature is written in a cursive, flowing style.

Loma Linda, California
December 30, 2020

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Management Discussion and Analysis (MD&A) (Required Supplementary Information)

The following discussion provides readers of the City of Ukiah's financial statements a narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the Independent Auditor's Report, the basic financial statements, and the accompanying notes.

Financial Highlights

- City assets exceeded its liabilities by \$159.5 million (net position) as of June 30, 2020.
- Deferred inflows and outflows related to the City's unfunded accrued pension liabilities (UAL) with CalPERS changed from the prior year due to gains and losses recognized by CalPERS, including contributions made by the City.
- The City's net position in total increased by \$20.7 million during the fiscal year 2019-20.
- The net position for governmental activities ended the year at \$38.1 million, while the net position of business activities was \$121.4 million.
- Of the \$38.1 million in total governmental activities net position, a negative \$19.8 million is characterized as unrestricted.
- The governmental activities saw increased revenues from most major sources. Tax sources rose in the amount of \$1.5 million offset, including business license tax receipts resulting from late payments.
- Business activities saw revenue for charges for services decrease by \$914,533, resulting primarily from the onset of the COVID-19 pandemic in March, 2020.

Overview of the Comprehensive Annual Financial Report

This Comprehensive Annual Financial Report is presented in three major parts:

- 1) **Introductory section**, which includes the Transmittal Letter and general information; and
- 2) **Financial section**, which includes the Management's Discussion and Analysis (MD&A), the Basic Financial Statements, which include the Government-wide and the Fund Financial Statements, along with the notes to these financial statements and Combining and Individual Fund Financial Statements and Schedules; and
- 3) **Statistical section**, which includes financial, demographic and economic information on the City and surrounding community such as the value of taxable property, direct and overlapping tax rates, direct and overlapping debt, population and estimated per capita income.

This Management Discussion and Analysis is intended to serve as an introduction to the financial section. The statements of this section are comprised of components including financial highlights, government-wide financial statements, fund financial statements, a General Fund budgetary comparison and an economic outlook.

The Government-Wide Financial Statements

The government-wide financial analysis provides an overview of the City's activities and is comprised of the Statement of Net Position and the Statement of Activities. The Statement of Net Position provides information about the financial position of the City as a whole, including all its assets, capital assets and liabilities on the full-

accrual basis, like that used by private sector entities. The Statement of Activities provides information about all the City's revenues and expenses, also on the full-accrual basis, with the emphasis on measuring net revenues or expenses of each the City's major functions, which have been categorized as follows:

Governmental Activities

- General and administrative (City Council, City manager, City Clerk)
- General government (e.g., administration, finance and accounting, human resources, legal, treasurer, etc.)
- Community development (planning and building)
- Roads and infrastructure (road maintenance, city engineer and public works,)
- Housing and support programs (CDBG and HOME grants, etc.)
- Redevelopment/Economic development
- Public safety (Police and Fire)
- Parks, buildings, and grounds (parks, building and grounds maintenance, etc.)
- Culture and recreation (museum, pool, sports, etc.)

Business-type activities

- Airport
- Ambulance
- Conference Center
- Electric
- Golf Course
- Landfill
- Parking District
- Street lighting
- Wastewater
- Water

The Statement of Activities explains in detail the change in Net Position for the year. As indicated in the Financial Highlights, the City's net position increased \$19.8 million, which includes costs associated with depreciation and other non-budgeted items that may not influence cash or current financial resources but do affect net position. The statement presents expenses categorized by function or activity. This is done so that a direct connection can be made to the cost of providing that service or function for the year. The statement then presents how that activity was financed using funds other than those that can be used for any purpose (i.e. taxes, fines, investment earnings, etc.). This is an attempt to demonstrate how self-sufficient an activity was during the year. The remainder is the net expense covered by general revenues.

All the City's activities are grouped into either governmental activities or business-type activities, as explained below. The amounts in the Statement of Net Position and the Statement of Activities are separated into governmental activities and business-type activities in order to provide a clear summary of the two.

Government-wide financial statements, prepared on the accrual basis, measure the flow of all economic resources of the City.

The Statement of Net Position and the Statement of Activities present information about the following:

- **Governmental activities**—all the City's basic services are governmental activities. These services are supported by general city revenues, such as taxes, and by specific program revenues such as user fees and charges.

The City's governmental activities also include the housing activities of the (former) Ukiah Redevelopment Agency, a separate legal entity for which the City is financially responsible. As of February 1, 2012, the Ukiah Redevelopment Agency was dissolved, and a successor agency was established to handle the remaining affairs and obligations of the former agency. The City of Ukiah elected to be that successor agency. Upon dissolution, the assets and liabilities of the former agency were transferred to a private-purpose trust fund, which is not reported on the government-wide statements but is presented in the fund-based statements using the full accrual basis of accounting.

- **Business-type activities**—The City's enterprise activities of electric, water, wastewater, recycled water, solid waste disposal site, parking, street lighting, airport, conference center and golf course are reported in this area. Unlike governmental activities, these services are supported by charges paid by users based on the amount of the service they use.

Fund Financial Statements

The fund financial statements report the City's operations in more detail than the entity-wide statements and focus primarily on the short-term activities of the City's General Fund and other major funds. The fund financial statements measure only current revenues and expenditures and fund balances; they exclude capital assets, long-term debt and other long-term amounts.

Because the focus of fund statements is narrower than that of the government-wide, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impacts of the City's near-term financing decisions. Both the governmental activities Statement of Net Position and the governmental funds Statement of Revenues, Expenditures, and Changes in Net Position provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Major funds account for the largest portion of the financial activities of the City and are presented individually, while the activities of non-major funds are presented in summary, with supplementary schedules presenting the detail for each. Major funds are explained below.

The fund financial statements provide detailed information about each of the City's most significant funds, termed major funds. The concept of major funds, and the determination of which are major, was established by GASB Statement 34 and replaces the concept of combining like funds and presenting them in total. Instead, each major fund is presented individually, with all non-major funds summarized and presented only in a single column. Supplementary Information present the detail of these non-major funds. Major funds present the major activities of the City for the year and may change from year to year as a result of changes in the pattern of City's activities.

For the fiscal year ended June 30, 2020, the City's major funds were as follows:

GOVERNMENTAL FUNDS:

- General Fund
- Streets Capital Projects

PROPRIETARY FUNDS:

- Landfill
- Electric Enterprise
- Water Enterprise
- Wastewater Enterprise

The City's enterprise funds (electric, water, wastewater and landfill) are reported as proprietary funds. Enterprise fund financial statements are prepared on the full-accrual basis, and include all their assets and liabilities, both current and long-term.

The City adopts an annual appropriated budget for all governmental and proprietary funds. Budgetary comparison statements for the General Fund and all major governmental funds are presented as required supplementary information (RSI), as required by GASB 34. Proprietary budget comparison statements are not required or presented.

Fiduciary Statements

The City's fiduciary activities are reported in the separate Statement of Fiduciary Net Position. These activities are excluded from the City's other financial statements because the City cannot use these assets to finance its own operations. The City maintains two fund types in this category: custodial and private purpose trust funds. These funds include resources held by the City on behalf of the Ukiah Valley Sanitation District, The Russian River Watershed Association, and the Ukiah Valley Fire District and the Ukiah Redevelopment Successor Agency. They provide information about the cash balances and activities of these funds. In its presentation of these statements, the City has adopted the provisions of GASB 85: Fiduciary Activities.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements. The notes to the basic financial statements can be found following the basic financial statement presentation of this report.

Other Supplementary Information

In addition to the basic financial statements and the accompanying notes, this report also presents combined statements, which illustrate the condition and activities of all non-major funds. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the notes to the financial statements. Combining and individual fund statements can be found subsequent to the notes section of this report.

Government-Wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed net position for both governmental and business-type activities.

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 23,599,020	\$ 27,324,781	\$ 43,378,334	\$ 55,608,409	\$ 66,977,354	\$ 82,933,190
Capital assets(net)	53,075,972	47,386,857	173,928,238	169,238,480	227,004,210	216,625,337
Total assets	76,674,992	74,711,638	217,306,572	224,846,889	293,981,564	299,558,527
Deferred outflows of resources	6,786,028	7,197,955	2,572,408	2,414,751	9,358,436	9,612,706
Total assets and deferred outflows of resources	83,461,020	81,909,593	219,878,980	227,261,640	303,340,000	309,171,233
Current and other liabilities	1,796,527	3,310,766	5,784,110	5,522,562	7,580,637	8,833,328
Long-term liabilities	42,761,500	41,723,009	92,450,178	118,677,956	135,211,678	160,400,965
Total liabilities	44,558,027	45,033,775	98,234,288	124,200,518	142,792,315	169,234,293
Deferred inflows of resources	814,656	820,201	265,550	369,346	1,080,206	1,189,547
Total Liability and deferred inflows of resources	45,372,683	45,853,976	98,499,838	124,569,864	143,872,521	170,423,840
NET POSITION						
Net investment in capital assets	47,339,972	42,321,290	119,060,268	86,114,096	166,400,240	128,435,386
Restricted	10,544,419	12,610,721	99,829	123,367	10,644,248	12,734,088
Unrestricted	(19,796,054)	(18,876,394)	2,219,045	16,454,313	(17,577,009)	(2,422,081)
Total net position	\$ 38,088,337	\$ 36,055,617	\$ 121,379,142	\$ 102,691,776	\$ 159,467,479	\$ 138,747,393

The City's net position as of June 30, 2020, was \$159.5 million, an increase of \$20.7 million. The overall change in net position is due in large part to a capital contribution to the City from the Ukiah Valley Sanitation District of \$18.1 million, which was part of the joint refunding effort of the City's 2006 wastewater bonds. The City also accrued \$3.3 million in grants from the Federal Aviation Administration for runway improvements at the Ukiah Municipal Airport. Additionally, increased revenues from taxes and other governmental revenues bolstered the City's overall net position.

Restricted net position of \$10.6 million is primarily comprised of cash and cash-equivalents for use as prescribed by an outside entity, such as a grantor, bond holder, covenant, or other restricting entity or instrument, or are in the form of long-term notes receivable and are unavailable for spending. In the case for FY 2020, this is held primarily for Housing Programs in the form of loans receivable and unspent bond proceeds. A much small portion is restricted for public safety activities. It is important to note that restricted cash and investments may be different than restricted net position, e.g., cash restricted by a bond indenture as part of a bond issue is offset by the corresponding liability on the statement of net position, which is part of net investment in capital assets.

Unrestricted net position of negative \$17.6 million includes cash and cash equivalents and may be used to meet the City's ongoing obligations to citizens, creditors, and City-imposed designations (e.g. reserves, pending litigations, contingencies, capital projects, special grant and revenue programs and projects, etc.). It is negative primarily due to the City's long-term obligations related to net pension liabilities, capital-related debt, and estimated landfill closure costs. The City's working capital to meet current and other near-term operating and capital concerns was \$59.4 million.

Activities

Expenses incurred by the City for FY 2020 year totaled \$68.5 million, an increase from FY 2019 of \$6.8 million. Much of this increase was related to pension costs of the City UAL with CalPERS. Governmental expenses totaled nearly \$25.1 million or 36.8 percent of total expenses. Public safety costs represented most of the governmental expenses, followed by public works and recreation.

Business-type activities incurred \$43.4 million of expense during the fiscal year, 63.2 percent of all City expenses.

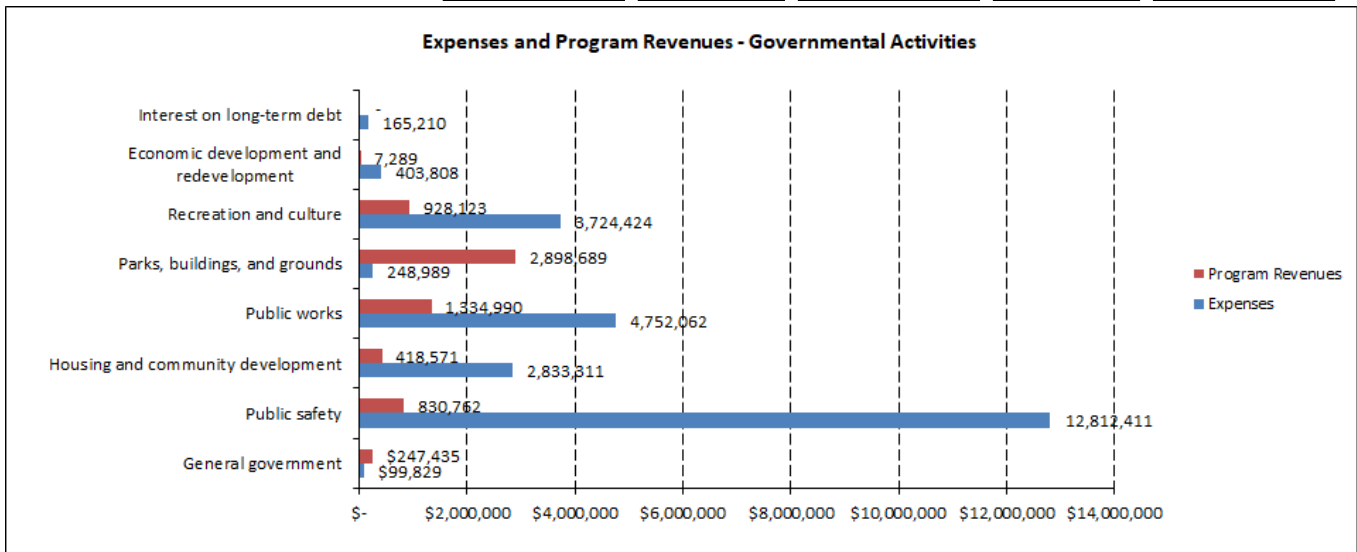
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
REVENUES						
Program revenues:						
Charges for services	\$ 2,157,277	\$ 2,539,362	\$ 32,912,229	\$ 33,601,553	\$ 35,069,506	\$ 36,140,915
Operating grants and contributions	4,431,684	2,044,901	2,830,622	819,586	7,262,306	2,864,487
Capital grants and contributions	76,898	1,574,928	24,876,967	12,524,559	24,953,865	14,099,487
General revenues:						
Taxes	18,231,528	16,759,110	16,815	17,121	18,248,343	16,776,231
Franchises	1,742,671	1,781,141	-	-	1,742,671	1,781,141
Use of money and property	696,930	850,711	950,715	1,076,919	1,647,645	1,927,630
Other revenue	246,319	181,676	-	101,513	246,319	283,189
Total revenues	27,583,307	25,731,829	61,587,348	48,141,251	89,170,655	73,873,080
EXPENSES						
Governmental activities:						
General government	99,829	2,655,969	-	-	99,829	2,655,969
Public safety	12,812,411	12,167,151	-	-	12,812,411	12,167,151
Housing and community development	2,833,311	2,128,714	-	-	2,833,311	2,128,714
Public works	4,752,062	3,467,503	-	-	4,752,062	3,467,503
Parks, buildings, and grounds	248,989	354,205	-	-	248,989	354,205
Recreation and culture	3,724,424	3,507,371	-	-	3,724,424	3,507,371
Economic development and redevelopment	403,808	299,397	-	-	403,808	299,397
Interest on long-term debt	165,210	176,067	-	-	165,210	176,067
Business-Type activities:						
Airport	-	-	1,528,285	1,360,631	1,528,285	1,360,631
Ambulance Services	-	-	11,089	-	11,089	-
Conference Center	-	-	503,445	500,305	503,445	500,305
Electric	-	-	18,854,227	17,373,419	18,854,227	17,373,419
Golf	-	-	251,078	213,949	251,078	213,949
Landfill	-	-	4,165,711	2,114,576	4,165,711	2,114,576
Parking District	-	-	171,705	128,643	171,705	128,643
Street Lighting	-	-	147,861	43,349	147,861	43,349
Wastewater	-	-	11,580,850	10,979,067	11,580,850	10,979,067
Water	-	-	6,196,274	4,111,529	6,196,274	4,111,529
Total expenses	25,040,044	24,756,377	43,410,525	36,825,468	68,450,569	61,581,845
Change in net position before extraordinary items and transfers	2,543,263	975,452	18,176,823	11,315,783	20,720,086	12,291,235
Extraordinary items and transfers						
Extraordinary Item	-	6,000,000	-	-	-	6,000,000
Transfers	(510,543)	(410,782)	510,543	410,782	-	-
Change in net position	2,032,720	6,564,670	18,687,366	11,726,565	20,720,086	18,291,235
Net position - beginning, restated	36,055,617	29,490,947	102,691,776	90,965,211	138,747,393	120,456,158
Net position - ending	\$ 38,088,337	\$ 36,055,617	\$ 121,379,142	\$ 102,691,776	\$ 159,467,479	\$ 138,747,393

Governmental Activities

The most significant expenses incurred by the City are providing public safety services (49.2 percent of governmental expenses). Streets and infrastructure include depreciation expense associated with assets assigned to governmental functions, such as buildings, equipment, and vehicles. Costs and programmatic revenues directly associated with governmental activities were as follows:

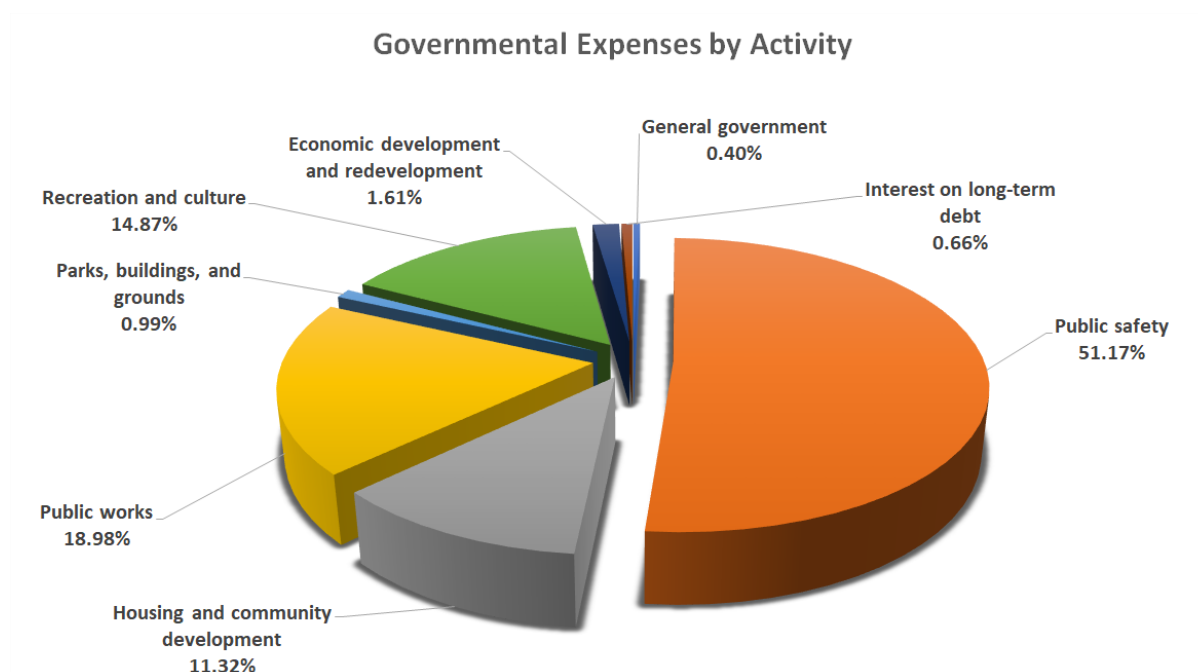
City of Ukiah
Expenses and Program Revenues
Governmental Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
General government	\$ 99,829	0.40%	\$ 247,435	3.71%	\$ 147,606
Public safety	12,812,411	51.17%	830,762	12.46%	(11,981,649)
Housing and community development	2,833,311	11.32%	418,571	6.28%	(2,414,740)
Public works	4,752,062	18.98%	1,334,990	20.03%	(3,417,072)
Parks, buildings, and grounds	248,989	0.99%	2,898,689	43.49%	2,649,700
Recreation and culture	3,724,424	14.87%	928,123	13.92%	(2,796,301)
Economic development and redevelopment	403,808	1.61%	7,289	0.11%	(396,519)
Interest on long-term debt	165,210	0.66%	-	0.00%	(165,210)
Total	\$ 25,040,044	100.00%	\$ 6,665,859	100.00%	\$ (18,374,185)



Net expenses of \$19.9 million for the provision of these governmental activities was funded by general revenues, primarily in the general fund, including taxes, licenses, permits, franchise fees, and rents.

Public safety (police, fire, and emergency management services) comprised the largest activity segment of governmental expenses (\$12.8 million, 49.2 percent). A significant portion of this expense is related to retirement benefit costs. Maintenance of streets and rights-of-way were the next largest expense of the City's governmental activities. The City has deployed a significant portion of its discretionary and programmatic resources toward the improvement of City streets, walkways, and trails.

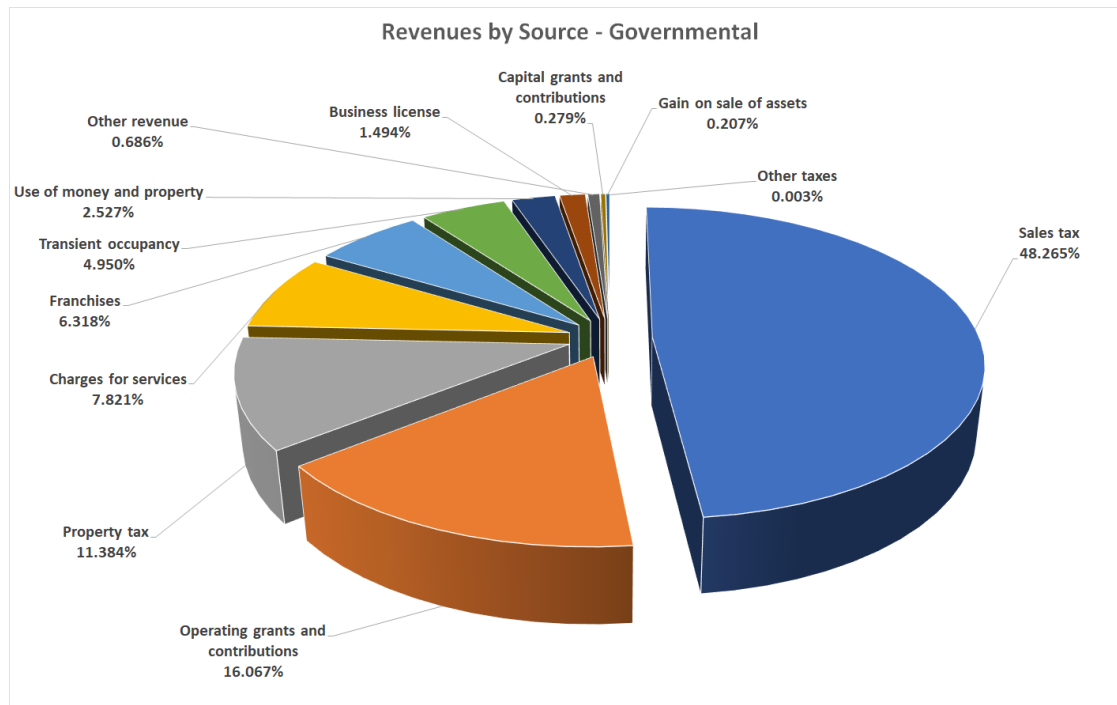


Significant revenues for the City came from taxes (61.2 percent), which included sales taxes (Bradley-Burns, Measure P and Measure Y transactions and use taxes), property taxes and transient occupancy taxes. Despite the onset of the COVID-19 pandemic, tax revenues overall were higher than in the prior year due to increases to the sales and property tax base from a strong and diversified local economy. Of particular note, auto sales drove much of the sales tax increase for the City in the fourth quarter of the fiscal year.

From highest to lowest, revenues directly associated with governmental collections were as follows. This information is presented in greater detail than that found on the Statement of Activities or Changes in Fund Balance to allow the reader to gain a more in-depth understanding of the sources and uses of revenue.

**City of Ukiah
Revenues by Source
Governmental Activities
For the Year Ended June 30, 2020**

Revenues Source	Revenue	% of Total
Sales tax	\$ 13,313,206	48.27%
Operating grants and contributions	4,431,684	16.07%
Property tax	3,139,960	11.38%
Charges for services	2,157,277	7.82%
Franchises	1,742,671	6.32%
Transient occupancy	1,365,477	4.95%
Use of money and property	696,930	2.53%
Business license	411,997	1.49%
Other revenue	189,241	0.69%
Capital grants and contributions	76,898	0.28%
Gain on sale of assets	57,078	0.21%
Other taxes	888	0.00%
Total	\$ 27,583,307	100.00%

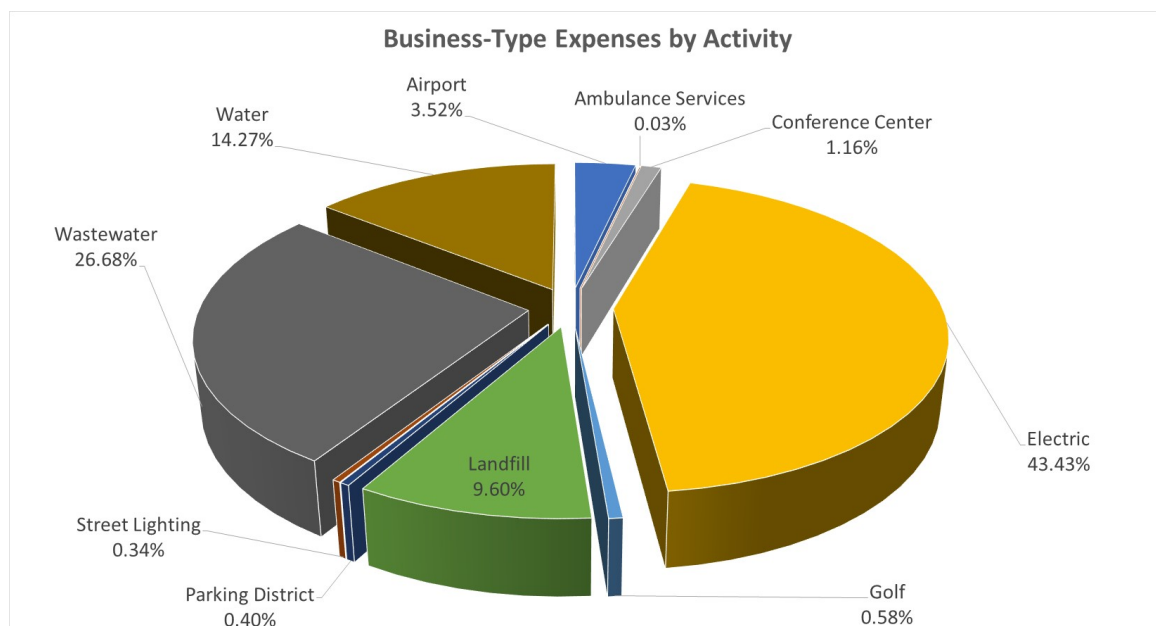
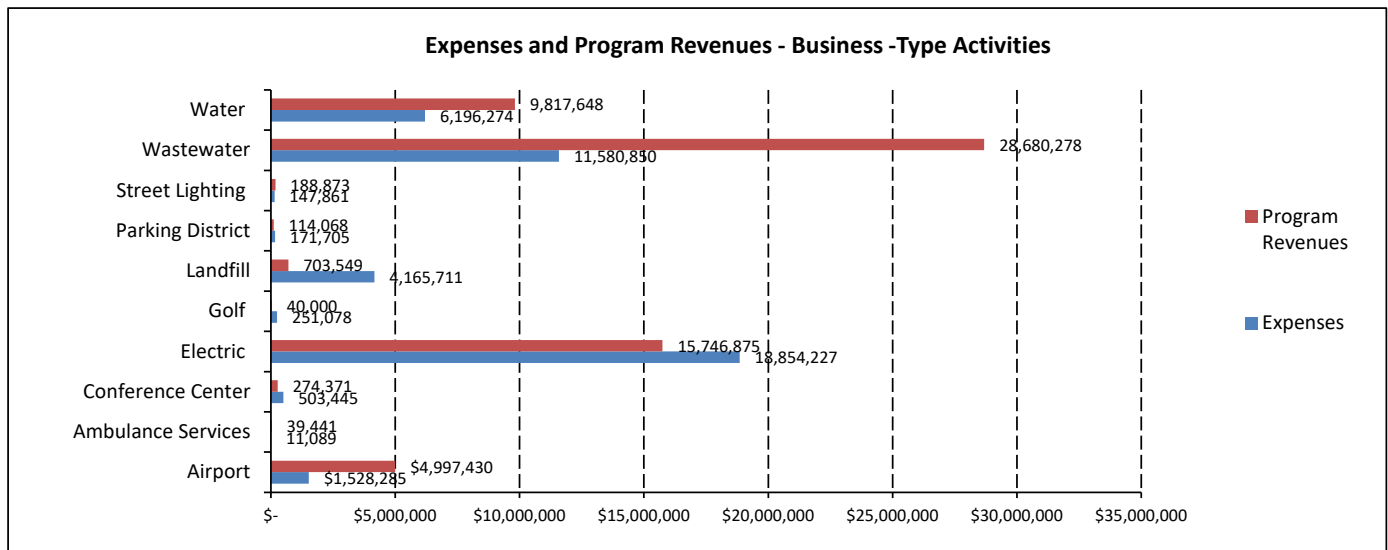


Business-type Activities

In the fiscal year ended June 30, 2020, business-type activities increased the City's net position by \$18.7 million. Of that amount \$17.2 million came from net revenues, which is defined as total expenses minus program revenues, which include charges for service, as well as operating and capital grants and contributions. As mentioned earlier, a large contribution (\$18.1 million) in the sewer enterprise accounted for the majority of \$60.6 million in program revenues. This was a cash contribution to the City directly used to reduce the total amount of outstanding sewer revenue bonds issued in 2006. The City refunded the remaining amount of those bonds at a lower cost of borrowing.

Expenses and Program Revenues Business-Type Activities For the Year Ended June 30, 2020

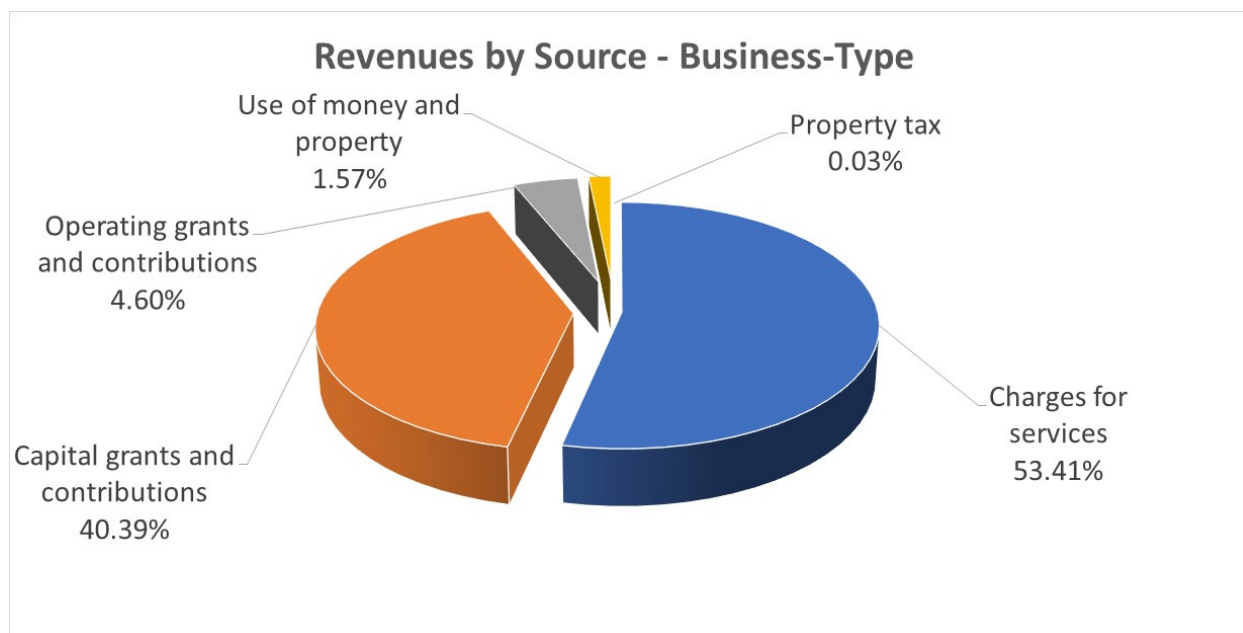
Funds	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
Airport	\$ 1,528,285	3.52%	\$ 4,997,430	8.25%	\$ 3,469,145
Ambulance Services	11,089	0.03%	39,441	0.07%	28,352
Conference Center	503,445	1.16%	274,371	0.45%	(229,074)
Electric	18,854,227	43.43%	15,746,875	25.98%	(3,107,352)
Golf	251,078	0.58%	40,000	0.07%	(211,078)
Landfill	4,165,711	9.60%	703,549	1.16%	(3,462,162)
Parking District	171,705	0.40%	114,068	0.19%	(57,637)
Street Lighting	147,861	0.34%	188,873	0.31%	41,012
Wastewater	11,580,850	26.68%	28,680,278	47.33%	17,099,428
Water	6,196,274	14.27%	9,817,648	16.20%	3,621,374
Total	\$ 43,410,525	100.00%	\$ 60,602,533	100.00%	\$ 17,192,008



General revenues for business-type activities include rents and interest earnings as well as some property taxes collected by the City's parking district. The general revenues were down from the prior year approximately 10 percent resulting primarily from smaller returns on the City's investment portfolio. Charges for services was lower than the prior year due to the onset of the COVID-19 pandemic in March and resulting effects to local businesses and households.

**Revenues by Source
Business-Type Activities
For the Year Ended June 30, 2020**

Revenues Source	Revenue	% of Total
Charges for services	\$ 32,894,944	53.41%
Capital grants and contributions	24,876,967	40.39%
Operating grants and contributions	2,830,622	4.60%
Use of money and property	968,000	1.57%
Property tax	16,815	0.03%
Total	\$ 61,587,348	100.00%



Capital Assets and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities at June 30, 2020 totaled \$227 million (net of accumulated depreciation). The investment in capital assets includes land, buildings and improvements, equipment, vehicles, infrastructure, and construction in progress. Depreciation expense for the year, government-wide, totaled \$6.8 million.

Comparative Capital Assets Two Year Comparison

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 2,705,812	\$ 495,340	\$ 6,932,722	\$ 6,831,470	\$ 9,638,534	\$ 7,326,810
Intangible assets	-	-	90,000	90,000	90,000	90,000
Construction in progress	1,122,971	2,093,214	7,884,420	27,793,600	9,007,391	29,886,814
Buildings and improvements	21,860,720	21,649,648	63,440,511	63,440,511	85,301,231	85,090,159
Machinery equipment and vehicles	11,642,531	10,935,073	14,695,155	15,028,869	26,337,686	25,963,942
Infrastructure and network	55,602,715	50,590,698	157,263,611	128,464,737	212,866,326	179,055,435
	92,934,749	85,763,973	250,306,419	241,649,187	343,241,168	327,413,160
Less: accumulated depreciation	(39,858,777)	(38,377,116)	(76,378,181)	(72,410,707)	(116,236,958)	(110,787,823)
Capital assets, net	\$ 53,075,972	\$ 47,386,857	\$ 173,928,238	\$ 169,238,480	\$ 227,004,210	\$ 216,625,337

Additional information on the City's capital assets can be found in Note 6, along with the City's capitalization policies in Note 1 in the notes to the basic financial statements. Reasons for the change in capital assets were engagement in major work on several construction projects, including work on the airport runway and several streets and rights-of-way.

Long-Term Liabilities

The City's outstanding Noncurrent liabilities, including bonds, loans payable, the net pension liability and compensated absences totaled over \$135 million as of June 30, 2020. The most significant obligation added this year were additions to the landfill closure, post closure, and corrective action plan, the engineering estimates for which were updated in 2019 and adjusted for inflation. However, a more accurate estimate of total landfill closure, post-closure, and corrective action costs will not be determined until contractor bids are received.

Long-term Obligations Two-Year Comparison

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
2017 CalTrans Aeronautics Loan - Airport	\$ -	\$ -	\$ 169,999	\$ 180,174	\$ 169,999	\$ 180,174
2016 Water Revenue Refunding Bonds	-	-	9,160,000	9,690,000	9,160,000	9,690,000
2016 unamortized premium	-	-	1,383,428	1,408,581	1,383,428	1,408,581
2006 Wastewater Revenue Bonds	-	-	-	56,640,000	-	56,640,000
Lawsuit settlement liability	-	-	3,000,000	4,000,000	3,000,000	4,000,000
Landfill closure and post-closure	-	-	19,063,628	16,236,314	19,063,628	16,236,314
2017 SWRCB recycled water loan	-	-	16,778,411	15,204,589	16,778,411	15,204,589
Series 2020 Wastewater Refunding Bond:	-	-	25,010,000	-	25,010,000	-
2017 fire engine lease	869,798	974,079	-	-	869,798	974,079
2017 computer equipment lease	116,418	171,058	-	-	116,418	171,058
2017 I-Bank financing lease	3,837,218	3,919,930	-	-	3,837,218	3,919,930
2020 fire brush truck equipment lease	227,606	-	-	-	227,606	-
Claims payable	573,944	717,430	148,749	198,332	722,693	915,762
Net pension liability	36,143,162	35,039,367	17,210,447	14,674,241	53,353,609	49,713,608
Compensated absences	993,354	901,145	525,516	445,725	1,518,870	1,346,870
	\$ 42,761,500	\$ 41,723,009	\$ 92,450,178	\$ 118,677,956	\$ 135,211,678	\$ 160,400,965

Additional information on the City's outstanding long-term liabilities can be found in Note 7.

Fund Financial Analysis

The City employs fund accounting to ensure and demonstrate compliance with finance-related legal requirements. As was mentioned earlier, fund financial statements present information based on current financial resources and expenditures. Essentially, they are snapshots of the condition of major funds in the near-term; whereas, the government-wide statements present the entire picture of the reporting entity. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. For comparison purposes, fund statements correlate well to the City's adopted budget.

Governmental Funds

As of June 30, 2020, the City's governmental fund balance was \$19.9 million. GASB 54 established five new criteria for categorizing that balance based on its restricted and unrestricted use. The five categories are the following:

- Non-spendable fund balance
- Restricted fund balance
- Committed fund balance
- Assigned fund balance
- Unassigned fund balance.

A more detailed discussion of these fund balance categories is presented in Note 1.

General Fund Financial Condition

The City's General Fund is its primary source of discretionary resources for the provision of service deemed necessary and desirable by the citizens of Ukiah and the City Council. General fund revenues were up nearly \$900,000 from the year prior, driven by stronger than anticipated sales tax growth, even with the onset of the COVID-19 pandemic. A diverse local economic base supports this growth. Conversely, total expenditures were lower by \$737,274 due mostly to lower capital outlays. After other financing sources and uses were accounted for, fund balance increased by \$467,298.

Other governmental funds reported a net decrease in fund balance of \$518,601. These funds include revenues from many federal, state and special district grants which vary greatly from year to year.

Governmental funds reported \$6.5 million in non-spendable fund balance at the end of the fiscal year. This is comprised of long-term interfund advances held by the General Fund as well as reinstatement of a loan receivable from the Ukiah Redevelopment Successor Agency.

The balance of \$10.9 million in restricted fund balance - those financial resources can be spent only on specific activities as defined by outside entities (e.g. a grantor, state agency, statute, etc.) – is found in special revenue funds law enforcement, housing and streets, and infrastructure.

Committed fund balance of \$500,121 consists primarily of several select capital projects earmarked by the City Council through resolution. \$1.3 million in assigned fund balance consists of reserve amounts designated by management for future capital acquisition and specific projects.

The remaining amount of \$674,711 of unassigned fund balance result primarily from deferred revenues in several special revenue funds that have not been converted to revenues but are expected to in the following year. Additional information on deficit fund balances can be found in Note 2.

Proprietary Funds

Enterprise Fund - Landfill

The net position of the landfill closure and post-closure fund decreased \$2.8 million from a negative 6.6 million to \$9.4 million. Operating expenses exceeded operating revenues by \$3.5 million, driven by adjustments to engineering estimates on closure costs in 2019. Non-operating revenues outpaced expenses by \$229,363 due to interest earnings on cash.

Enterprise Fund - Electric

The net position of the electric enterprise fund decreased \$2.7 million from \$38.5 million to \$35.8 million. Revenues from rates declined from the prior year, principally in commercial accounts. Operating expenses exceeded operating revenues by \$3.05 million, driven by increased personnel costs, specifically retirement-related expenses. Non-operating revenues outpaced expenses by \$311,267.

Enterprise Fund - Water

The net position of the water enterprise fund increased by \$3.9 million primarily due to receipt of grant funds for the City's recycled water project. Operating revenues exceeded operating expenses by \$1.1 million, while non-operating expenses outpaced revenues by \$237,393. The pandemic had a nominal effect on revenues from rates, as declines in commercial revenues were offset in part by increases in residential.

Enterprise Fund - Wastewater

The net position of the wastewater enterprise fund increased \$17.2 million. Operating revenue was lower than operating expenses, resulting in an operating loss of 416,733. Those expenses were driven in large part by increased pension costs to the fund. Further, nonoperating expenses outpaced revenues by \$3.1 million. However, capital contributions, including \$18.1 million from the Ukiah Valley Sanitation District as part of the bond refunding of the 2006 wastewater revenue bonds, bolstered the fund.

Budgetary Comparison

A comparison of budget to actual for major governmental funds is presented in the fund financial statements. These statements and the notes are presented as additional information to show that appropriations are being spent as authorized by the City Council. Budgetary control for the City rests at the fund level.

General Fund

The original budget estimated \$25.2 million in revenues. It was increased to \$25.4 in anticipation of grant revenues for capital projects. However, revenues in the General Fund were \$3.2 million lower than was budgeted primarily due to the majority of grant funded projects being deferred. Additionally, property taxes received were less than originally estimated due to the recognition of repayment amounts from the Redevelopment Property Tax Trust Fund (RPTTF) for a \$6 million loan between the City and the former Ukiah Redevelopment Agency. The full amount of that loan was accrued in fiscal year 2019 after the 2020 budget was adopted.

Expenditures were \$3 million less than budget appropriations primarily due to capital projects that were not complete by the close of the year. Expenditures related to recreation and culture (Museum) as well as economic development and redevelopment ended the year higher than anticipated, while public safety costs ended it lower chiefly due to salary and other operating cost savings in the Police Department.

Policy Resolution No. 39 (2013), passed the Ukiah City Council and incorporated in the City's financial management policies, established an unrestricted fund balance of at least 25 percent of annual operating expenditures in the General Fund. Its purpose is to serve as a strategic reserve, ensuring liquidity of the General Fund and to make certain adequate resources are available to manage economic uncertainties. The General Fund ended the year with a fund balance (consisting of nonspendable, committed, and unassigned amounts) of \$9.3 million, representing 48.4 percent of operating expenditures for the year.

**City of Ukiah
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
For the Year Ended June 30, 2020**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property tax	\$ 4,263,769	\$ 4,263,769	\$ 3,139,960	\$ (1,123,809)
Sales tax	12,571,212	12,571,212	13,313,206	741,994
Transient occupancy	1,450,000	1,450,000	1,365,477	(84,523)
Business license tax	390,000	390,000	389,829	(171)
Other taxes	249	249	888	639
Franchise fees	1,700,392	1,700,392	1,742,671	42,279
Charges for service	1,357,918	1,498,228	1,340,123	(158,105)
Licenses and permits	245,020	245,020	259,533	14,513
Grants contributions and donations	2,789,795	2,790,795	170,187	(2,620,608)
Intergovernmental	85,856	85,856	79,192	(6,664)
Fines penalties and forfeitures	68,222	68,222	29,716	(38,506)
Use of money and property	89,007	89,007	203,726	114,719
Miscellaneous	217,013	217,013	197,566	(19,447)
Total revenues	25,228,453	25,369,763	22,232,074	(3,137,689)
EXPENDITURES				
Current:				
General government	308,830	404,708	283,477	121,231
Public safety	12,205,662	12,549,053	12,188,198	360,855
Housing and community development	1,084,662	1,164,701	1,130,666	34,035
Public works	1,207,478	1,477,911	1,470,613	7,298
Recreation and culture	3,169,784	3,182,307	3,199,032	(16,725)
Economic development and redevelopment	99,920	111,903	203,508	(91,605)
Total current	18,076,336	18,890,583	18,475,494	415,089
Debt service:				
Interest	94,168	94,168	91,304	2,864
Principal	52,846	52,846	55,523	(2,677)
Capital lease principal	104,282	104,282	104,282	-
Capital lease interest	23,678	23,678	23,678	-
Total debt service	274,974	274,974	274,787	187
Capital outlay:				
Public safety	51,259	109,843	281,908	(172,065)
Public works	2,333,000	2,554,062	31,823	2,522,239
Recreation and culture	287,500	325,791	75,285	250,506
Total capital outlay	2,671,759	2,989,696	389,016	2,600,680
Total expenditures	21,023,069	22,155,253	19,139,297	3,015,956
Excess (deficiency) of revenues over expenditures	4,205,384	3,214,510	3,092,777	(121,733)
OTHER FINANCING SOURCES (USES)				
Transfers in	429,000	429,000	375,712	(53,288)
Transfers out	(3,140,887)	(3,148,770)	(3,285,876)	(137,106)
Debt proceeds	-	-	227,607	227,607
Gain (loss) from sale of asset	-	-	57,078	57,078
Total other financing sources (uses)	(2,711,887)	(2,719,770)	(2,625,479)	94,291
Net change in fund balances	1,493,497	494,740	467,298	(27,442)
Fund balances - beginning	8,836,009	8,836,009	8,836,009	-
Fund balances - ending	\$ 10,329,506	\$ 9,330,749	\$ 9,303,307	\$ (27,442)

Economic Outlook

Despite the onset of the COVID-19 pandemic in March of 2020, the City's financial position remained stable to end the fiscal year. A diverse economic base serving as a hub for the greater geographic region around the city and Mendocino County was largely responsible. City management took a very conservative approach to revenue estimation when preparing the City's 2021 budget and adjusted appropriations accordingly, particularly in the general fund.

The following economic factors currently affect the City of Ukiah and were considered in developing the 2020-21 fiscal year budget.

- Sales tax revenue and transient occupancy taxes were estimated to decrease 15 and 40 percent respectively from the prior year due to the economic recessionary effects of the COVID-19 pandemic. General fund appropriations were decreased proportionately.
- A 5 percent increase in sewer rates beginning October 1, 2020 was approved by the City Council and will go into effect for commercial and residential rate payers. This was in response to anticipated current and future expenditure increases in operating costs, capital outlays, and settlement payments to the Ukiah Valley Sanitation District.
- Rate revenue in water and electric enterprise funds was estimated to be lower by as much as 9 percent from the year prior, mostly from declines in commercial accounts resulting from business closures and operating limitations imposed due to the COVID-19 pandemic.
- A property tax rate increase of 2 percent to fund increases in recurring general fund obligations.
- Implementation of increased rates on the City of Ukiah's current fee schedule.
- Interest rates in municipal financial markets are expected to remain at record low levels throughout fiscal year 2020-21. The City intends to continue efforts to restructure its outstanding debt obligations to take advantage of the current municipal lending environment.
- On the expenditure side, increases are expected in health insurance premiums, as well as pension costs.
- Departmental budget reductions were implemented city-wide in recognition of the decline in revenues resulting from the current recession.
- Contract adjustments with all City of Ukiah's bargaining groups resulted in the deferment of the third year salary adjustments.

Maintaining and growing revenue streams to the City remains a high priority for staff. Existing sources – predominately sales and property taxes – are stable, and our estimates for the future will continue to be conservative. Expenses related to personnel (primarily in health premium and pension costs) are increasing at a substantial, though manageable, pace. We continue to look to find cost saving measures to help offset these expenses. The challenge remains providing the highest level and quality of service that the community needs, expects and deserves.

Requests for Information

This Comprehensive Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the City's finances. Questions regarding this report, or request for additional information, should be made to the Finance Department, City of Ukiah, CA, 95482.

Government-Wide Financial Statements

The Statement of Net Position reports the difference between the City's total assets and the City's total liabilities, including all the City's capital assets and all its long-term debt. The Statement of Net Position summarizes the financial position of all City Governmental Activities in a single column, and the financial position of all the City's Business-Type Activities in a single column; these are followed by a total column which presents the financial position of the entire City.

The City's Governmental Activities include the activities of its General Fund, along with all its Special Revenue, Capital Projects and Debt Service Funds. The City's Business-Type Activities include all its Enterprise Fund activities.

The Statement of Activities reports increases and decreases in the City's net position. It presents the City's expenses first, listed by program, and follows these with the expenses of its business-type activities. Program revenues—that is, revenues which are generated directly by these programs—are then deducted from program expenses to arrive at the net expense of each governmental and business-type program. The City's general revenues are then listed in the Governmental Activities or Business-type Activities column, as appropriate, and the Change in Net Position is computed and reconciled with the Statement of Net Position.

Both these Statements include the financial activities of the City, the Ukiah Redevelopment Agency and the City of Ukiah Municipal Sewer District, which are legally separate but are component units of the City because they are controlled by the City, which is financially accountable for their activities.

City of Ukiah, California
Statement of Net Position
June 30, 2020

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Total
ASSETS			
Cash and investments	\$ 6,961,646	\$ 25,483,192	\$ 32,444,838
Restricted cash and investments	789,270	-	789,270
Investment in NCPA reserves	-	7,534,862	7,534,862
Accounts receivables (net allowance for uncollectables)	3,710,000	9,377,365	13,087,365
Inventories and prepaids	195,446	1,446,355	1,641,801
Land held for resale	2,435,114	-	2,435,114
Internal balances	475,440	(475,440)	-
Notes and loans receivable	9,032,104	12,000	9,044,104
Capital assets not being depreciated:			
Land	2,705,812	6,932,722	9,638,534
Intangible assets	-	90,000	90,000
Construction in progress	1,122,971	7,884,420	9,007,391
Capital assets, net of depreciation:			
Buildings and improvements	14,741,816	30,699,568	45,441,384
Machinery equipment and vehicles	3,761,682	6,015,535	9,777,217
Infrastructure and network	30,743,691	122,305,993	153,049,684
Total assets	<u>76,674,992</u>	<u>217,306,572</u>	<u>293,981,564</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow of resources related to pension	6,786,028	2,572,408	9,358,436
Total deferred outflows of resources	<u>6,786,028</u>	<u>2,572,408</u>	<u>9,358,436</u>
Total assets and deferred outflows of resources	<u>83,461,020</u>	<u>219,878,980</u>	<u>303,340,000</u>
LIABILITIES			
Accounts payable	688,503	4,985,793	5,674,296
Accrued payroll liabilities	1,036,505	447,952	1,484,457
Interest payable	71,519	344,641	416,160
Deposits payable	-	5,724	5,724
Noncurrent liabilities:			
Due within one year	512,655	3,067,700	3,580,355
Due in more than one year	42,248,845	89,382,478	131,631,323
Total liabilities	<u>44,558,027</u>	<u>98,234,288</u>	<u>142,792,315</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow of resources related to pension	814,656	265,550	1,080,206
Total deferred inflows of resources	<u>814,656</u>	<u>265,550</u>	<u>1,080,206</u>
Total liabilities and deferred inflows of resources	<u>45,372,683</u>	<u>98,499,838</u>	<u>143,872,521</u>
NET POSITION			
Net investment in capital assets	47,339,972	119,060,268	166,400,240
Restricted for:			
NCPA Projects	-	99,829	99,829
Housing and community development	8,944,558	-	8,944,558
Parks and recreation:			
Nonexpendable	137,576	-	137,576
Expendable	8,550	-	8,550
Public safety	1,104,890	-	1,104,890
Public works	348,845	-	348,845
Unrestricted	(19,796,054)	2,219,045	(17,577,009)
Total net position	<u>\$ 38,088,337</u>	<u>\$ 121,379,142</u>	<u>\$ 159,467,479</u>

The accompanying notes are an integral part of these financial statements.

City of Ukiah, California
Statement of Activities
Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Primary government:							
Governmental activities:							
General government	\$ 99,829	\$ 234,487	\$ 12,948	\$ -	\$ 147,606	\$ -	\$ 147,606
Public safety	12,812,411	301,503	529,259	-	(11,981,649)	-	(11,981,649)
Housing and community development	2,833,311	390,121	28,450	-	(2,414,740)	-	(2,414,740)
Public works	4,752,062	435,190	881,480	18,320	(3,417,072)	-	(3,417,072)
Parks, buildings, and grounds	248,989	17,728	2,822,383	58,578	2,649,700	-	2,649,700
Recreation and culture	3,724,424	770,959	157,164	-	(2,796,301)	-	(2,796,301)
Economic development and redevelopment	403,808	7,289	-	-	(396,519)	-	(396,519)
Interest on long-term debt	165,210	-	-	-	(165,210)	-	(165,210)
Total governmental activities	25,040,044	2,157,277	4,431,684	76,898	(18,374,185)	-	(18,374,185)
Business-type activities:							
Airport	1,528,285	1,234,045	196,960	3,566,425	-	3,469,145	3,469,145
Ambulance Services	11,089	14,441	25,000	-	-	28,352	28,352
Conference Center	503,445	274,794	-	-	-	(228,651)	(228,651)
Electric	18,854,227	15,581,664	165,441	-	-	(3,107,122)	(3,107,122)
Golf	251,078	40,000	-	-	-	(211,078)	(211,078)
Landfill	4,165,711	703,549	-	-	-	(3,462,162)	(3,462,162)
Parking District	171,705	114,068	-	-	-	(57,637)	(57,637)
Street Lighting	147,861	188,873	-	-	-	41,012	41,012
Wastewater	11,580,850	7,851,031	297,494	20,541,088	-	17,108,763	17,108,763
Water	6,196,274	6,909,764	2,145,727	769,454	-	3,628,671	3,628,671
Total business-type activities	43,410,525	32,912,229	2,830,622	24,876,967	-	17,209,293	17,209,293
Total primary government	\$ 68,450,569	\$ 35,069,506	\$ 7,262,306	\$ 24,953,865	(18,374,185)	17,209,293	(1,164,892)
	General revenues:						
	Property tax				3,139,960	16,815	3,156,775
	Sales tax				13,313,206	-	13,313,206
	Franchises				1,742,671	-	1,742,671
	Transient occupancy				1,365,477	-	1,365,477
	Business license				411,997	-	411,997
	Other taxes				888	-	888
	Use of money and property				696,930	950,715	1,647,645
	Other revenue				189,241	-	189,241
	Gain on sale of assets				57,078	-	57,078
	Transfers				(510,543)	510,543	-
	Total general revenues and transfers				20,406,905	1,478,073	21,884,978
	Change in net position				2,032,720	18,687,366	20,720,086
	Net position - beginning, restated				36,055,617	102,691,776	138,747,393
	Net position - ending				\$ 38,088,337	\$ 121,379,142	\$ 159,467,479

The accompanying notes are an integral part of these financial statements.

