



**City Council
Regular Meeting
AGENDA**

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

Civic Center Council Chamber ♦ 300 Seminary Avenue ♦ Ukiah, CA 95482

To participate or view the virtual meeting, go to the following link: <https://us06web.zoom.us/j/81282548717>

Or you can call in using your telephone only:

- Call (toll free) 1-888-788-0099
- Enter the Access Code: 812 8254 8717
- To Raise Hand enter *9
- To Speak after being recognized: enter *6 to unmute yourself

Alternatively, you may view the meeting (without participating) by clicking on the name of the meeting at www.cityofukiah.com/meetings.

March 5, 2025 - 5:15 PM

1. ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. AB 2449 NOTIFICATIONS AND CONSIDERATIONS

4. PROCLAMATIONS/INTRODUCTIONS/PRESENTATIONS

4.a. Community Partnership Update and Introduction of PG&E Government Liaison.

Recommended Action: Receive presentation.

Attachments:

1. Presentation

5. PETITIONS AND COMMUNICATIONS

6. APPROVAL OF MINUTES

6.a. Approval of the Minutes for the February 19, 2025, Special Joint Meeting.

Recommended Action: Approve the Minutes for the February 19, 2025, Special Joint Meeting.

Attachments:

1. 2025-02-19 Draft Minutes - Special Joint Meeting

6.b. Approval of the Minutes for the February 19, 2025, Regular Meeting.

Recommended Action: Approve the Minutes for the February 19, 2025, Regular Meeting.

Attachments:

1. 2025-02-19 Draft Minutes - Regular Meeting

7. 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.

8. 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.

- 8.a. Authorize the City Manager to Negotiate and Execute a Purchase Order Change Order in the Amount of \$153,500 with Milsoft for Utility Billing for Ukiah Valley Water Authority Members
Recommended Action: Authorize the City Manager to negotiate and execute a purchase order change order with Milsoft for a not-to-exceed amount of \$153,500 for utility billing and data conversion services for Ukiah Valley Water Authority members, and approve a corresponding budget amendment.

Attachments:

1. Milsoft Proposal

- 8.b. Adopt Resolution Amending Resolution 2025-07, "Ratifying the Proclamation of a Local Emergency Due to Ongoing Atmospheric Rivers Causing Damaging to Public Infrastructure," and Affirming that the Local Emergency Remains in Effect.
Recommended Action: Adopt Resolution amending Resolution 2025-07, "Ratifying the Proclamation of a Local Emergency Due to Ongoing Atmospheric Rivers Causing Damaging to Public Infrastructure," and affirming that the local emergency remains in effect

Attachments:

1. 14b Resolution 2025 - Ratify Proclamation
2. Amendment to Resolution 2025-07

- 8.c. Adoption of an Ordinance Modifying Ukiah City Code to Preserve and Strengthen Agricultural Uses In and Around Ukiah Consistent with the Ukiah 2040 General Plan.
Recommended Action: Adopt an Ordinance amending and adding various sections of the Ukiah City Code modifying Ukiah City Code to preserve and strengthen agricultural uses in and around Ukiah consistent with the Ukiah 2040 General Plan.

Attachments:

1. City of Ukiah Agriculture Element
2. ORDINANCE - Agricultural Consistency
3. CEQA Guidelines Section 15183 Findings of Consistency

- 8.d. Adoption of Resolution Reappointing Eric Crane and Randal S. Beckler to the Airport Commission.
Recommended Action: Adopt resolution reappointing Eric Crane and Randal S. Beckler to the 'City Resident' positions on the Airport Commission, terms to expire March 5, 2028.

Attachments:

1. Resolution 2014-48
2. Eric Crane - Application and Nomination
3. Randal S. Beckler - Application and Nomination
4. Proposed Resolution
5. Lester Marston - Airport Application - Redacted

- 8.e. Assignment and Assumption Agreement – Ukiah Valley Sanitation District and Willow County Water District

Recommended Action:

1. **Approve the Assignment and Assumption Agreement in substantial form;**
2. **Authorize the City Manager to finalize negotiations and the Agreement; and**
3. **Direct Staff to coordinate with UVSD and Willow for the transition of services.**

Attachments:

1. ASSIGNMENT AND ASSUMPTION AGREEMENT- UVSD (002)-c1
2. MSA w Amendments

- 8.f. Approve the Purchase of a Pierce-International 2100 Gallon Water Tender from Golden State Fire Apparatus for the amount of \$574,948.03, and Approval of Corresponding Budget Amendment.

Recommended Action: Approve the purchase of the Water Tender in the amount of \$584,874, and corresponding budget amendment.

Attachments:

1. Pierce-GSFA Proposal - IHC 2100 Gallon Water Tender - 2-23-25

- 8.g. Notification of Change Order to Ghilotti Construction Inc. for Work Related to the Urban Core Project and Approval of Corresponding Budget Amendments.

Recommended Action: Receive report of change order to Ghilotti Construction Inc. for work related to the Urban Core Project and approve corresponding budget amendment.

Attachments:

1. RFC-29 -School Street Impv Combined Rev 1

- 8.h. Report of Contract with Placer Labs Inc. for an up to 3-Year Agreement for the Purpose of Demographic Data for Use by Multiple Departments.

Recommended Action: Receive report of purchase of a contract with Placer Labs, Inc for demographic data for a period of up to three years.

Attachments:

1. Placer.ai Contract

9. 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 that is within the subject matter jurisdiction of the City Council, 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.

10. COUNCIL REPORTS

11. CITY MANAGER/CITY CLERK REPORTS

12. PUBLIC HEARINGS (5:30 PM)

13. UNFINISHED BUSINESS

- 13.a. Annual Military Equipment Report from Ukiah Police Department, in Compliance with California Assembly Bill No. 481.

Recommended Action: Receive and Approve Annual Military Equipment Report.

Attachments:

1. MilitaryEquipAttachment

- 13.b. Discussion with Possible Direction to Staff Regarding Alternatives for Completion of an Updated Historic Resources Survey and a City of Ukiah Historic Preservation Code.
Recommended Action: Discuss and provide direction to Staff regarding possible alternatives for completion of an updated Historic Resources Survey and a City of Ukiah Historic Preservation Code.
 Attachments:
 1. RFP Architectural and Historical Resource Survey Preparation
 2. Correspondence Received - Alyssa Ballard
 3. 13b - Correspondence Received - Phillip Gary
- 13.c. Presentation of City's Audited Annual Comprehensive Financial Report (ACFR) and Audit Reports for the Year Ended June 30, 2024.
Recommended Action: Receive and file Annual Comprehensive Financial Report (ACFR).
 Attachments:
 1. Annual-ACFR-Report-City-June-30-2024
 2. ACFR Presentation, 2024
 3. Ukiah Internal Control Report FY 2024
 4. Ukiah Audit Conclusion Letter FY 2024
- 13.d. Second Quarter Financial Report and Mid-Year Budget Review
Recommended Action: Receive and file report.
 Attachments:
 1. Mid-Year Report Presentation
- 13.e. Status Report on Emergency Contract with Diamond D Construction, LLC for the Emergency Repair of the Western Hills Mudslide at the City Water Tank (Pressure Zone 1-North, or PZ1-N) and Request for Authorization to Continue Work Under This Emergency Contract
Recommended Action: Receive report and approve the continued work on the emergency contract with Diamond D Construction for the emergency repair of the Western Hills mudslide at the City water tank PZ1-N.
 Attachments:
 1. Resolution 2025-08 - Emergency Procurement for Mudslide at PZ1
 2. Diamond D Estimate for PZ1
 3. Purchase Order for Diamond D Slide

14. **NEW BUSINESS**

- 14.a. 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. 2025 City Council Special Assignments and Ad Hocs

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

- 15.a. **Conference with Legal Counsel – Anticipated Litigation**
 (Government Code Section 54956.9(d)(4))
 Initiation of litigation (4 cases)

- 15.b. **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. SCUК-CVPT-2018-70200
- 15.c. **Conference with Legal Counsel – Existing Litigation**
(Government Code Section 54956.9(d)(1))
Name of case: Vichy Springs Resort, Inc v. City of Ukiah, et al.; Case No. 24-cv-07106-JSC
- 15.d. **Conference with Legal Counsel – Existing Litigation**
(Government Code Section 54956.9(d)(1))
Name of case: Russian River Keepers et al. v. City of Ukiah, Case No. SCUК-CVPT-20-74612
- 15.e. **CONFERENCE INVOLVING A JOINT POWERS AGENCY (Inland Water and Power Commission)**
City representative on IWPC Board (Mari Rodin)
Discussion will concern: (Conference with Real Property Negotiators (Gov't Code §54956.8)
Property: PG&E Potter Valley Project;
Agency Negotiators: Scott Shapiro, Janet Pauli.
Negotiating Parties: IWPC and PG&E
Under Negotiation: Price and Terms)
Recommended Action:
Attachments: None
- 15.f. **Conference with Labor Negotiator (54957.6)**
Agency Designated Representative: Sage Sangiacomo, City Manager
Employee Organizations: All bargaining units
Unrepresented Employee: Police Chief

16. 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. Any handouts or presentation materials from the public must be submitted to the clerk 48 hours in advance of the meeting; for handouts, please include 10 copies.

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

Araceli Sandoval, Deputy City Clerk
Dated: 2/28/25



AGENDA SUMMARY REPORT

SUBJECT: Community Partnership Update and Introduction of PG&E Government Liaison.

DEPARTMENT: City Manager / Admin **PREPARED BY:** Traci Boyl, City Manager's Office Senior Analyst

PRESENTER: Cindy Sauers, Electric Utility Director and Traci Boyl, Sr. Management Analyst to the City Manager's Office

ATTACHMENTS:

1. Presentation

Summary: Staff will present an update on PG&E's ongoing support to the community, discuss collaboration efforts between the City of Ukiah and PG&E to improve community resilience and emergency preparedness, and introduce PG&E Government Liaison Alison Talbott.

Background: PG&E is vital in supporting the Ukiah community beyond providing essential services. In addition to its ongoing partnership with the City on emergency preparedness efforts, PG&E actively invests in community events, safety and sustainability, and disaster response initiatives.

Discussion: This short presentation highlights the partnership between PG&E and the community and provides an opportunity to formally introduce Alison Talbott, PG&E Government Liaison.

Recommended Action: Receive presentation.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE:

REVENUE: Yes / No **GRANT:** Yes / No

PREVIOUS CONTRACT/PURCHASE ORDER NO.:

COORDINATED WITH: Cindy Sauers, Electric Utility Director

STRATEGIC PLAN (SP):

CLIMATE INITIATIVES (CI):

GENERAL PLAN ELEMENTS (GP):

Approved:


Sage Sangiacomo, City Manager

City of Ukiah and PG&E

Community Partnership Update

March 5, 2025



- First Responder Workshops
- Ukiah Valley Conference Center Backup Generator
- Mendocino County Fire Safe Council
- Storm and Emergency Event Communication

- Leak Survey and Inspection
- Emergency Response
- 811 Program
- Free in-home gas safety inspections and pilot relights



- Redwood Empire Fair and Junior Livestock Auction
- PumpkinFest
- North Coast Opportunities
- Food Banks and Nutrition Programs
- Scholarship Opportunity

Savings Programs for Income-Qualified Customers

Helping eligible customers pay their energy bills.



Relief For Energy Assistance Through Community Help (REACH)

One-time energy credit for up to \$1,000.

Must have a past due balance of no more than \$2,000, a disconnection notice and meet qualifying income guidelines.



California Alternate Rates For Energy Program (CARE)

Provides a monthly discount of 20% or more on gas and electricity.

Participants qualify through income guidelines or if enrolled in certain public assistance programs.



Family Electric Rate Assistance Program (FERA)

Provides a monthly discount of 18% on electricity only.

Must be a household with three or more people that meets qualifying income guidelines.



For REACH, customers can learn more and apply by visiting [**pge.com/reach**](https://pge.com/reach).

For CARE and FERA, customers can verify if they are eligible and enroll at: [**pge.com/care**](https://pge.com/care).

Working to Lower Costs for Customers



WE ARE CURRENTLY IMPLEMENTING

150+ projects

companywide to further reduce costs

Sample Cost Saving Actions

VEGETATION MANAGEMENT

\$300 million

in cost savings for 2023

UNDERGROUNDING

\$68 million

in cost savings for 2023

ALTERNATIVE TO COMMERCIAL INSURANCE

\$1.8 billion

in cost savings over the next four years



Additional information can be found by visiting: pge.com/grc

**CITY OF UKIAH
CITY COUNCIL and AIRPORT COMMISSION MINUTES
Special Joint Meeting
UKIAH VALLEY CONFERENCE CENTER
Ukiah, CA 95482
February 19, 2025
4:00 p.m.**

1. CALL TO ORDER AND ROLL CALL

Ukiah City Council and Airport Commission met at a Special Joint Meeting on February 19, 2025, having been legally noticed on February 14, 2025. Mayor Crane called the meeting to order at 4:05 p.m. Roll was taken with the following **Councilmembers Present:** Mari Rodin, Heather Criss, Juan V. Orozco, Susan Sher, and Douglas, F. Crane. **Airport Commissioners Present:** Donovan Albright, Gregory Andronaco, Mark Ashiku (*arriving at 4:15 p.m.*), and Eric Crane. **Staff Present:** **Staff Present:** Greg Owen, Airport Manager; Sage Sangiacomo, City Manager; David Rapport, City Attorney; and Kristine Lawler, City Clerk.

MAYOR CRANE PRESIDING

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Mayor Crane.

3. AUDIENCE COMMENTS ON NON-AGENDA ITEMS

No public comment was received.

4. NEW BUSINESS

a. Consider Authorization of the Pursuit of the Restoration of the 5,000-foot Runway Extension, Encompassing all Options, for Ukiah Municipal Airport; and Direction to Include the Runway Extension Project as Part of the Airport's Capital Improvement Program (CIP) and for Future Planning Documents.

Presenters: Greg Owen, Airport Manager and Corbett Smith, Mead & Hunt.

A Power Point presentation was given.

No public comment was received.

COUNCIL ACTION:

Motion/Second: Sher/Orozco to direct Staff to pursue a 5,000-foot runway extension, encompassing all options, and include the runway extension project as part of the Airport's Capital Improvement Program (Project Title: Restoration of the Ukiah Municipal Airport Runway to 5,000 feet) and for future planning documents. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and D. Crane. NOES: None. ABSENT: None. ABSTAIN: None.

15. ADJOURNMENT

There being no further business, the meeting adjourned at 4:59 p.m.

Kristine Lawler, City Clerk

CITY OF UKIAH
CITY COUNCIL MINUTES
Regular Meeting
CIVIC CENTER COUNCIL CHAMBERS
300 Seminary Avenue, Ukiah, CA 95482
Virtual Meeting Link: <https://us06web.zoom.us/j/84273040775>
February 19, 2025
5:15 p.m.

1. ROLL CALL

Ukiah City Council met at a Regular Meeting on February 19, 2025, having been legally noticed on February 14, 2025. The meeting was held in person and virtually at the following link: <https://us06web.zoom.us/j/84273040775>. Mayor Crane called the meeting to order at 5:31 p.m. Roll was taken with the following **Councilmembers Present:** Mari Rodin, Heather Criss, Juan V. Orozco, Susan Sher, and Douglas, F. Crane. **Staff Present:** Sage Sangiacomo, City Manager; David Rapport, City Attorney; and Kristine Lawler, City Clerk.

MAYOR CRANE PRESIDING.

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Councilmember Criss.

URGENCY ITEM

Presenter: Sage Sangiacomo, City Manager

Motion/Second: Rodin/Criss to accept the urgency items due to timelines and place on the agenda as Agenda Items 14b and 14c. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

3. AB 2449 NOTIFICATIONS AND CONSIDERATIONS

No notifications were received.

4. PROCLAMATIONS/INTRODUCTIONS/PRESENTATIONS

a. Proclamation of the Ukiah City Council Recognizing March as Women's History Month.

Presenter: Vice Mayor Sher.

Public Comment: Linda McClure.

Proclamation was received by Janice Lombardi, Jackie Orozco, and Linda McClure, Mendocino Women's Political Coalition.

5. PETITIONS AND COMMUNICATIONS

City Clerk, Kristine Lawler, stated that no communications had been received.

6. APPROVAL OF MINUTES

a. Approval of the Minutes for the February 5, 2025, Regular Meeting.

Motion/Second: Criss/Sher to approve Minutes of February 5, 2025, a regular meeting, as submitted. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

7. RIGHT TO APPEAL DECISION

Mayor Crane read the rights to appeal a decision.

8. CONSENT CALENDAR

- a. Report of Disbursements for the Month of December 2024 - *Finance*.
- b. Report of Disbursements for the Month of January 2025 - *Finance*.
- c. Approval of a Budget Amendment for a Contract (2425-178) with Hildebrand Consulting LLC in the Amount of \$20,750 for the City's Sewer Financial Plan - *Finance*.
- d. Adoption of an Ordinance Amending Section 1001 of the Ukiah City Code, Pertaining to Membership and Appointment of the Public Spaces Commission – *City Clerk*.

ORDINANCE NO. 1252

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UKIAH AMENDING SECTION 1001 OF THE CITY CODE REGARDING MEMBERSHIP OF THE PUBLIC SPACES COMMISSION.

- e. Authorization for the City Manager to Negotiate and Execute a Contract (2425-185) with Rincon Consultants, Inc., for the Purpose of Providing California Environmental Quality Act (CEQA) Professional Consulting Services Pertaining to the City's 2025 Annexation Application; and Approval of Corresponding Budget Amendment – *Community Development*.
- f. Approval of Notice of Completion for Ghilotti Construction Company for the Downtown Streetscape Project - Phase II, and Direct the City Clerk to File the Notice of Completion with the County Recorder – *Public Works*.
- g. Approval of Contract Amendment (2021-167-A2) with JM Integration in the Amount of \$119,394 for SCADA System Upgrade at the Water Treatment Plant, and Approve Corresponding Budget Amendment – *Water Resources*.
- h. Report to City Council Regarding Paramedic Training at Pelham Paramedic School and the Associated Expenses of \$42,600 - *Fire*.
- i. ~~Consider Approval to Recruit for a Parks and Streets Operations Superintendent Position – Community Services.~~ – *Pulled by Councilmember Sher and places as Agenda Item 14d.*
- j. Consideration of Adoption of Resolution (2025-05) to Remove Approximately 80 Lineal Feet of On-Street Parking on the East Side of Hospital Drive to Facilitate the Installation of a Public Transportation Bus Stop – *Public Works*.

Motion/Second: Rodin/Criss to approve Consent Calendar Items 8a-8h, and 8j, as submitted. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

9. AUDIENCE COMMENTS ON NON-AGENDA ITEMS

Public Comment: Rick Johnson (*speaking as a private citizen*) – recreational vehicles-public nuisance; and Bill (surname inaudible)– crosswalk safety and concerns.

10. COUNCIL REPORTS

Presenter: Councilmember Rodin.

11. CITY MANAGER/CITY CLERK REPORTS

Presenters:

- **Construction Update** – Tim Eriksen, Public Works Director / City Engineer.
- **Public Records** – Kristine Lawler, City Clerk.
- **Fire Hazard Zones** – Sage Sangiacomo.

12. PUBLIC HEARINGS (5:30 PM)

a. Adoption of Resolution Adopting Fire Impact Fees on Behalf of the Ukiah Valley Fire District.

Presenter: Douglas Hutchison, Fire Chief.

PUBLIC HEARING OPENED AT 6:15 P.M.

No public comment received.

PUBLIC HEARING OPENED AT 6:16 P.M.

Motion/Second: Sher/Criss to adopt resolution (2025-06) adopting Fire Impact Fees on behalf of the Ukiah Valley Fire District. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

b. Introduction by Title Only of an Ordinance Modifying Ukiah City Code to Preserve and Strengthen Agricultural Uses In and Around Ukiah Consistent with the Ukiah 2040 General Plan.

Presenters: Katherine Schaefer, Planning Manager and Jesse Davis, Chief Planning Manager.

PUBLIC HEARING OPENED AT 6:32 P.M.

No public comment received.

PUBLIC HEARING OPENED AT 6:33 P.M.

Motion/Second: Rodin/Orozco to introduce the ordinance by title only. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

City Clerk, Kristine Lawler, read the following ordinance title into the record:

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UKIAH AMENDING VARIOUS SECTIONS OF DIVISIONS 7 AND 9 OF THE CITY CODE TO REGULATE AGRICULTURAL USES AND CERTAIN CANNABIS BUSINESS STANDARDS

Motion/Second: Rodin/Orozco to introduce the ordinance modifying Ukiah City Code to preserve and strengthen agricultural uses in and around Ukiah consistent with the Ukiah 2040 General Plan. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

13. UNFINISHED BUSINESS

a. Receive 2024 Annual Report on Code Enforcement Activities.

Presenters: Sean Connell, Code Enforcement Inspector II and Matt Keizer, Chief Code Enforcement Officer.

No public comment was received.

Report was received and direction given to Staff.

Council Consensus to agendaized an item to discuss the Abandoned Vehicle Ordinance issues, and to continue to provide the report in the current format [consolidating the Cannabis, Tobacco, Nitrous Oxide, Shopping Carts, and Code Enforcement].

14. NEW BUSINESS

a. 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.

b. Adoption and Ratification of a Resolution Proclaiming a Local Emergency Due to Ongoing Atmospheric Rivers Causing Damage to Public Infrastructure.

Presenters: Sage Sangiacomo, City Manager and Traci Boyl, Emergency Manager.

No public comment was received.

Motion/Second: Rodin/Criss to adopt and ratify a resolution proclaiming a local emergency related to ongoing atmospheric rivers which caused damage to public infrastructure, and authorize the City Manager to sign any associated documents that may arise. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

c. Adopt Resolution Approving Award of Contract to Diamond D Construction, LLC in the Amount of \$30,042.00 for the Emergency Repair of the Western Hills Mudslide at the City Water Tank (Pressure Zone 1-North, or PZ1-N), and Approval of Corresponding Budget Amendment, if Necessary.

Presenter: Sage Sangiacomo, City Manager.

No public comment was received.

RECESS: 7:16 - 7:22 P.M.

Motion/Second: Rodin/Orozco to adopt Resolution approving award of contract to Diamond D Construction in the amount of \$30,042 for the emergency repair of the Western Hills mudslide at the City water tank PZI-N, and approval of corresponding budget amendment, if necessary. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

d. Consider Approval to Recruit for a Parks and Streets Operations Superintendent Position – Community Services – From Consent Calendar item 8i.

Presenters: Neil Davis, Community Services Director and Tim Eriksen, Public Works Director.

No public comment was received.

Motion/Second: Sher/Rodin to approve a new job classification for a combined Parks and Streets Operations Superintendent, and for Staff to initiate a recruitment for the new Parks and Streets Operations Superintendent position. Motion **carried** by the following roll call votes: AYES: Rodin, Criss, Orozco, Sher, and Crane. NOES: None. ABSENT: None. ABSTAIN: None.

THE CITY COUNCIL ADJOURNED TO CLOSED SESSION AT 7:36 P.M.

15. CLOSED SESSION

a. Conference with Legal Counsel – Anticipated Litigation

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

Initiation of litigation (4 cases)

b. 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. SCUK-CVPT-2018-70200

c. Conference with Legal Counsel – Existing Litigation

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

Name of case: Vichy Springs Resort, Inc v. City of Ukiah, et al.; Case No. 24-cv-07106-JSC

d. Conference with Legal Counsel – Existing Litigation

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

Name of case: Russian River Keepers et al. v. City of Ukiah, Case No. SCUK-CVPT-20-74612

e. Conference Involving a Joint Powers Agency (Inland Water and Power Commission)

City representative on IWPC Board (Mari Rodin)

Discussion will concern: (Conference with Real Property Negotiators (Gov't Code §54956.8)

Property: PG&E Potter Valley Project;

Agency Negotiators: Scott Shapiro, Janet Pauli.

Negotiating Parties: IWPC and PG&E

Under Negotiation: Price and Terms)

f. Conference with Labor Negotiator (54957.6)

Agency Designated Representative: Sage Sangiacomo, City Manager

Employee Organizations: All bargaining units

Unrepresented Employee: Police Chief

No action reported; direction provided to Staff.

16. ADJOURNMENT

There being no further business, the meeting adjourned at 9:11 p.m.

Kristine Lawler, City Clerk



AGENDA SUMMARY REPORT

SUBJECT: Authorize the City Manager to Negotiate and Execute a Purchase Order Change Order in the Amount of \$153,500 with Milsoft for Utility Billing for Ukiah Valley Water Authority Members

DEPARTMENT: Finance

PREPARED BY: Olga Keough, Controller

PRESENTER: Consent Calendar

ATTACHMENTS:

1. Milsoft Proposal

Summary: The Council will consider authorizing the City Manager to negotiate and execute a purchase order change order with Milsoft for utility billing and data conversion services for Ukiah Valley Water Authority Members, including Willow, Calpella, and potentially Hopland, River Estates, the Ukiah Valley Sanitation District (UVSD), and approving a corresponding budget amendment.

Background: In June 2021 Council awarded a contract to Milsoft for the City Utility Billing's Customer Information System (CIS) software program. The City has been using Milsoft CIS for utility billing since July 2022. In June 2024 City entered into another contract with Milsoft for utility billing and data conversion services for two new members of Ukiah Valley Water Authority, Millview and Redwood Water Districts, and has been using Milsoft CIS for utility billing for those two Water Districts since January 1, 2025. On January 1, 2026 the City will begin providing utility billing services for two other members of Ukiah Valley Water Authority, Willow and Calpella Water Districts. It is anticipated that additional Water Districts, including Hopland and River Estates will join the agreement, as well as the Ukiah Valley Sanitation District.

Discussion: To ensure readiness for fiscal year 2025-26 billing go-live date for up to four Water Districts, including Willow, Calpella, Hopland, River Estates water billing, and Ukiah Valley Sanitation District waste water billing, Staff recommends authorizing the City Manager to negotiate and execute a contract amendment with Milsoft for utility billing and data conversion. While Hopland, River Estates and Ukiah Valley Sanitation District have not yet approved joining the water consolidation efforts and/or billing consolidation, securing the availability of the services is important for timely integration.

Please refer to Attachment 1 for a copy of their proposals. Given the tight window to complete this implementation, it is crucial that Staff have the appropriate tools to accomplish the task. Timing is of the essence. Therefore, Staff recommends authorizing the City Manager to negotiate and execute a purchase order change order with Milsoft in the not-to-exceed amount of \$153,500 for utility billing and data conversion services and approving a corresponding budget amendment. If fewer agencies join the UVWA, and if UVSD chooses not to use the City for billing, the cost will not approach the not-to-exceed amount.

Recommended Action: Authorize the City Manager to negotiate and execute a purchase order change order with Milsoft for a not-to-exceed amount of \$153,500 for utility billing and data conversion services for Ukiah Valley Water Authority members, and approve a corresponding budget amendment.

BUDGET AMENDMENT REQUIRED: Yes

CURRENT BUDGET AMOUNT: 20513300.52100.18469: \$0

PROPOSED BUDGET AMOUNT: 20513300.52100.18469: \$153,500

FINANCING SOURCE: UVWA member agencies

REVENUE: YES / No GRANT: YES / No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: Purchase Order 48594

COORDINATED WITH: Dan Buffalo, Finance Director; Lori Martin, Utility Billing Customer Service Manager;
Ginny Feth-Michel, Assistant Finance Director

STRATEGIC PLAN (SP): N/A

CLIMATE INITIATIVES (CI): N/A

GENERAL PLAN ELEMENTS (GP): N/A

Approved:


Sage Sangiacomo, City Manager



Attachment 1



800-344-5647 www.milsoft.com
4400 Buffalo Gap Road | Suite 5150 | Abilene, TX 79606

Bill To

Lori Martin
Ukiah, City of
300 Seminary Avenue
Ukiah, CA, 95482-5400
USA

Quote Number: **53850**

Date Created: 02/06/2025

Valid Until: 04/08/2025

Account Manager: Bart Brockway

Accounting & Utility Billing - Services

Qty	Quoted Line Item	List Price	Price
1	Database Conversion from iXp (Willow/Calpella) CIS Data Pull Conversion Services. -Convert minimum data to ensure system functionality. -Convert only accounts, meters, and locations that are active or have either a credit or debit balance. -Convert only one year of monthly summary history, which includes usage, bill amount, and monthly payment total but does not include detailed charges or payment information. -All data will be provided in Excel format, and utility resources will identify data items. Data mapping will be a joint effort between Milsoft and Ukiah. -Milsoft will provide reports and assist with data balancing. Ukiah will confirm that the data is accurate and balanced. -Four data pulls for each water district will be received, converted, and balanced. Each data pull may be reconverted multiple times. However, new data will only be received for the initial test conversion, 2 intermediate pulls in support of reconversions to ensure the process is correct, and a final go live conversion. -The final data pull will be performed after the system cutoff date of 12/31/2025, and the newly converted data in the system will be available and live on an agreed upon date the first week of January, 2026. Changes to this timeline will be agreed upon by both parties. -Additional pulls are \$7,000 each. This includes an additional pull for Hopland and River Estates, if applicable. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support not applicable.	\$27,000.00	\$27,000.00
1	Acct / Billing Services Blanket Nine (9) months of Project Management. \$2,000 per month for each additional month over initial nine months Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support Not Applicable.	\$15,000.00	\$15,000.00
1	Acct / Billing Services Blanket Set up and configuration of two(2) additional water companies being added to current Ukiah CIS iXp system. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support Not Applicable.	\$7,000.00	\$7,000.00
1	iXp New Custom Development Quoted line item is a not-to-exceed amount. All project change orders require an SOW with a description and cost to be agreed upon by both parties. Special Terms: 60% invoiced upon each SOW acceptance, remaining 40% invoiced at "Go Live" Milsoft Support applicable.	\$12,000.00	\$12,000.00

Accounting & Utility Billing - Services Total: \$61,000.00

Accounting & Utility Billing - Training

Qty	Quoted Line Item	List Price	Price
2	Training - CIS Onsite Four (4) days of onsite Customer Information System (CIS) training and all related travel expenses. Curriculum chosen by Customer. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live". Milsoft Support Not Applicable.	\$12,500.00	\$25,000.00
Accounting & Utility Billing - Training Total:			\$25,000.00
Grand Total:			\$86,000.00

Quote Acceptance:

This Quote comprises all material representations and constitutes the entire understanding between the parties to date with respect to the subject matter hereof and supersedes any and all prior representations, offers or agreements either oral or written between the parties with respect to such subject matter. This Quote shall serve as Schedule A to the Customer's contract for procurement of the Product, Training, Service and Support Program as described when applicable, or as an addendum to Customer's current contract(s) with Milsoft.

Terms & Conditions - Services, General**Payment Terms**

- Payment due in USD upon receipt of invoice
- 100% invoiced upon quote acceptance, unless otherwise specified in description

Price Exclusions

- Underlying Software solution/product, sold or subscribed separately.
- Any Customer-requested changes to the scope of work
- Support Program, if applicable as noted in description (e.g. for custom development)
 - Annual support at the rate of 20% of the retail price
 - Support invoiced separately upon installation; may be prorated to coordinate w/account renewals

Terms & Conditions – Training - Lump Sum Package Pricing**Payment Terms**

- Payment due in USD upon receipt of invoice
- 60% invoiced upon quote acceptance
- 40% invoiced upon completion of the training

Price Inclusion

- Trainers' travel costs, meals, lodging for onsite presentation, if applicable

Price Exclusions

- Customer-requested changes
- Software sold separately

Terms & Conditions - Integration, Texting Configuration, DB Conversion, Migration Tool, Special Script**Payment Terms**

- Payment due in USD upon receipt of invoice
- 100% invoiced upon quote acceptance, unless otherwise specified in description

Price Exclusions

- Underlying standard-edition Software product, sold or subscribed separately
- Any Customer-requested changes to the scope of work
- Support Program, if applicable as noted in description (for custom development or tool)
 - Annual support at the rate of 20% of the retail price
 - Support invoiced separately upon installation, may be prorated to coordinate account

IMPORTANT! Hardware and Operating System (OS) Requirements

Customer, before signing below, please check online at <http://milsoft.com/hardware-software-requirements> to ensure that you have current compatibility and the latest recommendations for optimum functionality of this and all Milsoft® software with your organization's computers and devices.

Account Name: _____

Date: _____

Accepted By: _____

PO# (if applicable): _____

Printed Name: _____



Bill To

Lori Martin
Ukiah, City of
300 Seminary Avenue
Ukiah, CA, 95482-5400
USA

Quote Number: **53962**

Date Created: 02/04/2025

Valid Until: 04/08/2025

Account Manager: Bart Brockway

Accounting & Utility Billing - Services

Qty	Quoted Line Item	Price
1	Database Conversion from iXp (Optional: Hopland) CIS Data Pull Conversion Services. -Convert minimum data to ensure system functionality. -Convert only accounts, meters, and locations that are active or have either a credit or debit balance. -Convert only one year of monthly summary history, which includes usage, bill amount, and monthly payment total but does not include detailed charges or payment information. -All data will be provided in Excel format, and utility resources will identify data items. Data mapping will be a joint effort between Milsoft and Ukiah. -Milsoft will provide reports and assist with data balancing. Ukiah will confirm that the data is accurate and balanced. -Four data pulls for each water district will be received, converted, and balanced. Each data pull may be reconverted multiple times. However, new data will only be received for the initial test conversion, 2 intermediate pulls in support of reconversions to ensure the process is correct, and a final go live conversion. -The final data pull will be performed after the system cutoff date of 12/31/2025, and the newly converted data in the system will be available and live on an agreed upon date the first week of January, 2026. Changes to this timeline will be agreed upon by both parties. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support not applicable. Contingent upon the execution of quote 53850.	\$6,500.00
1	Acct / Billing Services Blanket Set up and configuration of one (1) additional water company being added to the current Ukiah CIS iXp system. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support Not Applicable.	\$4,500.00
Accounting & Utility Billing - Services Total:		\$11,000.00
Grand Total:		\$11,000.00

Quote Acceptance:

This Quote comprises all material representations and constitutes the entire understanding between the parties to date with respect to the subject matter hereof and supersedes any and all prior representations, offers or agreements either oral or written between the parties with respect to such subject matter. This Quote shall serve as Schedule A to the Customer's contract for procurement of the Product, Training, Service and Support Program as described when applicable, or as an addendum to Customer's current contract(s) with Milsoft.

Terms & Conditions - Services, General**Payment Terms**

- Payment due in USD upon receipt of invoice
- 100% invoiced upon quote acceptance, unless otherwise specified in description

Price Exclusions

- Underlying Software solution/product, sold or subscribed separately.
- Any Customer-requested changes to the scope of work
- Support Program, if applicable as noted in description (e.g. for custom development)
 - Annual support at the rate of 20% of the retail price
 - Support invoiced separately upon installation; may be prorated to coordinate w/account renewals

Terms & Conditions - Integration, Texting Configuration, DB Conversion, Migration Tool, Special Script**Payment Terms**

- Payment due in USD upon receipt of invoice
- 100% invoiced upon quote acceptance, unless otherwise specified in description

Price Exclusions

- Underlying standard-edition Software product, sold or subscribed separately
- Any Customer-requested changes to the scope of work
- Support Program, if applicable as noted in description (for custom development or tool)
 - Annual support at the rate of 20% of the retail price
 - Support invoiced separately upon installation, may be prorated to coordinate account

IMPORTANT! Hardware and Operating System (OS) Requirements

Customer, before signing below, please check online at <http://milsoft.com/hardware-software-requirements> to ensure that you have current compatibility and the latest recommendations for optimum functionality of this and all Milsoft® software with your organization's computers and devices.

Account Name: _____**Date:** _____**Accepted By:** _____**PO# (if applicable):** _____**Printed Name:** _____

**Bill To**

Lori Martin
Ukiah, City of
300 Seminary Avenue
Ukiah, CA, 95482-5400
USA

Quote Number: **53851**

Date Created: 02/04/2025

Valid Until: 04/08/2025

Account Manager: Bart Brockway

Accounting & Utility Billing - Services

Qty	Quoted Line Item	Price
1	Database Conversion from iXp (Optional: River Estates) CIS Data Pull Conversion Services. -Convert minimum data to ensure system functionality. -Convert only accounts, meters, and locations that are active or have either a credit or debit balance. -Convert only one year of monthly summary history, which includes usage, bill amount, and monthly payment total but does not include detailed charges or payment information. -All data will be provided in Excel format, and utility resources will identify data items. Data mapping will be a joint effort between Milsoft and Ukiah. -Milsoft will provide reports and assist with data balancing. Ukiah will confirm that the data is accurate and balanced. -Four data pulls for each water district will be received, converted, and balanced. Each data pull may be reconverted multiple times. However, new data will only be received for the initial test conversion, 2 intermediate pulls in support of reconversions to ensure the process is correct, and a final go live conversion. -The final data pull will be performed after the system cutoff date of 12/31/2025, and the newly converted data in the system will be available and live on an agreed upon date the first week of January, 2026. Changes to this timeline will be agreed upon by both parties. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support not applicable. Contingent upon the execution of quote 53850.	\$3,500.00
1	Acct / Billing Services Blanket Set up and configuration of one (1) additional water company being added to the current Ukiah CIS iXp system. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support Not Applicable.	\$1,500.00
Accounting & Utility Billing - Services Total:		\$5,000.00
Grand Total:		\$5,000.00

Quote Acceptance:

This Quote comprises all material representations and constitutes the entire understanding between the parties to date with respect to the subject matter hereof and supersedes any and all prior representations, offers or agreements either oral or written between the parties with respect to such subject matter. This Quote shall serve as Schedule A to the Customer's contract for procurement of the Product, Training, Service and Support Program as described when applicable, or as an addendum to Customer's current contract(s) with Milsoft.

Terms & Conditions - Services, General

Payment Terms

- Payment due in USD upon receipt of invoice
- 100% invoiced upon quote acceptance, unless otherwise specified in description

Price Exclusions

- Underlying Software solution/product, sold or subscribed separately.
- Any Customer-requested changes to the scope of work
- Support Program, if applicable as noted in description (e.g. for custom development)
 - Annual support at the rate of 20% of the retail price
 - Support invoiced separately upon installation; may be prorated to coordinate w/account renewals

Terms & Conditions - Integration, Texting Configuration, DB Conversion, Migration Tool, Special Script

Payment Terms

- Payment due in USD upon receipt of invoice
- 100% invoiced upon quote acceptance, unless otherwise specified in description

Price Exclusions

- Underlying standard-edition Software product, sold or subscribed separately
- Any Customer-requested changes to the scope of work
- Support Program, if applicable as noted in description (for custom development or tool)
 - Annual support at the rate of 20% of the retail price
 - Support invoiced separately upon installation, may be prorated to coordinate account

IMPORTANT! Hardware and Operating System (OS) Requirements

Customer, before signing below, please check online at <http://milsoft.com/hardware-software-requirements> to ensure that you have current compatibility and the latest recommendations for optimum functionality of this and all Milsoft® software with your organization's computers and devices.

Account Name: _____

Date: _____

Accepted By: _____

PO# (if applicable): _____

Printed Name: _____

**Bill To**

Lori Martin
Ukiah, City of
300 Seminary Avenue
Ukiah, CA, 95482-5400
USA

Quote Number: **54026**

Date Created: 01/21/2025

Valid Until: 04/08/2025

Account Manager: Bart Brockway

Accounting & Utility Billing - Services

Qty	Quoted Line Item	Price
1	Database Conversion from iXp CIS Data Pull Conversion Services. -Convert minimum data to ensure system functionality. -Convert only accounts, meters, and locations that are active or owe money. -Convert only one year of monthly summary history, which includes usage, bill amount, and monthly payment total but does not include detailed charges or payment information. -All data will be provided in Excel format, and utility resources will identify data items. Data mapping will be a joint effort between Milsoft and Ukiah. -Milsoft will provide reports and assist with data balancing. Ukiah will confirm that the data is accurate and balanced. -Four data pulls will be received, converted, and balanced. Each data pull may be reconverted multiple times. However, new data will only be received for the initial test conversion, 2 intermediate pulls in support of reconversions to ensure the process is correct, and a final go live conversion. -The final data pull will be performed after the system cutoff date of 12/31/2025, and the newly converted data in the system will be available and live on an agreed upon date the first week of January, 2026. Changes to this timeline will be agreed upon by both parties. -Additional pulls are \$7,000 each. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support not applicable. Contingent upon the execution of quote 53850.	\$27,000.00
1	Acct / Billing Services Blanket Set up and configuration of one (1) additional sanitation company being added to the current Ukiah CIS iXp system. -Online payments for all utility districts must have the same rate charge/convenience fee. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support Not Applicable.	\$4,500.00
1	iXp New Custom Development - Water Sewer Different Subs Sewer rate calculations and bill print changes included. SOW is required and agreed upon by both parties. Special Terms: 60% invoiced upon quote acceptance, remaining 40% invoiced at "Go Live" Milsoft Support applicable.	\$20,000.00
Accounting & Utility Billing - Services Total:		\$51,500.00
Grand Total:		\$51,500.00

Quote Acceptance:

This Quote comprises all material representations and constitutes the entire understanding between the parties to date with respect to the subject matter hereof and supersedes any and all prior representations, offers or agreements either oral or written between the parties with respect to such subject matter. This Quote shall serve as Schedule A to the Customer's contract for procurement of the Product, Training, Service and Support Program as described when applicable, or as an addendum to Customer's current contract(s) with Milsoft.

Terms & Conditions - Services, General

Payment Terms

- Payment due in USD upon receipt of invoice
- 100% invoiced upon quote acceptance, unless otherwise specified in description

Price Exclusions

- Underlying Software solution/product, sold or subscribed separately.
- Any Customer-requested changes to the scope of work
- Support Program, if applicable as noted in description (e.g. for custom development)
 - Annual support at the rate of 20% of the retail price
 - Support invoiced separately upon installation; may be prorated to coordinate w/account renewals

Terms & Conditions - Integration, Texting Configuration, DB Conversion, Migration Tool, Special Script

Payment Terms

- Payment due in USD upon receipt of invoice
- 100% invoiced upon quote acceptance, unless otherwise specified in description

Price Exclusions

- Underlying standard-edition Software product, sold or subscribed separately
- Any Customer-requested changes to the scope of work
- Support Program, if applicable as noted in description (for custom development or tool)
 - Annual support at the rate of 20% of the retail price
 - Support invoiced separately upon installation, may be prorated to coordinate account

IMPORTANT! Hardware and Operating System (OS) Requirements

Customer, before signing below, please check online at <http://milsoft.com/hardware-software-requirements> to ensure that you have current compatibility and the latest recommendations for optimum functionality of this and all Milsoft® software with your organization's computers and devices.

Account Name: _____

Date: _____

Accepted By: _____

PO# (if applicable): _____

Printed Name: _____



AGENDA SUMMARY REPORT

SUBJECT: Adopt Resolution Amending Resolution 2025-07, "*Ratifying the Proclamation of a Local Emergency Due to Ongoing Atmospheric Rivers Causing Damaging to Public Infrastructure,*" and Affirming that the Local Emergency Remains in Effect.

DEPARTMENT: City Manager /
Admin

PREPARED BY: Traci Boyl, City Manager's Office Senior Analyst

PRESENTER: Traci Boyl, Sr. Management Analyst to the City
Manager's Office

ATTACHMENTS:

1. 14b Resolution 2025 - Ratify Proclamation
2. Amendment to Resolution 2025-07

Summary: The City Council will consider the adoption of a Resolution amending Resolution No. 2025-07, and affirm that the local emergency remains in effect.

Background: On February 19, 2025, the Director of Emergency Services proclaimed a local emergency pursuant to Ukiah City Code Section 5125 (Ordinance No. 995, Section 1) due to ongoing atmospheric rivers that threatened and damaged local infrastructure. And, on February 19, 2025, the Ukiah City Council approved Resolution No. 2025-07 ratifying the proclamation of a local emergency affecting the City (Attachment 1).

Resolution 2025-07 states, "the City Council will review this declaration at its next regular meeting, occurring not more than 14 days from the date the Resolution Proclaiming Existence of a Local Emergency is ratified by this resolution." However, applicable law requires the Local Emergency Proclamation be reviewed and renewed no more than every 60 days.