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Fund Financial Statements

Major funds are defined generally as having significant activities or balances in the current year. The funds described below were determined to be Major Governmental Funds by the City for fiscal 2020. Individual nonmajor funds may be found in the Supplemental section.

Governmental Funds

General Fund

The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this Fund are property taxes, sales taxes, franchise fees, business licenses, unrestricted revenues from the state, fines and forfeitures and interest income. Expenditures are made for community development, public safety, public works, and other services.

Streets Capital Improvement

This fund accounts for street and right-of-way capital projects supported primarily by Measure Y resources, committed by the City Council through resolution.

City of Ukiah, California
Balance Sheet
Governmental Funds
June 30, 2020

	General Fund	Streets Capital Improvements	Total Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 1,176,360	\$ 2,955	\$ 5,175,879	\$ 6,355,194
Restricted cash and investments	780,302	-	8,968	789,270
Accounts receivable	260,277	-	172,529	432,806
Taxes receivable	2,641,624	-	-	2,641,624
Notes receivable	61	-	5,108,186	5,108,247
Interest receivable	2,856	573	8,871	12,300
Grants and subventions receivable	97,421	96,284	410,386	604,091
Inventories and prepaids	195,446	-	-	195,446
Due from other funds	1,291,737	-	-	1,291,737
Advances to other funds	1,262,811	-	908,523	2,171,334
Land held for resale	-	-	2,435,114	2,435,114
Advance to Successor Agency	3,923,857	-	-	3,923,857
Total assets	<u>\$ 11,632,752</u>	<u>\$ 99,812</u>	<u>\$ 14,228,456</u>	<u>\$ 25,961,020</u>
LIABILITIES				
Accounts payable	\$ 476,943	\$ 30,488	\$ 121,277	\$ 628,708
Accrued payroll liabilities	841,918	5,264	14,786	861,968
Due to other funds	-	872,029	972,309	1,844,338
Advance from other funds	908,523	-	332,611	1,241,134
Total liabilities	<u>2,227,384</u>	<u>907,781</u>	<u>1,440,983</u>	<u>4,576,148</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - grants and subventions	102,061	96,284	1,321,872	1,520,217
Total deferred inflow of resources	<u>102,061</u>	<u>96,284</u>	<u>1,321,872</u>	<u>1,520,217</u>
Total liabilities and deferred inflows of resources	<u>2,329,445</u>	<u>1,004,065</u>	<u>2,762,855</u>	<u>6,096,365</u>
FUND BALANCES (DEFICITS)				
Nonspendable:				
Interfund loans	2,554,548	-	-	2,554,548
Notes receivable	3,923,918	-	-	3,923,918
Prepaids and inventory	195,446	-	-	195,446
Riparian corridor management	-	-	137,576	137,576
Restricted:				
CDBG activities	-	-	502,243	502,243
Housing activities	-	-	8,442,315	8,442,315
Project reserve	-	-	14,321	14,321
Public safety	-	-	1,104,890	1,104,890
Riparian corridor management	-	-	8,550	8,550
Streets and rights-of-way	-	-	674,899	674,899
Committed:				
Economic development	194,655	-	-	194,655
Park development	-	-	30,567	30,567
Planning activities	-	-	239,580	239,580
Solid waste management	-	-	35,319	35,319
Assigned:				
Capital projects	-	-	37,308	37,308
Equipment reserve	-	-	380,824	380,824
Project reserve	-	-	908,523	908,523
Unassigned	2,434,740	(904,253)	(1,051,314)	479,173
Total fund balances (deficits)	<u>\$ 9,303,307</u>	<u>\$ (904,253)</u>	<u>\$ 11,465,601</u>	<u>\$ 19,864,655</u>
Total liabilities and fund balances (deficits)	<u>\$ 11,632,752</u>	<u>\$ 99,812</u>	<u>\$ 14,228,456</u>	<u>\$ 25,961,020</u>

The accompanying notes are an integral part of these financial statements.

City of Ukiah, California
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2020

Fund balances of governmental funds		\$19,864,655
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds:		
Capital assets	90,783,754	
Accumulated depreciation	<u>(39,247,682)</u>	
		51,536,072
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences	(804,435)	
Net pension liability	(36,143,162)	
2017 fire engine lease	(869,798)	
2017 I-Bank financing lease	(3,837,218)	
2020 Fire brush truck	<u>(227,606)</u>	
		(41,882,219)
Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds:		
Deferred outflows - pension related items	6,786,028	
Deferred inflows - pension related items	<u>(814,656)</u>	
		5,971,372
Internal service funds are used by management to charge the costs of certain activities, such as insurance and vehicle maintenance, to individual funds.		
The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	<u>1,146,652</u>	
		1,146,652
Accrued interest on long-term debt is not due and payable in the current period and is not reported in the funds.	<u>(68,412)</u>	
		(68,412)
Long-term assets are not available for current use.		
Amounts are unavailable under the modified accrual basis of accounting.	<u>1,520,217</u>	
		<u>1,520,217</u>
Net position of governmental activities		<u><u>\$38,088,337</u></u>

The accompanying notes are an integral part of these financial statements.

City of Ukiah, California
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2020

	General Fund	Streets Capital Improvements	Total Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property tax	\$ 3,139,960	\$ -	\$ -	\$ 3,139,960
Sales tax	13,313,206	-	-	13,313,206
Transient occupancy	1,365,477	-	-	1,365,477
Business license tax	389,829	-	22,168	411,997
Other taxes	888	-	-	888
Franchise fees	1,742,671	-	-	1,742,671
Charges for service	1,340,123	-	-	1,340,123
Licenses and permits	259,533	-	-	259,533
Grants contributions and donations	170,187	-	2,993,867	3,164,054
Intergovernmental	79,192	-	2,606,821	2,686,013
Fines penalties and forfeitures	29,716	-	-	29,716
Use of money and property	203,726	3,592	865,487	1,072,805
Miscellaneous	197,566	-	191,063	388,629
Total revenues	<u>22,232,074</u>	<u>3,592</u>	<u>6,679,406</u>	<u>28,915,072</u>
EXPENDITURES				
Current:				
General government	283,477	-	933	284,410
Public safety	12,188,198	-	381,520	12,569,718
Housing and community development	1,130,666	-	254,735	1,385,401
Public works	1,470,613	172,212	63,691	1,706,516
Parks, buildings, and grounds	-	-	856	856
Recreation and culture	3,199,032	-	250,190	3,449,222
Economic development and redevelopment	203,508	-	200,300	403,808
Debt service:				
Interest	91,304	48,449	-	139,753
Principal	55,523	27,189	-	82,712
Capital lease principal	104,282	-	-	104,282
Capital lease interest	23,678	-	-	23,678
Capital outlay:				
Public safety	281,908	-	14,337	296,245
Housing and community development	-	-	1,447,910	1,447,910
Public works	31,823	2,786,043	3,846,712	6,664,578
Recreation and culture	75,285	-	76,327	151,612
Total expenditures	<u>19,139,297</u>	<u>3,033,893</u>	<u>6,537,511</u>	<u>28,710,701</u>
Excess (deficiency) of revenues over expenditures	<u>3,092,777</u>	<u>(3,030,301)</u>	<u>141,895</u>	<u>204,371</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	375,712	3,106,818	1,597,152	5,079,682
Transfers out	(3,285,876)	-	(2,334,165)	(5,620,041)
Debt proceeds	227,607	-	-	227,607
Gain (loss) from sale of asset	57,078	-	-	57,078
Total other financing sources (uses)	<u>(2,625,479)</u>	<u>3,106,818</u>	<u>(737,013)</u>	<u>(255,674)</u>
Net change in fund balances	467,298	76,517	(595,118)	(51,303)
Fund balances - beginning	8,836,009	(980,770)	12,060,719	19,915,958
Fund balances - ending	<u>\$ 9,303,307</u>	<u>\$ (904,253)</u>	<u>\$ 11,465,601</u>	<u>\$ 19,864,655</u>

The accompanying notes are an integral part of these financial statements.

City of Ukiah, California

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities
Year Ended June 30, 2020

Net change in fund balances - total governmental funds (\$51,303)

Amounts reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of these assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	8,042,104	
Depreciation expense	(2,129,224)	
Loss on disposal of assets	<u>(1,141,452)</u>	
		4,771,428

The amounts below included in the Statement of Activities do not provide (require) the use of current financial resources and, therefore, are not reported as revenues or expenditures in governmental funds (net change):

Change to net pension liability	(1,103,795)	
Compensated absence expense	<u>(65,678)</u>	
		(1,169,473)

Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds. This is the net change in deferred inflows and deferred outflows related to the net pension liability:

Changes to deferred outflows: pension-related items	(411,927)	
Changes to deferred inflows: pension-related items	<u>5,545</u>	
		(406,382)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, government funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The effect of these differences are as follows:

Principal paid on loans and capital leases	186,494	
Issuance of capital lease	<u>(227,607)</u>	
		(41,113)

Some revenues reported in the Statement of Activities are not considered available to finance current expenditures and, therefore, are not reported as revenues in the governmental funds.

(1,389,346)

Accrued interest for long-term debt. This is the net change in accrued interest for the current period.

(1,779)

Internal service funds are used by management to charge the costs of certain activities, such as insurance and vehicle maintenance, to individual funds. The net revenue (expense) of the internal services funds is reported with governmental activities.

320,185

Change in net position of governmental activities

\$2,032,720

The accompanying notes are an integral part of these financial statements.

Proprietary Funds

Proprietary funds account for City operations financed and operated in a manner like a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

The City maintains four primary enterprise funds: electric, water, sewer, and landfill.

Landfill

This is the fund used to account for activities related to the closure, post-closure, and corrective action plan of the City of Ukiah landfill.

Electric Enterprise Fund

The Electric Utility provides electrical services to the citizens of Ukiah, including 24-hour, 365-day response to emergency service calls for customer power problems, and outages. Additionally, the enterprise is responsible for making high voltage power lines safe for Fire & Police personnel at structure fires, automobile accidents and to make other situations where electric lines are near emergency crews.

Water Enterprise Fund

Chapter 13.04 of the Ukiah Municipal Code provides the authority for City to operate water system. Revenues (fees and charges) are collected to pay for service (water) received.

Sewer Enterprise Fund

Chapter 13.20 of the Ukiah Municipal Code provides the authority for the City to operate sewer system. Revenues (fees and charges) are collected to pay for availability of collection, transportation, treatment, and disposal system. In addition, grazing lease payments, LACOSAN payments for flows, tax revenues, FEMA storm damage reimbursement, OES storm damage reimbursement, and insurance rebates have been credited to this fund.

The City also employs the use of internal service funds.

Internal Service Funds

Established to account for the costs of activities primarily serving multiple department and funds. Such funds may also provide services to external users, such as other governmental entities.

City of Ukiah, California
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities					Governmental Activities	
	Landfill	Electric	Water	Wastewater	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
ASSETS							
Current assets:							
Cash and investments	\$ 9,230,982	\$ 3,844,451	\$ 5,430,192	\$ 6,119,195	\$ 423,657	\$ 25,048,477	\$ 1,041,167
Investment in NCPA Reserves	-	7,534,862	-	-	-	7,534,862	-
Accounts receivable	104,912	3,155,622	1,344,347	1,282,599	56,381	5,943,861	17,085
Interest receivable	14,579	8,969	9,248	12,388	535	45,719	3,781
Grants and subventions receivable	-	-	924,899	-	2,461,200	3,386,099	-
Inventories and prepaids	-	1,329,451	98,431	18,473	-	1,446,355	-
Due from other funds	-	-	-	-	-	-	1,187,931
Total current assets	9,350,473	15,873,355	7,807,117	7,432,655	2,941,773	43,405,373	2,249,964
Noncurrent assets:							
Notes receivable	-	-	-	-	12,000	12,000	-
Advances to other funds	-	186,270	-	-	690,704	876,974	745,000
Intangible assets	-	-	90,000	-	-	90,000	-
Land	699,654	1,963,436	1,805,339	670,431	1,793,862	6,932,722	762,562
Construction in progress	-	1,908,354	905,064	949,537	4,121,465	7,884,420	34,663
Infrastructure and network	-	21,717,165	45,329,367	87,712,780	2,504,299	157,263,611	-
Buildings and improvements	26,700	26,270,859	22,271,536	10,328,621	4,542,795	63,440,511	516,596
Machinery equipment and vehicles	535,586	5,875,760	3,245,023	4,201,697	837,089	14,695,155	1,040,788
Less accumulated depreciation	(432,871)	(30,623,102)	(13,806,222)	(26,852,912)	(4,663,074)	(76,378,181)	(814,709)
Total noncurrent assets	829,069	27,298,742	59,840,107	77,010,154	9,839,140	174,817,212	2,284,900
Total assets	10,179,542	43,172,097	67,647,224	84,442,809	12,780,913	218,222,585	4,534,864
DEFERRED OUTFLOWS OF RESOURCES							
Deferred outflow of resources related to pension	78,244	1,051,115	568,073	600,229	274,747	2,572,408	-
Total deferred outflows of resources	78,244	1,051,115	568,073	600,229	274,747	2,572,408	-
Total assets and deferred outflows of resources	\$ 10,257,786	\$ 44,223,212	\$ 68,215,297	\$ 85,043,038	\$ 13,055,660	\$ 220,794,993	\$ 4,534,864
LIABILITIES							
Current liabilities:							
Accounts payable	23,827	953,251	530,403	625,711	2,829,291	4,962,483	83,105
Accrued payroll liabilities	8,209	150,428	89,201	102,331	33,025	383,194	239,295
Due to other funds	-	-	-	-	90,285	90,285	545,045
Deposits payable	-	-	-	-	5,724	5,724	-
Compensated absences - current	1,588	20,292	10,215	10,985	4,544	47,624	23,819
Long-term obligations - current	-	-	565,153	2,390,000	10,412	2,965,565	250,173
Interest payable	-	-	138,713	204,353	1,575	344,641	3,107
Total current liabilities	33,624	1,123,971	1,333,685	3,333,380	2,974,856	8,799,516	1,144,544
Noncurrent liabilities:							
Claims payable	-	-	-	-	-	-	529,624
Advance from other funds	-	-	1,435,704	-	1,116,470	2,552,174	-
Capital leases	-	-	-	-	-	-	59,314
Installment obligations	-	-	26,756,686	23,620,000	159,587	50,536,273	-
Settlement liability	-	-	-	2,000,000	-	2,000,000	-
Landfill closure/post-closure	19,063,628	-	-	-	-	19,063,628	-
Net pension liability	523,484	7,032,380	3,800,641	4,015,771	1,838,171	17,210,447	-
Compensated absences	14,288	182,628	91,938	98,868	40,893	428,615	214,377
Total noncurrent liabilities	19,601,400	7,215,008	32,084,969	29,734,639	3,155,121	91,791,137	803,315
Total liabilities	19,635,024	8,338,979	33,418,654	33,068,019	6,129,977	100,590,653	1,947,859
DEFERRED INFLOWS OF RESOURCES							
Deferred inflow of resources related to pension	8,077	108,506	58,642	61,963	28,362	265,550	-
Total deferred inflows of resources	8,077	108,506	58,642	61,963	28,362	265,550	-
Total liabilities and deferred inflows of resources	19,643,101	8,447,485	33,477,296	33,129,982	6,158,339	100,856,203	1,947,859
NET POSITION							
Net investment in capital assets	829,069	27,112,472	32,379,555	50,795,801	8,966,437	120,083,334	1,420,375
Restricted for:							
NCPA Projects	-	99,829	-	-	-	99,829	-
Unrestricted	(10,214,384)	8,563,426	2,358,446	1,117,255	(2,069,116)	(244,373)	1,166,630
Total net position	\$ (9,385,315)	\$ 35,775,727	\$ 34,738,001	\$ 51,913,056	\$ 6,897,321	119,938,790	\$ 2,587,005
Difference between business-type adjustments to assets and liabilities.						1,440,352	
Net position of business-type activities						\$ 121,379,142	

The accompanying notes are an integral part of these financial statements.

City of Ukiah, California
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities						Governmental Activities
	Landfill	Electric	Water	Wastewater	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES							
Charges for service	\$ 695,182	\$ 15,581,664	\$ 6,875,130	\$ 7,784,294	\$ 263,773	\$ 31,200,043	\$ 8,281,075
Licenses and permits	-	-	-	-	26,744	26,744	-
Intergovernmental	-	164,231	-	-	-	164,231	-
Fines penalties and forfeitures	-	-	-	-	51,845	51,845	-
Facility rental	8,367	-	-	-	684,383	692,750	-
Fuel sales	-	-	-	-	835,470	835,470	-
Connection fees	-	-	-	57,402	-	57,402	-
Miscellaneous	-	-	27,337	-	1,217	28,554	321
Total operating revenues	703,549	15,745,895	6,902,467	7,841,696	1,863,432	33,057,039	8,281,396
OPERATING EXPENSES							
General and administrative	138,644	2,289,143	861,817	977,312	255,258	4,522,174	894,159
Maintenance and operations	4,010,922	15,216,454	3,830,090	5,144,925	1,678,409	29,880,800	7,154,694
Fuel	-	-	-	-	504,036	504,036	-
Depreciation	13,271	1,288,338	1,107,602	2,136,192	163,216	4,708,619	98,626
Total operating expenses	4,162,837	18,793,935	5,799,509	8,258,429	2,600,919	39,615,629	8,147,479
Operating income (loss)	(3,459,288)	(3,048,040)	1,102,958	(416,733)	(737,487)	(6,558,590)	133,917
NONOPERATING REVENUES (EXPENSES)							
Property tax	-	-	-	-	16,815	16,815	-
Intergovernmental	-	-	103,206	53,767	-	156,973	-
Interest, rent, and concessions	229,363	274,557	133,470	178,071	101,333	916,794	44,765
Interest expense and fiscal charges	-	-	(378,160)	(3,295,931)	(4,199)	(3,678,290)	(4,922)
Sale of property	-	36,710	-	-	-	36,710	-
Miscellaneous	-	-	7,297	9,335	-	16,632	-
Total nonoperating revenues (expenses)	229,363	311,267	(134,187)	(3,054,758)	113,949	(2,534,366)	39,843
Income (loss) before contributions and transfers	(3,229,925)	(2,736,773)	968,771	(3,471,491)	(623,538)	(9,092,956)	173,760
Capital contributions	-	1,210	2,811,975	20,784,815	3,788,385	27,386,385	-
Transfers in	428,005	-	164,616	-	82,538	675,159	29,816
Transfers out	-	-	-	(164,616)	-	(164,616)	-
Change in net position	(2,801,920)	(2,735,563)	3,945,362	17,148,708	3,247,385	18,803,972	203,576
Total net position - beginning	(6,583,395)	38,511,290	30,792,639	34,764,348	3,649,936	101,134,818	2,383,429
Total net position - ending	\$ (9,385,315)	\$ 35,775,727	\$ 34,738,001	\$ 51,913,056	\$ 6,897,321	\$ 119,938,790	\$ 2,587,005
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						(116,606)	
Changes in net position of business-type activities						\$ 18,687,366	

The accompanying notes are an integral part of these financial statements.

City of Ukiah, California
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2020

	Business-type Activities - Enterprise Funds					Governmental Activities	
	Landfill	Electric	Water	Wastewater	Total Nonmajor Enterprises Funds	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash receipts from customers	\$ 698,359	\$ 15,472,152	\$ 7,290,873	\$ 7,544,601	\$ 1,911,946	\$ 32,917,931	\$ 543,416
Receipts from interfund services provided	-	-	-	-	-	-	7,791,092
Payments to employees	(267,795)	(3,332,922)	(1,982,263)	(2,096,807)	(650,363)	(8,330,150)	(3,908,072)
Payments to suppliers	(393,626)	(10,098,043)	(988,322)	(2,215,354)	(1,267,263)	(14,962,608)	(3,414,020)
Payments for interfund services used	(138,644)	(2,289,143)	(861,817)	(977,312)	(255,258)	(4,522,174)	(894,159)
Receipts from other governmental agencies	-	164,231	-	-	-	164,231	-
Payments to other governmental agencies	-	(70,768)	-	-	-	(70,768)	-
Other operating cash receipts (payments)	-	915	-	-	-	915	(2,296)
Net cash provided (used) by operating activities	(101,706)	(153,578)	3,458,471	2,255,128	(260,938)	5,197,377	115,961
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Principal payments received on loans receivable	-	-	-	9,513,770	20,500	9,534,270	-
Cash received (paid) to other funds	2,635,109	10,666	76,108	(161,125)	355,622	2,916,380	(613,070)
Property taxes received	-	-	-	-	16,815	16,815	-
Lawsuit settlement payments	-	-	-	(1,000,000)	-	(1,000,000)	-
Net cash provided (used) by noncapital financing activities	2,635,109	10,666	76,108	8,352,645	392,937	11,467,465	(613,070)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital grants and contributions	-	1,210	4,392,175	2,770,551	1,357,338	8,521,274	-
Proceeds from capital loans	-	-	1,573,822	18,068,031	-	19,641,853	-
Interest paid	-	-	(403,313)	(3,971,799)	(4,199)	(4,379,311)	(4,922)
Principal paid on capital and related debt	-	-	(530,000)	(31,630,000)	(10,175)	(32,170,175)	(54,640)
Acquisition and construction of capital assets	(431,168)	(1,798,288)	(5,407,949)	(1,243,353)	(1,466,112)	(10,346,870)	(1,015,272)
Proceeds from sale of property	-	36,710	7,297	9,335	-	53,342	-
Net cash provided (used) by capital and related financing activities	(431,168)	(1,760,368)	(367,968)	(15,997,235)	(123,148)	(18,679,887)	(1,074,834)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	228,702	270,572	166,118	182,855	11,252	859,499	43,187
Net cash provided (used) by investing activities	228,702	270,572	166,118	182,855	11,252	859,499	43,187
Net increase (decrease) in cash and cash equivalents	2,330,937	(1,632,708)	3,332,729	(5,206,607)	20,103	(1,155,546)	(1,528,756)
Balances - beginning of year	6,900,045	13,012,021	2,097,463	11,325,802	403,554	33,738,885	2,569,923
Balances - end of year	\$ 9,230,982	\$ 11,379,313	\$ 5,430,192	\$ 6,119,195	\$ 423,657	\$ 32,583,339	\$ 1,041,167
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating Income	\$ (3,459,288)	\$ (3,048,040)	\$ 1,102,958	\$ (416,733)	\$ (737,487)	\$ (6,558,590)	\$ 133,917
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	13,271	1,288,338	1,107,602	2,136,192	163,216	4,708,619	98,626
Changes in assets and liabilities:							
Decrease (increase) in accounts receivable	(5,190)	(109,512)	402,310	(281,474)	49,083	55,217	50,816
Decrease (increase) in inventory	-	(54,403)	(9,023)	3,355	-	(60,071)	-
Decrease (increase) in deferred outflows	(5,804)	(77,936)	(42,121)	(11,426)	(20,270)	(157,557)	-
Increase (decrease) in accounts payable	22,948	698,319	278,312	357,970	(6,359)	1,351,190	(22,091)
Increase (decrease) in accrued salaries and benefits	(7,582)	45,881	20,700	37,169	2,156	98,324	9,338
Increase (decrease) in compensated absences	(1,006)	25,660	15,067	20,505	6,919	67,145	38,424
Increase (decrease) in deferred inflows	(3,003)	(40,345)	(21,804)	(28,098)	(10,546)	(103,796)	-
Increase (decrease) in net pension liability	83,257	1,118,460	604,470	437,668	292,350	2,536,205	-
Increase (decrease) in landfill liability	3,260,691	-	-	-	-	3,260,691	-
Increase (decrease) in claims payable	-	-	-	-	-	-	(193,069)
Net cash provided (used) by operating activities	\$ (101,706)	\$ (153,578)	\$ 3,458,471	\$ 2,255,128	\$ (260,938)	\$ 5,197,377	\$ 115,961
Noncash investing, capital and financing activities							
Amortization related to long-term debt	\$ -	\$ -	\$ 25,153	\$ -	\$ -	\$ 25,153	\$ -
Acquisition of capital assets on account	-	-	(20,634)	-	-	(20,634)	-
Total noncash investing, capital and financing activities	\$ -	\$ -	\$ 4,519	\$ -	\$ -	\$ 4,519	\$ -

The accompanying notes are an integral part of these financial statements.

Fiduciary Funds

These funds account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Government-wide financial statements but are presented in the separate Fiduciary Fund financial statements.

PRIVATE PURPOSE TRUST FUND

Redevelopment Non-Housing Housing Successor Private Purpose Trust Fund

Resources held for the benefit of the state from the dissolution of the Ukiah Redevelopment Agency's non-housing functions.

CUSTODIAL FUNDS

The City accounts for activities on behalf of external entities, including other governments.

City of Ukiah, California
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	Private-Purpose Trust Funds	Custodial Funds
ASSETS		
Cash and investments	\$ 3,535,206	\$ 4,137,521
Restricted cash and investments	4,652,546	-
Accounts receivable	-	634,832
Interest receivable	6,076	7,590
Land held for resale	5,443	-
Total assets	<u>8,199,271</u>	<u>4,779,943</u>
LIABILITIES		
Accounts payable	\$ -	\$ 380,359
Accrued payroll liabilities	409	63,450
Deposits payable	-	861,628
Interest payable	11,021	-
Due to other agencies	-	563,060
Intergovernmental payable	-	66,740
Due to City of Ukiah	-	47,615
Advances from City of Ukiah	3,923,857	-
Due in more than one year	5,495,771	-
Total liabilities	<u>9,431,058</u>	<u>1,982,852</u>
NET POSITION		
Restricted for:		
Held for the benefit of the state	(1,231,787)	-
Individuals, Organizations and Other Governments	-	2,797,091
Total net position	<u>\$ (1,231,787)</u>	<u>\$ 2,797,091</u>

The accompanying notes are an integral part of these financial statements.

City of Ukiah, California
Statement of Changes in Fiduciary Net Position
Fiduciary Activities
Year Ended June 30, 2020

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS		
Contributions:		
Property tax	\$ -	\$ -
Grants contributions and donations	-	578,836
Taxes and assessments collected for other governments	3,150,905	1,123,312
Service charges collected for other governments	-	6,576,020
Service charges collected for other agencies	-	1,240,582
Miscellaneous	-	28,845
Members	-	659,035
Total contributions	3,150,905	10,206,630
Investment earnings:		
Interest, rent, and concessions	156,078	122,927
Total additions	3,306,983	10,329,557
DEDUCTIONS		
General and administrative	-	338,005
Maintenance and operations	10,923	77,520
Interest expense and fiscal charges	817,452	74,823
Distributions to other governments	-	1,845,832
Payments to other agencies for service charges collected	-	535,874
Payments to City for services provided	-	8,500,599
Total deductions	828,375	11,372,653
Net increase (decrease) in fiduciary net position	2,478,608	(1,043,096)
Net Position -- beginning of the year (restated)	(3,710,395)	3,840,187
Net Position -- end of the year	\$ (1,231,787)	\$ 2,797,091

The accompanying notes are an integral part of these financial statements.

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Notes to the Basic Financial Statements

City of Ukiah, California

Notes to the Basic Financial Statements Index

June 30, 2020

The notes to the financial statements include a summary of significant accounting policies and other notes considered essential to fully disclose and fairly present the transactions and financial position of the City as follows:

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Note 1 - Summary of Significant Accounting Policies

The accounting policies of the City conform to accounting principles generally accepted in the United States of America as applied to government agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the City are described below:

A. Defining the reporting entity

The City of Ukiah was incorporated March 8, 1876 under the laws of the State of California. Ukiah operates under a Council-Manager form of government. The City Manager serves as the chief executive for day-to-day operations and long-term planning, including executing the policies and directives of the City Council. Department heads report directly to the City Manager and serve at his or her pleasure. The City provides a range of municipal services to its citizens including public safety (fire and police), public works; planning and building regulation; recreation and parks; airport, golf; and water, sewer, and electric utilities.

The Redevelopment Agency of the City of Ukiah (the Agency) was established by the City as a separate legal entity in accordance with state law. The purpose of the Agency was to encourage new investment and reinvestment within legally designated redevelopment areas in partnership with property owners. The Agency was dissolved on February 1, 2012 by the State Legislature and California Governor, Jerry Brown.

B. Government-wide and Fund Financial Statement

The government-wide financial statements report information on all the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grant and contributors that are restricted to meeting the operational or capital requirements of a function. Taxes, and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the City are organized based on funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

In the fund financial statement in the report, the various funds are grouped into generic funds within three broad fund types. They are as follows:

Note 1 - Summary of Significant Accounting Policies (Continued)

The City reports two major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

The *Streets Capital Improvements Fund* accounts for resources and activities related to streets and rights-of-way improvements, funded primarily with resources derived from Measure Y, a half-cent district transaction and use tax.

The City reports the following major proprietary funds:

The *Electric Fund* accounts for the activities of the City's electric generation and distribution operations.

The *Water Fund* accounts for the activities of the City's water treatment and distribution operations.

The *Sewer Fund* accounts for the activities of the City's sewage collection and treatment operations.

The *Landfill Fund* accounts for the activities of the City's solid waste landfill operations.

Additionally, the City reports the following fund types:

Internal Service Funds - account for garage (vehicle maintenance), stores (purchasing), public safety dispatch, utility billing, workers' compensation and liability insurance services provided to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

Private-Purpose Trust Funds - account for resources legally held in trust for use by other organizations. All resources of the fund, including any earnings on the invested resources, may be used to support the organization's or department's activities. There is no requirement that any portion of these resources be preserved as capital.

Custodial Funds - used by the City to report resources held by the City in a custodial capacity for the Ukiah Valley Sanitation District, Ukiah Waste Solutions, and Russian River Watershed. These funds are used to record receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

Note 1 - Summary of Significant Accounting Policies (Continued)

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the City's proprietary fund functions and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Principal operating revenues of the City's electric, water, wastewater, golf and street lighting funds and the City's internal service funds are charges to customers for sales and services. Principal operating revenues of the City's airport, disposal site and conference center funds include charges to customers for sales and services and rental fees. The parking district fund's principal operating revenues include the sale of parking permits to customers and parking fines. The City also recognizes as operating revenue tap fees intended to recover the cost of connecting new customers to the City's utilities. Operating expenses for the enterprise funds and internal service funds include cost of power purchases, fuels and lubricants, operations, maintenance, utilities, insurance premiums and deductibles, general and administration, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and,
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

The City reports the following major funds:

- General Fund
- Streets Capital Projects
- Landfill
- Electric
- Water
- Sewer

C. Basis of Accounting and Measurement focus

Basis of accounting refers to when revenue and expenditures (or expenses) are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied.

Note 1 - Summary of Significant Accounting Policies (Continued)

Measurement focus is the determination of (1) which assets and which liabilities are included on a government's balance sheet and where they are reported, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenue is recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are received. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

In the fund financial statements, all governmental funds are accounted for using the modified accrual basis of accounting. Revenue is recognized when they become both measurable and available to finance the expenditures of the current period (susceptible to accrual). For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current period. Major revenue sources susceptible to accrual include substantially all property taxes, taxpayer-assessed taxes (such as sales and use, utility users, business license, transient occupancy, franchise fees and gas taxes), interest, special assessments levied, state and federal grants and charges for current services. Revenue from licenses, permits, fines and forfeits are recorded as received. Expenditures are recorded when the related fund liability is incurred.

Fiduciary fund revenue and expenditures (as appropriate) are recognized on the basis consistent with the fund's accounting measurement objective.

All governmental funds are accounted for using a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they present a summary of sources and uses of "available spendable resources" during a period.

The government-wide financial statements, as well as the proprietary funds financial statements, are accounted for on a flow of economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund operating statements present increases (revenues) in net total assets.

D. Use of Estimates

Financial statement preparation, in conformity with accounting principles generally accepted in the United States of America, requires the use of estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Cash and Investments

For purposes of the statement of cash flows the City's cash and cash equivalents are cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The City pools cash and investments from all funds for the purpose of increasing income through investment activities. Highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Market value is used as fair value for those securities for which market quotations are readily available.

F. Receivable and Payables

Balances representing lending/borrowing transactions between funds outstanding at the end of the fiscal year are reported as either "due to/due from other funds" (amounts due within one year), "advances to/from other funds" (non-current portions of interfund lending/borrowing transactions), or "loans to/from other funds" (long-term lending/borrowing transactions as evidenced by loan agreements). Advances and loans to other funds are offset by a fund balance reserve in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Property, sales, use, and utility user taxes related to the current fiscal year are accrued as revenue and accounts receivable and considered available if received within 60 days of year end. Federal and state grants are considered receivable and accrued as revenue when reimbursable costs are incurred under the accrual basis of accounting in the government-wide statement of net position. The amount recognized as revenue under the modified accrual basis of accounting is limited to the amount that is deemed measurable and available. The City considers these taxes available if they are received during the period when settlement of prior fiscal year accounts payable and payroll charges normally occurs.

Grants, entitlements or shared revenue is recorded as receivables and revenue in the general, special revenue and capital project funds when they are received or susceptible to accrual. Notes receivables represent individual loans, secured by property liens in favor of the City and the Redevelopment Successor Agency, made through various sources, including the Community Development Block Grant (CDBG) and federal HOME housing programs. When repaid, these amounts are designated for purposes allowed under the reuse guidelines.

G. Allowance for Doubtful Accounts

Management has elected to record bad debts using the allowance method.

H. Prepaid Items and Inventory

The City utilizes the consumption method for recoding inventories and prepaid items in governmental funds. All inventories are valued at cost using the first-in/first-out (FIFO) method. An annual charge is made to various City funds to assist in the financing of warehouse operations in addition to being billed as inventory is issued. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Note 1 - Summary of Significant Accounting Policies (Continued)

I. Capital Assets

Government-Wide Statements

Public domain (infrastructure) capital assets include roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, and lighting systems. The accounting treatment of property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. Prior to July 1, 2003, governmental funds' infrastructure assets were not capitalized, since then these assets have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The City capitalizes assets with an original cost greater than \$10,000 and with a useful lifespan longer than two years. No depreciation is recorded in the year of acquisition or in the year of disposition.

The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	30 – 60 years
Roadway improvements	50 years
Sidewalks, curbs and gutters	50 years
Storm drain pipes/structures	50 years
Traffic signal devices	5 – 40 years
Landscaping	30 years
Signage	25 years
Leasehold improvements	5 years
Machinery and equipment	5 – 20 years
Vehicles	5 – 10 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

J. Compensated Absences

Compensated absences represent the vested portion of accumulated vacation and sick leave. In governmental funds, the cost of vacation and sick leave benefits is recognized when payments are made to employees. Upon separation, 100 of accrued vacation and accrued comp time is paid and in proprietary funds, a long-term liability for such benefits has been recorded.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City currently has one item that qualifies for reporting in this category, the result of the City's implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions. See Note 11 – Public Employee Retirement Plan for more information.

Note 1 - Summary of Significant Accounting Policies (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item, which arises only under the modified accrual basis of accounting, and another, which is a result of the City's implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, which qualify for reporting in this category. Under the modified accrual basis of accounting, the item, unavailable revenue, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

L. Net Position Flow Assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the statement of net position, a flow assumption must be made about the order in which the resources are applied.

It is the City's policy to consider restricted net position to have been depleted before unrestricted net position.

M. Long-term Liabilities

In both the governmental-wide financial statements and proprietary fund financial statements, long-term debt and other long-term liabilities are reported as liabilities in the applicable statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bond.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources.

N. Equity Classification

Government-Wide Statements

Equity is classified as net position and is displayed in three components:

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

Restricted net position – consists of net position with constraints placed on the use by external groups such as creditors, grantors, contributors, or by laws or regulations of other governments or law through constitutional provisions or enabling legislation.

Unrestricted net position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets debt.”

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. Proprietary fund equity is classified the same as in the government-wide statements. The classifications for governmental funds are defined as follows for the City:

Nonspendable Fund Balance –

- Assets that will never convert to cash (prepaid items, inventory).
- Assets that will not convert to cash soon enough to affect the current period (long-term notes or loans receivable). These are not in spendable form.
- Resources that must be maintained intact pursuant to legal or contractual requirements (the principal of an endowment).

Restricted Fund Balance –

- Resources that are subject to externally enforceable legal restrictions imposed by parties altogether outside the government (Creditors, Grantors, Contributors and Other Governments).
- Resources that are subject to limitations imposed by law through constitutional provisions or enabling legislation (Gas Tax).

Committed Fund Balance –

- Self-imposed limitations set in place prior to the end of the period. (Encumbrances, economic contingencies and uncertainties).
- Limitation at the highest level of decision-making (Council) that requires formal action at the same level to remove, done typically through resolution during the budget process.

Assigned Fund Balance –

- Amounts in excess of nonspendable, restricted, and committed fund balance in funds other than the General Fund are reported as assigned fund balance and are done so by the City Council.

Unassigned Fund Balance –

- Residual net resources
- Total fund balance in the General Fund in excess of nonspendable, restricted, committed and assigned fund balance (surplus).
- Excess of nonspendable, restricted, and committed fund balance over total fund balance (deficit).

The General Fund is the only fund that reports a positive unassigned fund balance. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Note 1 - Summary of Significant Accounting Policies (Continued)

An additional safeguard to the City's fiscal sustainability lies in the General Fund's strategic reserve. The Council created this reserve in FY 2013 at 25 percent of operating expenditures for the year. The reserve is to be used to ensure adequate resources are available to manage cash flow and economic uncertainties, minimizing the impact to our employees and the Ukiah citizenry to the greatest extent possible.

O. Property Taxes

Property taxes in the State of California are administered for all local agencies at the county level and consist of secured, unsecured and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations are established by the Mendocino County Assessor for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provision of Article XIII-A of the State Constitution (Proposition 13, adopted by the voters on June 6, 1978), properties are assessed at 100 percent of full value. From this base assessment, subsequent annual increases in valuation are limited to a maximum of two percent. However, an increase to full value is allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.

Tax Levies are limited to one percent of full assessed value which results in a tax rate of one percent assessed valuation under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates are attached annually on January 1, preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at that time. Liens against real estate, as well as the tax on personal property are not relieved by subsequent renewal or change in ownership.

Tax Collections are the responsibility of the Mendocino County Treasurer-Tax Collector. Taxes and assessments on secured and utility rolls, which constitute a lien against the property, may be paid in two installments.

The First is due on November 1 of the fiscal year and is delinquent if not paid by December 10;
The second is due on March 1 of the fiscal year and is delinquent if not paid by April 10.

Unsecured personal property taxes do not constitute a lien against property unless the taxes become delinquent. Payments must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the county for late payments. The City has elected to receive the City's portion of the property taxes from the county under the county Teeter Bill program. Under this program, the City receives 100 percent of the City's share of the levied property taxes in periodic payments with the county assuming the responsibility for the delinquencies.

Property Tax Administration Fees – the state of California FY 90-91 Budget Act authorized counties to collect an administrative fee for collection and distribution of property taxes.

Note 1 - Summary of Significant Accounting Policies (Continued)

Tax Levy Apportionments – due to the nature of the City-wide maximum levy, it is not possible to identify general-purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the county's auditor-controller based primarily on the ratio that each agency represented of the total City-wide levy for the three fiscal years prior to fiscal year 1979.

P. Interfund Transfers

Resources are reallocated between funds by reporting them as interfund transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

Q. Pensions

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

R. New or Closed Funds

The City opened the following new funds in this reporting year:

- City-Wide Administrative Services
- Ambulance Services

The City closed the following funds and has consolidated their activities in the general fund:

- Museum
- Visit Ukiah
- Payroll Posting

S. Restatements

The City reviewed and concluded that certain current capital assets reported in private purpose trust funds related to the Ukiah Redevelopment Successor Agency were no longer agency assets but contributions to projects completed years prior.

Reconciliation of Net Position

Fiduciary

Net position at June 30, 2019	\$	158,207
Adjustments:		
Reclassification of land held for resale as contributions in prior years		(3,868,602)
Total adjustments		(3,868,602)
Net position at June 30, 2019, as restated	\$	(3,710,395)

Note 2 - Stewardship, Compliance, and Accountability

The following major and non-major funds had deficit fund balances as of June 30, 2020,

Deficit Fund Equity

Major and Non-major Governmental Funds

Fund Name	Deficit Amount	Discussion/Explanation
Streets Capital Improvement Fund	\$ (904,253)	Deficit amount is the result of capital projected funded by a specific general revenue source (Measure Y) and will be eliminated with revenues received in 2021.
ARRC	(46,190)	Deficit amount is the result of prior capital projects and operational deficiencies. The deficit is being eliminated with future revenues generated by ARRC operations.
Downtown Business Improvement	(7,825)	Deficit amount is the result of an advanced payment to the Ukiah Main Street Program and will be eliminated with revenues in 2021.
Winter Special Events	(12,636)	Deficit amount is the result of increased operational costs that current revenues were insufficient to cover. The deficit will be eliminated with revenues in 2022.
Highway User Tax (Gas Tax)	(44,756)	Deficit amount is the result of capital projected funded by a specific revenue sources and will be eliminated when unavailable revenues are recognized as revenues in the future.
1998 STIP Augmentation	(24)	Deficit amount is the result of capital projected funded by a specific revenue sources and will be eliminated when unavailable revenues are recognized as revenues in the future.
Trans-Traffic Congestion Relief	(478,659)	Deficit amount is the result of capital projected funded by a specific revenue sources that were insufficient to cover all costs. The fund deficit will be eliminated with future resources from the general fund, notably Measure Y.
Museum		Deficit will be eliminated in 2020 by general fund resources.
Swimming Pool	(135,759)	Deficit amount is the result of capital projected funded by a specific revenue sources and will be eliminated with future revenues dedicated for pool activities.
Riverside Park	(4,736)	Deficit amount is the result of capital projected funded by a specific revenue sources and will be eliminated when unavailable revenues are recognized as revenues in the future.
Rail Trail	(485,960)	Deficit amount is the result of capital projected funded by a specific revenue sources and will be eliminated when unavailable revenues are recognized as revenues in the future.

Note 3 - Cash and Investments

The City follows the practice of pooling cash and investments of all funds except for the restricted funds required to be held by outside custodians, fiscal agents or trustees under the provisions of bond indentures. Cash and investments as of June 30, 2020 are classified in the accompanying financial statements as follows:

Cash and Investments

	Total
Cash equivalents and investments	
Pooled cash and investments, at fair value	
Cash in bank	\$ 12,551,809
Cash in investment portfolio, excluding LAIF	26,253,458
Cash with LAIF	576,918
Total pooled investment balances	26,830,375
Non pooled cash and investments, at fair value	
Petty cash	5,160
Total non pooled cash, at fair value	5,160
Cash with fiscal agent	6,172,037
Total non pooled investments, at fair value	6,172,037
Total cash equivalents and investments	\$ 45,559,382

Investment Portfolio Analysis

		Maturities (in years)						
		In compliance						
		Permitted by	with investment					
PAR		% of Portfolio	Policy	policy	<1	1 to 2	>2	
\$ 8,770,000	US treasury obligations	33.45%	100%	Yes	\$ -	\$ 3,793,710	\$ 5,236,916	\$ 9,030,626
	Federal agency:							
3,190,000	Government sponsored enterprise	12.17%	100%	Yes	-	1,298,689	1,926,424	3,225,113
1,310,119	Collateral mortgage obligation	5.00%	100%	Yes	-	382,200	959,414	1,341,614
440,000	Municipal obligations	1.68%	100%	Yes	432,935	-	15,507	448,442
100,000	Supra-National agency	0.38%	30%	Yes	-	-	100,588	100,588
5,465,000	Corporate notes	20.84%	30%	Yes	1,685,147	2,344,056	1,569,142	5,598,345
2,380,000	Negotiable certificates of deposit	9.08%	30%	Yes	1,150,944	507,341	774,793	2,433,078
3,961,498	Asset-backed securities	15.11%	20%	Yes	-	442,622	3,606,105	4,048,727
576,918	Local agency investment fund	2.20%	\$65M	Yes	576,918	-	-	576,918
26,924	Money market	0.10%	20%	Yes	26,924	-	-	26,924
\$26,220,459	Total pooled investments	100.00%			\$ 3,872,868	\$ 8,768,618	\$14,188,889	\$ 26,830,375
5,448,810	Money market	88.30%	20%	Yes	5,449,737	-	-	5,449,737
722,300	County of Mendocino treasury	11.70%	100%	Yes	722,300	-	-	722,300
	Total non-pooled investments	100.00%			\$ 6,172,037	\$ -	\$ -	\$ 6,172,037

Note 3 - Cash and Investments (continued)

Collateral and Categorization Requirements

At the fiscal year end, the City's carrying amount of demand deposits was \$12,551,809 and the bank account balance was \$13,990,383. The difference of \$1,438,574 represented outstanding checks and deposits in transit. All deposits not insured by Federal Depository Insurance Corporation (FDIC) would be covered by collateralized securities in accordance with California Government Code Section 53600-53609.

Investment Policy

The table below identifies the investment types that are authorized under provisions of the City's investment policy adopted August 16, 2005 (subsequently updated July 5, 2017), and in accordance with Section 53601 of the California Government Code. The table also identifies certain provisions of the investment policy that address interest rate risk, credit risk, and concentration of credit risk. The City's investment policy also limits the weighted average of the City's investment portfolio to 2.5 years and except for obligations of the U.S. government and its agencies, no more than 10 percent of the portfolio may be invested in the securities of any single issuer.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
City of Ukiah Bonds	5 Years	None	10%
U.S. treasury obligations	5 Years	Unlimited	None
State of California obligations	5 Years	None	10%
Non-California state obligations	5 Years	None	10%
Local agency obligations	5 Years	None	10%
Federal agency or government sponsored enterprise obligations	5 Years	None	10%
Bankers' acceptances	180 Days	40%	5%
U.S. Commercial paper (highest rating)	270 Days	25%	5%
Negotiable certificates of deposit	5 Years	30%	5%
Repurchase agreements (1)	365 Days	None	10%
Reverse repurchase agreements (2)	92 Days	20%	10%
Medium-term notes-corporate or depository institutions (3)	5 Years	30%	5%
Money market funds (highest rating)	n/a	20%	10%
Local Agency Investment Fund (LAIF)	N/A	\$65m	\$65m
Time deposits	5 Years	25%	10%
Mortgage-backed and Asset-backed Securities (rated "AA" or better)	5 Years	20%	10%

- (1) Market value of collateral shall be valued at 102 percent and monitored daily.
 (2) Requires prior City Council approval.
 (3) Five years or less.

Note 3 - Cash and Investments (continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City of Ukiah manages its exposure to interest rate risk is by investing in the State of California's Local Agency Investment Fund (LAIF), whose underlying securities have staggered maturities and are generally due on demand, which provides cash flow and liquidity needed for operations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by nationally recognized statistical rating organization. The City's investment policy limits credit risk by requiring compliance with the California Government Code for investment of public funds, as described in detail above.

Concentration of Credit Risk

Except for securities of the U.S. Government and its agencies, the investment policy of the City limits the amount that can be invested in any one issuer to no more than 10 percent of the total portfolio. As of June 30, 2020, holdings in any one issuer did not exceed 5 percent of the total portfolio.

Custodial Credit Risk

The credit risk for deposits is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California government code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits:

The California government code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must be equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits.

At June 30, 2020, the City had \$13,237,663 in financial institutions that were not covered by the FDIC but were covered by collateralized securities of the financial institutions where the deposits were maintained. The credit risk for *investments* is the risk that, in the event of the failure of counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of another party. The California government code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities using mutual funds or government investment pools (such as LAIF).

Note 3 - Cash and Investments (continued)

Credit Risk Schedule

Investment Type	Total Investment	Minimum Legal Rating	Rating as of Fiscal Year End			
			AAA	AA+ to A-	BBB+	Unrated
US Treasury obligations	\$ 9,030,626	N/A	\$ -	\$ 9,030,626	\$ -	\$ -
Federal agency/GSE	3,225,113	N/A	-	3,225,113	-	-
Federal agency/CMO	1,341,614	N/A	-	1,341,614	-	-
Municipal obligations	448,442	N/A	-	448,442	-	-
Supra-National agency	100,588	N/A	100,588	-	-	-
Corporate notes	5,598,345	N/A	-	4,207,833	1,265,592	124,920
Negotiable certificates of deposit	2,433,078	N/A	-	2,433,078	-	-
Asset-backed securities	4,048,727	N/A	3,229,986	-	-	818,742
LAIF	576,918	N/A	-	-	-	576,918
Money market	26,924	N/A	26,924	-	-	-
County of Mendocino treasury	722,300	N/A	-	-	-	722,300
Held by fiscal agent:						
Money market	5,449,737	N/A	5,449,737	-	-	-
Total	<u>\$ 33,002,412</u>		<u>\$ 8,807,235</u>	<u>\$ 20,686,706</u>	<u>\$ 1,265,592</u>	<u>\$ 2,242,880</u>

Fair Value

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are other than quoted process included in Level 1 and are valued using a matrix pricing model using either directly or indirectly observable inputs; Level 3 inputs are significant unobservable inputs.

Fair Value Schedule

Investment Type	Total Investment	Investments Not Measured at Fair Value	Level	
			1	2
US Treasury obligations	\$ 9,030,626	\$ -	\$ -	\$ 9,030,626
Federal agency/GSE	3,225,113	-	-	3,225,113
Federal agency/CMO	1,341,614	-	-	1,341,614
Municipal obligations	448,442	-	-	448,442
Supra-National agency	100,588	-	-	100,588
Corporate notes	5,598,345	-	-	5,598,345
Negotiable certificates of deposit	2,433,078	-	-	2,433,078
Asset-backed securities	4,048,727	-	-	4,048,727
LAIF	576,918	576,918	-	-
Money market	26,924	26,924	-	-
County of Mendocino treasury	722,300	722,300	-	-
Held by fiscal agent:				
Money market	5,449,737	5,449,737	-	-
Total	<u>\$ 33,002,412</u>	<u>\$ 6,775,879</u>	<u>\$ -</u>	<u>\$ 26,226,533</u>

Note 3 - Cash and Investments (continued)

Participation in an External Investment Pool

The City is a voluntary participant in the California Local Agency Investment Fund (LAIF), which is regulated by California Government Code Section under the oversight of the Local Investment Advisory Board (Board). The Board consists of five members as designated by state statute and is chaired by the State Treasurer who is responsible for the day to day administration of LAIF. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis, which is different from the fair value of the City's position in the LAIF pool. The State Treasurer determines fair value on its investment portfolio based on market quotations for those securities where market quotations are readily available. As of June 30, 2020, the City's investment in LAIF was \$576,918. The total amount invested by all public agencies at that date was \$32.07 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2020 has a balance of \$100.9 billion. Financial Statements of LAIF and PMIA may be obtained from the California Treasurer's web site at www.treasurer.ca.gov.

Note 4 - Accounts Receivable

Accounts receivable consisted of the following at June 30, 2020:

	Receivables	Allowance	Net
Governmental activities			
Interest	\$ 12,500	\$ -	\$ 12,500
Taxes	2,641,625	-	2,641,625
Grants and subventions	647,191	-	647,191
Accounts receivable:			
Customers	408,684	-	408,684
Total Governmental activities	3,710,000	-	3,710,000
Business-type activities			
Interest	49,471	-	49,471
Grants and subventions	3,386,099	-	3,386,099
Accounts receivable:			
Customers	6,051,731	109,936	5,941,795
Total Business-type activities	9,487,301	109,936	9,377,365
Total receivables	\$ 13,197,301	\$ 109,936	\$ 13,087,365

Concentration of Receivables

Other governments	51.0%
Individuals/businesses	49.0%

Amounts do not indicate a significant concentration (greater than 25 percent of the total receivable balance) with any single individual, business or agency.

Note 5 – Notes and Loans Receivable

Through the City's various housing rehabilitation funds, first-time homebuyer's funds, and business/economic development loan funds, the City has loaned funds to qualifying individuals and businesses. Interest rates vary depending on the terms of the loan. Interest accrues on the loans that bear interest.

Loans and notes receivable for the year ended June 30, 2020, consisted of the following:

Loans and Notes Receivable				
	Beginning 7/1/2019	Additions	Deletions	Ending 6/30/2020
Major governmental funds:				
General fund	\$ 6,000,216	\$ -	\$ 2,076,298	\$ 3,923,918
Nonmajor governmental funds:				
Special revenue funds:				
LMIHF Housing Asset Fund	1,469,892	7,291	1,000	1,476,183
CDBG Program Income	435,830	70,000	89,621	416,209
Home Program Income	3,142,547	214,855	141,608	3,215,794
Total governmental funds	11,048,485	292,146	2,308,527	9,032,104
Enterprise funds:				
Golf Fund	32,500		20,500	12,000
Capacity Project UVSD	9,513,770	-	9,513,770	-
Total enterprise funds	9,546,270	-	9,534,270	12,000
Total loans/notes receivable	\$ 20,594,755	\$ 292,146	\$ 11,842,797	\$ 9,044,104

In March 2006, the City entered into a financing agreement with the Ukiah Valley Sanitation District (the "District") related to the City's 2006 Wastewater Revenue Bonds. Under the agreement, the District received an intangible right to a portion of the increased capacity of the City's wastewater treatment plant and is required to pay 65 percent of the portion of the 2006 Wastewater Revenue Bonds related to the Capacity Project to the City in annual principal installments of \$67,188 to \$787,775 with interest rates of 4.00 percent to 4.75 percent and maturity on March 1, 2036. In February 2020, the City refunded the City's 2006 Wastewater Revenue Bonds, resulting in the repayment of Capacity Project UVSD receivable.

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Note 6 - Capital Assets

Governmental capital asset activity for the year ended June 30, 2020, was as follows:

Capital Assets - Governmental

	Balance July 1, 2019	Additions	Deletions	Transfers	Balance June 30, 2020
Governmental activities:					
Nondepreciable assets:					
Land	\$ 495,340	\$ 2,210,472	\$ -	\$ -	\$ 2,705,812
Construction in progress	2,093,214	614,689	(1,101,429)	(483,503)	1,122,971
Total nondepreciable assets	2,588,554	2,825,161	(1,101,429)	(483,503)	3,828,783
Depreciable assets:					
Buildings and improvements	21,649,648	211,072	-	-	21,860,720
Machinery, equipment, and vehicles	10,935,073	1,492,633	(785,175)	-	11,642,531
Infrastructure and network	50,590,698	4,528,514	-	483,503	55,602,715
Total depreciable assets	83,175,419	6,232,219	(785,175)	483,503	89,105,966
Total	85,763,973	9,057,380	(1,886,604)	-	92,934,749
Accumulated depreciation:					
Buildings and improvements	(6,395,442)	(723,462)	-	-	(7,118,904)
Machinery, equipment, and vehicles	(7,964,835)	(661,166)	745,152	-	(7,880,849)
Infrastructure and network	(24,016,839)	(842,185)	-	-	(24,859,024)
Total accumulated depreciation	(38,377,116)	(2,226,813)	745,152	-	(39,858,777)
Net depreciable assets	44,798,303	4,005,406	(40,023)	483,503	49,247,189
Total governmental capital assets, net	\$ 47,386,857	\$ 6,830,567	\$ (1,141,452)	\$ -	\$ 53,075,972

Allocation of Depreciation Expense

Governmental Activities:

General government	\$ 200,663
Public works	1,300,356
Public safety	239,236
Recreation and culture	123,590
Parks, buildings, and grounds	362,968
Total Depreciation Expense	\$ 2,226,813

Note 6 – Capital Assets (Continued)

Business-type capital asset activity for the year ended June 30, 2020, was as follows:

Capital Assets - Business-type

	Balance July 1, 2019	Additions	Deletions	Transfers	Balance June 30, 2020
Business-type activities:					
Nondepreciable assets:					
Land	\$ 6,831,470	\$ 101,252	\$ -	\$ -	\$ 6,932,722
Capacity rights	90,000	-	-	-	90,000
Construction in progress	27,793,600	7,242,271	(28,595)	(27,122,856)	7,884,420
Total nondepreciable assets	34,715,070	7,343,523	(28,595)	(27,122,856)	14,907,142
Depreciable assets:					
Buildings and improvements	63,440,511	-	-	-	63,440,511
Machinery, equipment, and vehicles	15,028,869	408,473	(742,187)	-	14,695,155
Infrastructure and network	128,464,737	1,676,018	-	27,122,856	157,263,611
Total depreciable assets	206,934,117	2,084,491	(742,187)	27,122,856	235,399,277
Total	241,649,187	9,428,014	(770,782)	-	250,306,419
Accumulated depreciation:					
Buildings and improvements	(31,358,902)	(1,382,041)	-	-	(32,740,943)
Machinery, equipment, and vehicles	(8,757,671)	(664,136)	742,187	-	(8,679,620)
Infrastructure and network	(32,294,134)	(2,663,484)	-	-	(34,957,618)
Total accumulated depreciation	(72,410,707)	(4,709,661)	742,187	-	(76,378,181)
Net depreciable assets	\$ 134,523,410	\$ (2,625,170)	\$ -	\$ 27,122,856	\$ 159,021,096
Total business-type capital assets, net	\$ 169,238,480	\$ 4,718,353	\$ (28,595)	\$ -	\$ 173,928,238

Allocation of Depreciation Expense

Business-type Activities:

Water	\$ 1,107,602
Sewer	2,136,192
Electric, including allocated internal services	1,289,379
Landfill	13,271
Parking	2,424
Airport	109,724
Street lighting	2,943
Conference Center	45,889
Golf	2,236
Total Depreciation Expense	\$ 4,709,661

Note 7 - Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020.

Long-term Obligations

	Beginning Balance			Ending Balance	Due within One Year
Governmental Activities	July 1, 2019	Additions	Reductions	June 30, 2020	
2017 fire engine lease (direct borrowing)	\$ 974,079	\$ -	\$ 104,281	\$ 869,798	\$ 106,899
2017 computer equipment lease (direct borrowing)	171,058	-	54,640	116,418	57,104
2017 I-Bank financing lease (direct borrowing)	3,919,930	-	82,712	3,837,218	85,441
2020 fire brush truck equipment lease (direct borrowing)	-	227,606	-	227,606	20,390
Claims payable	717,430	-	143,486	573,944	143,486
Net pension liability	35,039,367	1,103,795	-	36,143,162	-
Compensated absences	901,145	92,209	-	993,354	99,335
Total	\$ 41,723,009	\$ 1,423,610	\$ 385,119	\$ 42,761,500	\$ 512,655
Business-Type Activities					
2017 CalTrans Aeronautics Loan - Airport (direct borrowing)	\$ 180,174	\$ -	\$ 10,175	\$ 169,999	\$ 10,412
2016 Water Revenue Refunding Bonds	9,690,000	-	530,000	9,160,000	540,000
2016 unamortized premium	1,408,581	-	25,153	1,383,428	25,153
2006 Wastewater Revenue Bonds	56,640,000	-	56,640,000	-	-
Lawsuit settlement liability	4,000,000	-	1,000,000	3,000,000	1,000,000
Landfill closure and post-closure	16,236,314	3,260,691	433,377	19,063,628	-
2017 SWRCB recycled water loan (direct borrowing)	15,204,589	1,573,822	-	16,778,411	-
Series 2020 Wastewater Refunding Bonds	-	25,010,000	-	25,010,000	1,390,000
Claims payable	198,332	-	49,583	148,749	49,583
Net pension liability	14,674,242	2,536,205	-	17,210,447	-
Compensated absences	445,725	79,791	-	525,516	52,552
Total	\$ 118,677,957	\$ 32,460,509	\$ 58,688,288	\$ 92,450,178	\$ 3,067,700

The general fund is primarily responsible for liquidating the net pension liability and compensated absences of governmental activities.

Governmental Activities

2017 Fire Engine Lease (direct borrowing)

In October 2017, the City entered a capital lease with Umpqua Bank for the purchase of two Type-1 fire engines totaling \$1,125,731. Principal and interest payments are due semi-annually on May 1 and November 1 of each year with an interest rate of 2.45 percent. Lease payments are made by the General Fund. The total combined amount of accumulated depreciation on both fire engines is \$168,861.

2017 Computer Equipment Lease (direct borrowing)

In July 2017, the City entered into a capital lease with IBM Credit LLC for the purchase of computer equipment and software totaling \$285,663. Principal is paid annually on September 1 and interest payments are due monthly with interest rates ranging from 2.15 percent to 2.37 percent. Lease payments are made primarily by the Information Technology internal service fund. The total combined amount of accumulated depreciation on this computer equipment is \$114,104.

2017 I-Bank Financing Lease (direct borrowing)

In August 2017, the City entered into an agreement for \$4,000,000 with the California Infrastructure and Economic Development Bank (I-Bank) to finance roadway and other right-of-way improvements related to the

Note 7 – Long-Term Liabilities (Continued)

Redwood Business Park. Principal is paid annually commencing on August 1, 2018, and interest payments are made semi-annually on August 1 and February 1 at an interest rate of 3.30 percent. Lease payments are made primarily by the General Fund. The total combined amount of accumulated depreciation on the roadway improvements is \$160,000.

2020 Fire Brush Truck Lease (direct borrowing)

In February 2020, the City entered a capital lease with Umpqua Bank for the purchase of one Skeeter fire brush truck totaling \$227,606. Principal and interest payments are due semi-annually on March 1 and September 1 of each year with an interest rate of 2.8 percent. Lease payments are made by the General Fund.

The annual debt service of these obligations to maturity are as follows:

Debt Service Schedule Governmental

Year Ending June 30,	Governmental Activities					
	Capital Lease, Fire Engines (2017)		IBM Credit Capital Lease		I-Bank Financing Lease (2017)	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 106,899	\$ 21,057	\$ 57,104	\$ 2,576	\$ 85,441	\$ 136,730
2022	109,585	18,373	59,314	1,302	88,261	133,607
2023	112,337	15,621	-	-	91,173	130,383
2024	115,158	12,800	-	-	94,182	127,050
2025	118,050	9,908	-	-	97,290	123,609
2026-2030	307,769	11,633	-	-	536,781	562,307
2031-2035	-	-	-	-	631,394	457,530
2036-2040	-	-	-	-	742,680	334,291
2041-2045	-	-	-	-	873,582	189,329
2046-2050	-	-	-	-	596,434	33,567
Total	\$ 869,798	\$ 89,392	\$ 116,418	\$ 3,878	\$ 3,837,218	\$ 2,228,403
Due within one year	\$ 106,899	\$ 21,057	\$ 57,104	\$ 2,576	\$ 85,441	\$ 136,730
Due after one year	762,899	68,335	59,314	1,302	3,751,777	2,091,673
Total	\$ 869,798	\$ 89,392	\$ 116,418	\$ 3,878	\$ 3,837,218	\$ 2,228,403

Year Ending June 30,	Capital Lease, Fire Brush Truck (2020)		Total	
	Principal	Interest	Principal	Interest
2021	\$ 20,390	\$ 5,354	\$ 269,834	\$ 165,717
2022	20,884	4,860	\$ 278,044	\$ 158,142
2023	21,389	4,355	\$ 224,899	\$ 150,359
2024	21,907	3,837	\$ 231,247	\$ 143,687
2025	22,437	3,307	\$ 237,777	\$ 136,824
2026-2030	120,599	8,122	\$ 965,149	\$ 582,062
2031-2035	-	-	\$ 631,394	\$ 457,530
2036-2040	-	-	\$ 742,680	\$ 334,291
2041-2045	-	-	\$ 873,582	\$ 189,329
2046-2050	-	-	\$ 596,434	\$ 33,567
Total	\$ 227,606	\$ 29,835	\$ 5,051,040	\$ 2,351,508
Due within one year	\$ 20,390	\$ 5,354	\$ 269,834	\$ 165,717
Due after one year	207,216	24,481	\$ 4,781,206	\$ 2,185,791
Total	\$ 227,606	\$ 29,835	\$ 5,051,040	\$ 2,351,508

Note 7 – Long-Term Liabilities (Continued)

Business-Type Activities

2020 Caltrans Aeronautics Loan – Airport (direct borrowing)

Loan issued to the City for the design, purchase, and installation of a 12,000-gallon service aviation gas fuel tank at the Ukiah Municipal Airport. Annual principal and interest payments are made at an annual interest rate of 2.33 percent, are due February each year. Revenues generated by airport operations secure payments.

2016 Water Revenue Refunding Bonds

Dated March 1, 2016 the original amount of the obligation was \$11,155,000 and is secured with a pledge of net revenues from the City's Water system. The obligation principal is payable in annual installments beginning September 1, 2016 ranging from \$475,000 to \$740,000 through September 1, 2035. Interest payments commence September 1, 2016 and are payable semiannually on September 1st and March 1st and pay interest ranging from 2.00 percent to 3.125 percent. The bonds contain a provision that, in an event of default, outstanding amounts may become immediately due. The 2016 Water Revenue Refunding Bonds were issued to refund the 2005 ABAG Bonds (Water Treatment Plant Installment Loan) and the SWRCB Water Treatment Loan. The two debt obligations were used to acquire and construct capital improvements to the City's water treatment plant.

Series 2020 Wastewater Revenue Refunding Obligations (2020 Wastewater Refunding Project)

Dated February 24, 2020 the original amount of the obligation was \$25,010,000 and is secured with a pledge of net revenues from the City's wastewater system. Proceeds were used to refund the ABAG 2006 Water & Wastewater Revenue Bonds, Series A. The obligation principal and interest payments at an annual interest rate of 2.42% are payable in annual installments beginning March 1, 2021 ranging from \$1,998,772 to \$1,999,719 through March 1, 2035. The bonds contain a provision that, in an event of default, outstanding amounts may become immediately due.

Lawsuit Settlement Liability

In October 2018 the City entered into a settlement agreement as part of the ongoing lawsuit with the Ukiah Valley Sanitation District. As part of the settlement agreement, the City agreed to pay \$4,984,310 to the District over a 5-year period. The first payment of \$984,310 was made in October 2018, with annual installments of \$1,000,000 to be made each year for year four years beginning in October 2020.

2017 SWRCB Recycled Water Loan (direct borrowing)

In July 2017, the City entered into an agreement with the California State Water Resource Control Board (SWRCB) to finance the development and construction of a recycled water system. Construction was completed in September 2019. The loan balance as of June 30, 2020 was \$16,778,411. Subsequent to fiscal year end June 30, 2020, the last drawdown was made in September 2020. The final total amount funded by the loan, including accrued interest, is \$18,224,756. Annual principal and interest payments will be made for a thirty-year term beginning in July 2021 at an interest rate of 1.00 percent. The loan will be repaid with revenues from the Water Enterprise Fund.

Note 7 – Long-Term Liabilities (Continued)

The annual debt service of these obligations to maturity are as follows:

Debt Service Schedule

Business-type

Year Ending June 30,	Business-type Activities					
	2017 CalTrans Aeronautics Loan - Airport		2016 Water Revenue Refunding Bonds		Lawsuit settlement liability	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 10,412	\$ 3,962	\$ 540,000	\$ 377,319	\$ 1,000,000	\$ 90,000
2022	10,655	3,719	565,000	355,219	1,000,000	60,000
2023	10,903	3,471	415,000	335,618	1,000,000	30,000
2024	11,157	3,217	435,000	316,444	-	-
2025	11,417	2,957	460,000	294,069	-	-
2026-2030	61,203	10,669	2,660,000	1,093,593	-	-
2031-2035	54,252	3,201	3,345,000	403,522	-	-
2036-2040	-	-	740,000	11,563	-	-
2041-2045	-	-	-	-	-	-
2046-2050	-	-	-	-	-	-
2051-2055	-	-	-	-	-	-
Total	\$ 169,999	\$ 31,196	\$ 9,160,000	\$ 3,187,347	\$ 3,000,000	\$ 180,000
Due within one year	\$ 10,412	\$ 3,962	\$ 540,000	\$ 377,319	\$ 1,000,000	\$ 90,000
Due after one year	159,587	27,234	8,620,000	2,810,028	2,000,000	90,000
Total	\$ 169,999	\$ 31,196	\$ 9,160,000	\$ 3,187,347	\$ 3,000,000	\$ 180,000

Year Ending June 30,	2017 SWRCB Recycled Water Loan		Series 2020 Wastewater Refunding Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ -	\$ -	\$ 1,390,000	\$ 608,722	\$ 2,940,412	\$ 1,080,003
2022	525,156	180,970	1,436,000	562,965	3,536,811	1,162,873
2023	529,130	176,996	1,471,000	528,008	3,426,033	1,074,093
2024	534,421	171,705	1,507,000	492,192	2,487,578	983,558
2025	539,765	166,360	1,543,000	455,505	2,554,182	918,891
2026-2030	2,780,879	749,750	8,301,000	1,695,210	13,803,082	3,549,222
2031-2035	2,922,732	607,897	9,362,000	634,318	15,683,984	1,648,938
2036-2040	3,071,821	458,868	-	-	3,811,821	470,431
2041-2045	3,228,515	302,115	-	-	3,228,515	302,115
2046-2050	3,393,201	137,428	-	-	3,393,201	137,428
2051-2055	699,135	6,991	-	-	699,135	6,991
Total	\$ 18,224,756	\$ 2,959,080	\$ 25,010,000	\$ 4,976,920	\$ 55,564,755	\$ 11,334,543
Due within one year	\$ -	\$ -	\$ 1,390,000	\$ 608,722	\$ 2,940,412	\$ 1,080,003
Due after one year	18,224,756	2,959,080	23,620,000	4,368,198	52,624,343	10,254,540
Total	\$ 18,224,756	\$ 2,959,080	\$ 25,010,000	\$ 4,976,920	\$ 55,564,755	\$ 11,334,543

Note 8 – Landfill Closure and Post Closure Costs

State and federal laws and regulations require that the City place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The recognition of these landfill closure and post closure care costs is based on the amount of landfill used during the year. The estimated liability for landfill closure and post closure care costs has a balance of \$19,063,628 (including \$989,983 for corrective action liability) as of June 30, 2020, which is based on 100.0 percent usage (filled) of the landfill.

This estimated total current cost of the landfill closure and post closure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2020, as determined by the last engineering study performed. However, the actual cost of closure and post closure care may change due to inflation, changes in technology, or changes in landfill laws and regulations.

The City is required by state and federal laws and regulations to make annual contributions to finance closure and post closure care. The City follows these requirements, and at June 30, 2020, held \$9,350,473 in cash and receivables designated for these purposes, \$9,230,982 of which within its pooled investments. The City has made a pledge of future service revenues for anticipated remaining expected costs, future inflation costs, and any additional costs that might arise from changes in post closure requirements (due to changes in technology or more rigorous environmental regulations, for example).

Note 9 - Interfund Transactions and Interfund Borrowing

With City Council approval through the budget process, resources may be transferred from one City fund to another. One of the primary purposes of transfers is to provide a subsidy from one fund to another. Transfers may also be used to provide resources from one fund to another for significant capital projects or to accumulate resources for debt service. Transfers between funds during the fiscal year 2020 were as follows:

Transfers Out	Transfers In							Total
	General Fund	Streets Capital Improvement	Non-major Governmental Funds	Non-major Enterprise Funds	Landfill	Water	Internal Service Funds	
General fund	\$ -	\$ 3,106,818	\$ 149,242	\$ -	\$ -	\$ -	\$ 29,816	\$ 3,285,876
Streets Capital Improvement	-	-	-	-	-	-	-	-
Non-major governmental funds	375,712	-	1,447,910	82,538	428,005	-	-	2,334,165
Sewer enterprise fund	-	-	-	-	-	164,616	-	164,616
Total	\$ 375,712	\$ 3,106,818	\$ 1,597,152	\$ 82,538	\$ 428,005	\$ 164,616	\$ 29,816	\$ 5,784,657

Significant transfers included \$3 million from the general fund to the Streets Capital Improvement fund representing Measure Y proceeds committed by the City Council dedicated to specific capital projects and \$428 thousand from the Transfer Station Fund to the Landfill Fund for capital improvements. The remaining transfer of funds represent one-time transfers related to special projects. Pursuant to the City's debt management policy, interfund loans are recorded for the purposes of financing operations, grant activities, or capital projects on a temporary basis.

Note 9 - Interfund Transactions and Interfund Borrowing (Continued)

Amounts recorded as due to/from are for the purposes of providing temporary cash flow to funds, most notably between operating periods. Examples of this include cash provided by the General Fund to a grant fund to financing expenditure driven grant activities. When the grantor reimburses the City for those activities, the interfund borrowing is reversed, i.e. the General Fund is paid back. This type of transaction is approved and executed by the Finance Director when needed per the City's debt management policy.

Amounts recorded as advances from/to are longer-term interfund borrowing for the purposes of providing cash flow for activities with operational conditions requiring a longer repayment period. Such borrowing is approved by the City Council per policy.

Interfund Borrowing and Internal Balances

Borrowing Fund (Due To)		Lending Fund (Due From)	
Fund Name	Amount	Fund Name	Amount
Rail Trail Fund	\$ 174,068	General Fund	\$ 174,068
Streets Capital Improvements	872,029	General Fund	872,029
Trans-Traffic Congest Relief Fund	642,886	Worker's Comp Fund	642,886
Building & Maintenance Fund	545,045	Billing and Collection Fund	545,045
2106 Gas Tax Fund	92,506	General Fund	92,506
Conference Center Fund	56,595	General Fund	56,595
Transfer Station Fund	39,637	General Fund	39,637
Parking District # 1 Fund	33,690	General Fund	33,690
Winter Special Events Fund	12,657	General Fund	12,657
Downtown Business Improvement Fund	5,524	General Fund	5,524
Riverside Park Fund	4,806	General Fund	4,806
1998 STIP Augmentation Fund	225	General Fund	225
	<u>2,479,668</u>		<u>2,479,668</u>

Borrowing Fund (Advances From)		Lending Fund (Advances To)	
Fund Name	Amount	Fund Name	Amount
Golf Fund	930,200	General Fund	930,200
General Fund	908,523	Special Projects Reserve Fund	908,523
Water Fund	745,000	Liability Fund	745,000
Water Fund	690,704	Golf Fund	690,704
Street Lighting Fund	186,270	Electric Fund	186,270
Rail Trail Fund	146,661	General Fund	146,661
Swimming Pool Fund	136,349	General Fund	136,349
ARRC Fund	49,602	General Fund	49,602
	<u>3,793,308</u>		<u>3,793,308</u>
	<u>\$ 6,272,976</u>		<u>\$ 6,272,976</u>

Note 10 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City participates. The City is a member of the Redwood Empire Municipal Insurance Fund (REMIF), a public entity pool comprised of fifteen northern California charter and associate member cities. REMIF is organized under a Joint Powers Agreement pursuant to the California Government Code. The purpose of REMIF is to arrange and administer programs of insurance for the pooling of self-insured losses and to purchase excess insurance coverage. The City pays an annual premium to REMIF for its workers' compensation, general liability and property coverage.

The City of Ukiah participates in the following three REMIF programs:

General Liability Insurance

Annual premiums are paid by the member cities and are adjusted retrospectively to cover costs. The City of Ukiah self-insures for the first \$25,000 of each loss and pays 100 percent of all losses incurred under \$25,000. The City does not share or pay for losses of other cities under \$5,000, depending on the entity's deductible amount. Participating cities then share in the next \$5,000 to \$750,000 per loss occurrence. Specific coverage includes comprehensive and general automotive liability, personal injury, contractual liability, professional liability, and certain other coverage. REMIF is a member of the California Joint Powers Risk Management Authority, which provides REMIF with an additional \$39,250,000 liability insurance coverage over and above REMIF retention level of \$750,000.

Worker's Compensation

Periodic deposits are paid by member cities and are adjusted retrospectively to cover costs. The City of Ukiah is self-insured for the first \$10,000 of each loss and pays 100 percent of all losses incurred under \$10,000. The City does not share or pay for losses of other cities under \$5,000.

Property Insurance

The City participates in REMIF's property insurance program. The annual deposits paid by participating member cities are based upon deductibility levels and are not subject to retroactive adjustments. The City of Ukiah has a deductible level of \$500,000 for high risk flood zones and \$100,000 for all wildfire and property related claims, and a coverage limit of \$400,000,000 declared value.

Separate internal service funds are maintained by the City for the City's deductibles and allocated share of pooled costs noted above. The total cash and investments held in these funds at June 30, 2020, was \$383,075.

On March 22, 2018, the REMIF Board approved assessment for the following programs to be collected beginning in the 2018/2019 fiscal year:

- Workers' Compensation - \$6 million to be collected over 6 years.
- Liability program - \$2.5 million to be collected over 5 years.

Of those amounts the City of Ukiah was liable for \$860,916 and \$247,915 to be paid over 6 and 5 years, for the Workers' Compensation and Liability program, respectively for a total of \$1,108,831.

Note 10 - Risk Management (Continued)

Changes in the Internal Service Funds claims liabilities amounts in fiscal year 2020 and 2019 were as follows:

	2020	2019
Balance, beginning of the fiscal year	\$ 915,762	\$ 1,108,831
Claims and adjustments	-	-
Claims payments	(193,069)	(193,069)
Balance, end of the fiscal year	\$ 722,693	\$ 915,762

The remaining balance of \$722,693 as of June 30, 2020 is detailed in Note 7.

In accordance with the REMIF governing documents, REMIF Board has the authority to levy a cash assessment for any pooled coverage program on the Participating member. Due to unfavorable claims development and underfunding, REMIF's overall audited equity balance was \$1.4 million as of June 30, 2019.

Risks Management Coverage

Amount	Coverage Provider	Payment Source
General Liability Claims:		
\$0-25,000	Self-insured Retention	City funds
25,001-40,000,000	California Joint Powers Risk Management Authority	Shared risk pool
Workers Compensation Claims:		
\$0-10,000	Self-insured Retention	City funds
10,001-750,000 (Non-Safety)	Commercial Re-insurance	Shared risk pool
1,000,000 (Safety)		
1,000,001-20,000,000	Commercial Reinsurance	Shared risk pool
Property Liability Claims:		
Claims other than High Risk Flood Claims:		
\$0-100,000	Deductible	City funds
100,001-100,000,000	REMIF Coverage of Declared Value	Shared risk pool
1,000,000-400,000,000	California Joint Powers Risk Management Authority	Shared risk pool
High Risk Flood Claims:		
\$0-500,000	Deductible	City funds
500,001-100,000,000	California Joint Powers Risk Management Authority	Shared risk pool

Note 10 - Risk Management (Continued)

The following is a summary of the most recent financial statements of REMIF as of and for the fiscal year ended June 30, 2019:

REMIF Equity

Total assets	\$ 31,189,650
Total deferred outflows of resources	659,765
Total liabilities	30,229,545
To deferred inflow of resources	216,372
Members' equity	<u>\$ 1,403,498</u>
Net operating revenues	\$ 26,012,592
Total operating expenses	25,661,506
Operating income (loss)	<u>\$ 351,086</u>

REMIF issues a separate comprehensive annual financial report. REMIF's annual financial report for June 30, 2020, as not available at the time of publication of the City's comprehensive annual report. Copies of that report may be obtained from REMIF at Post Office Box 885, Sonoma, California 95476.

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Note 11 - Public Employee Retirement Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan), administered by the California Public Employees' Retirement System (CalPERS). The Plan's benefit provisions are established by statute. The Plan is included as a pension trust fund in the CalPERS Comprehensive Annual Financial Report, which is available online at www.calpers.ca.gov.

The Plan consists of a miscellaneous pool and a safety pool (referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety rate plans, respectively, including those of the City of Ukiah. The City of Ukiah does not have any rate plans in the miscellaneous risk pool. The City of Ukiah's employer rate plans in the safety risk pool include the Safety Fire plan (Fire), the Safety Police plan (Police), the PEPRSA Safety Fire plan (PEPRSA Safety Fire) and the PEPRSA Safety Police plan (PEPRSA Police).

Benefits Provided

The Plan provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic members and PEPRSA Safety members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRSA Miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The death benefit is the Basic Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

General Information about the Pension Plans - Safety

The Plans' provisions and benefits in effect at June 30, 2020, are summarized as follows:

Employer Rate Plans in the Safety Risk Pool

Employer rate plan	Fire	Police	PEPRSA Fire	PEPRSA Police
	Prior to	On or after	On or after	On or after
	January 01,	January 01,	January 01,	January 01,
Hire Date	2013	1900	2013	2013
Benefit formula	3.0% @ 55	3.0% @ 50	2.7% @ 57	2.7% @ 57
Benefit vesting schedule	5 years of service	5 years of service	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life	Monthly for life	Monthly for life
Retirement age	50	50	50	50
Monthly benefits, as of % of eligible compensation	2.4% to 3.0%	3.0%	2.0% to 2.7%	2.0% to 2.7%
Required employee contribution rates	8.986%	8.989%	12.75%	12.75%
Required employer contribution rates	21.748%	23.654%	13.786%	13.786%

Note 11 – Public Employee Retirement Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the CalPERS actuary and shall be effective on the July 1 following notice of a change in the rate. Contribution rates for the employer rate plans are determined through the CalPERS' annual actuarial valuation process. Each employer rate plan's actuarially determined rate is based on the estimated amount necessary to pay the employer rate plan's allocated share of the cost of benefits earned by employees during the year, and any unfunded accrued liability. The City of Ukiah is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The City of Ukiah's contributions to the risk pools in the Plan for the year ended June 30, 2020, were as follows:

	Contributions
Miscellaneous Risk Pool	\$ -
Safety Risk Pool	2,177,282
Total contributions	<u>\$2,177,282</u>

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, City of Ukiah reported net pension liabilities for its proportionate shares of the net pension liability of each risk pool as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous Risk Pool	\$ -
Safety Risk Pool	18,158,244
Total net pension liability	<u>\$18,158,244</u>

* The proportionate share of the total NPL to each of the enterprise and internal service funds is not being allocated because it is deemed to have an immaterial effect on the financial statements.

Note 11 – Public Employee Retirement Plan (Continued)

The City of Ukiah's net pension liability for each risk pool is measured as the proportionate share of each risk pool's net pension liability. GASB 68 indicates that to the extent different contribution rates are assessed based on separate relationships that constitute the collective net pension liability, the determination of the employer's proportionate share of the collective net pension liability should be made in a manner that reflects those relationships. The allocation method used by CalPERS to determine each employer's proportionate share reflects those relationships through the employer rate plans they sponsor within the respective risk pools. An actuarial measurement of the employer's rate plan liability and asset-related information are used where available, and proportional allocations of individual employer rate plan amounts as of the valuation date are used where not available.

The City of Ukiah's proportionate share percentage of the net pension liability for each risk pool as of June 30, 2019, measurement date, was calculated as follows:

Each risk pool's total pension liability was computed at the measurement date, June 30, 2019, by applying standard actuarial roll-forward methods to the total pension liability amounts as of the valuation date. The fiduciary net position for each risk pool at the measurement date was determined by CalPERS' Financial Office. The net pension liability for each risk pool at June 30, 2019, was computed by subtracting the respective risk pool's fiduciary net position from its total pension liability.

The individual employer risk pool's proportionate share percentage of the total pension liability and fiduciary net position as of June 30, 2019, was calculated by applying City of Ukiah's proportionate share percentage as of the valuation date (described above) to the respective risk pool's total pension liability and fiduciary net position as of June 30, 2019, to obtain the total pension liability and fiduciary net position as of June 30, 2019. The fiduciary net position was then subtracted from total pension liability to obtain the net pension liability as of the measurement date.

The City of Ukiah's proportionate share percentage of the net pension liability for each risk pool as of June 30, 2018, and June 30, 2019, was as follows:

	Safety Risk Pool
Proportion at measurement date – June 30, 2018	0.291444%
Proportion at measurement date – June 30, 2019	0.290879%
	<u>(0.00565)%</u>

Note 11 – Public Employee Retirement Plan (Continued)

For the year ended June 30, 2020, the City of Ukiah recognized pension expense of \$3,551,524. At June 30, 2020, the City of Ukiah reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$1,139,156	\$-
Changes of Assumptions	650,627	(139,726)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(173,099)
Adjustment due to Differences in Proportions	95,571	(44,811)
Differences between Actual and Required Contributions	35,224	(179,521)
Contributions after Measurement Date	2,177,282	-
Total	\$4,097,860	(\$537,157)

Amounts other than contributions subsequent to the measurement date reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Date June 30:	Deferred Outflows/(Inflows) of Resources
2020	\$1,237,413
2021	(66,684)
2022	165,784
2023	46,908
2024	-
Total	\$1,383,421

Note 11 – Public Employee Retirement Plan (Continued)

Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	Safety
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase ⁽¹⁾	Varies by Age & Length of Service
Investment Rate of Return ⁽²⁾	7.00%
Mortality Rate Table ⁽³⁾	Derived Using CalPERS' Membership Data for all Funds

⁽¹⁾ Depending on age, service and type of employment

⁽²⁾ Net of Pension Plan Investment and Administrative Expenses; includes Inflation

⁽³⁾ The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the April 2014 experience study report (based on CalPERS demographic data from 1997 to 2011) available online at <https://www.calpers.ca.gov/docs/forms-publications/calpers-experience-study-2014.pdf>.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested employer rate plans within the Plan that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested employer rate plans run out of assets. Therefore, the current 7.15% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The stress test results are presented in a detailed report, GASB Statements 67 and 68 Crossover Testing Report for Measurement Date June 30, 2019 based on June 30, 2018 Valuations, that can be obtained from the CalPERS website.

According to Paragraph 30 of GASB 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. For the CalPERS Plan, the 7.00% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.15%. Using this lower discount rate has resulted in a slightly higher total pension liability and net pension liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

Note 11 – Public Employee Retirement Plan (Continued)

In the December 2016 and April 2017 meetings, the Board voted to lower the funding discount rates used for the PERF. In making its decision, the Board reviewed recommendations from CalPERS team members, external pension and investment consultants, and input from employer and employee stakeholder groups. A lowered funding discount rate for the PERF will be phased in over a three-year period beginning July 1, 2018 for public agencies and school districts.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan's asset classes, expected compound (geometric) returns were calculated over the short-term (first 11 years) and the long-term (60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for the Plan. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1-10^(a)	Real Return Years 11+^(b)
Global Equity	50.0%	4.8%	5.98%
Fixed Income	28.0	1.0	2.62
Inflation Assets	0.0	0.77	1.81
Private Equity	8.0	6.3	7.23
Real Assets	13.0	3.75	4.93
Liquidity	1.0	0.0	(0.92)

(a) An expected inflation of 2.0% used for this period.

(b) An expected inflation of 2.92% used for this period.

Note 11 – Public Employee Retirement Plan (Continued)

Sensitivity of the City of Ukiah's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

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

	Discount Rate -1% (6.15%)		Current Discount Rate (7.15%)		Discount Rate +1% (8.15%)
City of Ukiah's proportionate share of the Safety Risk Pool's net pension liability	\$27,264,058		\$18,158,244		\$10,692,902

General Information about the Pension Plans - Miscellaneous

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City's separate Miscellaneous Plan, an agent multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plan are established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – The Plan is an agent multiple-employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). A full description of the pension plan regarding number of employees covered, benefit provisions, assumptions (for funding purposes but not accounting purposes), and membership information are listed in the plan's June 30, 2018 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the actuarial valuation report. This report is a publicly available valuation report that can be obtained at CalPERS' website under Forms and Publications.

The Plan's provisions and benefits in effect at June 30, 2020, are summarized as follows:

Note 11 – Public Employee Retirement Plan (Continued)

Employees Covered – At June 30, 2020, the following employees were covered by the benefit terms for the Plan:

Benefits Provided	Miscellaneous	
	Prior to January 31, 2013	On or after January 1, 2013
Hire Date		
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	
Retirement age	55	62
Monthly benefits as a % of eligible compensation	Depending on years of service	
Retired employee contribution rates	8.00%	7.00%
Required employer contribution rates	12.859%	6.750%

Employees Covered by Plan

Inactive employees of beneficiaries currently receiving benefits	183
Inactive employees entitled to but not yet receiving benefits	135
Active employees	144

Contributions – Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. It is the responsibility of the employer to make necessary accounting adjustments to reflect the impact due to any Employer-Paid Member Contributions or situations where members are paying a portion of the employer contribution.

Net Pension Liability

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2019, using an annual actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Note 11 – Public Employee Retirement Plan (Continued)

Actuarial Assumptions

	Miscellaneous
Valuation date	6/30/2018
Measurement	6/30/2019
Actuarial cost method	Entry-age normal
Discount rate	7.15%
Inflation	2.50%
Projected salary increase	Varies by age and length of service
Mortality (1)	Derived from CalPERS membership data for all funds

(1) The mortality table used was developed based on CalPERS specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report form December 2017 that can be found on the CalPERS website.

Actuarial Assumptions – The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Discount Rate – The discount rate used to measure the total pension liability is 7.15 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long Term Expected Rate of Return – The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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Note 11 – Public Employee Retirement Plan (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all of the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

Asset Class ⁽¹⁾	Assumed Asset Allocation	Real Return Years 1-10⁽²⁾	Real Return Years 11+⁽³⁾
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8.0	6.30	7.23
Real Assets	13.0	3.75	4.93
Liquidity	1.0	-	(0.92)

(1) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.0% used for this period.

(3) An expected inflation of 2.92% used for this period.

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Note 11 – Public Employee Retirement Plan (Continued)

Changes in Net Pension Liability

The changes in the Net Pension Liability for the Miscellaneous Plan recognized over the measurement period.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a)-(b)
Balance at June 30, 2018	\$ 89,397,004	\$ 56,784,006	\$ 32,612,998
Beginning of Year Adjustment	-	-	-
Adjusted Balance at June 30, 2018	\$ 89,397,004	\$ 56,784,006	\$ 32,612,998
Changes Recognized for the Measurement Period:			
Service Cost	1,842,840		1,842,840
Interest on Total Pension Liability	6,435,947		6,435,947
Changes of Benefit Terms	-		-
Changes of Assumptions	-		-
Differences Between Expected and Actual Experience	2,023,144		2,023,144
Net Plan to Plan Resource Movement	-	-	-
Contribution - Employer	-	3,241,493	(3,241,493)
Contribution - Employees	-	774,314	(774,314)
Net Investment Income	-	3,744,146	(3,744,146)
Benefits Payments, Including Refunds of Employee Contributions	(4,656,678)	(4,656,678)	-
Administrative Expense	-	(40,522)	40,522
Other Miscellaneous Income (Expense)	-	132	(132)
Net Changes During 2018-19	5,645,253	3,062,885	2,582,368
Balance at June 30, 2019	\$ 95,042,257	\$ 59,846,891	\$ 35,195,366

Sensitivity of the Net Pension Liability to Changes in the Discount Rate - The following presents the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Discount Rate -1%	Discount Rate	Discount Rate +1%
	6.15%	7.15%	8.15%
Plan's Net Pension Liability/(Asset)	\$ 47,460,278	\$ 35,195,366	\$ 25,020,255

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Note 11 – Public Employee Retirement Plan (Continued)

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2020, the City recognized pension expense for the Miscellaneous Plan of \$5,998,427. At June 30, 2020, the City reported deferred outflows of resources and deferred inflows of resources for the Miscellaneous Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 3,590,128	\$ -
Changes of assumptions	-	(193,131)
Difference between actual and expected experience	1,670,449	
Net differences between projected and actual earnings on plan investments		(349,917)
Total	\$ 5,260,577	\$ (543,048)

\$3,560,703 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Periods Ended June 30:	Deferred Outflows/(Inflows) of Resources
2020	\$ 945,150
2021	162,977
2022	(35,913)
2023	55,187
2024	-
Therefore	-

Payable to the Pension Plan

At June 30, 2020, the City reported a payable of \$ -0- for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

Note 12 – Related Organizations

The City is a member of various joint powers authorities that provide goods or services to the City and other authority members. Under the criteria established by GASB-14, the City does not have enough authority, influence or accountability over these entities to incorporate them in this annual report. Additionally, the City has determined that it has no ongoing financial interest or responsibility for any of these organizations as defined by GASB-14. The names and general functions of these joint powers are as follows:

Northern California Power Agency (NCPA)

NCPA has 14 members including municipal electric utilities, a port authority, an irrigation district, a public utility district, a transportation district; and one associate member entity. The NCPA is generally empowered to purchase, generate, transmit, distribute, and sell electrical energy. Members participate in the projects of the Agency on an elective basis. A Commission comprised of one representative for each member governs the NCPA.

The City is currently involved in several hydroelectric, geothermal and other energy related projects as a member of this agreement. The NCPA is financed by contributions from member cities, government grants and debt. The City is committed to provide substantial additional financial support for its portion of the actions and projects of the NCPA. During the year ended June 30, 2020, the City paid \$8,663,171 to the NCPA for power supplied by the agency.

The NCPA holds certain funds under a separate member custodial agreement - the general operating reserve. The purpose of the reserve is to allow members to fund all, or a portion, of the contingent liabilities that the NCPA faces at any given time, while providing the individual member with the flexibility to draw upon their part of the reserve, as each member individually deems appropriate. At June 30, 2020, the City's balance held in the reserve was \$7,534,862, of which \$99,829 is restricted for NCPA OPS/Security accounts. Due to the nature of the reserve held by NCPA, the reserve is recorded as an asset in the Electric Fund as Investment in NCPA reserve.

Mendocino Transit Authority

This Agency consists of four Mendocino County cities and the County of Mendocino. The Agency was created to apply for and receive Transportation Development Act, Urban Mass Transportation Act, and other funds as a public transportation operator and to provide public transportation services within Mendocino County. Its activities are primarily financed from fare box revenue and federal and state government grants. A Board of Directors comprised of one member from each city and three members that are appointed by the Mendocino County Board of Supervisors governs the Authority.

Redwood Empire Financing Authority (REFA)

This is an agreement between seven Northern California cities. The Authority is authorized to acquire, through lease purchase, installment sale agreements, or otherwise such property necessary or convenient for the operation of the member cities. A Commission comprised of one member appointed by each member city administers the Authority. As explained previously, the City has entered into various financing arrangements with REFA.

Note 12 – Related Organizations (continued)

Redwood Empire Municipal Insurance Fund (REMIF)

A group of Northern California cities participate in this agreement to provide themselves with various levels of liability, property and worker's compensation insurance. A Commission comprised of one member appointed by each member city administers the Authority. As explained previously, the City provides for its general and workers' compensation insurance needs through REMIF. Annual premiums paid to the Authority were \$2,053,722. During the year, the City received no distribution from REMIF's liability insurance program.

Transmission Agency of Northern California (TANC)

Members include ten cities, one electric co-op, two irrigation districts, and two public utility districts. The Agency was created to provide electric transmission or other facilities, including real property and rights of way, for the use of its members. A Commission comprised of one representative appointed by each member governs the Agency. The City has authorized its participation in the project up to one percent (1 percent) of the total.

Mendocino Solid Waste Management Authority (MSWMA)

This Authority consists of three Mendocino County cities and the County of Mendocino. The Agency was created for the purpose of: (a) siting, licensing, developing, constructing, maintaining, and operating disposal sites and sanitary landfills and (b) preparing and implementing a solid waste management plan. A Commission comprised of one member from each city and two members that are appointed by the Mendocino County Board of Supervisors governs the Authority.

Note 13 - Commitments and Contingencies

Grants and Allocations

The City receives funding from several federal, state and local grant programs, principally Community Development Block Grants (CDBG). These programs are subject to financial and compliance review by grantors. Expenditures, if any, which may be disallowed by the granting agencies, cannot be determined at this time. The City does not expect the undeterminable amounts of disallowed expenditures, if any, to materially affect the financial statements. Receipt of these federal, state and local grant revenues is not assured in the future.

Construction commitments. The government has active construction projects as of June 30, 2020. The projects include street reconstruction and rehabilitation, airport and utility infrastructure improvements. At year end the government's significant commitments with contractors were as follows:

Construction Commitments

Project	Spent to Date	Remaining Commitment
Downtown Streetscape & Road Diet	\$ -	\$ 7,093,037
Downtown Streetscape & Road Diet - Utilities	1,194,705	3,133,640
Golf Course Storm Drain Replacement	-	126,138
Airport Runway 15-33 Pavement Rehabilitation	3,327,858	97,766
Thomas Plaza Electric Improvement Project	-	60,000
Bush & Low Gap Electric Improvement Project	-	84,595
Todd Grove Park Electric Service Upgrade	-	69,165
Gobbi Street Underground Project	1,144,762	1,013,197

Note 13 – Commitments and Contingencies (continued)

Encumbrances and related appropriation lapse at the end of the year but are re-appropriated and become part of the subsequent year's budget because performance under the executory contract is expected in the next year.

Encumbrances. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the number of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Encumbrances	
Fund(s)	Encumbrances
General fund	\$ 2,880,788
Streets Capital Improvements	2,865,586
Nonmajor governmental funds *	7,304,949
Internal service funds	149,509
Landfill	180,823
Electric	2,453,623
Water	2,274,347
Wastewater	1,822,338
Nonmajor enterprise funds	597,270
Total	<u>\$ 20,529,233</u>

*Please note, that \$5 million of the encumbrance in Nonmajor governmental funds is for the State of California of Housing and Community Development (HCD) HOME Award, Standard Agreement #18-HOME-12560, for the Ukiah Senior Apartments project.

Note 14 – Successor Agency Trust, Former Ukiah Redevelopment Agency

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

The Bill provides that upon dissolution of a redevelopment agency, either the city or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 9, 2012, the City Council elected to become the Successor Agency for the former redevelopment agency in accordance with the Bill as part of City resolution number 2012-04

Note 14 – Successor Agency Trust, Former Ukiah Redevelopment Agency (continued)

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

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

Enforceable Obligations - Bonds

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

Redevelopment Successor Private Purpose Trust Debt Service Activity

	Balance June 30, 2019	Transfers/ Additions	Retirements	Balance June 30, 2020	Due Within One Year
Trust Activities:					
Series 2007 Tax Allocation Bonds	\$ 2,050,000	\$ -	\$ 2,050,000	\$ -	\$ -
Series 2011A Tax Allocation Bonds	2,370,000	-	2,370,000	-	-
Series 2011B Tax Allocation Bonds	2,380,000	-	2,380,000	-	-
Series 2019A Tax Allocation Bonds	-	1,259,154	-	1,259,154	304,585
Series 2019B Taxable Tax Allocation Bonds	-	4,236,617	-	4,236,617	327,718
Total trust fund debt	\$ 6,800,000	\$ 5,495,771	\$ 6,800,000	\$ 5,495,771	\$ 632,303

Series 2019A Tax Allocation Bonds

On December 12, 2019, the Successor Agency issued \$1,259,154 in tax allocation bonds to refund the outstanding Series 2007 Tax Allocation Bonds. The bond series is comprised of \$1,259,154 in serial bonds maturing December 1, 2023. The serial bonds require annual principal payments ranging from \$304,584 to \$326,621. The interest rate is 2.160%.

Series 2019B Taxable Tax Allocation Bonds

On December 12, 2019, the Successor Agency issued \$4,236,617 in taxable tax allocation bonds to refund the outstanding Series 2011A and 2011B Tax Allocation Bonds. The bond series is comprised of \$4,236,617 in serial bonds maturing on December 1, 2028. The serial bonds require annual principal payments ranging from \$327,718 to \$748,446. The interest rate is 2.960%.

Note 14 – Successor Agency Trust, Former Ukiah Redevelopment Agency (continued)

Future debt service for Fiduciary Activities at June 30, 2020, is as follows:

Debt Service Schedule Redevelopment Successor Agency

Year Ending June 30,	Series 2019A Tax Allocation Bonds		Series 2019B Taxable Tax Allocation Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	304,584	23,907	327,718	120,552	632,302	144,459
2022	308,386	17,287	345,535	110,588	653,921	127,875
2023	319,563	10,506	354,103	100,234	673,666	110,740
2024	326,621	3,529	374,509	89,451	701,130	92,980
2025	-	-	717,252	73,293	717,252	73,293
2026-2030	-	-	2,117,500	107,905	2,117,500	107,905
Total	<u>\$ 1,259,154</u>	<u>\$ 55,229</u>	<u>\$ 4,236,617</u>	<u>\$ 602,023</u>	<u>\$ 5,495,771</u>	<u>\$ 657,252</u>
Due within one year	\$ 304,584	\$ 23,907	\$ 327,718	\$ 120,552	\$ 632,302	\$ 144,459
Due after one year	954,570	31,322	3,908,899	481,471	4,863,469	512,793
Total	<u>\$ 1,259,154</u>	<u>\$ 55,229</u>	<u>\$ 4,236,617</u>	<u>\$ 602,023</u>	<u>\$ 5,495,771</u>	<u>\$ 657,252</u>

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Note 15 – New Pronouncements

The Governmental Accounting Standards Board has issued the following Statements, which may affect the City's financial reporting requirements in the future:

GASB 86, *Certain Debt Extinguishment Issues*: This Statement establishes reporting requirements for when a government places cash and other monetary assets acquired with only existing resources in an irrevocable trust to extinguish debt. In financial statements using the economic resources measurement focus, governments should recognize any difference between the reacquisition price (the amount required to be placed in the trust) and the net carrying amount of the debt defeased in substance using only existing resources as a separately identified gain or loss in the period of the defeasance. The requirements of this Statement are effective for reporting periods beginning after June 15, 2020.

GASB 87 – *Leases*: This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

GASB 91 – *Conduit Debt Obligations*: The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

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Note 16 – Service Contracts

The City has entered into several agreements to provide services to the citizens of the City and surrounding areas. The general purpose and description of these contract agreements are as follows:

Joint Venture for Valley-Wide Fire Protection Services

The City has entered into an agreement with the Ukiah Valley Fire District (“UVFD”) to provide firefighting, emergency medical response and hazardous material response services within the corporate limits of the City. For the year ended June 30, 2020, the City paid \$474,672 under the terms of the agreement.

Under the terms of the agreement, entered July 1, 2018, the City provides fulltime and temporary fire personnel and use of City fire engines, rolling stock and related equipment to the UVFD, as well as making City facilities available to the UVFD. Fire personnel will remain employees of the City, and the City will continue to own all the equipment and facilities affected by the agreement. The City will be responsible for day-to-day management and administration. The City will share in the cost for the employment of the Fire Chief, as well as certain fixed and reimbursable costs.

Golf Course Maintenance and Operations

The City has entered into a leasing agreement with Tayman Park Golf Group, Inc. (“Lessee”) to operate, manage, repair and maintain the City’s municipal golf course. The lease includes the 18-hole golf course, clubhouse, and shared usage of City equipment. The Lessee is responsible to provide all services, maintenance, and administration –including setting user fees – for the normal operation of the course. The initial term of the agreement is ten years commencing July 1, 2012, with an option for two (2) additional five (5) year extensions, and cancellable by either party in the event of default. The Lessee must pay to the City rent based on a percentage of gross revenues from course operations and concessions and reimburse the City for personnel and equipment provided by the City. In addition, the Lessee annually must contribute \$40,000 to a Capital Improvement Project for the benefit of the golf course.

For the year ended June 30, 2020, the City received \$40,000 in rents. The City reports activities of the golf course as a nonmajor enterprise fund. The cost and carrying amount of assets lease under this agreement were as follows:

Service Agreement - Tayman Park Golf Group, Inc. Schedule of Asset Carrying Costs

Asset	Cost	Accumulated Depreciation	Carrying Value
Land	\$ 965,284	\$ -	\$ 965,284
Land improvements	308,753	305,753	3,000
Infrastructure	178,259	178,259	-
Buildings	105,992	91,360	14,632
Rolling equipment	28,006	28,006	-
Machinery and equipment	30,390	30,390	-
Total trust fund debt	\$ 1,616,684	\$ 633,768	\$ 982,916

Note 16 – Service Contracts (continued)

Solid Waste Collection and Ukiah Transfer Station Agreement

The City has granted Ukiah Waste Solutions a franchise for mandatory residential and optional commercial garbage collection and disposal. The City has also contracted with Ukiah Waste Solutions to provide a citywide recycling program. The City acts as billing and collecting agent for the residential accounts of Ukiah Waste Solutions. Amounts held by the City on behalf of the corporation are accounted for in the Custodial funds.

Participation Agreement with Ukiah Valley Sanitation District

The City has contracted with the Ukiah Valley Sanitation District to provide processing of the District's wastewater. In addition, the City provides other direct maintenance services for the District. District assets held by the City are accounted for in the Custodial funds.