Discussion: To ensure compliance with applicable law, Staff recommends Council amend the Resolution to state: "The City Council will renew this proclamation every 60 days until it's termination." Additionally, due to the ongoing storms and saturated soils which continue to threaten public infrastructure, Staff recommended the City Council reaffirm that the local emergency remains in effect.

Therefore, Staff recommends Council adopt a Resolution (Attachment 2) amending Resolution 2025-07, "Ratification of a Proclamation of a Local Emergency Due to Ongoing Atmospheric Rivers Causing Damage to Public Infrastructure," and affirming that the local emergency remains in effect.

Recommended Action: Adopt Resolution amending Resolution 2025-07, "*Ratifying the Proclamation of a Local Emergency Due to Ongoing Atmospheric Rivers Causing Damaging to Public Infrastructure,*" and affirming that the local emergency remains in effect

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT:

FINANCING SOURCE:

REVENUE: Yes / No **GRANT:** Yes / No

PREVIOUS CONTRACT/PURCHASE ORDER NO.:

COORDINATED WITH: Darcy Vaughn, City Attorney's Office

STRATEGIC PLAN (SP):

CLIMATE INITIATIVES (CI):

GENERAL PLAN ELEMENTS (GP):

Approved: 
Sage Sangiacomo, City Manager

RESOLUTION NO. 2025-07**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH RATIFYING FEBRUARY 19, 2025 PROCLAMATION OF A LOCAL EMERGENCY****WHEREAS:**

1. On February 19, 2025, under the authority in Ukiah City Code Section 5125 (Ordinance No. 995, §1), the Director of Emergency Services proclaimed the existence of a local emergency as a result of conditions created by ongoing Atmospheric Rivers affecting the City of Ukiah ("City") beginning February 5th, and conditions still exists. A true and correct copy of the Resolution Proclaiming Existence of a Local Emergency is attached hereto as Exhibit A and incorporated herein by this reference; and

2. While heavy rainfall has stopped, soils are saturated, and heavy run-off continues threatening additional damage to PZ1-N water tank and the newly acquired Western Hills road system, all of which threaten to continue or create local emergency conditions; and

3. The City Council has reviewed Exhibit A and concurs with the findings in the Proclamation; and

4. The City Council will review this declaration at its next regular meeting, occurring not more than 14 days from the date the Resolution Proclaiming Existence of a Local Emergency is ratified by this resolution;

NOW, THEREFORE, BE IT RESOLVED that the City Council hereby ratifies the proclamation of a "local emergency" by the Director of Emergency Services and proclaims and orders that said local emergency shall be deemed to continue to exist until its termination is proclaimed by the City Council. The City Council shall review the need for continuing the local emergency at least once every 14 days until its termination is proclaimed by the City Council.

BE IT FURTHER RESOLVED that the City Council hereby proclaims and orders that during the existence of a local emergency, the powers, functions, and duties of the Director of Emergency Services and the emergency organization of the City shall be those prescribed by (1) state law, (2) City ordinances and resolutions adopted by the City Council and (3) the City Operational Area Emergency Plan, as approved by the City Council.

BE IT FURTHER RESOLVED that a copy of this declaration shall be forwarded to the County of Mendocino Office of Emergency Services (OES) with a request that OES forward the Resolution to California Office of Emergency Services for concurrence of a local emergency.

PASSED AND ADOPTED this 19th day of February, 2025, by the following roll call vote:

AYES: Councilmembers Rodin, Criss, Orozco, Sher, and Mayor Crane

NOES: None

ABSENT: None

ABSTAIN: None


 Douglas F. Crane, Mayor

ATTEST:


 Kristine Lawler, City Clerk

A RESOLUTION PROCLAIMING EXISTENCE OF A LOCAL EMERGENCY DUE TO ONGOING ATMOSPHERIC RIVERS CAUSING DAMAGE TO PUBLIC INFRASTRUCTURE

WHEREAS, Ukiah City Code Section 5125 (Ordinance No. 995, Section 1) empowers the Director of Emergency services to proclaim the existence or threatened existence of a local emergency when said city is affected or likely to be affected by a public calamity; and

WHEREAS, on Friday, February 4, 2025, the City of Ukiah experienced another Atmospheric River event, resulting in localized flooding within the city and surrounding areas; and

WHEREAS, the Director of Emergency Services of the City of Ukiah does hereby find that conditions of extreme peril to the safety of persons and property arose within the City, caused by severe winter storms; and

WHEREAS, although the City took immediate action to prepare for and respond to the storm, including monitoring streets and clearing storm drains, repositioning public safety resources as necessary, providing the public with preparedness communication, and attending Mendocino County's operational call, the conditions caused damage beyond the control and resources of City personnel; and

WHEREAS, while the storm was short-lived, it brought significant heavy rain to already saturated soil, leading to severe damage to public infrastructure, including a landslide near Pressure Zone 1 North (PZ1-N) water tank located above the City's golf course, requiring emergency repair to prevent additional damage to the tank and caused additional slides on the newly-acquired Western Hills property damaging roads and culverts there; and

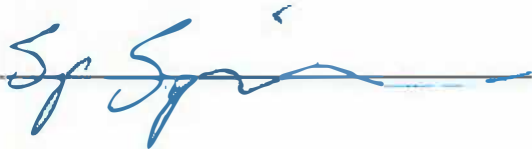
WHEREAS, while the County did not experience significant damage, the City's reported damage meets the State's required threshold for requesting financial support; and.

WHEREAS, declaring a local emergency enables the City to pursue State and Federal assistance, including reimbursement for eligible emergency response costs under the California Disaster Assistance Act and potential Federal Emergency Management Agency aid if a federal disaster is declared.

NOW, THEREFORE, IT IS HEREBY PROCLAIMED that a local emergency now exists throughout the City of Ukiah.

IT IS FURTHER PROCLAIMED AND ORDERED that during the existence of said local emergency the powers, functions, and duties of the emergency organization of this City shall be those prescribed by state law and ordinances and resolutions of this City, and that this emergency proclamation shall expire in 7 days after issuance unless confirmed and ratified by City Council of the City of Ukiah.

DATED: 2-19-25

By: 

RESOLUTION NO. 2025-**A RESOLUTION AMENDING THE RATIFICATION OF A PROCLAMATION OF A LOCAL EMERGENCY DUE TO ONGOING ATMOSPHERIC RIVERS CAUSING DAMAGE TO PUBLIC INFRASTRUCTURE AND AFFIRMING THAT THE LOCAL EMERGENCY REMAINS IN EFFECT**

WHEREAS, on February 19, 2025, the Director of Emergency Services proclaimed a local emergency pursuant to Ukiah City Code Section 5125 (Ordinance No. 995, Section 1) due to ongoing atmospheric rivers which threatened and damaged local infrastructure; and

WHEREAS, on February 19, 2025, the Ukiah City Council approved Resolution No. 2025-07 ratifying the proclamation of a local emergency affecting the City; and

WHEREAS, Resolution 2025-07 states, "the City Council will review this declaration at its next regular meeting, occurring not more than 14 days from the date the Resolution Proclaiming Existence of a Local Emergency is ratified by this resolution"; and

WHEREAS, Government Code section 8630(c) requires the Local Emergency Proclamation be reviewed every 60 days; and

WHEREAS, to ensure compliance with applicable law, Resolution No. 2025-07 is hereby amended to state: "The City Council will review this proclamation every 60 days until its termination"; and

WHEREAS, the local emergency remains in effect due to ongoing storms and saturated soils which continue to threaten public infrastructure.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Ukiah as follows:

1. The City Council hereby amends Resolution No. 2025-07 to state: "the City Council will review this proclamation every 60 days until its termination."
2. The City Council reaffirms that a local emergency remains in effect due to the ongoing atmospheric rivers and associated damage to public infrastructure.

BE IT FURTHER RESOLVED that a copy of this declaration shall be forwarded to the County of Mendocino Office of Emergency Services (OES) with a request that OES forward the Resolution to California Office of Emergency Services.

PASSED AND ADOPTED this 5th day of March 2025, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Douglas F. Crane, Mayor

ATTEST:

Araceli Sandoval, Deputy City Clerk



AGENDA SUMMARY REPORT

SUBJECT: Adoption of an Ordinance Modifying Ukiah City Code to Preserve and Strengthen Agricultural Uses In and Around Ukiah Consistent with the Ukiah 2040 General Plan.

DEPARTMENT: Community
Development

PREPARED BY: Katherine Schaffers, Planning Manager

PRESENTER: Consent Calendar

ATTACHMENTS:

1. City of Ukiah Agriculture Element
2. ORDINANCE - Agricultural Consistency
3. CEQA Guidelines Section 15183 Findings of Consistency

Summary: Council will consider adoption of an Ordinance modifying Ukiah City Code to preserve and strengthen agricultural uses in and around Ukiah consistent with the Ukiah 2040 General Plan.

Background: On December 7, 2022, the City Council adopted the Ukiah 2040 General Plan, which included an Agriculture Element (Attachment 1) highlighting the importance of collaborative approaches to agricultural resources and the need to align Mendocino County and City policies regarding the preservation of regional working lands. Furthermore, the General Plan recognized that consistency across City and County standards reduces administrative complexity for property owners and operators, creating a shared and efficient regulatory framework.

As part of the 2040 General Plan, an implementation program, goals, and policies were specifically included to align Ukiah's agricultural standards with the regional standards of Mendocino County. This alignment aims to protect agricultural lands within Ukiah's Sphere of Influence from incompatible uses and ensures that zoning standards support existing agricultural practices if lands are "rezoned" and subsequently "annexed" into the City. While originally scheduled for review by the Planning Commission on November 13, 2024, City Staff requested that the review and hearing be postponed to ensure feedback could be incorporated from entities such as the Mendocino County Farm Bureau (MCFB), Mendocino County Resource Conservation District (MCRCD), Mendocino County Department of Planning and Building Services (PBS), and the Mendocino County Agricultural Commissioner.

On December 11, 2024, the Ukiah Planning Commission evaluated the proposed amendments to the Ukiah City Code ("UCC") and unanimously recommended approval to the City Council through adoption of Resolution No. 2024-01. Since the Commission's recommendation, Staff has revised the proposed Ordinance to incorporate minor typographical edits, along with changes identified by stakeholders—particularly the Mendocino County Farm Bureau (MCFB)—that were discussed with the Planning Commission, as well as recommendations from the City Attorney for consistency with state law.

On February 19, 2025, the Ukiah City Council held a public hearing where they reviewed the Planning Commission and Staff's recommendation. During the meeting, Staff proposed a revision to Section 9174.2(F)(4), which regulates outdoor commercial cannabis cultivation. The proposed change aims to eliminate redundancy and clarify the language to read: "A Cannabis Cultivation Business located in the A-E

district or with an A-overlay will not be subject to the location limitations set forth in Subsections F.1.a through F.1.e of this Section.”

The original language referenced ‘Public Facilities’ with an Agricultural Overlay, specifically addressing the only area with this designation: the Public Facilities (PF) zone around the Wastewater Treatment Plant. However, Section 9174.4 of the Ordinance already outlines location limitations and development criteria for Cannabis Cultivation Businesses in Agricultural Combining Districts, making the reference to ‘Public Facilities’ unnecessary.

At the conclusion of the public hearing, the Council unanimously (5-0) approved the introduction of the Ordinance (Attachment 2).

Discussion: The Agricultural Consistency Ordinance (hereafter referred to as the "Proposed Ordinance") (Attachment 2) is primarily intended to align the City’s Agricultural Exclusive (A-E) district with the agricultural standards, allowances, and land use terminology adopted by Mendocino County. This alignment specifically pertains to Chapter 20.032 (Agriculture Use Types), Chapter 20.052 (Agricultural District), and Chapter 20.060 (Rangeland District) of the Mendocino County Code. The alignment would be implemented through an update to the City’s Agricultural Exclusive (A-E) district.

These changes aim to ensure that agricultural operations within the City’s jurisdiction are regulated consistently and predictably, both now and in the future. By aligning with Mendocino County’s agricultural standards, the City seeks to provide clear guidelines and reduce uncertainty for property owners and active agricultural businesses.

In accordance with the California Environmental Quality Act (CEQA), as evaluated in Attachment 3, there is no new information resulting from the proposed ordinance amendments that would result in more severe impacts than those considered in the Ukiah 2040 General Plan EIR. Section 15183 of the State CEQA Guidelines states that a project shall qualify for an exemption if the following findings can be made:

- 1) The project is consistent with the development density established by existing zoning, community plan or general plan policies for which an EIR was certified.
- 2) There are no project-specific effects which are peculiar to the project or its site, and which the Ukiah 2040 EIR failed to analyze as significant effects.
- 3) There are no project-specific impacts which the Ukiah 2040 EIR failed to analyze as significant effects.
- 4) There are no potentially significant offsite and/or cumulative impacts that the Ukiah 2040 EIR failed to evaluate.
- 5) There is no substantial new information that results in more severe impacts than anticipated by the Ukiah 2040 EIR.

Staff recommends Council adopt the ordinance in Attachment 2, modifying Ukiah City Code to preserve and strengthen agricultural uses in and around Ukiah consistent with the Ukiah 2040 General Plan.

Recommended Action: Adopt an Ordinance amending and adding various sections of the Ukiah City Code modifying Ukiah City Code to preserve and strengthen agricultural uses in and around Ukiah consistent with the Ukiah 2040 General Plan.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

REVENUE: No **GRANT:** No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Darcy Vaughn, Assistant City Attorney

STRATEGIC PLAN (SP):N/A

CLIMATE INITIATIVES (CI):CL 5A: Update the zoning ordinance

GENERAL PLAN ELEMENTS (GP): Agriculture Element Implementation Program C: Align Agricultural Standards; Goal AG-1, Policy AG-1.2

Approved:


Sage Sangiacomo, City Manager



8 Agriculture Element





Agriculture Element

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8.1 Agriculture

Formalized agriculture within the Ukiah Valley began in the 1850s. Efforts included the raising of livestock and the growing of various grains, and hops. When the Northwestern Pacific Railroad was completed in 1889, prunes, potatoes, pears, and hops were sent from the Ukiah Valley to San Francisco and other regional markets. Hops, pears, prunes and grapes were the most widely planted crops in the 1950s, and today the Ukiah Valley is home to a number of productive agricultural activities, including organically produced crops and notable vineyards. The Valley's rich bottom-land, resourced by the Russian River, consists of prime, fertile soils and benchlands highly productive for grapes. Presently, agricultural land within the region is mostly comprised of vineyards and pear orchards but also includes row crops and pasturelands.

Agricultural production has been an important part of the regional economy for generations and will continue to be a foundational component for decades to come. In addition to the economic benefits, agricultural lands provide a pastoral quality that helps define the character of the Ukiah Valley. If undertaken appropriately by addressing issues related to health and, potential nuisances (e.g., noise, odor, aesthetics), urban agriculture can improve access to healthy food, promote community development, and create jobs.¹

While agricultural resources are addressed and protected by numerous State laws, this Agriculture Element is included here to implement new approaches to local agriculture and strengthen existing City policies regarding preservation and enhancement of regional working lands.

Goals and Policies

AG-1 *To preserve and strengthen agricultural uses in and around Ukiah that influence the regional economy.*

AG-1.1 Reduce Agricultural/Urban Conflict

The City shall reduce conflict between incompatible uses and agriculture within and adjacent to the City.

AG-1.2 Preserve Agricultural Lands

With the exception of presently proposed or approved subdivisions, the City shall discourage urban development on unincorporated land within its Sphere of Influence until annexed by the City. The City shall support County land use regulations that protect the viability of local agriculture in the Ukiah Valley.

AG-1.3 Plan Together

The City shall identify and involve stakeholders, as well as advisors with knowledge and expertise, to create and implement a comprehensive planning framework that preserves and strengthens agricultural uses in and around Ukiah that inform and influence the regional economy.

¹ Golden, S. (2013). *Urban Agriculture Impacts: Social, Health, and Economic: A Literature Review*. University of California Sustainable Agriculture Research and Education Program: Agricultural Sustainability Institute at UC Davis.

AG-2 *To create a healthy, equitable and resilient local-food system that further integrates agriculture into the City's identity.*

AG-2.4 Backyard Food

The City shall allow and encourage residents to undertake supplementary local agriculture, including backyard gardens, apiaries, poultry, and 'foodscaping'. Examples include community, school, backyard, and rooftop gardens with a purpose extending beyond home consumption and education.

AG-2.5 Buy Local, Enjoy Local

The City shall encourage additional farmer and community markets, food trucks, and farm stands to support production, distribution, and sale of locally grown foods and continue to support community-based food production and local, nutritious food by working with local landowners for the creation of additional community gardens.

AG-2.6 Support Gardeners

The City shall coordinate with the University of California Cooperative Extension (UCCE) Mendocino County Master Gardener Program, to connect city residents with backyard gardening knowledge.

AG-2.7 Farmer's Markets

In conjunction with the Mendocino County Farmers Market Association, the City shall research and identify additional ways to support the sale of local produce and goods at farmers markets within the City of Ukiah.

AG-3 *Help existing agricultural stakeholders move 'Beyond the Farm'.*

AG-3.1 Establish Infrastructure to Grow the Agricultural Economy

The City shall support existing agriculture operators by encouraging a diverse, vibrant, and innovative agriculture economy that creates new opportunities and products from regional producers for local consumption and export. In conjunction with stakeholders, the City shall encourage the creation of agricultural business incubators, shared kitchens, and workforce development programs that create locations to strengthen agricultural operators within the region.

AG-3.2 Agritourism

The City shall support expansion of the agricultural tourism industry by assessing utilization use of tourism facilities (e.g., hospitality, restaurants, etc.), as well as supporting efforts to plan and integrate the Great Redwood Trail into the agricultural economy.

AG-3.3 University Research

The City shall encourage research, particularly at the University of California Cooperative Extension, pertinent to the Ukiah Valley to identify new potential uses and enhancement for existing agricultural industries, especially pomology, 'forestry, livestock, 'and viticulture.

8.2 Ukiah Valley Agricultural Stakeholders

While the City recognizes the geographical limitations of its agricultural policies, the City also recognizes its sense of identity and quality of life are closely associated with the surrounding setting. To implement the goals and

policies associated with this Agriculture Element, involvement of the below mentioned stakeholders, plus potentially many more, will be critically important to successful implementation of this general plan element. If implemented successfully, the Agriculture Element would activate conversations between government agencies and key stakeholders in the region to undertake a more collaborative effort resulting in unified land use policies for the future.

LAND USE PLANNING AND POLICY

- Mendocino County Resources Conservation District (MCRCD)
- Mendocino County Department of Planning and Building Services (PBS)
- Sustainable Agriculture Lands Committee (SALC)
- Mendocino Land Trust (MLT)
- Mendocino Local Agency Formation Commission (LAFCo)

FARMING AND FOOD SECTOR

- Mendocino County Farm Bureau (MCFB)
- Mendocino County Farmers Market Association
- University of California's Cooperative Extension - Mendocino County
- Mendocino County Agricultural Commissioner
- Plowshares - Ukiah
- NCO Gardens Project
- Mendo Lake Food Hub

8.3 Implementation Programs

Programs	Implements Which Policy(ies)	Responsible	2022 – 2025	2026 – 2030	2031 – 2040	Annual	Ongoing
		Supporting Department(s)					
A Agricultural Buffer The City shall work with Mendocino County to establish setback or buffers for new non-agricultural development adjacent to agricultural lands to reduce conflict between incompatible land uses.	AG – 1.2	Community Development	■				
B Right to Farm The City shall adopt a right-to-farm ordinance to ensure appropriate disclosure of agricultural activities both within and adjacent to the City of Ukiah.	AG – 1.2	Community Development	■				
C Align Agricultural Standards The City shall revise agricultural standards and use terminology to be consistent with adjacent jurisdictions within the Ukiah Valley for the support of future annexation efforts.	AG – 1.2 AG – 1.3	Community Development		■			
D Williamson Act In coordination with the County Assessor, the City shall establish a Williamson Act program that aligns with ongoing efforts to preserve agricultural lands across Mendocino County.	AG – 1.2	Community Development City Manager	■				
E Reduce Regulation – Local Agriculture The City shall revise the Zoning code to allow low-intensity agricultural activities on residential parcels, including but not limited to back yard beehives, chickens and gardens. The revision will include objective use, development, and environments standards, and minimal permit fee requirements.	AG – 2.4	Community Development City Attorney	■				

Programs	Implements Which Policy(ies)	Responsible	2022 – 2025	2026 – 2030	2031 – 2040	Annual	Ongoing
		Supporting Department(s)					
F Foodscaping The City shall revise the City's objective development and design standards for multi-family housing projects to include the definition of and provisions for 'foodscaping'.	AG – 2.4	Community Development	■				
G "No Mow May" To encourage additional pollinators, the City shall prepare a pilot program for a "No Mow May" to encourage more ecologically beneficial lawns within the City of Ukiah.	AG – 2.4	Community Development City Manager		■			
H Urban Agricultural Definitions The City shall revise the City Zoning Code definitions, standards, and limitations for "Urban Agriculture", including rooftop gardens, aquaculture, hydroponics, etc.	AG – 2.4	Community Development		■			
I Support Community Gardens The City shall revise the Zoning code to streamline the regulatory permitting process to support the creation of additional community gardens within the City.	AG – 2.5 AG – 2.6	Community Development City Manager	■				
J Urban Agricultural Incentive Zone The City shall research and consider implementation of an Urban Agricultural Incentive Zone (AB 551). "The Urban Agriculture Incentive Zones Act authorizes a city... and a landowner to enter into a contract to restrict the use of vacant, unimproved, or otherwise blighted lands for small-scale production of agricultural crops and animal husbandry.	AG – 2.4	Community Development City Manager		■			
K Local Food: Food Trucks & Farm Stands The City shall revise the Zoning Code to support the distribution and sale of locally-grown food via Food Trucks, Farm Stands, and farmer/community markets.	AG – 2.5	Community Development Public Works	■				

Programs	Implements Which Policy(ies)	Responsible	2022 – 2025	2026 – 2030	2031 – 2040	Annual	Ongoing
		Supporting Department(s)					
L Farmers Markets In conjunction with the Mendocino County Farmers Market Association, the City shall research and identify additional ways to support the sale of local produce and goods at farmers markets within the City of Ukiah.	AG – 2.7	Community Development Public Works					■
M Local Purchasing The City shall research and prepare a local preference purchasing policy for future adoption to promote and support local preference purchasing policies for the City of Ukiah, local school districts and other institutions as a means to foster awareness and build relationships across the regional economy.	AG – 3.1	Community Development City Manager		■			

ORDINANCE NO.**ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UKIAH AMENDING VARIOUS SECTIONS OF DIVISIONS 7 AND 9 OF THE CITY CODE TO REGULATE AGRICULTURAL USES AND CERTAIN CANNABIS BUSINESS STANDARDS.**

The City Council of the City of Ukiah hereby ordains as follows:

SECTION ONE. FINDINGS

1. It is the policy of the City of Ukiah to implement shared approaches to local agriculture and strengthen existing City policies regarding preservation and enhancement of regional working lands; and
2. Agricultural production has been an important part of the regional economy for generations and will continue to be a foundational component for decades to come. In addition to the economic benefits, agricultural lands provide a pastoral quality that helps define the character of the Ukiah Valley. If undertaken appropriately by addressing issues related to health and, potential nuisances (e.g., noise, odor, aesthetics), urban agriculture can improve access to healthy food, promote community development, and create jobs.
3. It is a goal of the City of Ukiah to preserve and strengthen agricultural uses in and around Ukiah that influence the regional economy (AG-1), and as a policy of its Agriculture Element of the 2040 General Plan, the City shall reduce conflict between incompatible uses and agriculture within and adjacent to the City (AG – 1.1).
4. To implement this policy the City shall revise agricultural standards and use terminology to be consistent with adjacent jurisdictions within the Ukiah Valley for the support of future annexation efforts (Agriculture Implementation Program C).

SECTION 2

Section 6093 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* * *”):

§6093 CANNABIS CULTIVATION PROHIBITED

A. Except as set forth in Sections 9174.4 and 9254 of this Code regarding commercial cannabis cultivation, outdoor cultivation of cannabis, or indoor cultivation in excess of six (6) mature plants or twelve (12) immature plants per private residence, as defined in Health and Safety Code section 11362.2(b)(5) or as may be amended, for personal use, within the City limits of the City of Ukiah in violation of section 9254 of this code is prohibited and constitutes a violation of this article.

* * *

§6094 SEIZURE AND DESTRUCTION OF CANNABIS

Except as otherwise expressly stated in this section, all cannabis seized by the city police in the enforcement of this article shall be seized, retained and destroyed in the same manner and subject to the same procedures as are provided in California Health and Safety Code sections 11472-11479, for cannabis possessed in violation of division 10 of the Health and Safety Code. The requirements in subsection (b) of Health and Safety Code section 11479, prescribing the conditions that must be satisfied before seized cannabis may be destroyed without a court order, as applied by this section, are revised as follows:

* * *

SECTION THREE.

Article 10 in Division 9, Chapter 2 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* *”):

§ 9125 COMBINING AGRICULTURAL OR -A DISTRICTS

A Combining Agricultural (-A) District may be combined with any district or portion of a district defined in this Chapter. The regulations contained in this Article, and the regulations governing any district which is combined with a Combining Agricultural (-A) District shall apply in all combining Agricultural (-A) Districts.

§ 9126 USES ALLOWED

The following uses are allowed uses in Combining Agricultural (-A) Districts in addition to the uses allowed or permitted in any district with which an (-A) District is combined and providing the property is a minimum of five (5) acres in size

- A. Animal Raising – Personal.
- B. Forest Production and Processing – Limited.
- C. Horticulture.
- D. Packing and Processing – Limited.
- B. Row and Field Crops.
- C. Tree Crops.
- D. Farm Stand.

§ 9127 USES PERMITTED

The following uses may be permitted in a Combining Agricultural (-A) District subject to first securing a minor use permit, as provided in this chapter, in each case, in addition to the uses allowed or permitted in any district with which a (-A) district is combined and provided the property is a minimum of five (5) acres in size.

- A. Animal Raising – General Agriculture.
- B. Animal Sales and Services - Kennels
- C. Animal Sales and Services—Horse Stables.
- D. Animal Sales and Services—Veterinary (Large Animals).
- E. Employee Housing.
- F. Outdoor or Mixed-Light Commercial Cannabis Cultivation of all license types set forth in California Code of Regulations, title 4, section 16201 and section 16201.1, as may be amended from time to time.

SECTION FOUR.

Article 13 in Division 9, Chapter 2 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* *”):

§9160 AGRICULTURAL EXCLUSIVE OR A-E DISTRICT

A. This district is intended to be an exclusive district for agriculture and those uses which are necessary and an integral part of the agricultural operation. This district has been created to protect and preserve the limited amount of agricultural soils from encroachments of nonrelated agricultural uses which, by their nature, would be injurious to the physical and economical well-being of the agricultural operations.

B. The following specific regulations and general regulations set forth in Article 16 shall apply in all A-E Districts:

C. Uses Allowed:

1. Residential & Accessory Uses

Accessory dwelling units (ADU), as regulated by Chapter 2, Article 5.3 of this Division.

Employee Housing.

Home occupations.

Junior accessory dwelling units (JADUs), as regulated by Chapter 2, Article 5.4 of this Division.

Single-family residential dwellings, including manufactured/modular homes.

Small and large family daycare homes.

2. Agricultural Uses.

Animal raising—general agriculture.

Animal raising—personal.

Horticulture.

Dairies and the production of dairy products from milk produced on the premises.

Packing and processing—limited.

Packing and processing—winery.

Production of fish life or fish products for commercial purposes (hatcheries, ponds, etc.)

Row and Field Crops.

Tree Crops.

3. Civic Uses

Day care facilities/small schools.

Safety Services.

Utility Service Minor.

4. Commercial Uses

Farm Stands.

D. Uses Requiring Minor Use Permits: The following compatible uses and those which, in the opinion of the Community Development Director, may be substantially similar in nature thereto shall be permitted, but only upon the securing of a use permit pursuant to this Chapter:

1. Residential Uses

Dwelling Group.

Supportive housing, subject to the same density limitation and to the same regulations applicable to other residential dwelling of the same type.

Transitional housing, subject to the same density limitation and to the same regulations applicable to other residential dwelling of the same type.

2. Agricultural Uses

Forest production and processing—limited.

Packing and processing general.

3. Commercial Uses

Agricultural sales and services.

Animal sales and services—auctioning.
Animal sales and services—horse stables.;

Animal sales and services—kennels.

Animal sales and services—stockyards.

Animal sales and services—veterinary (large animals).

Outdoor or Mixed-Light Commercial Cannabis Cultivation of all license types set forth in California Code of Regulations, title 4, section 16201 and section 16201.1, as may be amended from time to time.

Sale of food products produced off the premises, provided that the sale of such products is incidental and secondary to the sale of agricultural products produced upon the premises.

Recreational use, meaning the use of land by the public, with or without charge, for any of the following recreational uses: walking, hiking, picnicking, camping, swimming, boating, fishing, hunting or other outdoor games for which no structures or buildings not permitted by the use permit are provided.

E. Uses Requiring Major Use Permits: The following compatible uses and those which, in the opinion of the Planning Commission, may be substantially similar in nature thereto shall be permitted, but only upon the securing of a major use permit pursuant to this Chapter:

1. Agricultural Uses

Animal waste processing.

Forest production and processing—commercial woodlots.

Forest production and processing—portable sawmills.

2. Commercial Uses

Transient habitation—campground.

Transient habitation—lodging (limited).

Transient habitation—resort and recreational facilities.

3. Civic Uses

Educational Facilities.

Major impact facilities.

Major impact services and utilities.

F. Minimum lot area. Forty (40) acres.

G. Minimum front yard. Fifty feet (50').

H. Minimum side yard. Fifty feet (50').

I. Minimum rear yard. Fifty feet (50').

J. Any nonconforming parcel which is less than twenty (20) acres shall observe a minimum front, side and rear yard of twenty five (25) feet

K. Maximum building height. Not to exceed thirty-five feet (35') for residential buildings, all other buildings fifty feet (50').

L. Maximum Dwelling Density. One (1) single-family dwelling per legally created parcel, except as separately provided for below. Construction of more than one single-family dwelling may be permissible as a Dwelling Group and shall be consistent with the following density standard: One (1) unit per forty (40) acres.

SECTION FIVE.

Article 15.7 of Chapter 2 in Division 9 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* * *”):

§9174 PURPOSE

This article provides site planning, development, and/or operational standards for certain land uses that are allowed in certain zoning districts and are subject to discretionary review through the use permit process but that may have unique adverse impacts. The standards for each use are intended to mitigate any potentially adverse impacts associated with the specific use.

§9174.1 APPLICABILITY

The land uses and activities included in this article shall comply with the provisions of the section

applicable to the specific land use, in addition to all other applicable provisions of this article and the Ukiah City Code.

A. Where Allowed: The uses that are subject to the standards in sections 9174.2 through 9174.9 of this code shall only be located in the zoning districts indicated in Chapter 2, Articles 3 through 15, or as otherwise indicated in this chapter.

B. Development Standards: The standards for specific land uses included in this article are required and supplement those included in the Ukiah City Code. In the event of any conflict between the requirements of this article and those included elsewhere in the City code, the requirements of this article shall control.

§9174.2 CANNABIS-RELATED BUSINESSES

A. Cannabis-Related Business Use Permit Application Requirements:

1. Submission: A complete use permit application submittal packet shall be submitted in accordance with section 9262 of this code, including a detailed written statement as to how the proposed cannabis-related business complies with this section, and any other information or submissions required by this code. All applications for use permits for cannabis-related businesses shall be filed with the Community Development Department, using forms provided by the City, and accompanied by the applicable filing fee and any other applicable fees or charges. It is the responsibility of the applicant to provide information required for approval of the permit. The application shall be made under penalty of perjury.

2. Effect Of Other Permits Or Licenses: The fact that an applicant possesses other types of State or City permits or licenses does not exempt the applicant from the requirement of obtaining a use permit.

3. Submittal Requirements: Any application for a use permit for a cannabis-related business shall include the following information, unless the information is inapplicable for applicant's business type:

a. Applicant(s) Name: The full name (including any current or prior aliases, or other legal names the applicant is or has been known by, including maiden names), present address, and telephone number of the applicant;

b. Applicant(s) Mailing Address: The address to which notice of action on the application is to be mailed;

c. Verification Of Age: Written proof that the applicant is at least twenty-one (21) years of age;

d. Physical Description: Applicant's height, weight, color of eyes and hair;

e. Photographs: Passport quality photographs for identification purposes;

f. Tax History: The cannabis-related business tax history of the applicant, including whether such person, in previously operating in this or another city, county or state under license, has had a business license revoked or suspended, the reason therefor, and the business or activity or occupation in which the applicant engaged subsequent to such action of suspension or revocation;

g. Management Information: The name or names and addresses of the person or persons having the management or supervision of applicant's business;

h. Criminal Background: A completed background investigation verifying whether the applicant or any owner, as defined in Business and Professions Code section 26001(ap), as may be amended from time to time, of applicant's business have been convicted of a crime(s), the nature of such offense(s), and the sentence(s) received therefor;

i. Employee Information: Number of employees, volunteers, and other persons who will work at the cannabis-related business;

j. Plan Of Operations: A plan of operations describing how the cannabis-related business will operate consistent with the intent of State law, including obtaining all applicable State licenses, and the provisions of this section, including but not limited to ensuring that the cannabis-related business will not engage in cannabis-related commercial activities that violate California law or this chapter;

k. Written Response To Cannabis-Related Business Standards: The applicant shall provide a comprehensive written response identifying how the cannabis-related business plan complies with each of the standards for review in this chapter, specifically the limitation on location and operating requirements in this article;

l. Security Plan: A detailed security plan and diagram outlining the proposed security arrangements for ensuring the safety of persons and to protect the premises from theft. The plan shall include installation of security cameras, a premises and panic alarm system monitored by a licensed operator, and a security assessment of the site conducted by a qualified professional;

m. Floor Plan: A sketch or diagram showing the interior configuration of the premises, including a statement of the total floor area occupied by the cannabis-related business. The sketch or diagram need not be professionally prepared, but must be drawn to a designated scale or drawn with marked dimensions of the interior of the premises to an accuracy of plus or minus six inches (6");

n. Site Plan: A sketch or diagram showing exterior configuration of the premises, including the outline of all existing and proposed structures, parking and landscape areas, and property boundaries. The sketch or diagram need not be professionally prepared, but must be drawn to a designated scale or drawn with marked dimensions to an accuracy of plus or minus six inches (6");

o. Accessibility Evaluation: A written evaluation of accessibility to and within the building, and identification of any planned accessibility improvements;

p. Neighborhood Context Map: An accurate straight-line drawing depicting the building and the portion thereof to be occupied by the cannabis-related business, and: (1) the property lines of any school within six hundred feet (600') of the property line of the business for which a permit is requested, (2) the property lines of any cannabis-related business within two hundred fifty feet (250') of the primary entrance of the business for which a permit is requested, and (3) the property lines of any youth-oriented facility or residential zone or use within two hundred fifty feet (250') of the primary entrance of the business;

q. Lighting Plan: A lighting plan showing existing and proposed exterior premises and interior lighting levels that would be the minimum necessary to provide adequate security lighting for the use and comply with all City standards regarding lighting design and installation. All lighting shall be fully hooded and downcast, and shall not shine towards the night sky, adjacent property or any street;

r. City Authorization: Written authorization for the City, its agents and employees to seek verification of the information contained within the application;

s. Statement of Owner's Consent: A statement in writing by the owner that he or she certifies under penalty of perjury that the applicant has the consent of the owner and landlord to operate a cannabis-related business at the location;

t. Applicant's Certification: A statement in writing by the applicant that he or she certifies under penalty of perjury that all the information contained in the application is true and correct;

u. Other Information: Such other information as deemed necessary by the Community Development Department to demonstrate compliance with this section including all City and State codes, including operating requirements established in this section.

4. Effect Of Incomplete Filing: Upon notification that an application submittal is incomplete, the applicant shall submit any additional documents or information required to complete the application within thirty (30) days of the date the applicant is notified in writing by the Planning Community Development Department that the application is incomplete. If the applicant fails to complete the application within said thirty (30) days, the application shall be deemed withdrawn and a new application submittal that complies with this section shall be required in order to proceed with the application.

B. Operating Requirements For Cannabis-Related Businesses: Cannabis-related business operations shall be established and managed only in compliance with the following standards:

1. Criminal History: Any applicant and any additional owner of the business, as defined in Business and Professions Code section 26001(ap) and as may be amended, shall not have been convicted of any of the felony offenses enumerated in Business and Professions Code section 26057(b)(4), or of a felony or misdemeanor involving moral turpitude, or on probation for a drug offense, or engaged in misconduct related to the qualifications, functions or duties of a permittee. Notwithstanding the above, an application shall not be denied solely on the basis that the applicant or any owner has been convicted of a felony, if the person convicted has obtained a certificate of rehabilitation (expungement of felony record) under California law or under a similar Federal statute or State law where the expungement was granted. In addition, notwithstanding the above, a prior conviction, where the sentence, including any term of probation, incarceration, or supervised release, is completed, for possession of, possession for sale, sale, manufacture, transportation, or cultivation of cannabis or cannabinoid preparations, is not considered related to the qualifications, functions, or duties of a permittee, and shall not be the sole ground for denial of an application.

2. Minors:

a. It is unlawful for any permittee, operator, or other person in charge of any cannabis-related business to employ any person who is not at least twenty-one (21) years of age.

b. The burden of proof is on the cannabis-related business personnel to establish compliance with this subsection B2 of this section by clear and convincing evidence.

3. Inventory And Tracking: Cannabis-related businesses shall at all times operate in a manner to prevent diversion of cannabis and shall promptly comply with any track and trace program established by the State.

4. Multiple Permits Per Site: Multiple cannabis-related businesses proposed on any one site or parcel shall be granted permit approval only if all of the proposed cannabis businesses and

their co-location are authorized by both City and State law. Operators of cannabis-related businesses issued use permits for multiple business types or State license types at the same physical address shall maintain clear separation between license types unless otherwise authorized by this code and State law.

5. Operating Plans: An operating plan for a cannabis-related business must contain the following unless not applicable due to the location or nature of the business:

a. Storage: A cannabis-related business shall have suitable locked storage on premises, identified and approved as a part of the security plan, for after-hours storage of cannabis and cannabis products.

b. Odors Control: The cannabis-related business shall have an air treatment system that prevents odors generated from any storage and cultivation of cannabis on the business property from being detected by any reasonable person of normal sensitivity outside the cannabis-related business premises. To achieve this, both the storage and cultivation areas shall be, at minimum, mechanically ventilated with a carbon filter or superior method. This requirement shall not apply to Outdoor Commercial Cultivation of Cannabis, as odor control will be achieved through location restrictions.

c. Security Plans: A cannabis-related business shall provide adequate security on the premises, as approved by the Chief of Police, including lighting and a premises and panic alarm system monitored by a licensed operator, to ensure the safety of persons and to protect the premises from theft.

d. Security Cameras: Security surveillance cameras shall be installed to monitor the main entrance and exterior of the premises to discourage loitering, crime, illegal or nuisance activities. The security surveillance system shall comply with current State standards for digital video surveillance systems to be installed on the premises of licensed cannabis businesses, currently codified in the California Code of Regulations, Title 16, Section 5044, and as may be amended.

e. Security Video Retention: Security video shall be maintained for ninety (90) days. In the event of a crime on site or anywhere within range of the cannabis-related business's security cameras, the cannabis-related business shall provide the Chief of Police or his or her designee with a useable digital copy of the security video upon request or at the earliest convenience.

f. Alarm System: Professionally monitored premises and panic alarm system shall be installed and maintained in good working condition.

g. Emergency Access: Security measures shall be designed to ensure emergency access in compliance the California Fire Code and Ukiah Valley Fire Authority standards.

h. Emergency Contact: A cannabis-related business shall provide the Chief of Police with the name, email address, phone number and facsimile number of an on-site community relations staff person to whom one can provide notice if there are operating problems associated with the business. The business shall make every good faith effort to encourage neighborhood residents to call this person to try to solve operating problems, if any, before any calls or complaints are made to the City.

6. Employee Records: Each owner or operator of a cannabis-related business shall maintain a current register of the names of all volunteers and employees currently working at or employed by the cannabis-related business, and shall disclose such registration for inspection by any City officer or official for purposes of determining compliance with the requirements of

this article.

7. Compliance With Other Requirements: The operator shall comply with all applicable provisions of local, State or Federal laws, regulations or orders, as well as any condition imposed on any permits issued pursuant to applicable laws, regulations or orders.

8. Confidentiality: The information provided for purposes of this section regarding the cannabis business security plans, security site plan, and background checks shall be maintained by the City as confidential information, and shall not be disclosed as public records unless pursuant to subpoena issued by a court of competent jurisdiction or otherwise compelled by court order or the California Public Records Act.

9. Display Of Permit: Every cannabis-related business shall display at all times during business hours the use permit issued pursuant to the provisions of this chapter for such business in a conspicuous place so that the same may be readily seen by all persons entering the business.

10. Inspections: During normal business hours, cannabis-related businesses permitted under this chapter shall provide access for administrative inspections by City officials or officers or consultants hired by the City to verify compliance with this article. Any cannabis-related business's refusal to comply with this section shall be deemed a violation of this article.

11. Notification Of Theft, Loss, And Criminal Activity: Cannabis-related businesses shall comply with the California Code of Regulations, Title 16, Section 5036, or as may be amended, by notifying the applicable State authorities and the Ukiah Police Department within twenty-four (24) hours of discovery of any of the following situations:

- a. A significant discrepancy in the business's inventory.
- b. The operator becomes aware of or has reason to suspect diversion, theft, loss, or any other criminal activity pertaining to the operations of the business.
- c. The operator becomes aware of or has reason to suspect diversion, theft, loss, or any other criminal activity by an agent or employee of the business pertaining to the operations of the business.
- d. The operator becomes aware of or has reason to suspect the loss or unauthorized alteration of records related to cannabis goods, customers or clients, or the business's employees or agents.
- e. The operator becomes aware of or has reason to suspect any other breach of security.

The notification shall be in writing and include the date and time of occurrence of the theft, loss, or criminal activity and a description of the incident including, where applicable, the item(s) that were taken or lost.

C. Review And Revocation: Use permits issued for cannabis-related businesses shall be subject to review after the first year of operation according to the procedures set forth in subsection D of this section, and shall be subject to revocation according to the procedures set forth in subsection E of this section.

D. Review Of Use Permits For Cannabis-Related Businesses:

1. Use permits for cannabis-related business will be subject to review after the first year of operation by the Zoning Administrator, including inspection of the business by the Zoning

Administrator or his designee, to determine whether the business is being operated in accordance with any conditions of approval imposed on the use permit as issued by the Planning Commission or Zoning Administrator. The City Council may, from time to time by resolution in accordance with the procedures required by law, establish fees to be charged and collected for annual review pursuant to this subsection.

2. In the course of review and after inspection, the Zoning Administrator shall make findings of fact regarding the cannabis-related business operator's adherence to the conditions of approval for the use permit. In addition, the Zoning Administrator will consider the following nonexclusive criteria in making findings of fact which may be grounds for revocation of a use permit for a cannabis-related business:

a. Whether the cannabis-related business operated pursuant to the use permit has generated an excessive number of calls for police service compared to similarly situated businesses of the same size as the cannabis-related business.

b. Whether there have been excessive secondary criminal or public nuisance impacts in the surrounding area or neighborhood, including, but not limited to, disturbances of the peace, illegal drug activity, cannabis use in public, harassment of passersby, littering, loitering, illegal parking, loud noises, odors, or lewd conduct.

c. Whether the cannabis-related business operating pursuant to a use permit has a history of inadequate safeguards or procedures that show it is likely that it will not comply with any operating requirements and standards required in the conditions of approval.

d. Whether the cannabis-related business has failed to pay fees, penalties, or taxes required by the conditions of approval of the use permit or by this code or State law, or has failed to comply with any requirements for the production of records or other reporting requirements of this code.

e. Whether the applicant or any owner of the cannabis-related business, as defined in Business and Professions Code section 26001(ap), as may be amended from time to time, has been convicted of a felony, or has engaged in misconduct that is substantially related to the qualifications, functions or duties of an operator of a cannabis-related businesses. A "conviction" within the meaning of this chapter means a plea or verdict of guilty, or a conviction following a plea of nolo contendere. Notwithstanding the above, an application shall not be denied solely on the basis that the applicant or any owner has been convicted of a felony, if the person convicted has obtained a certificate of rehabilitation (expungement of felony record) under California law or under a similar Federal statute or State law where the expungement was granted.

f. Whether the operator or managers of the cannabis-related business have previously or are currently engaged in unlawful, fraudulent, unfair, or deceptive business acts or practices.

g. Whether the cannabis-related business has been operated in compliance with applicable State law and provisions of this code generally.