Note 17 – Subsequent Events

As of the date of this report, the City has entered the following long-term obligations. Debt service schedules for each are as follows:

Lease Revenue Bonds, Series 2020A and 2020B

In December 2020, the City of Ukiah through its JPA with the Ukiah Industrial Development Authority, the Ukiah Public Financing Authority, issued Taxable and Tax exempt lease revenue bonds for the early payoff of a portion of the City's unfunded accrued liability (UAL) with CalPERS and to finance certain capital acquisitions and improvements to City facilities. The former (Series 2020B) was part of a strategy by the City to reduce the overall cost of its UAL and provide greater fiscal flexibility in how it addresses that obligation. Future debt service of these bonds is as follows:

Debt Service Schedule Lease Revenue Bonds

Year Ending June 30,	Series 2020A		Series 2020B		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 150,000	\$ 28,008	\$ -	\$ -	\$ 150,000	\$ 28,008
2022	90,000	92,450	705,000	2,337,011	795,000	2,429,461
2023	90,000	89,750	1,220,000	1,803,540	1,310,000	1,893,290
2024	95,000	87,050	1,295,000	1,784,374	1,390,000	1,871,424
2025	95,000	84,200	1,330,000	1,761,038	1,425,000	1,845,238
2026-2030	550,000	360,000	7,370,000	8,296,143	7,920,000	8,656,143
2031-2035	655,000	242,000	9,025,000	7,055,668	9,680,000	7,297,668
2036-2040	805,000	99,000	11,300,000	5,176,277	12,105,000	5,275,277
2041-2045	-	-	12,705,000	2,606,556	12,705,000	2,606,556
2046-2050	-	-	4,925,000	424,808	4,925,000	424,808
2051-2055	-	-	-	-	-	-
Total	\$ 2,530,000	\$ 1,082,458	\$ 49,875,000	\$ 31,245,415	\$ 52,405,000	\$ 32,327,873
Due within one year	\$ 150,000	\$ 28,008	\$ -	\$ -	\$ 150,000	\$ 28,008
Due after one year	2,380,000	1,054,450	49,875,000	31,245,415	52,255,000	32,299,865
Total	\$ 2,530,000	\$ 1,082,458	\$ 49,875,000	\$ 31,245,415	\$ 52,405,000	\$ 32,327,873

Note 17 – Subsequent Events (continued)

Capital Lease, Fire SCBA System

In November 2020, the City of Ukiah acquired a self-contained breathing apparatus system for the Fire Authority financed by a lease-purchase agreement with Umpqua Bank. Future debt service of these bonds is as follows:

Debt Service Schedule		
Capital Lease		
Year Ending	Capital Lease - Umpqua Bank	
June 30,	Fire Authority SCBA	
	Principal	Interest
2021	\$ 15,306	\$ 4,135
2022	31,167	7,715
2023	31,921	6,961
2024	32,694	6,188
2025	33,485	5,397
2026-2030	179,980	14,431
2031-2035	19,210	231
Total	<u>\$ 343,763</u>	<u>\$ 45,058</u>
Due within one year	\$ 15,306	\$ 4,135
Due after one year	328,457	40,923
Total	<u>\$ 343,763</u>	<u>\$ 45,058</u>

Required Supplementary Information (RSI)

City of Ukiah, California

Schedules of Contributions and Proportionate Share of Net Pension Liability, Agent Multiple Employer
(Miscellaneous), Last Ten Years

Schedule of Changes in Net Pension Liability for the Measurement Periods Ended June 30,

Measurement Period	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY:						
Service Cost	\$1,842,840	\$1,808,418	\$1,823,230	\$1,572,047	\$1,612,003	\$1,788,902
Interest on Total Pension Liability	6,435,947	6,053,276	5,794,263	5,696,580	5,564,428	5,416,497
Changes of Benefit Terms	0	0	0	56,535	0	0
Changes of Assumptions	0	(544,277)	4,693,759	0	(1,318,850)	0
Difference Between Expected and Actual Experience	2,023,144	845,262	(1,456,928)	(1,392,062)	(1,280,133)	0
Benefit Payments, Including Refunds of Employee Contributions	(4,656,678)	(4,443,388)	(4,133,617)	(3,981,386)	(4,205,497)	(3,795,124)
Net Change in Total Pension Liability	\$5,645,253	\$3,719,291	\$6,720,707	\$1,951,714	\$371,951	\$3,410,275
Total Pension Liability – Beginning	89,397,004	85,677,713	78,957,006	77,005,292	76,633,341	73,223,066
Total Pension Liability – Ending (a)	\$95,042,257	\$89,397,004	\$85,677,713	\$78,957,006	\$77,005,292	\$76,633,341
PLAN FIDUCIARY NET POSITION						
Contributions – Employer	\$3,241,493	\$2,941,163	\$2,652,462	\$2,391,847	\$2,156,759	\$2,193,059
Contributions – Employee	774,314	727,232	659,895	648,121	634,373	779,732
Net Investment Income	3,744,146	4,534,314	5,421,492	246,475	1,106,699	7,445,055
Benefit Payments, Including Refunds of Employee Contributions	(4,656,678)	(4,443,388)	(4,133,617)	(3,981,386)	(4,205,497)	(3,795,124)
Net Plan to Plan Resource Movement	0	(132)	0	0	0	0
Administrative Expense	(40,522)	(83,002)	(71,957)	(30,145)	(55,697)	0
Other Miscellaneous Income/(Expense) ¹	132	(157,623)	0	0	0	0
Net Change in Fiduciary Net Position	\$3,062,885	\$3,518,564	\$4,528,275	\$(725,088)	\$(363,363)	\$6,622,722
Plan Fiduciary Net Position – Beginning ²	\$56,784,006	\$53,265,442	\$48,737,167	\$49,462,255	\$49,825,618	\$43,202,896
Plan Fiduciary Net Position – Ending (b)	59,846,891	56,784,006	53,265,442	48,737,167	49,462,255	49,825,618
Plan Net Pension Liability/(Asset) – (a)-(b)	\$35,195,366	\$32,612,998	\$32,412,271	\$30,219,839	\$27,543,037	\$26,807,723
Plan Net Pension Liability as a Percentage of the Total Pension Liability	62.97%	63.52%	62.17%	61.73%	64.23%	65.02%
Covered Payroll ³	\$9,257,248	\$8,821,982	\$8,412,838	\$7,949,673	\$8,008,361	\$8,340,257
Plan Net Pension Liability/(Asset) as a Percentage of Covered-Employee Payroll	380.19%	369.68%	385.27%	380.14%	343.93%	321.43%

¹ During Fiscal Year 2017-18, as a result of Governmental Accounting Standards Board Statement (GASB) No. 75, Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pensions (GASB 75), CalPERS reported its proportionate share of activity related to postemployment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Additionally, CalPERS employees participate in various State of California agent pension plans and during Fiscal Year 2017-18, CalPERS recorded a correction to previously reported financial statements to properly reflect its proportionate share of activity related to pensions in accordance with GASB Statement No. 68, Accounting and Financial Reporting for Pensions (GASB 68).

² Includes any beginning of year adjustment.

³ Includes one year's payroll growth using 2.75 percent payroll growth assumption for fiscal years ended June 30, 2018-19; 3.00 percent payroll growth assumption for fiscal years ended June 30, 2014-17.

Schedule of Plan Contributions for the fiscal years ended June 30¹,

Employer Fiscal Year End	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 3,590,128	\$ 3,241,493	\$ 2,941,163	\$ 2,652,462	\$ 2,391,847	\$ 2,156,759	\$ 2,193,059
Contributions in Relation to the Actuarially Determined Contribution ²	(3,590,128)	(3,241,493)	(2,941,163)	(2,652,462)	(2,391,847)	(2,156,759)	(2,193,059)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll ³	\$ 9,347,897	\$ 9,257,248	\$ 8,821,982	\$ 8,412,838	\$ 7,949,673	\$ 8,008,361	\$ 8,340,257
Contributions as Percentage of Covered Payroll	38.41%	35.02%	33.34%	31.53%	30.09%	26.93%	26.29%

¹ As prescribed in GASB 68, paragraph 46, the information presented in the Schedule of Plan Contributions should also be presented as of the employer's most recent fiscal year-end. The employer is responsible for determining this information as prescribed by the standard as this data is not available to CalPERS.

² Employers are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

³ Includes one year's payroll growth using 2.75 percent payroll assumption for fiscal year ended June 30, 2018; 3.00 percent payroll assumption for fiscal years ended June 30, 2014-17. Covered payroll for 2020 derived from actuarial valuation report for required contributions for FY 2021, valuation dated 6/30/18.

⁴ Fiscal Year 2015 was the first year of implementation, therefore only 6 years are shown.

City of Ukiah, California

Schedules of Contributions and Proportionate Share of Net Pension Liability, Cost Sharing Plan (Safety), Last Ten Years

Schedule of Changes in Net Pension Liability and Related Ratios for the Measurement Periods Ended June 30,

Safety Plan	Measurement Date June 30, 2014	Measurement Date June 30, 2015	Measurement Date June 30, 2016	Measurement Date June 30, 2017	Measurement Date June 30, 2018	Measurement Date June 30, 2019
Plan's Proportion of the PERF C Net Pension Liability/(Asset)	0.185181%	0.180597%	0.176726%	0.173294%	0.177461%	0.177205%
Plan's Proportionate Share of the Net Pension Liability/(Asset)	\$11,522,849	\$12,396,052	\$15,292,260	\$17,185,970	\$17,100,610	\$18,158,244
Plan's Covered Payroll	\$3,330,571	\$3,844,242	\$3,434,144	\$3,366,699	\$3,928,981	\$4,038,688
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	345.97%	322.46%	445.30%	510.47%	435.24%	449.61%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	79.27%	75.31%	71.08%	70.49%	72.29%	72.67%

Notes to Schedule:

1. Changes of benefit terms – There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees by granting Two Years Additional Service Credit to members retiring during a specified time period (a.k.a. Golden Handshakes).
2. Changes in assumptions – The assumptions for individual salary increases and overall payroll growth are reduced from 3.00 percent to 2.75 percent.
3. Fiscal Year 2015 was the first year of implementation, therefore only 6 years are shown.

City of Ukiah, California

Schedules of Contributions and Proportionate Share of Net Pension Liability, Cost Sharing Plan (Safety), Last Ten Years (cont)

Schedule of Plan Contributions for the fiscal years ended June 30,

Safety Plan	CalPERS Fiscal Year 2014-15	CalPERS Fiscal Year 2015-16	CalPERS Fiscal Year 2016-17	CalPERS Fiscal Year 2017-18	CalPERS Fiscal Year 2018-19	CalPERS Fiscal Year 2019-20
Actuarially Determined Contributions	\$1,309,930	\$1,520,825	\$1,575,086	\$1,763,563	\$1,950,142	\$2,177,282
Actual Contributions During the Measurement Period	(\$1,309,930)	(\$1,520,825)	(\$1,575,086)	(\$1,763,563)	(\$1,950,142)	(\$2,177,282)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0
Covered Payroll	\$3,844,242	\$3,434,144	\$4,135,089	\$4,088,030	\$3,928,981	\$4,163,203
Contributions as a Percentage of Covered Payroll	34.08%	44.29%	38.09%	43.14%	49.63%	52.30%

Notes to Schedule:

Contribution Valuation Date:

June 30, 2012 June 30, 2013 June 30, 2014 June 30, 2015 June 30, 2016

* Fiscal Year 2015 was the first year of implementation, therefore only 6 years are shown.

City of Ukiah, California
General Fund Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property tax	\$ 4,263,769	\$ 4,263,769	\$ 3,139,960	\$ (1,123,809)
Sales tax	12,571,212	12,571,212	13,313,206	741,994
Transient occupancy	1,450,000	1,450,000	1,365,477	(84,523)
Business license tax	390,000	390,000	389,829	(171)
Other taxes	249	249	888	639
Franchise fees	1,700,392	1,700,392	1,742,671	42,279
Charges for service	1,357,918	1,498,228	1,340,123	(158,105)
Licenses and permits	245,020	245,020	259,533	14,513
Grants contributions and donations	2,789,795	2,790,795	170,187	(2,620,608)
Intergovernmental	85,856	85,856	79,192	(6,664)
Fines penalties and forfeitures	68,222	68,222	29,716	(38,506)
Use of money and property	89,007	89,007	203,726	114,719
Miscellaneous	217,013	217,013	197,566	(19,447)
Total revenues	25,228,453	25,369,763	22,232,074	(3,137,689)
EXPENDITURES				
Current:				
General government	308,830	404,708	283,477	121,231
Public safety	12,205,662	12,549,053	12,188,198	360,855
Housing and community development	1,084,662	1,164,701	1,130,666	34,035
Public works	1,207,478	1,477,911	1,470,613	7,298
Recreation and culture	3,169,784	3,182,307	3,199,032	(16,725)
Economic development and redevelopment	99,920	111,903	203,508	(91,605)
Total current	18,076,336	18,890,583	18,475,494	415,089
Debt service:				
Interest	94,168	94,168	91,304	2,864
Principal	52,846	52,846	55,523	(2,677)
Capital lease principal	104,282	104,282	104,282	-
Capital lease interest	23,678	23,678	23,678	-
Total debt service	274,974	274,974	274,787	187
Capital outlay:				
Public safety	51,259	109,843	281,908	(172,065)
Public works	2,333,000	2,554,062	31,823	2,522,239
Recreation and culture	287,500	325,791	75,285	250,506
Total capital outlay	2,671,759	2,989,696	389,016	2,600,680
Total expenditures	21,023,069	22,155,253	19,139,297	3,015,956
Excess (deficiency) of revenues over expenditures	4,205,384	3,214,510	3,092,777	(121,733)
OTHER FINANCING SOURCES (USES)				
Transfers in	429,000	429,000	375,712	(53,288)
Transfers out	(3,140,887)	(3,148,770)	(3,285,876)	(137,106)
Debt proceeds	-	-	227,607	227,607
Gain (loss) from sale of asset	-	-	57,078	57,078
Total other financing sources (uses)	(2,711,887)	(2,719,770)	(2,625,479)	94,291
Net change in fund balances	1,493,497	494,740	467,298	(27,442)
Fund balances - beginning	8,836,009	8,836,009	8,836,009	-
Fund balances - ending	\$ 10,329,506	\$ 9,330,749	\$ 9,303,307	\$ (27,442)

City of Ukiah, California
Notes to Required Supplemental Information
June 30, 2020

Budgetary Data

General Budget Policies

The City Council approves the annual budget submitted by the City Manager prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by Council. Supplemental appropriations, where required during the period, are also approved by the Council. There were several supplemental appropriations required during the year. At fiscal year-end, all operating budget appropriations lapse.

Expenditures are monitored at the fund level for all funds with a legally adopted budget. These levels are considered the legal level of control.

Department heads are authorized to transfer budgeted amounts within their departments, within the same fund, with the approval of the City Manager. Transfers of appropriations between departments may be made only by authority of the City Manager. Transfers of appropriations between funds may be made only by authority of the City Council. Formal budgetary integration is employed as a management control device during the fiscal year for all governmental funds.

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds except for certain special revenue and capital projects funds, which adopt project-length budgets.

Encumbrances

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the General, Special Revenue and similar governmental funds. Encumbrances outstanding at year-end are reported as a committed fund balance. They represent the estimated amount of the expenditure ultimately to result if unperformed contracts in process at year-end are completed. They do not constitute expenditures or estimated liabilities.

Supplementary Information

Combining and Individual Fund Financial Statements and Schedules

City of Ukiah, California
Streets Capital Improvement Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grants contributions and donations	\$ -	\$ 77,022	\$ -	\$ (77,022)
Use of money and property	-	-	3,592	3,592
Total revenues	-	77,022	3,592	(73,430)
EXPENDITURES				
Current:				
Public works	199,541	206,916	172,212	34,704
Total current	199,541	206,916	172,212	34,704
Capital outlay:				
Public works	3,245,000	5,668,474	2,786,043	2,882,431
Total capital outlay	3,245,000	5,668,474	2,786,043	2,882,431
Total expenditures	3,444,541	5,875,390	2,958,255	2,917,135
Excess (deficiency) of revenues over expenditures	(3,444,541)	(5,798,368)	(2,954,663)	2,843,705
OTHER FINANCING SOURCES (USES)				
Transfers in	2,995,887	2,995,887	3,106,818	110,931
Total other financing sources (uses)	2,995,887	2,995,887	3,106,818	110,931
Net change in fund balances	(448,654)	(2,802,481)	152,155	2,954,636
Fund balances - beginning	(980,770)	(980,770)	(980,770)	-
Fund balances - ending	\$ (1,429,424)	\$ (3,783,251)	\$ (828,615)	\$ 2,954,636

Nonmajor Governmental Funds

SPECIAL REVENUE FUNDS

City Housing Bond Proceeds	The City Housing Bond Proceeds Fund is used to account for the unspent bond proceeds of the former Redevelopment Agency.
Special Revenue Fund	The Special Revenue Fund is used to account for reserve amounts being accumulated for special programs, projects and activities.
City Prop 172	Used to account for revenues received from allocation of Prop 172 monies for public safety.
Museum Grant Fund	The Museum Grant Fund is used to account for resources received for the Grace Hudson Museum provided by grantors or other third-party entities.
ARRC General Operating Fund	The ARRC General Operating Fund is used to account for resources and operating expenditures in support of the Alex Rorabaugh Center.
Downtown Business Improvement	The Downtown Business Improvement Fund is used to account for resources accumulated for improvements to the downtown business district, funded by business license fees and transferred to the Ukiah Main Street Program as the administrative agency.
LMIHF Housing Asset Fund	The Low- and Moderate-Income Housing Asset Fund is used to account for resources associated with program income received from low- and moderate-income housing assets. It contains restricted monies that are the proceeds of properties purchased by the Ukiah Redevelopment Agency (Agency) with affordable housing set-aside funds and were transferred to the City of Ukiah, as the Housing Successor to the former Agency, pursuant to Health and Safety Code Section 34176(a).
Winter Special Events	The Winter Special Events Fund is used to account for resources and expenditures associated with winter events, such as the ice rink.
Advanced Planning	Fund to account for special or highly technical planning activities, such as updates or revisions to the general plan or any of its elements.
Gas Tax Fund	The Gas Tax (HUTA) Fund is used to account for resources received from highway user taxes (HUTA) and special street funding from the state.

Signalization Fund	The Signalization Fund is used to account for resources and activities associated with traffic signalization in the City of Ukiah pursuant to Government Code Section 66000 et. seq.
1998 STIP Augmentation	Fund to account for street and right-of-way improvements with special conditions.
SB 325 Reimbursement Fund	The SB 325 Reimbursement Fund is used to account for resources accumulated for improvements to streets and rights-of-way.
S.T.P.	The Surface Transportation Program Fund is used to account for resources accumulated for street and traffic safety improvements, funded by the Mendocino Council of Governments.
Trans-Traffic Congest Relief	The Trans-Traffic Congest Relief fund is used to account for resources accumulated for improvements to address traffic congestion in the City of Ukiah.
CDBG Program Income	The Community Development Block Grant (CDBG) Fund is used to account for resources accumulated and held resulting from current and prior Community Development Block Grant activities.
HOME Program Income	The HOME Program Income Fund is used to account for resources accumulated and held resulting from current and prior HOME program Grant activities.
Asset Seizure Fund	The Asset Seizure fund is used to account for resources accumulated from adjudicated asset seizures in which the City participated.
Sup.Law Enforce.Svc.Fd(SLESF)	The Supplemental Law Enforcement Services Fund (SLESF) Fund is used to account for special resources for police, provided by funding through a State of California COPS Grant program.
Community-Based Transitional Housing Program (CBTHP)	Fund to account for activities funded by resources from the Community-Based Transitional Housing Program.
Asset Forfeiture 11470.2 H&S	The Asset Forfeiture 11470.2 H&S Fund is used to account for resources accumulated from adjudicated asset seizures in which the City participated.
Special Revenue Police	The AB 109 Special Revenue Police Fund is used to account for resources available for police activities derived from state subventions.
Museum Fund	The Museum Fund is used to account for the operating activities of the City's Grace Hudson Museum.

Transfer Station Fund	The Transfer Station Fund is used to account for resources accumulated from the activities of the City's solid waste transfer station.
Visit Ukiah Fund	The Visit Ukiah Fund is used to account for activities related to the City's Visit Ukiah program, with all funds derived from dedicated transient occupancy tax (TOT).

CAPITAL PROJECT FUNDS

Equipment Reserve Fund	The Equipment Reserve Fund is used to account for resources accumulated for significant governmental capital acquisitions related to vehicles and equipment.
Special Projects Reserve	The Special Projects Reserve Fund is used to account for resources accumulated for governmental special projects.
Park Development Fees Fund	The Park Development Fees Fund is used to account for resources being collected for the development or enhancement of parklands in the City of Ukiah.
Anton Stadium Fund	The Anton Stadium Fund is used to account for resources accumulated for improvements to the stadium.
Observatory Park Fund	The Observatory Park Fund is used to account for resources accumulated for improvements to the park.
Playground & Park Amenities	The Playground & Park Amenities Fund is used to account for resources accumulated for improvements to City playgrounds and other similar park amenities.
Swimming Pool Fund	The Swimming Pool Fund is used to account for resources accumulated for improvements to the City-owned pool.
Riverside Park Fund	The Riverside Park Fund is used to account for resources accumulated for improvements to the park.
Skate Park Fund	The Skate Park Fund is used to account for resources accumulated for improvements to the park.
Softball Complex Fund	The Softball Complex Fund is used to account for resources accumulated for improvements to the complex.
Rail Trail Fund	To account for activities related to and resources supporting the City's Rail Trail project.

PERMANENT FUNDS

Riparian Corridor Enhancement

Permanent funds are those in which the principal resources accounted for in the fund cannot be spent; rather, the proceeds of earnings on those principal amounts may be used to support activities and programs of the City. This fund accounts for resources and activities related to mitigating development impacts to riparian areas near the Redwood Business Park.

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City of Ukiah, California
Combining Balance Sheet – Special Revenue
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds					
	City Housing Bond Proceeds	Special Revenue	Prop 172	Museum Grant	ARRC	Downtown Business Improvement
ASSETS						
Cash and investments	\$ -	\$ 14,464	\$ 54,030	\$ 20	\$ 17,866	\$ -
Restricted cash and investments	-	-	-	-	-	-
Accounts receivable	-	-	16,612	-	-	-
Notes receivable	-	-	-	-	-	-
Interest receivable	-	26	80	-	34	-
Grants and subventions receivable	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 14,490</u>	<u>\$ 70,722</u>	<u>\$ 20</u>	<u>\$ 17,900</u>	<u>\$ -</u>
LIABILITIES						
Accounts payable	\$ -	\$ 189	\$ 153	\$ -	\$ 13,785	\$ 2,301
Accrued payroll liabilities	-	-	-	-	704	-
Due to other funds	-	-	-	-	-	5,524
Advance from other funds	-	-	-	-	49,601	-
Total liabilities	<u>-</u>	<u>189</u>	<u>153</u>	<u>-</u>	<u>64,090</u>	<u>7,825</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - grants and subventions	-	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>189</u>	<u>153</u>	<u>-</u>	<u>64,090</u>	<u>7,825</u>
FUND BALANCES (DEFICITS)						
Restricted:						
CDBG activities	-	-	-	-	-	-
Housing activities	-	-	-	-	-	-
Project reserve	-	14,301	-	20	-	-
Public safety	-	-	70,569	-	-	-
Streets and rights-of-way	-	-	-	-	-	-
Committed:						
Planning activities	-	-	-	-	-	-
Solid waste management	-	-	-	-	-	-
Unassigned	-	-	-	20	(46,190)	(7,825)
Total fund balances (deficits)	<u>\$ -</u>	<u>\$ 14,301</u>	<u>\$ 70,569</u>	<u>\$ 40</u>	<u>\$ (46,190)</u>	<u>\$ (7,825)</u>
Total liabilities and fund balances (deficits)	<u>\$ -</u>	<u>\$ 14,490</u>	<u>\$ 70,722</u>	<u>\$ 40</u>	<u>\$ 17,900</u>	<u>\$ -</u>

Special Revenue Funds

LMIHF Housing Asset	Winter Special Events	Advanced Planning	Highway User Tax (Gas Tax)	Signalization	1998 STIP Augmentation	SB325 Reimbursement	S.T.P.
\$ 1,823,020	\$ 21	\$ 270,795	\$ 5,305	\$ 378,715	\$ -	\$ 80,252	\$ 247,716
8,968	-	-	-	-	-	-	-
-	-	-	43,100	-	201	-	-
1,476,183	-	-	-	-	-	-	-
3,282	-	606	-	585	-	165	229
-	-	37,084	-	-	28,284	35,000	-
2,435,114	-	-	-	-	-	-	-
<u>\$ 5,746,567</u>	<u>\$ 21</u>	<u>\$ 308,485</u>	<u>\$ 48,405</u>	<u>\$ 379,300</u>	<u>\$ 28,485</u>	<u>\$ 115,417</u>	<u>\$ 247,945</u>
\$ -	\$ -	\$ 30,934	\$ 655	\$ -	\$ -	\$ 1,674	\$ 31,089
-	-	887	-	-	-	-	-
-	12,657	-	92,506	-	225	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>12,657</u>	<u>31,821</u>	<u>93,161</u>	<u>-</u>	<u>225</u>	<u>1,674</u>	<u>31,089</u>
76,391	-	37,084	-	-	28,284	35,000	-
<u>76,391</u>	<u>-</u>	<u>37,084</u>	<u>-</u>	<u>-</u>	<u>28,284</u>	<u>35,000</u>	<u>-</u>
76,391	12,657	68,905	93,161	-	28,509	36,674	31,089
-	-	-	-	-	-	-	-
5,670,176	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	379,300	-	78,743	216,856
-	-	239,580	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(12,636)	-	(44,756)	-	(24)	-	-
<u>\$ 5,670,176</u>	<u>\$ (12,636)</u>	<u>\$ 239,580</u>	<u>\$ (44,756)</u>	<u>\$ 379,300</u>	<u>\$ (24)</u>	<u>\$ 78,743</u>	<u>\$ 216,856</u>
<u>\$ 5,746,567</u>	<u>\$ 21</u>	<u>\$ 308,485</u>	<u>\$ 48,405</u>	<u>\$ 379,300</u>	<u>\$ 28,485</u>	<u>\$ 115,417</u>	<u>\$ 247,945</u>

City of Ukiah, California
Combining Balance Sheet – Special Revenue (cont)
Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds					
	Trans-Traffic Congest Relief	CDBG Program Income	Home Program Income	Asset Seizure	Sup.Law Enforce.Svc.Fd (SLESF)	Community-Based Transitional Housing
ASSETS						
Cash and investments	\$ 164,227	\$ 88,541	\$ 390,767	\$ 98,701	\$ 146,698	\$ 692,555
Restricted cash and investments	-	-	-	-	-	-
Accounts receivable	-	-	-	-	37,680	-
Notes receivable	-	416,209	3,215,794	-	-	-
Interest receivable	-	143	673	166	1,577	28
Grants and subventions receivable	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-
Total assets	<u>\$ 164,227</u>	<u>\$ 504,893</u>	<u>\$ 3,607,234</u>	<u>\$ 98,867</u>	<u>\$ 185,955</u>	<u>\$ 692,583</u>
LIABILITIES						
Accounts payable	\$ -	\$ 2,650	\$ -	\$ 350	\$ -	\$ -
Accrued payroll liabilities	-	-	-	-	5,000	8,195
Due to other funds	-	-	-	-	-	-
Advance from other funds	642,886	-	-	-	-	-
Total liabilities	<u>642,886</u>	<u>2,650</u>	<u>-</u>	<u>350</u>	<u>5,000</u>	<u>8,195</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - grants and subventions	-	-	835,095	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>835,095</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>642,886</u>	<u>2,650</u>	<u>835,095</u>	<u>350</u>	<u>5,000</u>	<u>8,195</u>
FUND BALANCES (DEFICITS)						
Restricted:						
CDBG activities	-	502,243	-	-	-	-
Housing activities	-	-	2,772,139	-	-	-
Project reserve	-	-	-	-	-	-
Public safety	-	-	-	98,517	180,955	684,388
Streets and rights-of-way	-	-	-	-	-	-
Committed:						
Planning activities	-	-	-	-	-	-
Solid waste management	-	-	-	-	-	-
Unassigned	(478,659)	-	-	-	-	-
Total fund balances (deficits)	<u>\$ (478,659)</u>	<u>\$ 502,243</u>	<u>\$ 2,772,139</u>	<u>\$ 98,517</u>	<u>\$ 180,955</u>	<u>\$ 684,388</u>
Total liabilities and fund balances (deficits)	<u>\$ 164,227</u>	<u>\$ 504,893</u>	<u>\$ 3,607,234</u>	<u>\$ 98,867</u>	<u>\$ 185,955</u>	<u>\$ 692,583</u>

Special Revenue Funds

Asset Forfeiture 11470.2 H&S F	Special Revenue - Police	Museum	Transfer Station	Visit Ukiah	Total Nonmajor Special revenue funds
\$ 67,771	\$ 2,937	\$ -	\$ 20	\$ 37,137	\$ 4,581,558
-	-	-	-	-	8,968
-	-	-	74,936	-	172,529
-	-	-	-	-	5,108,186
107	6	-	-	-	7,707
-	-	-	-	-	100,368
-	-	-	-	-	2,435,114
<u>\$ 67,878</u>	<u>\$ 2,943</u>	<u>\$ -</u>	<u>\$ 74,956</u>	<u>\$ 37,137</u>	<u>\$ 12,414,430</u>
\$ 360	\$ -	\$ -	\$ -	\$ 37,137	\$ 121,277
-	-	-	-	-	14,786
-	-	-	39,637	-	150,549
-	-	-	-	-	692,487
<u>360</u>	<u>-</u>	<u>-</u>	<u>39,637</u>	<u>37,137</u>	<u>979,099</u>
-	-	-	-	-	1,011,854
-	-	-	-	-	1,011,854
<u>360</u>	<u>-</u>	<u>-</u>	<u>39,637</u>	<u>37,137</u>	<u>1,990,953</u>
-	-	-	-	-	502,243
-	-	-	-	-	8,442,315
-	-	-	-	-	14,321
67,518	2,943	-	-	-	1,104,890
-	-	-	-	-	674,899
-	-	-	-	-	239,580
-	-	-	35,319	-	35,319
-	-	-	-	-	(590,090)
<u>\$ 67,518</u>	<u>\$ 2,943</u>	<u>\$ -</u>	<u>\$ 35,319</u>	<u>\$ -</u>	<u>\$ 10,423,477</u>
<u>\$ 67,878</u>	<u>\$ 2,943</u>	<u>\$ -</u>	<u>\$ 74,956</u>	<u>\$ 37,137</u>	<u>\$ 12,414,430</u>

City of Ukiah, California
Combining Balance Sheet – Capital Project
Nonmajor Governmental Funds
June 30, 2020

	CAPITAL PROJECT FUNDS					
	Equipment Reserve	Special Projects Reserve	Park Development Fees	Anton Stadium	Observatory Park	Playground & Park Amenities
ASSETS						
Cash and investments	\$ 380,069	\$ -	\$ 30,513	\$ 13,482	\$ 2,455	\$ 2,668
Interest receivable	755	-	54	42	5	5
Grants and subventions receivable	-	-	-	-	-	-
Advances to other funds	-	908,523	-	-	-	-
Total assets	<u>\$ 380,824</u>	<u>\$ 908,523</u>	<u>\$ 30,567</u>	<u>\$ 13,524</u>	<u>\$ 2,460</u>	<u>\$ 2,673</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advance from other funds	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - grants and subventions	-	-	-	-	-	-
Total deferred inflow of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Committed:						
Park development	-	-	30,567	-	-	-
Assigned:						
Capital projects	-	-	-	13,524	2,460	2,673
Equipment reserve	380,824	-	-	-	-	-
Project reserve	-	908,523	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficits)	<u>\$ 380,824</u>	<u>\$ 908,523</u>	<u>\$ 30,567</u>	<u>\$ 13,524</u>	<u>\$ 2,460</u>	<u>\$ 2,673</u>
Total liabilities and fund balances (deficits)	<u>\$ 380,824</u>	<u>\$ 908,523</u>	<u>\$ 30,567</u>	<u>\$ 13,524</u>	<u>\$ 2,460</u>	<u>\$ 2,673</u>

CAPITAL PROJECT FUNDS					
Swimming Pool	Riverside Park	Skate Park	Softball Complex	Rail Trail	Total Nonmajor Capital projects funds
\$ 589	\$ 61	\$ 11,821	\$ 6,797	\$ -	\$ 448,455
1	9	21	12	-	904
-	25,270	-	-	284,748	310,018
-	-	-	-	-	908,523
<u>\$ 590</u>	<u>\$ 25,340</u>	<u>\$ 11,842</u>	<u>\$ 6,809</u>	<u>\$ 284,748</u>	<u>\$ 1,667,900</u>
\$ -	\$ 4,806	\$ -	\$ -	\$ 174,068	\$ 178,874
136,349	-	-	-	146,661	283,010
<u>136,349</u>	<u>4,806</u>	<u>-</u>	<u>-</u>	<u>320,729</u>	<u>461,884</u>
-	25,270	-	-	284,748	310,018
-	25,270	-	-	284,748	310,018
<u>136,349</u>	<u>30,076</u>	<u>-</u>	<u>-</u>	<u>605,477</u>	<u>771,902</u>
-	-	-	-	-	30,567
-	-	11,842	6,809	-	37,308
-	-	-	-	-	380,824
-	-	-	-	-	908,523
(135,759)	(4,736)	-	-	(320,729)	(461,224)
<u>\$ (135,759)</u>	<u>\$ (4,736)</u>	<u>\$ 11,842</u>	<u>\$ 6,809</u>	<u>\$ (320,729)</u>	<u>\$ 895,998</u>
<u>\$ 590</u>	<u>\$ 25,340</u>	<u>\$ 11,842</u>	<u>\$ 6,809</u>	<u>\$ 284,748</u>	<u>\$ 1,667,900</u>

City of Ukiah, California
Combining Balance Sheet – Permanent
Nonmajor Governmental Funds
June 30, 2020

	Permanent Funds
	Riparian Corridor Enhancement
ASSETS	
Cash and investments	\$ 145,866
Interest receivable	260
Total assets	<u>\$ 146,126</u>
LIABILITIES	
Total liabilities	<u>-</u>
DEFERRED INFLOWS OF RESOURCES	
Total deferred inflow of resources	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>
FUND BALANCES (DEFICITS)	
Nonspendable:	
Riparian corridor management	137,576
Restricted:	
Riparian corridor management	8,550
Committed:	
Assigned:	
Total fund balances (deficits)	<u>\$ 146,126</u>
Total liabilities and fund balances (deficits)	<u>\$ 146,126</u>

City of Ukiah, California
Combining Balance Sheet – Summary
Nonmajor Governmental Funds
June 30, 2020

	Special revenue funds	Capital projects funds	Permanent funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 4,581,558	\$ 448,455	\$ 145,866	\$ 5,175,879
Restricted cash and investments	8,968	-	-	8,968
Accounts receivable	172,529	-	-	172,529
Notes receivable	5,108,186	-	-	5,108,186
Interest receivable	7,707	904	260	8,871
Grants and subventions receivable	100,368	310,018	-	410,386
Advances to other funds	-	908,523	-	908,523
Land held for resale	2,435,114	-	-	2,435,114
Total assets	<u>\$ 12,414,430</u>	<u>\$ 1,667,900</u>	<u>\$ 146,126</u>	<u>\$ 14,228,456</u>
LIABILITIES				
Accounts payable	\$ 121,277	\$ -	\$ -	\$ 121,277
Accrued payroll liabilities	14,786	-	-	14,786
Due to other funds	793,435	178,874	-	972,309
Advance from other funds	49,601	283,010	-	332,611
Total liabilities	<u>979,099</u>	<u>461,884</u>	<u>-</u>	<u>1,440,983</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - grants and subventions	1,011,854	310,018	-	1,321,872
Total deferred inflow of resources	<u>1,011,854</u>	<u>310,018</u>	<u>-</u>	<u>1,321,872</u>
Total liabilities and deferred inflows of resources	<u>1,990,953</u>	<u>771,902</u>	<u>-</u>	<u>2,762,855</u>
FUND BALANCES (DEFICITS)				
Nonspendable:				
Riparian corridor management	-	-	137,576	137,576
Restricted:				
CDBG activities	502,243	-	-	502,243
Housing activities	8,442,315	-	-	8,442,315
Project reserve	14,321	-	-	14,321
Public safety	1,104,890	-	-	1,104,890
Riparian corridor management	-	-	8,550	8,550
Streets and rights-of-way	674,899	-	-	674,899
Committed:				
Park development	-	30,567	-	30,567
Planning activities	239,580	-	-	239,580
Solid waste management	35,319	-	-	35,319
Assigned:				
Capital projects	-	37,308	-	37,308
Equipment reserve	-	380,824	-	380,824
Project reserve	-	908,523	-	908,523
Unassigned	(590,090)	(461,224)	-	(1,051,314)
Total fund balances (deficits)	<u>\$ 10,423,477</u>	<u>\$ 895,998</u>	<u>\$ 146,126</u>	<u>\$ 11,465,601</u>
Total liabilities and fund balances (deficits)	<u>\$ 12,414,430</u>	<u>\$ 1,667,900</u>	<u>\$ 146,126</u>	<u>\$ 14,228,456</u>

City of Ukiah, California
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Special Revenue
Nonmajor Governmental Funds
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS					
	City Housing Bond Proceeds	Special Revenue	Prop 172	Museum Grant	ARRC	Downtown Business Improvement
REVENUES						
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business license tax	-	-	-	-	-	22,168
Grants contributions and donations	-	-	-	-	-	-
Intergovernmental	-	-	96,264	95,495	-	-
Use of money and property	-	389	1,455	2,113	67,241	55
Miscellaneous	-	-	-	-	20,004	-
Total revenues	-	389	97,719	97,608	87,245	22,223
EXPENDITURES						
Current:						
General government	-	119	-	-	-	-
Public safety	-	-	29,204	-	-	-
Housing and community development	-	-	-	-	-	-
Public works	-	1,026	-	-	-	-
Recreation and culture	-	-	-	-	88,968	-
Economic development and redevelopment	-	-	-	-	-	25,392
Capital outlay:						
Public safety	-	-	14,337	-	-	-
Housing and community development	1,447,910	-	-	-	-	-
Public works	-	-	-	-	-	-
Total expenditures	1,447,910	1,145	43,541	-	88,968	25,392
Excess (deficiency) of revenues over expenditures	(1,447,910)	(756)	54,178	97,608	(1,723)	(3,169)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,447,910	-	-	-	-	-
Transfers out	-	-	-	(83,307)	-	-
Total other financing sources (uses)	1,447,910	-	-	(83,307)	-	-
Net change in fund balances	-	(756)	54,178	14,301	(1,723)	(3,169)
Fund balances - beginning	-	15,057	16,391	(14,281)	(44,467)	(4,656)
Fund balances - ending	\$ -	\$ 14,301	\$ 70,569	\$ 20	\$ (46,190)	\$ (7,825)

SPECIAL REVENUE FUNDS

LMIHF Housing Asset	Winter Special Events	Advanced Planning	Highway User Tax (Gas Tax)	Signalization	1998 STIP Augmentation	SB325 Reimbursement	S.T.P.
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	201	-	-
-	-	-	664,350	-	112,000	221,828	1,047,044
134,995	-	7,802	5	9,289	-	2,671	5,377
-	131,346	-	-	16,208	-	-	-
134,995	131,346	7,802	664,355	25,497	112,201	224,499	1,052,421
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,046	-	134,909	-	-	-	-	-
-	-	-	9,828	366	225	30,284	-
-	147,842	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	790,942	-	-	-	31,764
1,046	147,842	134,909	800,770	366	225	30,284	31,764
133,949	(16,496)	(127,107)	(136,415)	25,131	111,976	194,215	1,020,657
-	-	-	-	-	-	-	-
(1,447,910)	-	-	(4,000)	-	-	-	-
(1,447,910)	-	-	(4,000)	-	-	-	-
(1,313,961)	(16,496)	(127,107)	(140,415)	25,131	111,976	194,215	1,020,657
6,984,137	3,860	366,687	95,659	354,169	(112,000)	(115,472)	(803,801)
\$ 5,670,176	\$ (12,636)	\$ 239,580	\$ (44,756)	\$ 379,300	\$ (24)	\$ 78,743	\$ 216,856

Continued

City of Ukiah, California
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Special Revenue (cont)
Nonmajor Governmental Funds (cont)
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS					
	Trans-Traffic Congest Relief	CDBG Program Income	Home Program Income	Asset Seizure	Sup.Law Enforce.Svc.Fd(Slesf)	Community-Based Transitional Housing
REVENUES						
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business license tax	-	-	-	-	-	-
Grants contributions and donations	-	113,126	-	-	-	-
Intergovernmental	-	-	-	50,792	193,627	-
Use of money and property	-	42,686	152,573	2,430	4,534	17,888
Miscellaneous	-	23,505	-	-	-	-
Total revenues	-	179,317	152,573	53,222	198,161	17,888
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	45,615	101,801	188,879
Housing and community development	-	118,752	28	-	-	-
Public works	20	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-
Economic development and redevelopment	-	11,500	-	-	-	-
Capital outlay:						
Public safety	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Total expenditures	20	130,252	28	45,615	101,801	188,879
Excess (deficiency) of revenues over expenditures	(20)	49,065	152,545	7,607	96,360	(170,991)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	(20)	49,065	152,545	7,607	96,360	(170,991)
Fund balances - beginning	(478,639)	453,178	2,619,594	90,910	84,595	855,379
Fund balances - ending	\$ (478,659)	\$ 502,243	\$ 2,772,139	\$ 98,517	\$ 180,955	\$ 684,388

SPECIAL REVENUE FUNDS					
Asset Forfeiture 11470.2 H&S F	Special Revenue - Police	Museum	Transfer Station	Visit Ukiah	Total Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	22,168
-	-	-	-	-	113,327
31,250	93,750	-	-	-	2,606,400
1,764	584	-	392,618	1,272	847,741
-	-	-	-	-	191,063
33,014	94,334	-	392,618	1,272	3,780,699
-	-	-	-	-	119
16,021	-	-	-	-	381,520
-	-	-	-	-	254,735
-	-	-	2,215	-	43,964
-	-	-	-	-	236,810
-	-	-	-	163,408	200,300
-	-	-	-	-	14,337
-	-	-	-	-	1,447,910
-	-	-	-	-	822,706
16,021	-	-	2,215	163,408	3,402,401
16,993	94,334	-	390,403	(162,136)	378,298
-	-	5,117	-	144,125	1,597,152
-	(93,750)	-	(428,005)	(194,655)	(2,251,627)
-	(93,750)	5,117	(428,005)	(50,530)	(654,475)
16,993	584	5,117	(37,602)	(212,666)	(276,177)
50,525	2,359	(5,117)	72,921	212,666	10,699,654
\$ 67,518	\$ 2,943	\$ -	\$ 35,319	\$ -	\$ 10,423,477

City of Ukiah, California
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Capital Project
Nonmajor Governmental Funds
Year Ended June 30, 2020

	CAPITAL PROJECT FUNDS					
	Equipment Reserve	Special Projects Reserve	Park Development Fees	Anton Stadium	Observatory Park	Playground & Park Amenities
REVENUES						
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants contributions and donations	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Use of money and property	12,030	(1)	792	439	67	70
Total revenues	12,030	(1)	792	439	67	70
EXPENDITURES						
Current:						
General government	266	548	-	-	-	-
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	-	-	24	26	9	2
Recreation and culture	-	12,530	-	-	850	-
Capital outlay:						
Public works	-	-	-	-	-	-
Recreation and culture	-	-	-	20,075	-	-
Total expenditures	266	13,078	24	20,101	859	2
Excess (deficiency) of revenues over expenditures	11,764	(13,079)	768	(19,662)	(792)	68
OTHER FINANCING SOURCES (USES)						
Transfers out	(82,538)	-	-	-	-	-
Total other financing sources (uses)	(82,538)	-	-	-	-	-
Net change in fund balances	(70,774)	(13,079)	768	(19,662)	(792)	68
Fund balances - beginning	451,598	921,602	29,799	33,186	3,252	2,605
Fund balances - ending	\$ 380,824	\$ 908,523	\$ 30,567	\$ 13,524	\$ 2,460	\$ 2,673

CAPITAL PROJECT FUNDS					
Swimming Pool	Riverside Park	Skate Park	Softball Complex	Rail Trail	Total Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	58,578	-	-	2,821,962	2,880,540
421	-	-	-	-	421
14	58	306	177	-	13,952
435	58,636	306	177	2,821,962	2,894,913
-	-	-	-	-	814
-	-	-	-	19,727	19,727
7	34	9	6	-	117
-	-	-	-	-	13,380
-	-	-	-	3,024,006	3,024,006
-	56,252	-	-	-	76,327
7	56,286	9	6	3,043,733	3,134,371
428	2,350	297	171	(221,771)	(239,458)
-	-	-	-	-	(82,538)
-	-	-	-	-	(82,538)
428	2,350	297	171	(221,771)	(321,996)
(136,187)	(7,086)	11,545	6,638	(98,958)	1,217,994
\$ (135,759)	\$ (4,736)	\$ 11,842	\$ 6,809	\$ (320,729)	\$ 895,998

Continued

City of Ukiah, California
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Permanent
Nonmajor Governmental Funds
Year Ended June 30, 2020

	<u>Permanent Funds</u>
	Riparian Corridor Enhancement
REVENUES	
Use of money and property	\$ 3,794
Total revenues	<u>3,794</u>
EXPENDITURES	
Current:	
Parks, buildings, and grounds	<u>739</u>
Total expenditures	<u>739</u>
Excess (deficiency) of revenues over expenditures	<u>3,055</u>
OTHER FINANCING SOURCES (USES)	
Total other financing sources (uses)	<u>-</u>
Net change in fund balances	3,055
Fund balances - beginning	143,071
Fund balances - ending	<u>\$ 146,126</u>

City of Ukiah, California
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Summary
Nonmajor Governmental Funds (cont)
Year Ended June 30, 2020

	Special revenue funds	Capital projects funds	Permanent funds	Total Nonmajor Governmental Funds
REVENUES				
Business license tax	\$ 22,168	\$ -	\$ -	\$ 22,168
Grants contributions and donations	113,327	2,880,540	-	2,993,867
Intergovernmental	2,606,400	421	-	2,606,821
Use of money and property	847,741	13,952	3,794	865,487
Miscellaneous	191,063	-	-	191,063
Total revenues	<u>3,780,699</u>	<u>2,894,913</u>	<u>3,794</u>	<u>6,679,406</u>
EXPENDITURES				
Current:				
General government	119	814	-	933
Public safety	381,520	-	-	381,520
Housing and community development	254,735	-	-	254,735
Public works	43,964	19,727	-	63,691
Parks, buildings, and grounds	-	117	739	856
Recreation and culture	236,810	13,380	-	250,190
Economic development and redevelopment	200,300	-	-	200,300
Debt service:				
Capital outlay:				
Public safety	14,337	-	-	14,337
Housing and community development	1,447,910	-	-	1,447,910
Public works	822,706	3,024,006	-	3,846,712
Recreation and culture	-	76,327	-	76,327
Total expenditures	<u>3,402,401</u>	<u>3,134,371</u>	<u>739</u>	<u>6,537,511</u>
Excess (deficiency) of revenues over expenditures	<u>378,298</u>	<u>(239,458)</u>	<u>3,055</u>	<u>141,895</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,597,152	-	-	1,597,152
Transfers out	(2,251,627)	(82,538)	-	(2,334,165)
Total other financing sources (uses)	<u>(654,475)</u>	<u>(82,538)</u>	<u>-</u>	<u>(737,013)</u>
Net change in fund balances	(276,177)	(321,996)	3,055	(595,118)
Fund balances - beginning	10,699,654	1,217,994	143,071	12,060,719
Fund balances - ending	<u>\$ 10,423,477</u>	<u>\$ 895,998</u>	<u>\$ 146,126</u>	<u>\$ 11,465,601</u>

Governmental Fund Budget Comparisons

City of Ukiah, California
City Housing Bond Proceeds
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
Housing and community development	500,000	500,000	-	500,000
Total current	500,000	500,000	-	500,000
Capital outlay:				
Housing and community development	-	-	1,447,910	(1,447,910)
Total capital outlay	-	-	1,447,910	(1,447,910)
Total expenditures	500,000	500,000	1,447,910	(947,910)
Excess (deficiency) of revenues over expenditures	(500,000)	(500,000)	(1,447,910)	(947,910)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,447,910	1,447,910
Total other financing sources (uses)	-	-	1,447,910	1,447,910
Net change in fund balances	(500,000)	(500,000)	-	500,000
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ (500,000)	\$ (500,000)	\$ -	\$ 500,000

City of Ukiah, California
Special Revenue Fund
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 389	\$ 389	\$ 389	\$ -
Miscellaneous	-	-	-	-
Total revenues	389	389	389	-
EXPENDITURES				
Current:				
General government	99	99	119	(20)
Public works	-	-	1,026	(1,026)
Total current	99	99	1,145	(1,046)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	99	99	1,145	(1,046)
Excess (deficiency) of revenues over expenditures	290	290	(756)	(1,046)
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	290	290	(756)	(1,046)
Fund balances - beginning	15,057	15,057	15,057	-
Fund balances - ending	\$ 15,347	\$ 15,347	\$ 14,301	\$ (1,046)

City of Ukiah, California
Prop 172
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 63,100	\$ 63,100	\$ 96,264	\$ 33,164
Use of money and property	120	120	1,455	1,335
Miscellaneous	-	-	-	-
Total revenues	63,220	63,220	97,719	34,499
EXPENDITURES				
Current:				
Public safety	89,731	436,697	29,204	407,493
Total current	89,731	436,697	29,204	407,493
Capital outlay:				
Public safety	15,000	15,000	14,337	663
Total capital outlay	15,000	15,000	14,337	663
Total expenditures	104,731	451,697	43,541	408,156
Excess (deficiency) of revenues over expenditures	(41,511)	(388,477)	54,178	442,655
OTHER FINANCING SOURCES (USES)				
Debt proceeds	-	346,966	-	(346,966)
Total other financing sources (uses)	-	346,966	-	(346,966)
Net change in fund balances	(41,511)	(41,511)	54,178	95,689
Fund balances - beginning	16,391	16,391	16,391	-
Fund balances - ending	\$ (25,120)	\$ (25,120)	\$ 70,569	\$ 95,689

City of Ukiah, California
Museum Grant Fund
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 95,495	\$ 95,495
Use of money and property	1	1	2,113	2,112
Miscellaneous	-	-	-	-
Total revenues	1	1	97,608	97,607
EXPENDITURES				
Current:				
Total current	-	-	-	-
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	1	1	97,608	97,607
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(83,307)	(83,307)
Total other financing sources (uses)	-	-	(83,307)	(83,307)
Net change in fund balances	1	1	14,301	14,300
Fund balances - beginning	(14,281)	(14,281)	(14,281)	-
Fund balances - ending	\$ (14,280)	\$ (14,280)	\$ 20	\$ 14,300

City of Ukiah, California
ARRC
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of money and property	\$ 85,075	\$ 85,075	\$ 67,241	\$ (17,834)
Miscellaneous	20,000	20,000	20,004	4
Total revenues	105,075	105,075	87,245	(17,830)
EXPENDITURES				
Current:				
Recreation and culture	106,417	106,417	88,968	17,449
Total current	106,417	106,417	88,968	17,449
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	106,417	106,417	88,968	17,449
Excess (deficiency) of revenues over expenditures	(1,342)	(1,342)	(1,723)	(381)
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(1,342)	(1,342)	(1,723)	(381)
Fund balances - beginning	(44,467)	(44,467)	(44,467)	-
Fund balances - ending	\$ (45,809)	\$ (45,809)	\$ (46,190)	\$ (381)

City of Ukiah, California
Downtown Business Improvement
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Business license tax	\$ 20,562	\$ 20,562	\$ 22,168	\$ 1,606
Use of money and property	39	39	55	16
Miscellaneous	-	-	-	-
Total revenues	20,601	20,601	22,223	1,622
EXPENDITURES				
Current:				
Economic development and redevelopment	20,601	20,601	25,392	(4,791)
Total current	20,601	20,601	25,392	(4,791)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	20,601	20,601	25,392	(4,791)
Excess (deficiency) of revenues over expenditures	-	-	(3,169)	(3,169)
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	(3,169)	(3,169)
Fund balances - beginning	(4,656)	(4,656)	(4,656)	-
Fund balances - ending	<u>\$ (4,656)</u>	<u>\$ (4,656)</u>	<u>\$ (7,825)</u>	<u>\$ (3,169)</u>

City of Ukiah, California
 Low-Mod Income Housing Fund (LMIHF)
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 42,756	\$ 42,756	\$ 134,995	\$ 92,239
Miscellaneous	-	-	-	-
Total revenues	42,756	42,756	134,995	92,239
EXPENDITURES				
Current:				
Housing and community development	531,935	531,935	1,046	530,889
Total current	531,935	531,935	1,046	530,889
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	531,935	531,935	1,046	530,889
Excess (deficiency) of revenues over expenditures	(489,179)	(489,179)	133,949	623,128
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(1,447,910)	(1,447,910)
Total other financing sources (uses)	-	-	(1,447,910)	(1,447,910)
Net change in fund balances	(489,179)	(489,179)	(1,313,961)	(824,782)
Fund balances - beginning	6,984,137	6,984,137	6,984,137	-
Fund balances - ending	\$ 6,494,958	\$ 6,494,958	\$ 5,670,176	\$ (824,782)

City of Ukiah, California
Winter Special Events
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 70	\$ 70	\$ -	\$ (70)
Miscellaneous	146,000	146,000	131,346	(14,654)
Total revenues	146,070	146,070	131,346	(14,724)
EXPENDITURES				
Current:				
Recreation and culture	144,960	144,960	147,842	(2,882)
Total current	144,960	144,960	147,842	(2,882)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	144,960	144,960	147,842	(2,882)
Excess (deficiency) of revenues over expenditures	1,110	1,110	(16,496)	(17,606)
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	1,110	1,110	(16,496)	(17,606)
Fund balances - beginning	3,860	3,860	3,860	-
Fund balances - ending	\$ 4,970	\$ 4,970	\$ (12,636)	\$ (17,606)

City of Ukiah, California
Advanced Planning
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 160,000	\$ -	\$ (160,000)
Use of money and property	250	250	7,802	7,552
Miscellaneous	-	-	-	-
Total revenues	250	160,250	7,802	(152,448)
EXPENDITURES				
Current:				
Housing and community development	64	551,250	134,909	416,341
Total current	64	551,250	134,909	416,341
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	64	551,250	134,909	416,341
Excess (deficiency) of revenues over expenditures	186	(391,000)	(127,107)	263,893
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	186	(391,000)	(127,107)	263,893
Fund balances - beginning	366,687	366,687	366,687	-
Fund balances - ending	\$ 366,873	\$ (24,313)	\$ 239,580	\$ 263,893

City of Ukiah, California
Highway User Tax (Gas Tax)
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 702,846	\$ 702,846	\$ 664,350	\$ (38,496)
Use of money and property	815	815	5	(810)
Miscellaneous	-	-	-	-
Total revenues	703,661	703,661	664,355	(39,306)
EXPENDITURES				
Current:				
Public works	64,267	8,395	9,828	(1,433)
Total current	64,267	8,395	9,828	(1,433)
Capital outlay:				
Public works	300,000	2,243,083	790,942	1,452,141
Total capital outlay	300,000	2,243,083	790,942	1,452,141
Total expenditures	364,267	2,251,478	800,770	1,450,708
Excess (deficiency) of revenues over expenditures	339,394	(1,547,817)	(136,415)	1,411,402
OTHER FINANCING SOURCES (USES)				
Transfers out	(304,000)	(304,000)	(4,000)	300,000
Total other financing sources (uses)	(304,000)	(304,000)	(4,000)	300,000
Net change in fund balances	35,394	(1,851,817)	(140,415)	1,711,402
Fund balances - beginning	95,659	95,659	95,659	-
Fund balances - ending	\$ 131,053	\$ (1,756,158)	\$ (44,756)	\$ 1,711,402

City of Ukiah, California
Signalization
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 1,197	\$ 1,197	\$ 9,289	\$ 8,092
Miscellaneous	-	-	16,208	16,208
Total revenues	1,197	1,197	25,497	24,300
EXPENDITURES				
Current:				
Public works	3,599	3,599	366	3,233
Total current	3,599	3,599	366	3,233
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	3,599	3,599	366	3,233
Excess (deficiency) of revenues over expenditures	(2,402)	(2,402)	25,131	27,533
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(2,402)	(2,402)	25,131	27,533
Fund balances - beginning	354,169	354,169	354,169	-
Fund balances - ending	\$ 351,767	\$ 351,767	\$ 379,300	\$ 27,533

City of Ukiah, California
 1998 STIP Augmentation
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grants contributions and donations	\$ -	\$ -	\$ 201	\$ 201
Intergovernmental	532,000	532,000	112,000	(420,000)
Miscellaneous	-	-	-	-
Total revenues	532,000	532,000	112,201	(419,799)
EXPENDITURES				
Current:				
Public works	-	-	225	(225)
Total current	-	-	225	(225)
Capital outlay:				
Public works	532,000	532,000	-	532,000
Total capital outlay	532,000	532,000	-	532,000
Total expenditures	532,000	532,000	225	531,775
Excess (deficiency) of revenues over expenditures	-	-	111,976	111,976
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	111,976	111,976
Fund balances - beginning	(112,000)	(112,000)	(112,000)	-
Fund balances - ending	\$ (112,000)	\$ (112,000)	\$ (24)	\$ 111,976

City of Ukiah, California
 SB 325 Reimbursement
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 35,000	\$ 221,828	\$ 186,828
Use of money and property	87	87	2,671	2,584
Miscellaneous	-	-	-	-
Total revenues	87	35,087	224,499	189,412
EXPENDITURES				
Current:				
Public works	22	35,022	30,284	4,738
Total current	22	35,022	30,284	4,738
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	22	35,022	30,284	4,738
Excess (deficiency) of revenues over expenditures	65	65	194,215	194,150
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	65	65	194,215	194,150
Fund balances - beginning	(115,472)	(115,472)	(115,472)	-
Fund balances - ending	\$ (115,407)	\$ (115,407)	\$ 78,743	\$ 194,150

City of Ukiah, California

S.T.P.

Schedule of Revenue, Expenditures, and Change in Fund Balances

Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 72,000	\$ 72,000	\$ 1,047,044	\$ 975,044
Use of money and property	-	-	5,377	5,377
Miscellaneous	-	-	-	-
Total revenues	72,000	72,000	1,052,421	980,421
EXPENDITURES				
Current:				
Total current	-	-	-	-
Capital outlay:				
Public works	72,000	148,741	31,764	116,977
Total capital outlay	72,000	148,741	31,764	116,977
Total expenditures	72,000	148,741	31,764	116,977
Excess (deficiency) of revenues over expenditures	-	(76,741)	1,020,657	1,097,398
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(76,741)	1,020,657	1,097,398
Fund balances - beginning	(803,801)	(803,801)	(803,801)	-
Fund balances - ending	\$ (803,801)	\$ (880,542)	\$ 216,856	\$ 1,097,398

City of Ukiah, California
Trans-Traffic Congestion Relief
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 67	\$ 67	\$ -	\$ (67)
Miscellaneous	-	-	-	-
Total revenues	67	67	-	(67)
EXPENDITURES				
Current:				
Public works	17	17	20	(3)
Total current	17	17	20	(3)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	17	17	20	(3)
Excess (deficiency) of revenues over expenditures	50	50	(20)	(70)
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	50	50	(20)	(70)
Fund balances - beginning	(478,639)	(478,639)	(478,639)	-
Fund balances - ending	\$ (478,589)	\$ (478,589)	\$ (478,659)	\$ (70)

City of Ukiah, California
CDBG Program Income
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Grants contributions and donations	\$ 175,000	\$ 175,000	\$ 113,126	\$ (61,874)
Use of money and property	63,175	63,175	42,686	(20,489)
Miscellaneous	-	-	23,505	23,505
Total revenues	238,175	238,175	179,317	(58,858)
EXPENDITURES				
Current:				
Housing and community development	153,211	294,458	118,752	175,706
Economic development and redevelopment	-	25,000	11,500	13,500
Total current	153,211	319,458	130,252	189,206
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	153,211	319,458	130,252	189,206
Excess (deficiency) of revenues over expenditures	84,964	(81,283)	49,065	130,348
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	84,964	(81,283)	49,065	130,348
Fund balances - beginning	453,178	453,178	453,178	-
Fund balances - ending	\$ 538,142	\$ 371,895	\$ 502,243	\$ 130,348

City of Ukiah, California
HOME Program Income
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grants contributions and donations	\$ 487,500	\$ 487,500	\$ -	\$ (487,500)
Intergovernmental	-	5,100,000	-	(5,100,000)
Use of money and property	118,048	118,048	152,573	34,525
Miscellaneous	-	-	-	-
Total revenues	605,548	5,705,548	152,573	(5,552,975)
EXPENDITURES				
Current:				
Housing and community development	604,642	5,704,642	28	5,704,614
Total current	604,642	5,704,642	28	5,704,614
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	604,642	5,704,642	28	5,704,614
Excess (deficiency) of revenues over expenditures	906	906	152,545	151,639
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	906	906	152,545	151,639
Fund balances - beginning	2,619,594	2,619,594	2,619,594	-
Fund balances - ending	\$ 2,620,500	\$ 2,620,500	\$ 2,772,139	\$ 151,639

City of Ukiah, California
 Asset Seizure
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 45,000	\$ 45,000	\$ 50,792	\$ 5,792
Use of money and property	163	163	2,430	2,267
Miscellaneous	-	-	-	-
Total revenues	45,163	45,163	53,222	8,059
EXPENDITURES				
Current:				
Public safety	45,042	61,494	45,615	15,879
Total current	45,042	61,494	45,615	15,879
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	45,042	61,494	45,615	15,879
Excess (deficiency) of revenues over expenditures	121	(16,331)	7,607	23,938
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	121	(16,331)	7,607	23,938
Fund balances - beginning	90,910	90,910	90,910	-
Fund balances - ending	\$ 91,031	\$ 74,579	\$ 98,517	\$ 23,938

City of Ukiah, California
 Sup. Law Enforcement Svc. (SLESF)
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 125,000	\$ 125,000	\$ 193,627	\$ 68,627
Use of money and property	53	53	4,534	4,481
Miscellaneous	-	-	-	-
Total revenues	125,053	125,053	198,161	73,108
EXPENDITURES				
Current:				
Public safety	113,049	113,049	101,801	11,248
Total current	113,049	113,049	101,801	11,248
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	113,049	113,049	101,801	11,248
Excess (deficiency) of revenues over expenditures	12,004	12,004	96,360	84,356
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	12,004	12,004	96,360	84,356
Fund balances - beginning	84,595	84,595	84,595	-
Fund balances - ending	\$ 96,599	\$ 96,599	\$ 180,955	\$ 84,356

City of Ukiah, California
Community-Based Transitional Housing
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 4,010	\$ 4,010	\$ 17,888	\$ 13,878
Miscellaneous	-	-	-	-
Total revenues	4,010	4,010	17,888	13,878
EXPENDITURES				
Current:				
Public safety	204,350	204,350	188,879	15,471
Total current	204,350	204,350	188,879	15,471
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	204,350	204,350	188,879	15,471
Excess (deficiency) of revenues over expenditures	(200,340)	(200,340)	(170,991)	29,349
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(200,340)	(200,340)	(170,991)	29,349
Fund balances - beginning	855,379	855,379	855,379	-
Fund balances - ending	\$ 655,039	\$ 655,039	\$ 684,388	\$ 29,349

City of Ukiah, California
 Asset Forfeiture 11470.2 H&S
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 31,250	\$ 31,250
Use of money and property	162	162	1,764	1,602
Miscellaneous	-	-	-	-
Total revenues	162	162	33,014	32,852
EXPENDITURES				
Current:				
Public safety	25,041	25,041	16,021	9,020
Total current	25,041	25,041	16,021	9,020
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	25,041	25,041	16,021	9,020
Excess (deficiency) of revenues over expenditures	(24,879)	(24,879)	16,993	41,872
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(24,879)	(24,879)	16,993	41,872
Fund balances - beginning	50,525	50,525	50,525	-
Fund balances - ending	\$ 25,646	\$ 25,646	\$ 67,518	\$ 41,872

City of Ukiah, California
Special Revenue - Police
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ 125,000	\$ 125,000	\$ 93,750	\$ (31,250)
Use of money and property	-	-	584	584
Miscellaneous	-	-	-	-
Total revenues	125,000	125,000	94,334	(30,666)
EXPENDITURES				
Current:				
Public safety	8	8	-	8
Total current	8	8	-	8
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	8	8	-	8
Excess (deficiency) of revenues over expenditures	124,992	124,992	94,334	(30,658)
OTHER FINANCING SOURCES (USES)				
Transfers out	(125,000)	(125,000)	(93,750)	31,250
Total other financing sources (uses)	(125,000)	(125,000)	(93,750)	31,250
Net change in fund balances	(8)	(8)	584	592
Fund balances - beginning	2,359	2,359	2,359	-
Fund balances - ending	\$ 2,351	\$ 2,351	\$ 2,943	\$ 592

City of Ukiah, California
Museum
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
Total current	-	-	-	-
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	5,117	5,117
Total other financing sources (uses)	-	-	5,117	5,117
Net change in fund balances	-	-	5,117	5,117
Fund balances - beginning	(5,117)	(5,117)	(5,117)	-
Fund balances - ending	<u>\$ (5,117)</u>	<u>\$ (5,117)</u>	<u>\$ -</u>	<u>\$ 5,117</u>

City of Ukiah, California
Transfer Station
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 405,567	\$ 405,567	\$ 392,618	\$ (12,949)
Miscellaneous	-	-	-	-
Total revenues	405,567	405,567	392,618	(12,949)
EXPENDITURES				
Current:				
Public works	24	2,509	2,215	294
Total current	24	2,509	2,215	294
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	24	2,509	2,215	294
Excess (deficiency) of revenues over expenditures	405,543	403,058	390,403	(12,655)
OTHER FINANCING SOURCES (USES)				
Transfers out	(405,473)	(405,473)	(428,005)	(22,532)
Total other financing sources (uses)	(405,473)	(405,473)	(428,005)	(22,532)
Net change in fund balances	70	(2,415)	(37,602)	(35,187)
Fund balances - beginning	72,921	72,921	72,921	-
Fund balances - ending	\$ 72,991	\$ 70,506	\$ 35,319	\$ (35,187)

City of Ukiah, California
Visit Ukiah
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ -	\$ -	\$ 1,272	\$ 1,272
Miscellaneous	-	-	-	-
Total revenues	-	-	1,272	1,272
EXPENDITURES				
Current:				
Economic development and redevelopment	151,548	151,548	163,408	(11,860)
Total current	151,548	151,548	163,408	(11,860)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	151,548	151,548	163,408	(11,860)
Excess (deficiency) of revenues over expenditures	(151,548)	(151,548)	(162,136)	(10,588)
OTHER FINANCING SOURCES (USES)				
Transfers in	145,000	145,000	144,125	(875)
Transfers out	-	-	(194,655)	(194,655)
Total other financing sources (uses)	145,000	145,000	(50,530)	(195,530)
Net change in fund balances	(6,548)	(6,548)	(212,666)	(206,118)
Fund balances - beginning	212,666	212,666	212,666	-
Fund balances - ending	\$ 206,118	\$ 206,118	\$ -	\$ (206,118)

City of Ukiah, California
Equipment Reserve
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 870	\$ 870	\$ 12,030	\$ 11,160
Miscellaneous	-	-	-	-
Total revenues	870	870	12,030	11,160
EXPENDITURES				
Current:				
General government	221	221	266	(45)
Total current	221	221	266	(45)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	221	221	266	(45)
Excess (deficiency) of revenues over expenditures	649	649	11,764	11,115
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	(82,538)	(82,538)
Total other financing sources (uses)	-	-	(82,538)	(82,538)
Net change in fund balances	649	649	(70,774)	(71,423)
Fund balances - beginning	451,598	451,598	451,598	-
Fund balances - ending	\$ 452,247	\$ 452,247	\$ 380,824	\$ (71,423)

City of Ukiah, California
Special Projects Reserve
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 1,793	\$ 1,793	\$ (1)	\$ (1,794)
Miscellaneous	-	-	-	-
Total revenues	1,793	1,793	(1)	(1,794)
EXPENDITURES				
Current:				
General government	456	456	548	(92)
Recreation and culture	-	40,120	12,530	27,590
Total current	456	40,576	13,078	27,498
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	456	40,576	13,078	27,498
Excess (deficiency) of revenues over expenditures	1,337	(38,783)	(13,079)	25,704
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	1,337	(38,783)	(13,079)	25,704
Fund balances - beginning	921,602	921,602	921,602	-
Fund balances - ending	\$ 922,939	\$ 882,819	\$ 908,523	\$ 25,704

City of Ukiah, California
 Park Development Fees
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 78	\$ 78	\$ 792	\$ 714
Miscellaneous	-	-	-	-
Total revenues	78	78	792	714
EXPENDITURES				
Current:				
Parks, buildings, and grounds	-	-	24	(24)
Recreation and culture	20	20	-	20
Total current	20	20	24	(4)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	20	20	24	(4)
Excess (deficiency) of revenues over expenditures	58	58	768	710
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	58	58	768	710
Fund balances - beginning	29,799	29,799	29,799	-
Fund balances - ending	\$ 29,857	\$ 29,857	\$ 30,567	\$ 710

City of Ukiah, California
Anton Stadium
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 84	\$ 84	\$ 439	\$ 355
Miscellaneous	-	-	-	-
Total revenues	84	84	439	355
EXPENDITURES				
Current:				
Parks, buildings, and grounds	21	21	26	(5)
Total current	21	21	26	(5)
Capital outlay:				
Recreation and culture	-	22,167	20,075	2,092
Total capital outlay	-	22,167	20,075	2,092
Total expenditures	21	22,188	20,101	2,087
Excess (deficiency) of revenues over expenditures	63	(22,104)	(19,662)	2,442
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	63	(22,104)	(19,662)	2,442
Fund balances - beginning	33,186	33,186	33,186	-
Fund balances - ending	\$ 33,249	\$ 11,082	\$ 13,524	\$ 2,442

City of Ukiah, California
 Observatory Park
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 29	\$ 29	\$ 67	\$ 38
Miscellaneous	-	-	-	-
Total revenues	29	29	67	38
EXPENDITURES				
Current:				
Parks, buildings, and grounds	-	-	9	(9)
Recreation and culture	7	7	850	(843)
Total current	7	7	859	(852)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	7	7	859	(852)
Excess (deficiency) of revenues over expenditures	22	22	(792)	(814)
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	22	22	(792)	(814)
Fund balances - beginning	3,252	3,252	3,252	-
Fund balances - ending	\$ 3,274	\$ 3,274	\$ 2,460	\$ (814)

City of Ukiah, California
 Playground & Park Amenities
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 7	\$ 7	\$ 70	\$ 63
Miscellaneous	-	-	-	-
Total revenues	7	7	70	63
EXPENDITURES				
Current:				
Parks, buildings, and grounds	2	2	2	-
Total current	2	2	2	-
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	2	2	2	-
Excess (deficiency) of revenues over expenditures	5	5	68	63
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	5	5	68	63
Fund balances - beginning	2,605	2,605	2,605	-
Fund balances - ending	\$ 2,610	\$ 2,610	\$ 2,673	\$ 63

City of Ukiah, California
Swimming Pool
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 421	\$ 421
Use of money and property	22	22	14	(8)
Miscellaneous	-	-	-	-
Total revenues	22	22	435	413
EXPENDITURES				
Current:				
Parks, buildings, and grounds	6	6	7	(1)
Total current	6	6	7	(1)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	6	6	7	(1)
Excess (deficiency) of revenues over expenditures	16	16	428	412
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	16	16	428	412
Fund balances - beginning	(136,187)	(136,187)	(136,187)	-
Fund balances - ending	\$ (136,171)	\$ (136,171)	\$ (135,759)	\$ 412

City of Ukiah, California
Riverside Park
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grants contributions and donations	\$ 1,063,700	\$ 1,063,700	\$ 58,578	\$ (1,005,122)
Use of money and property	53	53	58	5
Miscellaneous	-	-	-	-
Total revenues	1,063,753	1,063,753	58,636	(1,005,117)
EXPENDITURES				
Current:				
Parks, buildings, and grounds	-	-	34	(34)
Recreation and culture	13	13	-	13
Total current	13	13	34	(21)
Capital outlay:				
Recreation and culture	882,457	1,086,103	56,252	1,029,851
Total capital outlay	882,457	1,086,103	56,252	1,029,851
Total expenditures	882,470	1,086,116	56,286	1,029,830
Excess (deficiency) of revenues over expenditures	181,283	(22,363)	2,350	24,713
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	181,283	(22,363)	2,350	24,713
Fund balances - beginning	(7,086)	(7,086)	(7,086)	-
Fund balances - ending	\$ 174,197	\$ (29,449)	\$ (4,736)	\$ 24,713

City of Ukiah, California
 Skate Park
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 30	\$ 30	\$ 306	\$ 276
Miscellaneous	-	-	-	-
Total revenues	30	30	306	276
EXPENDITURES				
Current:				
Parks, buildings, and grounds	8	8	9	(1)
Total current	8	8	9	(1)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	8	8	9	(1)
Excess (deficiency) of revenues over expenditures	22	22	297	275
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	22	22	297	275
Fund balances - beginning	11,545	11,545	11,545	-
Fund balances - ending	\$ 11,567	\$ 11,567	\$ 11,842	\$ 275

City of Ukiah, California
 Softball Complex
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 18	\$ 18	\$ 177	\$ 159
Miscellaneous	-	-	-	-
Total revenues	18	18	177	159
EXPENDITURES				
Current:				
Parks, buildings, and grounds	5	5	6	(1)
Total current	5	5	6	(1)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	5	5	6	(1)
Excess (deficiency) of revenues over expenditures	13	13	171	158
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	13	13	171	158
Fund balances - beginning	6,638	6,638	6,638	-
Fund balances - ending	\$ 6,651	\$ 6,651	\$ 6,809	\$ 158

City of Ukiah, California
 Rail Trail
 Schedule of Revenue, Expenditures, and Change in Fund Balances
 Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grants contributions and donations	\$ 2,575,740	\$ 2,575,740	\$ 2,821,962	\$ 246,222
Miscellaneous	-	-	-	-
Total revenues	2,575,740	2,575,740	2,821,962	246,222
EXPENDITURES				
Current:				
Public works	105,781	105,781	19,727	86,054
Total current	105,781	105,781	19,727	86,054
Capital outlay:				
Public works	2,443,997	3,319,295	3,024,006	295,289
Total capital outlay	2,443,997	3,319,295	3,024,006	295,289
Total expenditures	2,549,778	3,425,076	3,043,733	381,343
Excess (deficiency) of revenues over expenditures	25,962	(849,336)	(221,771)	627,565
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	25,962	(849,336)	(221,771)	627,565
Fund balances - beginning	(98,958)	(98,958)	(98,958)	-
Fund balances - ending	\$ (72,996)	\$ (948,294)	\$ (320,729)	\$ 627,565

City of Ukiah, California
Riparian Corridor Enhancement
Schedule of Revenue, Expenditures, and Change in Fund Balances
Budget and Actual

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 2,418	\$ 2,418	\$ 3,794	\$ 1,376
Miscellaneous	-	-	-	-
Total revenues	2,418	2,418	3,794	1,376
EXPENDITURES				
Current:				
Parks, buildings, and grounds	615	615	739	(124)
Total current	615	615	739	(124)
Capital outlay:				
Total capital outlay	-	-	-	-
Total expenditures	615	615	739	(124)
Excess (deficiency) of revenues over expenditures	1,803	1,803	3,055	1,252
OTHER FINANCING SOURCES (USES)				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	1,803	1,803	3,055	1,252
Fund balances - beginning	143,071	143,071	143,071	-
Fund balances - ending	\$ 144,874	\$ 144,874	\$ 146,126	\$ 1,252

Combining Nonmajor Enterprise funds

Parking District #1	The Parking District #1 Fund is used to account for the operating activities of the City's parking district.
Ambulance Services	The Ambulance Services fund is used to account for resources and activities of the Ukiah Valley Fire Authority in providing ambulatory services.
Golf	The Golf Fund is issued to account for activities related to the City's municipal golf course, which is managed by a contracted, private vendor.
Conference Center	The Conference Center Fund is used to account for activities of the Ukiah Valley Conference Center.
Airport	The Airport Fund is the primary fund used to account for the operating activities of the City's municipal airport.
Street Lighting	The Street Lighting Fund is used to account for resources accumulated for street light operation, maintenance and capital planning.

City of Ukiah, California
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2020

	Parking District	Ambulance Services	Golf	Conference Center	Airport	Street Lighting	Total Nonmajor Enterprise funds
ASSETS							
Current assets:							
Cash and investments	\$ 7,885	\$ 20,705	\$ 86,170	\$ 132	\$ 282,242	\$ 26,523	\$ 423,657
Accounts receivable	12,956	-	6,500	460	11,689	24,776	56,381
Interest receivable	-	6	175	-	329	25	535
Grants and subventions receivable	-	-	-	-	2,461,200	-	2,461,200
Total current assets	20,841	20,711	92,845	592	2,755,460	51,324	2,941,773
Noncurrent assets:							
Notes receivable	-	-	12,000	-	-	-	12,000
Advances to other funds	-	-	690,704	-	-	-	690,704
Land	183,871	-	965,284	372,750	271,957	-	1,793,862
Construction in progress	-	-	-	-	4,121,465	-	4,121,465
Infrastructure and network	77,682	-	178,259	-	2,130,622	117,736	2,504,299
Buildings and improvements	-	-	414,745	2,294,473	1,833,577	-	4,542,795
Machinery equipment and vehicles	42,876	90,440	-	53,093	650,680	-	837,089
Less accumulated depreciation	(55,851)	-	(577,608)	(1,269,164)	(2,746,159)	(14,292)	(4,663,074)
Total noncurrent assets	248,578	90,440	1,683,384	1,451,152	6,262,142	103,444	9,839,140
Total assets	269,419	111,151	1,776,229	1,451,744	9,017,602	154,768	12,780,913
DEFERRED OUTFLOWS OF RESOURCES							
Deferred outflow of resources related to pension	-	-	8,932	112,900	152,915	-	274,747
Total deferred outflows of resources	-	-	8,932	112,900	152,915	-	274,747
Total assets and deferred outflows of resources	\$ 269,419	\$ 111,151	\$ 1,785,161	\$ 1,564,644	\$ 9,170,517	\$ 154,768	\$ 13,055,660
LIABILITIES							
Current liabilities:							
Accounts payable	4,571	176	72,105	7,809	2,720,179	24,451	2,829,291
Accrued payroll liabilities	-	-	1,858	9,465	21,702	-	33,025
Due to other funds	33,690	-	-	56,595	-	-	90,285
Deposits payable	-	-	-	2,162	3,562	-	5,724
Compensated absences - current	-	-	268	1,192	3,084	-	4,544
Long-term obligations - current	-	-	-	-	10,412	-	10,412
Interest payable	-	-	-	-	1,575	-	1,575
Total current liabilities	38,261	176	74,231	77,223	2,760,514	24,451	2,974,856
Noncurrent liabilities:							
Advance from other funds	-	-	930,200	-	-	186,270	1,116,470
Installment obligations	-	-	-	-	159,587	-	159,587
Net pension liability	-	-	59,758	755,347	1,023,066	-	1,838,171
Compensated absences	-	-	2,415	10,730	27,748	-	40,893
Total noncurrent liabilities	-	-	992,373	766,077	1,210,401	186,270	3,155,121
Total liabilities	38,261	176	1,066,604	843,300	3,970,915	210,721	6,129,977
DEFERRED INFLOWS OF RESOURCES							
Deferred inflow of resources related to pension	-	-	922	11,655	15,785	-	28,362
Total deferred inflows of resources	-	-	922	11,655	15,785	-	28,362
Total liabilities and deferred inflows of resources	38,261	176	1,067,526	854,955	3,986,700	210,721	6,158,339
NET POSITION							
Net investment in capital assets	248,578	90,440	980,680	1,451,152	6,092,143	103,444	8,966,437
Restricted for:							
Unrestricted	(17,420)	20,535	(263,045)	(741,463)	(908,326)	(159,397)	(2,069,116)
Total net position	\$ 231,158	\$ 110,975	\$ 717,635	\$ 709,689	\$ 5,183,817	\$ (55,953)	\$ 6,897,321

City of Ukiah, California
Combining Statement of Revenues, expenses, and Changes in Net Position
Nonmajor Governmental Funds
Year Ended June 30, 2020

	Parking District	Ambulance Services	Golf	Conference Center	Airport	Street Lighting	Total Enterprise funds
OPERATING REVENUES							
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	35,479	14,441	-	10,087	14,893	188,873	263,773
Licenses and permits	26,744	-	-	-	-	-	26,744
Fines penalties and forfeitures	51,845	-	-	-	-	-	51,845
Facility rental	-	-	40,000	264,707	379,676	-	684,383
Fuel sales	-	-	-	-	835,470	-	835,470
Miscellaneous	-	-	-	-	1,217	-	1,217
Total operating revenues	<u>114,068</u>	<u>14,441</u>	<u>40,000</u>	<u>274,794</u>	<u>1,231,256</u>	<u>188,873</u>	<u>1,863,432</u>
OPERATING EXPENSES							
General and administrative	26,265	-	12,669	50,986	146,071	19,267	255,258
Maintenance and operations	142,467	11,053	235,370	404,960	759,381	125,178	1,678,409
Fuel	-	-	-	-	504,036	-	504,036
Depreciation	2,424	-	2,236	45,889	109,724	2,943	163,216
Total operating expenses	<u>171,156</u>	<u>11,053</u>	<u>250,275</u>	<u>501,835</u>	<u>1,519,212</u>	<u>147,388</u>	<u>2,600,919</u>
Operating income (loss)	<u>(57,088)</u>	<u>3,388</u>	<u>(210,275)</u>	<u>(227,041)</u>	<u>(287,956)</u>	<u>41,485</u>	<u>(737,487)</u>
NONOPERATING REVENUES (EXPENSES)							
Property tax	16,815	-	-	-	-	-	16,815
Interest, rent, and concessions	822	49	91,059	-	8,884	519	101,333
Interest expense and fiscal charges	-	-	-	-	(4,199)	-	(4,199)
Total nonoperating revenues (expenses)	<u>17,637</u>	<u>49</u>	<u>91,059</u>	<u>-</u>	<u>4,685</u>	<u>519</u>	<u>113,949</u>
Income (loss) before contributions and transfers	<u>(39,451)</u>	<u>3,437</u>	<u>(119,216)</u>	<u>(227,041)</u>	<u>(283,271)</u>	<u>42,004</u>	<u>(623,538)</u>
Capital contributions	-	25,000	-	-	3,763,385	-	3,788,385
Transfers in	-	82,538	-	-	-	-	82,538
Change in net position	<u>(39,451)</u>	<u>110,975</u>	<u>(119,216)</u>	<u>(227,041)</u>	<u>3,480,114</u>	<u>42,004</u>	<u>3,247,385</u>
Total net position - beginning	<u>270,609</u>	<u>-</u>	<u>836,851</u>	<u>936,730</u>	<u>1,703,703</u>	<u>(97,957)</u>	<u>3,649,936</u>
Total net position - ending	<u>\$ 231,158</u>	<u>\$ 110,975</u>	<u>\$ 717,635</u>	<u>\$ 709,689</u>	<u>\$ 5,183,817</u>	<u>\$ (55,953)</u>	<u>\$ 6,897,321</u>

City of Ukiah, California
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2020

	Parking District	Ambulance Services	Golf	Conference Center	Airport	Street Lighting	Total
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash receipts from customers	\$ 121,440	\$ 14,441	\$ 33,500	\$ 274,534	\$ 1,281,197	\$ 186,834	\$ 1,911,946
Payments to employees	-	-	(26,671)	(202,023)	(417,710)	(3,959)	(650,363)
Payments to suppliers	(139,178)	(10,877)	(219,455)	(111,335)	(649,070)	(137,348)	(1,267,263)
Payments for interfund services used	(26,265)	-	(12,669)	(50,986)	(146,071)	(19,267)	(255,258)
Net cash provided (used) by operating activities	<u>(44,003)</u>	<u>3,564</u>	<u>(225,295)</u>	<u>(89,810)</u>	<u>68,346</u>	<u>26,260</u>	<u>(260,938)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Principal payments received on loans receivable	-	-	20,500	-	-	-	20,500
Cash received (paid) to other funds	33,690	82,538	182,932	56,595	-	(133)	355,622
Property taxes received	16,815	-	-	-	-	-	16,815
Net cash provided (used) by noncapital financing activities	<u>50,505</u>	<u>82,538</u>	<u>203,432</u>	<u>56,595</u>	<u>-</u>	<u>(133)</u>	<u>392,937</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital grants and contributions	-	25,000	-	-	1,332,338	-	1,357,338
Interest paid	-	-	-	-	(4,199)	-	(4,199)
Principal paid on capital and related debt	-	-	-	-	(10,175)	-	(10,175)
Acquisition and construction of capital assets	-	(90,440)	-	-	(1,375,672)	-	(1,466,112)
Net cash provided (used) by capital and related financing activities	<u>-</u>	<u>(65,440)</u>	<u>-</u>	<u>-</u>	<u>(57,708)</u>	<u>-</u>	<u>(123,148)</u>
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	829	43	923	71	8,990	396	11,252
Net cash provided (used) by investing activities	<u>829</u>	<u>43</u>	<u>923</u>	<u>71</u>	<u>8,990</u>	<u>396</u>	<u>11,252</u>
Net increase (decrease) in cash and cash equivalents	7,331	20,705	(20,940)	(33,144)	19,628	26,523	20,103
Balances - beginning of year	554	-	107,110	33,276	262,614	-	403,554
Balances - end of the year	<u>\$ 7,885</u>	<u>\$ 20,705</u>	<u>\$ 86,170</u>	<u>\$ 132</u>	<u>\$ 282,242</u>	<u>\$ 26,523</u>	<u>\$ 423,657</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating Income	\$ (57,088)	\$ 3,388	\$ (210,275)	\$ (227,041)	\$ (287,956)	\$ 41,485	\$ (737,487)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	2,424	-	2,236	45,889	109,724	2,943	163,216
Changes in assets and liabilities:							
Decrease (increase) in accounts receivable	8,572	-	(6,500)	(260)	49,310	(2,039)	49,083
Decrease (increase) in deferred outflows	-	-	(662)	(8,371)	(11,337)	100	(20,270)
Increase (decrease) in accounts payable	2,089	176	(20,394)	(21,829)	45,869	(12,270)	(6,359)
Increase (decrease) in accrued salaries and benefits	-	-	937	3,496	1,682	(3,959)	2,156
Increase (decrease) in compensated absences	-	-	202	2,506	4,211	-	6,919
Increase (decrease) in deferred inflows	-	-	(343)	(4,333)	(5,870)	-	(10,546)
Increase (decrease) in net pension liability	-	-	9,504	120,133	162,713	-	292,350
Net cash provided (used) by operating activities	<u>\$ (44,003)</u>	<u>\$ 3,564</u>	<u>\$ (225,295)</u>	<u>\$ (89,810)</u>	<u>\$ 68,346</u>	<u>\$ 26,260</u>	<u>\$ (260,938)</u>

Combining Internal Service Funds

City Administrative Services

City Administrative Services fund is used to account for all general administrative services provided to the City, including City Council, City Manager's Office (City Manager, City Clerk, Emergency Management, Economic Development, etc), Finance (Accounting and Budget), Human Resources, City Attorney, and Treasury management.

Worker's Comp

The Worker's Compensation Fund is used to account for premiums paid for worker's compensation benefits as required by the State of California.

Liability

The Liability Fund is used to account for resources needed to meet liability insurance premiums and to allocate those costs to all City functions through its Cost Allocation Plan.

Billing and Collection

The Billing and Collection Fund is used to account for shared resources used to provide billing and collection service to City functions and other governmental entities and to allocate those costs accordingly through its Cost Allocation Plan.

Garage

The Garage Fund is used to account for shared resources used to operate the City's central garage and corporation yard and to allocate those costs to all City functions through its Cost Allocation Plan.

Purchasing

The Purchasing Fund is used to account for shared resources used to maintain and implement the City's central procurement system and to allocate those costs to all City functions through its Cost Allocation Plan.

Public Safety Dispatch

The Public Safety Dispatch Fund is used to account for shared resources used to provide public safety dispatch services to City departments and other governmental entities and to allocate those costs accordingly through its Cost Allocation Plan.

Building & Maintenance

The Building & Maintenance Fund is used to account for shared resources used to provide central building and grounds maintenance services to City departments and to allocate those costs accordingly through its Cost Allocation Plan.

Information Technology (IT)

The IT Fund is used to account for shared resources used to provide information technology services to City departments and to allocate those costs accordingly through its Cost Allocation Plan.

City of Ukiah, California
Combining Statement of Net Position
Internal Service Funds
June 30, 2020

	City Administrative Services	Worker's Comp	Liability	Garage	Purchasing	Billing And Collection	Public Safety Dispatch	Building & Maintenance	Information Technology	Total Nonmajor Internal service funds
ASSETS										
Current assets:										
Cash and investments	\$ 27,563	\$ 267,692	\$ 115,383	\$ 42,604	\$ 59,313	\$ 319,332	\$ 168,851	\$ -	\$ 40,429	\$ 1,041,167
Accounts receivable	-	-	-	14,789	-	-	-	-	2,296	17,085
Interest receivable	-	1,683	323	72	-	1,364	231	-	108	3,781
Due from other funds	-	642,886	-	-	-	545,045	-	-	-	1,187,931
Total current assets	27,563	912,261	115,706	57,465	59,313	865,741	169,082	-	42,833	2,249,964
Noncurrent assets:										
Advances to other funds	-	-	745,000	-	-	-	-	-	-	745,000
Land	-	-	-	-	-	-	-	762,562	-	762,562
Construction in progress	-	-	-	-	-	-	-	34,663	-	34,663
Buildings and improvements	-	-	-	327,113	-	-	-	189,483	-	516,596
Machinery equipment and vehicles	-	-	-	203,051	4,769	203,615	228,710	41,181	359,462	1,040,788
Less accumulated depreciation	-	-	-	(252,702)	(4,769)	(203,615)	(228,710)	(4,539)	(120,374)	(814,709)
Total noncurrent assets	-	-	745,000	277,462	-	-	-	1,023,350	239,088	2,284,900
Total assets	\$ 27,563	\$ 912,261	\$ 860,706	\$ 334,927	\$ 59,313	\$ 865,741	\$ 169,082	\$ 1,023,350	\$ 281,921	\$ 4,534,864
LIABILITIES										
Current liabilities:										
Accounts payable	\$ -	\$ -	\$ -	\$ 3,111	\$ 2,858	\$ 23,310	\$ 2,938	\$ 27,777	\$ 23,111	\$ 83,105
Accrued payroll liabilities	27,563	17,874	25,407	15,119	20,601	39,351	50,638	17,502	25,240	239,295
Due to other funds	-	-	-	-	-	-	-	545,045	-	545,045
Compensated absences - current	-	-	-	3,624	4,348	4,928	5,509	2,822	2,588	23,819
Long-term obligations - current	-	143,486	49,583	-	-	-	-	-	57,104	250,173
Interest payable	-	-	-	-	-	-	-	-	3,107	3,107
Total current liabilities	27,563	161,360	74,990	21,854	27,807	67,589	59,085	593,146	111,150	1,144,544
Noncurrent liabilities:										
Claims payable	-	430,458	99,166	-	-	-	-	-	-	529,624
Capital leases	-	-	-	-	-	-	-	-	59,314	59,314
Compensated absences	-	-	-	32,617	39,134	44,349	49,586	25,403	23,288	214,377
Total noncurrent liabilities	-	430,458	99,166	32,617	39,134	44,349	49,586	25,403	82,602	803,315
Total liabilities	27,563	591,818	174,156	54,471	66,941	111,938	108,671	618,549	193,752	1,947,859
NET POSITION										
Net investment in capital assets	-	-	-	277,462	-	-	-	1,023,350	119,563	1,420,375
Restricted for:										
Unrestricted	-	320,443	686,550	2,994	(7,628)	753,803	60,411	(618,549)	(31,394)	1,166,630
Total net position	\$ -	\$ 320,443	\$ 686,550	\$ 280,456	\$ (7,628)	\$ 753,803	\$ 60,411	\$ 404,801	\$ 88,169	\$ 2,587,005

City of Ukiah, California
Combining Statement of Revenues, expenses, and Changes in Net Position
Internal Service Funds
Year Ended June 30, 2020

	City Administrative Services	Worker's Comp	Liability	Garage	Purchasing	Billing And Collection	Public Safety Dispatch	Building & Maintenance	Information Technology	Total Internal service funds
OPERATING REVENUES										
Property tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	-	1,364,731	809,443	562,697	584,879	1,235,167	1,491,839	944,279	1,288,040	8,281,075
Miscellaneous	-	-	-	321	-	-	-	-	-	321
Total operating revenues	-	1,364,731	809,443	563,018	584,879	1,235,167	1,491,839	944,279	1,288,040	8,281,396
OPERATING EXPENSES										
General and administrative	-	12,269	50,064	85,522	69,675	244,188	162,494	142,524	127,423	894,159
Maintenance and operations	29,006	1,257,966	828,543	468,431	521,184	1,061,231	1,254,468	622,486	1,111,379	7,154,694
Depreciation	-	-	-	29,109	-	1,040	2,600	2,555	63,322	98,626
Total operating expenses	29,006	1,270,235	878,607	583,062	590,859	1,306,459	1,419,562	767,565	1,302,124	8,147,479
Operating income (loss)	(29,006)	94,496	(69,164)	(20,044)	(5,980)	(71,292)	72,277	176,714	(14,084)	133,917
NONOPERATING REVENUES (EXPENSES)										
Interest, rent, and concessions	-	16,953	4,676	441	7	19,171	1,409	1,443	665	44,765
Interest expense and fiscal charges	-	-	-	-	-	-	-	-	(4,922)	(4,922)
Total nonoperating revenues (expenses)	-	16,953	4,676	441	7	19,171	1,409	1,443	(4,257)	39,843
Income (loss) before contributions and transfers	(29,006)	111,449	(64,488)	(19,603)	(5,973)	(52,121)	73,686	178,157	(18,341)	173,760
Transfers in	29,006	-	-	-	-	-	-	810	-	29,816
Change in net position	-	111,449	(64,488)	(19,603)	(5,973)	(52,121)	73,686	178,967	(18,341)	203,576
Total net position - beginning	-	208,994	751,038	300,059	(1,655)	805,924	(13,275)	225,834	106,510	2,383,429
Total net position - ending	\$ -	\$ 320,443	\$ 686,550	\$ 280,456	\$ (7,628)	\$ 753,803	\$ 60,411	\$ 404,801	\$ 88,169	\$ 2,587,005

City of Ukiah, California
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2020

	City Administrative Services	Worker's Comp	Liability	Garage	Purchasing	Billing And Collection	Public Safety Dispatch	Building & Maintenance	Information Technology	Total
CASH FLOWS FROM OPERATING ACTIVITIES										
Cash receipts from customers	\$ -	\$ 47,321	\$ -	\$ 320	\$ 1,740	\$ 123,331	\$ 351,126	\$ 19,578	\$ -	\$ 543,416
Receipts from interfund services provided	-	1,364,731	809,443	547,909	583,139	1,111,836	1,141,715	944,279	1,288,040	7,791,092
Payments to employees	(4)	(59,395)	-	(382,151)	(467,391)	(842,069)	(1,178,723)	(401,433)	(576,906)	(3,908,072)
Payments to suppliers	(1,439)	(1,401,868)	(892,974)	(77,050)	(33,128)	(189,092)	(72,888)	(225,726)	(519,855)	(3,414,020)
Payments for interfund services used	-	(12,269)	(50,064)	(85,522)	(69,675)	(244,188)	(162,494)	(142,524)	(127,423)	(894,159)
Other payments	-	-	-	-	-	-	-	-	(2,296)	(2,296)
Net cash provided (used) by operating activities	(1,443)	(61,480)	(133,595)	3,506	14,685	(40,182)	78,736	194,174	61,560	115,961
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Cash received (paid) to other funds	29,006	(642,886)	-	-	-	(545,045)	-	545,855	-	(613,070)
Net cash provided (used) by noncapital financing activities	29,006	(642,886)	-	-	-	(545,045)	-	545,855	-	(613,070)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Interest paid	-	-	-	-	-	-	-	-	(4,922)	(4,922)
Principal paid on capital and related debt	-	-	-	-	-	-	-	-	(54,640)	(54,640)
Acquisition and construction of capital assets	-	-	-	(1,810)	-	-	-	(970,608)	(42,854)	(1,015,272)
Net cash provided (used) by capital and related financing activities	-	-	-	(1,810)	-	-	-	(970,608)	(102,416)	(1,074,834)
CASH FLOWS FROM INVESTING ACTIVITIES										
Interest received	-	16,137	4,583	369	7	18,913	1,178	1,442	558	43,187
Net cash provided (used) by investing activities	-	16,137	4,583	369	7	18,913	1,178	1,442	558	43,187
Net increase (decrease) in cash and cash equivalents	27,563	(688,229)	(129,012)	2,065	14,692	(566,314)	79,914	(229,137)	(40,298)	(1,528,756)
Balances - beginning of year	-	955,921	244,395	40,539	44,621	885,646	88,937	229,137	80,727	2,569,923
Balances - end of the year	\$ 27,563	\$ 267,692	\$ 115,383	\$ 42,604	\$ 59,313	\$ 319,332	\$ 168,851	\$ -	\$ 40,429	\$ 1,041,167
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating Income	\$ (29,006)	\$ 94,496	\$ (69,164)	\$ (20,044)	\$ (5,980)	\$ (71,292)	\$ 72,277	\$ 176,714	\$ (14,084)	\$ 133,917
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:										
Depreciation	-	-	-	29,109	-	1,040	2,600	2,555	63,322	98,626
Changes in assets and liabilities:										
Decrease (increase) in accounts receivable	-	47,321	-	(14,789)	-	-	1,002	19,578	(2,296)	50,816
Increase (decrease) in accounts payable	-	(416)	(14,848)	112	1,263	7,134	(3,264)	(10,452)	(1,620)	(22,091)
Increase (decrease) in accrued salaries and benefits	27,563	(59,395)	-	1,553	8,181	11,044	10,667	2,200	7,525	9,338
Increase (decrease) in compensated absences	-	-	-	7,565	11,221	11,892	(4,546)	3,579	8,713	38,424
Increase (decrease) in claims payable	-	(143,486)	(49,583)	-	-	-	-	-	-	(193,069)
Net cash provided (used) by operating activities	\$ (1,443)	\$ (61,480)	\$ (133,595)	\$ 3,506	\$ 14,685	\$ (40,182)	\$ 78,736	\$ 194,174	\$ 61,560	\$ 115,961

Combining Fiduciary Funds

CUSTODIAL FUNDS

Special Deposit Custodial Fund

Resources held for outside parties that are not available for spending by the City.

General Services Clearing (Accounts Receivable) Fund

Resources held on a limited basis act as a clearing fund for utility billing collections.

Garbage Billing and Collection Fund

Resources held resulting from billing and collections of mandatory residential solid waste collection.

Russian River Watershed Association

Resources held on behalf of the Russian River Watershed Association, of which the City is a member and acts as its general fiscal agent.

Ukiah Valley Fire Protection District

The Ukiah Valley Fire District Fund is used to account for the activities of the Ukiah Valley Fire District. The City provides accounting, budget management, and other fiscal and administrative services to the District.

Ukiah Valley Sanitation District

Resources held for the benefit of the Ukiah Valley Sanitation District resulting from collections from sewer billing and payments to the City for share of operating and debt service costs.

City of Ukiah, California
Combining Fiduciary Net Position
Custodial Funds
June 30, 2020

	Special Deposit Trust	General Service (Accts Recv)	Garbage Billing & Coll.	Russian River Watershed Assoc	Ukiah Valley Fire District	Ukiah Valley Sanitation District	Total Custodial funds
ASSETS							
Cash and investments	\$ 991,474	\$ 22,329	\$ 539,543	\$ 401,308	\$ 177,667	\$ 2,005,200	\$ 4,137,521
Accounts receivable	2,783	742	62,717	-	79,064	489,526	634,832
Interest receivable	1,691	-	1,011	411	62	4,415	7,590
Total assets	<u>995,948</u>	<u>23,071</u>	<u>603,271</u>	<u>401,719</u>	<u>256,793</u>	<u>2,499,141</u>	<u>4,779,943</u>
LIABILITIES							
Accounts payable	\$ 42,578	\$ 458	\$ 40,211	\$ 174,725	\$ 100,385	\$ 22,002	\$ 380,359
Accrued payroll liabilities	-	-	-	-	63,450	-	63,450
Deposits payable	861,628	-	-	-	-	-	861,628
Due to other agencies	-	-	563,060	-	-	-	563,060
Intergovernmental payable	66,740	-	-	-	-	-	66,740
Due to City of Ukiah	25,002	22,613	-	-	-	-	47,615
Total liabilities	<u>995,948</u>	<u>23,071</u>	<u>603,271</u>	<u>174,725</u>	<u>163,835</u>	<u>22,002</u>	<u>1,982,852</u>
NET POSITION							
Restricted for:							
Individuals, Organizations and Other Governments	-	-	-	226,994	92,958	2,477,139	2,797,091
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,994</u>	<u>\$ 92,958</u>	<u>\$ 2,477,139</u>	<u>\$ 2,797,091</u>

City of Ukiah, California
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
Year Ended June 30, 2020

	Special Deposit Trust	General Service (Accts Recv)	Garbage Billing & Coll.	Russian River Watershed Assoc	Ukiah Valley Fire District	Ukiah Valley Sanitation District	Total Custodial funds
ADDITIONS							
Contributions:							
Grants contributions and donations	\$ -	\$ -	\$ -	\$ 102,889	\$ 475,947	\$ -	\$ 578,836
Taxes and assessments collected for other governments	-	-	-	-	1,123,312	-	1,123,312
Service charges collected for other governments	-	-	-	-	74,296	6,501,724	6,576,020
Service charges collected for other agencies	-	-	1,240,582	-	-	-	1,240,582
Miscellaneous	15	-	-	-	28,830	-	28,845
Members	-	-	-	659,035	-	-	659,035
Total contributions	15	-	1,240,582	761,924	1,702,385	6,501,724	10,206,630
Investment earnings:							
Interest, rent, and concessions	24,801	-	8,798	7,579	12,291	69,458	122,927
Total additions	24,816	-	1,249,380	769,503	1,714,676	6,571,182	10,329,557
DEDUCTIONS							
General and administrative	-	-	-	-	247,884	90,121	338,005
Maintenance and operations	24,816	-	2,506	-	50,198	-	77,520
Interest expense and fiscal charges	-	-	-	-	74,823	-	74,823
Distributions to other governments	-	-	-	573,301	-	1,272,531	1,845,832
Payments to other agencies for service charges collected	-	-	535,874	-	-	-	535,874
Payments to City for services provided	-	-	1,193,609	-	1,939,721	5,367,269	8,500,599
Total deductions	24,816	-	1,731,989	573,301	2,312,626	6,729,921	11,372,653
Net increase (decrease) in fiduciary net position	-	-	(482,609)	196,202	(597,950)	(158,739)	(1,043,096)
Net Position -- beginning of the year	-	-	482,609	30,792	690,908	2,635,878	3,840,187
Net Position -- end of the year	\$ -	\$ -	\$ -	\$ 226,994	\$ 92,958	\$ 2,477,139	\$ 2,797,091

Statistical Section

Statistical Section Index

This part of the City of Ukiah's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, footnotes, and required supplementary information says about the City's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Net Position by Component	168
Changes in Net Position.....	169
Fund Balances, Governmental Funds.....	171
Changes in Fund Balances, Governmental Funds	172

Revenue Capacity

These schedules contain information to help the reader assess the City's ability to generate revenues. Property taxes, sales and use taxes, charges for services, licenses, permits and fees and intergovernmental revenue are the City's most significant revenue sources.

Tax Revenues by Source, Governmental Funds	173
Property Tax Rates	174
Electric Utility Rates	175
Wastewater Utility Rates	176
Water Utility Rates.....	177
Top Ten Electric Usage Customers	178

Debt Capacity

These schedules contain information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Ratio of Outstanding Debt by Type	179
Ratio of General Bonded Outstanding Debt.....	180

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Demographic and Economic Statistics.....	184
Principal Employers.....	185

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Full-time and Part-time City Employees by Function	186
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. Information was available beginning with the year ended June 30, 2004 for the financial trend schedules.