3. If the Zoning Administrator determines that the cannabis-related business is being operated in violation of any conditions of approval imposed on the use permit as issued by the Planning Commission or the Zoning Administrator, the use permit may be subject to revocation.

E. Revocation Of Use Permits For Cannabis-Related Businesses:

1. In addition to the reasons for revocation of an approved use permit set forth in subsection

9262H2 of this code and subsection D2 of this section, an approved use permit for a cannabis-related business may be revoked through the City's revocation process, as set forth in subsection 9262H2 of this code, except that all references therein to the Planning Commission shall be deemed to refer to the Zoning Administrator, if the cannabis-related business is operated in a manner that violates the conditions of approval imposed by the use permit or the provisions of this code, or conflicts with State law. At the public hearing to be conducted by the Zoning Administrator as set forth in subsection 9262H2 of this code, the Zoning Administrator shall make findings regarding the alleged specific violations of this code or State law.

2. An appeal of the Zoning Administrator's decision on revocation of a use permit for a cannabis-related business may be made to the Planning Commission for a final decision. Any such appeal must comply with the requirements of section 9266 of this code, except that all references therein to the City Council shall be deemed to refer to the Planning Commission.

3. When a final decision revoking a use permit for a cannabis-related business is made as provided in this section, the permittee shall become ineligible for a period of three (3) years thereafter to apply for a use permit for a cannabis-related business. The ineligibility shall include any corporation or other business entity, including, but not limited to, a partnership or limited liability company, in which the permittee has any direct or indirect beneficial, financial or ownership interest.

F. Limitations on Locations of Cannabis-Related Businesses:

1. All cannabis-related businesses, as defined in section 9278 of this code, operating subject to use permits under this chapter will operate indoors in a fully enclosed secure structure, as defined in section 9254 of this code, except as set forth in subsection 9174.3(c)(5) of this code regulating cannabis consumption areas, and in Section 9174.4 of this Code regulating outdoor commercial cannabis cultivation in the A-E district and districts with -A overlay, and shall not be allowed in the following areas, except as otherwise set forth in this Code:

a. Within six hundred feet (600') of a school, as defined in section 5702P of this code, with that distance measured as the horizontal distance in a straight line from the property line of the school to the closest property line of the lot on which the cannabis-related business is to be located without regard to intervening structures, pursuant to California Health and Safety Code section 11362.768; or

b. Within two hundred fifty feet (250') of a youth-oriented facility other than a school, as defined in section 5702R of this code, with that distance measured by street frontage from the property line of the youth-oriented facility to the closest property line of the lot on which the cannabis-related business is to be located, and not radial distance; or

c. Abutting, on any side of the parcel upon which the cannabis-related business is located, a parcel occupied by a youth-oriented facility or a school; or

d. Within any residential zoned parcel or primary land use, or any property with an underlying residential or mobile homes general plan land use designation; or

e. On a parcel having a residential unit, or on a parcel directly abutting a residentially zoned property, unless there are intervening nonresidential uses between the cannabis-related business and the residential unit or the residentially zoned property that the decision-making entity charged with hearing and making the decision on the use permit application or the appeal of that decision determines sufficient to provide an appropriate separation.

2. A cannabis retailer, as defined in section 9278 of this code, shall not be allowed within two hundred fifty feet (250') of another cannabis retailer, with that distance measured by street frontage from the property line of the other cannabis retailer to the closest property line of the lot on which the cannabis retailer is to be located, and not radial distance.

3. A waiver of the provisions in subsections F1a through e and F2 of this section may be granted if the applicant demonstrates on plans and materials presented for review and the Planning Commission determines that a physical barrier or other condition exists which achieves the same purpose and intent as the distance separation requirements established herein, and that, as a result, the Zoning Administrator or the Planning Commission makes a finding of no adverse impact resulting from the proposed location of the cannabis-related business.

4. A Cannabis Cultivation Business located in the A-E district or with an A- overlay will not be subject to the location limitations set forth in Subsections F.1.a through F.1.e of this Section.

§9174.3 CANNABIS RETAILERS

A. Applicability: The standards and requirements in this section apply specifically to cannabis retailers, as defined in section 9278 of this code, and other cannabis businesses with a retail component, and shall apply in addition to the requirements and standards for all cannabis businesses set forth in section 9174.2 of this code and elsewhere in this code. In the event of any conflict between the requirements of this section and those included elsewhere in the City Code, the requirements of this section shall control.

* * *

C. Operating Requirements:

* * *

5. Consumption Restrictions:

a. Except as set forth in subsections C5b and c of this section, cannabis shall not be consumed on the premises of the cannabis retailer, nor within any accessory structures, parking areas, or other surroundings within two hundred feet (200') of the cannabis retailer's entrance.

b. Cannabis may be consumed in a designated cannabis consumption area on the premises of a cannabis retailer upon approval of a use permit or modification of an existing use permit. The smoking of cannabis may be permitted in a designated cannabis consumption area as may be allowable under state law and subject to the terms of the use permit. A cannabis retailer's operation and use of a cannabis consumption area shall otherwise comply with the provisions of Division 5, Chapter 7 of this code, entitled "No Smoking." Cannabis consumption areas shall be secured and designed to prevent access by individuals who are not eligible adult use patrons. If an existing use permit is modified to reflect the creation of a cannabis consumption area, that use permit shall be subject to renewal one year after the cannabis consumption area has become operational.

c. A retailer with a cannabis consumption area that is not enclosed, such as on a patio or a deck, may allow smoking, vaping, and ingesting edible products, subject to all local and State laws.

* * *

§9174.4 COMMERCIAL CANNABIS CULTIVATION

A. Applicability: The standards and requirements in this section apply specifically to commercial Cultivation of Cannabis as defined in section 9278 of this Code, and shall apply in addition to the applicable requirements and standards for all cannabis businesses set forth in section 9174.2 of this Code and elsewhere in this Code. In the event of any conflict between the requirements of this section and those included elsewhere in the City Code, the requirements of this section shall control.

B. Development Criteria:

1. Location of Commercial Cannabis Cultivation- All Commercial Cannabis Cultivation businesses shall comply with the limitations on location for Cannabis Related Businesses set forth in Subsection 9174.2.F of this Code, except that businesses located in the A-E district and in a district combined with A- Overlay shall be exempted from these location limitations.

2. Setbacks: Commercial Cannabis Cultivation areas shall be setback a minimum of 50-feet from all lot lines and shall comply with the setback requirements set forth the State Water Resources Control Board's comprehensive Cannabis Cultivation General Order.

C. Operating Requirements:

1. Cannabis Waste Discharge Requirements General Order. A Commercial Cannabis Cultivation business shall demonstrate compliance with the State Water Resources Control Board's comprehensive Cannabis Cultivation Policy which includes principles and guidelines for cannabis cultivation, including regulations on the use of pesticides, rodenticides, herbicides, insecticides, fungicides, disinfectants, and fertilizers, within the State.

2. Odor control. A structure for Indoor or Mixed-Light Cultivation must be equipped with a filtration and ventilation system to control odors, humidity, and mold, provided that structures containing only packaged cannabis products may be excluded from this requirement.

3. Lighting. All lighting is to be fully shielded and downward casting so that it does not spill over onto neighboring properties. For operations cultivating within structures, all light is to be fully contained to minimize light trespass that is visible from neighboring parcels. A photometric and supplemental lighting plan shall be provided as a component of the application.

4. Accessory uses. Cannabis Cultivation may include accessory uses on the same parcel that directly support the onsite Cannabis Cultivation, such as: propagation, research and development, processing, drying, packaging and labeling, distribution, other similar support uses as determined by the Zoning Administrator.

5. Limitations on Cannabis harvesting activities. In order to minimize cannabis odors, the drying, curing, and/or trimming of harvested cannabis shall either (1) be located within an enclosed structure which utilizes best available control technology, or (2) include techniques and/or equipment (e.g., the use of freeze drying techniques/ equipment and immediate packaging of harvested cannabis in the field) that shall achieve an equivalent or greater level of odor control as could be achieved using an enclosed structure which utilizes best available control technology, or (3) be located at a sufficient distance from neighboring residential structures so as to avoid odor intrusion as a public nuisance as described in Subsection 9254.B.4 of this Code.

6. Generators. Generator use for Cannabis Cultivation must comply with the requirements set forth in California Code of Regulations, title 4, section 16306, as may be amended from time to time.

SECTION SIX.

Section 9254 in Article 19, Chapter 2, Division 9 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* * *):

§9254 CANNABIS CULTIVATION

A. Definitions: As used herein the following definitions shall apply:

CULTIVATION: The planting, growing, harvesting, drying, or processing of cannabis plants or any part thereof.

FULLY ENCLOSED AND SECURE STRUCTURE: A space within a building that complies with the California Building Code, as adopted in the City of Ukiah ("CBC"), or, if exempt from the permit requirements of the CBC, that has a complete roof enclosure supported by connecting walls extending from the ground to the roof, a foundation, slab or equivalent base to which the floor is secured by bolts or similar attachments, is secure against unauthorized entry, and is accessible only through one or more lockable doors. Walls and roofs must be constructed of solid materials that cannot be easily broken through, such as two-inch (2") by four-inch (4") or thicker studs overlaid with three-eighth-inch (3/8") or thicker plywood or the equivalent. Plastic sheeting, regardless of gauge, or similar products do not satisfy this requirement. If indoor grow lights or air filtration systems are used, they must comply with the California Building, Electrical, and Fire Codes as adopted in the City of Ukiah.

IMMATURE CANNABIS PLANT: A cannabis plant, whether male or female, that has not yet flowered and which does not yet have buds that are readily observed by unaided visual examination, and which is less than twelve inches (12") in height and less than twelve inches (12") in width.

INDOORS: Within a fully enclosed and secure structure.

MATURE CANNABIS PLANT: A cannabis plant, whether male or female, that has flowered and which has buds that are readily observed by unaided visual examination.

MIXED-LIGHT: Within a greenhouse, hoop-house, glasshouse, conservatory, hothouse, or other similar structure using a combination of natural and artificial light and meeting the definition of "mixed-light" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

OUTDOOR: Any location within the City of Ukiah that is not within a fully enclosed and secure structure.

PARCEL: Property assigned a separate parcel number by the Mendocino County Assessor.

B. Cultivation Of Cannabis:

1. Outdoor Cultivation: Except as set forth in Subsection B.4 of this Section and in Section 9174.4 of this Code, it is hereby declared to be unlawful and a public nuisance for any person owning, leasing, occupying, or having charge or possession of any parcel within any zoning district in the City of Ukiah to cause or allow such premises to be used for the outdoor cultivation of marijuana plants.

* * *

4. Outdoor Commercial Cultivation Of Cannabis: A person owning, leasing, occupying, or having charge or possession of any parcel within the City of Ukiah may cause or allow such parcel to be used for the outdoor commercial cultivation of cannabis if the person is operating that commercial cannabis cultivation business pursuant to a valid use permit within the A-E district or a district combined with -A overlay and in compliance with all requirements set forth in sections 9174.2, 9174.4, 9261, and 9262 of this Code and with all applicable State laws and regulations including licensing requirements.

5. Public Nuisance Prohibited: It is hereby declared to be unlawful and a public nuisance for any person owning, leasing, occupying, or having charge or possession of any parcel within the City of Ukiah to create a public nuisance in the course of cultivating cannabis plants or any part thereof in any location, indoor or outdoor. A public nuisance may be deemed to exist, if such activity produces: (a) odors which are disturbing to people of normal sensitivity residing or present on adjacent or nearby property or areas open to the public, (b) repeated responses to the parcel from law enforcement officers, (c) a repeated disruption to the free passage of persons or vehicles in the neighborhood, (d) excessive noise which is disturbing to people of normal sensitivity on adjacent or nearby property or areas open to the public, or (e) any other impacts on the neighborhood which are disruptive of normal activity in the area.

C. Enforcement:

* * *

3. Summary Abatement Procedure:

* * *

d. A final order to abate the nuisance will subject the property owner or owners and any occupant or occupants of the property who are cultivating cannabis in violation of this section to a civil penalty of five hundred dollars (\$500.00) for each day that the violation continues after the date specified in the notice under subsection C3a(3) of this section, when the violation must be abated. * * *

4. Violation: Cultivation of cannabis on parcels within the City that does not comply with this section constitutes a violation of the zoning ordinance and is subject to the penalties and enforcement as provided in Chapter 2, Article 22 of this Division.

* * *

SECTION SEVEN.

Section 9261 of Article 20, Chapter 2, Division 9 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* * *”):

§9261 DISCRETIONARY PLANNING PERMITS

The City's discretionary planning permits include use permits, site development permits, and variances.

* * *

D. Major And Minor Use Permits, Site Development Permits, And Variances: At the time of application submittal, the Community Development Director or assigned designee shall determine if the proposed project constitutes a major or minor use permit, site development permit, or variance. The Community Development Director or assigned designee shall be guided by the following criteria when determining whether a discretionary planning permit is major or minor:

* * *

5. a. In all zoning districts in which they are a permitted use, the following cannabis-related businesses shall be considered major uses:

Cannabis microbusiness.

Cannabis nursery.

Cannabis retailer.

Major use permits issued for cannabis-related businesses shall be subject to review after the first year of operation, and shall be subject to review and revocation procedures set forth in subsections 9174.2D and E of this code.

b. In all zoning districts in which they are a permitted use, the following cannabis-related businesses shall be considered minor uses:

Cannabis Cultivation – All Types.

Cannabis distribution.

Cannabis manufacturer – Level 1.

Cannabis manufacturer – Packaging.

Cannabis Manufacturer – Shared use.

Minor use permits issued for cannabis-related businesses shall be subject to review after the first year of operation, and shall be subject to review and revocation procedures set forth in subsections 9174.2D and E of this code.

* * *

SECTION EIGHT.

Article 21 in Division 9, Chapter 2 of the Ukiah City Code is hereby amended to read as follows (unchanged text is omitted and is shown by “* * *)”:

§ 9278 DEFINITIONS

A. Any words or phrases not defined within this article shall be defined as set forth in current dictionaries. If no dictionary defines a particular term, the City Community Development Director shall have the authority to define the term or equate it to a defined term that is similar in nature.

B. For purposes of this article, the words and phrases set out herein shall have the following meanings:

* * *

* * *

ANIMAL RAISING—GENERAL AGRICULTURE means the raising of crops or livestock on parcels greater than forty thousand (40,000) square feet or zoned A-E and shall include:

1. Grazing of livestock and feeding and caring incidental thereof;
2. Animal husbandry including, without limitation, the breeding and raising of cattle, sheep, horses, goats, pigs, rabbits, and poultry, including egg production;
3. Sale of agricultural products grown, raised, or produced on the premises;
4. 4-H, FFA or similar projects shall be permitted in all zoning districts.

ANIMAL RAISING—PERSONAL means the raising of hen chickens or rabbits for personal use on parcels forty thousand (40,000) square feet or less in size in accordance with the following criteria:

1. No more than six (6) of any one (1) or combination of such animals on the lot
2. Maintained in coops or pens located at a distance of fifty (50) feet or more from buildings used for human habitation;
3. Coops or pens shall be located only on the rear one-third ($\frac{1}{3}$) of the lot;
4. Coops or pens shall be located no closer than five (5) feet from the side or rear property line.

ANIMAL SALES AND SERVICES: Establishments or places of business primarily engaged in animal related sales and services. The following are animal sales and services use types:

1. Animal Sales and Services—Auctioning. Auctioning of livestock on a wholesale or retail basis with incidental storage of animals produced off property not exceeding seventy-two (72) hour periods. Typical uses include animal auctions or livestock auction yards.
2. Animal Sales and Services—Household Pets. Retail sales and grooming of dogs, cats, birds, fish and similar small animals customarily used as household pets. Typical uses include pet stores, dog bathing and clipping salons, or pet grooming shops.
3. Animal Sales and Services—Horse Stables. Boarding, breeding or raising of horses not owned by the occupants of the premises or riding of horses by other than the occupants of the premises or their nonpaying guests. Typical uses include boarding stables or public stables.
4. Animal Sales and Services—Kennels. Kennel services for dogs, cats and similar small animals. Typical uses include boarding kennels, pet motels or dog training centers.
5. Animal Sales and Services—Stockyards. Stockyard services involving the temporary keeping of transient livestock for slaughter, market or shipping. Typical uses include stockyards or animal sales yards.
6. Animal Sales and Services—Veterinary (Large Animals). Veterinary services for large animals. Typical uses include animal hospitals (large animals) and veterinary hospitals (large animals). Typical uses include clinics for the treatment of sheep, cattle, horses, goats and similar large animals.

ANIMAL WASTE PROCESSING: Processing of animal waste and byproducts, including but not limited to animal manure, animal bedding waste, and similar byproducts of an animal raising agricultural operation, for use as a commercial fertilizer or soil amendment and including composting operations.

* * *

CANNABIS CULTIVATION: Shall have the same definition as set forth for "cultivation" in Business and Professions Code section 26001(k), as may be amended from time to time.

CANNABIS CULTIVATION – INDOOR: Shall have the same definition as set forth for "indoor cultivation" in California Code of Regulations, title 4, section 15000(cc), as may be amended from time to time. For purposes of this code, indoor cultivation involves cultivation of cannabis within a fully enclosed secure structure, as defined in section 9254 of this code.

CANNABIS CULTIVATION – LARGE INDOOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "large indoor" set forth in California Code of Regulations, title 4, section 16201.1, as may be amended from time to time

CANNABIS CULTIVATION – LARGE MIXED LIGHT: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "large mixed light" set forth in California Code of Regulations, title 4, section 16201.1, as may be amended from time to time.

CANNABIS CULTIVATION – LARGE OUTDOOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "large outdoor" set forth in California Code of Regulations, title 4, section 16201.1, as may be amended from time to time.

CANNABIS CULTIVATION – MEDIUM INDOOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "medium indoor" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – MEDIUM MIXED LIGHT: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "medium mixed light tier 1 and 2" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – MEDIUM OUTDOOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "medium outdoor" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – OUTDOOR: Shall have the same definition as set forth for "outdoor cultivation" in California Code of Regulations, title 4, section 15000(xx), as may be amended from time to time. For purposes of this Code, commercial outdoor cultivation involves cultivation of cannabis that is not within a fully enclosed secure structure, as defined in section 9254 of this Code.

CANNABIS CULTIVATION – PROCESSOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "processor" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – SMALL INDOOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "small indoor" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – SMALL MIXED LIGHT: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "small mixed light tier 1 and 2" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – SMALL OUTDOOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "small outdoor" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – SPECIALTY COTTAGE: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "specialty cottage" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – SPECIALTY COTTAGE OUTDOOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "specialty cottage outdoor" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – SPECIALTY INDOOR: A cannabis-related business operating under a

State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "specialty indoor" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – SPECIALTY MIXED LIGHT: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "specialty mixed light tier 1 and 2" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

CANNABIS CULTIVATION – SPECIALTY OUTDOOR: A cannabis-related business operating under a State cultivator license, or a State cultivation license type subsequently established, and meeting the definition of "specialty outdoor" set forth in California Code of Regulations, title 4, section 16201, as may be amended from time to time.

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COMMERCIAL WOODLOTS: Open or closed storage of firewood for wholesale or retail sales, regardless of where the firewood products are produced.

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COMMUNITY RECREATION: Recreational, social or multipurpose uses owned or operated by a public entity. Typical uses include public parks, sports facilities, senior citizen centers, nature centers, teen centers, playhouses, auditoriums and recreational centers.

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DAY CARE FACILITY / SMALL SCHOOL: Care or education of seven (7) or more, but not to exceed twenty-five (25) persons regardless of age or handicap but excluding overnight care or uses classified as group care or other facilities exempted by the California Health and Safety Code, e.g. Day Care Homes - Small and Large, or major impact services and utilities. Typical uses include day nurseries for children, child day care facilities, or day care for elderly, and small schools.

* * *

EMPLOYEE HOUSING: Employee housing consistent with the Employee Housing Act as specified in California Health and Safety Code §§ 17000 through 17062.5.

* * *

FARM STAND: A small-scale structure or area for the seasonal or year-round sale of agricultural products grown or produced on the same premises or within the local area. The farm stand is generally temporary or semi-permanent in nature, does not exceed 200 square feet and obtains any needed building or encroachment permits, and may only sell agricultural goods or value-added products directly produced from on-site agricultural operations.

* * *

FOREST PRODUCTION AND PROCESSING: Refers to the growing, harvesting and production of forest products and forest byproducts including growing, milling and sales of forest products. The following are forest production and processing use types:

1. Forest Production and Processing: Limited. The growing, harvesting, air drying or kiln drying, milling, packaging, packing, shipping and selling of forest products, produced on the premises or experimental tree farms and tree nurseries.
2. Forest Production and Processing: General. The growing, harvesting, air drying or kiln drying, milling, packaging, packing, shipping and selling of forest products regardless of where they are grown and also forestry related research laboratories.

3. Forest Production and Processing: Commercial Woodlots. Open or closed storage of firewood for wholesale or retail sales, regardless of where the firewood products are produced.

* * *

HORTICULTURE: Premises devoted to horticultural and floracultural specialties such as flowers, shrubs, and trees intended for ornamental or landscaping purposes. Typical uses include wholesale/retail nurseries limited to the sale of horticulture and horticulture specialties grown on site and in green houses..

* * *

MAJOR IMPACT FACILITIES: Services or facilities which may have a substantial impact. Typical uses include airports, hospitals, group care for more than twenty-five (25) persons, detention and correction institutions, and corporation yards.

MAJOR IMPACT SERVICES AND UTILITIES: Services or utilities which may have a substantial impact. Such uses may be conditionally permitted when the public interest supersedes the usual limitations placed on land use and transcends the usual restraints of zoning for reasons of necessary location and community wide interest. Typical places or uses are power generating facilities, Battery Energy Storage Systems, sewage disposal facilities, septage disposal facilities and sites, sanitary landfills and water treatment plants, and radio, telephone and other commercial communication transmission towers and antennas.

* * *

PACKING AND PROCESSING: Packing or processing of agricultural crops, animals and their byproducts which entails more than picking, cutting, sorting and boxing or crating, but does not include rendering, tanning, or reduction of meat. The following are packing and processing use types:

1. Packing and Processing—Limited. Packing or processing of crops grown on the premises;
2. Packing and Processing—Winery. Crushing of grapes and fermentation, storage, and bottling of wine from grapes grown on or off the premises. Said use type also includes tasting rooms in conjunction with a winery and breweries provided said tasting room occupies less than twenty-five percent (25%) of the floor space of the winery;
3. Packing and Processing—General. Packing or processing of crops, mineral water, animals or their byproducts regardless of where they were grown or found. Includes mineral water bottling plants;

* * *

ROW AND FIELD CROPS: Premises devoted to the cultivation for sale of agricultural products grown in regular or scattered patterns such as vines, field, forage and other plant crops intended to provide food or fibers.

* * *

TRANSIENT HABITATION: Establishments primarily engaged in the provision of lodging services on a less than monthly basis with incidental food, drink and other sales and services intended for the convenience of guests. The following are transient habitation use types:

1. Transient Habitation—Campground. Campground services involving transient habitation areas for travelers in recreational vehicles or tents. Typical uses include recreational vehicle parks or campgrounds. Uses within this use type are subject to Chapter 20.176, Recreational Vehicle Parks and Campgrounds.
2. Transient Habitation—Lodging (Limited). Lodging services involving the provision of room and/or board. Typical uses include hotels, motels, inns, or transient boarding houses with three (3) to six (6) rooms.

3. Transient Habitation—Lodging. Lodging services involving the provision of room and/or board. Typical uses include hotels, motels, inns, or transient boarding houses with seven (7) or more rooms.

4. Transient Habitation—Resort and Recreational Facilities. Resort services including the provision of extensive outdoor recreation and entertainment services especially for vacationers. Typical uses include resort and recreational facilities, health spas, resort hotels and motels, guest ranch, inns or organized camps.

* * *

TREE CROPS: Premises devoted to the cultivation for sale at wholesale of tree-grown agricultural products such as pears, apples, walnuts and Christmas trees but excluding other forestry products.

SECTION NINE.

1. SEVERABILITY.

If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases of this Ordinance, or its application to any other person or circumstance. The City Council of the City of Ukiah hereby declares that it would have adopted each section, subsection, subdivision, paragraph, sentence, clause or phrase hereof, irrespective of the fact that any one or more other sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases hereof be declared invalid or unenforceable.

2. EFFECTIVE DATE.

This Ordinance shall be published as required by law in a newspaper of general circulation in the City of Ukiah and shall become effective thirty (30) days after its adoption.

Introduced by title only on February 19, 2025, by the following roll call vote:

AYES: Councilmembers Rodin, Criss, Orozco, Sher, and Mayor Crane
NOES: None
ABSENT: None
ABSTAIN: None

Adopted on _____, 2025, by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Douglas F. Crane, Mayor

ATTEST:

Araceli Sandoval, Deputy City Clerk



**Draft Findings of Consistency:
Agricultural Consistency Ordinance
CEQA Section 15183 Statutory Exemption
November 22, 2024**

SCH No: XXXXXXXXXXXX

Prepared by:

**City of Ukiah
Community Development Department
Planning Division
300 Seminary Avenue, Ukiah, CA 95482
www.cityofukiah.com/community-development/planning-services/**

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I. PROJECT INFORMATION

Project Title: Agriculture Consistency Ordinance
Lead Agency Address and Phone Number: City of Ukiah Community Development Department 300 Seminary Avenue Ukiah, California 95482
CEQA Contact Person and Phone Number: Katherine Schaefer, Planning Manager City of Ukiah, Community Development Department (707) 463-6203 KSchaefer@cityofukiah.com
Applicant: City of Ukiah
Property Owner: City of Ukiah
Project Location: City-wide within the Agricultural Exclusive (A-E) and Combining Agricultural (-A) Districts
General Plan Designation: Those designations listed as compatible with the (A-E) or (-A) Zoning Districts, including: Industrial (I), Public (P), Recreational (REC), Open Space (OS), Agriculture (AG)
Zoning Designation: Agricultural Exclusive (A-E) and Combining Agricultural (-A)

II. INTRODUCTION

1. Purpose of the 15183 Findings of Consistency

California Public Resources Code section 21083.3 and California Environmental Quality Act (CEQA) Guidelines Section 15183 provide an exemption from additional environmental review for projects that are consistent with the development density established by existing zoning, community plan or general plan policies for which an Environmental Impact Report (EIR) was certified, except as might be necessary to examine whether there are project-specific significant effects which are peculiar to the project or its site.

Section 15183 specifies that examination of environmental effects shall be limited to those effects that:

- (1) Are peculiar to the project or the parcel on which the project would be located, and were not analyzed as significant effects in a prior EIR on the zoning action, general plan, or community plan, with which the project is consistent,
- (2) Are potentially significant off-site impacts and cumulative impacts which were not discussed in the prior EIR prepared for the general plan, community plan or zoning action, or
- (3) Are previously identified significant effects which, as a result of substantial new information which was not known at the time the EIR was certified, are determined to have a more severe adverse impact than discussed in the prior EIR.

Section 15183(c) further specifies that if an impact is not peculiar to the parcel or to the proposed project, has been addressed as a significant effect in the prior EIR, or can be substantially mitigated by the imposition of uniformly applied development policies or standards, then an additional EIR need not be prepared for that project solely on the basis of that impact.

2. Ukiah 2040 General Plan EIR

The Ukiah 2040 General Plan and its associated EIR (SCH# 2022050556) were certified in December 2022. The General Plan designates land uses defining the type and amount of development that can occur throughout the City and proposed annexation areas through the planning horizon year of 2040 (over approximately 18 years). The EIR comprehensively evaluated environmental impacts that would result from the General Plan's implementation, including information related to existing site conditions, analyses of the types and magnitude of project-level and cumulative environmental impacts, and feasible mitigation measures that could reduce or avoid environmental impacts.

III. PROJECT DESCRIPTION

1. Project Purpose

The Agricultural Consistency Ordinance (hereafter referred to as the “Ordinance”) represents a planned alignment within the Ukiah 2040 General Plan and EIR, of the City of Ukiah’s zoning regulations with regional agricultural standards, particularly those established by Mendocino County. By revising the Agricultural Exclusive (A-E) and Combining Agricultural (-A) zoning districts, the Ordinance reflects the adaptation of agricultural practices and land-use policies to support the long-term sustainability of the region’s cultural and ecological landscape.

Reflective of the goals and policies of the Ukiah 2040 General Plan (See 3. Background below), the Ordinance responds to a need to protect agricultural lands from fragmentation and encroachment. Policies such as **LU-7.5** highlight the importance of preserving agricultural viability by discouraging incompatible development, while **AG-1.2** reinforces the commitment to safeguarding these lands within the City’s Sphere of Influence through zoning practices that maintain minimum lot sizes and encourage compatibility with surrounding uses. These principles maintain the integrity of agricultural spaces in an increasingly urbanized landscape.

Overall, the Ordinance seeks to provide a clear regulatory framework for agricultural and ancillary uses by codifying Mendocino County regulations such as minimum lot sizes, setbacks, and performance standards. It also anticipates evolving land-use needs by incorporating select Mendocino County outdoor cannabis cultivation provisions, while maintaining alignment with City of Ukiah goals and discretionary processes to ensure minimal environmental and social disruption.

2. Environmental Setting and Project Location

The City of Ukiah includes approximately 4.72 square miles. It serves as the County Seat of Mendocino County, as well as the county’s commercial hub. Predominant land uses in the City include single family residential, multi-family residential, and commercial uses ranging from local commercial to service commercial, as well manufacturing, industrial and public facilities. Further west is undeveloped open space, and steep, densely vegetated areas interspersed with rural residential lots within the Western Hills and Mendocino County’s jurisdiction. The Agricultural Exclusive and Agricultural Combining districts within the City of Ukiah’s planning area are characterized by agricultural operations, including vineyards, orchards, and pasturelands, supported by a mix of soil types and climatic conditions conducive to farming.

3. Background

Ukiah 2040 General Plan

The Ukiah 2040 General Plan outlines key goals and policies within the Land Use and Agricultural Elements that directly support the alignment of the City of Ukiah’s zoning regulations with Mendocino County standards. These include:

Goal LU-7 To ensure the orderly and timely growth and expansion of the City.

Policy LU 7.7 Development Pattern The City shall ensure an orderly, contiguous development pattern that prioritizes infill development, phases new development,

encourages compactness and efficiency, preserves surrounding open space and agricultural resources, and avoids land use incompatibilities.

Policy LU 7.5 Agriculture and Annexation The City shall discourage urban development of unincorporated land in the City's Sphere of influence until such lands are annexed by the City. The City shall support County land use regulations that require minimum lot sizes to protect the viability of local agriculture and to prevent the development of incompatible or undesirable land use patterns prior to eventual annexation and urbanization.

Goal LU-10 To assure coordination and consistency with special planning areas.

Policy 10.3 Ukiah Valley Area Plan The City shall coordinate with Mendocino County to assure consistency with the Ukiah Valley Area Plan goals and policies

Goal AG-1 To preserve and strengthen agricultural uses in and around Ukiah that influence the regional economy.

Policy AG-1.1 Reduce Agricultural/Urban Conflict The City shall reduce conflict between incompatible uses and agriculture within and adjacent to the City.

Policy AG-1.2 Preserve Agricultural Lands With the exception of presently proposed or approved subdivisions, the City shall discourage urban development on unincorporated land within its Sphere of Influence until annexed by the City. The City shall support County land use designations that protect the viability of local agriculture in the Ukiah Valley.

Policy AG 1.3 Plan Together The City shall identify and involve stakeholders, as well as advisors with knowledge and expertise, to create and implement a comprehensive planning framework that preserves and strengthens agricultural uses in and around Ukiah that inform and influence the regional economy.

Agriculture Element Implementation Program C: Align Agricultural Standards The City shall revise agricultural standards and use terminology to be consistent with adjacent jurisdictions within the Ukiah Valley for the support of future annexations efforts.

The Agricultural Element of the Ukiah 2040 General Plan emphasizes the importance of regional consistency to foster collaboration between the City and Mendocino County. The proposed Ordinance directly implements these goals and policies by updating Ukiah's zoning code to align with County regulations. This alignment ensures that agricultural lands within Ukiah's planning area are protected from incompatible uses and that zoning standards support sustainable and economically viable agricultural practices.

Moreover, the General Plan recognizes that consistency between City and County standards reduces administrative complexity for property owners and operators, creating a streamlined regulatory framework. By adopting the Agricultural Consistency Ordinance, the City of Ukiah demonstrates its commitment to the preservation and enhancement of agricultural lands as a key regional resource. (City of Ukiah 2022)

IV. EVALUATION OF ENVIRONMENTAL EFFECTS

The following findings are made in compliance with CEQA Section 15183 – Project consistent with a Community Plan or Zoning.

Section 15183 of the State CEQA Guidelines states that a project shall qualify for an exemption if the following findings can be made:

- 1) The project is consistent with the development density established by existing zoning, community plan or general plan policies for which an EIR was certified.
- 2) There are no project-specific effects which are peculiar to the project or its site, and which the Ukiah 2040 EIR failed to analyze as significant effects.
- 3) There are no project-specific impacts which the Ukiah 2040 EIR failed to analyze as significant effects.
- 4) There are no potentially significant offsite and/or cumulative impacts that the Ukiah 2040 EIR failed to evaluate.
- 5) There is no substantial new information that results in more severe impacts than anticipated by the Ukiah 2040 EIR.

A discussion of staff's finding of each potential environmental effect is provided below.

1. Density

The project is consistent with the development density established by existing zoning, community plan or general plan policies for which an EIR was certified.

Finding

The Ordinance is consistent with the development density established by existing zoning, community plan, or general plan policies for which an Environmental Impact Report (EIR) was certified.

Discussion

The current City of Ukiah Agricultural Combining (-A) zoning regulations establish limited agricultural uses, requiring a minimum lot size of five acres for certain activities. However, these regulations lack explicit density restrictions and a comprehensive framework to guide agricultural production. To address these gaps, the Ordinance clarifies and strengthens the standards for agricultural activities, introducing explicit provisions for uses such as animal raising (personal and general), tree crops, and farm stands.

Moreover, the Ordinance integrates Mendocino County's minimum 40-acre lot size standard for Agricultural Exclusive (A-E) zones. This approach ensures agricultural parcels remain sufficiently large to support economically viable farming operations, such as vineyards or orchards, while mitigating risks associated with land fragmentation. For example, smaller lots that might otherwise be converted to residential uses could introduce land-use conflicts, such as noise or odor complaints from residents unfamiliar with standard farming practices. The 40-acre standard protects agricultural operations by reducing such risks and preserving the agricultural character of the region.

Proposed A-E regulation changes also include the addition of density restrictions of one dwelling per 40 acres, mirroring Mendocino County's approach, in addition to limited processing and packing of agricultural products, horticulture, and farm stands which would be explicitly allowed,

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provided these uses remain secondary to the primary agricultural activity. For instance, wineries may produce grapes grown on-site, and farm stands can sell locally produced goods, enhancing economic sustainability for agricultural operations. These updates reflect the Ordinance's attention to preserving agricultural soils by restricting residential encroachment and supporting the economic viability of farming through accessory commercial uses such as small-scale processing and direct sales.

2. Effects

There are no project-specific effects which are peculiar to the project or its site, and which the Ukiah 2040 EIR failed to analyze as significant effects

Finding

All potential impacts from the Ordinance were evaluated with the Ukiah 2040 EIR. The proposed Ordinance has no unique features that were not evaluated within the General Plan EIR.

Discussion

The Ordinance does not introduce unique effects or conditions beyond those anticipated and analyzed in the Ukiah 2040 General Plan EIR. As emphasized under **Goal LU-7** of the General Plan, the Ordinance is consistent with the directive to “ensure an orderly, contiguous development pattern that prioritizes infill development, phases new development, encourages compactness and efficiency, preserves surrounding open space and agricultural resources, and avoids land use incompatibilities.” This alignment reinforces the Ordinance's focus on minimizing environmental disruption and promoting sustainable agricultural practices.

The Ordinance also directly supports **Policy LU-7.5** which states that the City shall “support County land use regulations that require minimum lot sizes to protect the viability of local agriculture and to prevent the development of incompatible or undesirable land use patterns.” By aligning with Mendocino County zoning standards, the Ordinance operationalizes this policy, ensuring agricultural lands are preserved for their intended uses and safeguarded from premature urbanization.

Furthermore, **Goal AG-1** of the General Plan commits to “preserve and strengthen agricultural uses in and around Ukiah that influence the regional economy,” while **Policy AG-1.1** emphasizes reducing conflicts between incompatible uses and agriculture. The Ordinance addresses these objectives by codifying zoning standards that create clear protections for agricultural lands. Additionally, **Policy AG-1.2** calls for the City to “discourage urban development on unincorporated land within its Sphere of Influence until such lands are annexed,” a directive mirrored by the Ordinance's adoption of minimum lot size requirements to prevent fragmentation of agricultural lands.

Implementation of these policies is supported by **Agriculture Element Implement Program C**, which directs the City to “revise agricultural standards and use terminology to be consistent with adjacent jurisdictions within the Ukiah Valley for the support of future annexation efforts.” The Ordinance fulfills this directive by aligning City agricultural zoning standards with Mendocino County's practices, ensuring compatibility and promoting long-term agricultural sustainability.

3. Impacts

There are no project-specific impacts which the Ukiah 2040 EIR failed to analyze as significant effects

Finding

There is no new information as a result of the proposed Ordinance that would result in more severe impacts. The Ordinance is consistent with the Ukiah 2040 General Plan density and land use designations. All potential impacts were evaluated with the General Plan EIR.

Discussion

No project-specific impacts were identified that would result in significant environmental effects. The alignment with Mendocino County standards ensures a uniform regulatory approach, reducing the potential for conflicts or adverse effects on neighboring properties. As emphasized in **Policy AG-1.1** “The City shall reduce conflict between incompatible uses and agriculture within and adjacent to the City.” By incorporating regional agricultural standards, the Ordinance actively mitigates potential land-use conflicts and promotes compatibility between agricultural and neighboring uses.

Additionally, the Ordinance includes provisions to maintain agricultural operations and protect critical resources. **Policy LU-7.5** emphasizes that “the City shall support County land use regulations that require minimum lot sizes to protect the viability of local agriculture and to prevent the development of incompatible or undesirable land use patterns.”

4. Cumulative Impacts

There are no potentially significant offsite and/or cumulative impacts that the Ukiah 2040 EIR failed to evaluate

Finding

There are no potentially significant offsite and/or cumulative impacts as a result of the proposed Ordinance.

Discussion

The Ordinance aligns with regional agricultural policies and contributes to the cumulative preservation of agricultural lands. As outlined in **Policy AG-1.2** “The City shall discourage urban development on unincorporated land within its Sphere of Influence until annexed by the City” and “support County land use regulations that protect the viability of local agriculture in the Ukiah Valley.” These directives ensure the Ordinance prioritizes agricultural preservation while managing growth in a way that avoids incompatible or fragmented land-use patterns.

The Ukiah 2040 EIR considered the incremental impacts of maintaining agricultural density and protecting agricultural resources in alignment with the General Plan. **Policy LU-7.7** emphasizes the need for “an orderly, contiguous development pattern that...preserves surrounding open space and agricultural resources and avoids land use incompatibilities.” The Ordinance directly supports this policy by reinforcing minimum lot size standards and maintaining agricultural zoning consistency with Mendocino County, thus contributing to the long-term sustainability of agricultural lands.

5. New Information

There is no substantial new information that results in more severe impacts than anticipated by the Ukiah 2040 EIR

Finding

There is no substantial new information that results in more severe impacts than anticipated by the Ukiah 2040 EIR.

Discussion

No new substantial information has been identified that would result in more severe environmental impacts. The Ordinance aligns with agricultural preservation goals outlined in the Ukiah 2040 EIR and General Plan. Specifically, **Policy LU-7.5** supports maintaining agricultural land and preventing incompatible development, stating, “The City shall discourage urban development of unincorporated land in the City’s Sphere of Influence until such lands are annexed by the City. The City shall support County land use regulations that require minimum lot sizes to protect the viability of local agriculture and to prevent the development of incompatible or undesirable land use patterns.” The Ordinance also reflects **Policy LU-7.7**, which emphasizes preserving compatibility with surrounding land uses through effective zoning standards.

The introduction of outdoor cannabis cultivation under the proposed Ordinance represents a new regulatory framework. The City will incorporate selected aspects of Mendocino County’s A-E zoning regulations, such as setback requirements mandating a minimum of 50 feet from all property lines to ensure land use compatibility and reduce adverse impacts. Additionally, the City will implement a more restrictive regulatory regime. Cannabis cultivation will be reviewed by discretionary permit, allowing the City to evaluate each site individually, considering unique environmental conditions such as proximity to sensitive habitats, water resources, and existing land uses. This approach enables the City to identify potential environmental impacts on a project-by-project basis, consistent with CEQA requirements, and impose targeted mitigation measures to address identified impacts, such as stormwater management practices, noise attenuation, or additional site security considerations.

To address air quality concerns, the Ordinance requires all structures used for mixed-light and indoor cannabis cultivation to be equipped with advanced filtration and ventilation systems designed to control odors, humidity, and mold. This provision is critical for ensuring compatibility with neighboring uses and for reducing potential nuisance complaints from nearby residents or businesses. For example, the Ordinance mandates that harvesting activities, such as drying and curing, occur either within enclosed structures utilizing best available control technology or by implementing innovative techniques like freeze-drying, to achieve equivalent odor mitigation. These measures align with best practices outlined by the California Department of Cannabis Control (DCC), which emphasizes minimizing community impacts through effective operational controls.

Water conservation is another key component of the Ordinance, reflecting statewide efforts to sustainably manage natural resources. The Ordinance requires compliance with the State Water Resources Control Board’s Cannabis Cultivation Policy, which includes guidelines for water diversion, use, and discharge to protect California’s water quality and supply. By enforcing these standards, the Ordinance ensures that cannabis operations do not deplete local water resources or adversely affect the Ukiah Valley watershed.

By adopting provisions that align with the General Plan's goals, the Ordinance supports the preservation of agricultural resources and promotes long-term compatibility with adjacent land uses. These measures, including cannabis-related regulations, not only align with state-level environmental and public health policies but also uphold the goals set forth in the Ukiah 2040 General Plan. Specifically, **Policy LU-7.5** ensures the prevention of incompatible development patterns, while the adoption of these operating standards ensures that cannabis activities remain consistent with the City's broader land-use and environmental objectives.

V. DETERMINATION

Summary of Findings: Section 15378 of the California Environmental Quality Act (CEQA) defines a “Project” as an activity that (1) is a discretionary action by a governmental agency; and (2) will either have a direct or reasonably foreseeable indirect impact on the environment. (Pub. Res. Cod, § 21065). “Project” means the whole of the action, which has a potential for resulting in either a direct physical change in the environment, or a reasonably foreseeable indirect physical change in the environment, and that is any of the following: An activity directly undertaken by any public agency including but not limited to public works construction and related activities, clearing or grading of land, improvements to existing public structures, enactment and amendment of zoning ordinances, and the adoption and amendment of local General Plans or elements thereof pursuant to Government Code Sections 65100-65700.

In accordance with CEQA Guidelines Section 15183, the Agricultural Consistency Ordinance qualifies for an exemption because the following findings can be made:

- 1) **The project is consistent with the development density established by existing zoning, community plan or general plan policies for which an EIR was certified.**
- 2) **There are no project-specific effects which are peculiar to the project or its site, and which the Ukiah 2040 EIR failed to analyze as significant effects.**
- 3) **There are no project-specific impacts which the Ukiah 2040 EIR failed to analyze as significant effects.**
- 4) **There are no potentially significant offsite and/or cumulative impacts that the Ukiah 2040 EIR failed to evaluate.**
- 5) **There is no substantial new information that results in more severe impacts than anticipated by the Ukiah 2040 EIR.**

Signature

Date

Katherine Schaefer, Planning Manager
Community Development Department
City of Ukiah
kschaefer@cityofukiah.com



AGENDA SUMMARY REPORT

SUBJECT: Adoption of Resolution Reappointing Eric Crane and Randal S. Beckler to the Airport Commission.