Financial Trends

City of Ukiah, California
 Net Position by Component
 Last Ten Fiscal Years
 Fiscal Year Ended June 30, 2020
 (Accrual basis of accounting)

For Fiscal Year Ended June 30	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities										
Net investment in capital assets	\$ 17,407,569	\$ 26,649,167	\$ 27,304,019	\$ 27,139,213	\$ 27,624,813	\$ 29,088,528	\$ 33,668,910	\$ 38,289,548	\$ 42,321,290	\$ 47,339,972
Restricted	17,276,255	3,086,157	3,025,432	6,021,075	12,931,066	12,263,161	11,698,264	12,610,721	12,610,721	10,544,419
Unrestricted	14,030,594	17,420,652	15,461,713	12,110,479	(20,291,488)	(20,646,894)	(17,337,366)	(21,409,323)	(18,876,394)	(19,796,054)
Total governmental net position	\$ 48,714,418	\$ 47,155,976	\$ 45,791,164	\$ 45,270,767	\$ 20,264,391	\$ 20,704,795	\$ 28,029,808	\$ 29,490,946	\$ 36,055,617	\$ 38,088,337
Business-type activities										
Net investment in capital assets	\$ 40,266,700	\$ 48,101,086	\$ 44,514,348	\$ 46,693,900	\$ 50,088,246	\$ 54,756,782	\$ 46,328,983	\$ 70,965,675	\$ 86,114,096	\$ 119,060,268
Restricted	2,172,384	4,128,472	2,027,529	2,072,014	2,072,225	2,427,020	-	81,993	123,367	99,829
Unrestricted	33,817,844	28,366,417	32,460,639	31,604,793	26,648,008	24,215,129	31,286,562	19,917,540	16,454,313	2,219,045
Total business-type net position	\$ 76,256,928	\$ 80,595,975	\$ 79,002,516	\$ 80,370,707	\$ 78,808,479	\$ 81,398,931	\$ 77,615,545	\$ 90,965,208	\$ 102,691,776	\$ 121,379,142
Primary governmental										
Net investment in capital assets	\$ 57,674,269	\$ 74,750,253	\$ 71,818,367	\$ 73,833,113	\$ 77,713,059	\$ 83,845,310	\$ 79,997,893	\$ 109,255,223	\$ 128,435,386	\$ 166,400,240
Restricted	19,448,639	7,214,629	5,052,961	8,093,089	15,003,291	14,690,181	11,698,264	12,692,714	12,734,088	10,644,248
Unrestricted	47,848,438	45,787,069	47,922,352	43,715,272	6,356,520	3,568,235	13,949,197	(1,491,783)	(2,422,081)	(17,577,009)
Total primary governmental net position	\$ 124,971,346	\$ 127,751,951	\$ 124,793,680	\$ 125,641,474	\$ 99,072,870	\$ 102,103,726	\$ 105,645,354	\$ 120,456,154	\$ 138,747,393	\$ 159,467,479

Source: Audited Financial Statements – Statement of Net Position

City of Ukiah, California
Changes in Net Position
Last Ten Fiscal Years
Fiscal Year Ended June 30, 2020
(Accrual basis of accounting)

	Fiscal Year									
For Fiscal Year Ended June 30	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Expenses										
Governmental activities:										
General government	\$ 2,479,770	\$ 2,570,568	\$ 2,956,583	\$ 3,715,968	\$ 772,771	\$ 142,792	\$ 141,713	\$ 1,856,104	\$ 2,655,969	\$ 99,829
Public safety	9,595,075	9,827,504	10,514,943	9,867,900	10,563,479	11,081,325	8,887,246	11,794,779	12,167,151	12,812,411
Housing and community development	3,598,630	1,223,579	1,254,265	832,020	348,477	891,644	171,523	1,039,784	2,128,714	2,833,311
Public works	3,097,652	2,206,556	2,109,273	2,290,261	2,847,800	2,555,524	296,934	4,018,082	3,467,503	4,752,062
Parks and recreation	2,466,386	2,262,816	2,481,572	2,540,689	2,829,367	2,757,551	39,796	3,306,839	3,861,576	3,973,413
Economic development and redevelopment	-	-	-	-	-	-	-	273,570	299,397	403,808
Interest on long-term debt	451,141	420,132	-	-	-	-	-	59,477	176,067	165,210
Total governmental activities expenses	\$ 21,688,654	\$ 18,511,155	\$ 19,316,636	\$ 19,246,838	\$ 17,361,894	\$ 17,428,836	\$ 9,537,212	22,348,635	24,756,377	25,040,044
Business-type activities:										
Airport	-	-	-	-	-	-	-	1,532,905	1,360,631	1,528,285
Conference Center	-	-	-	-	-	-	-	369,045	500,305	503,445
Electric	12,859,394	13,980,276	14,483,083	14,554,884	16,140,229	15,779,225	17,408,177	15,830,736	17,373,419	18,854,227
Golf	-	-	-	-	-	-	-	223,341	213,949	251,078
Landfill	-	-	-	-	-	-	-	667,140	2,114,576	4,165,711
Parking District	-	-	-	-	-	-	-	153,620	128,643	171,705
Street Lighting	-	-	-	-	-	-	-	395,694	43,349	147,861
Wastewater	8,329,472	8,243,340	8,637,591	8,118,315	8,229,553	8,620,824	10,092,436	10,116,164	10,979,067	11,580,850
Water	3,289,935	3,414,760	3,651,349	3,717,064	3,783,257	3,930,252	5,187,510	4,659,530	4,111,529	6,196,274
Disposal site	196,168	340,324	413,657	573,478	5,950,554	388,553	565,819	-	-	-
Nonmajor activities	2,756,727	2,980,963	2,648,970	2,196,295	2,287,340	2,029,634	2,816,055	-	-	11,089
Total business-type activities expenses	27,431,696	28,959,663	29,834,650	29,160,036	36,390,933	30,748,488	36,069,997	33,948,175	36,825,468	43,410,525
Total primary government expenses	\$ 49,120,350	\$ 47,470,818	\$ 49,151,286	\$ 48,406,874	\$ 53,752,827	\$ 48,177,324	\$ 45,607,209	\$ 56,296,810	\$ 61,581,845	\$ 68,450,569
Program revenues										
Governmental activities:										
Charges for services										
General government	\$ 1,843,825	\$ 1,630,601	\$ 1,005,296	\$ 1,255,815	\$ 288,049	\$ 258,262	\$ 333,458	366,171	111,355	234,487
Public safety	1,092,577	1,080,981	1,224,421	851,328	221,156	284,562	362,711	567,592	505,451	301,503
Housing and community development	210,910	211,904	456,294	197,003	-	-	-	454,920	783,575	390,121
Public works	587,676	554,639	368,895	682,559	215,615	339,403	-	28,773	92,923	435,190
Parks and recreation	751,854	716,363	1,072,615	749,548	756,906	716,575	791,257	782,091	786,161	788,687
Economic development and redevelopment	-	-	-	-	-	-	-	256,554	259,897	7,289
Operating grants and contributions	1,320,581	1,062,183	1,237,955	1,097,599	1,471,799	2,283,777	1,233,883	3,007,794	2,044,901	4,431,684
Capital grants and contributions	2,430,383	3,098,450	250,992	483,992	889,024	859,772	1,325,091	618,546	1,574,928	76,898
Total governmental activities program revenues	8,237,806	8,355,121	5,616,468	5,317,844	3,642,549	4,742,351	4,046,400	6,082,441	6,159,191	6,665,859
Business-type activities:										
Charges for services										
Airport	-	-	-	-	-	-	-	1,326,141	1,541,327	1,234,045
Conference Center	-	-	-	-	-	-	-	367,504	369,245	274,794
Electric	15,314,426	16,157,282	15,140,175	14,993,910	15,243,471	15,076,565	15,971,210	15,875,141	16,193,492	15,581,664
Golf	-	-	-	-	-	-	-	133,370	36,669	40,000
Landfill	-	-	-	-	-	-	-	630,477	646,611	703,549
Parking District	-	-	-	-	-	-	-	134,689	120,121	114,068
Street Lighting	-	-	-	-	-	-	-	191,388	188,814	188,873
Wastewater	6,423,276	9,786,375	6,213,481	8,832,757	9,264,399	9,667,659	7,493,383	8,093,392	8,002,895	7,851,031
Water	4,039,757	4,935,691	5,813,699	6,006,675	5,579,127	5,446,778	5,785,553	6,486,959	6,502,379	6,909,764
Disposal site	108,401	127,228	129,321	132,287	217,999	132,106	362,018	-	-	-
Nonmajor activities	2,508,685	2,905,410	2,467,226	1,965,547	2,053,819	1,806,110	1,723,513	-	-	14,441
Operating grants and contributions	10,359	10,660	40,717	57,271	-	-	210,298	534,619	819,586	2,830,622
Capital grants and contributions	-	-	-	-	25,175	10,384	2,640,396	2,592,224	12,524,559	24,876,967
Total business-type activities program revenues	28,404,904	33,922,646	29,804,619	31,988,447	32,383,990	32,139,602	34,186,371	36,365,904	46,945,698	60,619,818
Total primary government program revenues	\$ 36,642,710	\$ 42,277,767	\$ 35,421,087	\$ 37,306,291	\$ 36,226,539	\$ 36,881,953	\$ 38,232,771	\$ 42,448,345	\$ 53,104,889	\$ 67,285,677
Net (Expense) Revenue										
Government activities	\$ (13,450,848)	\$ (10,156,034)	\$ (13,700,168)	\$ (13,928,994)	\$ (13,519,345)	\$ (12,686,485)	\$ (5,490,812)	\$ (16,266,194)	\$ (18,597,186)	\$ (18,374,185)
Business-type activities	973,208	4,962,983	(30,031)	2,828,411	(4,006,943)	1,391,114	(1,883,626)	2,417,729	10,120,230	17,209,293
Total primary government net expense	\$ (12,477,640)	\$ (5,193,051)	\$ (13,730,199)	\$ (11,100,583)	\$ (17,526,288)	\$ (11,295,371)	\$ (7,374,438)	\$ (13,848,465)	\$ (8,476,956)	\$ (1,164,892)

City of Ukiah, California
Changes in Net Position (continued)
Last Ten Fiscal Years
Fiscal Year Ended June 30, 2020
(Accrual basis of accounting)

	Fiscal Year									
For Fiscal Year Ended June 30	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property tax	\$ 4,426,250	\$ 3,182,981	\$ 1,484,934	\$ 1,251,189	\$ 3,729,370	\$ 3,531,272	\$ 1,470,323	2,890,291	2,984,192	3,139,960
Sales tax	6,951,957	6,518,506	6,901,284	7,134,537	5,976,938	6,740,622	9,805,225	10,745,095	11,974,379	13,313,206
Licenses, permits and franchises	-	-	-	-	-	-	-	1,653,146	1,781,141	1,742,671
Transient occupancy	691,627	775,547	828,000	959,570	1,061,823	1,229,814	1,302,336	1,406,417	1,496,473	1,365,477
Business license	-	-	-	-	-	-	-	380,797	303,604	411,997
Other taxes	891,717	917,930	929,173	916,007	2,281,810	1,939,984	2,450,254	249	462	888
Use of money and property	-	-	-	-	-	-	-	708,389	850,711	696,930
Vehicle in-lieu taxes	1,311,862	1,238,660	1,229,156	1,237,181	-	-	-	-	-	-
Interest and investment earnings	173,255	175,318	91,117	93,521	501,217	323,373	404,235	-	-	-
Other revenue	-	-	-	-	-	-	-	306,746	181,676	246,319
Transfers	1,408,163	1,065,910	871,692	1,816,592	-	(473,539)	(639,819)	(363,796)	(410,782)	(510,543)
Total governmental activities	15,854,831	13,874,852	12,335,356	13,408,597	13,551,158	13,291,526	14,792,554	17,727,334	19,161,856	20,406,905
Business-type activities:										
Property tax	-	-	-	-	-	-	-	16,949	17,121	16,815
Interest and investment earnings	719,334	441,974	200,899	356,372	321,824	672,730	468,003	-	-	-
Use of money and property	-	-	-	-	-	-	-	247,347	1,166,919	950,715
Other revenue	-	-	-	-	-	-	-	-	11,513	-
Transfers	(1,408,163)	(1,065,910)	(584,482)	(1,816,592)	-	473,539	639,819	363,796	410,782	510,543
Total business-type activities	(688,829)	(623,936)	(383,583)	(1,460,220)	321,824	1,146,269	1,107,822	628,092	1,606,335	1,478,073
Total primary government	\$ 15,166,002	\$ 13,250,916	\$ 11,951,773	\$ 11,948,377	\$ 13,872,982	\$ 14,437,795	\$ 15,900,376	\$ 18,355,426	\$ 20,768,191	\$ 21,884,978
Extraordinary items										
Government activities	\$ (359,507)	\$ (5,277,260)	-	-	-	-	-	-	-	-
Business-type activities	-	-	-	-	-	-	-	-	-	-
Total Extraordinary Items	\$ (359,507)	\$ (5,277,260)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special items										
Government activities	-	-	-	-	-	-	-	-	6,000,000	-
Business-type activities	-	-	-	-	-	-	(4,984,310)	-	-	-
Total Special Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,984,310)	\$ -	\$ 6,000,000	\$ -
Accounting Change - Accumulative Effect										
Government activities	-	-	-	-	-	-	-	-	-	-
Business-type activities	-	-	(1,179,845)	-	-	-	-	-	-	-
Total Accounting Change - Accumulative Effect	\$ -	\$ -	\$ (1,179,845)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position										
Government activities	\$ 2,044,476	\$ (1,558,442)	\$ (1,364,812)	\$ (520,397)	\$ 31,813	\$ 605,041	\$ 9,301,742	\$ 1,461,140	\$ 6,564,670	\$ 2,032,720
Business-type activities	284,379	4,339,047	(1,593,459)	1,368,191	(3,685,119)	2,537,383	(5,760,114)	3,045,821	11,726,565	18,687,366
Total primary government	\$ 2,328,855	\$ 2,780,605	\$ (2,958,271)	\$ 847,794	\$ (3,653,306)	\$ 3,142,424	\$ 3,541,628	\$ 4,506,961	\$ 18,291,235	\$ 20,720,086

Source - Audited Financial Statements - Statement of Activities

City of Ukiah, California
Fund Balances, Governmental Funds
Last Ten Fiscal Years
Fiscal Year Ended June 30, 2020
(Modified accrual basis of accounting)

For Fiscal Year Ended June 30	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Nonspendable	\$ 877,506	\$ 559,134	\$ 619,044	\$ 619,044	\$ 645,728	\$ 911,343	\$ 951,167	\$ 1,793,247	\$ 5,514,226	\$ 6,673,912
Restricted	-	-	-	-	-	-	-	4,000,000	-	-
Committed	146,147	-	183,956	203,105	-	-	-	-	-	194,655.0
Assigned	4,686,766	4,851,110	89,859	-	-	185,443	4,371,069	-	-	-
Unassigned	527,381	1,454,665	4,381,047	4,233,953	4,878,803	4,116,215	-	(1,623,326)	3,321,778	2,434,740
Total general fund	<u>\$ 6,237,800</u>	<u>\$ 6,864,909</u>	<u>\$ 5,273,906</u>	<u>\$ 5,056,102</u>	<u>\$ 5,524,531</u>	<u>\$ 5,213,001</u>	<u>\$ 5,322,236</u>	<u>\$ 4,169,921</u>	<u>8,836,004</u>	<u>9,303,307</u>
All other governmental funds										
Nonspendable	-	-	-	-	-	-	-	137,576	-	137,576
Restricted	13,404,870	5,867,124	4,486,098	4,805,526	12,931,066	12,276,877	11,698,264	126,110,721	11,765,026	10,747,218
Committed	756,047	1,235,785	713,402	3,569,505	-	-	-	12,610,721	685,933	305,466
Assigned	7,759,509	3,460,240	5,832,173	2,514,649	4,395,621	3,358,684	2,952,598	1,516,753	1,430,426	1,326,655
Unassigned	-	-	(894,993)	(736,226)	(232,412)	(442,572)	(1,044,381)	(1,919,041)	(2,801,435)	(1,955,567)
Reserved	-	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Total other governmental funds	<u>21,920,426</u>	<u>10,563,149</u>	<u>10,136,680</u>	<u>10,153,454</u>	<u>17,094,275</u>	<u>15,192,989</u>	<u>13,606,481</u>	<u>138,456,730</u>	<u>11,079,950</u>	<u>10,561,348</u>

Source: Audited Financial Statements - Balance Sheet-Governmental funds

Note: The City of Ukiah adopted the provisions of GASB Statement No. 54 in FY2011. Prior year amounts were not restated.

City of Ukiah, California
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
Fiscal Year Ended June 30, 2020
(Modified accrual basis of accounting)

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
REVENUES										
Property tax	\$ 4,426,250	\$ 3,182,981	\$ 1,484,934	\$ 1,251,189	\$ 3,729,370	\$ 3,531,272	\$ 1,470,323	\$ 2,890,291	\$ 2,984,192	\$ 3,139,960
Sales tax	6,807,971	6,465,410	6,977,233	7,104,666	5,976,938	6,824,737	9,805,225	10,745,095	11,974,379	13,313,206
Franchise fees	-	-	-	-	-	-	-	1,653,146	1,781,141	1,742,671
Transient occupancy	691,627	775,547	828,000	925,191	1,061,823	1,229,814	1,302,336	1,406,417	1,496,473	1,365,477
Business license tax	-	-	-	-	-	-	-	380,797	303,604	411,997
Other taxes	891,717	917,930	929,173	950,386	2,047,734	1,917,323	391,473	249	462	888
Charges for service	1,309,827	1,146,590	1,580,632	1,013,534	1,032,957	755,074	1,487,426	1,780,430	2,036,077	1,340,123
Licenses and permits	344,593	434,492	272,070	292,688	186,012	341,642	1,792,595	299,101	211,113	259,533
Grants contributions and donations	-	-	-	-	-	-	-	274,995	938,308	3,164,054
Intergovernmental	4,626,790	4,756,038	2,964,207	3,270,042	3,048,401	2,911,624	1,945,803	2,524,311	1,153,488	2,686,013
Fines penalties and forfeitures	295,613	270,468	319,189	256,776	58,692	78,589	73,835	73,639	33,588	29,716
Facility rental	-	-	-	-	-	-	-	589,952	607,020	-
Interest, rent, and concessions	1,264,421	1,083,685	224,129	340,887	497,681	336,173	415,979	99,543	243,994	-
Use of money and property	-	-	-	-	-	-	-	36,656	-	1,072,805
Miscellaneous	497,661	375,103	243,654	493,158	232,651	411,052	187,999	654,186	436,361	388,629
Total revenues	\$ 21,156,470	\$ 19,408,244	\$ 15,823,221	\$ 15,898,517	\$ 17,872,259	\$ 18,337,300	\$ 18,872,994	\$ 23,408,808	\$ 24,200,200	\$ 28,915,072
EXPENDITURES										
Current:										
General government	1,701,144	1,861,192	2,117,303	2,773,585	852,079	542,434	549,540	270,429	168,024	284,410
Public safety	8,712,155	8,996,781	9,831,860	9,297,118	10,229,049	11,096,768	11,592,123	11,703,851	12,111,558	12,569,718
Housing and community development	3,530,698	1,151,384	1,205,464	785,349	327,921	870,450	1,261,361	1,039,784	2,107,427	1,385,401
Public works	2,255,054	1,508,698	1,411,445	1,612,266	2,337,389	2,173,214	1,192,369	1,679,304	1,646,459	1,706,516
Parks, buildings, and grounds	-	-	-	-	-	-	-	-	26	856
Parks and recreation	2,312,834	2,048,294	2,327,464	2,304,893	2,692,906	2,616,856	2,873,224	3,183,278	3,439,596	3,449,222
Economic development and redevelopment	-	-	-	-	-	-	-	273,570	299,397	403,808
Debt service:										
Interest	289,515	559,797	-	-	-	-	-	-	142,679	139,753
Issuance expense	192,808	-	-	-	-	-	-	4,019	-	-
Principal	250,000	265,000	-	-	-	-	-	40,000	80,070	82,712
Capital lease principal	-	-	-	-	-	-	16,243	49,967	101,727	104,282
Capital lease interest	-	-	-	-	-	-	-	14,055	26,232	23,678
Capital outlay	5,354,765	2,481,671	1,545,538	1,159,928	1,739,147	2,612,218	2,147,966	12,217,670	6,373,804	8,560,345
Total expenditures	24,598,973	18,872,817	18,439,074	17,933,139	18,178,491	19,911,940	19,632,826	30,475,927	26,496,999	28,710,701
Excess (deficiency) of revenues over expenditures	(3,442,503)	535,427	(2,615,853)	(2,034,622)	(306,232)	(1,574,640)	(759,832)	(7,067,119)	(2,296,799)	204,371
OTHER FINANCING SOURCES (USES)										
Bond issue and Debt proceeds	8,430,000	-	-	-	-	-	-	5,125,731	-	284,685
Discount on bonds issued	(249,138)	-	-	-	-	-	-	-	-	-
Transfers in	4,047,961	1,072,410	2,680,654	2,076,641	1,349,208	940,063	1,010,534	1,613,884	7,813,522	5,079,682
Transfers out	(2,389,798)	(6,500)	(2,082,273)	(243,049)	(1,378,578)	(1,413,602)	(1,727,975)	(1,963,679)	(8,238,303)	(5,620,041)
Total other financing sources (uses)	9,839,025	1,065,910	598,381	1,833,592	(29,370)	(473,539)	(717,441)	4,775,936	(424,781)	(255,674)
SPECIAL ITEM										
Reinstatement of Successor Agency loan	-	-	-	-	-	-	-	-	6,000,000	-
Extraordinary items & Prior Period Adj.	(359,507)	(12,331,505)	-	-	7,744,852	-	-	-	-	-
Total special items	(359,507)	(12,331,505)	-	-	7,744,852	-	-	-	6,000,000	-
Net change in fund balances	6,037,015	(10,730,168)	(2,017,472)	(201,030)	7,409,250	(2,048,179)	(1,477,273)	(2,291,183)	3,278,420	(51,303)
Debt service as a percentage of noncapital expenditures	3.96%	5.30%	0.00%	0.00%	0.00%	0.00%	0.09%	0.60%	1.67%	1.61%

Source: Audited Financial Statements - Statement of Revenues, Expenditures and Changes in Fund Balances

Prior Period adjustment of is the result of moving long-term receivables and Land Held for Resale from deferred inflows-available revenues to restricted fund balance.

Revenue Capacity

City of Ukiah, California
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years

Fiscal Year	Type of Tax					Total
	Property	Sales & Use	Occupancy	Franchise	Other	
2011	4,426,250	6,260,583	691,627	548,783	342,934	12,270,177
2012	3,182,981	6,465,410	775,547	567,486	350,444	11,341,868
2013	1,484,934	6,977,233	828,000	569,892	359,281	10,219,340
2014	1,251,189	7,104,666	925,191	591,767	358,618	10,231,431
2015	3,729,370 ^{1.}	5,976,938 ^{2.}	1,061,823	1,643,559 ^{3.}	404,175	12,815,865
2016	3,531,272	6,824,737	1,229,814	1,514,798	402,524	13,503,146
2017	2,703,312 ^{4.}	8,489,734	1,302,336	1,551,794	473,976	14,521,151
2018	2,838,902	10,853,469	1,406,417	1,653,146	434,464 ^{5.}	17,186,398
2019	2,984,192	11,974,379	1,496,473	1,781,141	304,066	18,540,251
2020	3,156,775	13,313,206	1,365,477	1,742,671	412,885	19,991,014
Change 2019-2020	5.8%	11.2%	-8.8%	-2.2%	35.8%	7.8%

Source: Audited Financial Statements - Statement of Revenues, Expenditures and Changes in Fund Balances

1. The change in FY2015 included moving the Motor Vehicle License fee from Sales & Use to Property.
2. The change in FY2015 included moving the Motor Vehicle License fee from Sales & Use to Property.
3. Includes the Electric Utility Franchise Fee which was previously included as a Transfer to General Fund.
4. Reduction over prior year due to the elimination of the Triple Flip portion of the Property Tax.
5. In 2018 Property Transfer Tax was included in 'Other' Taxes. In 2019 we recategorized it as Property Tax.

City of Ukiah, California
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

Property Tax Schedules are not readily available from the County and are not presented here.

City of Ukiah, California
Electric Utility Rates
Last Ten Fiscal Years

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Residential, single phase										
Per meter per month, per KWH	\$ 0.12040	\$ 0.12040	\$ 0.12040	\$ 0.12040	\$ 0.12040	\$ 0.12040	\$ 0.12040	\$ 0.12790	\$ 0.13180	\$ 0.13580
Minimum monthly billing	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
General service:										
Base charge:										
Single phase	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.92	\$ 9.19	\$ 9.47	\$ 9.76
Polyphase	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.80	\$ 9.99	\$ 10.29	\$ 10.60	\$ 10.92
X-ray machine	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.00	\$ 22.28	\$ 22.95	\$ 23.64	\$ 24.35
Minimum charge:										
second meter	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.40	\$ 8.92	\$ 9.19	\$ 9.47	\$ 9.76
Energy use charge, per										
meter, per month, per KWH										
Summer	\$ 0.16568	\$ 0.16568	\$ 0.16568	\$ 0.16568	\$ 0.16568	\$ 0.16568	\$ 0.17578	\$ 0.18106	\$ 0.18650	\$ 0.19210
Winter	\$ 0.12294	\$ 0.12294	\$ 0.12294	\$ 0.12294	\$ 0.12294	\$ 0.12294	\$ 0.13043	\$ 0.13435	\$ 0.13839	\$ 0.14255
General Service with Demand:										
Base rate, per meter, per month	\$ 70.60	\$ 70.60	\$ 70.60	\$ 70.60	\$ 70.60	\$ 70.60	\$ 74.91	\$ 77.16	\$ 79.48	\$ 81.87
Demand charge per KWH										
Summer	\$ 0.10966	\$ 0.10966	\$ 0.10966	\$ 0.10966	\$ 0.10966	\$ 0.10966	\$ 0.11634	\$ 0.11984	\$ 0.12344	\$ 0.12715
Winter	\$ 0.08829	\$ 0.08829	\$ 0.08829	\$ 0.08829	\$ 0.08829	\$ 0.08829	\$ 0.09367	\$ 0.09367	\$ 0.09939	\$ 0.10238
General large Industrial Service:										
Base charge, per meter, per month	\$ 70.60	\$ 70.60	\$ 70.60	\$ 70.60	\$ 70.60	\$ 70.60	\$ 74.91	\$ 77.16	\$ 79.48	\$ 81.87
Demand charge per kwh of										
maximum demand:										
Winter	\$ 4.05	\$ 4.05	\$ 4.05	\$ 4.05	\$ 4.05	\$ 4.05	\$ 4.31	\$ 4.44	\$ 4.58	\$ 4.72
Summer	\$ 6.45	\$ 6.45	\$ 6.45	\$ 6.45	\$ 6.45	\$ 6.45	\$ 6.85	\$ 7.06	\$ 7.28	\$ 7.50

Source: Utility Billing Department Rate Schedules

City of Ukiah, California
Wastewater Utility Rates
Last Ten Fiscal Years

Wastewater System Rates- City (1)	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Residential										
Fixed Minimum Charge- Per										
Dwelling Unit	\$ 47.18	\$ 50.44	\$ 58.40	\$ 60.39	\$ 62.44	\$ 62.44	\$ 62.44	\$ 62.44	\$ 62.44	\$ 62.44
Consumption Rate (\$/hcf (2))	\$ 1.85	\$ 1.98	\$ 2.29	\$ 2.37	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45
Commercial										
Commercial Low Strength (\$/hcf)	\$ 7.40	\$ 7.91	\$ 9.16	\$ 9.47	\$ 9.79	\$ 9.79	\$ 9.79	\$ 9.79	\$ 9.79	\$ 9.79
Commercial Moderate Strength (\$/hcf)	\$ 7.91	\$ 8.46	\$ 9.79	\$ 10.12	\$ 10.47	\$ 10.47	\$ 10.47	\$ 10.47	\$ 10.47	\$ 10.47
Commercial Medium Strength (\$/hcf)	\$ 13.99	\$ 14.96	\$ 17.32	\$ 17.91	\$ 18.52	\$ 18.52	\$ 18.52	\$ 18.52	\$ 18.52	\$ 18.52
Commercial High Strength (\$/hcf)	\$ 18.02	\$ 19.26	\$ 22.31	\$ 23.07	\$ 23.85	\$ 23.85	\$ 23.85	\$ 23.85	\$ 23.85	\$ 23.85

(1) The rates beginning in 2009-10 were approved pursuant to Resolution No. 2010-28 by City Council on July 21, 2010.

(2) Each unit equals 748 gallons or 100 cubic feet (hcf).

Wastewater System Rates- District (1)

Residential										
Fixed Minimum Charge- Per										
Dwelling Unit	\$ 47.18	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47
Consumption Rate (\$/hcf (2))	\$ 1.85	\$ 3.40	\$ 4.45	\$ 5.50	\$ 6.60	\$ 6.60	\$ 6.60	\$ 6.60	\$ 6.60	\$ 6.60
Commercial										
Commercial Low Strength (\$/hcf)	\$ 7.40	\$ 7.91	\$ 8.46	\$ 9.06	\$ 9.69	\$ 9.69	\$ 9.69	\$ 9.69	\$ 9.69	\$ 9.69
Commercial Moderate Strength (\$/hcf)	\$ 7.91	\$ 8.46	\$ 9.05	\$ 9.68	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36
Commercial Medium Strength (\$/hcf)	\$ 13.99	\$ 14.96	\$ 16.00	\$ 17.12	\$ 18.32	\$ 18.32	\$ 18.32	\$ 18.32	\$ 18.32	\$ 18.32
Commercial High Strength (\$/hcf)	\$ 18.02	\$ 19.26	\$ 20.61	\$ 22.05	\$ 23.60	\$ 23.60	\$ 23.60	\$ 23.60	\$ 23.60	\$ 23.60
Special (3)										

(1) The rates beginning in 2010-2011 were approved pursuant to Ordinance No. 36 approved by the District on June 30, 2011.

(2) Each unit equals 748 gallons or 100 cubic feet (hcf).

(3) Determined on a case-by-case basis.

Source: Utility Billing Department Rate Schedules

City of Ukiah, California
Water Utility Rates
Last Ten Years

Water System Rates (1)	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Consumption Rate (\$/unit (2))										
Single Family Residential	\$ 1.92	\$ 2.21	\$ 2.41	\$ 2.65	\$ 2.73	\$ 2.86	\$ 2.95	\$ 3.04	\$ 3.13	\$ 3.22
All Other Customers	\$ 1.92	\$ 2.21	\$ 2.41	\$ 2.65	\$ 2.73	\$ 2.86	\$ 2.95	\$ 3.04	\$ 3.13	\$ 3.22
Minimum base charge by Meter Size/ Class:										
3/4" Meter	\$ 22.71	\$ 26.11	\$ 28.46	\$ 31.31	\$ 32.25	\$ 33.63	\$ 34.64	\$ 35.68	\$ 36.75	\$ 37.85
1" Meter	\$ 38.59	\$ 44.38	\$ 48.37	\$ 53.21	\$ 54.81	\$ 54.00	\$ 55.62	\$ 57.29	\$ 59.01	\$ 60.78
1 1/2" Meter	\$ 74.92	\$ 86.15	\$ 93.91	\$ 103.30	\$ 106.40	\$ 104.47	\$ 107.60	\$ 110.83	\$ 114.15	\$ 117.57
2" Meter	\$ 120.32	\$ 138.37	\$ 150.82	\$ 165.90	\$ 170.88	\$ 165.27	\$ 170.23	\$ 175.34	\$ 180.60	\$ 186.02
3" Meter	\$ 227.02	\$ 261.07	\$ 284.57	\$ 313.02	\$ 322.41	\$ 307.24	\$ 316.46	\$ 325.95	\$ 335.73	\$ 345.80
4" Meter	\$ 379.13	\$ 436.00	\$ 475.24	\$ 522.76	\$ 538.45	\$ 510.02	\$ 525.32	\$ 541.08	\$ 557.31	\$ 574.03
6" Meter	\$ 755.98	\$ 869.38	\$ 947.62	\$ 1,042.38	\$ 1,073.66	\$ 1,073.66	\$ 1,047.00	\$ 1,078.41	\$ 1,110.76	\$ 1,144.08
Fire Service 2" & under	\$ 24.06	\$ 27.67	\$ 30.16	\$ 33.18	\$ 34.18	\$ 36.07	\$ 37.15	\$ 38.26	\$ 39.41	\$ 40.59
Fire Service 3"	\$ 45.40	\$ 52.21	\$ 56.91	\$ 62.60	\$ 64.48	\$ 64.84	\$ 66.79	\$ 68.79	\$ 70.85	\$ 72.98
Fire Service 4"	\$ 75.83	\$ 87.20	\$ 95.05	\$ 104.55	\$ 107.69	\$ 105.93	\$ 109.11	\$ 112.38	\$ 115.75	\$ 119.22
Fire Service 6"	\$ 151.19	\$ 173.87	\$ 189.52	\$ 208.47	\$ 214.72	\$ 208.56	\$ 214.82	\$ 221.26	\$ 227.90	\$ 234.74
Fire Service 8"	\$ 214.72	\$ 214.72	\$ 214.72	\$ 214.72	\$ 214.72	\$ 331.77	\$ 341.72	\$ 351.97	\$ 362.53	\$ 373.41

(1) The rates beginning in 2009-10 were approved pursuant to Resolution No. 2010-27 by City Council on July 21, 2010.

(2) Each unit equals 748 gallons.

Source: Utility Billing Department Rate Schedules

City of Ukiah, California
 Top Ten Electric Usage Customers
 Current
 Fiscal Year Ended June 30, 2020

Rate Payers	2020	
	Electric Usage	
City of Ukiah	\$ 815,611	5.23%
Ukiah Valley Medical Center	701,411	4.50%
County of Medocino	566,854	3.64%
Costco	433,375	2.78%
Ukiah Unified School District	292,169	1.88%
Safeway Stores	267,943	1.72%
Maverick Enterprises	247,023	1.59%
Save Mart Supermarkets (Lucky's)	204,444	1.31%
Save Mart Supermarkets (Food Maxx	179,957	1.15%
Wal-Mart	172,526	1.11%
	<u>\$ 3,881,313</u>	<u>25%</u>

Source: Utility Billing Module

Debt Capacity

City of Ukiah, California
Ratio of Outstanding Debt by Type
Per Capita and Per Capita Income Data
Last Ten Fiscal Years

Fiscal Year	Estimated Population	Countywide Per Capita Income	Estimated Ukiah Personal Income	Governmental Type Activities	Business Type Activities				Total Primary Government	Debt Per Capita	Percentage of Personal Income
				Redevelopment Bonds	Electric Revenue Bonds	Installment Agreements	State Loans	Landfill Obligations			
2011	16,109	\$ 33,353	\$537,283,477	\$12,965,000	\$ 11,330,000	\$85,035,000	\$ 3,591,810	\$ 8,595,222	\$ 21,560,222	\$ 1,338	4.01%
2012	15,960	\$ 35,110	\$560,355,600	\$12,700,000	\$ 10,005,000	\$83,055,000	\$ 3,100,437	\$ 8,775,386	\$ 21,475,386	\$ 1,346	3.83%
2013	16,065	\$ 36,791	\$591,047,415	\$11,845,000	\$ 8,595,000	\$81,010,000	\$ 2,593,306	\$ 8,928,942	\$ 20,773,942	\$ 1,293	3.51%
2014	16,185	\$ 38,307	\$619,998,795	\$10,935,000	\$ 7,095,000	\$78,895,000	\$ 2,070,256	\$ 9,062,877	\$ 19,997,877	\$ 1,236	3.23%
2015	16,073	\$ 39,545	\$635,606,785	\$ 9,970,000	\$ 5,485,000	\$76,695,000	\$ 1,530,670	\$14,700,370	\$ 24,670,370	\$ 1,535	3.88%
2016	16,186	\$ 43,845	\$709,675,170	\$ 8,950,000	\$ 3,775,000	\$74,075,000	\$ -	\$14,700,370	\$ 23,650,370	\$ 1,461	3.33%
2017	16,314	\$ 45,436	\$741,242,904	\$ 7,865,000	\$ 1,950,000	\$73,597,990	\$ -	\$14,700,370	\$ 22,565,370	\$ 1,383	3.04%
2018	16,226	\$ 47,611	\$772,536,086	\$ 7,350,000	\$ -	\$69,010,000	\$ -	\$14,700,370	\$ 22,050,370	\$ 1,359	2.85%
2019	16,296	\$ 50,150	\$817,244,400	\$ 6,800,000	\$ -	\$66,330,000	\$ -	\$16,236,314	\$ 23,036,314	\$ 1,414	2.82%
2020	16,061	\$ 52,976	\$850,847,536	\$ 6,205,000	\$ -	\$63,520,000	\$ -	\$19,063,628	\$ 25,268,628	\$ 1,573	2.97%

Source: Estimated Population-from the State of California Department of Finance.
Countywide Per Capita Income- Bureau of Economic Analysis CA1 Personal Income Summary:Personal Income, Population,
Per Capita Personal Income
Redevelopment Bond - Audited Financial Statements-Combining Statement of Fiduciary Net Position
Installment Agreements/State Loans & Landfill Obligations-Notes to Financial Statements-Long Term Debt

Source: CA DOF Price-Population 2019-20 (Jan 1, 2019 Figure)
Source: CA DOF Price-Population 2020-21 (Jan 1, 2020 Figure)

Note per capita income figures reindexed but historical data not updated.

City of Ukiah, California
Ratio of General Bonded Outstanding Debt
Last Ten Fiscal Years

Fiscal Year	Estimated Population	Countywide Per Capita Income	Actual Taxable Value of Property	General Debt Outstanding				Percentage of Actual Taxable Value of Property
				Redevelopment Bonds	Capital Leases	Total Primary Government	Debt Per Capita	
2011	16,109	\$ 33,353	\$ 1,180,790,444	\$12,965,000	\$ -	\$ 12,965,000	\$ 805	1.10%
2012	15,960	\$ 35,110	\$ 1,169,395,369	\$12,700,000	\$ -	\$ 12,700,000	\$ 796	1.09%
2013	16,065	\$ 36,791	\$ 1,171,599,083	\$11,845,000	\$ -	\$ 11,845,000	\$ 737	1.01%
2014	16,185	\$ 38,307	\$ 1,195,466,105	\$10,935,000	\$ -	\$ 10,935,000	\$ 676	0.91%
2015	16,073	\$ 39,545	\$ 1,224,746,468	\$ 9,970,000	\$ -	\$ 9,970,000	\$ 620	0.81%
2016	16,186	\$ 43,845	\$ 1,267,903,229	\$ 8,950,000	\$ -	\$ 8,950,000	\$ 553	0.71%
2017	16,314	\$ 45,436	\$ 1,304,711,495	\$ 7,865,000	\$ -	\$ 7,865,000	\$ 482	0.60%
2018	16,226	\$ 47,611	\$ 1,364,333,801	\$ 7,350,000	\$ 5,301,504	\$ 12,651,504	\$ 780	0.93%
2019	16,296	\$ 50,150	\$ 1,424,497,607	\$ 6,800,000	\$ 5,065,067	\$ 11,865,067	\$ 728	0.83%
2020	16,061	\$ 52,976	\$ 1,491,766,585	\$ 6,205,000	\$ 5,051,040	\$ 11,256,040	\$ 701	0.75%

Source: Estimated Population-from the State of California Department of Finance
Countywide Per Capita Income- Bureau of Economic Analysis CA1 Personal Income Summary:Personal Income, Population, Per Capita Personal Income
Redevelopment Bonds & Capital Leases - Notes to Financial Statements-Long Term Debt
County of Mendocino Assessed Valuations by District

NOTE: AV Information show Secured Only

City of Ukiah, California
 Computation of Direct and Overlapping Debt
 June 30, 2020

Jurisdiction	Debt Outstanding	Estimated Percentage Applicable to City (1)	Estimated Share of Direct and Overlapping Debt
2019-20 Assessed Valuation (City of Ukiah):			\$ 1,568,008,820
2019-20 Assessed Valuation (Successor Agency to the Ukiah RDA):			969,107,379
2019-20 Incremental Assessed Valuation (Successor Agency to the Ukiah RDA):			712,900,382
<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>		<u>% Applicable⁽¹⁾</u>	<u>Debt 6/30/2020</u>
City of Ukiah		100.00%	\$ -
Ukiah Unified School District		34.46%	24,034,490.04
Mendocino-Lake Community College District		13.96%	8,028,976.04
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 32,063,466.08
<u>OVERLAPPING GENERAL FUND DEBT:</u>			
City of Ukiah		100.00%	\$ 5,051,040.00
Mendocino County General Fund Obligations		12.84%	2,047,391.14
Mendocino County Pension Obligation Bonds		12.84%	5,792,164.58
TOTAL OVERLAPPING GENERAL FUND DEBT			\$ 12,890,595.72
OVERLAPPING TAX INCREMENT DEBT(SUCCESSOR AGENCY)		100.00%	\$ 6,205,000.00
Total Direct Debt			\$ 5,051,040.00
Total Overlapping Debt			46,108,021.80
Total Combined Debt			\$ 51,159,061.80 ⁽²⁾
<u>Ratios to 2019-20 Assessed Valuation:</u>			
Total Direct Debt	0.32%		
Total Overlapping Tax and Assessment Debt	2.04%		
Total Overlapping Debt	2.94%		
Total Combined Debt	3.26%		
<u>Ratios to 2019-20 Redevelopment Successor Agency Incremental Assessed Valuation:</u>			
Total Overlapping Tax Increment Debt	0.87%		

⁽¹⁾ The percentage of overlapping debt applicable to the City is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping entities' assessed value that is within the boundaries of the City, divided by the entities' total taxable assessed value.

⁽²⁾ Excludes tax and revenue anticipation notes, enterprise revenue and mortgage revenue obligations.

The above Pledged-Revenue Coverage data is provided for interested parties. The specific Pledged-Revenue Coverage requirements for outstanding enterprise debt are detailed in the covenants for each outstanding enterprise debt. Investors in the City's enterprise debt obligations are encouraged to review the annual Continuing Disclosure Reports required under SEC Rule 15c2-12, as posted to the Municipal Securities Rulemaking Board Electronic Municipal Market Access website, to obtain the annual Continuing Disclosure report for Pledged-Revenue Coverage Ratio information in alignment with specific debt covenants.

City of Ukiah, California
 Legal Debt Margin Information
 Last Ten Fiscal Years

Fiscal Year	Assessed Valuation	Ratio Applied as % of Assessed Value	Legal Debt Limit Margin	Total Debt Subject to Limit	Debt Subject to Limit as % of Debt Limit
2011	\$1,180,790,444	15.00%	177,118,567	-	0.00%
2012	\$1,169,395,369	15.00%	175,409,305	-	0.00%
2013	\$1,171,599,083	15.00%	175,739,862	-	0.00%
2014	\$1,195,466,105	15.00%	179,319,916	-	0.00%
2015	\$1,224,746,468	15.00%	183,711,970	-	0.00%
2016	\$1,267,903,229	15.00%	190,185,484	-	0.00%
2017	\$1,304,711,495	15.00%	195,706,724	-	0.00%
2018	\$1,364,333,801	15.00%	204,650,070	-	0.00%
2019	\$1,424,497,607	15.00%	213,674,641	-	0.00%
2020	\$1,491,766,585	15.00%	223,764,988	-	0.00%

Legal Debt Limit Margin Calculation for 2019-2020

Assessed value	<u>\$ 1,424,497,607</u>
Debt limit is 15% of assessed value	\$ 213,674,641
Less: Debt applicable to limitation	\$ -
Total bonded debt	<u>\$ -</u>
Legal debt margin	<u><u>\$ 213,674,641</u></u>

In accordance with state law the City may not incur general obligation bonded indebtedness in excess of 15% of total assessed valuation, with such debt being payable from the proceeds of taxes levied upon taxable properties
 Source: County of Mendocino Assessed Valuations by District

City of Ukiah, California
Pledged Net Revenue Debt Coverage
Last Ten Fiscal Years

Fiscal Year	Wastewater System Debts (2)				2016 Water System Installment (3)			
	Pledged System	Debt Service		Coverage	Pledged System	Debt Service		Coverage
	Net Revenues (1)	Principal	Interest		Net Revenues	Principal	Interest	
2011	3,577,709	1,956,772	3,369,632	0.67	-	-	-	-
2012	6,903,915	2,027,475	3,267,419	1.30	-	-	-	-
2013	6,685,684	2,098,499	3,189,995	1.26	-	-	-	-
2014	8,978,102	2,169,854	3,109,840	1.70	-	-	-	-
2015	7,260,306	2,263,252	3,038,640	1.37	-	-	-	-
2016	5,855,558	2,343,252	2,940,898	1.11	2,563,208	-	340,258	7.53
2017	2,382,361	2,010,000	2,851,300	0.49	3,132,696	475,000	448,769	3.39
2018	3,139,732	2,090,000	2,770,900	0.65	3,009,652	490,000	436,669	3.25
2019	1,727,884	2,180,000	2,687,300	0.35	3,820,384	500,000	419,319	4.16
2020	1,719,459	2,280,000	2,597,375	0.35	2,210,560	530,000	398,719	2.38

Details regarding the City's outstanding debt can be found in the notes to the financial statements.

1. Includes Ukiah Valley Sanitation District payments for Waste Water services and portion of Debt Service.
2. 2006 Waste Water System Installment Agreement.
State of California Water Resources Control Board
3. 2016 Water System Installment Agreement refunding. Paid off Water System Debts.

Demographic and Economic information

City of Ukiah, California
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Estimated Population	Countywide Per Capita Income	Estimated City Ukiah Income	Assessed Valuation	Unemployment Rate
2011	16,109	\$ 33,353	\$ 537,283,477	\$ 1,180,790,444	14.30%
2012	15,960	\$ 35,110	\$ 560,355,600	\$ 1,169,395,369	13.40%
2013	16,065	\$ 36,791	\$ 591,047,415	\$ 1,171,599,083	11.30%
2014	16,185	\$ 38,307	\$ 619,998,795	\$ 1,195,466,105	9.60%
2015	16,073	\$ 39,545	\$ 635,606,785	\$ 1,224,746,468	8.00%
2016	16,186	\$ 43,845	\$ 709,675,170	\$ 1,267,903,229	6.90%
2017	16,314	\$ 45,436	\$ 741,242,904	\$ 1,304,711,495	6.30%
2018	16,226	\$ 47,611	\$ 772,536,086	\$ 1,364,333,801	5.30%
2019	16,296	\$ 50,150	\$ 817,244,400	\$ 1,424,497,607	5.20%
2020	16,061	\$ 52,976	\$ 850,847,536	\$ 1,491,766,585	8.00%

Source: Estimated Population-State of California Department of Finance

Countywide Per Capita Income- Bureau of Economic Analysis CA1 Personal Income Summary:Personal Income, Population, Per Capita Personal Income

Assessed Valuations-County of Mendocino-Assessed Valuations by District

Unemployment Rate-State of California Employment Development Department Labor Market Division Labor Force Data for Cities and Census Designated Places

Note Per Capita Income Figures reindexed, historical figures have not been adjusted

Reset Unemployment Rate using EDD Downloadable monthly data for the City of Ukiah

Data used can be replicated in the future, however, rates for City are higher than prior County rates presented

City of Ukiah, California
Principal Employers

2020 Employers	Industry	Number of Employees (1)
Adventist Health Ukiah Valley	Outpatient Services	500-999
City of Ukiah	City Services	100-249
Costco Wholesale	Wholesale Clubs	100-249
County of Mendocino	Government Offices-County	1000-1250
Dharma Realm Buddhist Association	Associations	100-249
Mendocino Community Health	Clinics	250-499
Mendocino County Office of Education	Government Offices-County	100-249
Pacific Coast Farm Credit	Loans-Agricultural	100-249
Ukiah Valley Medical Center	Hospitals	500-999
Walmart	Department Stores	100-249

Notes:

1. Number of Employees reflects a range provided by California Employment Development Department (EDD) Labor Market Information data, 2020 1st Edition.

Source: California Employment Development Department (EDD).

Operating Information

City of Ukiah, California
Full-time and Part-time City Employees by Function
Last Ten Calendar Years

Function	Full-Time Equivalent Personnel as of June 30									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government ⁽¹⁾	21.7	20.7	23.2	23.1	24.0	21.5	27.5	32.9	36.5	37.6
Police ⁽²⁾	39.5	39.5	38.5	43.0	48.0	49.0	49.0	52.7	53.0	46.8
Fire	18.5	18.5	15.5	11.0	11.0	11.0	11.0	13.2	20.5	19.8
Planning & Building	4.3	4.3	4.0	5.5	6.0	6.0	6.0	5.4	5.8	5.2
Public Works, Water, Sewer & Wastewater Treatment	45.7	41.6	38.9	38.3	39.0	41.5	42.5	44.2	43.5	41.3
Electric	17.8	17.4	18.2	16.2	17.0	17.0	18.0	21.6	21.3	18.8
Airport	2.0	2.0	2.0	2.0	2.0	2.0	2.0	4.2	4.2	4.3
Parks & Recreation	18.9	17.9	18.7	17.9	17.0	20.0	19.0	33.5	35.5	31.4
Total: ⁽³⁾	<u>168.4</u>	<u>162.0</u>	<u>159.0</u>	<u>157.0</u>	<u>164.0</u>	<u>168.0</u>	<u>175.0</u>	<u>207.6</u>	<u>220.3</u>	<u>205.1</u>

(1) includes City Administration, Finance, Human Resources, Administrative Support and Information Services Functions

(2) Includes dispatch that supports both police and fire.

(3) The City's method of counting FTE changed for FY2018 - FY2020.

Source: City of Ukiah Budget-Authorized Full-Time Personnel (FTE) FY20/21

**Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

City Council
City of Ukiah
Ukiah, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Ukiah (City), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 30, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies

in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2020-001, 2020-002 and 2020-003 that we consider to be significant deficiencies.

Compliance and Other Matters

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

City of Ukiah's Responses to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Van Lant & Fankhaenel, LLP

December 30, 2020

CITY OF UKIAH
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2020

2020-001 Segregation of Incompatible Duties Over Cash Receipts for Community Services

The following is a continuation from the prior year:

Condition:

As part of our audit procedures we reviewed the process of collecting cash receipts at the Community Services Department in order to gain an understanding of the internal controls in this area. During our review we noted several weaknesses in the cash collection process. Below is a list of the issues identified:

- 1) No numerical reconciliation of the manual receipts issued, and through discussions with City staff, the issuance of receipts is not mandatory.
- 2) Cash payments are taken by instructors without the issuance of receipts.
- 3) Reconciliation of the number of people registered for classes to the number of people in attendance in a class is not done on a consistent basis.
- 4) Lack of segregation of duties for the receptionist/clerk who collects payments, inputs receipts, and reconciles the cash and checks collected.

Criteria:

In a strong internal control environment, receipts should be issued for all transactions, manual receipts should only be used in very limited circumstances and, if used, the numerical sequence of receipts issued should be performed, and incompatible duties should be properly segregated.

Cause of Condition:

Procedures for reviewing numerical sequence of receipts has not been established or implemented, and cash receipting duties have not been sufficiently segregated.

Potential Effect of Condition:

Lack of internal controls over the collection of payments at the Community Services Department could result in payments collected that are not ultimately recorded in the City's general ledger and deposited into the City's bank accounts.

Recommendation:

We recommend the City implement procedures for reviewing the numerical sequence of cash receipts by an individual independent of the cash collection process, make sure all customers are issued receipts, and properly segregate duties for cash collection.

CITY OF UKIAH
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2020

***2020-001 Segregation of Incompatible Duties Over Cash Receipts for Community Services
- Continued***

Management's Response:

Management agrees with the Auditor's recommendation and will work to implement the appropriate procedures and protocols for cash management in the Community Services Department. The Finance Department was unable to address this issue fully in 2019-20 but intends to complete an evaluation of the condition by the end of 2020-21 and implement changes if needed.

2020-002 Building Permits

Condition:

The City's building permit system is a module of Munis, the general ledger accounting system used. Payments for building permits are collected by the cashiers by crediting the permit application in Munis. However, the permit technicians can issue permits with a balance due, with no independent reconciliation performed between the permits issued and the revenues collected and posted to the general ledger.

Criteria:

In a strong internal control environment, permits issued should be reconciled with the revenues collected and recorded in the general ledger on a periodic basis to ensure all permits issued have a corresponding cash receipt.

Cause of Condition:

The City does not reconcile the building permits issued to the revenues collected and recorded in the general ledger.

Potential Effect of Condition:

Building permits could be issued without a corresponding cash receipt being recorded in the City's general ledger and deposits in the City's bank account.

Recommendation:

We recommend the City implement procedures to generate reports from the building permit module, and periodically (daily, weekly, monthly) have someone independent of the permit issuance and collection functions review and reconcile the amounts from these reports to the revenues posted in the City's general ledger.

CITY OF UKIAH
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2020

2020-002 Building Permits - Continued

Management's Response:

The Finance Department plans to continue working with the Community Development Department to complete the refinement to this internal control and implement the recommendation as appropriate.

2020-003 Credit Card Use Policy

Condition:

While conducting audit procedures relating to disbursements/expenditures, we were unable to obtain a detailed credit card use policy. In addition, through review of credit card activity, it appears that meals are being purchased using the City's credit card. The City has reimbursement policies for meals and travel expenses; however, there is no detailed policy for credit card use when traveling or for the purchase of meals.

Criteria:

Credit card usage should be well documented and subject to established City policies. Use of City credit cards by City staff should have sufficient supporting documentation detailing the specific reasons for using the credit cards, including meals and travel. In addition, travel costs incurred should be in accordance with set standards, such as those established by the General Services Administration (GSA).

Cause of Condition:

The City's credit card policies do not provide detailed guidance regarding allowable use and proper documentation.

Potential Effect of Condition:

The potential for unauthorized purchases or excessive costs incurred is increased.

Recommendation:

We recommend the City establish detailed policies on the appropriate use of City credit cards and implement procedures to ensure all credit card activity is properly reviewed and documented. Credit card policies should be established to ensure conservative, efficient use of City funds. In

**CITY OF UKIAH
SCHEDULE OF FINDINGS AND RESPONSES
Year Ended June 30, 2020**

2020-003 Credit Card Use Policy - Continued

addition, policies for allowable use of City credit cards while traveling should also be clearly defined. The supporting documentation should include the purpose for travel and a reconciliation of travel costs with a set standard of limits for meals and lodging.

Management's Response:

Management agrees with the Auditor's recommendation. The City does have a defined policy, adopted by City Council, on travel and related meals for City team members. It follows that policy accordingly when travel and related meals are reviewed, approved, incurred, and reconciled. The City does not have a specific, defined credit card use policy outside of its standard policies on the use of City funds and resources. The latter has been used to govern credit card use. All credit card transactions are reviewed by the respective department head and the Finance Department during the credit card statement reconciliation and before payment. However, in 2018-19 the City began implementing a new travel program and protocol along, with a new credit card system planned for 2020-21, aligning with the State of California's CalCard program. Integral to its implementation will be a specific policy on the use of the CalCard. Further, the new travel program will align the City's policies to GSA guidelines and standards.

**INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS**

City Council
City of Ukiah
Ukiah, California

We have performed procedures enumerated below to be the accompanying Appropriations Limit worksheet of the City of Ukiah, for the year ended June 30, 2020. These procedures, which were agreed to by the City of Ukiah and the League of California Cities (as presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII B of the California Constitution*), were performed solely to assist the City in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The City's management is responsible for the Appropriations Limit worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures performed and our findings were as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

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

2. For the accompanying Appropriations Limit worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

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

3. We agreed the current year information presented in the accompanying Appropriations Limit worksheet to the other documents referenced in #1 above.

Finding: No exceptions were noted as a result of our procedures except the City used a population growth factor rounded to the nearest tenth. The City used -0.10%, the actual population growth factor was -0.14%.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

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

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the accompanying Appropriations Limit worksheet. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriations limit for the base year, as defined by the League publication entitled *Article XIII B of the California Constitution*.

This report is intended solely for the use of the City Council and management of the City of Ukiah and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Van Lant & Fankhauser, LLP

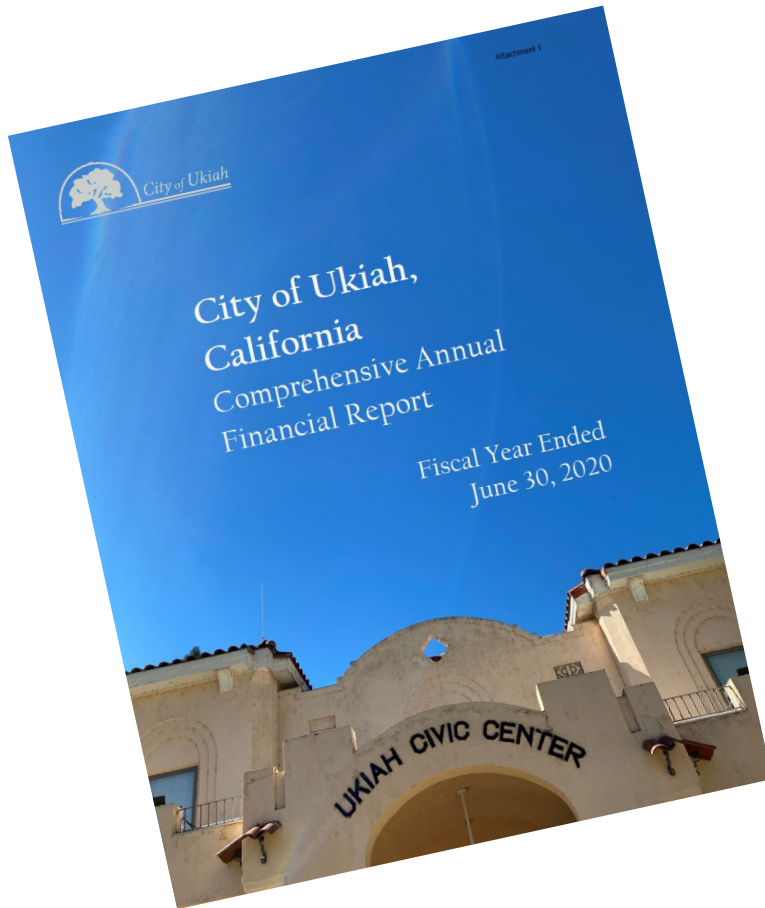
December 30, 2020

CITY OF UKIAH
APPROPRIATIONS LIMIT COMPUTATION
 2019 – 2020

	<u>2019 - 20</u>
Change in Per Capita Personal Income	3.85%
Population Change	
County Population Growth	-0.10%
A. Change in Per Capita Personal Income Converted to a Ratio	1.0385
B. Population Growth Converted to a Ratio	0.999
Calculation of Growth Factor (A x B)	1.03746
2018 - 2019 Appropriations Limit	<u>\$ 42,653,203</u>
2019 - 2020 Appropriations Limit (42,653,203 x 1.03746)	<u>\$ 44,251,056</u>

END OF DOCUMENT

YEAR-END FINANCIAL AND AUDIT REPORTS



City of Ukiah
Year Ended June 30, 2020

Presented by Daniel Buffalo, MPA, CPA, CGMA | Finance Director

January 20, 2021

AGENDA

1. Comprehensive Annual Financial Report (CAFR)
 1. What is it?
 2. How to read
 3. Key takeaways
2. Highlights for the year ended June 30, 2020
3. Audit Reports

PRINCIPAL TEAM MEMBERS

1. Daniel Buffalo, MPA, CPA, CGMA | Finance Director
2. Ginny Feth-Michel, CPA | Assistant Finance Director
3. Mary Horger | Financial Services Manager – Procurement, Capital, and Special Projects
4. Olga Keough, CPA | Controller

QUICK VOCAB LESSON

- **CAFR** Comprehensive Annual Financial Report
- **GAAP** Generally Accepted Accounting Principles
- **GASB** Governmental Accounting Standards Board
- **Measurement Focus** Period of time considered.
 - Economic resources
 - Current financial resources
- **Accounting basis** The manner in which transactions and balances are recorded and reported.
 - Cash
 - Accrual (business-like)
 - Modified accrual (fund accounting)



GOVERNMENT ACCOUNTING 101

How is governmental accounting different than private-sector accounting?

Private Sector

- To account for the bottom line, the benefit of the owner(s)

Governmental

- No owner
- Myriad of interests, considerations, and stakeholders
- Many transactions are different than in the private sector
e.g. taxes

WHAT IS A FUND?

- A series of self-balancing accounts used to track the flow of resources for a specific or general purpose.
- In other words, think of a fund as a subsidiary of a larger organization.

WHAT DOES A FUND LOOK LIKE?

Balance Sheet:

- Assets
- Deferred outflows of resources
- Liabilities
- Deferred inflows of resources
- Fund balance/net position

Changes to fund balance/net position:

- Revenues
- Expenditures (expenses)
- Other financing sources (uses)
 - Transfers
 - Other items not considered revenues or expenditures

WHAT IS FUND BALANCE AND NET POSITION?

- Fund balance:
 - Assets + Deferred outflows – liabilities - deferred inflows
 - Concerned only with current financial resources measurement focus
 - Use only for governmental funds, i.e., general fund, special revenue funds, etc.
 - Components:
 - Nonspendable (resources unavailable in the near future)
 - Restricted (limited use by an outside party)
 - Committed (limited use by the highest level of authority, e.g. ordinance)
 - Assigned (limited use by some level of authority, i.e. council or management)
 - Ex: reserves
 - Unassigned (no limitation and specific use, really only applicable to the general fund)
- Net position:
 - Same concept as fund balance, however...
 - Is used in context of economic resources measurement focus (full accrual accounting)
 - Used for City-wide reporting, proprietary funds (e.g., enterprise and internal service funds), and some fiduciary funds (e.g. RDA Successor Agency)
 - We use “working capital” to approximate fund balance
 - Working capital = current assets – current liabilities

WHAT IS THE DIFFERENCE BETWEEN A BUDGET AND AUDITED FINANCIAL REPORTS?

Budget

- Where you're going

Audited Financial reports

- Where you've been
- And someone qualified is attesting to that

WHY DO GOVERNMENTS HAVE BUDGETS?

For a variety of reasons:

- ✓ A legal document
- ✓ A planning tool
- ✓ A control mechanism
- ✓ A policy document
 - Expression of intent
 - Communication
- ✓ A spending plan
- ✓ An allocation of resources
- ✓ A performance standard

From an accounting perspective: to account for “non-exchange” transactions.

THE CAFR

Comprehensive Annual Financial Report

CAFR

WHAT IS IT?

- Management's communication to Council and community on the financial activities and condition of the City for the period
 - One-year period ended June 30, 2020
- Audited financial statements, schedules, and other financial information
 - Audited by independent Certified Public Accountant, licensed by the State of California
 - Knowledgeable in governmental accounting and reporting
- Written to specific standards (GAAP), promulgated by GASB

CAFR

WHAT IS IT? (CONT)

- Often referred to as the “Audit” or “Audit Report”
 - This is a misnomer.
 - The auditor’s reports are found within the CAFR and are an integral part of it
 - Pg 1 (28 of pdf), “Independent Auditor’s Report”
 - Pg 188 (214 of pdf), Report on internal control
 - Pg 195 (220 of pdf), Appropriations Limit (Gann Limit) confirmation
 - The document is the responsibility of management and then audited
- Audited financials required by City policy and state law.

CAFR

HOW TO READ IT

- Table of contents and bookmarks
- Three main sections:
 1. Introductory
 2. Financial
 3. Statistical
 4. Other auditor reports
 - i. Internal control, compliance, and other matters
 - ii. Appropriations (Gann) limit

CAFR

HOW TO READ IT (CONT)

- Introductory
 1. Letter of transmittal
 2. Org chart
 3. City officials
 4. GFOA Excellence in Financial Report Award (2019)

CAFR

HOW TO READ IT (CONT)

- Financial

1. Auditor's report (audit opinion)
2. MD&A (Management's Discussion and Analysis)
3. Basic financials:

- I. City-wide** (full accrual, economic resources measurement focus):

Note: Excludes amounts held in fiduciary capacity (those are found on pg 35-36, 163-165)

- II. Fund financials:**

- i. Governmental funds* (modified accrual, current financial resources measurement focus):
 - ii. Proprietary funds* (full accrual, economic resources measurement focus):
 - i. Enterprise funds*
 - ii. Internal service funds*
 - iii. Fiduciary funds*

E.g., UVSD funds, Redevelopment Successor Agency Funds

- III. Notes** (pg 39 of document, 66 of pdf)

- IV. RSI (Required Supplemental Information)**

- I. Budget-to-actual for general fund*

- V. Optional Supplementary Information**

- I. Budget-to-actual information for other governmental funds*

CAFR

HOW TO READ IT (CONT)

- Statistical
 1. Historical information
 1. Fund balance
 2. Net position
 2. Debt information
 3. Economic data and demographic information
 4. Operating indicators

Helps provide context to the reader for the whole document

CAFR

KEY TAKEAWAYS

- It's comprehensive...really comprehensive
- Meant for consumption by all but really tailored to those who know how to read it
- City received an “unmodified” opinion
 - i.e. statements are presented fairly (in all material respects) without exception
 - A “clean” audit
- Findings related to internal control, pg 187 (214 of pdf)



HIGHLIGHTS

HIGHLIGHTS

CITY-WIDE

- **Reported Funds (64)**
 - **Governmental (39)**
 - General, special revenue, capital, permanent
 - **Proprietary (18)**
 - Enterprise (9) – Water, sewer, electric, parking, street lighting, airport, conference center, golf, ambulance services
 - Internal service (9) – City Administrative Services, Garage, Dispatch, Purchasing, Billing (UB and general), workers' comp, liability (risk management), building maintenance, IT
 - **Fiduciary (7)**
 - Custodial (6) – UVSD, UVFD, Special Deposit, Garbage Billing, Russian River Watershed, general services (clearing fund for utility billing)
 - Private Purpose trust (1) – Redevelopment Successor Agency

HIGHLIGHTS

CITY-WIDE (CONT)

- Cash

- \$52.4 million
 - \$40.1 million for City use
 - \$32.4 million held in City treasury
 - \$789K held with fiscal agents
 - \$7.5 million held with NCPA
 - \$12.3 million in fiduciary

Net position:

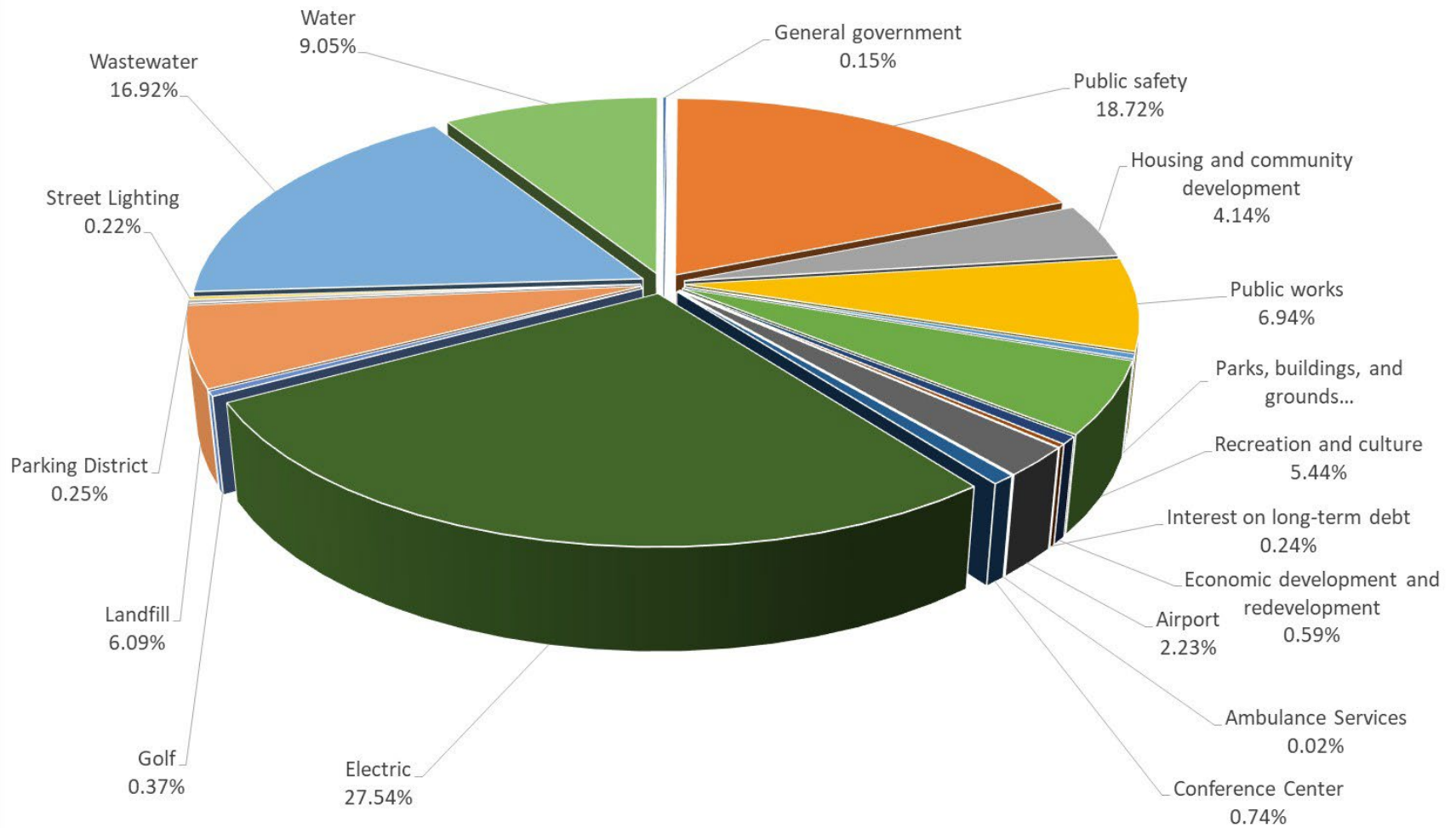
- \$166.4 million in capital, net of related debt
- \$10.6 million restricted
- -\$17.6 million unrestricted

GASB 68

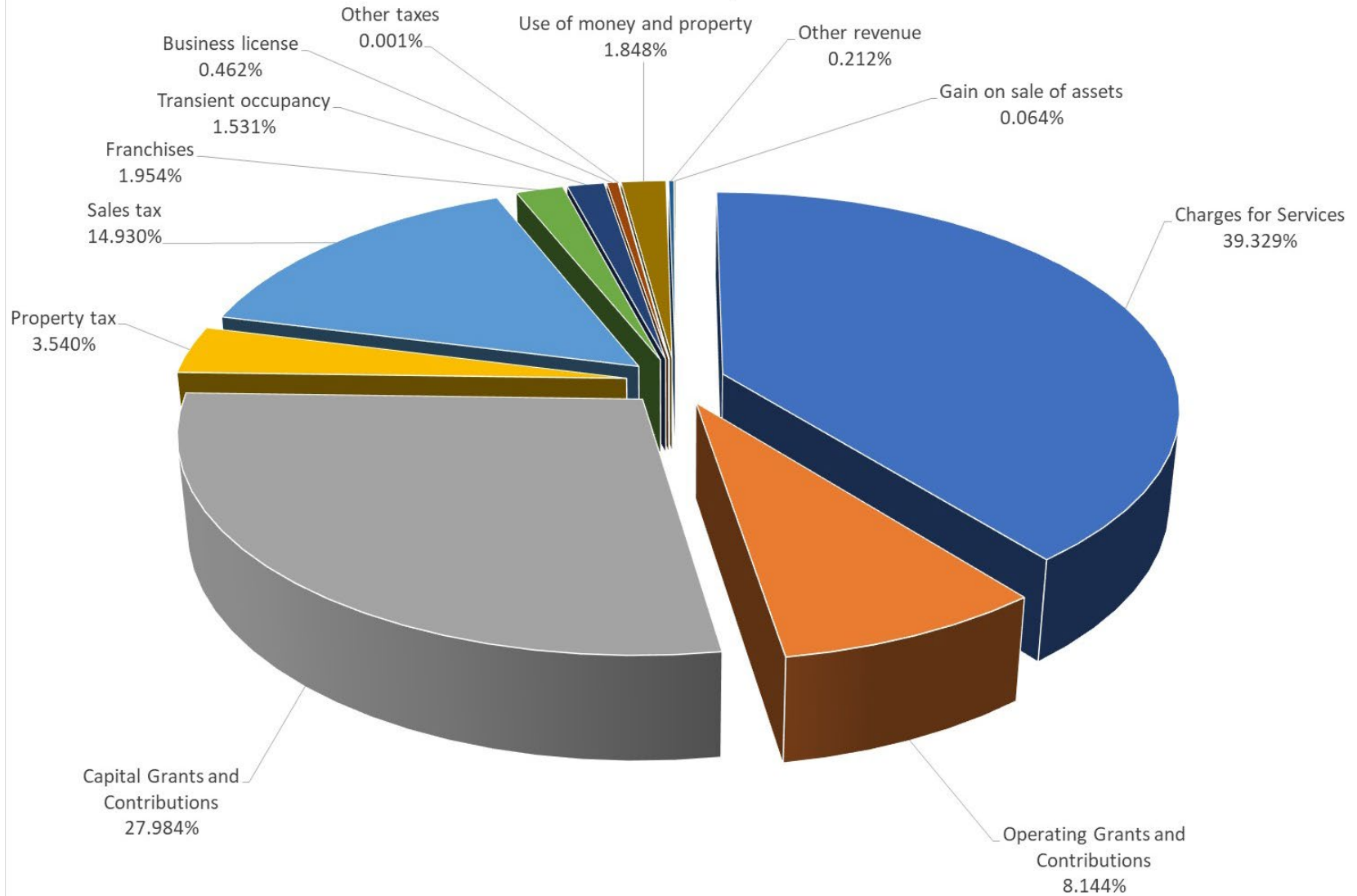
GASB 68: “Accounting and Financial Reporting for Pensions”

- Net pension liability
 - \$53.3 million
 - \$35.1 million (misc)
 - \$18.2 million (safety)
 - By activity:
 - Governmental:
 - \$17.9 million (misc)
 - \$18.2 million (safety)
 - Water: \$3.8 million (misc)
 - Sewer: \$4.0 million (misc)
 - Electric: \$7.0 million (misc)
 - Other enterprise: \$2.4 million

Expenses by Activity



Revenues by Source



FIN



AGENDA SUMMARY REPORT

SUBJECT: Update on Emergency Repair of the Yosemite Drive Water Main and Determine that Emergency Conditions Continue to Require the Emergency Repair.

DEPARTMENT: Public Works **PREPARED BY:** Jarod Thiele, Public Works Management Analyst

PRESENTER: Tim Eriksen, Public Works Director/City Engineer

ATTACHMENTS:

1. Resolution 2020-63 Yosemite Drive Water Main Emergency Work

Summary: The City Council will review the status of the emergency award of contract to repair the Yosemite Drive Water Main, to comply with Public Contract Code Section 22050.

Background: At their regular meeting of November 4, 2020, the City Council voted to adopt a resolution finding that emergency conditions would not allow sufficient time to publicly bid the repair of the Yosemite Drive Water Main. Please refer to Attachment 1 for a copy of the resolution.

The City Council awarded a contract to Wipf Construction under Public Contract Code Section 22050 to repair the Yosemite Drive Water Main. That section allows such repairs without competitive bidding in an emergency, if the City Council on a 4/5 vote makes specified finding. However, please note, that staff solicited quotes from two additional companies before making the award recommendation.

Discussion: Under Public Contract Code 22050, Subsection (c)(1) the City Council is required to review the emergency action taken on November 4th at every regularly scheduled meeting thereafter until the action is terminated.

In reviewing the action, the City Council must determine whether the emergency conditions excusing competitive bidding continue for the repair of the Yosemite Drive Water Main. It must make that finding by a 4/5 vote.

The water main, water services, and trench paving work are complete. Once the weather improves, the small section of street reconstruction work will begin.

Recommended Action: Determine that emergency conditions continue to require the repair of the Yosemite Drive Water Main without competitive bidding.

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: Tim Eriksen, Director of Public Works/City Engineer; Mary Horger, Financial Services Manager

Approved: 
Sage Sangiacomo, City Manager

RESOLUTION NO. 2020-63**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH APPROVING PURSUANT TO PUBLIC CONTRACT CODE SECTION 22050 THE EMERGENCY PROCUREMENT WITHOUT PUBLIC BIDDING OF CONSTRUCTION SERVICES TO REPAIR THE WATER MAIN ON YOSEMITE DRIVE****WHEREAS:**

1. During normal operation of the City of Ukiah's Water Distribution System, a portion of water main failed repeatedly on Yosemite Drive; and
2. Without the normal operation of this water main, the City is unable to provide necessary and immediate services to its residents which could lead to public health hazards; and
3. With damage caused to public property including streets, curb, gutter; and
4. With damage caused to private property including driveway aprons and driveways; and
5. The City Engineer estimates that it would take 120 days to develop plans and specifications to bid the construction work required to repair the water main and damaged public and private property, to advertise requests for bids, to award the bid and to commence construction and an additional 2-3 weeks to complete the work; and
6. Under Public Contract Code Section 22050(a)(1) in the case of an emergency, the City, pursuant to a four-fifths vote of the City Council, may repair or replace a public facility and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts; and
7. Under Public Contract Code Section 22050(a)(2) before the City Council takes such action, it must make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency;

NOW, THEREFORE, BE IT RESOLVED that:

1. Based on the foregoing recitals and information, the City Council finds that an emergency condition exists that must be repaired to avoid public health hazards that could result, if the repair work was put out for competitive bids in compliance with the procedures required by the Uniform Construction Cost Accounting Act.
2. The City Council authorizes the procurement of construction services to repair the water main and damaged public and private property without providing notice inviting bids.
3. The City Council authorizes the City Procurement Officer to contract with Wipf Construction to repair the backwash basins at the WTP on the amount of \$178,642.

4. Awarding a contract to repair the water main and damaged public and private property is categorically exempt from environmental review under the California Environmental Quality Act as a Class 2 categorical exemption, because it involves the replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity. (14 CCR §15302.)
5. The emergency action taken by this resolution shall terminate upon the City Council's approval of a certificate of completion for the water main and public and private property repair work.

PASSED AND ADOPTED this 4th day of November, 2020, by the following roll call vote:

AYES: Councilmembers Mulheren, Brown, Scalmanini, Orozco, and Mayor Crane

NOES: None

ABSENT: None

ABSTAIN: None


Douglas F. Crane, Mayor

ATTEST:


Kristine Lawler, City Clerk



AGENDA SUMMARY REPORT

SUBJECT: Possible Introduction by Title Only of Ordinance Amending Section 7161 of Division 8, Chapter 1, Article 11 of the City Code to Regulate Short Time Limit Parking.

DEPARTMENT: City Attorney

PREPARED BY: Darcy Vaughn, Assistant City Attorney

PRESENTER: Darcy Vaughn, Assistant City Attorney

ATTACHMENTS:

1. Short Time Limit Parking Ordinance Redline
2. Short Time Limit Parking Ordinance Clean

Summary: The City Council will discuss and consider introducing an Ordinance Amending Section 7161 of Division 8, Chapter 1, Article 11 of the City Code to Regulate Short Time Limit Parking.

Background: As local retail businesses, restaurants, and cafes struggle to remain open during the COVID-19 pandemic surge, City staff members have met with local business owners to discuss options and solutions to increase patronage, including designating parking spaces specifically for curbside pick-up or take-out of items from retail stores or meals from restaurants and cafes. To that aim, staff recommends designating certain parking spaces with a ten (10) minute duration limit for curbside pick-up and take-out near these downtown businesses.

Currently, the City Code provisions regulating parking state that parking spaces with a green curb marking and sign allow parking for up to twenty-four (24) minutes. As the California Vehicle Code § 21458 states that a green curb marking at a parking space indicates time limit parking specified by local ordinance, the City can simply introduce and adopt an ordinance that allows for ten (10) minute time limit parking spaces as well.

Discussion: The Short Time Limit Parking Ordinance, a redlined version of which is attached here as Attachment 1 and a clean version as Attachment 2, amends Section 7161 of Division 8, Chapter 1, Article 11 of the City Code to state that a parking space with a green curb marking shall mean no standing or parking for a period of time longer than either ten (10) minutes or twenty four (24) minutes. Signage or curb markings shall give notice of restricted parking at these spots and will indicate whether the space is a ten (10) minute or twenty-four (24) minute parking spot.

The Short Time Limit Parking Ordinance will allow staff to enforce the City Code to ensure that the ten (10) minute time limit spaces remain available for curbside pick-up and take-out.

Recommended Action: Introduce the Ordinance Amending Section 7161 of Division 8, Chapter 1, Article 11 of the City Code to Regulate Short Time Limit Parking.

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: Community Services

Approved: 
Sage Sangiacomo, City Manager

ORDINANCE NO.

**ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UKIAH
AMENDING SECTION 7161 OF DIVISION 8, CHAPTER 1, ARTICLE 11
OF THE CITY CODE TO REGULATE SHORT TIME LIMIT PARKING.**

The City Council of the City of Ukiah hereby ordains as follows:

SECTION ONE.

Section 7161 of Division 8, Chapter 1, Article 11 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* * *”):

§7161 ~~TWENTY FOUR MINUTE~~ SHORT TIME LIMIT PARKING

Green curb marking shall mean no standing or parking for a period of time longer than either ten (10) minutes or twenty four (24) minutes at any time specified by resolution of this City.

On those streets or portions of streets designated by ordinance or resolution of this City, when authorized signs, parking meters or curb markings have been determined by the City Engineer to be necessary and are in place giving notice of parking restricted to not longer than ten (10) or twenty four (24) minutes, no operator of any such vehicle shall stop, stand or park said vehicle adjacent to any such legible curb marking or sign or parking meter in violation thereof.

SECTION TWO.

1. Publication: Within fifteen (15) days after its adoption, this Ordinance shall be published once in a newspaper of general circulation in the City of Ukiah. In lieu of publishing the full text of the Ordinance, the City may publish a summary of the Ordinance once 5 days prior to its adoption and again within fifteen (15) days after its adoption.

3. Effective Date: The ordinance shall become effective thirty (30) days after its adoption.

Introduced by title only on _____, 2021, by the following roll call vote:

AYES:

NOES: None

ABSENT: None

ABSTAIN: None

Adopted on _____, 2021, by the following roll call vote:

AYES:

NOES:

ABSENT:
ABSTAIN:

Juan V. Orozco, Mayor

ATTEST:

Kristine Lawler, City Clerk

ORDINANCE NO.

**ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UKIAH
AMENDING SECTION 7161 OF DIVISION 8, CHAPTER 1, ARTICLE 11
OF THE CITY CODE TO REGULATE SHORT TIME LIMIT PARKING.**

The City Council of the City of Ukiah hereby ordains as follows:

SECTION ONE.

Section 7161 of Division 8, Chapter 1, Article 11 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* * *”):

§7161 SHORT TIME LIMIT PARKING

Green curb marking shall mean no standing or parking for a period of time longer than either ten (10) minutes or twenty four (24) minutes at any time specified by resolution of this City.

On those streets or portions of streets designated by ordinance or resolution of this City, when authorized signs, parking meters or curb markings have been determined by the City Engineer to be necessary and are in place giving notice of parking restricted to not longer than ten (10) or twenty four (24) minutes, no operator of any such vehicle shall stop, stand or park said vehicle adjacent to any such legible curb marking or sign or parking meter in violation thereof.

SECTION TWO.

1. Publication: Within fifteen (15) days after its adoption, this Ordinance shall be published once in a newspaper of general circulation in the City of Ukiah. In lieu of publishing the full text of the Ordinance, the City may publish a summary of the Ordinance once 5 days prior to its adoption and again within fifteen (15) days after its adoption.

3. Effective Date: The ordinance shall become effective thirty (30) days after its adoption.

Introduced by title only on _____, 2021, by the following roll call vote:

AYES:

NOES: None

ABSENT: None

ABSTAIN: None

Adopted on _____, 2021, by the following roll call vote:

AYES:

NOES:

ABSENT:
ABSTAIN:

Juan V. Orozco, Mayor

ATTEST:

Kristine Lawler, City Clerk



AGENDA SUMMARY REPORT

SUBJECT: Possible Introduction by Title Only of Ordinance Amending Section 9224.7 of Division 9, Chapter 2, Article 18 of the City Code to Regulate Permanent Outdoor Dining Facilities.

DEPARTMENT: City Attorney

PREPARED BY: Darcy Vaughn, Assistant City Attorney

PRESENTER: Darcy Vaughn, Assistant City Attorney.

ATTACHMENTS:

1. Outdoor Dining Ordinance Redline
2. Outdoor Dining Ordinance Clean

Summary: The City Council will discuss and consider introducing an Ordinance Amending Section 9224.7 of Division 9, Chapter 2, Article 18 of the City Code to Regulate Permanent Outdoor Dining Facilities.

Background: As local restaurants and cafes struggle to remain open while state and local public health orders prohibit indoor dining during the COVID-19 pandemic surge, City staff members have met with local restaurant owners to discuss options and solutions, including expansion of outdoor dining facilities within the City's historic downtown.

Currently, the City's Downtown Zoning Code takes a restrictive approach to regulation of the location and permanence of outdoor dining facilities. Local restaurant owners have asked that these restrictions be eased to allow for larger outdoor dining areas with permanent structures for shade, seating, and demarcation of the dining area. Staff believes this is a reasonable request that can be granted in a manner that follows the Ukiah General Plan and complies with the intent of the Downtown Zoning Code, provided that this expansion is accompanied by a discretionary review process and issuance of conditional permits prior to installation of additional outdoor dining facilities. The Outdoor Dining Ordinance amends the Downtown Zoning Code to accomplish this.

Discussion: The Outdoor Dining Ordinance, a redlined version of which is attached here as Attachment 1 and a clean version as Attachment 2, amends Section 9224.7 of Division 9, Chapter 2, Article 18 of the City Code so that outdoor dining facilities are not prohibited in pedestrian walkways and required parking spaces, but are instead a permitted use in the City's historic downtown, subject to Zoning Administrator approval of a minor use permit.

In addition, the Outdoor Dining Ordinance states that permanent structures (such as shade covers and barriers) and furniture (such as concrete tables and benches) are also permitted uses downtown, subject to Zoning Administrator approval of a minor use permit. All structures and other facilities for outdoor dining will be subject to any other applicable permits, such as building permits or site development permits.

Staff has opted to use the existing use permit procedures for outdoor dining facilities that are in the public right of way or that involve permanent structures and furniture in order to ensure an efficient review process that will also allow staff to impose conditions to preserve public access and to require maintenance of these outdoor facilities. Note that Ukiah City Code § 9224.7.I states that permission to conduct outdoor dining can be revoked by the City if the facilities are being operated in violation of the Ordinance or if outdoor dining is

operated in a manner that constitutes a nuisance.

Recommended Action: Introduce the Ordinance Amending Section 9224.7 of Division 9, Chapter 2, Article 18 of the City Code to Regulate Permanent Outdoor Dining Facilities.

BUDGET AMENDMENT REQUIRED: N/A

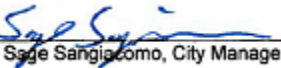
CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Planning, Public Works, Community Services

Approved: 
Sage Sangiacomo, City Manager

ORDINANCE NO.

**ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UKIAH
AMENDING SECTION 9224.7 OF DIVISION 9, CHAPTER 2, ARTICLE
18 OF THE CITY CODE TO REGULATE PERMANENT OUTDOOR
DINING FACILITIES.**

The City Council of the City of Ukiah hereby ordains as follows:

SECTION ONE.

Section 9224.7 in Division 9, Chapter 2, Article 18 of the Ukiah City Code is hereby amended to read as follows:

§9224.7 OUTDOOR DINING

On-site outdoor dining shall comply with the requirements of this section where allowed by Table 3: Allowed Uses and Permit Requirements, and only when the outdoor dining is incidental to and part of the operation of a restaurant located on the same parcel.

A. Purpose: The provisions of this section are intended to allow outdoor dining in association with a restaurant located on the same parcel as the outdoor dining, where the outdoor dining is clearly incidental to the adjacent restaurant use and will not negatively impact the operations and function of the existing restaurant, including parking facilities, pedestrian access and circulation, and disabled access facilities.

B. Location of Outside Dining: Outdoor dining shall be located on the same site as the restaurant which the outdoor dining will serve. Outdoor dining facilities, such as tables, chairs, umbrellas, etc., shall not be located in pedestrian walkways, required parking spaces, or disabled access facilities (such as parking spaces, walkways, entries, etc.) on or adjacent to said site. However, where there is sufficient clearance to accommodate the usual pedestrian traffic and to comply with applicable state and federal law, outdoor dining facilities are a permitted use in the areas described in the preceding sentence, subject to Zoning Administrator approval of a minor use permit. Outdoor dining areas may be located in landscaped areas if located in such a manner as not to damage the landscaping.

C. Hours of Operation: Days and hours of operation for the outdoor dining shall not extend beyond the hours of operation for the restaurant which it serves. Movable tTables, chairs, and all other furniture used in the operation of outdoor dining shall be removed from any pedestrian walkways and stored indoors at night and whenever the cafe is not in operation.

D. Live Entertainment: Outdoor dining shall not be used for live entertainment unless in compliance with section 9224.6 of this code.

E. Structures, Tables, Chairs, Furniture, Signage:

1. In order to provide adequate and safe ingress/egress, a minimum unobstructed pedestrian walkway width of forty-eight inches (48") or the width of the doors, whichever is greater, shall be maintained. The required width of the unobstructed pedestrian walkway shall extend from the front of the door(s) to the public sidewalk. A reduced width may be approved by the Building Official in compliance with the building code.

2. A minimum of sixty inches (60") of unobstructed space shall be maintained between exits and any structures, furniture or fixtures related to outdoor dining, or as required by the building code, whichever is greater.

3. All outdoor dining furniture, including tables, chairs, umbrellas, and planters, shall be movable. However, permanent outdoor dining furniture such as concrete tables and benches are a permitted use, subject to Zoning Administrator approval of a minor use permit.

4. Umbrellas shall be secured with a minimum base of not less than sixty (60) pounds and shall leave a vertical clearance of seven feet (7') from the sidewalk surface.

5. Outdoor heaters are allowed subject to fire and building code compliance. Non-live music and/or speakers may be authorized with Zoning Administrator approval of a minor use permit.

6. No signage shall be allowed in the outdoor dining area except for the name of the establishment on an awning or umbrella fringe and in compliance with this section and Division 3, Chapter 7 of this code (sign ordinance).

7. Permanent outdoor dining structures such as shade covers and barriers are a permitted use, subject to Zoning Administrator approval of a minor use permit.

F. Maintenance: The permittee is responsible for maintaining all outdoor dining furnishings and the outdoor dining area in good condition, including but not limited to the following:

1. All outdoor dining furnishings and all exterior surfaces within the outdoor dining area shall be easily cleanable and kept clean and free of debris.

2. The outdoor dining area and adjacent areas kept in a clean and safe condition.

G. Food and Beverages: Outdoor dining areas may only serve food and nonalcoholic beverages prepared or stocked for sale at the adjoining indoor restaurant; provided, however, that the service of beer or wine or both solely for on-premises consumption by customers within the outdoor dining area may be authorized by the Planning Director and Police Department if each of the following requirements are met:

1. The outdoor dining operation is duly licensed, or prior to the service of any beer or wine will be duly licensed by State authorities to sell beer or wine for consumption within the outdoor dining area.

2. The authorized outdoor dining area is identified in a manner which will clearly separate and delineate it from the areas of the sidewalk that will remain open to pedestrian traffic.

3. One or more signs, as approved as part of the encroachment permit, are posted during all times the sidewalk cafe is in operation, which shall give notice to the cafe's customers that the drinking of beer or wine or the carrying of any open container which contains beer or wine is prohibited and unlawful outside the delineated outdoor dining area.

Outdoor dining areas authorized by the Planning Department and Police Department and in compliance with the requirements of this section are exempt from Section 6000 of this code.

H. Service Requirements:

1. Service areas (such as busing and service stations) may be located within the outdoor dining area. Service areas shall comply with subsection B of this Section (Location of Outside Dining). Outdoor food preparation in the outdoor dining area is prohibited.

2. Restrooms for the outdoor dining area shall be provided in the adjoining indoor restaurant. Seating for the outdoor dining may be counted in determining the restroom requirements for the indoor restaurant at the discretion of the Building Official.

I. Revocation: The outdoor dining may be revoked by the City upon finding that one or more of the requirements of this Section have been violated or that the outdoor dining is being operated in a manner that constitutes a nuisance.

SECTION TWO

Table 3 in Section 9223.1 of Article 18, Chapter 2 in Division 9 of the Ukiah City Code is hereby amended to specify that the Use Category "Restaurant – outdoor dining (on site)" is a permitted use with an approved Minor Use Permit in the General Urban (GU), Urban Center (UC), and Downtown Core (DC) zoning districts.

SECTION THREE.

1. Publication: Within fifteen (15) days after its adoption, this Ordinance shall be published once in a newspaper of general circulation in the City of Ukiah. In lieu of publishing the full text of the Ordinance, the City may publish a summary of the Ordinance once 5 days prior to its adoption and again within fifteen (15) days after its adoption.

3. Effective Date: The ordinance shall become effective thirty (30) days after its adoption.

Introduced by title only on _____, 2021, by the following roll call vote:

AYES:

NOES: None
ABSENT: None
ABSTAIN: None

Adopted on _____, 2021, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Juan V. Orozco, Mayor

ATTEST:

Kristine Lawler, City Clerk

ORDINANCE NO.

**ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UKIAH
AMENDING SECTION 9224.7 OF DIVISION 9, CHAPTER 2, ARTICLE
18 OF THE CITY CODE TO REGULATE PERMANENT OUTDOOR
DINING FACILITIES.**

The City Council of the City of Ukiah hereby ordains as follows:

SECTION ONE.

Section 9224.7 in Division 9, Chapter 2, Article 18 of the Ukiah City Code is hereby amended to read as follows:

§9224.7 OUTDOOR DINING

On-site outdoor dining shall comply with the requirements of this section where allowed by Table 3: Allowed Uses and Permit Requirements, and only when the outdoor dining is incidental to and part of the operation of a restaurant located on the same parcel.

A. Purpose: The provisions of this section are intended to allow outdoor dining in association with a restaurant located on the same parcel as the outdoor dining, where the outdoor dining is clearly incidental to the adjacent restaurant use and will not negatively impact the operations and function of the existing restaurant, including parking facilities, pedestrian access and circulation, and disabled access facilities.

B. Location of Outside Dining: Outdoor dining shall be located on the same site as the restaurant which the outdoor dining will serve. Outdoor dining facilities, such as tables, chairs, umbrellas, etc., shall not be located in pedestrian walkways, required parking spaces, or disabled access facilities (such as parking spaces, walkways, entries, etc.) on or adjacent to said site. However, where there is sufficient clearance to accommodate the usual pedestrian traffic and to comply with applicable state and federal law, outdoor dining facilities are a permitted use in the areas described in the preceding sentence, subject to Zoning Administrator approval of a minor use permit. Outdoor dining areas may be located in landscaped areas if located in such a manner as not to damage the landscaping.

C. Hours of Operation: Days and hours of operation for the outdoor dining shall not extend beyond the hours of operation for the restaurant which it serves. Movable tables, chairs, and all other furniture used in the operation of outdoor dining shall be removed from any pedestrian walkways and stored indoors at night and whenever the cafe is not in operation.

D. Live Entertainment: Outdoor dining shall not be used for live entertainment unless in compliance with section 9224.6 of this code.

E. Structures, Tables, Chairs, Furniture, Signage:

1. In order to provide adequate and safe ingress/egress, a minimum unobstructed pedestrian walkway width of forty-eight inches (48") or the width of the doors, whichever is greater, shall be maintained. The required width of the unobstructed pedestrian walkway shall extend from the front of the door(s) to the public sidewalk. A reduced width may be approved by the Building Official in compliance with the building code.

2. A minimum of sixty inches (60") of unobstructed space shall be maintained between exits and any structures, furniture or fixtures related to outdoor dining, or as required by the building code, whichever is greater.

3. All outdoor dining furniture, including tables, chairs, umbrellas, and planters, shall be movable. However, permanent outdoor dining furniture such as concrete tables and benches are a permitted use, subject to Zoning Administrator approval of a minor use permit.

4. Umbrellas shall be secured with a minimum base of not less than sixty (60) pounds and shall leave a vertical clearance of seven feet (7') from the sidewalk surface.

5. Outdoor heaters are allowed subject to fire and building code compliance. Non-live music and/or speakers may be authorized with Zoning Administrator approval of a minor use permit.

6. No signage shall be allowed in the outdoor dining area except for the name of the establishment on an awning or umbrella fringe and in compliance with this section and Division 3, Chapter 7 of this code (sign ordinance).

7. Permanent outdoor dining structures such as shade covers and barriers are a permitted use, subject to Zoning Administrator approval of a minor use permit.

F. Maintenance: The permittee is responsible for maintaining all outdoor dining furnishings and the outdoor dining area in good condition, including but not limited to the following:

1. All outdoor dining furnishings and all exterior surfaces within the outdoor dining area shall be easily cleanable and kept clean and free of debris.

2. The outdoor dining area and adjacent areas kept in a clean and safe condition.

G. Food and Beverages: Outdoor dining areas may only serve food and nonalcoholic beverages prepared or stocked for sale at the adjoining indoor restaurant; provided, however, that the service of beer or wine or both solely for on-premises consumption by customers within the outdoor dining area may be authorized by the Planning Director and Police Department if each of the following requirements are met:

1. The outdoor dining operation is duly licensed, or prior to the service of any beer or wine will be duly licensed by State authorities to sell beer or wine for consumption within the outdoor dining area.

2. The authorized outdoor dining area is identified in a manner which will clearly separate and delineate it from the areas of the sidewalk that will remain open to pedestrian traffic.

3. One or more signs, as approved as part of the encroachment permit, are posted during all times the sidewalk cafe is in operation, which shall give notice to the cafe's customers that the drinking of beer or wine or the carrying of any open container which contains beer or wine is prohibited and unlawful outside the delineated outdoor dining area.

Outdoor dining areas authorized by the Planning Department and Police Department and in compliance with the requirements of this section are exempt from Section 6000 of this code.

H. Service Requirements:

1. Service areas (such as busing and service stations) may be located within the outdoor dining area. Service areas shall comply with subsection B of this Section (Location of Outside Dining). Outdoor food preparation in the outdoor dining area is prohibited.

2. Restrooms for the outdoor dining area shall be provided in the adjoining indoor restaurant. Seating for the outdoor dining may be counted in determining the restroom requirements for the indoor restaurant at the discretion of the Building Official.

I. Revocation: The outdoor dining may be revoked by the City upon finding that one or more of the requirements of this Section have been violated or that the outdoor dining is being operated in a manner that constitutes a nuisance.

SECTION TWO

Table 3 in Section 9223.1 of Article 18, Chapter 2 in Division 9 of the Ukiah City Code is hereby amended to specify that the Use Category "Restaurant – outdoor dining (on site)" is a permitted use with an approved Minor Use Permit in the General Urban (GU), Urban Center (UC), and Downtown Core (DC) zoning districts.

SECTION THREE.

1. Publication: Within fifteen (15) days after its adoption, this Ordinance shall be published once in a newspaper of general circulation in the City of Ukiah. In lieu of publishing the full text of the Ordinance, the City may publish a summary of the Ordinance once 5 days prior to its adoption and again within fifteen (15) days after its adoption.

3. Effective Date: The ordinance shall become effective thirty (30) days after its adoption.

Introduced by title only on _____, 2021, by the following roll call vote:

AYES:

NOES: None
ABSENT: None
ABSTAIN: None

Adopted on _____, 2021, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Juan V. Orozco, Mayor

ATTEST:

Kristine Lawler, City Clerk



AGENDA SUMMARY REPORT

SUBJECT: Update on Implementation of Revised Fire Prevention Fees.

DEPARTMENT: Fire **PREPARED BY:** Doug Hutchison, Fire Chief
PRESENTER: Doug Hutchison- Fire Chief, Eric Singleton- Battalion Chief, Ian Broeske- Fire Engineer/Acting Fire Marshal

ATTACHMENTS:

1. Resolution 2020-27 - Adjusting Fire Prevention Fee Schedule

Summary: The Council will receive an update on the implementation and progress of the revised Fire Prevention Fee Schedule.

Background: In May of last year, Council adopted Resolution #2020-27 (Attachment 1) revising and updating the Fire Prevention Fee Schedule to more accurately reflect the true costs of providing the services and bringing them closer to full cost recovery.

Discussion: Since the new Fire Prevention Fee Schedule has gone into effect, Ukiah Valley Fire Authority (UVFA) has seen a noticeable increase in the amount collected towards cost recovery for Fire Prevention and inspection services. Since the beginning of FY 20/21, we have invoiced \$90,533.27, and collected \$47,251.84 (52%) with costs of approximately \$91,554.00 for the same period. So as the invoiced amounts become more fully realized, this brings us very close to cost recovery for the position. Additional analysis on indirect costs and costs of prevention activities augmented by other positions is under review and will be part of the continued discussion as fee for services are revised for full cost recovery.

Currently, the Fire Prevention Office is staffed by a single Fire Engineer whose position is funded from the General Fund. This arrangement, while working for now, unfortunately pulls a staff member from one of our shifts. With over 5000 responses made by our two (2) on duty crews in 2020, there is simply no way to keep up with the workload of the Fire Prevention Office while also working an operational assignment on shift. Our current Fire Engineer in this position does augment staffing when needed by responding to fires, motor vehicle accidents, and even medical aid calls when the on duty units are already committed. He also responds on and off duty as an on-call fire investigator. Once we are able to realize the full scope of our cost recovery efforts, we will be able to fund the current Fire Engineer's position from those funds and replace his General Fund position on the line, bringing that shift back to its authorized staffing level.

Recommended Action: Receive report.

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: Doug Hutchison- Fire Cief

Approved: 
Sage Sangiacomo, City Manager

RESOLUTION NO. 2020-27**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH ADJUSTING FIRE PREVENTION FEE SCHEDULE****WHEREAS,**

1. The Fire Marshal for the City of Ukiah or his delegate(s) reviews various plans submitted in connection with building permit, subdivision, and other applications; and conducts inspections of property and improvements; and issues permits under the Uniform Fire Code and other applicable codes, ordinances, and regulations; and
2. Fire Department Site and Plan Review fees, Fire Department Plan Check and Inspection fees, Water Flow Test and Fire Flow Calculation fees, and Cost of Reports and Documents have not been updated since 1997 when the fee schedule was adopted; and
3. The cost incurred by the City of Ukiah of providing these services has increased significantly; and
4. The applicants or parties requesting or requiring these services should pay for the actual cost incurred by the City; and
5. The City has provided all notices required by law and pursuant to Government Code Section 54992 has made available to the public for a period of ten (10) day prior to the hearing on the fees established or adjusted in this resolution, data indicating the amount of cost, or estimated cost, required to provide the service for which the fee is levied, and the revenue sources anticipated to provide the service, including general fund revenues; and
6. The City Council finds that the fees imposed by this resolution do not exceed the estimated reasonable cost of providing the service for which the fee is charged and the fees for reports or documents do not exceed the direct costs of duplication; and
7. The fees for site and plan reviews, plan checks, and inspections will not normally apply to plans or other actions involved in the actual construction of single family dwellings, but will apply to approvals required for residential, as well as other, subdivisions and residential automatic fire sprinkler systems.

NOW, THEREFORE, BE IT RESOLVED that:

1. The City Council of the City of Ukiah hereby adopts the following fees for Fire Department services as set forth in the Fee Schedule contained herein.
2. That the fees imposed by said Fee Schedule must be paid by the applicant for any permit in connection with which any covered plan check or inspection is requested or required before the service is provided.
3. That when any covered inspection is conducted for fire safety purposes and not at the request of the permit applicant, property owner, tenant, or other person occupying the property, or where collecting the fee in advance is for any other reason impractical or not in the interest of preserving

fire safety, the City shall collect the fee at the earliest opportunity and the Finance Department and City Attorney are authorized to take all actions, including legal action, they deem necessary to collect said fees. The City's ordinances imposing interest and authorizing the City to recover its attorney's fees shall apply to such collection efforts. If an applicant commences work requiring a permit for which a covered inspection or plan check is required before submitting his or her application, the fees set forth in the Fee Schedule shall be doubled for all covered services provided in connection with that permit application.