DEPARTMENT: City Clerk

PREPARED BY: Araceli Sandoval, Deputy City Clerk

PRESENTER: Consent Calendar

ATTACHMENTS:

1. Resolution 2014-48
2. Eric Crane - Application and Nomination
3. Randal S. Beckler - Application and Nomination
4. Proposed Resolution
5. Lester Marston - Airport Application - Redacted

Summary: The City Council will consider adopting a resolution reappointing Eric Crane and Randal S. Beckler to the Airport Commission to the 'City Resident' positions on the Airport Commission, terms ending March 5, 2028.

Background: The Airport Commission serves in an advisory capacity to the City Council in all matters pertaining to the operations of the municipal airport. The commission aids and advises the City Manager in the selection of personnel for the operation of the municipal airport in keeping with the provisions of the civil service ordinance.

Pursuant to Resolution 2014-48 (Attachment 1), the Airport Commission has had two vacancies that have been noticed – one since July 2024, due to the term expiration of Randal S. Beckler; and the other has been noticed since February 13, 2025, due to the term expiration of Eric Crane. Seeing that no one had submitted an application for either position, Eric Crane (Attachment 2 - Application and Nomination) and Randal S. Beckler (Attachment 3 - Application and Nomination) expressed interest in reapplying for the 'City Resident' positions.

Per Resolution 2014-48 (Attachment 1), the right to nominate a candidate shall rotate among the Councilmembers. Councilmember Rodin, being the next in line to nominate a candidate for the Airport Commission, has nominated Mr. Crane (Attachment 2). Vice-Mayor Sher being the next in line following Councilmember Rodin has nominated Mr. Beckler (Attachment 3).

Discussion: Staff recommends Council adopt the resolution (Attachment 4) reappointing Eric Crane and Randal S. Beckler to 'City Resident' positions on the Airport Commission, terms ending March 5, 2028.

Recommended Action: Adopt resolution reappointing Eric Crane and Randal S. Beckler to the 'City Resident' positions on the Airport Commission, terms to expire March 5, 2028.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

REVENUE: No GRANT: No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: N/A

STRATEGIC PLAN (SP): N/A

CLIMATE INITIATIVES (CI): N/A

GENERAL PLAN ELEMENTS (GP): N/A

Approved:


Sage Sangiacomo, City Manager

RESOLUTION NO. 2014-48

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH AMENDING PROCEDURE FOR FILLING VACANCIES ON CITY BOARDS AND COMMISSIONS**WHEREAS,**

1. Ukiah City Code 1151 and 1161 provides that members of the Design Review Board and Planning Commission shall be appointed in accordance with a procedure established by resolution of the City Council; and
2. The City Council has determined that using a uniform procedure will insure fair and consistent treatment of candidates and Councilmembers; and
3. The City Council has determined to amend its procedures for appointing board members and commissioners.

NOW, THEREFORE, BE IT RESOLVED, that the Ukiah City Council hereby adopts the following amended procedure for filling vacancies on the City's boards and commissions:

- The City Council shall develop a pool of applicants for vacancies by posting a general advertisement once a year, preferably in June before the June 30th expirations, in a newspaper of general circulation in Ukiah, and by noticing available vacancies as they occur on the city's website, in the library, on popular social media sites (Facebook and Twitter), and in the glass cabinet located in front of the Civic Center subject to Government Code Section 54970-54974. Applications shall be received, reviewed for eligibility, and brought forward as they are submitted.
- If more applications have been received than position(s) available, the City Council will conduct interviews for the position.
- All applications received shall be kept on file in the City Clerk's office for a period of one (1) year.
- Incumbents seeking reappointment for an additional term only need to complete the contact portion of the application and not the questionnaire.
- City staff seeking appointment in their capacity as City staff and elected officials seeking appointment in their capacity as elected officials do not need to fill out an application.
- **Nominations:** Each Councilmember, including the Mayor, shall have the right to nominate a candidate from the available pool of applicants.
 - a. The right to place a name before the City Council for consideration shall rotate among the Councilmembers based on seniority with the most senior Councilmember going first.
 - b. The Council shall vote on nominations presented.
 - c. A councilmember's right to make a nomination shall rotate to the next most senior Councilmember, once that Councilmember's nomination is approved by a majority vote of the Councilmembers present, or the Councilmember agrees to pass the nomination to the next most senior Councilmember.
 - d. This process for rotating the right to nominate candidates among Councilmembers to fill vacancies shall be followed for each separate board or commission.

1. The City Clerk shall maintain a record of the last Councilmember to make a nomination for each board or commission.
2. When another vacancy must be filled on that board or commission, the next Councilmember in line to make a nomination for that board or commission shall make the first nomination to fill the vacancy.

PASSED AND ADOPTED this 17th day of December, 2014, by the following roll call vote:

AYES: Councilmembers Mulheren, Doble, Brown, Scalmanini, and Mayor Crane
NOES: None
ABSTAIN: None
ABSENT: None


Douglas F. Crane, Mayor

ATTEST:


Kristine Lawler, City Clerk



Office of the City Clerk

300 Seminary Avenue
Ukiah, CA 95482

APPLICATION FOR AIRPORT COMMISSION

NAME: Eric Crane
First Last

STREET ADDRESS: [REDACTED]

CITY: Ukiah STATE: CA ZIP CODE: 95482

PHONE: Home [REDACTED] Work/Cell [REDACTED] Email: [REDACTED]

Please attach a resume or description outlining your educational background and/or experience, and complete all questions on this application (*If there is not enough room in the field, please use an attached page. Incumbents that are applying for reappointment need not fill out the questionnaire.*) **Applications can be submitted to the City Clerk's office in person or by mail at 300 Seminary Ave., Ukiah, CA 95482, or by email at klawler@cityofukiah.com**

1. Why are you applying to serve on the City of Ukiah's Airport Commission?

To continue to serve my community.

2. What is your understanding of the purpose, role, and responsibility of the Airport Commission?

Advise City Council and City Staff on matters related to and impacting the Ukiah Municipal Airport and greater community. Provide a public forum to hear and facilitate resolution of matters related to Ukiah Municipal Airport and greater community.

3. What do you believe are the three most important Airport related issues facing our community and why?

- 1) Incompatible Land Use risking the safety and long term viability of the Ukiah Municipal Airport.
- 2) Restoration of the Ukiah Municipal Airport Runway to 5,000' of length for enhanced public safety capability.
- 3) Maintaining continued economic viability of the facility while addressing massive deferred maintenance.

4. In your opinion, what type of Airport programs or Airport development should the City encourage?

- 1) Facility maintenance and upgrades to maintain and enhance public safety, economic viability and beneficial use.
- 2) Community engagement that educates and enhances support for the Ukiah Municipal Airport.
- 3) Continue to ensure that the Airport remains in good standing with the federal, state and local regulations and mandates.

5. In your opinion, what type of Airport programs or Airport development should the City discourage?

- 1) Anything that negatively impacts question 4 above.

6. What kind of ideal community do you envision for Ukiah?

1) One where the rules are well considered, fair, and evenly applied.

7. Do you have any known projects or conflict of interest related to this Commission (business and/or personal)?

1) No.

8. How do you believe your own skills, experience, expertise and perspectives will be beneficial to the work of the Airport Commission?

Having served on the Ukiah Airport Commission as well as the Airport Land Use Commission for about 20 years now I have substantial institutional memory and am well versed in the jargon, legal and regulatory framework. I also have extensive construction background that has proved valuable to the Airport.

9. Are there any other City of Ukiah Committees/Commissions in which you are interested and on which you would be willing to serve?

Not at this time.

10. Diversity, Equity, and Inclusion are priorities for the City of Ukiah. Tell us about your experience working with diverse groups and how you would work to create an environment that is welcoming, inclusive, and increasingly diverse?

Ultimately the individual is the smallest minority and we should be judged only by the content of our character. I have worked with, for, around and employed a wide range of people from a wide range of backgrounds and treated each as individuals. I believe all people should be treated fairly in all arenas and conduct myself accordingly.

11. Is there anything you would like to add?

No

I declare under penalty of perjury under the laws of the State of California that I am a resident of the City of Ukiah, California, registered to vote in the City of Ukiah, and that all information stated in this application and all attached pages are true, correct and complete. I also acknowledge that if appointed, I will be subject to filing a Form 700 Statement of Economic Interest, and I have read and understand the City's Code of Ethics and Conduct.*



Signature of Applicant

2/12/25

Date

**[Form 700](#) – Every elected official and public employee who makes or influences governmental decisions is required by State Law to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability in two ways:*

- 1. It provides necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.*
- 2. It serves as a reminder to the public official of potential [conflicts of interest](#) so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.*

MEMORANDUM



Date: February 25, 2025
To: Kristine Lawler, City Clerk
From: Mari Rodin, Councilmember
Subject: Nomination for Airport Commission

I nominate Eric Crane for the Airport Commission as City Resident Representative, to be considered at the March 5, 2025, Regular City Council meeting.

Signature



CITY OF UKIAH
AIRPORT COMMISSION APPLICATION FOR APPOINTMENT

A. General Information

Full Name	Randal S. Beckler				Date	1/11/2021	
Residence Address (Physical Address, not PO)	[REDACTED] Ukiah, CA. 95482						
Mailing Address (if different from above)	[REDACTED]						
Home Phone	[REDACTED]			Work Phone	()		
Email	[REDACTED]			Cell Phone	[REDACTED]		
Employer	Retired from PG&E						
Job Title/Position	[REDACTED]				Employed Since	[REDACTED]	
How long have you resided in:	Ukiah?	34 yr	Mendocino County?	34	California?	35	
Please list community groups or organizations you are affiliated with and list any offices held.	Frist Presbyterian Church of Ukiah (Elder) B.S.A. (Unit Commissioner Yokayo-Logger Dist.) Mendocino County Airport Land Use Commission						

B. Please answer the following on a separate sheet(s) of paper and attach.

1. Why are you applying to serve on the City of Ukiah's Airport Commission?
2. What is your understanding of the purpose, role, and responsibility of the Airport Commission?
3. What do you believe are the three most important Airport related issues facing our community and why?
4. In your opinion, what type of Airport programs or Airport development should the City encourage?
5. In your opinion, what type of Airport programs or Airport development should the City discourage?
6. What kind of ideal community do you envision for Ukiah?
7. Do you have any known projects or conflict of interest related to this Commission (business and/or personal)?
8. How do you believe your own skills, experience, expertise and perspectives will be beneficial to the work of the Airport Commission?
9. Are there any other City of Ukiah Committees/Commissions in which you are interested and on which you would be willing to serve?

 Signature of Applicant

 Date

Thank you for your interest in serving your community and the City of Ukiah. This position is open until Filled.

Please return this application and attachments to the City Clerk's office at 300 Seminary Avenue, Ukiah, CA 95482. If you have any questions, please contact the City Clerk's office at (707) 463-6217.

City of Ukiah
300 Seminary Ave.
Ukiah, CA 95482

2014

1. Why are you applying to serve on the City of Ukiah's Airport Commission?

As a citizen of Ukiah I feel that it is our duty to serve in its governance. As a pilot, and aircraft owner, the Ukiah Airport Commission would be a good use of my service.

2. What is your understanding of the purpose, role and responsibility of the Airport Commission?

To serve as an advisory board to the City Council on matters pertaining to the Airport

3. What do you believe are the three most important Airport related issues facing our community and why?

Safety: Maintaining buffer zones that minimize collateral damage from a possible crash.

Development: Looking for opportunities to enhance the unique contribution the airport brings to the community.

Promotion: Educating our community of the importance of the Airport to our community.

4. In your opinion, what type of Airport programs or Airport development should the city encourage?

I think that the City should encourage development that enhances the Airport and its use. Also maintaining and improving the facilities should be a top priority. The programs such as Airport Day, and Flight Instruction are great ways to promote flying and the benefits of an Airport.

5. In your opinion, what type of Airport programs or development should the City discourage?

Those that don't enhance the Airport and its use.

Ukiah Airport Commissioner Application

1. Why are you applying to serve on the City of Ukiah's Airport Commission?

- I believe that citizenship in a community carries a duty to participate in and to be of service.

2. What is your understanding of the purpose, role, and responsibility of the Airport Commission?

- To act as an advisory committee to the City Council so they can make informed decisions pertaining to the airport's management, development, and maintenance

3. What do you believe are the three most important Airport related issues facing our community and why?

- Having a vision of how to develop the airport that enhances the unique asset that it brings to our community.
- Being diligent at allowing land uses next to the airport that add value and do not create unsafe conditions for its continued operation.
- Promoting awareness in our community of how significant an airport is to a community and the benefits it brings.

4. In my opinion what type of Airport programs or Airport development should the city encourage?

- Development should be mutually beneficial and in no way hinder the current or future safe operation of the airport.

5. In my opinion what type of Airport programs or Airport development should the city discourage?

- Developments that are not conducive to the safe operation of the airport or that add no value to aviation

6. What kind of ideal community do I envision for Ukiah?

- A safe community where families can be raised, and where there are opportunities for growth and education.

7. Do I have any known projects or conflict of interest related to this Commission?

- No

8. How do I believe my own skills, experience, expertise and perspectives will be beneficial to the work of the Airport Commission?

- I believe that my knowledge of construction and as a supervisor will be an asset to the commission, along with experience of working with budgets and on committees. I also have a vested interest in aviation as a pilot, and aircraft owner

9. Are there any other City of Ukiah Committees/Commissions in which am interested and on which I am interested in serving. Not

- Not at this time

10. What do you believe is the single most important Airport related issue facing our community? And Why?

- Realizing the benefits that the Airport brings to our community and taking advantage of them.

MEMORANDUM



City of Ukiah

Date: February 26, 2025
To: Kristine Lawler, City Clerk
From: Susan Sher, Vice-Mayor
Subject: Nomination for Airport Commission

I nominate Randal S. Beckler for the Airport Commission as City Resident Representative, to be considered at the March 5, 2025, Regular City Council meeting.

Signature Susan Sher

RESOLUTION NO. 2025-**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH REAPPOINTING ERIC CRANE AND RANDAL S. BECKLER TO THE AIRPORT COMMISSION**

WHEREAS, A list of current vacancies along with the full roster of Boards and Commissions is updated with each appointment and posted throughout the year online, in the glass case in front of Civic Hall, in the Public View Binder, and at the County Library; and

WHEREAS, There are two vacancies for City and County Resident Representatives on the Airport Commission due to term expirations, which have been noticed since July of 2024 and February of 2025; and

WHEREAS, Application has been received from Eric Crane and Randal S. Beckler, both of whom are incumbents seeking reappointment, with no other applications having been received; and

WHEREAS, In respect to the Airport Commission, Resolution 2014-48, which amends the procedures for filling vacancies on City Boards and Commissions, states that the right to nominate a candidate from the available pool shall rotate among the Councilmembers; and

WHEREAS, Councilmember Rodin, being next in line to make nominations to the Airport Commission, has nominated Eric Crane to the City Resident position; and

WHEREAS, Vice-Mayor Sher, being next in line following Councilmember Rodin has nominated Randal S. Beckler to the City Resident position.

NOW, THEREFORE, BE IT RESOLVED, that the Ukiah City Council approve the nominations, submitted per procedures outlined in Resolution 2014-48, and does hereby appoint the following persons and terms:

BOARD/ COMMISSION	NAME	POSITION	NOMINATED BY COUNCILMEMBER	TERM EXPIRATION
Airport Commission	Eric Crane	City Resident	Rodin	March 5, 2028
Airport Commission	Randal S. Beckler	City Resident	Sher	March 5, 2028

PASSED AND ADOPTED this day of 2025, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Douglas F. Crane, Mayor

ATTEST:

Araceli Sandoval, Deputy City Clerk



City of Ukiah

Office of the City Clerk

300 Seminary Avenue
Ukiah, CA 95482

APPLICATION FOR AIRPORT COMMISSION

NAME: Lester John Marston
First Last
STREET ADDRESS: [REDACTED]
CITY: Ukiah STATE: _____ ZIP CODE: _____
PHONE: Home None Work/Cell [REDACTED] Email: [REDACTED]

Please attach a resume or description outlining your educational background and/or experience, and complete all questions on this application (*If there is not enough room in the field, please use an attached page. Incumbents that are applying for reappointment need not fill out the questionnaire.*) **Applications can be submitted to the City Clerk's office in person or by mail at 300 Seminary Ave., Ukiah, CA 95482, or by email at klawler@cityofukiah.com**

1. Why are you applying to serve on the City of Ukiah's Airport Commission?

I am a pilot, I own my own airplane, and I would like to serve my community.

2. What is your understanding of the purpose, role, and responsibility of the Airport Commission?

To work with the Airport Manager to ensure that the airport is operated in accordance with the law and city policies and to improve the efficient operation of the airport.

3. What do you believe are the three most important Airport related issues facing our community and why?

- 1. Ensuring the airport is operated in a safe and efficient manner.*
- 2. Making sure that the airport grows to meet the needs of the community.*
- 3. Operating the airport as a business so it brings income into the city.*
- 4. Making sure the airport is meeting the needs of its lessees and pilots*

4. In your opinion, what type of Airport programs or Airport development should the City encourage?

The expansion of the airport to meet commercial needs within the city consistent with zoning and the City's General Plan.

5. In your opinion, what type of Airport programs or Airport development should the City discourage?

- 1. Safety programs for planes and pilots using the airport.*
- 2. Developing commercial businesses that service the business community.*

6. What kind of ideal community do you envision for Ukiah?

a diverse community with business sufficient to offer residents a job that pays a living wage.

7. Do you have any known projects or conflict of interest related to this Commission (business and/or personal)?

None

8. How do you believe your own skills, experience, expertise and perspectives will be beneficial to the work of the Airport Commission?

Yes. I was a city attorney for 10 years, a pilot for 23 years and the owner of a plane for 22 years.

9. Are there any other City of Ukiah Committees/Commissions in which you are interested and on which you would be willing to serve?

Not at this time.

10. Diversity, Equity, and Inclusion are priorities for the City of Ukiah. Tell us about your experience working with diverse groups and how you would work to create an environment that is welcoming, inclusive, and increasingly diverse?

I served on the City Diversity and Equity Committee. I am a Calvilla Indian.

11. Is there anything you would like to add?

Nope other than I think I can be an asset to the Commission.

I declare under penalty of perjury under the laws of the State of California that I am a resident of the City of Ukiah, California, registered to vote in the City of Ukiah, and that all information stated in this application and all attached pages are true, correct and complete. I also acknowledge that if appointed, I will be subject to filing a Form 700 Statement of Economic Interest*, and I have read and understand the City's Code of Ethics and Conduct.

Signature of Applicant

Date

3-3-25

*Form 700 – Every elected official and public employee who makes or influences governmental decisions is required by State Law to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability in two ways:

1. It provides necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.
2. It serves as a reminder to the public official of potential conflicts of interest so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.



AGENDA SUMMARY REPORT

SUBJECT:

Assignment and Assumption Agreement – Ukiah Valley Sanitation District and Willow County Water District

DEPARTMENT: Finance

PREPARED BY: Dan Buffalo, Finance Director

PRESENTER: Dan Buffalo, Finance Director; David Rapport, City Attorney

ATTACHMENTS:

1. ASSIGNMENT AND ASSUMPTION AGREEMENT- UVSD (002)-c1
2. MSA w Amendments

Summary:

The City Council is requested to approve the Assignment and Assumption Agreement ("Agreement") between the City of Ukiah ("City"), the Willow County Water District ("Willow"), and the Ukiah Valley Sanitation District ("UVSD"). This Agreement transfers Willow's rights and obligations under the existing Sanitation Master Service Agreement ("MSA"), as amended, to the City. Approval by the City Council will authorize the City Manager to finalize any remaining negotiating items and execute the Agreement in substantial form.

Background:

On May 19, 2019, Willow and UVSD entered into the MSA, under which Willow agreed to perform District Manager Services for UVSD. In May 2020, the parties executed an addendum to the MSA to expand Willow's role to include administrative services such as billing and collection. Subsequently, changes in service providers occurred, including Urban Futures, Inc. assuming District Manager responsibilities in October 2020 and CliftonLarsonAllen LLP (CLA) expanding its accounting services for UVSD in April 2023.

On May 17, 2021, Willow and UVSD executed the Second Amendment to the MSA, reaffirming Willow's continued role in providing billing and collection services. The Fifth Amendment to the MSA, effective March 1, 2024, further clarified the fees and charges for these services. Additionally, the City and UVSD have an Operating Agreement governing certain billing and collection functions.

Willow has since joined the Ukiah Valley Water Authority ("UVWA"), a Joint Powers Authority ("JPA") that includes Millview County Water District, Redwood Valley County Water District, Willow, and the City. As part of this transition, the City has taken the lead as the administrative and operational agency for the entire UVWA. Given Willow's expanded role in the UVWA and the need for centralized and efficient service delivery, Willow, UVSD, and the City have determined that transitioning Willow's obligations under the MSA to the City is in the best interest of all parties.

Discussion:

The proposed Assignment and Assumption Agreement (Attachment 1) provides for the transfer of all rights and obligations under the MSA, as amended, from Willow to the City, effective March 1, 2025. Key provisions include:

1. **Assignment of Responsibilities:** Willow assigns to the City all rights and obligations under the MSA, including billing and collection services.
2. **City's Assumption of Services:** The City assumes Willow's obligations under the MSA and agrees to provide the designated services.
3. **Liability Provisions:** Willow will have no liability for billing and collection services provided by the City after the Effective Date, and the City will not assume liability for any claims arising from Willow's prior services.
4. **Termination Date:** The MSA will remain in effect until June 30, 2025, unless extended or modified by further agreement between the City and UVSD.
5. **UVSD and Willow Approval:** The UVSD Board of Directors and the Willow Board of Directors will consider and must approve the Agreement for it to take effect.
6. **Payment to the City:** UVSD will pay the City the remaining amount owed under the current MSA agreement. The City will honor the agreed-upon amounts for administrative and billing services between Willow and UVSD through the end of the fiscal year, June 30, 2025.

The original MSA and its amendments are found in Attachment 2.

This Agreement ensures continuity of billing and collection services while formalizing the City's role as the service provider. Additionally, the Agreement clarifies that the City's services will be governed by the MSA, rendering inapplicable provisions in the existing Operating Agreement between the City and UVSD concerning billing and collection services performed by the City.

A council-level budget amendment is not required for this item. The amounts paid to the City by UVSD under the terms of the MSA through June 30, 2025, are intended to compensate the City for costs incurred.

Recommended Action:

1. Approve the Assignment and Assumption Agreement in substantial form;
2. Authorize the City Manager to finalize negotiations and the Agreement; and
3. Direct Staff to coordinate with UVSD and Willow for the transition of services.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

REVENUE: Yes / No **GRANT:** Yes / No

PREVIOUS CONTRACT/PURCHASE ORDER NO.:

COORDINATED WITH: City Manager's Office, City Attorney, and Water Resources

STRATEGIC PLAN (SP):

CLIMATE INITIATIVES (CI):

GENERAL PLAN ELEMENTS (GP):

Approved: 
Sage Sangiacomo, City Manager

ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement (“Agreement”) is entered on March 1, 2025 (“Effective Date”), by and among the City of Ukiah (“City”), a general law municipal corporation, Willow County Water District (“Willow”), a County Water District, and is consented to by the Ukiah Valley Sanitation District (“UVSD”), a county sanitation district.

Recitals

- A. Willow and UVSD entered into a Master Services Agreement (“MSA”) on May 19, 2019, pursuant to which Willow agreed to perform the duties of District Manager for UVSD as described in Exhibit A to the MSA (Statement of Work to Be Performed), hereafter, “District Manager Services”; and
- B. In May 2020, UVSD and Willow agreed to an addendum to the MSA wherein Willow would perform all administrative services for UVSD, including billing and collection services; and
- C. Since October 2020, Urban Futures, Inc., agreed to provide District Manager Services and since April 2023, CliftonLarsonAllen LLP (CLA) has expanded its services (in addition to reconciling accounts, preparing journal entries and capital asset and depreciation schedules, and preparing financial statements) to maintaining the District’s accounting and finance records, managing accounts payables and receivables, and preparing 1099’s and the SCO report (collectively, “Accounting and Financial Management Services”); and
- D. On May 17, 2021, Willow and UVSD entered the Second Amendment to Master Services Agreement pursuant to which Willow agreed to perform services described in Exhibit A, entitled Statement of Work which includes (“Billing and Collection Services”) which it continues to provide;
- E. Willow has become a party to the Joint Exercise of Powers Agreement (“JPA”) among Millview County Water District, Redwood Valley County Water District, Willow and City creating the Ukiah Valley Water Authority (“UVWA”); and

- F. Effective March 1, 2024, the Fifth Amendment to the Master Services Agreement adopted the fees and charges for Billing and Collection Services currently in effect; and
- G. On October 3, 2018, UVSD and the City entered an Operating Agreement that included provisions governing billing and collection of revenue from UVSD customers (Article II, subsections B and D.b (3).)

AGREEMENT

Now, therefore, in consideration of the foregoing recitals, which are incorporated herein by this reference, and the terms and conditions stated below and for other good and valuable consideration the receipt and adequacy of which are hereby acknowledged, the City, Willow and UVSD hereby agree as follows:

1. Subject to the provisions of Section 3 below, as of the Effective Date Willow hereby assigns to the City all of its rights and obligations under the MSA as amended.
2. Subject to the provisions of Section 4 below, as of the Effective Date, City hereby accepts Willow's assignment and assumes Willows obligations under the MSA as amended;
3. On and after the Effective Date Willow shall have no liability or responsibility for the operation and maintenance of the UVSD waste collection system or for Billing and Collection Services performed by City after the Effective Date or any other claims, demands, causes of action or liability therefor. Willow agrees to indemnify and defend the City from and against any claims, demands, liability, costs or other obligations arising out of Willow's negligent or willfully wrongful act or omission in its performance of services pursuant to the MSA prior to the Effective Date. On and after the Effective Date Willow shall have no liability or obligations arising out of or related to the City's performance under the MSA, as amended. City agrees to indemnify and defend Willow from and against any liability, claim, cost or obligation arising out of the City's negligent or willfully wrongful act or omission in performing services under the MSA after the Effective Date.
4. In assuming the MSA the City does not assume any responsibility or liability for claims, demands, causes of action, expenses, damages, injuries or other liability or financial responsibility of any kind arising prior to the Effective Date out of or related to Willow's provision of services to UVSD under the MSA, as amended.
5. The UVSD Board of Directors approves the assignment and assumption of the MSA by Willow and the City pursuant to and in accordance with this Agreement and acknowledges that the provision of billing and collection services by the City is governed exclusively by the

MSA and no provision of the Operating Agreement concerning billing and collection services shall apply to or affect the City's provision of services to UVSD pursuant to the MSA, as amended.

6. The MSA shall terminate on June 30, 2025.

WHEREFORE, the Parties have entered into this Agreement as of the Effective Date.

WILLOW COUNTY WATER DISTRICT

By: _____

Gary Nevill, President of the Board of Directors

Date: _____

CITY OF UKIAH

By: _____

Douglas Crane, Mayor of City of Ukiah

Date: _____

ATTEST:

By: _____

Kristine Lawler, City Clerk

**CONSENTED TO BY THE UKIAH VALLEY
SANITATION DISTRICT** on _____, 2025

By: _____

Ernie Wipf, Chair

Date: _____

ATTEST:

By: _____

Clerk to the Board

DRAFT

MASTER SERVICE AGREEMENT

The Master Service Agreement (this "Agreement") is made by and between **WILLOW COUNTY WATER DISTRICT** (hereinafter referred to as WILLOW) whose mailing address is 151 Laws Avenue, Ukiah, California, 95482 and **UKIAH VALLEY SANITATION DISTRICT**, (hereinafter referred to as UVSD) whose mailing address is 151 Laws Avenue, Suite B, Ukiah, California, 95482. The Commencement Date of this agreement shall be the date the last of the parties to this agreement affixed its approved signature to this agreement.

RECITALS

- A. WHEREAS, WILLOW is a County Water District formed in 1950 under California Water Code §30321; and,
 - B. WHEREAS, UVSD was duly created, and formed by the Board of Supervisors of Mendocino County on July 6, 1954, as a County Sanitation District pursuant to Resolution # 1267; and,
 - C. WHEREAS, UVSD provides sewer services within its district boundaries to its residential, industrial, agricultural and other customers; and,
 - D. WHEREAS, UVSD wishes to hire WILLOW to provide UVSD, and for UVSD's account, those services (hereinafter referred to as the "Deliverables") as are more particularly described in Exhibit A. (STATEMENT OF WORK TO BE PERFORMED); and,
 - E. WHEREAS, WILLOW is willing to provide those DELIVERABLES to UVSD;
- and,
- F. WHEREAS, UVSD agrees to pay WILLOW for DELIVERABLES at the rates set forth in Exhibit B (INITIAL STATEMENT OF FEES AND CHARGES); and,
 - G. WHEREAS, WILLOW is authorized by California Water Code §31100 and §31048 to provide such DELIVERABLES to UVSD after the governing board of UVSD has adopted a resolution or ordinance authorizing the same; and,
 - H. WHEREAS, the governing board of UVSD adopted a resolution authorizing the same and approving this agreement and authorizing its President to execute this agreement on behalf of UVSD on May 8, 2019. A copy of that resolution is attached hereto as Exhibit C; and,
 - I. WHEREAS, the governing board of WILLOW adopted a resolution approving this agreement and authorizing its Chairman to execute this agreement on behalf of WILLOW. A copy of that resolution is attached hereto as Exhibit D.

AGREEMENT

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING, and for other good and valuable considerations, the receipt and adequacy of which are hereby acknowledged, WILLOW and UVSD hereby agree as follows:

1. **RECITALS:** The recitals set forth above are an integral part of this agreement and are fully incorporated into this agreement.

2. **CALCULATION RELATING TO FEES AND DELIVERABLES:** WILLOW will charge UVSD for DELIVERABLES under this Agreement at the rates set forth in Exhibit B (INITIAL STATEMENT OF FEES AND CHARGES). The parties recognize that such fees, charges and the forecasted annual labor hours may be adjusted on a semi-annual basis. Therefore, the parties will address changes in the Initial Statement of Fees and Charges on a periodic basis no less often than every six (6) months. Unless and until amendments to Exhibit B (Initial Statement of Fees and Charges) are agreed to, as evidenced by resolutions adopted by both parties, the fees and charges shall continue to be assessed at the same rate last approved by both WILLOW and UVSD until the contract is terminated as allowed by this agreement.

3. **BILLING:** WILLOW shall send regular monthly invoices to UVSD for the DELIVERABLES.

4. **PAYMENT:** Any such monthly invoices shall be payable thirty (30) days from date of receipt. Late payments shall accrue interest at the greater of one and one-half percent (1.5%) per month or the highest rate allowed by law.

5. **DISPUTES RELATING TO INVOICES:** UVSD may dispute charges in an invoice by providing WILLOW with a written statement describing the dispute within thirty (30) days of receipt of the disputed invoice. In the event of any dispute with regard to a portion of an invoice, the undisputed portion shall be paid as provided herein. Any charge or expense not disputed within such thirty (30) days period shall be deemed accepted by UVSD.

6. **AGENCY RELATIONSHIP CREATED:** By this agreement WILLOW and UVSD are entering into an agreement for the provision of the DELIVERABLES as set forth in this agreement. The parties are contracting parties whereby WILLOW will act as the agent for UVSD. WILLOW shall have the power, as designated and as limited by the terms of Exhibit A, to contract for the account of UVSD and to incur any debts or liabilities in the name of or on behalf of UVSD. The parties hereto hereby acknowledge and agree that they shall not be deemed partners or joint ventures.

7. **AUTHORIZATION:** Each party warrants that it is authorized to enter into this Agreement and to perform its obligations hereunder, and its performance hereunder shall not conflict with, limit or be contrary to any other agreement. Resolutions adopted by the governing boards of each party are attached hereto as Exhibits C and D.

8. **NOTICES:** All notices required or allowed under this agreement shall be in writing and shall be effective on the date of mailing to the parties at the addresses shown above or to such other addresses designated in a writing sent by a party to this agreement to the other party. All notices shall be sent by registered U.S. mail return receipt requested or personally delivered to the office of a party.

9. **EMPLOYEES:** Those persons working for WILLOW are WILLOW's employees and work at the sole direction and control of WILLOW. WILLOW has sole discretion with respect to hiring and firing, promoting or demoting or otherwise controlling and disciplining its employees and determining if they are qualified to perform the work assigned to them. UVSD has no relationship with WILLOW's employees and has no right to control their work. Nothing in this Agreement creates an obligation for WILLOW to hire current or former employees from UVSD.

10. **LIABILITY INSURANCE:** At all times while this agreement is in effect, UVSD and WILLOW shall each maintain and keep in full force effect liability insurance with the following minimum levels of coverage:

- a. \$1,000,000.00 per person/ per occurrence for bodily/personal injury or property damage;
- b. \$3,000,000.00 aggregate for bodily/personal injury or property damage;
- c. WILLOW shall name UVSD as an "Additionally Named Insured" under the insurance policy or Self-Insurance Program maintained by WILLOW.
- d. UVSD shall name WILLOW as an "Additionally Named Insured" under the insurance policy or Self-Insurance Program maintained by UVSD.
- e. Each party shall produce a Certificate of Insurance to document compliance with this provision.

11. INDEMNIFICATION:

- a. Unless otherwise provided herein, each party shall be responsible for its own liability arising from the acts or omission of its employees, directors, officers and volunteers occurring in the course of performing this agreement.
- b. WILLOW shall defend, indemnify, and hold harmless UVSD against any claims asserted against UVSD by reason of the acts or omissions of WILLOW, its officers, directors, employees, and volunteers.
- c. UVSD shall defend, indemnify, and hold harmless WILLOW against any claims asserted against WILLOW by reason of the acts or omissions of UVSD, its officers, directors, employees, and volunteers
- d. WILLOW accepts no responsibility for any injury or damage or administrative penalty or judicial liability arising out of the deficiencies of UVSD's water works. UVSD agrees to be wholly responsible for such injury, damage or administrative penalty or judicial liability that may arise out of deferred maintenance or any other such deficiencies. UVSD agrees to be wholly responsible for, and shall pay when due, any and all costs of repair or replacement ordered by any governmental agency and any and all penalties, taxes, interest, or levies of any kind imposed upon

UVSD or WILLOW by reason of such deficiencies.

- e. WILLOW shall reimburse UVSD and its directors, officers, employees, and authorized volunteers, for any and all legal expenses and costs incurred by each of them in connection with or enforcing the indemnity provisions set forth in this agreement to the extent that WILLOW is deemed liable therefor.
- f. UVSD shall reimburse WILLOW and its directors, officers, employees, and authorized volunteers, for any and all legal expenses and costs incurred by each of them in connection with or enforcing the indemnity provisions set forth in this agreement to the extent that UVSD is deemed liable therefor.

12. **TERM:** This agreement shall be effective as of the Commencement Date and shall terminate 24 months from such date.

13. **AUTOMATIC RENEWAL AND OR NOTICE OF INTENT NOT TO RENEW:** This Agreement will automatically renew for a period of 12 months unless a party gives written notice of its intent not to renew said Agreement at least 180 days prior to the expiration of the current term of said Agreement.

14. **TERMINATION PROVISIONS AND CONTINUING OBLIGATIONS:**

- a. **By Agreement:** The parties may agree in writing to terminate this agreement at any time. That written agreement must be authorized by a resolution of the governing board of all of the Parties to this agreement and signed by the authorized representatives of all of the Parties. That agreement shall state the time frame and conditions of termination and if it does not then WILLOW shall continue to provide DELIVERABLES as called for in this agreement for 180 days and UVSD shall pay for those DELIVERABLES during that time frame. During the termination period WILLOW will assist UVSD with the training and recruitment of selected personnel to facilitate the transfer of responsibilities that were enumerated in Exhibit A of this Agreement. Unless otherwise stated in the agreement to terminate it shall be without prejudice to any other rights of the Parties under the Agreement, or
- b. **Unilateral:** Either Party may decide at any time to terminate the Agreement and shall send notice of its election to terminate the agreement to the other party. That notice must be authorized by a resolution of the governing board of the Party making the election and signed by an authorized representative of that Party and shall be without prejudice to any other rights of the Parties under the Agreement. The Agreement will continue for 180 days from the date of termination set forth in that notice. During the 180-day period WILLOW will assist UVSD with the training and recruitment of selected personnel to facilitate the transfer of responsibilities that were enumerated in Exhibit A of this Agreement.
- c. Failure to pay Invoices when due by UVSD shall be deemed a major breach of this Agreement and, as such, WILLOW can at their sole discretion immediately discontinue providing the Deliverables under this Agreement

until such time as said invoices are paid in full. Provided however, if there are insufficient funds held by WILLOW for the account of UVSD to pay such invoices WILLOW may withhold delivery of those funds to UVSD and apply those funds to pay the outstanding invoices or as much thereof as can be paid from those funds.

- d. Failure to reach agreement on the Annual Rate Change will create an automatic termination of this contract ninety (90) days after the renewal date.
- e. Either party may apply to a mediator or arbitrator to terminate the agreement immediately based upon any other major breach of this agreement.

15. **NOT ASSIGNABLE OR DELEGABLE:** Neither Party may assign its rights or delegate its responsibilities and obligations under this Agreement without the prior written consent of the other Party. Provided however, WILLOW may retain the services of non-employees to perform services that its employees might otherwise have performed if WILLOW deems that doing so is the best way to assure performance of its obligations under this agreement.

16. **GOVERNING LAW AND VENUE:** This Agreement shall be governed by the laws of the State of California. All mediations, arbitrations or litigation under this agreement shall be held in Mendocino County, California.

17. **MEDIATION AND ARBITRATION:** The Parties shall use their best efforts to settle amicably all disputes arising out of or in connection with this Agreement or its interpretations. Any dispute or controversy or claim which cannot be settled amicably shall be settled in the following manner:

- a. The parties shall select a mediator to mediate their differences. IF EITHER PARTY DOES NOT ELECT TO PARTICIPATE IN THE MEDIATION PROCESS THEN THAT PARTY WILL NOT BE ENTITLED TO AN AWARD OF ATTORNEYS FEES OR COSTS IN ANY ARBITRATION OR COURT ACTION THAT MAY BE FILED.
- b. In the event that the mediator cannot obtain an agreement between the parties then any and all disputes, controversies or claims arising out of or relating to this Agreement, or breach thereof, shall be settled by arbitration.
 - i. The arbitrator shall be an attorney who has practiced in Lake, Mendocino or Sonoma County for at least ten (10) years and who has experience in dealing with water or sewer agencies or districts.
 - ii. If the parties cannot agree on an arbitrator, then either party may apply to the Mendocino County Superior Court to select an arbitrator meeting the qualifications set forth herein.
 - iii. The arbitration shall be conducted pursuant to the California Code of Civil Procedure §1280 et. seq.
 - iv. The decision of the arbitrator shall be binding upon the parties and subject to review by the court only as allowed by CCP§ 1285 et. seq.
 - v. Judgment upon the award rendered by the arbitrator including reasonable attorney's fees and costs, may be entered in Mendocino County Superior Court.

- vi. Ancillary proceedings including but not limited to applications for restraining orders while the arbitration process proceeds may be sought in Mendocino County Superior Court.

18. **SEVERABILITY:** Each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law. The invalidity or unenforceability of any provision of this Agreement shall in no way affect the validity or enforceability of any other provision hereof. Any invalid or unenforceable provision shall be deemed severed from this Agreement and the balance of this Agreement shall be construed and enforced as if this Agreement did not contain the particular provisions(s) held to be invalid or unenforceable.

19. **SOLE AND ONLY AGREEMENT:** This agreement is intended as a full incorporation of all conversations, representations and discussions between the parties. If any provision or representation of a party, or its management, that was previously discussed or made is not found in this agreement then it shall be presumed that it was purposefully not made a part of this agreement and is not binding on the Parties.

20. **MODIFICATION MUST BE IN WRITING:** No oral agreement to modify this agreement is binding upon the parties. All modifications, amendments or other changes to this agreement must be in writing and approved by the governing boards of the Parties and signed by their authorized representatives before they become a part of this agreement and before they become enforceable.

21. **TIME IS OF THE ESSENCE:** Time is specifically declared to be of the essence in this agreement.

DATE: _____

President of the Board of Directors
Willow County Water District

DATE: _____

Chair of the Board of Directors
Ukiah Valley Sanitation District

APPROVED AS TO FORM:

By:
Attorney, Willow County Water District

By: Duncan M. James
Attorney, Ukiah Valley Sanitation District

Exhibit A
(STATEMENT OF WORK TO BE PERFORMED)

WILLOW shall perform the duties of District Manager for UVSD and as the agent of the UVSD Board of Directors in planning, directing, managing, and overseeing the activities of UVSD; serve as executive officer of UVSD ensuring that services and operations are delivered in an efficient and effective manner within the terms and conditions of the existing agreements between the UVSD and the City of Ukiah ("City"); implement policy decisions made by the Board of Directors; and, facilitate the development and implementation of UVSD goals and objectives.

Exhibit B
(INITIAL STATEMENT OF FEES AND CHARGES)

UVSD shall pay WILLOW the fixed sum of \$3,250 per month to perform the function of District Manager for UVSD. This sum may be adjusted by a resolution of each Board every six (6) months after the date of the execution of this agreement, without a formal written amendment to this agreement.

Exhibit C

RESOLUTION NO. 2019-____
 RESOLUTION OF THE BOARD OF DIRECTORS OF THE
 UKIAH VALLEY SANITATION DISTRICT AUTHORIZING THE
 CHAIR TO EXECUTE A DOCUMENT ENTITLED
 "MASTER SERVICE AGREEMENT"

At a properly notice Regular Meeting of the Board of Directors of Ukiah Valley Sanitation District held at 151 Laws Avenue, Ukiah California on May 8, 2019 at 6:00 p.m., a motion was made by ~~Director~~ ^{Chair} McNerlin that the Board of Directors: should enter into the MASTER SERVICE AGREEMENT with Willow County Water District in the form attached hereto and dated May 08, 2019; that the Chairman of the Board be authorized to execute that agreement on behalf of this District; that a copy of this Resolution shall be recorded in the minutes of the Board Meeting; and, copy shall be provided to the Willow County Water District when the agreement is signed by the authorized representative of this agency.

The motion was seconded by ~~Director~~ Vice-Chair Wipf and Passed, Adopted and Approved at a meeting of the Board of Directors of the Ukiah Valley Sanitation District on May 8, 2019, with the following roll call vote:

Ayes: 3 (McNerlin, Wipf, Marshall)

Noes: 2 (Bawcom, Reed)

Abstain: 0

Absent: 0

Chair Theresa McNerlin
 President, Ukiah Valley Sanitation District
 Date: May 8 2019

Chubca Teague
 Board Secretary, Ukiah Valley Sanitation District
 Date: May 8, 2019

Exhibit D

RESOLUTION NO. 2019-
 RESOLUTION OF THE BOARD OF DIRECTORS OF THE
 WILLOW COUNTY WATER DISTRICT AUTHORIZING THE
 CHAIR TO EXECUTE A DOCUMENT ENTITLED
 "MASTER SERVICE AGREEMENT"

At a properly notice Regular Meeting of the Board of Directors of Willow County Water District held at 151 Laws Avenue, Ukiah California on May 13, 2019 at :00 p.m., a motion was made by Director LaRue that the Board of Directors should: enter into the MASTER SERVICE AGREEMENT with Ukiah Valley Sanitation District in the form attached hereto and dated May 13, 2019; that the Chairman of the Board be authorized to execute that agreement on behalf of this District; that a copy of this Resolution shall be recorded in the minutes of the Board Meeting; and, copy shall be provided to the Ukiah Valley Sanitation District when the agreement is signed by the authorized representative of this agency.

The motion was seconded by Director Gordon and Passed, Adopted and Approved at a meeting of the Board of Directors of the Willow County Water District on May 8, 2019, with the following roll call vote:

Ayes: LaRue, Gordon, Nevill

Noes: 0

Abstain: 0

Absent: Hale, Hildreth

[Signature]
 President, Willow County Water District
 Date: May 13, 2019

[Signature]
 Board Secretary, Willow County Water District
 Date: May 13, 2019

ADDENDUM AND AMENDMENT TO MASTER SERVICE AGREEMENT

The Master Service Agreement (MSA) is made by and between **WILLOW COUNTY WATER DISTRICT** (hereinafter referred to as **WILLOW**) whose mailing address is 151 Laws Avenue, Ukiah, California, 95482 and **UKIAH VALLEY SANITATION DISTRICT**, (hereinafter referred to as **UVSD**) whose mailing address is 151 Laws Avenue, Suite B, Ukiah, California, 95482. The Commencement Date of this agreement shall be the date the last of the parties to this agreement affixed its approved signature to this agreement.

Recitals

- A. Whereas, Willow is a County Water District formed in 1950 under §30321 of the California Water Code, and
- B. Whereas, UVSD was duly created, and formed by the Board of Supervisors of Mendocino County on July 6, 1954, as a County Sanitation District pursuant to Resolution # 1267; and
- C. Whereas, UVSD provides sewer services within its district boundaries to its residential, industrial, agricultural and other customers; and
- D. Whereas, UVSD previously hired Willow to provide to UVSD certain services for UVSD and its customers pursuant to the MSA, as described in Exhibit A to the MSA, and
- E. Whereas, Willow has provided those services to UVSD pursuant to the MSA, and
- F. Whereas, UVSD has requested that Willow perform additional services related to UVSD's billing and collections through the duration of the term of the MSA, and Willow and UVSD expect to enter into a new, revised MSA in the future which encompasses the duties in this Addendum and Amendment as well as in the current MSA, and
- G. Whereas, the governing boards of UVSD and Willow have approved this Addendum and Amendment to the MSA and have authorized their presidents to execute this Addendum and Amendment to the MSA.

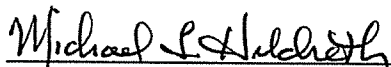
Now, therefore in consideration of the foregoing and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties hereto (Willow and UVSD) hereby agree as follows:

- 1. **RECITALS:** The recitals set forth above are an integral part of this Addendum and Amendment and are fully incorporated into this Addendum and Amendment.
- 2. **EXPANSION OF DELIVERABLES:** In addition to the duties and tasks currently performed by Willow pursuant to the MSA, which are identified as "Deliverables," and listed in Exhibit A to the MSA, Willow will undertake and perform additional duties and responsibilities on behalf of UVSD, as contractor and agent for UVSD, any and all additional acts and services necessary to furnish the highest possible level of service to customers of UVSD. Willow will provide all qualified, trained and, if required, licensed

and certified personnel, direct supervision. The additional services to be provided shall include, but shall not be limited to:

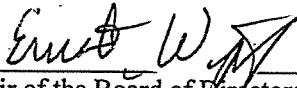
- a. Willow will assume the existing administrative duties of the Ukiah Valley Sanitation District (UVSD) to ensure the efficient operation of the office. In addition, Willow will provide all the services and task associated with the Billing and Collections functions of the District once the transfer of those functions from the City of Ukiah are completed and finalized. These services will be provided in the same fashion, on the same days and during the same business hours that Willow provides to its customers.
3. **FEES AND COSTS:** In addition to the fees, charges and labor costs currently paid to Willow pursuant to the MSA, as listed in Exhibit B to the MSA, UVSD shall pay Willow an additional **\$7,567 per month** for the additional duties and services described in this Addendum and Amendment, for the duration of the term of the MSA and this Addendum and Amendment, which amount will be subject to adjustment in the future through a subsequent MSA or further amendment to the MSA. Such additional amount shall be included in the regular monthly invoices submitted by Willow to UVSD for services rendered pursuant to the MSA, as described in paragraph 4 of the MSA.
 4. **TERM:** This Addendum and Amendment will have the same term as the MSA.
 5. **REMAINING PROVISIONS OF MSA:** Except as amended or modified herein, all provisions of the MSA shall remain unchanged and in full force and effect.

Date: 5-12-2020



President of the Board of Directors
WILLOW COUNTY WATER DISTRICT

Date: 5-13-2020



Chair of the Board of Directors
UKIAH VALLEY SANITATION DISTRICT

**Willow Proposal to Ukiah Valley Sanitation District (UVSD) to Assume
District Administrative Functions and Billing and Collections
Financial Calculations to Support the Value Proposition**

	Fiscal 2021	
Willow Proposed Contract Service Amount For Billing and Collections -Labor	\$17,559	Ties to Contract Amount
Additional Expenses For Billing and Collections to be paid by District	\$17,160	Reference Details Below
Total Estimated Cost For Billing and Collections Under Willow Proposal	\$34,719	

Estimated Annual Savings If UVSD Switches From the City to Willow:

Based on City's Five Year Average	\$65,563
Based on City's Lowest Three Year Average	\$50,512
Based on City's Lowest Cost Year	\$45,971

Total Expenses for Billing and Collections- Amounts The City of Ukiah (The City) has charged UVSD

City Charges for Billing and Collection

	FYE	Actual Total	Budget Total	Dollars District	Percent District
	2016	\$256,835		\$121,920	47.470%
	2017	\$187,304		\$88,969	47.500%
	2018	\$260,519		\$123,799	47.520%
	2019	\$183,049		\$86,033	47.000%
Based on Budget- For Fiscal	2020		\$171,680	\$80,690	47.000%
			Five Year Average	\$100,282	
			Three Lowest Year Average	\$85,231	
			Lowest Year	\$80,690	

Additional Billing and Collections Expenses for UVSD Under the Willow Proposal

**Add the following Direct Costs for Billing and Collections
Under the Willow Option**

Based on 3,000 Accounts- Invoice Customers	\$12,960	District Budget for Fiscal 2021
Currently District has 2,775		
Annual Software Fee	\$1,500	District Budget for Fiscal 2021
Cloud Services- Auto Pay	\$2,700	District Budget for Fiscal 2022
Total Direct Costs	\$17,160	

Note: Willow estimates there will be one time set up costs of \$15,000 spent in Fiscal Year 19/20.



Willow Proposal to Assume Existing Administrative and Back Office Functions	\$73,234	Ties to Contract Amount
No Increase over Annualized Amount for Fiscal 2020		

UVSD Expenses for Administrative Functions - Wages and Employer Contributions

Actual	Annualized
Fiscal	Fiscal
Year	Year
2019	2020

Administrative Assistant/Sec.	\$44,915.00	\$47,100.00
Office Assistant	\$17,515.00	\$20,640.00
Employer Contribution (SS, UE, WC)	\$6,167.23	\$5,494.29
	<u>\$68,597.23</u>	<u>\$73,234.29</u>

SECOND AMENDMENT TO MASTER SERVICE AGREEMENT

This Second Amendment to the Master Service Agreement (“Second Amendment”) is entered into on May 17, 2021 by and between WILLOW COUNTY WATER DISTRICT (hereinafter referred to as “WILLOW”) whose mailing address is 151 Laws Avenue, Ukiah, California, 95482 and UKIAH VALLEY SANITATION DISTRICT (hereinafter referred to as “UVSD”) whose mailing address is 151 Laws Avenue, Suite B, Ukiah, California, 95482.

Recitals

WHEREAS, WILLOW and UVSD entered into a Master Service Agreement on or around May 13, 2019 for WILLOW to perform the duties of District Manager for UVSD, which was amended by an Addendum and Amendment to Master Service Agreement on May 13, 2020 for WILLOW to perform administrative duties for UVSD (collectively, the “Agreement”); and

WHEREAS, WILLOW ceased providing District Manager services to UVSD in October 2020 and WILLOW currently provides administrative services, including billing and collections, to UVSD; and

WHEREAS, WILLOW and UVSD desire to amend the terms of the Agreement to modify the payment as expressly provided herein.

NOW THEREFORE, in consideration of the foregoing recitals and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties hereby agree as follows:

1. The Parties incorporate the above Recitals and acknowledge that they are true and correct.
2. Exhibits A and B of the Master Service Agreement shall be replaced with Exhibits A and B attached hereto and incorporated herein by this reference.
3. The Addendum and Amendment to Master Service Agreement is hereby repealed in its entirety.

Date: _____

 Michael Hildreth
 President of the Board of Directors
 WILLOW COUNTY WATER DISTRICT

Date: _____

 Ernie Wipf
 Chair of the Board of Directors
 UKIAH VALLEY SANITATION DISTRICT

EXHIBIT A
STATEMENT OF WORK

WILLOW will perform administrative duties of UVSD to ensure the efficient operation of the UVSD office. WILLOW will provide all services and tasks associated with billing and collections for the UVSD. WILLOW will undertake and perform duties and responsibilities on behalf of UVSD, as contractor and agent for UVSD, and any and all acts and services necessary to furnish the highest possible level of service to customers of UVSD. WILLOW will provide all qualified, trained and, if required, licensed and certified personnel, and direct supervision. WILLOW shall provide all services on regularly scheduled business days between the hours of 8:00 a.m. and 4:00 p.m., and at UVSD meetings and events as required.

**EXHIBIT B
FEES AND CHARGES**

UVSD shall pay WILLOW Eleven Thousand Three Hundred Forty-Six Dollars (\$11,346.00) per month for the services described in Exhibit A, for the duration of the term of the Agreement unless amended in writing by the parties. Such amount shall be included in the regular monthly invoices submitted by WILLOW to UVSD for services rendered as described in paragraphs 3 and 4 of the Agreement.

THIRD AMENDMENT TO MASTER SERVICE AGREEMENT

This Third Amendment to the Master Service Agreement (“Second Amendment”) is entered into on _____ by and between WILLOW COUNTY WATER DISTRICT (hereinafter referred to as “WILLOW”) whose mailing address is 151 Laws Avenue, Ukiah, California, 95482 and UKIAH VALLEY SANITATION DISTRICT (hereinafter referred to as “UVSD”) whose mailing address is 151 Laws Avenue, Suite B, Ukiah, California, 95482.

Recitals

WHEREAS, WILLOW and UVSD entered into a Master Service Agreement on or around May 13, 2019 for WILLOW to perform the duties of District Manager for UVSD, which was amended by an Addendum and Amendment to Master Service Agreement on May 13, 2020 for WILLOW to perform administrative duties for UVSD, and amended by the Second Amendment to Master Services Agreement on May 17, 2021 to update the scope of work and fees and charges for administrative duties (collectively, the “Agreement”); and

WHEREAS, WILLOW ceased providing District Manager services to UVSD in October 2020 and WILLOW currently provides administrative services, including billing and collections, to UVSD; and

WHEREAS, WILLOW and UVSD desire to amend the terms of the Agreement to modify the payment as expressly provided herein.

NOW THEREFORE, in consideration of the foregoing recitals and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties hereby agree as follows:

1. The Parties incorporate the above Recitals and acknowledge that they are true and correct.
2. Exhibit B of the Master Service Agreement shall be replaced with Exhibit B attached hereto and incorporated herein by this reference, commencing April 1, 2022.

Date: _____

Michael Hildreth
President of the Board of Directors
WILLOW COUNTY WATER DISTRICT

Date: _____

Ernie Wipf
Chair of the Board of Directors
UKIAH VALLEY SANITATION DISTRICT

**EXHIBIT B
FEES AND CHARGES**

UVSD shall pay WILLOW Eleven Thousand Nine Hundred Twenty Dollars and Ninety-Five Cents (\$11,920.95) per month for the services described in Exhibit A, for the duration of the term of the Agreement unless amended in writing by the parties. Such amount shall be included in the regular monthly invoices submitted by WILLOW to UVSD for services rendered as described in paragraphs 3 and 4 of the Agreement.

FOURTH AMENDMENT TO MASTER SERVICE AGREEMENT

This Fourth Amendment to the Master Service Agreement (“Fourth Amendment”) is entered into on _____ by and between WILLOW COUNTY WATER DISTRICT (hereinafter referred to as “WILLOW”) whose mailing address is 151 Laws Avenue, Ukiah, California, 95482 and UKIAH VALLEY SANITATION DISTRICT (hereinafter referred to as “UVSD”) whose mailing address is 151 Laws Avenue, Suite B, Ukiah, California, 95482.

Recitals

WHEREAS, WILLOW and UVSD entered into a Master Service Agreement on or around May 13, 2019 for WILLOW to perform the duties of District Manager for UVSD, which was amended by an Addendum and Amendment to Master Service Agreement on May 13, 2020 for WILLOW to perform administrative duties for UVSD, the Second Amendment to Master Services Agreement on May 17, 2021 to update the scope of work and fees and charges for administrative duties, and the Third Amendment to Master Services Agreement on April 1, 2022 to update the fees and charges for administrative duties (collectively, the “Agreement”); and

WHEREAS, WILLOW ceased providing District Manager services to UVSD in October 2020 and WILLOW currently provides administrative services, including billing and collections, to UVSD; and

WHEREAS, WILLOW and UVSD desire to amend the terms of the Agreement to modify the payment as expressly provided herein.

NOW THEREFORE, in consideration of the foregoing recitals and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties hereby agree as follows:

1. The Parties incorporate the above Recitals and acknowledge that they are true and correct.
2. Exhibit B of the Master Service Agreement shall be replaced with Exhibit B attached hereto and incorporated herein by this reference, commencing February 1, 2023.

Date: _____

Michael Hildreth, President of the Board of Directors
WILLOW COUNTY WATER DISTRICT

Date: _____

Ernie Wipf, Chair of the Board of Directors
UKIAH VALLEY SANITATION DISTRICT

**EXHIBIT B
FEES AND CHARGES**

UVSD shall pay WILLOW Eleven Thousand Seven Hundred Sixty-Three Dollars and Four Cents (\$11,763.04) per month for the services described in Exhibit A, for the duration of the term of the Agreement unless amended in writing by the parties. Such amount shall be included in the regular monthly invoices submitted by WILLOW to UVSD for services rendered as described in paragraphs 3 and 4 of the Agreement.

FIFTH AMENDMENT TO MASTER SERVICE AGREEMENT

This Fifth Amendment to the Master Service Agreement (“Fifth Amendment”) is entered into on _____ by and between WILLOW COUNTY WATER DISTRICT (hereinafter referred to as “WILLOW”) whose mailing address is 151 Laws Avenue, Ukiah, California, 95482 and UKIAH VALLEY SANITATION DISTRICT (hereinafter referred to as “UVSD”) whose mailing address is 151 Laws Avenue, Suite B, Ukiah, California, 95482.

Recitals

WHEREAS, WILLOW and UVSD entered into a Master Service Agreement on or around May 13, 2019 for WILLOW to perform the duties of District Manager for UVSD, which was amended by an Addendum and Amendment to Master Service Agreement on May 13, 2020 for WILLOW to perform administrative duties for UVSD, amended by the Second Amendment to Master Services Agreement on May 17, 2021 to update the scope of work and fees and charges for administrative duties, amended by the Third Amendment to Master Services Agreement to update the fees and charges for administrative duties on April 1, 2022; and amended by the Fourth Amendment to Master Services Agreement to update the fees and charges for administrative duties on March 8, 2023 (collectively, the “Agreement”); and

WHEREAS, WILLOW and UVSD desire to amend the terms of the Agreement to modify the payment as expressly provided herein.

NOW THEREFORE, in consideration of the foregoing recitals and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the Parties hereby agree as follows:

1. The Parties incorporate the above Recitals and acknowledge that they are true and correct.
2. Exhibit B of the Master Service Agreement shall be replaced with Exhibit B attached hereto and incorporated herein by this reference, commencing March 1, 2024.

Date: _____

Gary Nevill, President of the Board of Directors
WILLOW COUNTY WATER DISTRICT

Date: _____

Ernie Wipf, Chair of the Board of Directors
UKIAH VALLEY SANITATION DISTRICT

**EXHIBIT B
FEES AND CHARGES**

UVSD shall pay WILLOW Thirteen Thousand Eight Hundred Fifty-Five Dollars and Sixty-One Cents (\$13,855.61) per month for the services described in Exhibit A, for the duration of the term of the Agreement unless amended in writing by the parties. Such amount shall be included in the regular monthly invoices submitted by WILLOW to UVSD for services rendered as described in paragraphs 3 and 4 of the Agreement.

MSA Comparison Totals

Attachment 2

		Willow	Calpella	River Estates	Hopland	Millview	Redwood Valley	UVSD	Total
Monthly Invoice	Operations	23,434.79	7,320.92	2,218.19	9,325.64	35,851.53	32,918.79	373.37	111,438.62
	Office	6,055.48	1,218.87	545.18	2,281.98	11,511.16	3,637.16	13,482.24	38,731.43
	2024	29,490.26	8,539.79	2,763.37	11,607.62	47,362.69	36,555.95	13,855.61	150,170.05
Monthly Invoice	Operations	20,009.00	9,287.98	2,418.89	10,235.68	36,211.26	25,118.59	352.28	103,633.68
	Office	8,821.20	2,256.53	957.57	2,868.54	9,009.45	3,118.09	11,410.76	38,442.15
	2023	28,830.21	11,544.51	3,376.46	13,104.22	45,220.71	28,236.68	11,763.04	142,075.83
Monthly Invoice	Operations	19,706.96	9,287.98	2,418.89	10,235.68	36,211.26	29,514.36	343.53	107,710.18
	Office	8,438.49	2,256.53	957.57	2,868.54	9,009.45	4,796.16	11,577.42	39,904.42
	2022	28,145.45	11,544.51	3,376.46	13,104.22	45,220.71	34,310.52	11,920.95	147,614.60
Monthly Invoice	Operations	19,706.96	8,586.76	2,518.49	10,235.42	36,207.56	31,451.24		107,710.18
	Office	8,438.49	2,391.38	1,160.62	2,868.34	9,008.82	5,173.92	11,346.00	39,904.42
	2021	28,145.45	10,978.14	3,679.11	13,103.76	45,216.38	36,625.16	11,346.00	147,614.60
Monthly Invoice	Operations	19,706.96	8,586.76	2,518.49	10,284.34	34,822.42	31,451.24	3,250.00	107,710.18
	Office	8,438.49	2,391.38	1,160.62	4,927.03	9,042.33	5,173.92	7,567.00	39,904.42
	2020	28,145.45	10,978.14	3,679.11	15,211.37	43,864.75	36,625.16	10,817.00	147,614.60
Monthly Invoice	Operations	19,706.96	6,631.65	2,154.54	9,999.79	29,216.41	26,678.56	3,250.00	107,710.18
	Office	8,438.49	1,555.01	696.78	4,375.16	7,619.73	4,505.83		39,904.42
	2019	28,145.45	8,186.66	2,851.32	14,374.95	36,836.14	31,184.39	3,250.00	147,614.60

CITY OF UKIAH AND UVSD
ESSU STATISTICS REPORT

Attachment 2

	City Accounts # ESSU Units	UVSD #ESSU Units	Total All Acct. #ESSU Units
YTD 2/1/24	6855.226	5708.65	12563.876
% of Total ESSU's	54.56%	45.44%	100.00%
Percent New Plant ESSU's Used	50.98%	40.94%	44.45%
New Plant ESSU's Used	428.23	638.65	1066.876
New Plant ESSU's Remaining	411.77	921.35	1333.12
New Plant Agreement	35.00%	65.00%	100.00%
New Plant Capacity	840	1560	2400



AGENDA SUMMARY REPORT

SUBJECT: Approve the Purchase of a Pierce-International 2100 Gallon Water Tender from Golden State Fire Apparatus for the amount of \$574,948.03, and Approval of Corresponding Budget Amendment.

DEPARTMENT: Fire

PREPARED BY: Eric Singleton, Battalion Chief

PRESENTER: Doug Hutchison, Fire Chief.

ATTACHMENTS:

1. Pierce-GSFA Proposal - IHC 2100 Gallon Water Tender - 2-23-25

Summary: The City Council will consider approval of the purchase of a 2024 International 2100 Gallon Water Tender (Attachment #1) for the Ukiah Valley Fire Authority in the amount of \$584,874., and approval of corresponding budget amendment.

Background: The Ukiah Valley Fire Authority (UVFA) is replacing its existing water tender, a 2004 Peterbilt single-axle 2,500-gallon unit originally designed for construction use and later adapted for fire service. However, the current unit lacks a fire-rated pump, making it non-compliant with National Fire Protection Association (NFPA) standards for frontline apparatus.

Per NFPA guidelines, fire apparatus should serve a primary operational role for 10 years, followed by up to 10 years in reserve status. Given these recommendations and the limitations of the existing unit, UVFA has prioritized its replacement with a fully fire-rated water tender. Once replaced, the current tender will be repurposed as a reserve unit and made available for use by other City departments, including Streets and Sewer, reducing the need for an additional purchase.

Discussion: The replacement of the water tender was originally budgeted in the Fiscal Year 2021-22 Capital Improvement Plan. However, procurement efforts were delayed due to supply chain disruptions, including chassis shortages and the broader impacts of the COVID-19 pandemic.

Initial Funding Sources

\$342,233 – City General Revenues

\$82,000 – Mitigation Funds** (Subject to a 10.5% cap on replacement vehicles, limiting the available amount to \$61,412 for this purchase.)

These funds were approved and allocated in FY 2021-22 through authorization from both the Ukiah Valley Fire District Board and the Ukiah City Council.

Despite extensive efforts to secure a cost-effective unit, rising costs have necessitated additional funding. A suitable stock-model water tender has been identified with a base purchase price of \$584,874. To address the funding gap, Staff identified reserve funds through the Fire District's Measure B Fund, which was requested and approved by the Ukiah Valley Fire District Board of Directors. The total funding structure is as follows:

City Revenue Funds: \$342,233

Mitigation Funds: \$61,412 (in accordance with the 10.5% cap for replacement vehicles)

Measure B Funds: \$181,229

An estimated \$20,000 is required for additional equipment and outfitting to ensure operational readiness, as this is a stock model. Retrofitting is essential to integrate department-specific functionality while maintaining the existing water tender as a reserve unit available for mutual aid deployment while also serving other departments within the city for use. This additional funding was also requested and approved by the District Board of Directors.

Required equipment includes:

Radios – \$4,500
Portable Water Tank – \$3,000
Hard Suction Hose – \$1,200
Trash Pump & Small Suction Hose – \$1,200
Remote Fire Nozzle – \$6,500
Rear Road Spray Bars – \$800
Fire Hose & Various Hose Appliances – \$2,800

This brings the total project cost to \$605,000.

The water tender is being purchased under a Sourcewell cooperative contract (Attachment 1). City Staff researched and vetted the Request for Proposal process of the Sourcewell contract to verify that it met all requirements of the City and the District. After careful consideration, Staff can confirm that this cooperative contract meets all necessary criteria for procurement. It is therefore the Staff's recommendation to approve the purchase of the Pierce International 2100 Gallon Water Tender for the total amount of \$574,948.03, and approval of necessary budget amendments for this purchase, and for the outfitting of the vehicle.

A UVFD meeting is scheduled for February 27, 2025; however, due to timeline concerns and the publication of the Council agenda, this item is being added to the Council agenda prior to the UVFD meeting approving the additional use of Measure B Funds.

Recommended Action: Approve the purchase of the Water Tender in the amount of \$584,874, and corresponding budget amendment.

BUDGET AMENDMENT REQUIRED: Yes

CURRENT BUDGET AMOUNT: 10021210.80100.V2543: \$424,233; 10021210.47110.V2543: \$82,000; 91821400.59105.V2543: \$82,000; 91721400.59105.V2543: \$0

PROPOSED BUDGET AMOUNT: 10021210.80100.V2543: \$605,000; 10021210.47110.V2543: \$262,767; 91821400.59105.V2543: \$61,412; 91721400.59105.V2543: \$201,355

FINANCING SOURCE: 91721400 (Measure B) Reserve Funds

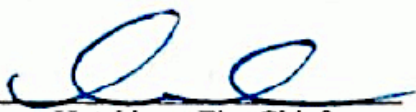
PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Finance Department; Myles Fisette, Purchasing Manager; Fleet Management: Dave Kirch, Fire Chief: Doug Hutchison

STRATEGIC PLAN (SP): N/A

CLIMATE INITIATIVES (CI): N/A

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

Approved: 
Doug Hutchison, Fire Chief



PREPARED ESPECIALLY FOR:

UKIAH VALLEY FIRE AUTHORITY

One (1) Pierce Manufacturing, Inc.
International 2100 Gallon Water Tender



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1 PRODUCT PROPOSAL

PRODUCT PROPOSAL FOR:

Ukiah Valley Fire Authority
300 Seminary Ave.
Ukiah, CA 95482

Sales Consultant

Jon Bauer
jbauer@goldenstatefire.com
 Mobile: 530.351.2151

SUBMITTED DATE	EXPIRATION DATE	GSFA PROPOSAL #	MANUFACTURER BID #	MANUFACTURER	CONSORTIUM
2/23/25	3/15/25 OR UNTIL VEHICLE IS SOLD – WHICHEVER IS FIRST	50223-25A	1098	Pierce Mfg.	Sourcwell (Ukiah Member ID# 60937)

Golden State Fire Apparatus, Inc. ("GSFA") is pleased to provide this proposal for the fire apparatus(es) and equipment identified below (the "**Product**") to **Ukiah Valley Fire Authority** ("**Customer**") for consideration. This proposal (this "**Product Proposal**") includes the following exhibits attached hereto: the Standard Terms and Conditions attached as Exhibit A (the "**Terms and Conditions**"); the Product Specifications attached as Exhibit B (the "**Specifications**"); the Product Warranties attached as Exhibit C; and the Dealer Supplied Products and/or Services attached as Exhibit D (the "**Dealer Supplied Products/Services List**") (all of the foregoing, collectively, the "**Agreement**"). Through its signature below or other Acceptance (as defined on page 2), Customer acknowledges having received and read, and agrees to be bound by, the Agreement. The Agreement shall be effective as of the latest date appearing in the signature blocks below (the "**Executed Date**").

100% PRE-PAYMENT AT TIME OF ORDER

ITEM	PRODUCT DESCRIPTION	UNIT PRICE
A	One (1) Pierce - International 2100 Gallon Water Tender – Stock Job #42701	\$541,286.93
B	<i>Discount for Sourcwell Consortium Purchase (Product ID #273)</i>	<i>(\$5,359.27)</i>
C	<i>Pre-Payment Discount for 100% Payment at Time of Order (the "Prepayment Discount")</i>	<i>(\$9,094.57)</i>
D	SUBTOTAL	\$526,833.09
E	8.875% State Sales Tax	\$46,756.44
F	California Tire Fee	\$10.50
G	100% Performance Bond	\$1,348.00
H	GRAND TOTAL PURCHASE PRICE	\$574,948.03

PAYMENT TERMS – Customer shall pay the total purchase price set forth directly above (the "**Grand Total Purchase Price**") to GSFA within fifteen (15) calendar days of the Executed Date. If payment of the Grand Total Purchase Price is late, a late fee as specified in section 6 of the Terms and Conditions may be applied, and the Prepayment Discount may be adjusted, and the Grand Total Purchase Price increased in accordance with section 2.c of the Terms and Conditions. Customer shall pay any balance due as a result of Change Orders to GSFA at the time of GSFA's delivery of the applicable Product to Customer's address listed above (or Customer's pick up of such Product at GSFA's facilities, as applicable and if approved by GSFA).

MANUFACTURER – Customer acknowledges that GSFA is not an agent of the Product manufacturer identified above (“Manufacturer”) and is not capable of binding Manufacturer. Within five (5) business days of the Executed Date, GSFA shall submit an order form to the Manufacturer for the Product. GSFA’s further performance under the Agreement is contingent upon Manufacturer’s acceptance of such order form, at the price and on the terms GSFA believed to be available when submitting this Product Proposal to Customer. If Manufacturer rejects such order as submitted or fails to respond to GSFA within a reasonable amount of time, GSFA shall notify Customer in writing, and unless GSFA and Customer otherwise agree in writing, the Agreement shall then terminate and have no further force or effect.

PRODUCT COMPLETION – The Product shall be ready for final inspection by Customer at the manufacturing facility within approximately **5 - 6 MONTHS** after the Executed Date. The foregoing estimate is provided as a good faith approximation as of the date of submission of this Product Proposal and is subject to the Terms and Conditions.

PREDELIVERY SERVICE – If applicable, after transportation from the manufacturing facility and prior to final delivery or pick up, the Product shall receive those additional Products and/or services identified on the Dealer Supplied Products/Services List. It is estimated that such service will add approximately **1 - 2 MONTH(S)** to the above Product completion estimate. The foregoing estimate is provided as a good faith approximation as of the date of submission of this Product Proposal and is subject to the Terms and Conditions.

PROPOSAL EXPIRATION – This Product Proposal supersedes any previous proposal(s) presented to Customer by GSFA and its employees and may be accepted by Customer on or before the Expiration Date identified above. Unless accepted by the Expiration Date, GSFA reserves the right to withdraw this Product Proposal or to alter its terms (including by providing updated Product pricing) prior to an order being accepted.

PURCHASE ORDER – If the Customer elects to issue a Purchase Order (PO) it shall be made out to: *Golden State Fire Apparatus, Inc. – 7400 Reese Road – Sacramento, CA 95828.*

ACCEPTANCE – ACCEPTANCE OF THIS PROPOSAL CREATES AN ENFORCEABLE BINDING AGREEMENT BETWEEN GSFA AND CUSTOMER. “**ACCEPTANCE**” MEANS THAT THE CUSTOMER DELIVERS TO GSFA: (A) A SIGNED COPY OF THIS PRODUCT PROPOSAL, OR (B) A SIGNED COPY OF A PURCHASE ORDER INCORPORATING THE AGREEMENT IN ITS ENTIRETY. ANY ADDITIONAL OR DIFFERENT TERMS, WHETHER CONTAINED IN CUSTOMER’S FORMS OR OTHERWISE PRESENTED BY CUSTOMER AT ANY TIME, ARE HEREBY REJECTED AND OF NO EFFECT UNLESS APPROVED IN A SEPARATE WRITING SIGNED BY GSFA.

COUNTERPARTS – This Product Proposal may be executed in multiple counterparts, each of which shall be deemed an original (including copies sent to a party by electronic transmission) as against the party signing such counterpart, but which together shall constitute one and the same instrument. A signed copy of this Product Proposal delivered by facsimile, email or other means of electronic transmission will be deemed to have the same legal effect as delivery of an original signed copy of this Product Proposal. If this Product Proposal is returned to GSFA with the signature of Customer’s authorized representative but without an attestation or co-signers signature, then absent Customer’s written notice to the contrary, GSFA shall be entitled to rely on such single signature as sufficient evidence of the signatory’s authority to execute the Agreement and bind Customer thereby.

[Signature Page Follows]

INTENDING TO CREATE A BINDING AGREEMENT, Customer and GSFA have each caused this Product Proposal, **dated 2/23/25, GSFA Proposal Number: 50223-25A**, to be executed by their duly authorized representatives as of the Executed Date.

ACCEPTED AND AGREED TO BY CUSTOMER

AUTHORIZED CUSTOMER REPRESENTATIVE:

Signature

Print Name

Title

Date

ACCEPTED AND AGREED TO BY GSFA

AUTHORIZED GSFA REPRESENTATIVE:

Signature

Print Name

Title

Date

PRODUCT PROPOSAL FOR:

Ukiah Valley Fire Authority
300 Seminary Ave.
Ukiah, CA 95482

Sales Consultant

Jon Bauer
jbauer@goldenstatefire.com
 Mobile: 530.351.2151

SUBMITTED DATE	EXPIRATION DATE	GSFA PROPOSAL #	MANUFACTURER BID #	MANUFACTURER	CONSORTIUM
2/23/25	3/15/25 OR UNTIL VEHICLE IS SOLD – WHICHEVER IS FIRST	50223-25B	1098	Pierce Mfg.	Sourcewell (Ukiah Member ID# 60937)

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PAYMENT AT TIME OF COMPLETION

ITEM	PRODUCT DESCRIPTION	UNIT PRICE
A	One (1) Pierce - International 2100 Gallon Water Tender – Stock Job #42701	\$541,286.93
B	<i>Discount for Sourcewell Consortium Purchase (Product ID #273)</i>	<i>(\$5,359.27)</i>
C	SUBTOTAL	\$535,927.66
D	8.875% State Sales Tax	\$47,563.58
E	California Tire Fee	\$10.50
F	100% Performance Bond	\$1,372.00
G	GRAND TOTAL PURCHASE PRICE	\$584,873.74

PAYMENT TERMS – Customer shall pay the total purchase price set forth directly above (the "Grand Total Purchase Price") (as such amount may be adjusted by Change Order in accordance with the Terms and Conditions) to GSFA at the time of vehicle completion at the manufacturers facility (or Customer's pick up of such Product, if approved by GSFA). GSFA shall have no obligation to deliver, or permit pick up of the Product if the Customer does not have full payment ready when the Product is complete and ready to deliver or pick up, as applicable.

MANUFACTURER – Customer acknowledges that GSFA is not an agent of the Product manufacturer identified above (“Manufacturer”) and is not capable of binding Manufacturer. Within five (5) business days of the Executed Date, GSFA shall submit an order form to the Manufacturer for the Product. GSFA’s further performance under the Agreement is contingent upon Manufacturer’s acceptance of such order form, at the price and on the terms GSFA believed to be available when submitting this Product Proposal to Customer. If Manufacturer rejects such order as submitted or fails to respond to GSFA within a reasonable amount of time, GSFA shall notify Customer in writing, and unless GSFA and Customer otherwise agree in writing, the Agreement shall then terminate and have no further force or effect.

PRODUCT COMPLETION – The Product shall be ready for final inspection by Customer at the manufacturing facility within approximately **5 - 6 MONTHS** after the Executed Date. The foregoing estimate is provided as a good faith approximation as of the date of submission of this Product Proposal and is subject to the Terms and Conditions.

PREDELIVERY SERVICE – If applicable, after transportation from the manufacturing facility and prior to final delivery or pick up, the Product shall receive those additional Products and/or services identified on the Dealer Supplied Products/Services List. It is estimated that such service will add approximately **1 - 2 MONTH(S)** to the above Product completion estimate. The foregoing estimate is provided as a good faith approximation as of the date of submission of this Product Proposal and is subject to the Terms and Conditions.

PROPOSAL EXPIRATION – This Product Proposal supersedes any previous proposal(s) presented to Customer by GSFA and its employees and may be accepted by Customer on or before the Expiration Date identified above. Unless accepted by the Expiration Date, GSFA reserves the right to withdraw this Product Proposal or to alter its terms (including by providing updated Product pricing) prior to an order being accepted.

PURCHASE ORDER – If the Customer elects to issue a Purchase Order (PO) it shall be made out to: *Golden State Fire Apparatus, Inc. – 7400 Reese Road – Sacramento, CA 95828.*

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COUNTERPARTS – This Product Proposal may be executed in multiple counterparts, each of which shall be deemed an original (including copies sent to a party by electronic transmission) as against the party signing such counterpart, but which together shall constitute one and the same instrument. A signed copy of this Product Proposal delivered by facsimile, email or other means of electronic transmission will be deemed to have the same legal effect as delivery of an original signed copy of this Product Proposal. If this Product Proposal is returned to GSFA with the signature of Customer’s authorized representative but without an attestation or co-signers signature, then absent Customer’s written notice to the contrary, GSFA shall be entitled to rely on such single signature as sufficient evidence of the signatory’s authority to execute the Agreement and bind Customer thereby.

[Signature Page Follows]

INTENDING TO CREATE A BINDING AGREEMENT, Customer and GSFA have each caused this Product Proposal, **dated 2/23/25, GSFA Proposal Number: 50223-25B**, to be executed by their duly authorized representatives as of the Executed Date.

ACCEPTED AND AGREED TO BY CUSTOMER

AUTHORIZED CUSTOMER REPRESENTATIVE:

Signature

Print Name

Title

Date

ACCEPTED AND AGREED TO BY GSFA

AUTHORIZED GSFA REPRESENTATIVE:

Signature

Print Name

Title

Date

2 STANDARD TERMS AND CONDITIONS

Exhibit "A"

STANDARD TERMS AND CONDITIONS

1. Definitions.

- a. **"Agreement"** has the meaning given in the Product Proposal.
- b. **"Customer"** means the customer identified in the Product Proposal.
- c. **"Dealer Preparation,"** if applicable, means additional product(s) and/or services added by GSFA after Manufacturer's completion of the Product and prior to delivery, in accordance with the Dealer Supplied Products/Services List.
- d. **"Delivery Date"** means the Product Completion timeframe plus the Predelivery Service timeframe equals the Delivery Date.
- e. **"Dealer Supplied Products/Services List"** means the Dealer Supplied Products and/or Services List attached to the Product Proposal as Exhibit D, which reflects all Dealer Preparation under the Agreement absent a valid Change Order(s).
- f. **"Grand Total Purchase Price"** means the total purchase price for the Product identified in the Product Proposal (subject to any adjustments required or permitted by these Terms and Conditions, including by the execution of a valid Change Order(s)).
- g. **"GSFA"** means Golden State Fire Apparatus, Inc., a California corporation.
- h. **"Manufacturer"** means the person or persons, company, firm, corporation, partnership, or other organization identified in the Product Proposal as responsible for manufacturing the Product.
- i. **"Party"** or **"Parties"** means GSFA and/or Customer, as applicable.
- j. **"Predelivery Service"** means the Products and/or Services that will be provided by GSFA after transportation of the Product(s) from the manufacturing facility and prior to Final Delivery or Pick-Up.
- k. **"Prepayment Discount"** means a discount to the purchase price for the Product granted to Customer in connection with Customer's advance payment of the Grand Total Purchase Price (or portion thereof, as specified in the Product Proposal).
- l. **"Product"** means the fire apparatus(es) and any associated equipment listed in the Product Proposal and further described in the Specifications.
- m. **"Product Completion"** means the fire apparatus(es) in the Product Proposal and further described in the Specifications being ready for final inspection by Customer at the manufacturing facility.
- n. **"Product Proposal"** means the GSFA proposal executed by Customer to which these Terms and Conditions are attached.
- o. **"Product Warranties"** means the Manufacturer warranties for the Product attached to the Product Proposal as Exhibit C.
- p. **"Specifications"** means the specifications for the Product attached to the Product Proposal as Exhibit B.
- q. **"Terms and Conditions"** means these Standard Terms and Conditions, which are attached to the Product Proposal as Exhibit A.

2. Purchase and Payment.

a. Purchase. Customer agrees to purchase the Product at the Grand Total Purchase Price (as such amount may be adjusted in accordance with these Terms and Conditions), pursuant to the payment terms set forth in the Product Proposal. The Grand Total Purchase Price is payable in U.S. dollars.

b. Contingency Reserve Fund. The Grand Total Purchase Price may include an amount to be set aside for the purpose of funding any future costs or financial obligations incurred by Customer under the Product Proposal or any valid Change Order(s) (the **"Contingency Reserve Fund"**). If applicable, the amount of any required Contingency Reserve Fund will be set forth in either the Product Proposal or Exhibit D. The Contingency Reserve Fund may be withdrawn against by Customer or GSFA for the purpose of satisfying Customer's payment obligations under the initial Product Proposal or any valid Change Order(s) (including, without limitation, a Change Order submitted by GSFA pursuant to Section 8.b). If a Contingency Reserve Fund is required under the Agreement, the amount of such fund is not intended as an estimate of the actual additional costs of contingencies, Change Orders, unforeseen items

or other required work that may be incurred under the Agreement after submission of the Product Proposal to Customer, which amounts Customer acknowledges may exceed the Contingency Reserve Fund amount. The balance of any Contingency Reserve Fund will be credited against Customer's payment obligations, or otherwise returned to Customer within thirty (30) calendar days of delivery of all Products under the Agreement (provided that Customer has paid all amounts owed under the Agreement as of such date).

c. Prepayment Discount. If GSFA has granted Customer a Prepayment Discount, Customer must provide each associated prepayment (each, a "**Prepayment**") within the time frame specified in the Product Proposal in order to receive such discount. Customer's failure to timely make such Prepayment may result in: (i) GSFA's termination of the Agreement; and/or (ii) Customer's loss of the Prepayment Discount for the portion of the Grand Total Purchase Price represented by such outstanding Prepayment and the application of a late fee as set forth in Section 6, in each case in GSFA's sole discretion.

d. State Sales Tax. Customer shall be responsible for the cost of state sales tax associated with, or attributable to, the Product. The taxes stated in the Product Proposal are subject to adjustment for the applicable state sales tax rate in effect at the time of delivery. Therefore, the sales tax set forth on the Product Proposal is only an estimate of such taxes and will be increased or decreased at the time of delivery if a change in the applicable sales tax rate has occurred, in which case Customer shall pay GSFA (or be refunded by GSFA) the difference in the applicable sales tax.

3. Product Completion Date. Within thirty (30) calendar days of the date on which the last required signatory executes the Product Proposal (such date, the "**Executed Date**"), GSFA shall submit to Customer a tentative Product completion date (which may differ from the Product completion estimate contained in the Product Proposal). Due to global supply chain constraints, any Product completion date contained herein, or in the Product Proposal, or otherwise provided to Customer, is a good faith estimate only as of the date provided to Customer, and merely an approximation based on current information available to GSFA and Manufacturer. Customer shall not be entitled to rely on any such estimate, and GSFA shall have no liability to Customer for a failure by GSFA or Manufacturer to meet any such estimate. All Product completion estimates are subject to modification and, if applicable, GSFA will provide updates to such estimates to Customer when available.

4. Stock / Demo Units. Notwithstanding any other provision contained in the Agreement (including Section 12 hereof concerning warranties), any Products constituting stock/demo unit(s) are sold to Customer on an as-is, first-come and first served-basis and GSFA makes no further representation or warranty to any customer with respect to such unit(s). Regardless of the terms of the Product Proposal, GSFA shall only be obligated to sell such stock/demo unit(s) to the first customer to enter into a purchase agreement with GSFA identifying such unit(s), and after the execution by GSFA of such agreement any subsequent purchase agreement (including the Agreement, as applicable) shall have no further force or effect with respect to such unit(s).

5. Multiple Unit Purchase. If the Grand Total Purchase Price includes pricing for multiple Products, the Product price stated in the Product Proposal shall only be valid if the quantity of Products being proposed are purchased at the same time, pursuant to the same Agreement. GSFA shall have no obligation to offer the same price for any Product if purchased by Customer pursuant to a later purchase agreement.

6. Late Fee; Storage Fee. A late fee equal to 0.033% of the outstanding portion of the Grand Total Purchase Price will be charged per calendar day for overdue payments beginning ten (10) calendar days after the payment is due and continuing for the first thirty (30) calendar days thereafter. After such thirty (30) calendar day period, the late fee shall increase to 0.044% per calendar day until payment of the outstanding portion of the Grand Total Purchase Price is received. If Customer is unable to satisfy the delivery requirements hereunder or is unwilling to take delivery of the Product, then GSFA shall be entitled to a storage charge running from the earlier of: (i) the date of delivery agreed to between GSFA and Customer (provided GSFA is willing and able to deliver the Product on such date), or (ii) twenty-one (21) calendar days after GSFA notifies Customer that the Product is available for delivery. The storage charge is equal to: (i) \$175.00 per calendar day per apparatus stored, or (ii) the actual charges incurred by GSFA with a third party for storage of the Product, whichever is greater. Such storage charge shall continue until the actual time

of delivery and Customer's possession of the Product, and any such storage by GSFA or such third party shall be at the sole risk of Customer.

7. Delivery; Inspection and Acceptance.

a. Delivery. Subject to Section 5 hereof, the Product is scheduled to be delivered to the location and within the time period specified in the Product Proposal. Such delivery date is an estimate, and GSFA is, notwithstanding this Section 7.a, not bound to such date unless it otherwise agrees in a separate writing to complete delivery by a date certain. For the avoidance of doubt, GSFA is not responsible for delivery delays caused by or because of actions, omissions or conduct of Customer, the Manufacturer, or their respective employees, affiliates, suppliers, contractors, and carriers. Risk of loss for the Product shall pass to Customer at the point and time of delivery (which shall include an attempted delivery by GSFA which cannot be completed due to any act of Customer). However, title to the Product shall only pass to Customer upon delivery if Customer has then fully paid GSFA all amounts due hereunder (including additional amounts due under any valid Change Order). Absent GSFA's separate written agreement, which it may or may not provide in its sole and absolute discretion, delivery of the Product will not occur before Customer has fully paid all amounts due under the Agreement and provided proof of insurance reasonably satisfactory to GSFA. If GSFA permits Customer to take possession of the Product, Customer may not mount equipment, conduct training, or place the Product into service until all amounts due under the Agreement have been paid. If Customer has ordered multiple Products, GSFA reserves the right to deliver such Products in installments and to separately invoice Customer for such Products.

b. Inspection and Acceptance. Upon delivery, Customer shall have ten (10) calendar days within which to inspect the Product for substantial conformance to the Specifications, and in the event of substantial non-conformance to the Specifications to furnish GSFA with written notice sufficient to permit GSFA to evaluate such non-conformance ("**Notice of Nonconformance to Specifications**"). Contingent upon part availability and Customer's cooperation, any Product not in substantial conformance to material Specifications shall be remedied by GSFA (by repair or replacement, at GSFA's election) within thirty (30) calendar days from GSFA's receipt of the Notice of Nonconformance to Specifications. In the event GSFA does not receive a Notice of Nonconformance to Specifications within ten (10) calendar days of delivery, the Product will be deemed to be in conformance with Specifications and accepted by Customer.