FEE SCHEDULE

Minor Subdivision (4 Lots or Less)							\$495.00	
Major Subdivision(Over 4 Lots)							\$495.00	
							*plus \$20 per lot	
Mobile Home Parks							\$55.00	
* Per Lot/Space								
Site Development Permit							\$165.00	
Residential Plan Review							\$165.00	
* Plans only, required fire sprinkler plans & engineering								
will be a deferred submittal, which shall require an additional fee (see below).								
Commercial New Construction / Building Plan Review								
Sq. Ft. of Covered Building Area:								
0 - 500					\$165	Plus \$80 Each Additional 10,000 sq. ft., or Portion Thereof. *Any inspections in addition to a rough and final incur; \$165 per hr. for each site inspection / visit, * May require an outside consultant due to complexity or time constraints. Billed at actual cost plus 1 hour Fire Prevention time (165.00 Hr.)		
501 - 1,999					\$495			
2,000 - 4,999					\$990			
5,000 - 10,000					\$1,320			
10,001 - 25,000					\$1,600			
25,001 - 50,000					\$1,750			
50,001 - 75,000					\$2,000			
75,001 - 100,000					\$2,200			
100,001 +					\$2,400			
Commercial Tenant Improvement Plan Review								
(Change in Occupancy Type requires "New Construction" Fee Schedule)								
Sq. Ft. of Covered Building Area:								
0 - 2,999					\$330	Plus \$80 Each Additional 10,000 sq. ft., or Portion Thereof. *Any inspections in addition to a rough and final incur; \$165 per hr. for each site inspection / visit, * May require an outside consultant due to complexity or time constraints. Billed at actual cost plus 1 hour Fire Prevention time (165.00 Hr.)		
3,000 - 4,999					\$495			
5,000 - 10,000					\$660			
10,001 - 25,000					\$770			
25,001 - 50,000					\$880			
50,001 - 75,000					\$990			
75,001 - 100,000					\$1,100			
100,001 +					\$1,200			
Building and Zoning Compliance Review							\$80.00	

Re-Submittal of Plans						\$165.00		
(Charged Each Re-Submittal After Initial Submittal)						*Plus Consultant Fee, If Applicable		
Automatic Sprinkler System CFC 105.7.1								
* May require an outside consultant due to complexity or time constraints. Billed at actual cost plus 1 hour of Fire Prevention time (165.00 Hr.).								
Commercial NFPA 13 Tenant Improvement to Existing Sprinkler System								\$165.00 plus
*Less than 10 heads						\$0.00 per head		
*Greater than 10 heads						\$3.50 per head		
Commercial and Residential NFPA 13 & 13R						\$330.00 plus		
*Automatic fire extinguishing systems, less than 100 heads.						\$3.50 per head		
*Automatic fire extinguishing systems, more than 100 heads.						\$4.50 per head		
Residential NFPA 13D						\$330.00 plus		
*Automatic fire extinguishing systems, less than 100 heads.						\$3.50 per head		
*Automatic fire extinguishing systems, more than 100 heads.						\$4.50 per head		
Fixed fire-extinguishing System; Installation or modification						\$165.00		
Special Extinguishing Systems:								
Pre-Engineered System						\$165.00		
						*No More than 2 Heads		
						*Plus Consultant Fee, If Applicable		
Cooking Appliance Hood and Duct; NFPA 17A						\$330.00		
Spray Booths; CFC 105.6.45						\$330.00		
All Other Systems						\$330.00		
						*Plus Consultant Fee, If Applicable		
Fire Alarm Systems; CFC 105.7.7								
Minor fire alarm modification (less than 15 devices)								\$220.00
						plus device fee*		
New or Major Modification						\$440.00		
*\$3.50 per device: i.e. panel; power supply; initiating device: heat, smoke, duct, water-flow, pull stations; notification device: strobe, horn, bell; etc.. *\$4.50 if in concealed space						plus device fee*		
Sprinkler monitoring only (residential)						\$220.00		
(sprinkler and water-flow monitoring)								
Standpipe Systems:								
Sq. Ft. of Covered Building Area:								
0 - 4,999				\$275.00	plus \$80 Each Additional 10,000 sq. ft. or Portion Thereof			*
5,000 - 10,000				\$495.00				

10,001 - 25,000	\$715.00	\$165.00 added per floor of building	
25,001 - 50,000	\$935.00		
50,001 - 75,000	\$1,100.00		
75,001 - 100,000	\$1,350.00		
100,001 +	\$1,550.00		
Fire Code Permits		Annually	
Aerosol Products; <i>CFC 105.6.1</i>		\$165.00	
Ammonium Nitrate Storage; <i>NFPA 1.12.8</i>		\$165.00	
Amusement Buildings; <i>CFC 105.6.2</i>		\$275.00	
Automotive Wrecking Yard; <i>NFPA 1.12.8</i>		\$165.00	
Aviation Buildings; <i>CFC 105.6.3</i>		\$165.00	
Burn Permit		\$25.00	
Carnivals and Fairs or Special Events; <i>CFC 105.6.4</i>		\$220.00	
Cellulose nitrate film; <i>CFC 105.6.5</i>		\$165.00	
Combustible dust-producing operations; <i>CFC 105.6.6</i>		\$165.00	
Combustible fibers; <i>CFC 105.6.7</i>		\$165.00	
Compressed gasses; <i>CFC 105.6.8</i>		\$165.00	
Covered and open Mall buildings, to operate; <i>CFC 105.6.9</i>		\$550.00	
Crop Maze; <i>NFPA 1.12.8</i>		\$165.00	
Cooking Appliance Hood and Duct; <i>NFPA 17A</i>		\$110.00	
Cryogenic fluids; <i>CFC 105.6.10</i>		\$165.00	
Cutting and Welding <i>CFC 105.6.11</i>		\$165.00	
Dry Cleaning; <i>CFC 105.6.12</i>		\$165.00	
Exhibits and Trade Shows; <i>CFC 105.6.13</i>		\$165.00	
Explosives; <i>CFC 105.6.14</i>			
Use (Each Occurrence)		\$220.00	
Manufacture, Posses, Store, Sell or Dispose of		\$165.00	
Fire Hydrants and Valves (Each Occurrence); <i>CFC 105.6.15</i>		\$55.00	
Flammable and Combustible liquids, Store or Use; <i>CFC 105.6.16</i>		\$165.00	
Above Ground Fuel Tank		\$165.00	
Floor Finishing; <i>CFC 105.6.17</i>		\$165.00	
Fruit and Crop ripening; <i>CFC 105.6.18</i>		\$165.00	
Fumigation and Insecticidal fogging; <i>CFC 105.6.19</i>		\$55.00	
HPM Facilities; <i>CFC 105.6.21</i>		\$220.00	
High-piled Storage; <i>CFC 105.6.22</i>		\$220.00	
Hot work operations; <i>CFC 105.6.23</i>		\$165.00	
Haunted House; <i>CFC 105.6.37</i>		\$165.00	
Industrial Ovens; <i>CFC 105.6.24</i>		\$165.00	
Laboratories; <i>NFPA 1.12.8</i>		\$165.00	

Lumber yards and Woodworking plants; <i>CFC 105.6.25</i>	\$275.00	
Liquid- or gas-fueled vehicles or equipment in assembly buildings; <i>CFC 105.6.26</i>	\$55.00	
LP-gas; <i>CFC 105.6.27</i>	\$55.00	
Magnesium; <i>CFC 105.6.28</i>	\$165.00	
Marijuana - Medical Center; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana - Medical Infused Product; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana Cultivation; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana Retail Product Manufacturing; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana Retail Store; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana Testing Facility; <i>NFPA 1.12.8</i>	\$165.00	
Means of Egress Modifications; <i>NFPA 1.12.8</i>	\$165.00	
Miscellaneous combustible storage; <i>CFC 105.6.29</i>	\$165.00	
Mobile Food preparation Vehicles; <i>CFC 105.6.30</i>	\$110.00	
Motor Fuel-dispensing facilities; <i>CFC 105.6.31</i>	\$165.00	
Open burning; <i>CFC 105.6.32</i>	\$55.00	
Open flames and torches; <i>CFC 105.6.33</i>	\$55.00	
Open flames and candles; <i>CFC 105.6.34</i>	\$55.00	
Organic Coatings; <i>CFC 105.6.35</i>	\$165.00	
Outdoor assembly event; <i>CFC 105.6.36</i>	\$165.00	
Parade Floats; <i>NFPA 1.12.8</i>	\$55.00 Each	
Place of Assembly; <i>CFC 105.6.37</i>		
Less than 300 persons	\$165.00	
Greater than 300 persons	\$440.00	
Plant extraction systems; <i>CFC 105.7.18 and CFC 105.6.38</i>		
Carbon Dioxide Enrichment	\$165.00	
Compressed Gas - Use, Storage	\$165.00	
Extraction Process	\$165.00	
Hazardous Material and Flammable Liquids - Use, Storage	\$165.00	
LPG - Use, Storage	\$165.00	
Other	\$165.00	
Private fire hydrants; <i>CFC 105.6.39</i>	\$25 Each	
Pyrotechnic special effects and material; <i>CFC 105.6.40</i>	\$220 Each Occurrence	
Pyroxylin plastics; <i>CFC 105.6.41</i>	\$165.00	
Refrigeration equipment; <i>CFC 105.6.42</i>	\$165.00	
Repair garages and motor fuel-dispensing facilities; <i>CFC 105.6.43</i>	\$330.00	
Rooftop heliports; <i>CFC 105.6.44</i>	\$220.00	
Spaying and Dipping; <i>CFC 105.6.45</i>	\$165.00	
Storage of scrap tires and tire byproducts; <i>CFC 105.6.46</i>	\$165.00	
Temporary membrane structure and tents; <i>CFC 105.6.47</i>	\$165.00	
Tire-rebuilding plants; <i>CFC 105.6.48</i>	\$165.00	

Waste handling; <i>CFC 105.6.49</i>	\$165.00	
Wood Products; <i>CFC 105.6.50</i>	\$165.00	
Additional Permits under; <i>CFC 105.6.51</i>	\$165.00	
Construction Permits		
Battery System; <i>CFC 105.7.2</i>	\$165.00	
Capacitor energy storage systems; <i>CFC 105.7.3</i>	\$165.00	
Compressed Gases; <i>CFC 105.7.4</i>		
CO2 Dewar	\$220.00	
Medical Gas/Other	\$550.00	
Cryogenic Fluids; <i>CFC 105.7.5</i>	\$165.00	
Fire pumps and related equipment; <i>CFC 105.7.8</i>	\$495.00	
Flammable and combustible liquids; <i>CFC 105.7.9</i>	\$275.00	
Fuel cell power system; <i>CFC 105.7.10</i>	\$165.00	
Gas detection systems; <i>CFC 105.7.11</i>	\$220.00	
Gates and barricades across fire apparatus access roads; <i>CFC 105.7.12</i>	\$165.00	
High-piled Combustible storage; <i>CFC 105.7.14</i>	\$220.00	
Hoop Houses	\$165.00	
Industrial Ovens; <i>CFC 105.7.15</i>	\$220.00	
Laboratories; <i>NFPA 1.12.8</i>	\$330.00	
LP-gas; <i>CFC 105.7.16</i>	\$330.00	
Marijuana - Medical Center; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana - Medical Infused Product; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana Cultivation; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana Retail Product Manufacturing; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana Retail Store; <i>NFPA 1.12.8</i>	\$165.00	
Marijuana Testing Facility; <i>NFPA 1.12.8</i>	\$165.00	
Motor vehicle repair rooms and booths; <i>CFC 105.7.17</i>	\$165.00	
Plant extraction systems; <i>CFC 105.7.18 and CFC 105.6.38</i>		
Carbon Dioxide Enrichment	\$165.00	
Compressed Gas - Use, Storage	\$165.00	
extraction Process	\$165.00	
Hazardous Material and Flammable Liquids - Use, Storage	\$165.00	
LPG - Use, Storage	\$165.00	
Other	\$165.00	
Private fire hydrants; <i>CFC 105.7.19</i>	\$330.00	
Smoke control or smoke exhaust systems; <i>CFC 105.7.20</i>	\$220.00	
Solar photovoltaic power systems; <i>CFC 105.7.21</i>		
Residential	\$165.00	
Commercial	\$330.00	
Special Event Structures; <i>CFC 105.7.22</i>	\$165.00	
Spraying or dipping; <i>CFC 105.7.23</i>	\$495.00	

Temporary membrane structures and tents; <i>CFC 105.7.25</i>	\$165.00	
Annual State Fire Marshal Mandates	Annually	
R-1, Hotels / Motels / Apartment Occupancies'		
3 - 10 units	\$165.00	
11 - 40 units	\$330.00	
41 - 50 units	\$440.00	
51+ units	\$440 for first 50 plus	
	*\$55 for each 10 units over 50	
R-2.1, Residential Care; <i>HSC 13146.2</i>		
Less than 50 persons	\$220.00	
50 or more persons	\$495.00	
R-4, Residential Care; <i>HSC 13146.2</i>		
Less than 50 persons	\$220.00	
50 or more persons	\$495.00	
E; Education Occupancies		
K-12 School	\$165.00	
I-3; Institutions: <i>HSC 13146.1</i>		
25 persons or less	\$165.00	
26 persons or more	\$330.00	
Occupancy Type Inspections	Annually	
R-3.1, Occupancies	\$0.00	
Day Care for more than 6 children aged 2 and over; <i>Education Code Sec. 66700</i>	\$165.00	
CA Community College; <i>Education Code Sec. 66700</i>	\$330.00	
I-2.1 Occupancies	\$165.00	
I-4, Occupancies; Day Cares: <i>HSC 13146</i>	\$165.00	
L, Occupancies; Laboratories: <i>HSC 13146</i>	\$165.00	
Change of Occupancy: <i>NFPA 1.12.8</i>	\$165.00	
Inspections & Tests not previously included		
Engine Company	\$75.00	
	*per Hr. / 1Hr min.	
Re-inspection or inspection requiring the Prevention Personnel	\$165.00	
	*per Hr. / 1Hr min.	
Inspections & Tests after hours when available	\$275.00	
	*per Hr. / 1Hr min.	
Expedited Plan Review	\$440.00	
	*plus normal plan review fee	
Weed Abatement; Notification and Inspections	\$165.00	
Alarm Malfunctions, over 2 in a 12 Month period	3rd - \$150; 4th - \$300; 5th - \$450	

	6th - \$600; etc..
Investigation Cost Recovery: When deemed negligent, or a violation of the law.	<i>Actual hourly rate for FD members involved.</i>
Suppression Cost Recovery: When deemed negligent, or a violation of the law, or outside of District Boundary	<i>Actual hourly rate for FD members and apparatus involved</i>

PASSED AND ADOPTED this 20th day of May, 2020, by the following roll call vote:

AYES: Councilmembers Mulheren, Brown, Scalmanini, Orozco, and Mayor Crane

NOES: None

ABSENT: None

ABSTAIN: None


Douglas F. Crane, Mayor

ATTEST:


Kristine Lawler, City Clerk



AGENDA SUMMARY REPORT

SUBJECT: Discussion with Possible Direction to Staff for the Merging of the Parks, Recreation, and Golf Commission (PRGC) with the Paths, Open Space, and Creeks Commission (POSCC); and to Provide a New Charter and Name for the Merged Commission.

DEPARTMENT: Community Services **PREPARED BY:** Neil Davis, Community Services Administrator
PRESENTER: Neil Davis, Community Services Administrator

ATTACHMENTS:

1. Div. 1, Ch. 4, Art. 1 PARKS, RECREATION, AND GOLF COMMISSION
2. Div. 1, Ch. 4, Art. 1B PATHS, OPEN SPACE, AND CREEKS COMMISSION

Summary: Council is asked to discuss and possibly provide direction to Staff regarding the merging of the Parks, Recreation, and Golf Commission (PRGC) with the Paths, Open Space, and Creeks Commission (POSCC); and to possibly provide a new charter and name for the merged commission.

Background: The City of Ukiah maintains ten permanent commissions and boards with varying responsibilities. Some of the City's commissions and boards were established through past General Plan implementation goals and may provide research, gather public input, assist in grant preparation or funding exploration, and/or making policy recommendations to the City Council. Others, such as the Planning Commission, have discretionary entitlement approval authority through Ukiah City Code (UCC). All commissions are subject to requirements within the Brown Act, and all commission members are appointed by City Councilmembers. Advisory commissions such as the Parks, Recreation, and Golf Commission (PRGC) and Paths, Open Space, and Creeks Commission (POSCC) may respond to requests from the Council and/or the public as well as pursue activities outlined within implementing City planning and implementation documents and their own priorities in coordination with City Staff.

The PRGC and POSCC share similarities in both composition and purpose. The PRGC is a five-member Commission that was first created in 1983 through Ordinance No. 783, with powers and duties updated through Ordinance No. 1020 in 1999, and has the power and duty to recommend and advise on: "A. Policies to be adopted and enforced for the operation, use, and management of all recreation activities and facilities, parks and parkways; B. Policies for the planning of recreation and parks programs for the inhabitants of the City, promote and stimulate public interest therein, and to that end, solicit to the fullest extent possible the cooperation of school authorities and other public or private agencies interested therein; C. Policies for the acquisition, development and improvement of parks, playgrounds, and facilities for recreation" (see Attachment 1 for the description of the PRGC within Division 1, Chapter 4, Article 1 of UCC).

The POSCC is a five-member Commission created in 2003 through Ordinance No. 1045, with the power and duty to recommend and advise regarding: "A. Efficient implementation of the open space and conservation element of the Ukiah general plan; B. Efficient implementation of the pathway sections of the transportation element of the Ukiah general plan; C. Procedure and funding mechanisms for acquisition, preservation, and effective stewardship of city paths, open space, and creeks" (see Attachment 2 for the description of the POSCC within Division 1, Chapter 4, Article 1B. of UCC).

Historically, both Commissions have also had difficulty recruiting and retaining Commissioners. Although one Commissioner serves on both the PRGC and the POSCC, the PRGC currently has one vacancy and the POSCC has one vacancy. Turnover among Commissioners and the irregularity of meetings due to difficulties establishing a quorum has resulted in a lack of consistency and institutional knowledge, posing challenges for incoming Commissioners and Staff alike, and resulting in delays in moving priorities forward.

Due to Brown Act requirements and staffing resources, there is a cost to the City to provide support and coordination efforts to the PRGC and POSCC. Staff prepares agendas and minutes, hosts public (virtual during COVID) meetings, and maintains the public record. Because of the similarity of issues addressed by the two Commissions, it is not uncommon for the same agenda item to be presented to both Commissions, but with different Staff present. Besides posing inefficiencies, this can also create a "telephone game" situation where the same information is disseminated and discussed, potentially with different outcomes or conflicting recommendations.

Discussion: Staff has been discussing options for improving the effectiveness of the PRGC and POSCC. It is Staff's opinion that the merging of the two Commissions may allow for efficiencies in staffing and costs, while also resolving issues of attendance, quorum, and ultimately, the impact and actions that can be achieved by Commissioners.

Exploring the merging of the two Commissions into one Commission, including the possible development of a new charter and name of the newly merged commission, will involve both Staff and PRGC and POSCC Commissioners. At the conclusion of these discussions, Staff would present recommendations to Council on alternatives for moving forward with the newly merged Commission.

Staff requests Council discuss and possibly direct Staff to develop recommendations for the merging of the Parks, Recreation, and Golf Commission (PRGC) with the Paths, Open Space, and Creeks Commission (POSCC), including to possibly provide a new charter and name for the merged commission.

Recommended Action: Direct staff to develop recommendations for the merging of the Parks, Recreation, and Golf Commission (PRGC) and the Paths, Open Space and Creeks Commission (POSCC); including developing a new charter and name for the merged commission.

BUDGET AMENDMENT REQUIRED: N/A

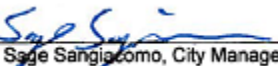
CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Craig Schlatter, Community Development Director

Approved: 
Sage Sangiacomo, City Manager

CHAPTER 4 COMMISSIONS AND BOARDS

ARTICLE 1. PARKS, RECREATION, AND GOLF COMMISSION

SECTION:

§1000: Creation

§1001: Membership; Appointment

§1002: Term Of Office; Vacancies

§1003: Duties And Powers

§1004: Compensation

§1005: Chairperson; Officers

§1000 CREATION

There is hereby created a Parks, Recreation, and Golf Commission. This advisory body shall report to the City Council. (Ord. 783, §1, adopted 1982; Ord. 916, §2, adopted 1990; Ord. 1020, adopted 1999)

§1001 MEMBERSHIP; APPOINTMENT

The Commission shall consist of five (5) at large members who may reside within the City limits or outside the City limits but within Mendocino County; provided, that a majority of the five (5) Commission members must reside within the City limits.

All members of the Commission shall be appointed by the City Council. (Ord. 783, §1, adopted 1982; Ord. 890, adopted 1989; Ord. 916, §2, adopted 1990; Ord. 935, §2, adopted 1993; Ord. 1020, adopted 1999; Ord. 1100, §1, adopted 2007; Ord. 1159, §1, adopted 2015)

§1002 TERM OF OFFICE; VACANCIES

No members of the Parks, Recreation, and Golf Commission will lose their term of office by enactment of this ordinance. All appointments to this Commission shall be for a term of three (3) years. Reappointments to the Commission shall be pursuant to article 5 of this chapter. (Ord. 783, §1, adopted 1982; Ord. 916, §2, adopted 1990; Ord. 1020, adopted 1999)

§1003 DUTIES AND POWERS

The Parks, Recreation, and Golf Commission shall have the power and duty to recommend and advise on:

- A. Policies to be adopted and enforced for the operation, use and management of all recreation activities and facilities, parks and parkways.
- B. Policies for the planning of recreation and parks programs for the inhabitants of the City, promote and stimulate public interest therein, and to that end, solicit to the fullest extent possible the cooperation of school authorities and other public or private agencies interested therein.
- C. Policies for the acquisition, development and improvement of parks, playgrounds and facilities for recreation. (Ord. 783, §1, adopted 1982; Ord. 916, §2, adopted 1990; Ord. 1020, adopted 1999)

§1004 COMPENSATION

The members of the Commission shall receive no compensation, except such traveling expenses as are authorized by law. (Ord. 783, §1, adopted 1982; Ord. 916, §2, adopted 1990)

§1005 CHAIRPERSON; OFFICERS

The Commission shall elect a chairperson from among its members for a term of one year and may elect such other officers as it may determine. (Ord. 783, §1, adopted 1982; Ord. 916, §2, adopted 1990)

The Ukiah City Code is current through Ordinance 1208, passed November 4, 2020.

Disclaimer: The City Clerk's office has the official version of the Ukiah City Code. Users should contact the City Clerk's office for ordinances passed subsequent to the ordinance cited above.

City Website: <http://www.cityofukiah.com/>

City Telephone: (707) 463-6217

[Code Publishing Company](#)

CHAPTER 4 COMMISSIONS AND BOARDS

ARTICLE 1B. PATHS, OPEN SPACE, AND CREEKS COMMISSION

SECTION:

§1020: Creation

§1021: Membership; Appointment

§1022: Duties And Powers

§1023: Expenses Of Members; No Compensation

§1024: Chairperson; Officers

§1020 CREATION

There is hereby created a paths, open space, and creeks commission. This advisory body shall report to the city council. (Ord. 1045, §1, adopted 2003)

§1021 MEMBERSHIP; APPOINTMENT

- A. The paths, open space, and creeks commission shall consist of five (5) members.
- B. The members of the paths, open space, and creeks commission shall be appointed as follows:

Except as provided herein, three (3) of the members shall be residents of the city and two (2) may reside outside the city but within Mendocino County. Members shall be appointed according to procedures established by resolution of the city council. Members shall be appointed for a term of three (3) years which terms shall be staggered. (Ord. 1045, §1, adopted 2003; Res. 2003-35, adopted 2003; Res. 2007-28, adopted 2007)

§1022 DUTIES AND POWERS

The paths, open space, and creeks commission shall have the power and duty to recommend and advise regarding:

- A. Efficient implementation of the open space and conservation element of the Ukiah general plan.
- B. Efficient implementation of the pathway sections of the transportation element of the Ukiah general plan.

C. Procedure and funding mechanisms for acquisition, preservation, and effective stewardship of city paths, open space, and creeks. (Ord. 1045, §1, adopted 2003)

§1023 EXPENSES OF MEMBERS; NO COMPENSATION

The members of the paths, open space, and creeks commission shall receive no compensation, except such traveling expenses as are authorized by law. (Ord. 1045, §1, adopted 2003)

§1024 CHAIRPERSON; OFFICERS

The paths, open space, and creeks commission shall elect a chairperson from among its members for a term of one year and may elect such other officers as it may determine. (Ord. 1045, §1, adopted 2003)

The Ukiah City Code is current through Ordinance 1208, passed November 4, 2020.

Disclaimer: The City Clerk's office has the official version of the Ukiah City Code. Users should contact the City Clerk's office for ordinances passed subsequent to the ordinance cited above.

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City Telephone: (707) 463-6217

[Code Publishing Company](#)



AGENDA SUMMARY REPORT

SUBJECT: Discussion and Possible Direction to Amend the Procedure for Filling Vacancies on the Planning Commission.

DEPARTMENT: Community
Development

PREPARED BY: Craig Schlatter, Community Development
Director

PRESENTER: Craig Schlatter, Community Development
Director

ATTACHMENTS:

1. Ukiah Planning Commission Orientation Packet 11-19-19

Summary: Council will discuss and consider direction to bring back an amended resolution and ordinance amending the procedure for filling vacancies on the Planning Commission.

Background: The current procedure for appointment of Planning Commissioners, adopted in 1995, is that each member of the City Council may nominate one Commissioner who shall be appointed to the Commission and whose term will coincide with the appointing Councilmember. Under the current appointment procedure, Planning Commissioners are not required to have former experience in planning, architectural/engineering, building, or related activities and/or professions.

Over the last approximately five years and as reported by the Community Development Department in past Council reports, the pace of development activity has significantly increased. Both the Planning and Building Divisions of the Department have processed record numbers of permits and requests for new entitlements. Because the City is mostly built-out and has a relatively small footprint, increasingly decisions related to the granting of entitlements for new development are requiring more technical interpretations and expertise than in the past.

Additionally, the City is in the midst of preparing the 2040 General Plan. In development of a General Plan update, Planning Commissioners have the responsibility for working directly with Staff to develop and refine the product for eventual presentation to Council for adoption. This requires a good understanding of the City's existing long-range planning documents, State General Plan Guidelines and regulations, and the ability to incorporate a diverse and varied amount of community input to recommend a draft document to City Council that is representative of the entire community.

The primary role of a Planning Commissioner related to "current planning" (i.e. the granting of major discretionary entitlements) is to objectively determine facts and draw conclusions from those facts, basing decision on existing policy (set by City Council) and law; and considering staff analyses, including agency goals and policies, along with community input, making recommendations and decisions based upon findings of fact. The role of a Planning Commissioner related to the General Plan, and as prescribed by Chapter 4, Article 4 of Ukiah City Code is "to prepare, make and adopt, subject to the provisions of law, a master plan for the physical development of the city, and of any land situated outside the boundaries thereof which in the commission's judgment bears relation to the planning thereof."

Staff has had discussions with the Commission over the last three years related to being prepared to be a Commissioner. Because some Commissioners expressed they were not aware of their responsibilities and duties, including the role of the Commission as relates to discretionary entitlements, Staff created an orientation packet for new and existing Commissioners (Attachment 1). Although this has assisted Commissioners in understanding the basics of Planning Commission duties and powers, there is still an incredibly steep learning curve for persons appointed to the Commission with no understanding or prior experience in planning, architectural/engineering, building, or related professions and functions.

Discussion: In Staff's opinion, reverting back to an appointment procedure of soliciting applications listing qualifications, followed by Council interviews, will assist the Council to determine if the potential candidate has the technical experience and qualifications needed to make the decisions required in their role as a Planning Commissioner.

Staff is recommending that Council give direction to return with an amended resolution and ordinance amending the procedure for filling the vacancies to the Planning Commission.

Recommended Action: Provide direction and direct Staff to bring back an amended resolution and ordinance for introduction amending the procedure for filling vacancies on the Planning Commission.

BUDGET AMENDMENT REQUIRED: N/A

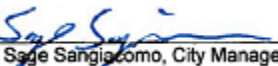
CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Kristine Lawler, City Clerk

Approved: 
Sage Sangiacomo, City Manager

Planning Commission Orientation

NOVEMBER 19, 2019



Outline

- Planning Commission duties and role
- Decision making process and rules of conduct / order of agenda
- Brown Act and ethics
- Staff roles and overview of Community Development Department
- Key links to City codes/ordinances, planning documents, past meetings, and historical and archival information
- Informational links for Land Use Planning and Training Opportunities
- Glossary of terms and acronyms





Planning Commission Duties and Role

Ukiah City Code, Chapter 4, Article 4.

Planning Commission Duties

- Section 1157, Duties of the Commission: “It shall be the function and duty of the planning commission to prepare, make and adopt, subject to the provisions of law, a master plan for the physical development of the city, and of any land situated outside the boundaries thereof which in the commission’s judgment bears relation to the planning thereof. (Ord. 396, §3, adopted 1947).” – And –
- Section 1158, Other Powers and Duties of Commission: “The planning commission shall have such other powers and duties as are prescribed by law, and shall be governed by the procedure provided by law. (Ord. 396, §4, adopted 1947)”
- The duties above include review and approval and/or recommendation to City Council of certain discretionary planning permits such as use permits, site development permits, variances, zoning text amendments/rezoning, appeals, prezoning, etc. as described in Chapter 2, Article 20 Administration and Procedures, of Ukiah City Code (UCC).
- Other requirements for specific project types are contained throughout the UCC, representing the codification of various ordinances.



Role of the Planning Commission

- Reviews certain discretionary development applications
- Primary decision-making body for many project proposals (subject to appeal to the City Council)
- Provides a public and deliberative venue for residents and other community stakeholders to learn about planning issues and project proposals and provide input
- Hears appeals of Zoning Administrator and Community Development Director determinations
- Makes recommendations to the City Council on the development of key planning/policy documents, including but not limited to the Ukiah General Plan, zoning ordinances, and other specific City and regional planning documents





Decision Making and Rules of Conduct / Order of Agenda

Decision Making

- Objectively determine facts and draw conclusions from those facts
- Base decisions on existing policy (set by City Council) and law
- Consider staff analyses, including agency goals and policies, along with community input
- Make recommendations and decisions based upon findings of fact



Rules of Conduct / Order of Agenda

- Existing Rules of Conduct last adopted November 8, 2017 via Resolution No. 2017-01.
 - The Rules provide procedural guidelines for the conduct of planning commission meetings, such as public expression, rules of decorum, duties of the Commission, etc.
 - The Rules also set forth an Order of Agenda for Planning Commission meetings.
- Please visit the link below for Planning Commission Rules of Conduct / Order of Agenda:

<http://www.cityofukiah.com/city-boards-commissions-committees/>

Note: click on the box for Planning Commission at the above link.





Brown Act and Ethics

Brown Act

- PURPOSE: “Assure that local government agencies conduct the public’s business openly and publicly.” (CA League of Cities, 2016)
- TRANSPARENCY: Foundational value for ethical government practices. The Brown Act is a floor, not a ceiling, for conduct.
- MORE INFORMATION:
“Open and Public V, a Guide to the Ralph M. Brown Act,” California League of Cities, 2016:
<https://www.cacities.org/Resources-Documents/Resources-Section/Open-Government/Open-Public-2016.aspx>
CA Attorney General’s publication:
https://oag.ca.gov/sites/all/files/agweb/pdfs/publications/2003_Intro_BrownAct.pdf



Brown Act

■ MEETINGS

Regular – regularly scheduled meetings. Must formally set the time and place for regular meetings in bylaws, by resolution, or some similar formal rule.

Special – meetings called by the agreement of a majority of the agency body (e.g. Planning Commission) to discuss a specific issue. May be called at any time, but notice must be received at least 24 hours prior to the meeting by all members of the Board and media outlets that have requested notice in writing.

Emergency – meetings held, as allowed in Section 54956.5 of the Brown Act, to deal with emergency situations.

■ AGENDAS

Posting – At least 72 hours prior to a regular meeting

Content – Contain brief description, enough to enable a determination of the general nature of the subject matter. Cannot take action/discuss any item NOT on the agenda.

■ COMMUNICATION

Emails, Memos/Briefings, Conferences/Events, Telephone, Text



Conflicts of Interest

- A public official may not participate in a decision – including trying to influence a decision – if the official has financial or, in some cases, other strong personal interests in that decision.
 - Note that influencing of a decision can include physical presence during deliberations regarding the decision.
- The law sets only minimum standards. Officials should ask themselves whether members of the public will question officials' participation in certain proceedings. If they might, officials should consider excusing themselves voluntarily from that particular decision-making process.



Ethics

- No personal financial gains.
- Transparency and disclosure.
- No use of public resources for personal or political purposes.
- Fair process and decision making conducted openly for the public. Projects will be deliberated and a decision made during the public meeting.





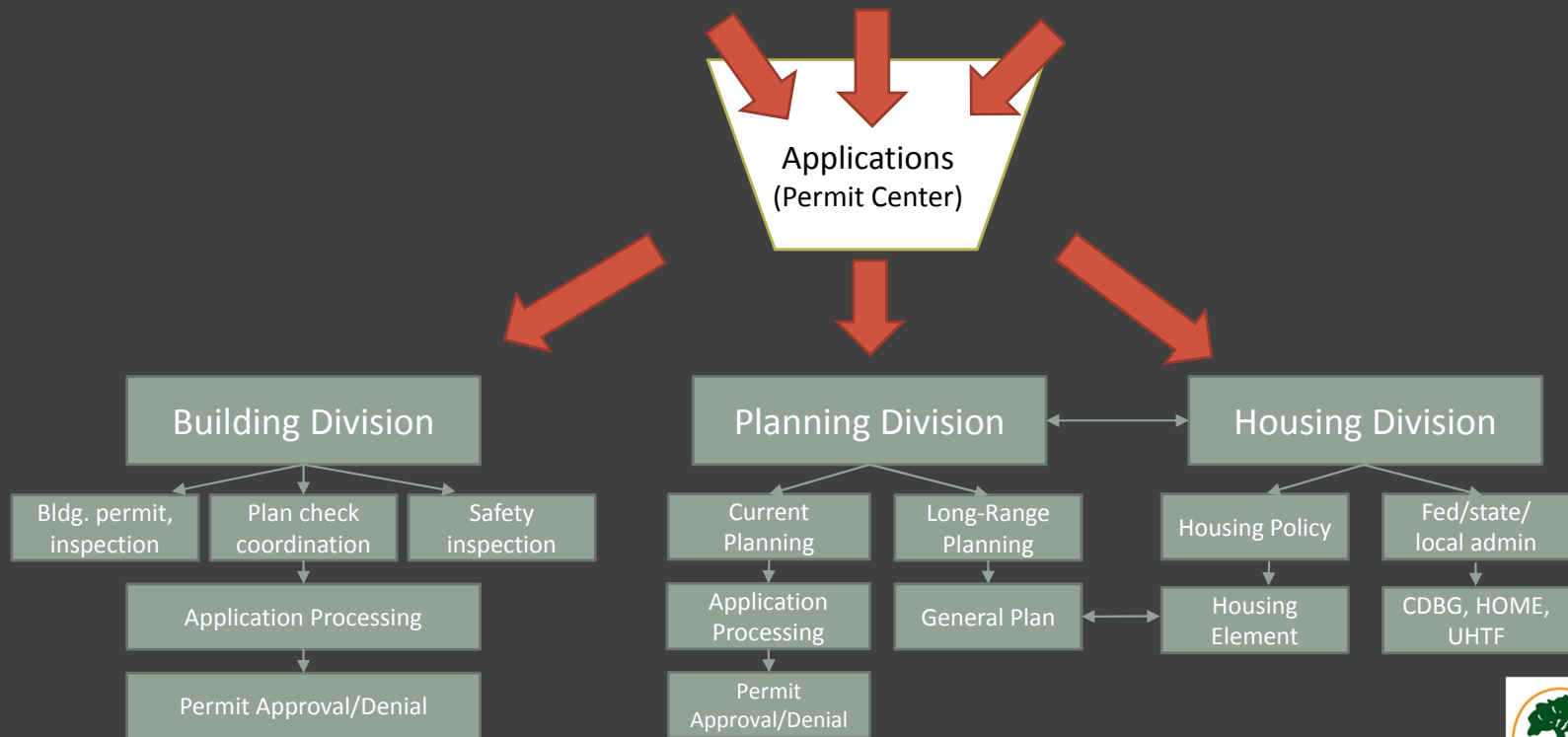
Staff Roles and Department Overview

Staff Roles

- Recording Secretary (Planning Commission Clerk)
 - Maintains the public record, including the video recording and archives
 - Works with Department staff to finalize and post the Agenda packets and prepare draft minutes
 - Coordinates the meeting, including arranging audio visual and other technological needs
 - As of 2019, Planning Commission clerking responsibilities are coordinated by the City Clerk's Office
- Community Development Director
 - Principal advisor to Planning Commission in planning and community development matters
 - Prepares and presents Directors reports
 - Coordinates with Planning Division staff and Clerk to prepare agenda packet content
 - Serves as Zoning Administrator; makes Director Determinations and other authoritative interpretations of applicable laws, regulations, and policies (decisions subject to appeal to Planning Commission)
- Planning Services Division – Planning Manager, Associate Planner, Assistant Planner
 - Reviews and analyzes project applications to ensure consistency with adopted policy and regulation
 - Prepares and presents staff reports to Planning Commission



Community Development Department Overview and Essential Services



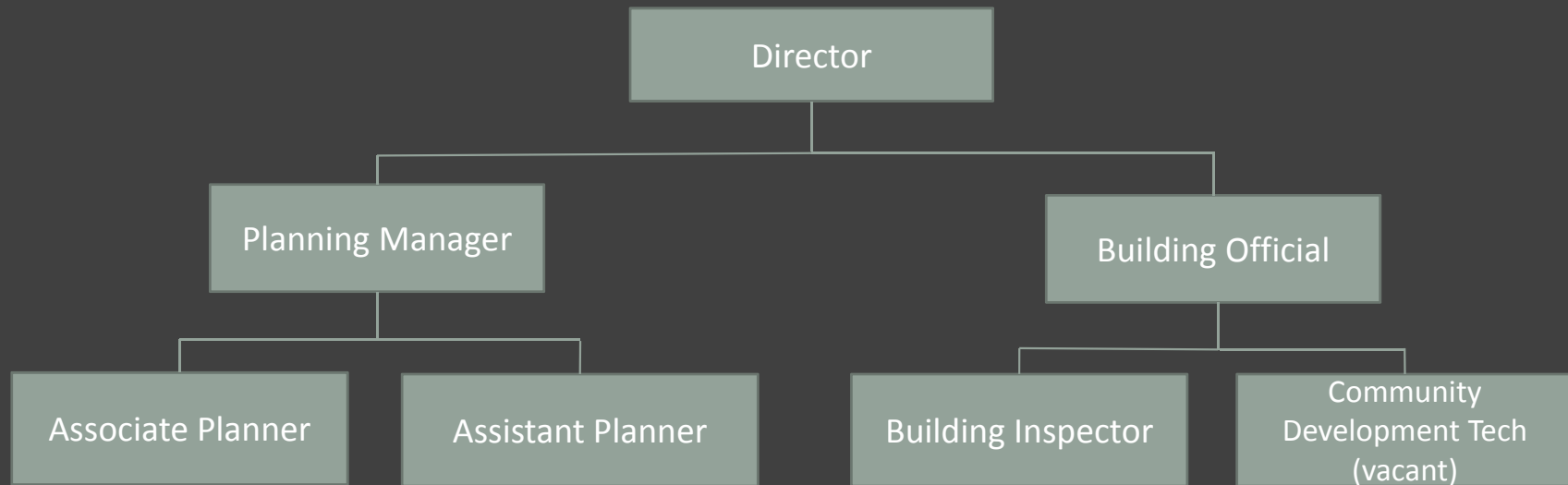
Department Contacts

Name/Title	Email	Phone
Craig Schlatter, Director	cschlatter@cityofukiah.com	463-6219
Michelle Irace, Planning Manager	mirace@cityofukiah.com	463-6207
Matthew Keizer, Building Official	mkeizer@cityofukiah.com	467-5718
Mireya Turner, Associate Planner	mturner@cityofukiah.com	463-6203
Steven Oropeza, Building Inspector II	soropeza@cityofukiah.com	463-6206
Alicia Tlelo, Assistant Planner	atlelo@cityofukiah.com	463-6268

Department website: www.cityofukiah.com/community-development



Department Organization





Key Links to Important Codes, Historical Information, and Land Use Planning Resources

Key Links to City Codes and Ordinances, Planning Documents, Past Meetings

- Zoning Code – Ukiah City Code, Division 9 Planning and Development, Chapter 2 Zoning:
[http: www.Codepublishing.com/CA/Ukiah](http://www.Codepublishing.com/CA/Ukiah) (click on Division 9, Chapter 2)
 - Ordinances adopted by City Council are eventually codified in UCC, but for those ordinances not codified (in the interim) the Community Development Department lists those ordinances online on the Documents and Maps portion of its website: <http://www.cityofukiah.com/documents-and-maps/>
- Planning Documents
 - The Documents and Maps webpage (see above) contains both commonly requested guidelines and other planning documents, ordinances, lists, and useful information, including:
 - General Plan (including the certified Housing Element)
 - Airport compatibility requirements
 - Design guidelines, creek maintenance, historic and architectural inventory, tree lists, maps, storm water information
 - Interactive map of zoning districts with property search feature
- All current and historical / archival meetings of the Planning Commission can be found here:
<http://www.cityofukiah.com/meetings/>
 - The above link contains both audio/visual recordings and agenda packets from past meetings.
 - Additional archival information can be obtained from the Department and/or City Clerk's Office.



Links to Land Use Planning Resources

- American Planning Association: www.planning.org
 - Principal organization for the field of professional planning. Contains resources for planners, zoning boards, planning commissions, etc.
- Institute for Local Government – “A Guide to Local Planning”
<https://www.ca-ilg.org/document/guide-local-planning>
 - Describes emerging issues in local planning and provides overview of planning framework
- Governor’s Office of Planning and Research
<http://opr.ca.gov/>
 - CEQA, General Plan Guidelines, State Clearinghouse
- California Department of Housing and Community Development – Policy and Research
<https://www.hcd.ca.gov/policy-research/index.shtml>
 - Housing Element, specific housing and community development planning policy topics
- Training opportunities for Commissioners
 - League of CA Cities: <https://www.cacities.org/Education-Events/Planning-Commissioners-Academy>
 - CA Chapter of APA Annual Conference: <https://www.apacalifornia-conference.org/>
 - Sonoma State University Annual Planning Commissioners Conference: <http://gep.sonoma.edu/research-activity-centers/center-sustainable-communities-csc/annual-planning-commissioners>



Glossary of Terms and Acronyms

- Mendocino County and Ukiah-specific Terms
 - ALUC – Mendocino County Airport Land Use Commission
 - ACLUP – Mendocino County Airport Comprehensive Land Use Plan
 - DRB – Ukiah Design Review Board
 - MCOG – Mendocino Council of Governments
 - MSR – Municipal Service Review
 - MendoLAFCo – Mendocino Local Agency Formation Commission
 - MiUP – Minor Use Permit; MiSDP – Minor Site Development Permit
 - MaUP – Major Use Permit; MaSDP – Major Site Development Permit
 - RHNA – Regional Housing Needs Allocation
 - SOI – Sphere of Influence

- Land Use and Planning Terms – Institute for Local Government, 2010 Glossary
 - https://www.ca-ilg.org/sites/main/files/file-attachments/2010_-_landuseglossary.pdf



AGENDA SUMMARY REPORT

SUBJECT: Receive Updates on City Council Committee and Ad Hoc Assignments, and, if Necessary, Consider Modifications to Assignments and/or the Creation/Elimination of Ad Hoc(s).

DEPARTMENT: City Clerk **PREPARED BY:** Kristine Lawler, City Clerk
PRESENTER: Mayor Orozco and Various Councilmembers

ATTACHMENTS:

1. 2020 City Council Special Assignments - 1-6-21

Summary: City Council members will provide reports and updates on their committee and ad hoc assignments. If necessary, the Council may consider modifications.

Background: City Council members are assigned to a number of committees and ad hoc activities. These assignments are included as Attachment 1.

Discussion: Previously, the City Council discussed having more time allocated to reporting on committee and ad hoc activities. Often, the Council Reports section of the regular agenda is rushed due to impending business (i.e., public hearings), and not enough time is afforded for reports beyond community activities.

In an effort to foster regular updates on committee and ad hoc assignments, this item is being placed on the agenda to provide the City Council members an expanded opportunity to report on assignments and modify assignments as necessary.

In respect to the upcoming vacancies created by departed Councilmembers Scalmanini and Mulheren, the Mayor and City Manager will work together to ensure that those positions are covered until a detailed review of assignments can be held after a full new City Council is seated. It's anticipated the annual review will take place at the February 17th Council Meeting.

Recommended Action: Receive report(s). The Council will consider modifications to committee and ad hoc assignments along with the creation/elimination ad hoc(s).

BUDGET AMENDMENT REQUIRED: No

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: N/A

Approved: 
Sage Sangiacomo, City Manager

2020 CITY COUNCIL SPECIAL ASSIGNMENTS

COUNTY/REGIONAL OnGoing One + Alternate	MTG DATE/TIME	MEETING LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT	
Disaster Council	Shall meet a minimum of twice a year at a time and place designated upon call of the chair	Place designated upon call of the chair or, if she/he is unavailable or unable to call such meeting, the first vice chair and then the City Manager or her/his designee.	Emergency Management Coordinator 300 Seminary Ave. Ukiah, CA 95482 467-5765 - Tami Bartolomei	Develop any necessary emergency and mutual aid plans, agreements, ordinances, resolutions, rules, and regulations.	Orozco- Alternate	Tami Bartolomei, Community Services Administrator; 467-5765 tbartolomei@cityofukiah.com	
Greater Ukiah Business & Tourism Alliance	3rd Tuesday of month, 11:30 a.m.	200 S School St. Ukiah, CA 95482	200 S School St. Ukiah, CA 95482	Promotes tourism and works to strengthen and promote the historic downtown and businesses within the greater Ukiah area		Shannon Riley, Deputy City Manager; 467-5793 sriley@cityofukiah.com	
Mendocino Council of Governments (MCOG)	1st Monday of month, 1:30 p.m.	Board of Supervisors Chambers 501 Low Gap Road Ukiah, CA	Executive Director 367 N. State Street, Ste. 206 Ukiah, CA 95482 463-1859	Plan and allocate State funding, transportation, infrastructure and project County wide	Brown - Alternate	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com	
Mendocino County Inland Water and Power Commission (IWPC)	2nd Thursday of month, 6:00 p.m.	Civic Center 300 Seminary Avenue conference room 5	IWPC Staff P.O. Box 1247 Ukiah, CA 95482 391-7574 - Candace Horsley	Develops coordination for water resources and current water rights: Potter Valley project - Eel River Diversion	Orozco Brown- Alternate	Sean White, Director of Water Resources; 463-5712 swwhite@cityofukiah.com	
Mendocino Solid Waste Management Authority (MSWMA)	3rd Thursday of every other month (varies), 10:00 a.m.	Willits Council Chambers	Solid Waste Director 3200 Taylor Drive Ukiah, CA 95482 468-9710	County-wide Solid Waste JPA	- Alternate	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com	
Mendocino Transit Authority (MTA) Board of Directors	Last Wednesday of month, 1:30 p.m.	Alternating locations - Ukiah Conference Center or Fort Bragg, or Point Arena	Executive Director 241 Plant Road Ukiah, CA 95482 462-1422	County-wide bus transportation issues and funding	Brown- Alternate	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com	
North Coast Opportunities (NCO)	4th Wednesday of month, 2 p.m.	Alternating locations - Ukiah and Lakeport	Ross Walker, Governing Board Chair North Coast Opportunities 413 North State Street Ukiah, CA 95482	Assist low income and disadvantaged people to become self reliant	Bartolomei (appointed 12/19/18)	Tami Bartolomei, Community Services Administrator; 467-5765 tbartolomei@cityofukiah.com	
North Coast Rail Authority (NCRA)	2nd Wednesday of month, 10:30 a.m.	Various Locations - announced	419 Talmage Road, Suite M Ukiah, CA 95482 463-3280	Provides a unified and revitalized rail infrastructure meeting the freight and passenger needs of the region	Shannon Riley, Deputy City Manager	Shannon Riley, Deputy City Manager; 467-5793 sriley@cityofukiah.com	
Russian River Watershed Association (RRWA)	4th Thursday of month, 9:00 a.m. (only 5 times a year)	Windsor Town Hall	Russian River Watershed Association Attn: Daria Isupov 425 South Main St., Sebastopol, CA 95472 666-4857	Consider issues related to Russian river - plans projects and funding requests	Brown- Alternate	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com	
Ukiah Valley Basin Groundwater Sustainability Agency (GSA)	2nd Thursday of month, 1:30 p.m.	Board of Supervisors Chambers; 501 Low Gap Road Ukiah, CA	County Executive Office Nicole French 501 Low Gap Rd., Rm. 1010 Ukiah, CA 95482 463-4441	GSA serves as the Groundwater Sustainability Agency in the Ukiah Valley basin	Crane - Alternate	Sean White, Director of Water Resources; 463-5712 swwhite@cityofukiah.com	
COUNTY/REGIONAL One + Staff Alternate	MTG DATE/TIME	MEETING	LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Economic Development & Financing Corporation (EDFC)	2nd Thursday of month, 2:00 p.m.	Primarily 631 S. Orchard Street (location varies)	Executive Director 631 South Orchard Avenue Ukiah, CA 95482 467-5953	Multi-agency co-op for economic development and business loan program	Riley (appointed 12/19/18)	Shannon Riley, Deputy City Manager; 467-5793 sriley@cityofukiah.com	
Sun House Guild ex officio	2nd Tuesday of month, 4:30 p.m.	Sun House 431 S. Main St. Ukiah, CA	431 S. Main Street Ukiah, CA 95482 467-2836	Support and expand Grace Hudson Museum	Bartolomei (appointed 12/19/18)	David Burton, Museum Director; 467-2836 dburton@cityofukiah.com	
Continued - COUNTY/REGIONAL One + Staff Alternate	MTG DATE/TIME	MEETING	LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Mendocino Youth Project JPA Board of Directors	3rd Wednesday of month, 7:45 a.m.	776 S. State Street Conference Room	Mendocino Co. Youth Project 776 S. State Street, Ste. 107 Ukiah, CA 95482 707-463-4915	Targets all youth with a focus on drug and alcohol prevention, healthy alternatives and empowering youth to make healthy choices	Noble Waidelich, Police Lieutenant	Noble Waidelich, Police Lieutenant; 463-6249; nwaidelich@cityofukiah.com	
Northern California Power Agency (NCPA)	4th Thursday of month, 9:00 a.m. (see NCPA calendar)	Roseville, CA and other locations	651 Commerce Drive Roseville, CA 95678 916-781-4202	Pool of public utilities for electric generation and dispatch	Crane Grandi - Alternate	Mel Grandi, Electric Utility Director; 463-6295 mgrandi@cityofukiah.com	

2020 CITY COUNCIL SPECIAL ASSIGNMENTS

LOCAL/COUNTY/REGIONAL/LIANS OnGoing One or Two Council and/or Staff	MTG DATE/TIME	LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Adventist Health Community Advisory Council	Quarterly: Aug. 27, 6:45 a.m. Nov 5, 6:45 a.m.	275 Hospital Drive Ukiah, CA 95482	275 Hospital Drive Ukiah, CA 95482 707-463-7623 Allyne Brown - Allyne.Brown@ah.org	Provides the Adventist Health Ukiah Valley (AHUV) Governing Board and Administration with advice, support, and suggestions on matter of importance to Mendocino, Lake and Sonoma Counties.	Brown	Kristine Lawler , City Clerk; 463-6217 klawler@cityofukiah.com
League of California Cities Redwood Empire Legislative Committee	Prior to Division Meetings, meets 3x in person and then via conference call	Various locations that are announced	Redwood Empire League President; Public Affairs Program Manager (916) 658-8243	Elected city officials and professional city staff attend division meetings throughout the year to share what they are doing and advocate for their interests in Sacramento	Brown- Alternate	Sage Sangiacomo , City Manager; 463-6221 ssangiacomo@cityofukiah.com
City Selection Committee	Called as required by the Clerk of the Board	BOS Conference Room 501 Low Gap Rd. Rm. 1090 Ukiah, CA	C/O: BOS 501 Low Gap Rd., Rm 1090 Ukiah, CA 95482 463-4441	Makes appointments to LAFCO and Airport Land Use Commission	Mayor	Kristine Lawler , City Clerk; 463-6217 klawler@cityofukiah.com
Investment Oversight Committee	Varies	Civic Center 300 Seminary Ave. Ukiah, CA 95482	Civic Center 300 Seminary Ave. Ukiah, CA 95482	Reviews City investments, policies, and strategies	Crane Orozco, Alternate Alan Carter, Treasurer	Dan Buffalo , Director of Finance; 463-6220 dbuffalo@cityofukiah.com
Library Advisory Board	3rd Wednesdays of alternate months; 1:00 p.m.	Various Mendocino County Libraries	Ukiah County Library 463-4491	Review library policy and activities		Kristine Lawler , City Clerk; 463-6217; klawler@cityofukiah.com
Ukiah Players Theater Board of Directors	3rd Tuesday of month, 6:00 p.m	1041 Low Gap Rd Ukiah, CA 95482 462-1210	1041 Low Gap Rd Ukiah, CA 95482 462-1210	To oversee the activities, organization and purpose of the Ukiah Players Theater	Greg Owen , Airport Manager (appointed 12/19/18)	Kristine Lawler , City Clerk; 463-6217 klawler@cityofukiah.com
Ukiah Unified School District (UUSD) Committee	Quarterly	511 S. Orchard, Ste. D Ukiah, CA 95482	511 S. Orchard Ukiah, CA 95482	Information exchange with UUSD Board Chair, Mayor, Superintendent, and City Manager	Mayor, City Manager and Police Chief	Sage Sangiacomo , City Manager; 463-6221 ssangiacomo@cityofukiah.com
Russian River Flood Control District (RRFCD) Liaison	1st Monday of month, 5:30 p.m.	151 Laws Ave., Suite D Ukiah, CA	151 Laws Ave., Ukiah, CA 95482; rrfc@pacific.net; 462-5278	Proactively manage the water resources of the upper Russian River for the benefit of the people and environment of Mendocino County	White (appointed 12/19/18)	Sean White , Director of Water Resources; 463-5712 swhite@cityofukiah.com
HHS Advisory Board	2nd Wednesday of month; 9:00 a.m.	Big Sur Room County Department of Social Services	Executive Director Jackie Williams - 462-1934 c/o Ford St. Project 139 Ford St. Ukiah CA 95482	Discussions and possible work on health and human service issues	Brown - Liaison	Shannon Riley , Deputy City Manager; 467-5793 sriley@cityofukiah.com
Mendocino County Local Area Formation Commission (LAFCO)	1st Monday of month, 9:00 a.m.	Board of Supervisors Chambers	Executive Director 200 S. School Street, Ste. 2 Ukiah, CA 95482 463-4470	Required by legislation - planning spheres of influence, annexation, service areas, and special districts	(positions not active) Crane - Alternate	Craig Schlatter , Director of Community Development; 463-6219; cscratter@cityofukiah.com
Mendocino County Airport Land Use Commission	As needed	BOS Conference Room 501 Low Gap Rd., Rm. 1090, Ukiah, CA	Mendocino County Executive Office 501 Low Gap Rd. Rm. 1010 Ukiah, CA 95482	To formulate a land use compatibility plan, provide for the orderly growth of the airport and the surrounding area, and safeguard the general welfare of the inhabitants within the vicinity	Owen/Schlatter	Greg Owen , Airport Manager; 467-2855; gowen@cityofukiah.com Craig Schlatter , Director of Community Development; 463-6219; cscratter@cityofukiah.com
Mendocino County 2nd District Liaison	1st Wednesdays of month, 8:00 a.m.	Civic Center Annex conference room #5 411 West Clay St. Ukiah, CA 95482	Civic Center 300 Seminary Ave. Ukiah, CA 95482	To coordinate activities and policy development with the City's 2nd District Supervisor	Brown Crane- Alternate	Sage Sangiacomo , City Manager; 463-6221; ssangiacomo@cityofukiah.com
LOCAL/COUNTY/REGIONAL/LIANS OnGoing One or Two Council and/or Staff	MTG DATE/TIME	LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Fire Executive Committee	2nd Wednesdays of month, 3:45 p.m.	Ukiah Valley Conference Center, 200 S. School Street Ukiah, CA	Stephanie Abba Civic Center 300 Seminary Ave. Ukiah, CA 95482 sabba@cityofukiah.com	Per the recently adopted agreement between the City of Ukiah and the Ukiah Valley Fire Protection District	Orozco/Brown	Doug Hutchison , Fire Chief; 463-6263; dhutchison@cityofukiah.com
Mendocino County 5th District Liaison	Monthly; TBD	Civic Center Annex conference room #5 411 West Clay St. Ukiah, CA 95482	Civic Center 300 Seminary Ave. Ukiah, CA 95482	To coordinate activities and policy development with the County's 5th District Supervisor	Brown	Sage Sangiacomo , City Manager; 463-6221; ssangiacomo@cityofukiah.com
STANDING COMMITTEES	MTG DATE/TIME	LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Equity and Diversity	TBD	Virtual Meeting Room (link to be created)	Civic Center 300 Seminary Ave. Ukiah, CA 95482	Improve diversity and equity in the City's workforce and municipal services	Orozco/	Traci Boyl , City Manager's Office Management Analyst; 467-5720 tboyl@cityofukiah.com

2020 AD HOC COMMITTEES		
COMMITTEE	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Electric Grid Operational Improvements	Crane/_____	Mel Grandi, Electric Utility Director; 463-6295 mgrandi@cityofukiah.com
Downtown Parking Management	_____/Brown	Shannon Riley, Deputy City Manager; 467-5793 sriley@cityofukiah.com
Public Works Project Specification Development	Crane/_____	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com
Uniform Cost Accounting	Crane/_____	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com
Marbut Study Ad Hoc	Brown/_____	Justin Wyatt, Police Operations Captain, 463-6760 jwyatt@cityofukiah.com
Cannabis Events	_____/Brown	Tami Bartolomei, Community Services Administrator; 467-5765 tbartolomei@cityofukiah.com
Public Right of Way Related ADA Compliance	_____/Orozco	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com
Budget Development Best Practices and Financial Policy For FY 20/21 Budget	Crane/Brown	Dan Buffalo, Director of Finance; 463-6220 dbuffalo@cityofukiah.com Sheri Mannion, Human Resource Director/Risk Manager; 463-6272, smannion@cityofukiah.com
Advance Planning & Policy for Sphere of Influence (SOI), Municipal Service Review (MSR), Annexation, Tax Sharing, Detachment, and Out of Area Service Agreements	Crane/_____	Sage Sangiacomo, City Manager 463-6221 ssangiacomo@cityofukiah.com Shannon Riley, Deputy City Manager 467-5793 sriley@cityofukiah.com Craig Schlatter, Community Development Director 463-6219 cschlatter@cityofukiah.com Sean White, Director of Water Resources; 463-5712 swhite@cityofukiah.com Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com Mel Grandi, Electric Utility Director; 463-6295 mgrandi@cityofukiah.com Dan Buffalo, Director of Finance; 463-6220 dbuffalo@cityofukiah.com
2020 Electric Rate Study	Crane/_____	Mel Grandi, Electric Utility Director; 463-6295 mgrandi@cityofukiah.com
Diversity and Equity <i>SCOPE: With community engagement, develop an action plan to foster diversity and equity in the organization and our community. Review policies, practices, and procedures to promote and enhance equal participation and access to services, resources, and life opportunities and to ensure our organization accurately reflects the diversity of our community.</i>	Orozco/_____	Traci Boyl, Management Analyst; 467-5720; tboyl@cityofukiah.com
Housing Element and Implementation Review	_____/Orozco	Craig Schlatter, Community Development Director 463-6219 cschlatter@cityofukiah.com
Economic Development <i>SCOPE: to review economic tools to support development in line with the Council's Strategic Plan</i>	Orozco/_____	Shannon Riley, Deputy City Manager; 467-5793 sriley@cityofukiah.com