8. Changes to Agreement Terms.

a. Change Orders. The Customer may request that GSFA incorporate a change to the Product or the Specifications for the Product, or GSFA may submit changes to the Agreement required or permitted to be made by GSFA (pursuant to Section 8.b or otherwise) by delivering a written Change Order to the other party hereto, which shall include a description of the proposed change sufficient to permit the receiving party to evaluate such change (either, a "**Change Order**"). For any Change Order submitted by Customer, GSFA will provide Customer a written response (a "**Response**") stating (i) whether GSFA will accommodate such Change Order (which GSFA may decide in its sole and absolute discretion); and (ii) the terms of the modification to the order, including any increase or decrease in the Grand Total Purchase Price resulting from such Change Order, a date on which any increase in the Grand Total Purchase Price must be paid, and an estimate of any effect on production scheduling or delivery resulting from such Change Order. Customer shall have seven (7) calendar days after receipt of the Response to notify GSFA as to whether Customer desires to make the changes GSFA has approved in the Response. In the event Customer countersigns GSFA's Response, Customer shall pay the increase (or be refunded the decrease) in the Grand Total Purchase Price by the date specified in the Response. GSFA may also send Customer a Change Order to account for any changes to the Agreement required or permitted to be made by GSFA (including those changes required pursuant to Section 8.b hereof), and such Change Order shall be effective upon delivery to Customer unless Customer elects to terminate the applicable Product order under the Agreement in accordance with Section 9.

b. Additional Changes.

i. Component Price Volatility; Increases Imposed by Manufacturer. GSFA shall not be responsible for (i) any unforeseen price increase or surcharge enacted by suppliers of major components of the Product (including but not limited to commercial chassis, engine, transmission, and fire pump); or (ii) price increases imposed on GSFA by Manufacturer pursuant to Manufacturer's terms and conditions for sale of the Product (a "**Manufacturer Price Increase**"), after Customer becomes bound by the Agreement. Customer shall be responsible for all amounts arising from any price increases for major components of the Product (including all associated taxes and fees thereon) for the Product or any Manufacturer Price Increases occurring after the execution of the Agreement which increases the cost of the Product to GSFA, and such amounts will be documented on a Change Order adjusting the Grand Total Purchase Price accordingly. Customer shall pay any such price increase prior to Product delivery. A Manufacturer Price Increase may include, but shall not be limited to, an increase in Product price resulting from an increase in the Producer Price Index of Components for Manufacturing (see www.bls.gov Series ID: WPUID6112) in excess of a compounded annual growth rate of five percent (5%), as measured between the month Manufacturer accepts the applicable Product order and the month that is fourteen (14) months prior to the then-current estimated Product completion date (the foregoing, a "**PPI-Based Price Increase**"). If, upon Customer's receipt of a Change Order reflecting a PPI-Based Price Increase, Customer elects to terminate the applicable Product Order in accordance with Section 8.b.iii rather than pay such increase, then in lieu of the cancellation fees described in Section 9.a hereof GSFA shall be entitled to recover and Customer shall pay GSFA's actual non-reimbursable costs incurred in connection with the Product order through the date of Customer's termination of such Product order.

ii. New Legal Standards. In the event the Product design, materials or specifications require an alteration arising from new regulations issued by any governmental entity or trade association, including, but not limited to, the NFPA, DOT, and EPA, and such alteration increases the cost of the Product to GSFA, Customer shall be responsible for changes to the Grand Total Purchase Price arising from such alteration. GSFA shall promptly notify Customer when it becomes aware of any potential or required change in regulations occurring prior to delivery that would impact the Product purchased.

iii. Change Orders. Customer shall execute any Change Order submitted by GSFA documenting any of the changes required or permitted by Sections 8.b.i and 8.b.ii above (which shall, to the extent practicable, itemize any increases in the Grant Total Purchase Price and specify a commercially reasonable date by which Customer must pay such increase), unless Customer instead elects to terminate the applicable Product order under the Agreement within fifteen (15) calendar days of Customer's receipt of such Change Order and in accordance with Section 9. Absent such a termination, failure to execute a Change Order does not alter Customer's obligations under this Section 8.b.

c. Changes in Commercial Specifications. Specifications for all components of the Product manufactured by companies other than the Manufacturer are subject to change without notice. Specifications for such components will be as available at the time of manufacture of the Product. GSFA shall not be liable for any deviations in such specifications arising from a substitution of components or changes in the design of any component by their original manufacturer.

9. Termination.

a. By Customer. Customer may terminate a Product order identified in the Product Proposal or a Change Order by providing written notice to GSFA in accordance with Section 16 hereof. If Customer elects to terminate a Product order, Customer shall pay GSFA a cancellation fee as follows: (a) after the Product order is accepted and entered by GSFA, 10% of the portion of the Grand Total Purchase Price applicable to such Product (including all associated taxes, fees and costs) (such amount, the "**Product Purchase Price**"); (b) after completion of the pre-construction phase of the order process, 20% of the Product Purchase Price; and (c) after the requisition of any materials or commencement of any manufacturing or assembly of the Product by either GSFA or Manufacturer but before substantial completion of such Product, 50% of the Product Purchase Price. Customer shall not be permitted to terminate a Product order after substantial completion of manufacturing and assembly of such Product (excluding

any Dealer Preparation or other pre-delivery services or untypical Product customization, if applicable). Notwithstanding the foregoing, if the applicable tier of cancellation fee is not sufficient to cover all actual costs and fees incurred by GSFA with Manufacturer in connection with Customer's termination of the Product order ("**Manufacturer Termination Fees**"), then in addition to such cancellation fee Customer shall pay the balance of all Manufacturer Termination Fees. If Customer received a Prepayment Discount, such discount shall not be considered for the purpose of calculating the above cancellation fee. The tier of cancellation fee applicable to any cancellation, as well as the determination of whether a Product has reached substantial completion, shall be in the sole and absolute discretion of GSFA. Customer may request a fee waiver, and GSFA, in its sole discretion, may agree to waive and/or adjust such fee. GSFA will return the balance of the Grand Total Purchase Price or Product Purchase Price, as applicable, within thirty (30) calendar days of the effective date of the cancellation of the Product order or termination of the Agreement.

Customer may terminate the Agreement for an Event of Default by GSFA after providing GSFA with written notice in accordance with Section 16 (which notice shall describe with reasonably particularity the Event of Default justifying such termination) if such Event of Default remains uncured (if capable of cure) thirty (30) days following GSFA's receipt of such notice; provided, however, that the foregoing cure period shall continue if and for so long as GSFA has commenced and is continuing to undertake commercially reasonable efforts to cure such Event of Default as promptly as reasonably practicable.

b. By GSFA. GSFA may terminate the Agreement for an Event of Default by Customer after providing Customer with written notice in accordance with Section 16 (which notice shall describe with reasonably particularity the Event of Default justifying such termination) if such Event of Default remains uncured (if capable of cure) thirty (30) days following Customer's receipt of such notice; provided, however, that the foregoing cure period shall continue if and for so long as Customer has commenced and is continuing to undertake commercially reasonable efforts to cure such Event of Default as promptly as reasonably practicable. Notwithstanding the foregoing, GSFA may terminate the Agreement effective immediately upon written notice to Customer for Customer's failure to pay any amount owed under the Agreement when due.

Notwithstanding any other provision of this Agreement, if Customer terminates a Product order in accordance with Section 9.a above, GSFA may elect to instead terminate the Agreement upon notice to Customer in accordance with Section 16 hereof. If GSFA terminates the Agreement in accordance with this Section 9.b, Customer shall pay the applicable tier of cancellation fee for all Products pursuant to Section 9.a above as if Customer had elected to terminate each applicable Product order.

c. Based on Discontinuation or Cancellation by Manufacturer. In the event that Manufacturer cancels a Product order (provided that such cancellation is not the result of an act by Customer in violation of the Agreement) or discontinues the manufacture of a Product prior to its completion and delivery: (i) if such Product is the only Product contemplated under the Agreement, then the Agreement shall terminate; or (ii) if additional Products are contemplated under the Agreement, then only the Product order for the applicable cancelled or discontinued Product shall be terminated. Such Agreement termination or Product termination, as applicable, shall be effective upon GSFA's written notice to Customer of such cancellation or discontinuance in accordance with Section 16 hereof. GSFA's only obligation to Customer in such event shall be the return of any Prepayment paid by Customer for the cancelled or discontinued Product. For the avoidance of doubt, the cancellation fees contemplated in Section 9.a hereof shall not apply in the event of a termination pursuant to this Section 9.c.

10. Customer's Obligations. Customer shall provide its timely and best efforts to cooperate with GSFA and Manufacturer during the Product manufacturing process. Reasonable and timely cooperation includes, without limitation, Customer's providing timely information in response to any requests from Manufacturer or GSFA and the participation of Customer's authorized representatives in traveling to Manufacturer's facility for inspections and approval of the Product, including a final approval before the Product leaves Manufacturer's facility.

11. Representations and Warranties. Customer hereby represents and warrants to GSFA as of the Executed Date that the execution of the Agreement and the purchase of the Product(s) and performance of the other obligations

of Customer under the Agreement have been approved by Customer in accordance with applicable general laws and, as applicable, Customer's charter, ordinances, purchasing policies, and other governing documents, and executed by the appropriate Customer employees, officials, and/or representatives, and funding for Customer's performance of its obligations under the Agreement has been duly budgeted and appropriated by Customer.

12. Standard Warranty. All applicable Manufacturer warranties are contained in the Product Warranties. Any additional warranties must be expressly approved in a writing signed by GSFA, and Customer acknowledges and agrees that Manufacturer will not be liable for any such additional warranties.

a. Disclaimer. OTHER THAN AS EXPRESSLY SET FORTH IN THE AGREEMENT, GSFA, ITS AFFILIATES, AND THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES, SHAREHOLDERS, AGENTS, OR REPRESENTATIVES, DO NOT MAKE ANY EXPRESS OR IMPLIED WARRANTIES WITH RESPECT TO THE PRODUCT (WHETHER RELATING TO THE CONDITION OR QUALITY OF THE PRODUCT, OR OTHERWISE) PROVIDED HEREUNDER OR OTHERWISE REGARDING THE AGREEMENT (INCLUDING, WITHOUT LIMITATION, WITH RESPECT TO ANY APPLICABLE DEALER PREPARATION), WHETHER ORAL OR WRITTEN, EXPRESS, IMPLIED OR STATUTORY. WITHOUT LIMITING THE FOREGOING, ANY IMPLIED WARRANTY OR CONDITION OF MERCHANTABILITY, THE IMPLIED WARRANTY AGAINST INFRINGEMENT, THE IMPLIED WARRANTY OR CONDITION OF FITNESS FOR A PARTICULAR PURPOSE, AND ANY IMPLIED WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE ARE EXPRESSLY EXCLUDED AND DISCLAIMED. STATEMENTS MADE BY SALES CONSULTANTS OR IN PROMOTIONAL MATERIALS DO NOT CONSTITUTE WARRANTIES.

b. Exclusions of Incidental and Consequential Damages. In no event shall GSFA be liable for consequential, incidental, or punitive damages incurred by Customer in connection with any matter arising out of or relating to the Agreement, or the breach thereof, even if GSFA has been advised of the possibility of such damages, and regardless of whether such damages arise out of breach of warranty, the Agreement, indemnity, whether resulting from non-delivery or from GSFA's own negligence, or otherwise, except and solely to the extent such damages arise from the gross negligence or willful misconduct of GSFA.

13. Default. The occurrence of one or more of the following events (each, an "Event of Default") shall constitute a default under the Agreement: (a) Customer's failure to pay any amounts due or to perform any of its obligations under the Agreement; (b) GSFA's failure to perform any of its obligations under the Agreement; (c) either Party becoming insolvent or becoming subject to bankruptcy or insolvency proceedings; (d) any representation made by either Party under the Agreement which is false in any material respect; (e) any action by Customer to dissolve, merge, consolidate or transfer a substantial portion of its property to another entity during the term of the Agreement; (f) any other material breach of the terms of the Agreement by a Party; or (g) a default or breach by Customer under any other agreement with GSFA or its affiliates.

14. Indemnification of GSFA. Customer shall indemnify, defend, and hold harmless GSFA, its agents, servants, successors and assigns from and against all losses, damages, injuries, claims, demands and expenses, including attorneys' fees and other legal expenses, of whatever nature ("**Damages**"), to the extent Damages arise out of or in connection with: (i) Customer's breach of the Agreement, or (ii) Customer's use, storage, or operation of the Product following delivery, regardless of where, how, and by whom operated (excluding any negligent operation by GSFA). The indemnification and assumptions of liability and obligation herein provided shall continue in full force and effect notwithstanding the termination of the Agreement, whether by expiration of time, by operation of law or otherwise. This provision is not intended to and shall not constitute the exclusive remedy of the Parties under the Agreement; the Parties may seek indemnity from one another under other legal principles, whether based in equity or law, so long as they do not nullify or cancel the effects of this paragraph.

15. Force Majeure. GSFA shall not be responsible nor deemed to be in default of any provision of the Agreement on account of delays in performance due to causes which are beyond GSFA's or Manufacturer's control and which make GSFA's performance impracticable, including but not limited to wars, insurrections, strikes or labor unrest, riots, fires, storms, floods, other acts of nature, explosions, earthquakes, accidents, any act of federal, state or local government, failure or delays in transportation, inability to obtain necessary labor, supplies or manufacturing facilities, supply chain issues, allocation regulations or orders affecting materials, equipment, facilities or completed

products, failure to obtain any required license or certificates, acts of God or the public enemy or terrorism, failure of transportation, disease, pandemics or epidemics, quarantine restrictions, failure of vendors (due to causes similar to those within the scope of this clause) to perform their agreements or labor troubles causing cessation, slowdown, or interruption of work.

16. Notice. Any notices, requests, consents, claims, demands, waivers and other communications required or permitted to be given hereunder must be given in writing at the address of each Party set forth below, or to such other address as either Party may substitute by written notice to the other in accordance with this Section 16, by one of the following methods: hand delivery; registered, express, or certified mail, return receipt requested, postage prepaid; or nationally recognized private express courier. All such communications will be deemed to have been given: (i) when delivered by hand (with written confirmation of receipt); (ii) on the third (3rd) calendar day after the date mailed, by registered, express or certified mail; or (iii) when delivered by the addressee if sent by a nationally recognized private express courier.

GSFA:

Golden State Fire Apparatus Inc.
7400 Reese Road
Sacramento, CA 95828

CUSTOMER:

To the address listed in the Product Proposal

17. Contradictions. In the event of a conflict between the Agreement and any Change Order, or between Change Orders, the terms of the latest executed Change Order shall control.

18. Manufacturer's Statement of Origin. It is agreed that the manufacturer's statement of origin ("**MSO**") for the Product covered by the Agreement, if applicable, shall be retained and remain in the possession of GSFA per California Department of Vehicles (DMV) directives. Notwithstanding the foregoing, GSFA shall provide Customer with the original MSO if the Customer is self-registering, and Customer shall comply with all good-faith Process of Duty and other DMV requirements applicable to the Product and retain its own MSO.

19. Assignment. The relationship of the Parties established under the Agreement is that of independent contractors and neither Party is a partner, employee, agent, or joint venturer of or with the other. Neither Party may assign its rights and obligations under the Agreement unless it has obtained the prior written approval of the other Party.

20. Governing Law; Jurisdiction; Disputes. Without regard to any conflict of laws provisions, the Agreement is to be governed by and under the laws of the state of California. Prior to taking any legal action that may and/or can arise out of the Agreement, the Parties shall first attempt mediation with an agreed upon mediator. If the Parties cannot agree upon a mediator within thirty (30) calendar days of the submission of written notice of a dispute in accordance with Section 16 hereof, if any disputed matter remain unresolved within thirty (30) calendar days of the commencement of discussions, or if any party refuses to meet, then either party may submit any remaining disputes concerning and/or claim regarding the Agreement and/or the terms and conditions herein to the Superior Court, County of Sacramento (and the parties expressly consent to exclusive personal jurisdiction and venue before such court).

21. Entire Agreement; Amendments. The Agreement, including the Product Proposal, its exhibits, and all valid Change Orders, is the exclusive agreement between the Parties regarding the subject matter contained herein and therein. No change in, modification of, or revision of the Agreement shall be valid unless in writing and signed by duly authorized representatives of both Parties with authority to sign such amendments to the Agreement.

END OF STANDARD TERMS AND CONDITIONS



3 PRODUCT SPECIFICATIONS

Exhibit "B"

UKIAH VALLEY FIRE AUTHORITY
Specifications For: One (1) Pierce-International 2100 Gallon Water Tender – Stock Job 42701
February 23, 2025 (Proposal #50223-25)

NFPA 2024 STANDARDS

This apparatus specification includes a commercial chassis that has not been certified to meet the requirements of NFPA 1900 by the chassis manufacturer. Although this chassis may comply with certain aspects of the standard, Pierce has not received certification from this chassis manufacturer that all criteria have been met. The body as built by the manufacturer must comply with the NFPA standards effective January of 2024.

Certification of slip resistance of all stepping, standing and walking surfaces must be supplied with delivery of the apparatus.

All horizontal surfaces designated as a standing or walking surface that are greater than 48.00" above the ground must be defined by a 1.00" wide line along its outside perimeter. Perimeter markings and designated access paths to destination points will be identified on the customer approval print and are shown as approximate. Actual location(s) will be determined based on materials used and actual conditions at final build. Access paths may pass through hose storage areas and opening or removal of covers or restraints may be required. Access paths may require the operation of devices and equipment such as the aerial device or ladder rack.

A plate that is highly visible to the driver while seated will be provided. This plate will show the overall height, length, and gross vehicle weight rating.

The manufacturer will have programs in place for training, proficiency testing and performance for any staff involved with certifications.

An official of the company will designate, in writing, who is qualified to witness and certify test results.

Your apparatus will be manufactured in Bradenton, Florida.

NFPA COMPLIANCY

Apparatus proposed by the bidder will meet the applicable requirements of the National Fire Protection Association (NFPA) as stated in the current edition at time of contract execution. Fire Department's specifications that differ from NFPA specifications will be indicated in the proposal as "non-NFPA."

PUMP TEST

The rated water pump will be tested, approved, and certified by an ISO certified independent third party testing agency at the manufacturer's expense. The test results, along with the pump manufacturer's certification of hydrostatic test, the engine manufacturer's certified brake horsepower curve, and the manufacturer's record of pump construction details will be forwarded to the Fire Department.

UKIAH VALLEY FIRE AUTHORITY
Specifications For: One (1) Pierce-International 2100 Gallon Water Tender – Stock Job 42701
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PERFORMANCE BOND, 1 YEAR

The successful bidder will furnish a Performance and Payment bond (Bond) equal to 100 percent of the total contract amount within 30 days of the notice of award. Such Bond will be in a form acceptable to the Owner and issued by a surety company included within the Department of Treasury's Listing of Approved Sureties (Department Circular 570) with a minimum A.M. Best Financial Strength Rating of A and Size Category of XV. In the event of a bond issued by a surety of a lesser Size Category, a minimum Financial Strength rating of A+ is required.

Bidder and Bidder's surety agree that the Bond issued hereunder, whether expressly stated or not, also includes the surety's guarantee of the vehicle manufacturer's Basic One (1) Year Limited Warranty period included within this proposal. Owner agrees that the penal amount of this bond will be simultaneously amended to 25 percent of the total contract amount upon satisfactory acceptance and delivery of the vehicle(s) included herein. Notwithstanding anything contained within this contract to the contrary, the surety's liability for any warranties of any type will not exceed one (1) year from the date of such satisfactory acceptance and delivery, or the actual Basic One (1) Year Limited Warranty period, whichever is shorter.

Due to global supply chain constraints, any delivery date contained herein is a good faith estimate as of the date of this order/contract, and merely an approximation based on current information. Delivery updates will be made available, and a final firm delivery date will be provided as soon as possible.

If the Producer Price Index of Components for Manufacturing [www.bls.gov Series ID: WPUID6112] ("PPI") has increased at a compounded annual growth rate of 5.0% or more between the month Pierce accepts the order ("Order Month") and a month 14 months prior to the then predicted Ready For Pickup date ("Evaluation Month"), then pricing may be updated in an amount equal to the increase in PPI over 5.0% for each year or fractional year between the Order Month and the Evaluation Month. The seller will document any such updated price for the customer's approval before proceeding and provide an option to cancel the order.

APPROVAL DRAWING

A drawing of the proposed apparatus will be prepared and provided to the purchaser for approval before construction begins. The Pierce sales representative will also be provided with a copy of the same drawing. The finalized and approved drawing will become part of the contract documents. This drawing will indicate the chassis make and model, location of the lights, siren, horns, compartments, major components, etc.

A "revised" approval drawing of the apparatus will be prepared and submitted by Pierce to the purchaser showing any changes made to the approval drawing.

ELECTRICAL WIRING DIAGRAMS

Two (2) electrical wiring diagrams, prepared for the body as it interfaces with the commercial chassis, will be provided.

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CHASSIS

The chassis will be an International HV (Heavy Vocational) supplied with the following equipment:

WHEELBASE

The wheelbase of the vehicle will be 195".

GVW RATING

The gross vehicle weight rating will be 47,000#.

FRAME

The frame rails will be formed from 120,000 psi yield, heat treated alloy steel.

FRAME LINER

An outer "C" channel frame liner constructed of heat treated alloy steel will be provided.

FRONT AXLE

Front axle will be an "I" beam type, made of forged steel. It will have a ground rating capacity of 16,000 pounds.

FRONT SUSPENSION

Taper leaf spring

Capacity at Ground: 16,000 lb

Shock absorbers will be provided on the front axle.

FRONT BRAKES

The front brakes will be S-Cam, 16.50" x 6.00". The front brakes will be provided with automatic slack adjusters.

TIRE BRAND

The default brand of tire for the commercial chassis manufacturer for this apparatus is Michelin.

However, the commercial chassis manufacturer reserves the right to substitute brands and models of tire as may be available at the factory on the date of manufacture. They will provide the proper tread style and weight rating for the position in which the tire is installed.

Pierce Manufacturing and the chassis manufacturer are working to provide the brand of tire specified. However, due to shortages (and even model changes by the tire manufacturers), if the chassis manufacturer substitutes other tires, they will not be changed by Pierce.

TIRES, FRONT

Front tires will be 315/80R22.50, radial tires with a tread pattern suitable for the steering axle position. The maximum capacity of the tires will be 18,180 lbs. and a maximum top speed per the requirements described elsewhere in this proposal, up to 65 MPH.

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WHEELS, FRONT

Wheels for the front axle will be 22.50" x 9.00" polished aluminum disc.

REAR AXLE

The rear axle will have a ground rating capacity of 31,000 pounds.

PARKING BRAKE

The parking brake will be spring set and located on the rear axle service brake.

Rear axle brakes will be 16.50" x 7.00", S-Cam drum type brakes. Automatic slack adjusters will be provided.

REAR AXLE RATIO

A rear axle ratio will be furnished to allow the vehicle to reach a top speed of 60 MPH.

REAR SUSPENSION

The rear suspension will be leaf spring type with a capacity at ground level of 31,000 lbs. Auxiliaries will be included.

LOCKING DIFFERENTIAL

The rear axle will be equipped with a driver controlled differential lock.

TIRES, REAR

Rear tires will be 315/80R22.50 radial tires with a traction tread pattern suitable for the drive axle position. The maximum single axle capacity of the tires will be 33,080 lbs. Tires will be rated for a maximum top speed per the requirements described elsewhere in this proposal, up to 65 MPH.

WHEELS, REAR

The rear wheels will be aluminum 22.50" x 9.00" disc.

TIRE PRESSURE MANAGEMENT

There will be a RealWheels LED AirSecure™ tire alert pressure management system provided, that will monitor each tire's pressure. A sensor will be provided on the valve stem of each tire for a total of six (6) tires.

The sensor will calibrate to the tire pressure when installed on the valve stem for pressures between 10 and 200 psi. The sensor will activate an integral battery operated LED when the pressure of that tire drops 5 to 8 psi.

Removing the cap from the sensor will indicate the functionality of the sensor and battery. If the sensor and battery are in working condition, the LED will immediately start to flash.

CHROME LUG NUT COVERS

Chrome lug nut covers will be supplied on front and rear wheels.

WHEEL CHOCKS PROVIDED BY FIRE DEPARTMENT

NFPA 1900, 2024 edition, section 8.15.1 and CAN/ULC S515:2024 edition, section 5.2 requires wheel chocks mounted in a readily accessible location. Each wheel chock will hold the apparatus, when loaded to its GVWR or GCWR, on a hard surface with a 10 percent grade for the length of the apparatus with the transmission in neutral and the parking brake released.

The wheel chocks are not on the apparatus as manufactured. The fire department will provide and install these wheel chocks.

Wheel Chock Brackets Provided by Fire Department

The wheel chock brackets are not on the apparatus as manufactured. The fire department will provide and install the wheel chock brackets.

ANTI-LOCK BRAKE SYSTEM

The vehicle will be equipped with an anti-lock braking system. The ABS will provide anti-lock braking control on both the front and rear wheels. It will be a digitally controlled system that utilizes microprocessor technology to control the anti-lock braking system. Each wheel will be monitored by the system. When any particular wheel begins to lockup, a signal will be sent to the control unit. This control unit then will reduce the braking of that wheel for a fraction of a second and then reapply the brake. This anti-lock brake system will eliminate the lockup of any wheel thus helping to prevent the apparatus from skidding out of control.

The system will include Automatic Traction Control (ATC).

The system will include Electronic Stability Control (ESC). When instability is detected, the ESC system will automatically apply brakes to individual wheels (with no intervention from the driver) and may also reduce engine torque to help keep the vehicle on track.

AIR COMPRESSOR, BRAKE SYSTEM

The air compressor will have an output of 18.7 cubic feet per minute.

AIR DRYER

An air dryer with a heater will be provided. Other features of this air dryer include:

- Desiccant style filter
- In-line filtration system
- Automatic purge valve

AIR INLET

A single air inlet with male coupling will be provided. It will allow station air to be supplied to the apparatus brake system through a shoreline hose. The inlet will be located on the driver side pump panel. A check valve will be provided to prevent reverse flow of air. The inlet will discharge into the "wet" tank of the brake system. A mating female coupling will also be provided with the loose equipment.

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ENGINE

- Model: Electronic Cummins L9-450
- Number of Cylinders: Six (6)
- Displacement: 8.9 L
- Rated Brake Horsepower: 450 at 2100 rpm
- Peak Torque: 1250 at 1400 rpm
- Governed rpm: 2100
- Turbocharger

ENGINE ACCESSORIES

- Air Cleaner: Dry type
- Governor: Limiting speed type
- Lube Oil Filter: Full flow
- Starting Motor: 12-volt

RADIATOR

- Pressurized System, Tube and Fin
- Deaeration Tank
- Anti-Freeze Protection -30 Degrees Fahrenheit

HIGH IDLE

A high idle switch will be provided on the instrument panel inside the cab. Activating the switch will cause the vehicle to automatically maintain a preset engine rpm.

The high idle switch will be operational only when the parking brake is on and the truck transmission is in neutral. A green indicator light will be provided adjacent to the switch. The light will be labeled "OK To Engage High Idle."

ENGINE BRAKE

An engine compression brake is to be installed with the controls located within easy reach of the driver. The driver will be able to turn the brake system "On" or "Off" and have at least a "High & Low" setting.

When the engine brake is engaged it will activate the brake lights.

AIR INTAKE, W/EMBER SEPARATOR

The air inlet will be equipped with a stainless steel mesh to separate water and burning embers from the air intake system such that particulate matter larger than 0.039" (1.0 mm) in diameter cannot reach the air filter element.

This will comply with current NFPA standards.

EXHAUST SYSTEM

The exhaust system will include a diesel particulate filter (DPF) and a selective catalytic reduction (SCR) device to meet current EPA standards. The DPF and SCR will be mounted horizontally outside of the frame rails in the right side front step area.

EXHAUST MODIFICATIONS

The exhaust will terminate with a horizontal tailpipe and diffuser ahead of the right side rear wheels.

A heat deflector shield will be provided where the tail pipe is routed under any side compartmentation.

All modifications will be approved by the chassis engine manufacturer and/or the chassis OEM.
Exhaust treatment devices will not be altered.

COOLANT LINES

Premium rubber hose will be used for all engine coolant lines installed by Pierce Manufacturing.

Hose clamps will be the constant torque type to prevent coolant leakage. They will expand and contract according to coolant system temperature thereby keeping a constant clamping pressure on the hose.

FUEL TANK

A 50 gallon fuel tank will be provided and mounted at the left-hand cab step. The tank will be constructed of aluminum.

DIESEL EXHAUST FLUID TANK

A diesel exhaust fluid (DEF) tank will be provided and mounted on the left side, below the cab.

The tank will be sized by the chassis manufacturer based on the engine provided. It will include an integrated heater unit that utilizes engine coolant to thaw the DEF in the event of freezing.

FUEL PRIMING PUMP

A Cummins automatic electronic fuel priming pump will be integrated as part of the engine.

COOLER, CHASSIS FUEL

A fuel cooler will be provided by the chassis manufacturer.

TRANSMISSION

An Allison, model 3000 EVS, electronic torque converting automatic transmission will be provided. To qualify for the EVS rating, the transmission will be filled with synthetic transmission fluid.

Two (2) PTO openings will be located on left and right side of the converter housing (positions 8 o'clock and 4 o'clock).

A transmission temperature gauge or warning light will be installed on cab instrument panel.

TRANSMISSION SHIFT CONTROL

A column mounted stalk shifter will be provided. It will electronically control the gear selection in either a manual or automatic mode.

The transmission will be a five (5)-speed.

TRANSMISSION COOLER

A transmission oil cooler will be provided in a tank of the radiator.

DRIVELINE

Drivelines will be a heavy duty metal tube equipped with universal joints properly sized for the application. A splined slip joint will be provided in each driveshaft.

STEERING

The steering system will be hydraulically driven. The steering column will have an adjustable tilt and telescope feature.

BUMPER

A one (1) piece bumper manufactured from 0.25" formed steel with a 0.38" bend radius will be provided. The bumper will be a minimum of 10.00" high with a 1.50" top and bottom flange, and will extend 19.00" from the face of the cab. The bumper will have 45 degree corners. The bumper will be metal finished and painted job color.

To provide adequate support strength, the bumper will be mounted directly to the front of the C channel frame. The frame will be a bolted modular extension frame constructed of 50,000 psi tensile steel.

GRAVEL PAN

A gravel pan, constructed of bright aluminum treadplate, will be furnished between the bumper and the cab face and front wheel wells. The pan will be properly supported from the underside to prevent flexing and vibration.

CENTER HOSE TRAY

A hose tray, constructed of aluminum, will be placed in the center of the bumper extension.

The tray will have a capacity of 125' of 1.75" double jacket cotton-polyester hose.

Black rubber grating will be provided at the bottom of the tray. Drain holes are also provided.

Center Hose Tray Restraint

There will be one (1) pair of hose tray restraint straps located over the center mounted tray.

The restraints will be a pair of 2.00" wide black nylon straps with Velcro® fasteners provided. The strap(s) will be used to secure the hose in the tray.

TOW HOOKS

Two (2) chromed steel tow hooks will be installed under the bumper and attached to the front frame members. The tow hooks will be designed and positioned to allow up to a 6,000 lb straight horizontal pull in line with the centerline of the vehicle. The tow hooks will not be used for lifting of the apparatus.

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SIGHT RODS

Two (2) Bores, Model 848-211, lighted sight rods will be mounted to the outside corners of the front bumper extension. The rods will be polished stainless steel with amber lens and LED bulbs.

HOOD

The hood will be a three-piece Fiberglass construction. It will tilt forward and include splash panel and under hood insulation for sound abatement.

CAB

Type: Conventional (engine forward)

Construction: Welded Steel and Fiberglass

Accessories:

- Tinted Glass in all Windows
- Black Rubber Floormats
- Dual Sun-Visors
- Dome Light with Map Light
- Fresh Air Heater and Defroster
- Fiberglass Front End, Three (3) Piece Construction
- Hood Mounted Chrome Grille
- Long Life Halogen, Two Light System Headlights
- Air suspension

CAB INTERIOR, IHC, GRAY

Gray Vinyl Upholstery

CAB GRILLE - STATIONARY

The cab grille will be a chrome plated high impact plastic with a vertical channel design, and will include chrome headlight bezels. The grille will be attached to the radiator core support structure and will not tilt with the hood.

MIRRORS

Mirrors with 14.10" x 7.55" flat rear view with integral convex mirrors will be provided on both sides of the cab. The mirror housings will have a bright finish with integral LED clearance lights. Both sides will be remote controlled with thermostatically controlled heated glass.

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CAB ACCESS STEPS

The cab steps will be provided by the chassis manufacturer. The steps will meet the requirements of NFPA 1900, 2024 edition, Section 12.6.1.2.

No modifications of any type will be required by the apparatus manufacturer.

STEP LIGHTS

There will be four (4) white LED step lights provided. There will be one (1) light installed at each cab door, one (1) light per doorstep.

In order to ensure exceptional illumination, each light will provide a minimum of 25 foot-candles (fc) covering an entire 15" x 15" square placed ten (10) inches below the light and a minimum of 1.5 fc covering an entire 30" x 30" square at the same ten (10) inch distance below the light.

The lights will be activated when the adjacent door is opened.

DAYTIME RUNNING LIGHTS

The chassis will be provided with daytime running lights.

AIR CONDITIONING

An air conditioner will be provided that is integral with heater and defroster system.

ENGINE COMPARTMENT LIGHTS

Two (2) engine compartment lights will be installed under the engine hood, of which the switches are an integral part.

CAB CONSOLE

There will be a console located between the front seats with room for radio installation, the electrical and emergency switches and a siren. Auxiliary pump controls (if the truck is so equipped) will also be positioned on the console. The area for the siren, radio and electrical/ emergency switches will be located toward the front of the console, and the top/rear will have a storage tray for miscellaneous items or equipment.

The console will be constructed of smooth aluminum and painted black.

SEATING CAPACITY

The seating capacity in the cab will be two (2).

SEATING

Seating inside the cab will consist of a high back air-suspension driver seat and a high back non-suspension officer seat.

SEAT BELT WEB LENGTH

The chassis seat belt web length as supplied by the commercial chassis manufacturer will be compliant to NFPA 11.1.3.2 and 11.1.3.3.

SEAT BELTS

All seating positions in the cab and crew cab (if applicable) will have red seat belts.

HELMET STORAGE PROVIDED BY FIRE DEPARTMENT

NFPA 1900, 2024 edition, section 11.1.8.4.1 and CAN/ULC S515:2024 edition, section 5.2, requires a location for helmet storage be provided.

There is no helmet storage on the apparatus as manufactured. The fire department will provide a location for storage of helmets.

PORTABLE HAND LIGHTS PROVIDED BY FIRE DEPARTMENT

The hand lights are not on the apparatus as manufactured. The fire department will provide and mount these hand lights.

CAB INSTRUMENTS

- Engine Temperature Gauge and Warning Buzzer
- Engine Oil Pressure Gauge and Warning Buzzer
- Speedometer with Odometer
- Engine Tachometer
- Engine Hourmeter
- Fuel Level Gauge
- DEF Level Gauge and Warning Lamp
- Voltmeter: Low voltage red warning light and audible alarm
- Air Brake Pressure Gauge
- Air Restriction Indicator
- Circuit Breakers: For overload protection of electric circuits
- Ignition Switch: Keyless type

EMERGENCY SWITCH PANEL

An emergency switch panel will be provided in the cab. The switch panel will be located within reach of the driver.

References within this proposal to a "switch in the cab" for zone specific options may be combined with other lighting controls.

"DO NOT MOVE APPARATUS" INDICATOR

A flashing red indicator light (located in the driving compartment) will be illuminated automatically per the current edition of NFPA. The light will be labeled "Do Not Move Apparatus If Light Is On".

The same circuit that activates the Do Not Move Apparatus indicator will not activate any alarm when the parking brake is released.

OPEN DOOR INDICATOR LIGHT

A red "open door" indicator light will be provided inside the cab, in clear view of the driver, to warn of an open compartment door.

WIPER CONTROL

Wiper control will include an intermittent feature and windshield washer controls.

SPARE CIRCUIT

There will be one (1) pair of wires, including a positive and a negative, installed on the apparatus.

The wires will have the following features:

- The positive wire will be connected directly to the battery power.
- The negative wire will be connected to ground.
- Wires will be capable of carrying 15 amps.
- Power and ground will terminate in the console between the seats.
- Termination will be with a 10-place bus bar with screws and removable cover.
- Wires will be protected to meet the NFPA Automotive Fire Apparatus standard.

Battery direct loads cannot be Load Managed.

SPARE CIRCUIT

There will be one (1) dual USB fast charge socket mounts installed on the apparatus.

The wires will have the following features:

- The positive wire will be connected directly to the battery power.
- The negative wire will be connected to ground.
- Wires will be capable of carrying 4.8 amps.
- The USB socket mount will be Center console.
- Termination will be a Blue Sea Systems, part number 1045, dual USB charger socket.
- Wires will be protected to meet the NFPA Automotive Fire Apparatus standard.

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VEHICLE DATA RECORDER

There will be a vehicle data recorder (VDR) capable of reading and storing vehicle information provided.

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The information stored on the VDR can be downloaded through a USB port mounted in a convenient location determined by cab model. A USB cable can be used to connect the VDR to a laptop to retrieve required information. The program to download the information from the VDR will be available to download on-line.

The vehicle data recorder will be capable of recording the following data via hardwired and/or CAN inputs:

- Vehicle Speed - MPH
- Acceleration - MPH/sec
- Deceleration - MPH/sec
- Engine Speed - RPM
- Engine Throttle Position - % of Full Throttle
- ABS Event - On/Off
- Seat Occupied Status - Yes/No by Position
- Seat Belt Buckled Status - Yes/No by Position
- Master Optical Warning Device Switch - On/Off
- Time - 24 Hour Time
- Date - Year/Month/Day

Seat Belt Monitoring System

A seat belt monitoring system (SBMS) will be provided. The SBMS will be capable of monitoring up to six (6) seating positions indicating the status of each seat position per the following:

- Seat Occupied & Buckled = Green LED indicator illuminated
- Seat Occupied & Unbuckled = Red LED indicator with audible alarm
- No Occupant & Buckled = Red LED indicator with audible alarm
- No Occupant & Unbuckled = No indicator and no alarm
- FAULT = Blue LED indicator illuminated

The SBMS will include an audible alarm that will warn that an unbuckled occupant condition exists and the parking brake is released, or the transmission is not in park.

RADIO ANTENNA MOUNT

There will be two (2) standard 1.125", 18 thread antenna-mounting base(s) installed on the cab roof with high efficiency, low loss, coaxial cable(s) routed to the console. A weatherproof cap will be installed on the mount.

VEHICLE CAMERA SYSTEM

There will be a color vehicle camera system provided with the following:

- One (1) Analog High Definition (AHD) white camera located at the rear of the apparatus, pointing rearward, displayed automatically with the vehicle in reverse.

The camera image will be displayed on a 7.00" High Definition (HD) display located centered overhead between the sun visors. The display will include manual camera activation capability and audio from the active camera.

The following components will be included:

- One (1) HD700136DC, display
- One (1) 1080p AHD rear camera
- All necessary cables

Camera Switcher

A camera switcher is not required.

VEHICLE CAMERA GUARD

There will be one (1) aluminum treadplate guard(s) fastened over the vehicle camera(s) located rear.

ELECTRICAL

All 12-volt electrical equipment installed by the apparatus manufacturer will conform to modern automotive practices. All wiring will be high temperature crosslink type. Wiring will be run in loom or conduit where exposed and have grommets where wire passes through sheet metal. Automatic reset circuit breakers will be provided which conform to SAE Standards. Wiring will be color, function and number coded. Function and number codes will be continuously imprinted on all wiring harness conductors at 2.00" intervals. Exterior exposed wire connectors will be positive locking, and environmentally sealed to withstand elements such as temperature extremes, moisture and automotive fluids. Electrical wiring and equipment will be installed utilizing the following guidelines:

- (1) All holes made in the roof will be caulked with silicon. Rope caulk is not acceptable. Large fender washers, liberally caulked, will be used when fastening equipment to the underside of the cab roof.
- (2) Any electrical component that is installed in an exposed area will be mounted in a manner that will not allow moisture to accumulate in it. Exposed area will be defined as any location outside of the cab or body.
- (3) Electrical components designed to be removed for maintenance will not be fastened with nuts and bolts. Metal screws will be used in mounting these devices. Also a coil of wire will be provided behind the appliance to allow them to be pulled away from mounting area for inspection and service work.
- (4) Corrosion preventative compound will be applied to all terminal plugs located outside of the cab or body. All non-waterproof connections will require this compound in the plug to prevent corrosion and for easy separation (of the plug).

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(5) All lights that have their sockets in a weather exposed area will have corrosion preventative compound added to the socket terminal area.

(6) All electrical terminals in exposed areas will have silicon applied completely over the metal portion of the terminal. All emergency light switches will be mounted on a separate panel installed in the cab. A master warning light switch and individual switches to be provided to allow pre-selection of emergency lights. The light switches will be "rocker" type with an internal indicator light to show when switch is energized. All switches will be properly identified and mounted in a removable panel for ease in servicing. Identification of the switches will be done by either printing or etching on the switch panel. The switches and identification will be illuminated.

All lights and reflectors, required to comply with Federal Motor Vehicle Safety Standard #108, will be furnished. Rear identification lights will be recessed mounted for protection. Lights and wiring mounted in the rear bulkheads will be protected from damage by installing a false bulkhead inside the rear compartments.

An operational test will be conducted to ensure that any equipment that is permanently attached to the electrical system is properly connected and in working order.

The results of the tests will be recorded and provided to the purchaser at time of delivery.

BATTERY SYSTEM

A single starting battery system will be provided consisting of three (3) 12 volt, 660 CCA, maintenance-free, batteries.

The batteries system will have a total of 1980 CCA with a minimum reserve capacity of 540 minutes.

BATTERY LOCATION - BODY COMPARTMENT

The batteries will be relocated by the apparatus manufacturer. They will be installed in the front right body compartment. The batteries will be placed in a stainless steel tray with hold-down mechanisms to keep the batteries in position. A latched cover constructed from bright aluminum treadplate will be provided to protect the batteries and prevent other equipment from contacting them.

No other electrical components are to be installed in this same compartment due to potential explosive fumes from the batteries.

MASTER BATTERY SWITCH

A master battery switch, to activate the battery system, will be provided inside the cab within easy reach of the driver.

The master battery disconnect switch will be wired between the starter solenoid and the remainder of the electrical loads on the apparatus.

A green "battery on" indicator light, visible from the driver's position, will be provided.

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BATTERY CHARGER

There will be a Kussmaul™, Chief Series Smart Charger 4012, product code 091-266-12-40, 40 amp battery charger with build-in touch screen display provided.

The battery charger will be wired to the AC shoreline inlet through a junction box located near the battery charger.

The battery charger will be located in the left front body compartment mounted on the back wall as high as practical towards the left side.

REMOTE CONTROL PANEL - BATTERY CHARGER

There will be a Kussmaul™, Model 091-94-12 universal display panel included. It will be wired directly to the chassis batteries.

The battery charger indicator will be located in the driver's step area.

AUTO EJECT FOR SHORELINE

There will be one (1) Kussmaul™, Model 091-55-20-120, 20 amp 120 volt AC shoreline inlet(s) provided to operate the dedicated 120 volt AC circuits on the apparatus.

The shoreline inlet(s) will include red weatherproof flip up cover(s).

There will be a release solenoid wired to the vehicle's starter to eject the AC connector when the engine is starting.

The shoreline(s) will be connected to the battery charger.

There will be a mating connector body supplied with the loose equipment.

There will be a label installed near the inlet(s) that state the following:

- Line Voltage
- Current Rating (amps)
- Phase
- Frequency

The shoreline receptacle will be located on the driver side of pump panel.

ALTERNATOR

The alternator will be a 12V, 325 Amp, Leece Neville pad mount alternator.

ELECTRONIC LOAD MANAGEMENT

Included with the apparatus manufacturer's electrical system will be a programmable load management system.

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This system will monitor the vehicle's 12-volt electrical system, and automatically reduce the electrical load in the event of a low voltage condition and by doing so, ensures the integrity of the electrical system.

EXTERIOR LIGHTING

Exterior lighting will meet or exceed Federal Department of Transportation, Federal Motor Vehicle Safety Standards and National Fire Protection Association requirements in effect at time of proposal.

Front headlights will be halogen type and comply to all FMVSS requirements.

Five (5) LED clearance and marker lights will be installed across the leading edge of the cab.

TURN SIGNALS, FRONT

Halogen front turn signals will be provided. Side LED turn signals which include LED side marker lights will be mounted on the fender.

REAR CLEARANCE/MARKER/ID LIGHTING

There will be a three (3) LED light bar used as identification lights located at the rear of the apparatus per the following:

- As close as practical to the vertical centerline
- Centers spaced not less than 6.00" or more than 12.00" apart
- Red in color
- All at the same height

There will be two (2) Truck-Lite®, Model 33050R, LED lights installed at the rear of the apparatus used as clearance lights located at the rear of the apparatus per the following:

- To indicate the overall width of the vehicle
- One (1) each side of the vertical centerline
- As near the top as practical
- Red in color
- To be visible from the rear
- All at the same height

There will be two (2) Truck-Lite, Model 33050R, LED lights installed on the side of the apparatus used as marker lights located as close to the rear as practical per the following:

- To indicate the overall length of the vehicle
- One (1) each side of the vertical centerline
- As near the top as practical
- Red in color
- To be visible from the side
- All at the same height

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Two (2) red reflectors located on the rear of the truck facing to the rear. One (1) each side, as far to the outside as practical, at a minimum of 15.00", but no more than 60.00", above the ground.

Two (2) red reflectors located on the side of the truck facing to the side. One (1) each side, as far to the rear as practical, at a minimum of 15.00", but no more than 60.00", above the ground.

Per FMVSS 108 and CMVSS 108 requirements.

REAR FMVSS LIGHTING

The rear stop/tail and directional lighting included in the rear tail light housing will include the following:

- Two (2) Whelen®, Model M62BTT, 4.30" high x 6.70" wide x 1.40" deep brake/tail lights with red LEDs.
- Two (2) Whelen, Model M62T, 4.30" high x 6.70" wide x 1.40" deep directional lights with amber LEDs.

The lights will be provided with lens color(s) to be clear.

There will be two (2) Whelen Model M62BU, LED backup lights provided in the tail light housing.

LICENSE PLATE BRACKET

One (1) license plate bracket constructed of stainless steel will be provided at the rear of the apparatus.

One (1) white LED light with chrome housing will be provided to illuminate the license plate. A stainless steel light shield will be provided over the light that will direct illumination downward, preventing white light to the rear.

LIGHTING BEZEL

There will be two (2) Whelen, Model M6FCV4P, four (4) place chromed ABS housings with Pierce logos provided for the rear M6 series stop/tail, directional, back up, scene lights or warning lights.

BACK-UP ALARM

A PRECO, Model 1040, solid-state electronic audible back-up alarm that actuates when the truck is shifted into reverse will be provided. The device will sound at 60 pulses per minute and automatically adjust its volume to maintain a minimum ten (10) dBA above surrounding environmental noise levels.

WARNING LIGHT FLASH PATTERN

The flash pattern of all the exterior warning lights will be set to meet the certified California, Title XIII flash pattern by either the light manufacturer's default flash pattern or by a conversion change to the certified flash pattern.

CAB PERIMETER SCENE LIGHTS

There will be two (2) Truck-Lite, Model 6060C, white LED lights with grommets provided, one (1) for each cab door.

These lights will be activated automatically when the battery switch is on and the exit doors are opened or by the same means as the body perimeter scene lights.

PUMP HOUSE PERIMETER LIGHTS

There will be two (2) Amdor, Model AY-LB-12HW020, 350 lumens each, 20.00" LED weatherproof strip lights with brackets provided under the pump panel running boards, one (1) each side.

If the combination of options in the vehicle does not permit clearance for a 20.00" light, a 12.00" version of the Amdor light will be installed.

The lights will be controlled by the same means as the body perimeter lights.

BODY PERIMETER SCENE LIGHTS

There will be two (2) Truck-Lite, Model 6060C, white LED lights with grommets provided under at the rear step area of the body, one (1) each side shining to the rear.

The perimeter scene lights will be activated when the parking brake is applied.

STEP LIGHTS

Four (4) white LED step lights will be provided. One (1) step light will be provided on each side, on the front compartment face and two (2) step lights at the rear to illuminate the tailboard.

In order to ensure exceptional illumination, each light will provide a minimum of 25 foot-candles (fc) covering an entire 15.00" x 15.00" square placed 10.00" below the light and a minimum of 1.5 fc covering an entire 30.00" x 30.00" square at the same 10.00" distance below the light.

These step lights will be actuated with the pump panel light switch.

All other steps on the apparatus will be illuminated per the current edition of applicable NFPA standards.

REAR WORK/SCENE LIGHT(S) - PAIR

There will be one (1) pair of Whelen, Model PEL*C, 2.25" high x 7.88" wide x 1.63" deep LED scene light(s) with 45 degree chrome housing installed at the rear of the apparatus.

There will be one (1) light each side on the rear of the apparatus.

A control for the lights selected above will be the following: a switch at the driver's side switch panel.

These pair(s) of light(s) may be load managed when the parking brake is applied.

12 VOLT LIGHTING

There will be one (1) Whelen®, Model P*H2*, 17,750 lumens light(s) with white LEDs and a combination of flood and spot optics, mounted on a special bracket painted exterior cab roof color, provided on the front of the cab roof, centered.

The painted parts of this light assembly to be white.

The scene light(s) will be activated by a switch in a center console switch panel between the driver and officer.

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The light(s) may be load managed when the parking brake is applied.

12 VOLT LIGHTING

There will be two (2) Whelen® PCPSM1*, 10,444 lumens 12 volt DC surface mount light(s) installed on the body of the apparatus located, passenger side front and rear upper body corners.

The light(s) will include black housing(s) with a chrome cover.

The light(s) will be controlled by a switch in a center console switch panel between the driver and officer.

The light(s) may be load managed when the parking brake is applied.

12 VOLT LIGHTING

There will be two (2) Whelen® Model PCPSM1*, 10,444 lumens 12 volt DC surface mount light(s) installed on the body of the apparatus located, drivers side front and rear upper body corners.

The light(s) will include black housing(s) with a chrome cover.

The light(s) will be controlled by a switch at the driver's side switch panel.

The light(s) may be load managed when the parking brake is applied.

HOSE BED LIGHTS

There will be white 12 volt DC LED light strips with stainless steel protective cover, provided to light the hose bed area. Hose Bed lights will meet the photometric levels listed in the current edition of applicable NFPA standards for Hose Bed lighting requirements.

- Light strip(s) will be installed along the upper edge of the left side of the hose bed.
- Light strip(s) will be installed along the upper edge of the right side of the hose bed.

The lights will be activated by a cup switch at the rear of the apparatus no more than 72.00" from the ground.

REAR SCENE LIGHT(S)

There will be two (2) Whelen®, Model M6ZC, LED scene light(s) with chrome flange(s) installed at the rear of the apparatus, one (1) each side high on rear body bulkhead.

The light(s) will be controlled by a switch at the driver's side switch panel.

The light(s) may be load managed when the parking brake is applied.

WALKING SURFACE LIGHT

There will be Model FRP, 4.00" round black 12 volt DC LED floodlight(s) with bolt mount provided to illuminate the entire designated walking surface on top of the body.

The light(s) will be activated when the body step lights are on.

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WATER TANK

The tank will have a minimum capacity of 2100 U.S. gallons built by United Plastics Fabricating, Inc. The tank will be of a specified configuration and designed to be completely independent of the compartment and/or fender modules. When placed on the chassis, the tank will meet or exceed all federal DOT regulations regarding weight distribution, axle loading and horizontal and vertical center of gravity locations.

The tank will incorporate a manual fill tower with a 6.00" combination vent/overflow pipe. The fill tower will be constructed of polypropylene and will be large enough to provide filling by means of a conventional 2.50" hose nozzle. The tower will be located near the center of the tank to minimize water surge during vehicle operation. The tower will have a removable polypropylene screen and a polypropylene hinged cover. The vent/overflow pipe will run through the tank and exit through the floor of the tank behind the rear axle.

The sides of the tank will be painted to match the remainder of the unit. Each side of the tank will include equipment mounting tracks and a panel for mounting light or graphics. The right side tank tee will be raised 4.00" to provide clearance for option defined elsewhere in this proposal.

The rear of the tank will provide provision for two (2) tank fill ports with a Fire Programs bolt pattern, a 10.00" square dump valve, and mounting an access ladder on the left side.

The tank and hose bed (if provided) will be removable as a unit and will be a separate component from the body compartmentation.

WATER TANK RESTRAINT

A heavy-duty water tank restraint will be provided to keep the water tank in position.

TOP OF TANK, ACCESS LADDER

An access ladder constructed of aluminum tubing will provided for access to the hosebed and/or tank dome. The ladder will have a flexible mount attached to the tailboard. The ladder will be located on the left side of the truck at the rear.

TANK OVERFLOW/VENT

A 6.00" tube will be installed through the shell of the tank. This tube will function as an overflow to discharge water to the ground once the tank is filled to capacity. It will also function as a vent to allow air to enter the tank when water is being dumped or pumped from the tank.

The tube will be positioned to drain at the bottom of the truck near the center, behind the rear axle.

REAR TANK FILL

A 2.50" gated external tank fill will be installed and properly labeled at the rear of the water tank, located on the right side.

Piping, for the fill, will be routed through the rear wall of the tank and include a flow deflector to break up the stream of water entering the water tank.

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A 2.50" full flow ball valve with 2.50" piping and a 2.50" (F)NST chrome swivel will be located at the inlet.

A 2.50" chrome plated 30 degree elbow and plug with VLH automatic pressure relieving thread technology will be provided for the tank fill.

EXTENSION BRACKET

In order to accommodate the length of the portable tank rack, a reinforced extension bracket constructed of aluminum treadplate will be provided on the body.

PORTABLE TANK RACK

A portable tank rack constructed of stainless steel tubing will be installed on the left side of the truck on top of the catwalk. The rack will be hinged to allow the entire rack to fold down to a position adjacent to the side of the body where two (2) people can easily remove the tank. Two (2) heavy-duty latches will be installed, one (1) on the front and one (1) on the rear, to lock the rack in the stored position. The rack will be designed to carry a 2100 gallon aluminum framed Fol-Da-Tank (w/closed dimensions of 135" x 9" x 30") Fol-Da-Tank brand portable tank.

When the rack is in the lowered position, it will activate the "Do Not Move Apparatus" light in the cab.

The rack will have a covering constructed of bright finish aluminum treadplate .

REAR TANK DUMP VALVE

One (1) 10.00" stainless steel Newton Quick Dump will be installed at the rear of the tank. The valve will be operated manually by a lever control located on top of the valve.

A 180 degree, Newton 6012SW-34 swivel dump chute will be provided.

The chute will include a Newton 4036-34 telescopic extension to allow the chute to extend past the body side for dumping.

The water tank design will include additional support for this chute.

HOSE BED

Hose bed side sheets constructed from smooth polypropylene will be provided around the perimeter of the top of the tank. These side sheets will be painted to match the body.

Polypropylene hose bed grating will be installed on a top section of the water tank. This area can be utilized for hose or equipment storage. The area not covered by grating will have a traction material applied to provide a safe walking surface.

HOSE BED HOSE RESTRAINT

The hose in the hose bed will be restrained by a two (2) pairs of black nylon Velcro® straps at the top of the hose bed. One (1) pair of straps will be approximately one third of the distance from the front of the hose bed and one (1) pair of straps will be approximately one third of the distance from the rear of the hose bed.

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A heavy duty 2" black nylon webbing will be installed at the rear of the hose bed and wrap over the top of the hose bed with 2.00" cam buckle at the top. At the bottom of the webbing, 2.00" cam buckle will be provided.

RUNNING BOARDS

Running boards will be fabricated of 0.125" bright aluminum treadplate.

Each running board will be supported by a welded 2.00" square tubing and channel assembly, which will be bolted to the pump compartment substructure.

Running boards will be 12.75" deep and spaced 0.50" away from the pump panel.

A splash guard will be provided above the running board treadplate.

TAILBOARD

A tailboard approximately 16.00" deep and covered with bright aluminum treadplate will be provided at the rear of the truck.

TOW EYES

There will be a total of two (2) painted tow eyes provided and mounted directly to the chassis frame rails at the rear of the apparatus. The inner and outer edges of the tow eyes will have a radius.

COMPARTMENTATION

Body and compartments will be fabricated of .125", 5052-H32 aluminum.

Side compartments will be an integral assembly with the rear fenders.

Circular fender liners will be provided for prevention of rust pockets and ease of maintenance.

Compartment flooring will be of the sweep out design with the floor higher than the compartment door lip.

Drip protection will be provided above the doors.

All screws and bolts which protrude into a compartment will have acorn nuts on the ends to prevent injury.

BODY SUPPORT SYSTEM

Due to the loading requirements of this tanker, a method of body and compartment support suitable for the intended load will be provided.

The backbone of the support system will be the chassis frame rails which is the strongest component of the chassis and is designed for sustaining maximum loads.

AGGRESSIVE WALKING SURFACE

All exterior surfaces designated as stepping, standing, and walking areas will comply with the required average slip resistance of the current NFPA standards.

LEFT SIDE COMPARTMENTATION

A lap door compartment in the lower area, ahead of the rear wheels will be provided. The interior dimensions will be 53.50" wide x 27.00" high x 24.50" deep. The depth of the compartment will be calculated with the compartment door closed. The clear door opening of the compartment will be 51.25" wide x 31.00" high. Closing of the door will not require releasing, unlocking, or unlatching any mechanism and will easily be accomplished with one hand. A positive door holder will be furnished with this compartment.

A lap door compartment in the lower area, behind the rear wheels will be provided. The interior dimensions of this compartment will be 21.50" wide x 27.00" high x 24.50" deep. The depth of the compartment will be calculated with the compartment door closed. The clear door opening of this compartment will be 19.25" wide x 31.00" high. Closing of the door will not require releasing, unlocking, or unlatching any mechanism and will easily be accomplished with one hand. A positive door holder will be furnished with this compartment.

RIGHT SIDE COMPARTMENTATION

A lap door compartment in the lower area, ahead of the rear wheels will be provided. The interior dimensions will be 53.50" wide x 27.00" high x 24.50" deep. The depth of the compartment will be calculated with the compartment door closed. The clear door opening of the compartment will be 51.25" wide x 31.00" high. Closing of the door will not require releasing, unlocking, or unlatching any mechanism and will easily be accomplished with one hand. A positive door holder will be furnished with this compartment.

A lap door compartment in the lower area, behind the rear wheels will be provided. The interior dimensions of this compartment will be 21.50" wide x 27.00" high x 24.50" deep. The depth of the compartment will be calculated with the compartment door closed. The clear door opening of this compartment will be 19.25" wide x 31.00" high. Closing of the door will not require releasing, unlocking, or unlatching any mechanism and will easily be accomplished with one hand. A positive door holder will be furnished with this compartment.

DOORS, SIDE COMPARTMENT

All hinged compartment doors will be lap style with double panel construction and will be a minimum of 1.50" thick. To provide additional door strength, a "C" section reinforcement will be installed between the outer and interior panels.

Doors will be provided with a closed cell rubber gasket around the surface that laps onto the body. A second heavy-duty automotive rubber molding with a hollow core will be installed on the door framing that seals onto the interior panel, to ensure a weather resisting compartment.

All compartment doors will have polished stainless steel continuous hinge with a pin diameter of .1875", that is bolted or screwed on with stainless steel fasteners. A strip of dielectric isolation tape will be provided between the hinge and door jamb.

All door lock mechanisms will be fully enclosed within the door panels to prevent fouling of the lock in the event equipment inside shifts into the lock area.

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Doors will be latched with recessed, polished stainless steel "D" ring handles and Eberhard 106 locks.

To prevent corrosion caused by dissimilar metals, compartment door handles will not be attached to outer door panel with screws. A rubber gasket will be provided between the "D" ring handle and the door.

COMPARTMENT LIGHTING

There will be four (4) compartments with LED compartment light strips. There will be three (3) pairs of lights required - one pair in each forward compartment and a single light in each rear compartment.

Each strip will be centered vertically along the door framing. All body compartments with roll-up doors will have these strip lights.

Any remaining compartments will include 6.00" diameter Truck-Lite, Model: 79384 light in each enclosed compartment. Each light will have a number 1076 one filament, two wire bulb.

Opening the compartment door will automatically turn the compartment lighting on.

MOUNTING TRACKS

There will be four (4) sets of tracks for mounting shelf(s) in LS1, LS2, RS1 and RS2 . These tracks will be installed vertically to support the adjustable shelf(s), and will be full height of the compartment. The tracks will be unpainted with a natural finish.

ADJUSTABLE SHELVES

There will be four (4) shelves with a capacity of 215 lb provided. The shelf construction will consist of .18" aluminum with 2.00" sides. Each shelf will be painted to match the compartment interior. Each shelf will be infinitely adjustable by means of a threaded fastener, which slides in a track.

The shelves will be held in place by .12" thick stamped plated brackets and bolts.

The location will be in RS1 centered between the floor and the ceiling, in RS2 centered between the floor and the ceiling, in LS1 centered between the floor and ceiling and in LS2 centered between the floor and ceiling .

BODY FENDER CROWNS

Stainless steel fender crowns will be provided around the rear wheel openings.

A rubber welting will be provided between the body and the crown to seal the seam and restrict moisture from entering.

A dielectric barrier will be provided between the fender crown fasteners (screws) and the fender sheet metal to prevent corrosion.

HARD SUCTION HOSE

Hard suction hose will not be required.

HOSE TROUGHS

A total of two (2) trough(s) for hard suction hose will be installed on the on the right side of the tank.

Troughs will be constructed of aluminum, painted job color and will have a nylon retaining strap at the rear. A Nylatron or similar material will be provided on the bottom of the trough to aid in the removal and reinstallation of the hose.

Hose troughs will be adjustable up and down.

HANDRAILS

The handrails will be 1.25" diameter knurled aluminum to provide a positive gripping surface.

Chrome plated end stanchions will support the handrail. Plastic gaskets will be used between end stanchions and any painted surfaces.

Drain holes will be provided in the bottom of all vertically mounted handrails.

Handrails will be provided to meet current edition of applicable NFPA standards. The handrails will be installed as noted on the sales drawing.

LADDER BRACKETS

The ladders will be installed on the right side of the tank, on the catwalk, in lined brackets and held in place by chrome plated, quarter-turn spring loaded clamps. The clamps will be such that when the roof ladder is removed, the clamps can be moved a half-turn to hold the extension ladder in place. The ladder brackets will be adjustable up and down.

The ladders to be carried on these brackets are a 14' Duo-Safety 775-A roof and a 24' Duo-Safety 900-A, two (2) - section extension.

STEPS - DELUGE ACCESS

A pair of folding steps will be provided on the right side front body bulkhead. The steps will be bright finished, non-skid with a luminescent tread coating, that is rechargeable from any light source and can hold a charge for up to 24 hours,. Each step will incorporate an LED light to illuminate the stepping surface. The steps can be used as a hand hold with two openings wide enough for a gloved hand.

An additional step constructed from aluminum treadplate will be installed on the right side of the cargo compartment above the pump to provide access to the deluge riser. This step will also be illuminated with an LED light.

STEP, ADDITIONAL

One (1) additional folding step additional folding step will be provided one (1) on the left side front bulkhead. The step will be bright finished, non-skid with a luminescent tread coating, that is rechargeable from any light source and can hold a charge for up to 24 hours,. Each step will incorporate an LED light to illuminate the stepping surface. The step can be used as a hand hold with two openings wide enough for a gloved hand.

PUMP COMPARTMENT

The pump compartment will be separate from the hose body and compartments so that each may flex independently of the other. It will be a fabricated assembly of steel tubing, angles and channels which supports both the fire pump and the side running boards.

The pump compartment will be mounted on the chassis frame rails with rubber biscuits in a four point pattern to allow for chassis frame twist.

Pump compartment, pump, plumbing and gauge panels will be removable from the chassis in a single assembly.

PUMP MOUNTING

Pump will be mounted to a substructure which will be mounted to the chassis frame rail using rubber isolators. The mounting will allow chassis frame rails to flex independently without damage to the fire pump.

PUMP CONTROL PANELS (SIDE CONTROL)

All pump controls and gauges will be located at the left side of the apparatus and properly marked.

The pump panel on the right side will be removable with lift and turn type fasteners. The left side will be fastened with screws.

The control panels will be 34.00" wide.

The gauge and control panels will be two (2) separate panels for ease of maintenance.

Polished stainless steel trim collars will be installed around all inlets and outlets.

All push/pull valve controls will have 1/4 turn locking control rods with polished chrome plated zinc tee handles. Guides for the push/pull control rods will be chrome plated zinc castings securely mounted to the pump panel. Push/pull valve controls will be capable of locking in any position. The control rods will pull straight out of the panel and will be equipped with universal joints to eliminate binding.

All line pressure gauges will be mounted in individual chrome plated castings with the identification tag recessed in the casting below the gauge. All remaining identification tags will be mounted on the pump panel in chrome plated bezels. Mounting of the castings and identification bezels will be done with a threaded peg cast on the back side of the bezel or screws.

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PUMP

Pump will be a Waterous CXPA, 1250 gpm, single (1) stage, power take off (PTO) driven midship mounted centrifugal type.

Pump will be the class "A" type.

Pump will deliver the percentage of rated discharge at pressures indicated below:

- 100 percent of rated capacity at 150 psi net pump pressure.
- 70 percent of rated capacity at 200 psi net pump pressure.
- 50 percent of rated capacity at 250 psi net pump pressure.

Pump casting will be a two (2) piece, vertically split design and will be constructed of high tensile, close grain gray iron.

Impeller shaft will be stainless steel, heat treated, accurately ground to size, and polished under the shaft seal. It will be supported by oil lubricated ball bearings.

Bearings will be protected from water and sediment by suitable stuffing boxes, flinger rings, and oil seals.

MECHANICAL SEAL ON PUMP

Pump will be equipped with a self-adjusting, maintenance-free, mechanical shaft seal.

The mechanical seal will consist of a flat, highly polished, spring fed carbon ring that rotates with the impeller shaft. The carbon ring will press against a highly polished stainless steel stationary ring that is sealed within the pump body.

In addition, a throttling ring will be pressed into the steel chamber cover, providing a very small clearance around the rotating shaft in the event of a mechanical seal failure. The pump performance will not deteriorate, nor will the pump lose prime, while drafting if the seal fails during pump operation.

Wear rings will be bronze and easily replaceable to restore original pump efficiency and eliminate the need to replace the entire pump casing due to wear.

PUMP TRANSMISSION

The pump transmission will be made of light weight aluminum casing. Power transfer to pump will be through a pressure lubricated, Morse HY-VO drive chain.

Drive shafts will be a minimum of 1.50" diameter hardened and ground alloy steel. All shafts will be ball bearing supported. The case will be designed as to eliminate the need for water cooling.

The water pump will be driven by a special heavy duty ten (10)-bolt hot shift PTO. It will be located on the left side of the chassis transmission. This PTO will be designed specifically for the torque required to drive a 1250 gpm or larger water pump.

PUMPING MODE

An interlock system will be provided to ensure that the pump drive system components are properly engaged so that the apparatus can be safely operated. The interlock system will be designed to allow stationary pumping and the truck to be in motion while pumping.

A digital pump pressure gauge will be supplied in the cab.

PUMP SHIFT

A pump shift will be provided within easy reach of the driver for engagement of the PTO driven pump. The shift will include the indicator lights as mandated by NFPA. The pump shift control will be illuminated to meet NFPA requirements.

AUXILIARY COOLING SYSTEM

A supplementary heat exchange cooling system will be provided to allow the use of water from the discharge side of the pump for cooling the engine water. The heat exchanger will be a separate unit. It will be installed in the pump or engine compartment with the control located on the pump operator's control panel. The exchanger will be plumbed to the master drain valve.

INTAKE RELIEF VALVE - PUMP

One (1) Elkhart Style 40 relief valve(s) will be installed on the suction side of the pump preset at 125 psig.

The relief valve(s) will have a working range of 75 psi to 250 psi.

The outlet will terminate below the frame rails with a 2.50" National Standard hose thread adapter and will have a "do not cap" warning tag.

The relief valve pressure control will be located behind the right side pump panel with a stainless steel access door.

PRESSURE CONTROLLER

A Pierce Pump Boss Model PBA300 pressure governor will be provided.

A pressure transducer will be installed in the water discharge manifold on the pump.

The display panel will be located at the pump operator's panel.

PRIMING PUMP

The priming pump will be a Trident Emergency Products compressed air powered, high efficiency, multistage venturi based AirPrime System, conforming to standards outlined in the current edition of applicable NFPA standards.

All wetted metallic parts of the priming system are to be of brass and stainless steel construction.

One (1) priming control will open the priming valve and start the pump primer.

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PUMP MANUALS

There will be a total of two (2) pump manuals provided by the pump manufacturer and furnished with the apparatus. The manuals will be provided by the pump manufacturer in the form of two (2) electronic copies. Each manual will cover pump operation, maintenance, and parts.

PLUMBING, STAINLESS STEEL AND HOSE

All inlet and outlet lines will be plumbed with either stainless steel pipe, flexible polypropylene tubing or synthetic rubber hose reinforced with hi-tensile polyester braid. All hose's will be equipped with brass or stainless steel couplings. All stainless steel hard plumbing will be a minimum of a schedule 10 wall thickness.

Where vibration or chassis flexing may damage or loosen piping or where a coupling is required for servicing, the piping will be equipped with victaulic or rubber couplings.

Plumbing manifold bodies will be ductile cast iron or stainless steel.

All piping lines are to be drained through a master drain valve or will be equipped with individual drain valves. All drain lines will be extended with a hose to drain below the chassis frame.

All water carrying gauge lines will be of flexible polypropylene tubing.

All piping, hose and fittings will have a minimum of a 500 PSI hydrodynamic pressure rating.

FOAM SYSTEM PLUMBING

All piping that is in contact with the foam concentrate or foam/water solution will be stainless steel. The fittings will be stainless steel or brass. Cast iron pump manifolds will be allowed.

MAIN PUMP INLETS

A 6.00" pump manifold inlet will be provided on each side of the vehicle. The suction inlets will include removable die cast zinc screens that are designed to provide cathodic protection for the pump, thus reducing corrosion in the pump.

MAIN PUMP INLET CAP

The main pump inlets will have National Standard Threads with a long handle chrome cap.

The cap will be the Pierce VLH, which incorporates an exclusive thread design to automatically relieve stored pressure in the line when disconnected.

VALVES

All ball valves will be Akron® Brass. The Akron valves will be the 8000 series heavy-duty style with a stainless steel ball and a simple two-seat design. No lubrication or regular maintenance is required on the valve.

Valves will have a **ten (10) year** warranty.

Inlet valve location will be outside the pump panel.

INLET CONTROL

The side auxiliary inlet(s) will incorporate a quarter-turn ball valve with the control located at the inlet valve. The valve operating mechanism will indicate the position of the valve.

LEFT SIDE INLET

There will be one (1) auxiliary inlet with a 2.50" valve at the left side pump panel, terminating with a 2.50" (F) National Standard hose thread adapter.

The auxiliary inlet will be provided with a strainer, chrome swivel and plug.

INLET BLEEDER VALVE

A 0.75" bleeder valve will be provided for each side gated inlet.

The valves will be located behind the panel with a "T" swing style handle control extended to the outside of the panel.

The handles will be chrome plated and provide a visual indication of valve position. The swing handle will provide an ergonomic position for operating the valve without twisting the wrist and provides excellent leverage.

The water discharged by the bleeders will be routed below the chassis frame rails.

TANK TO PUMP

The booster tank will be connected to the intake side of the pump with heavy duty 4.00" piping and a quarter turn 3.00" valve with the control remotely located at the operator's panel. A rubber coupling will be included in this line to prevent damage from vibration or chassis flexing.

A check valve will be provided in the tank to pump supply line to prevent the possibility of "back filling" the water tank.

TANK REFILL

A 2.00" combination tank refill and pump bypass line will be provided using a quarter-turn full flow ball valve, controlled from the pump operator's panel.

DISCHARGE OUTLET CONTROLS

The discharge outlets will incorporate a quarter-turn ball valve with the control located at the pump operator's panel. The valve operating mechanism will indicate the position of the valve.

If a handwheel control valve is used, the control will be a minimum of a 3.9" diameter stainless steel handwheel with a dial position indicator built in to the center of the handwheel.

Any 3.00 inch or larger discharge valve will be a slow-operating valve in accordance with NFPA 16.7.5.3.

LEFT SIDE DISCHARGE OUTLETS

There will be Two (2) discharge outlets with a 2.50" valve on the left side of the apparatus, terminating with a 2.50" (M) National Standard hose thread adapter.

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LEFT SIDE OUTLET ELBOWS

The 2.50" discharge outlets located on the left side pump panel will be furnished with a 2.50" (F) National Standard hose thread x 2.50" (M) National Standard hose thread, chrome plated, 45 degree elbow.

The elbow will be Pierce VLH, which incorporates an exclusive thread design to automatically relieve stored pressure in the line when disconnected.

RIGHT SIDE DISCHARGE OUTLETS

There will be One (1) discharge outlet with a 2.50" valve on the right side of the apparatus, terminating with a 2.50" (M) National Standard hose thread adapter.

RIGHT SIDE OUTLET ELBOWS

The 2.50" discharge outlets located on the right side pump panel will be furnished with a 2.50" (F) National Standard hose thread x 2.50" (M) National Standard hose thread, chrome plated, 45 degree elbow.

The elbow will be Pierce VLH, which incorporates an exclusive thread design to automatically relieve stored pressure in the line when disconnected.

FRONT DISCHARGE OUTLET

There will be one (1) 1.50" discharge outlet piped to the front of the apparatus and located in the center bumper tray.

Plumbing will consist of 2.00" piping and flexible hose with a 2.00" ball valve with control at the pump operator's panel. A fabricated weldment made of stainless steel pipe will be used in the plumbing where appropriate. The piping will terminate with a 1.50" NST with 90 degree stainless steel swivel.

There will be Class 1 quarter turn round handle drains provided at all low points of the piping.

REAR DISCHARGE OUTLET

There will be one (1) discharge outlet piped to the rear of the body on the right side, installed so proper clearance is provided for spanner wrenches or adapters. Plumbing will consist of 2.50" piping along with a 2.50" full flow ball valve with the control from the pump operator's panel.

REAR OUTLET ELBOWS

The 2.50" discharge outlets located at the rear of the apparatus will be furnished with a 2.50" (F) National Standard hose thread x 2.50" (M) National Standard hose thread, chrome plated, 45 degree elbow.

The elbow will be Pierce VLH, which incorporates an exclusive thread design to automatically relieve stored pressure in the line when disconnected.

DISCHARGE CAPS/ INLET PLUGS

Chrome plated, rocker lug, caps with chain will be furnished for all discharge outlets 1.00" thru 3.00" in size, besides the pre-connected hose outlets.

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Chrome plated, rocker lug, plugs with chain will be furnished for all auxiliary inlets 1.00" thru 3.00" in size.

The caps and plugs will incorporate a thread design to automatically relieve stored pressure in the line when disconnected.

OUTLET BLEEDER VALVE

A 0.75" bleeder valve will be provided for each outlet 1.50" or larger. Automatic drain valves are acceptable with some outlets if deemed appropriate with the application.

The valves will be located behind the panel with a T swing style handle control extended to the outside of the side pump panel.

The handles will be chrome plated and provide a visual indication of valve position.

The T swing handle will provide an ergonomic position for operating the valve without twisting the wrist and provides excellent leverage.

Bleeders will be located at the bottom of the pump panel. They will be properly labeled identifying the discharge they are plumbed in to.

The water discharged by the bleeders will be routed below the chassis frame rails.

DELUGE RISER

A 3.00" deluge riser will be installed above the pump in such a manner that a monitor can be mounted and used effectively. Piping will be rigidly braced and installed securely so no movement develops when the line is charged. The riser will be gated and controlled at the pump operator's panel.

Any 3.00 inch or larger discharge valve will be a slow-operating valve in accordance with NFPA 13.7.5.3.

MONITOR

A customer supplied and installed make and model no monitor requested or required monitor will be properly installed on the deluge riser.

The deluge riser will have male National Pipe Threads for mounting the monitor.

CROSSLAY HOSE BEDS

Two (2) crosslays with 1.50" outlets will be provided. Each bed to be capable of carrying 200' of 1.75" double jacketed hose and will be plumbed with 2.00" i.d. pipe and gated with a 2.00" quarter turn ball valve.

Outlets to be equipped with a 1.50" National Standard hose thread 90 degree swivel located in the hose bed so that hose may be removed from either side of apparatus.

The crosslay controls will be at the pump operator's panel.

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The center crosslay dividers will be fabricated of 0.25" aluminum and will provide adjustment from side to side. The divider will be unpainted with a brushed finish.

Vertical scuffplates constructed of stainless steel will be provided at the front and rear ends of the bed on each side of vehicle.

Crosslay bed flooring will consist of removable perforated brushed aluminum.

CROSSLAY/DEADLAY HOSE RESTRAINT

A black 1.00" nylon webbing design with 2.00" box pattern will be provided across each end of two (2) crosslay/deadlay(s) to secure the hose during travel. The webbing will be permanently attached at the top of the crosslay/deadlay opening(s). 1.00" web straps will loop through footman loops located at the opposite end of the permanently attached webbing. The straps will attach with a pair of 1.00" side release fasteners.

CROSSLAY COVER

A hinged .19" aluminum treadplate cover will be installed over the crosslay hose beds. It will include a latch at each end of the cover to hold it securely in place, a chrome grab handle at each end for opening and closing the cover and a foam rubber gasket where the cover comes into contact to a painted surface.

The cover will be provided with rubber latch hold open device.

The hinge will be to the front of the hose beds.

HUSKY 3/12 FOAM SYSTEM PLUMBING (FUTURE INSTALLATION)

Foam manifold/piping will be provided for the future installation of a Husky 3/12 foam system. The foam system will be plumbed to 2-Crosslays 1- Front Bumper Outlet 1 - Rear Discharge discharges.

A foam manifold will be provided for the foam ready discharges. The plumbing from the water pump to the foam manifold will be designed to allow a Husky 3 or Husky 12 foam system to be added without much unnecessary rework.

Space will be provided on the pump panel for the possible addition of the foam system controls.

FOAM TANK

The foam tank will be an integral portion of the polypropylene water tank. The cell will have a capacity of 30 gallons of foam with the intended use of Class A foam. The brand of foam stored in this tank will be TBD. The foam cell will reduce the capacity of the water tank. The foam cell will have a screen in the fill dome and a breather in the lid.

FOAM TANK DRAIN

The foam tank drain will be a 1.00" drain valve located inside the pump compartment accessible through a door on the right side pump panel.

PUMP PANEL CONFIGURATION

The pump panel configuration will be neat and orderly.

PUMP AND GAUGE PANEL

The pump and gauge panels will be constructed of aluminum with a black vinyl finish. A polished aluminum trim molding will be provided around each panel.

PUMP ACCESS

Right Side Panel

The right side upper pump panel will be removable.

Panel Fastener

The removable panels will be secured with black swell latch.

The left side pump panels will be attached with screws.

The right side lower pump panel (drain bank) will be attached with screws.

CAB / PUMP MODULE GAP

Due to certain chassis components that extend rearward of the back of the cab, a cab to pump module gap that is larger than typical will be required. The distance between the cab and the pump module will be indicated on the approval drawing supplied by the apparatus manufacturer.

This cab to pump module gap will be acceptable as constructed .

PUMP COMPARTMENT LIGHT

A pump compartment light will be provided inside the right side pump enclosure and accessible through a door on the pump panel.

A 0.125" weep hole will be provided in each light lens, preventing moisture retention.

Engine monitoring graduated LED indicators will be incorporated with the pressure controller.

Also provided at the pump panel will be the following:

- Master Pump Drain Control

THROTTLE READY GREEN INDICATOR LIGHT

There will be a green indicator light integrated with the pressure governor and/or engine throttle installed on the pump operators panel that is activated when the pump is in throttle ready mode.

OK TO PUMP INDICATOR LIGHT

There will be a green indicator light installed on the pump operators panel that is activated when the pump is in Ok To Pump mode.

VACUUM AND PRESSURE GAUGES

The pump vacuum and pressure gauges will be liquid filled and manufactured by Class 1 Incorporated.

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The gauges will be a minimum of 4.00" in diameter and will have white faces with black lettering, with a pressure range of 30.00"-0-600#.

Gauge construction will include a Zytel nylon case with adhesive mounting gasket and threaded retaining nut.

The pump pressure and vacuum gauges will be installed adjacent to each other at the pump operator's control panel.

Test port connections will be provided at the pump operator's panel. One (1) will be connected to the intake side of the pump, and the other to the discharge manifold of the pump. They will have 0.25 in. standard pipe thread connections and non-corrosive polished stainless steel or brass plugs. They will be marked with a label.

This gauge will include a 10 year warranty against leakage, pointer defect, and defective bourdon tube.

PRESSURE GAUGES

The individual "line" pressure gauges for the discharges will be Class 1 interlube filled.

They will be a minimum of 2.00" in diameter and have white faces with black lettering.

Gauge construction will include a Zytel nylon case with adhesive mounting gasket and threaded retaining nut.

Gauges will have a pressure range of 30"-0-400#.

The individual pressure gauge will be installed as close to the outlet control as practical.

This gauge will include a 10 year warranty against leakage, pointer defect, and defective bourdon tube.

WATER LEVEL GAUGE

An electronic water level gauge will be provided on the operator's panel, that registers water level by means of five colored LED lights. The lights will be durable, ultra-bright five LED design viewable through 180 degrees. The water level indicators will be as follows:

- 100% = Green
- 75% = Yellow
- 50% = Yellow
- 25% = Yellow
- Refill = Red

The light will flash when the level drops below the given level indicator to provide an eighth of a tank indication. To further alert the pump operator, the lights will flash sequentially when the water tank is empty.

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The level measurement will be based on the sensing of head pressure of the fluid in the tank.

The display will be constructed of a solid plastic material with a chrome plated die cast bezel to reduce vibrations that can cause broken wires and loose electronic components. The encapsulated design will provide complete protection from water and environmental elements. An industrial pressure transducer will be mounted to the outside of the tank. The field calibratable display measures head pressure to accurately show the tank level.

FUTURE FOAM LEVEL GAUGE

Provision will be provided in the foam cell for the future addition of a foam system and level gauge.

LIGHT SHIELD

There will be a polished, 16 gauge stainless steel light shield installed over the pump operator's panel.

- There will be 12 volt DC white LED lights installed under the stainless steel light shield to illuminate the controls, switches, essential instructions, gauges, and instruments necessary for the operation of the apparatus. These lights will be activated by the pump panel light switch. Additional lights will be included every 18.00" depending on the size of the pump house.
- One (1) pump panel light will come on when the pump is in ok to pump mode.

There will be a light activated above the pump panel light switch when the parking brake is set. This is to afford the operator some illumination when first approaching the control panel.

AIR HORN SYSTEM

Two (2) Hadley®, eTone, chrome air horns will be recessed in the front bumper. The air horn system will be piped to the air brake system wet tank utilizing 0.38" tubing. A pressure protection valve will be installed to prevent the loss of air in the brake system.

Air Horn Location

The air horns will be located on each side of the bumper, towards the outside.

Air Horn Control

The air horn(s) will be activated by the following:

- Right side foot switch
- Steering wheel horn ring with electric/air horn selector switch

ELECTRONIC SIREN

There will be a Federal, Model EQ2B-200, electronic siren with noise canceling microphone provided.

This siren to be active when the battery switch is on and that emergency master switch is on.

Siren head will be located in the center console.

The electronic siren will be controlled on the siren head only. No horn button or foot switches will be provided.

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SPEAKERS

There will be two (2) Federal Signal DynaMax®, Model ES100, 100 watt speakers provided. The speakers will use a Federal Signal, Model ESFMT-EF, recess mount with stainless steel grille. Each speaker will be connected to the siren amplifier.

The speakers will be recessed in each side of the front bumper, just outside of the frame rails.

FRONT ZONE UPPER WARNING LIGHTS

There will be one (1) 60.00" Whelen Freedom IV LED lightbar mounted on the cab roof.

The lightbar will include the following:

- One (1) red flashing LED module in the driver's side rear corner position.
- Open in the driver's side end position.
- One (1) red flashing LED module in the driver's side front corner position.
- One (1) red flashing LED module in the driver's side first front position.
- Open in the driver's side second front position.
- Open in the driver's side third front position.
- Open in the driver's side fourth front position.
- One (1) red flashing LED module in the driver's side fifth front position.
- One (1) red flashing LED module in the passenger's side fifth front position.
- Open in the passenger's side fourth front position.
- Open in the passenger's side third front position.
- Open in the passenger's side second front position.
- One (1) red flashing LED module in the passenger's side first front position.
- One (1) red flashing LED module in the passenger's side front corner position.
- Open in the passenger's side end position.
- One (1) red flashing LED module in the passenger's side rear corner position.

There will be clear lenses included on the lightbar.

There will be a switch in the cab on the switch panel to control this lightbar.

The four (4) red flashing LED modules in the front positions may be load managed when the parking brake is applied.

FRONT WARNING LIGHT

There will be two (2) Whelen, Model M6** LED flashing lights provided at the front of the truck.

The driver's side front warning light to be red.

The passenger's side front warning light to be red.

The color of the lenses will be clear.

The lights will be mounted with chrome trim.

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The lights will be activated by a switch on the cab instrument panel.

FRONT WARNING LIGHT

There will be a pair of Whelen, Model LIN3 steady burn red LED lights with clear lens mounted on the front of the truck, on the front grille . The lights will be provided with a deep chrome plated ABS flange.

The lights will be activated with the emergency master.

SIDE ZONE LOWER LIGHTING

There will be four (4) Whelen®, flashing LED warning lights with with a flange installed per the following:

- Two (2) Model M2*, 2.50" high x 4.00" wide lights one (1) each side on the engine hood under 62.00".
- The driver's side, side front light to include red warning LEDs .
- The passenger's side, side front light to include red warning LEDs .
- Two (2) Model M6*, 4.31" high x 6.75" wide lights one (1) each side on the rear fender panel.
- The driver's side, side rear light to include red warning LEDs .
- The passenger's side, side rear light to include red warning LEDs .
- The lenses will be lens color(s) to be clear .

There will be a switch in the cab on the switch panel to control the lights.

REAR ZONE LOWER LIGHTING

Two (2) Whelen, Model M6* LED flashing warning lights will be located at the rear of the apparatus.

The driver's side rear light to be red.

The passenger's side rear light to be red.

Both lights will include lens color(s) to be clear .

There will be a switch located in the cab on the switch panel to control the lights.

WARNING LIGHTS (REAR AND SIDE UPPER ZONES)

Four (4) Whelen, model M6* LED flashing warning lights will be provided at the rear of the apparatus with with a flange .

The side rear upper light(s) on the driver's side to be red.

The rear upper light(s) on the driver's side to be red.

The rear upper light(s) on the passenger's side to be red.

The side rear upper light(s) on the passenger's side to be red.

These lights will include lens color(s) to be clear .

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There will be a switch located in the cab on the switch panel to control the lights.

LOOSE EQUIPMENT

The following equipment will be furnished with the completed unit:

- One (1) bag of chrome, stainless steel, or cadmium plated screws, nuts, bolts and washers, as used in the construction of the unit.

NFPA LOOSE EQUIPMENT

NFPA Required Loose Equipment Provided by Fire Department

The following loose equipment as outlined in NFPA 1900, 2024 edition, table 8.1 and CAN/ULC S515:2024 edition, section 5.2 will be provided by the fire department:

- One (1) traffic vest for each seating position, each vest to comply with ANSI/ISEA 207, *Standard for High Visibility Public Safety Vests*, and have a five-point breakaway feature that includes two (2) at the shoulders, two (2) at the sides, and one (1) at the front.
- Five (5) fluorescent orange traffic cones not less than 28.00" (711 mm) in height, each equipped with a 6.00" (152 mm) retro-reflective white band no more than 4.00" (152 mm) from the top of the cone, and an additional 4.00" (102 mm) retro-reflective white band 2.00" (51 mm) below the 6.00" (152 mm) band.
- Five (5) illuminated warning devices such as highway flares, unless the five (5) fluorescent orange traffic cones have illuminating capabilities.

NFPA Loose Equipment That Should be Considered

The following loose equipment as outlined in NFPA 1900, 2024 edition, appendix table A.8.4 (a) and CAN/ULC S515:2024 edition, section 5.2 should be considered:

- 200 ft (60 m) of 2.50" (65 mm) or larger fire hose
- 100 ft (30 m) of 1.50" (38 mm), 1.75" (45 mm), or 2.00" (52 mm) fire hose (if equipped with a pump)
- One (1) handline nozzle, 95 gpm (360 L) min (if equipped with a pump)
- One (1) first aid kit
- Two (2) combination spanner wrenches
- 100 ft (30 m) of 1.50" (38 mm), 1.75" (45 mm), or 2.00" (52 mm) fire hose (if equipped with a pump)
- One (1) double female 2.50" (65 mm) adapter with national hose (NH) threads
- One (1) double male 2.50" (65 mm) adapter with national hose (NH) threads
- One (1) rubber mallet, suitable for use on suction hose connections
- One (1) automatic external defibrillator (AED)

SOFT SUCTION HOSE PROVIDED BY FIRE DEPARTMENT

Hose is not on the apparatus as manufactured. The fire department will provide suction or supply hose.

DRY CHEMICAL EXTINGUISHER PROVIDED BY FIRE DEPARTMENT

The extinguisher is not on the apparatus as manufactured. The fire department will provide and mount the extinguisher.

WATER EXTINGUISHER PROVIDED BY FIRE DEPARTMENT

The extinguisher is not on the apparatus as manufactured. The fire department will provide and mount the extinguisher.

FLATHEAD AXE PROVIDED BY FIRE DEPARTMENT

The axe is not on the apparatus as manufactured. The fire department will provide and mount the axe.

AXE, PICKHEAD, NOT REQUIRED BY NFPA 2016

NFPA 1901, 2016 edition, Section 7.9.4 does not require a pickhead axe to be provided under the miscellaneous equipment.

PAINT PROCESS

The exterior custom cab and/or body painting procedure will consist of a seven (7) step finishing process. A commercial chassis paint process will follow similar processes as determined by the chassis manufacturer. The following procedure will be used by Pierce:

1. Manual Surface Preparation - All exposed metal surfaces on the custom cab and body will be thoroughly cleaned and prepared for painting. Imperfections on the exterior surfaces will be removed and sanded to a smooth finish. Exterior seams will be sealed before painting. Exterior surfaces that will not be painted include; chrome plating, polished stainless steel, anodized aluminum and bright aluminum treadplate.
2. Chemical Cleaning and Pretreatment - All surfaces will be chemically cleaned to remove dirt, oil, grease, and metal oxides to ensure the subsequent coatings bond well. The aluminum surfaces will be properly cleaned and treated using a high pressure, high temperature 4 step Acid Etch process. The steel and stainless surfaces will be properly cleaned and treated using a high temperature 3 step process specifically designed for steel or stainless. The chemical treatment converts the metal surface to a passive condition to help prevent corrosion. A final pure water rinse will be applied to all metal surfaces.
3. Surfacer Primer - The Surfacer Primer will be applied to a chemically treated metal surface to provide a strong corrosion protective base coat. A minimum thickness of 2 mils of Surfacer Primer is applied to surfaces that require a critical aesthetic finish. The surfacer primer will be a two-component high solids urethane that has excellent sanding properties and an extra smooth finish when sanded.
4. Finish Sanding - The surfacer primer will be sanded with a fine grit abrasive to achieve an ultra-smooth finish. This sanding process is critical to produce the smooth mirror like finish in the topcoat.
5. Sealer Primer - The sealer primer is applied prior to the base coat in all areas that have not been previously primed with the surfacer primer. The sealer primer is a two-component high solids urethane that goes on smooth and provides excellent gloss hold out when top coated.

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6. Base coat Paint - Two coats of a high performance, two component high solids polyurethane base coat will be applied. The Base coat will be applied to a thickness that will achieve the proper color match. The Base coat will be used in conjunction with a urethane clear coat to provide protection from the environment.
7. Clear Coat - Two (2) coats of clear coat will be applied over the base coat color. The clear coat is a two-component high solids urethane that provides superior gloss and durability to the exterior surfaces. Lap style doors will be clear coated to match the body. Paint warranty for the roll-up doors will be provided by the roll-up door manufacturer.

Our specifications are written to define cyclic corrosion testing, physical strengths, durability and minimum appearance requirements must be met in order for an exterior paint finish to be considered acceptable as a quality finish.

Each batch of base coat color will be checked for a proper match before painting of the cab and the body. After the cab and body are painted, the color is verified again to make sure that it matches the color standard. Electronic color measuring equipment will be used to compare the color sample to the color standard entered into the computer. Color specifications are used to determine the color match. A Delta E reading will be used to determine a good color match within each family color.

All removable items such as brackets, compartment doors, door hinges, and trim will be removed and separately if required, to ensure paint behind all mounted items. Body assemblies that cannot be finish painted after assembly will be finish painted before assembly.

Environmental Impact

Contractor will meet or exceed all current State regulations concerning paint operations. Pollution control will include measures to protect the atmosphere, water and soil. Controls will include the following conditions:

- Topcoats and primers will be chrome and lead free.
- Metal treatment chemicals will be chrome free. The wastewater generated in the metal treatment process will be treated on-site to remove any other heavy metals.
- Particulate emission collection from sanding operations will have a 99.99 percent efficiency factor.
- Particulate emissions from painting operations will be collected by a dry filter or water wash process. If the dry filter is used, it will have an efficiency rating of 98 percent. Water wash systems will be 99.97 percent efficient.
- Water from water wash booths will be reused. Solids will be removed on a continual basis to keep the water clean.
- Paint wastes will be disposed of in an environmentally safe manner.
- Empty metal paint containers will be recycled to recover the metal.
- Solvents used in clean-up operations will be recycled on-site or sent off-site for distillation and returned for reuse.

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Additionally, the finished apparatus will not be manufactured with or contain products that have ozone depleting substances. Pierce will, upon demand, present evidence that the manufacturing facility meets the above conditions and that it is in compliance with the state EPA rules and regulations.

PAINT

The chassis will be painted by the chassis manufacturer, and will remain the commercial grade finish as provided. The body will be painted the matching color by Pierce.

To ensure a good color match between the body and chassis, Pierce has a mutually pre-approved paint color program with the chassis manufacturer. The apparatus will be painted Pierce #90 candy apple red .

COMMERCIAL CHASSIS PAINT

The chassis will be painted by the chassis manufacturer. It will remain the color and commercial quality finish as provided. The primary color will be Pierce #90 candy apple red .

PAINT CHASSIS FRAME ASSEMBLY

The chassis frame assembly will be painted black by the chassis manufacturer. It will remain the commercial grade finish as provided.

COMPARTMENT INTERIOR PAINT

The interior of all compartments will be painted with a gray spatter finish for ease of cleaning and to make it easier to touch up scratches and nicks.

REFLECTIVE STRIPES

Three (3) reflective stripes will be provided across the front of the vehicle and along the sides of the body. The reflective band will consist of a 1.00" gold stripe at the top with a 1.00" gap then a 4.00" black stripe with a 1.00" gap and a 1.00" gold stripe on the bottom.

REFLECTIVE VINYL ON FRONT BUMPER

There will be a reflective vinyl band provided across the front bumper.

REAR CHEVRON STRIPING

There will be alternating chevron striping located on the upper rear-facing vertical surface of the apparatus. The surface above the body / tank seam in the rear sheet metal will be covered.

The colors will be red and 18 yellow (gold color) .

Each stripe will be 6.00" in width.

This will meet the requirements of the current edition of NFPA 1901, which states that 50% of the rear surface will be covered with chevron striping.

REFLECTIVE STRIPE, CAB DOORS

black reflective striping will be provided on the interior of each cab door.

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This striping will total a minimum of 96.00 square inches and will meet the current edition of applicable NFPA standards.

LETTERING

There will be reflective lettering, 4.00" high, with no outline or shade provided. There will be 12 letters provided.

LETTERING

There will be reflective lettering, 6.00" high, with no outline or shade provided. There will be 12 letters provided.

LETTERING

There will be non-reflective vinyl lettering, 14.00" high, with no outline or shade provided. There will be six (6) letters provided.

MALTESE CROSS INSTALLATION

There will be one (1) pair of maltese crosses, comprised of printed effect gold leaf material, provided and installed cab doors.

MANUAL, BODY PARTS ONLY

A custom parts manual for the Pierce® installed parts only will be provided in USB flash drive format with the completed unit.

The manual will contain the following:

- Job number
- Part numbers with full descriptions
- Table of contents
- Parts section sorted in functional groups reflecting a major system, component, or assembly
- Parts section sorted in Alphabetical order
- Instructions on how to locate parts

The manual will be specifically written for the body model being purchased. It will not be a generic manual for a multitude of different bodies.

SERVICE PARTS INTERNET SITE

The service parts information included in this manual are also available on the Pierce website. The website offers additional functions and features not contained in this manual, such as digital photographs and line drawings of select items. The website also features electronic search tools to assist in locating parts quickly.

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MANUALS, SERVICE

A USB flash drive format service manual supplement containing parts and service information on Pierce® installed components will be provided with the completed unit.

The manual will be specifically written for the unit being purchased. It will not be a generic manual for a multitude of different units.

MANUAL, CHASSIS OPERATION

One (1) chassis operation manual will be provided with the completed unit.

ONE (1) YEAR MATERIAL AND WORKMANSHIP

Each new piece of apparatus will be provided with a minimum one (1) year basic apparatus material and workmanship limited warranty. The warranty will cover such portions of the apparatus built by the manufacturer as being free from defects in material and workmanship that would arise under normal use and service.

A copy of the warranty certificate will be submitted with the bid package.

CHASSIS WARRANTY

The chassis warranty will be for a total of **two (2) years / 100,000 miles**.

PAINT WARRANTY

The commercial chassis manufacturer's paint warranty will apply to the paint on the chassis only.

CAMERA SYSTEM WARRANTY

A Pierce fifty four (54) month warranty will be provided for the camera system.

COMPARTMENT LIGHT WARRANTY

The Pierce 12 volt DC LED strip lights limited warranty certificate, WA0203, is included with this proposal.

TRANSMISSION WARRANTY

The transmission will have a **five (5) year/unlimited mileage** warranty covering 100 percent parts and labor. The warranty to be provided by Allison Transmission and not apparatus builder.

TEN (10) YEAR STRUCTURAL INTEGRITY

The Pierce apparatus body limited warranty certificate, WA0009, is included with this proposal.

ROLL UP DOOR MATERIAL AND WORKMANSHIP WARRANTY

A Gortite roll-up door limited warranty will be provided. The mechanical components of the roll-up door will be warranted against defects in material and workmanship for the lifetime of the vehicle. A **six (6) year** limited warranty will be provided on painted and satin roll up doors.

The limited warranty certificate, WA0190, is included with this proposal.

PUMP WARRANTY

The Waterous pump will be provided with a seven (7) year material and workmanship limited warranty.

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A copy of the warranty certificate will be included with this proposal.

TEN (10) YEAR PUMP PLUMBING WARRANTY

The Pierce apparatus plumbing limited warranty certificate, WA0035, is included with this proposal.

LIFETIME MATERIAL AND WORKMANSHIP

A UPF poly water tank limited warranty certificate, WA0195, is included with this proposal.

TEN (10) YEAR PRO-RATED PAINT AND CORROSION

A Pierce body limited pro-rated paint warranty certificate, WA0057, is included with this proposal.

ONE (1) YEAR MATERIAL AND WORKMANSHIP

The Pierce graphics fading and deterioration limited warranty limited warranty certificate, WA0168, is included with this proposal.

VEHICLE STABILITY CERTIFICATION

The fire apparatus manufacturer will provide a certification stating the apparatus complies with NFPA 1900, current edition, section 7.14, Vehicle Stability. The certification is included with this proposal.

CAB INTEGRITY

The cab has been tested to and passed the following standards:

- ECE Regulation No.29
- SAE J2422 Cab Roof Strength Evaluation - Quasi-Static Loading Heavy Trucks.

STEPPING, STANDING & WALKING AREAS, SLIP RESISTANCE CERTIFICATION

Pierce Manufacturing certifies that samples of the interior and exterior stepping, standing and walking surfaces used in the manufacture of Pierce custom and commercial fire apparatus will conform to the requirements of NFPA 1900, 2024 edition paragraphs 12.6.4.1 and 12.6.4.2 when tested using an English XL Variable Incidence Tribometer.

AMP DRAW REPORT

The bidder will provide, at the time of bid and delivery, an itemized print out of the expected amp draw of the entire vehicle's electrical system.

The manufacturer of the apparatus will provide the following:

- Documentation of the electrical system performance tests.
- A written load analysis, which will include the following:
 - The nameplate rating of the alternator.
 - The alternator rating under the conditions specified per:
 - Current edition of applicable NFPA standards.
 - The minimum continuous load of each component that is specified per:
 - Current edition of applicable NFPA standards.

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- Additional loads that, when added to the minimum continuous load, determine the total connected load.
- Each individual intermittent load.

All of the above listed items will be provided by the bidder per the current edition of applicable NFPA standards.

END OF SPECIFICATION



Electrical Analysis

2/21/2025

Bid #: 1098

Job #:

Desc: IHC 607 Wet Side Tanker 2100 Gallon Low Sides/ Lap Doors

Sales Rep: Bauer, Jon

Customer: Ukiah FD

Organization: Golden State Fire Apparatus, Inc

Option: MUX, Electrical System, Commercial Chassis, Wet Side

Type: Multiplexed

Option	Description	Type*	Minimum Load	Intermittent Load	Total Connected
0001247	High Idle w/Electronic Engine, Commercial		0.00	1.20	0.00
0005937	Light, Do Not Move Apparatus, Commercial Chassis		0.00	0.62	0.00
0005940	Lights, Engine Compt, (2) Commercial Chassis		0.00	3.20	0.00
0005945	Light, Pump Compt		0.00	1.80	0.00
0062847	Gauge, Water Level, Class 1, Pierce Std.		0.00	0.00	1.23
0072153	Primer, Trident, Air Prime, Air Operated		0.00	0.00	0.00
0549333	Indicators, Engine, Included with Pressure Controller		0.00	0.35	0.00
0589905	Alarm, Back-up Warning, PRECO 1040		0.00	0.50	0.00
0645687	Lights, Rear Scene, WIn, M6ZC LED, 1st		0.00	0.00	4.00
0653961	Light, Front, WIn LIN3, RED, Steady Burn, 1 Pair, Commercial		0.00	0.00	0.80
0659235	Provision for Gauge, Foam Level, (1) Tank, Class 1, Future Foam		0.00	0.00	1.00
0739010	Plumbing for Future Foam Sys, Husky 3/12 Single Agent		0.00	0.00	0.00
0760730	Single Start, (3) Grp 31, 660 CCA each, 2 Door Cab, International		0.00	3.00	0.00
0766905	Lights, WIn, PCPSM1*, Pioneer, 12 VDC, 2nd		0.00	0.00	12.00
0766906	Lights, WIn, PCPSM1*, Pioneer, 12 VDC, 1st		0.00	0.00	12.00
0773943	Air Conditioning, Commercial		0.00	3.00	0.00
0775282	Light, Visor, WIn, 12V P*H2* Pioneer, Commercial		0.00	0.00	13.00
0806466	Lights, Backup, WIn M62BU, LED, For Tail Lt Housing		0.00	3.20	0.00
0808099	Camera, Pierce, 7" HD, R, Camera, AHD		0.00	1.20	0.00
0820894	Wiring, Spare, 15 A 12V DC, Batt Dir, 1st NFPA1900/ULC		0.00	0.00	15.00
0820921	Wiring, Spare, 4.8 A 12V DC, USB Term, Blue Sea 1045, Batt Dir,		0.00	0.00	4.80
0002758	Amp Draw, NFPA/ULC Radio Allowance	NFPA	5.00	0.00	0.00
0005926	Light, Open Door - Commercial Std	NFPA	0.95	0.00	0.00
0072620	Wiper control, intermittent feature Commercial	NFPA	1.20	4.80	0.00
0509487	Lights, Cab Access Steps, P25, LED, 4Lts	NFPA	0.50	0.00	0.50
0556360	Lights, Step, P25 LED 4lts, Pump Pnl Sw	NFPA	1.00	0.00	0.00
0586382	Gauges, Engine, Included With Pressure Controller	NFPA	0.30	0.00	0.00
0593161	Light Shield, S/S LED	NFPA	3.00	0.00	0.00
0606721	Lightbar, WIn, Freedom IV-V, 60", R_RR__RR__RR_R	NFPA	9.60	0.00	4.96
0627281	Lights,Clearance/Marker/ID, ear,FRP LED Bar & Truck-Lite	NFPA	0.50	0.00	0.00
0645877	Lights, Hose Bed, Sides, Dual LED Light Strips	NFPA	2.52	0.00	0.00
0683575	Lights, Perimeter Body, Truck-Lite 6060C LED 2ts, Rear Step	NFPA	0.50	0.00	0.00
0687610	Lights, Perimeter Cab, Truck-Lite 6060C LED 2Dr, Grommet Mt	NFPA	0.50	0.00	0.00
0688049	Siren, Federal EQ2B-200, 200 Watt	NFPA	2.01	18.13	0.00
0695922	Lights, Front Zone, WIn M6** LED, Lens Choice, Commercial	NFPA	1.00	1.00	0.00
0709438	Lights, Walk Surf, FRP Flood, LED	NFPA	2.00	0.00	0.00
0720717	Lights, Rear Zn Lwr, WIn M6*, Lens Choice,For Tail Light Housing,	NFPA	1.80	2.70	0.00
0720722	Lights, Rear/Side Up Zone, WIn M6* LED, Lens Choice, 4lts,	NFPA	4.00	0.00	0.00
0739224	Indicator Light @ Pump Panel, Throttle Ready, Incl w/Pressure	NFPA	0.10	0.00	0.00
0745568	Indicator Light, Pump Panel, Ok To Pump, Green	NFPA	0.10	0.00	0.00
0758523	Engine, Cummins L9, 450 hp, IHC HV607 Only	NFPA	6.00	0.00	0.00
0762588	Cab Lighting, LED Clearance/Marker/Fender Turn Signals,	NFPA	14.48	7.79	0.00
0769572	Lights, Perimeter Pump House, Amdor AY-LB-12HW020 LED 2lts	NFPA	0.58	0.00	0.00
0772170	Cab, 2-Door, International MV/HV	NFPA	25.32	7.48	24.75
0773913	Fuel Tank, 50 Gallon, Left Side, Aluminum, Commercial	NFPA	0.08	0.00	0.00
0773950	Trans, Automatic, Allison 3000 EVS, w/(2) PTO Provsions,	NFPA	2.00	2.00	0.00
0773967	ABS, Anti-Lock Braking, w/Electronic Stability Pgm w/ATC,	NFPA	0.60	5.40	0.00

* UDMC = User Defined Mission Critical, LM = User Defined Load Managed, S = Electrical Amperage Supply



Electrical Analysis

2/21/2025

Bid #: 1098

Job #:

Desc: IHC 607 Wet Side Tanker 2100 Gallon Low Sides/ Lap Doors

Sales Rep: Bauer, Jon

Customer: Ukiah FD

Organization: Golden State Fire Apparatus, Inc

Option: MUX, Electrical System, Commercial Chassis, Wet Side

Type: Multiplexed

Option	Description	Type*	Minimum Load	Intermittent Load	Total Connected
0773985	Air Dryer, Brake, w/Heater, Commercial	NFPA	4.70	0.00	0.00
0794959	Controller, Pressure, Pierce, Pump Boss, PBA300	NFPA	1.80	0.00	0.00
0805623	Lights, Tail, WIn M62BTT* Red Stop/Tail & M62T* Amber Dir Arw	NFPA	0.83	2.49	0.00
0807141	LS Compartments, LOW Compts, Lap, Single Axle, Wet Side	NFPA	0.90	0.00	0.90
0807846	Vehicle Data Recorder w/Seat Belt Monitor, Commercial, Wet Side	NFPA	0.50	0.00	0.00
0807894	Load Manager, Inc w/MUX Electrical System , Wet Side	NFPA	0.56	0.56	0.00
0810569	RS Compartments, Lap, Single Axle, Wet Side	NFPA	0.90	0.00	0.90
0811770	Lights, Side Zone Lower, WIn M2* Frnt & M6* Rear LED,Lens	NFPA	3.00	4.50	0.00
0813791	Panel, Charger Display, Kussmaul, 091-94-12, Batt Dir	NFPA	0.03	0.00	0.00
0889577	Bracket, License Plate & Light, P25 LED, Stainless Brkt	NFPA	0.07	0.00	0.00
0607607	Alternator, 325 amp Leece-Neville, International	S	0.00	0.00	0.00
Load Totals:			98.93	74.92	95.84

Note: Minimum Continous Load is in "Blocking Right of Way" mode.(Reference current edition of NFPA 1901)

Note: Intermittent Load items are not factored in on any alternator load comparisons. These items are included on the report for reference only and should be looked at as amp draw exclusion items. (Reference current edition of NFPA 1901)

Note: Total Connected Load "Demand" represents Total Connected Load minus any Load Managed items

Alternator Output at Idle: 168.00

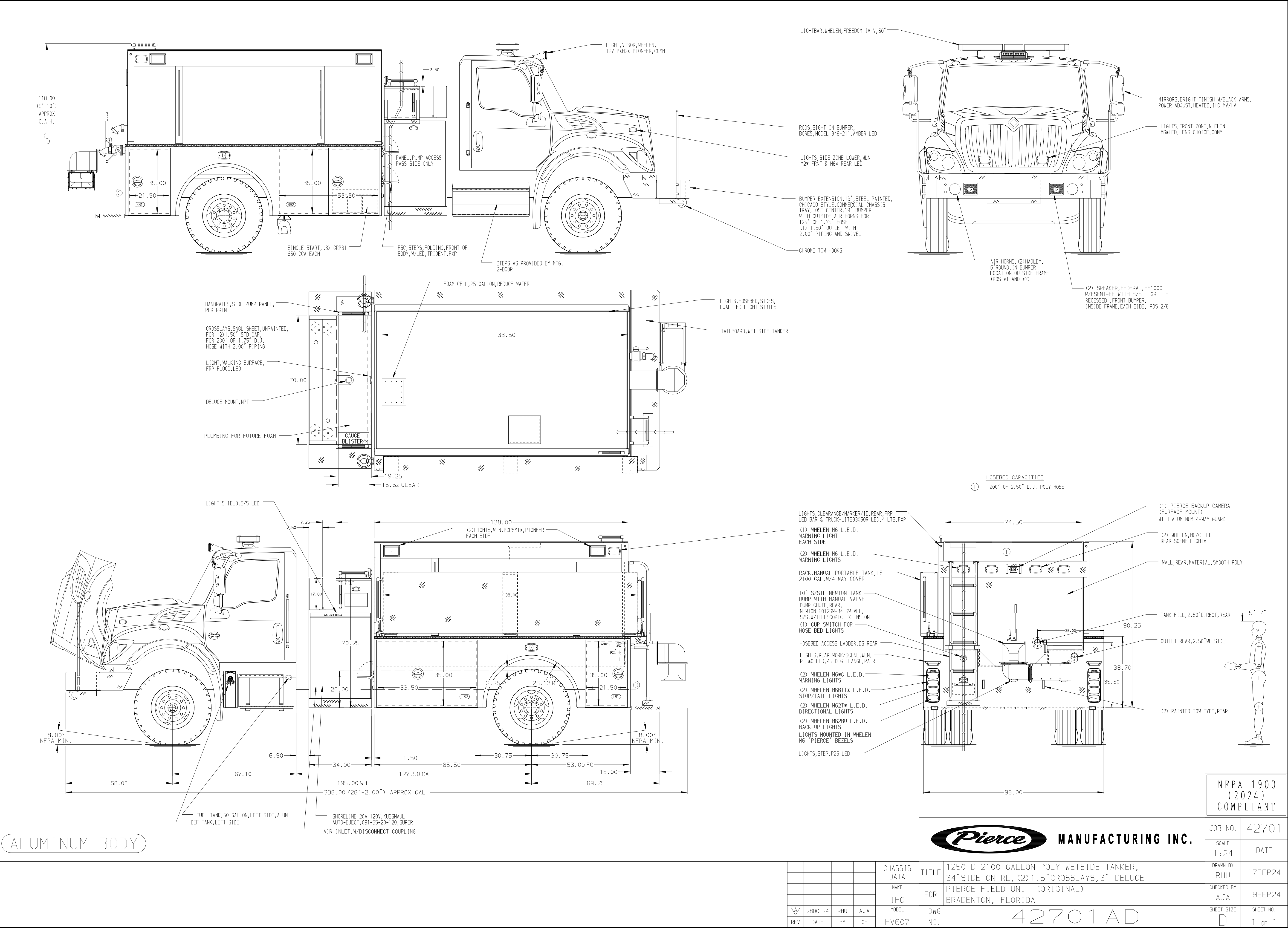
Minimum Continuous Load	
Supply:	168.00
Demand:	98.93
Variance:	69.07

Alternator Output at Governed Speed: 282.00

Total Connected Load	
Supply:	282.00
Demand:	194.77
Variance:	87.23

* UDMC = User Defined Mission Critical, LM = User Defined Load Managed, S = Electrical Amperage Supply

TANKER BODY Tanker, Aluminum, Single Axle, Wet Side	
CHASSIS International HV607 Single Axle	
CHASSIS AXLE, FRONT, COMMERCIAL 16,000 Lb Front Axle	
AXLE, REAR, COMMERCIAL 31,000 Lb Rear Axle	
ENGINE 450 HP Cummins L9 Engine	
TRANSMISSION Allison 3000 EVS	
BUMPER 19" Extended, Steel PAINTED CHICAGO STYLE	
CAB International HV607 2-Door	
FUEL TANK 50 Gallon, Left Side, Aluminum	
CAB STEPS Steps as Provided by MFG	
BODY TOTAL TANK CAPACITY 2100 Gallon Poly Tank	
WATER CAPACITY 2100 Gallons of Water	
FOAM CELL CAPACITY Provisions for 25 Gallon Foam Cell	
COMPT, PUMPER, REAR Not Applicable	
COMPT, LEFT SIDE Single Axle, Low Side, LAP Doors	
COMPT, RIGHT SIDE Single Axle, Low Side, LAP Doors	
FIRE SUPPRESSION PUMPHOUSE 34" Control Zone Side Mount	
PUMP 1250 GPM Waterous CXPA	
CROSSLAYS, 1.50" (2) 1.50" Standard Capacity	
CROSSLAYS, 2.50" 2.50" Crosslay Not Required	
SPEEDLAYS Speedlays Not Required	
GENERATOR Generator Not Required	
FOAM SYSTEM PLUMBING FOR FUTURE FOAM SYSTEM	
NOTE DIMENSIONS SHOWN ARE APPROXIMATE AND ARE SUBJECT TO MINOR DEVIATIONS AS MAY OCCUR OR BE NECESSARY IN CONSTRUCTION. MINOR DETAILS NOT SHOWN.	



Pierce MANUFACTURING INC.		JOB NO.	42701
		SCALE	1:24
		DATE	
		DRAWN BY	RHU
		17SEP24	
		CHECKED BY	AJA
		19SEP24	
		SHEET SIZE	SHEET NO.
		D	1 OF 1

TITLE	1250-D-2100 GALLON POLY WETSIDE TANKER, 34" SIDE CNTRL, (2) 1.5" CROSSLAYS, 3" DELUGE
FOR	PIERCE FIELD UNIT (ORIGINAL) BRADENTON, FLORIDA
DWG NO.	42701 AD

CHASSIS DATA	MAKE	IHC	MODEL	HV607
DATE	BY	CH		



Certification Document CD0196

Statement of Compliance to NFPA 1900-2024

Vehicle Stability

NFPA 1900 Section 7.14 states “all apparatus shall be equipped with a stability control system in any configuration for which its commercially available.”

For apparatus that cannot be equipped with a stability control system, Pierce fire apparatus comply with NFPA 1900 Section 7.14.3.1 through usage of the tilt table method. As prescribed by the standard, the apparatus is compared to a substantially similar apparatus that has been loaded as required and tested on a tilt table per the SAE J2180 test procedure. A listing of all tested apparatus is maintained by the Research and Development lab and is available for inspection at the Appleton factory.



VALIDATION TEST: Multiple Tests

Pierce Manufacturing, Inc.

David W. Archer
Vice President of Engineering
November 1, 2023

7.14.1* Stability Control System	
7.14.1.1	The apparatus shall be equipped with a stability control system in any configuration for which it is commercially available.
7.14.1.2	The stability control system shall have, at a minimum, a steering wheel position sensor, a vehicle yaw sensor, a lateral accelerometer, and
7.14.2	Apparatus completed in two or more stages shall not exceed the incomplete vehicle manufacturer's maximum allowable vertical center of
7.14.3 Rollover Stability.	
Structural fire apparatus not equipped with a stability control system and all wildland fire apparatus shall meet either of the following:	
(1)*The apparatus shall remain stable in both directions in accordance with Table 7.14.3.1 when tested on a tilt table in accordance with SAE J2180, A Tilt Table Procedure for Measuring the Static Rollover Threshold for Heavy Trucks.	
(2)The calculated or measured vertical center of gravity (VCG) divided by the rear axle track width shall not exceed the applicable criterion in Table 7.14.3.1.	
7.14.3.1	Certification shall be by one of the following methods:
(1)Performing a tilt-table test on the completed apparatus	
(2)Calculating the point at which the apparatus will tip based on centers of gravity, suspension geometry, suspension compliance, and tire compliance	
(3)Comparing the apparatus design to a previously certified substantially similar apparatus	
(4)Demonstrating that the calculated or measured center of gravity (CG) divided by the rear axle track width does not exceed the value in Table 7.14.3.1	
7.14.3.2	
7.14.3.3	Certification shall be delivered with the fire apparatus.
7.14.3.4	A previously certified apparatus shall be considered substantially similar if it includes a chassis with the same or higher CG height, the same or narrower rear axle track width, the same or greater water tank size and CG height, the same type of front and rear suspension, and the same type and size of aerial device.
7.14.3.5	For purposes of certification the apparatus shall be loaded with fuel, water, firefighting agents, hose, ladders, a weight of 250 lb in each seating position, and weight equivalent to the miscellaneous equipment allowance.
7.14.3.6	If the apparatus is designed to meet a specified higher equipment loading or larger hose bed capacity or to carry additional ground ladders, these greater loads shall be accounted for in the testing, calculating, or measuring.
7.14.3.7	The weight added to the fire apparatus for certification, calculation, or measurement shall be distributed to approximate typical in-service use of the fire apparatus while not exceeding the manufacturer's published

Table 7.14.3.1 Rollover Stability Requirements		
Vehicle	Tilt Criteria (degrees)	VCG/Track (percentage)
Wildland fire apparatus ≤33,000 lb (15,000 kg) GVWR	30	75
Wildland fire apparatus >33,000 lb (15,000 kg) GVWR	27	80
Structural fire apparatus not equipped with a stability control system	26.5	80



Certification Document CD0025 International Truck Cab Integrity Certification

International Truck certifies the integrity of their cab relative to occupant protection.

The International Truck logo is a diamond-shaped emblem with the word "INTERNATIONAL" at the top and "TRUCK" at the bottom, with a stylized truck silhouette in the center.

International Truck

4201 Winfield Road
Warrenville, IL 60555 USA

P : 630-753-5000
W : Navistar.com

A NAVISTAR COMPANY

Sales Information Letter G-6151
October 7, 2008

All U.S. Dealers

SUBJECT: International® Trucks Pass Tough Cab Tests

Many truck customers already recognize International® trucks for their quality, durability and high performance, but they also have an added feature that has not been talked about – cab strength. The purpose of this letter is to provide our sales professionals a clear direction on the importance of this information and how to use this information to our advantage in competitive bid situations.

Occupant protection is a key objective for vehicle body design. Federal Motor Vehicle and Safety Standards for the US and Canada (FMVSS / CMVSS) govern several aspects of occupant safety and cab design as shown in the list below:

- FMVSS / CMVSS 103 Windshield Defrosting and Defogging Systems
- FMVSS / CMVSS 104 Windshield Wiping and Washing Systems
- FMVSS / CMVSS 206 Door Locks and Door Retention Components
- FMVSS / CMVSS 207 Seating Systems
- FMVSS / CMVSS 208 Occupant Crash Protection
- FMVSS / CMVSS 209 Seat Belt Assemblies
- FMVSS / CMVSS 210 Seat Belt Assembly Anchorages
- FMVSS / CMVSS 302 Flammability of Interior Materials

These standards are mandatory for on-highway trucks and should be requirements in any North American truck purchase bid situation.

Navistar designs their cabs to meet additional requirements and standards with the focus being on frontal collision and rollover accident scenarios.

Cab and Component Mounting

International truck models are designed and analyzed to retain the cab and its contents in the event of frontal crash scenarios. The cab mounting structure is designed to withstand a forward pull of twenty times the weight of the cab without separating from the chassis. This simulates the forces of a crash and combined with the FMVSS seat and seat belt restraint compliance, is designed to keep the occupant in the cab, in the proper location and orientation on the chassis.

In addition, vehicles with cabinets (sleeper cabs) are designed to retain the cabinets and their contents under the same loading conditions to minimize the hazard of flying objects during crash scenarios.

Roll Over Protection – Why SAE J2422?

The International cab structure was developed to meet the roof strength requirements of the SAE J2422. These requirements were developed with Navistar engineers working with the Society of Automotive Engineers to develop a test to promote occupant protection in the event of a rollover accident scenario.

SAE J2422 was chosen over the European standard roof strength test (ECE 29) for two main reasons. First, the SAE test procedure recognizes the forces that can compromise the structural integrity as a truck rolls onto its side, before it comes to rest on its roof. The ECE 29 test only applies a vertical load. Second, the ECE 29 also applies the load to the roof uniformly by a preformed platen, where the SAE test requires a rigid flat platen which results in a more severe test. See page 3 for additional information on SAE J2422 versus ECE 29 testing.

The International crew cab, extended cab and standard cab have been tested to meet the roof strength requirements of SAE J2422. Please see page 4 for Statement of Compliance.

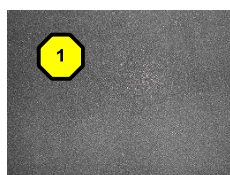


Certification Document CD0197

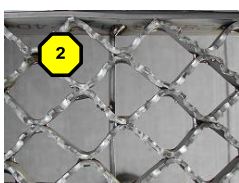
Stepping, Standing & Walking Areas

Slip Resistance Certification

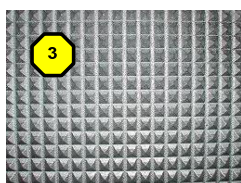
Pierce Manufacturing certifies that samples of the following interior and exterior stepping, standing and walking surfaces used in the manufacture of Pierce custom and commercial fire apparatus conform to the requirements of NFPA 1900, 2024 edition paragraphs 12.6.4.1 and 12.6.4.2 when tested using an English XL Variable Incidence Tribometer.



Anti-Slip Adhesive Tape



Bustin Firm-Grip



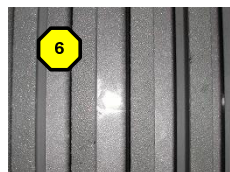
Cast Pyramids



Diamond Plate (Aluminum)



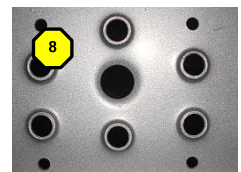
Diamond Plate Edge Punch



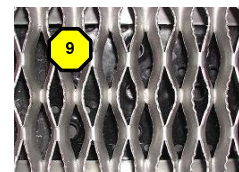
Duradek



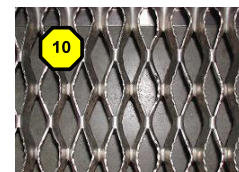
Eberhard Folding Step



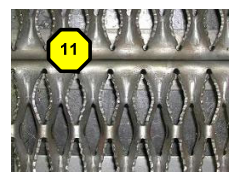
Freightliner Step



Grip Strut (Aluminum .080)



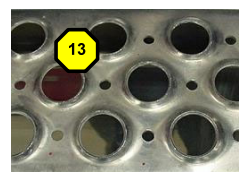
Grip Strut Aluminum 12 Ga



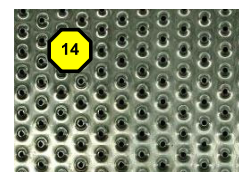
Grip Strut (Steel 12 Ga)



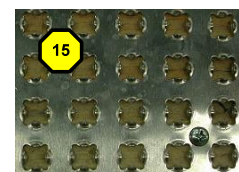
International Step



Kenworth Step



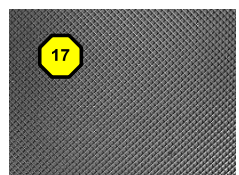
Morton Cass



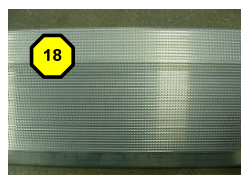
Octagonal Punch



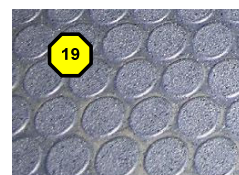
OverKrete Coating



Rubber Mat



Serration and Knurl



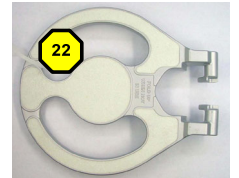
Loncoin II



Lonplate I



Thermach
(Stainless Coating)



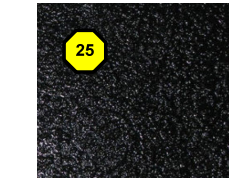
Trident Luminescent
Folding Step



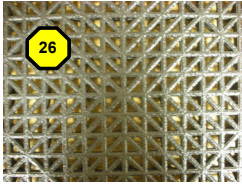
Line-X
(Spray-On Coating)



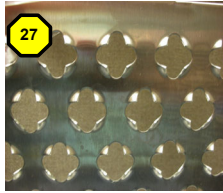
Rhino Lining
(Spray-On Coating)



Durabak SSV 170



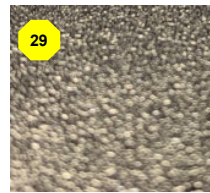
Turtle Tile w/Grit Surface



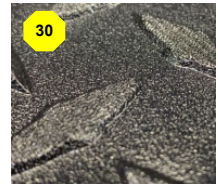
Step Slot



Gortite Stepping Surface



FormCoat on Smooth
Aluminum



FormCoat on Diamond
Plate



Safe-Stride

VALIDATION TESTS:

RD1008	Surfaces	1 – 18
RD1153	Surfaces	19 – 20
RD1195	Surface	21
RD1219	Surface	22
RD1232	Surface	23
RD1227	Surface	24
RD1633	Surface	25
RD1942	Surface	26
RD1948	Surface	27
RD2027	Surface	28
RD2817	Surfaces	29-30
RD1625	Surface	31

Pierce Manufacturing, Inc.

A handwritten signature in black ink, appearing to read "David W. Archer".

David W. Archer
Vice President of Engineering
June 1, 2017

4 PRODUCT WARRANTIES

Exhibit "C"



Fire and Rescue Apparatus

One (1) Year Material and Workmanship

Basic Apparatus

Limited Warranty

1. LIMITED WARRANTY

Subject to the limitations and exclusions set forth below, Pierce Manufacturing provides the following warranty to the Buyer:

Coverage:	Portions of the apparatus manufactured by Pierce shall be free from defects in material and workmanship
Warranty Begins:	The date the apparatus is placed in service, or 60 days from the original buyer invoice date, whichever comes first.
Warranty Period Ends After:	Twelve (12) months.
Conditions and Exclusions: See Also Paragraphs 2 thru 4	No specific exclusions apply

This limited warranty shall apply only if the product is properly maintained in accordance with Pierce's maintenance instructions and manuals and is used in service which is normal to the particular model. Normal service means service which does not subject the product to stresses or impacts greater than normally result from careful use. If the Buyer discovers a defect or nonconformity, it must notify Pierce in writing within thirty (30) days after the date of discovery, but in any event prior to the expiration of the warranty period. THIS LIMITED WARRANTY MAY NOT BE ASSIGNED OR OTHERWISE TRANSFERRED BY THE BUYER TO ANY SUBSEQUENT USER OR PURCHASER OR TO ANY OTHER PERSON OR ENTITY.

Notwithstanding anything to the contrary herein, Pierce makes no warranty whatsoever as to:

(a) any integral parts, components, attachments or trade accessories of or to the product that are not manufactured by Pierce, including but not limited to engines, transmissions, drivelines, axles, water pumps and generators; with respect to all such parts, components, attachments and accessories, Pierce shall assign to Buyer the applicable warranties, if any, made by the respective manufacturers thereof;

(b) any vehicle, chassis, or component, part, attachment or accessory damaged by misuse, neglect, fire, exposure to severe environmental or chemical conditions, acidic environment, improper maintenance, accident, crash, or force majeure such as natural disaster, lightning, earthquake, windstorm, hail, flood, war or riot;

(c) any vehicle, chassis or component, part, attachment or accessory that has been repaired, altered or assembled in any way by any person or entity other than Pierce which, in the sole judgment of Pierce, adversely affects the performance, stability or purpose for which it was manufactured; or

(d) products or parts which may in the ordinary course wear out and have to be replaced during the warranty period, including, but not limited to, tires, fluids, gaskets and light bulbs. Pierce assumes no responsibility for the assembly of its parts or subassemblies into finishing products or vehicles unless the assembly is performed by Pierce.

The original purchaser may void this warranty in part or in its entirety if the product is repaired or replaced (a) without prior written approval of the Pierce Customer Service Department; or (b) at a facility which has not been approved by Pierce as to technical capability. Any repairs, modifications, alterations or aftermarket parts added after manufacture without the authorization of Pierce may void this warranty.

2. DISCLAIMERS OF WARRANTIES

THE WARRANTY SET FORTH IN PARAGRAPH 1 IS THE SOLE AND EXCLUSIVE WARRANTY GIVEN BY PIERCE. PIERCE HEREBY DISCLAIMS AND EXCLUDES ALL OTHER WARRANTIES, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE.

3. BUYER'S EXCLUSIVE REMEDY

If the product fails to conform to the warranty set forth in paragraph 1 during the warranty period, and such nonconformity is not due to misuse, neglect, accident or improper maintenance, Buyer must notify Pierce within the time period specified in paragraph 1, and shall make the product available for inspection by Pierce or its designated agent. At the request of Pierce, any allegedly defective product shall be returned to Pierce by Buyer for examination and/or repair. Buyer shall be responsible for the cost of such transportation, and for risk of loss of or damage to the product during transportation. Within a reasonable time, Pierce shall repair or replace (at Pierce's option and expense) any nonconforming or defective parts. Repair or replacement shall be made only by a facility approved in advance in writing by Pierce. THIS REMEDY SHALL BE THE EXCLUSIVE AND SOLE REMEDY FOR ANY BREACH OF WARRANTY.

4. EXCLUSION OF CONSEQUENTIAL AND INCIDENTAL DAMAGES

Notwithstanding anything to the contrary herein or in any agreement between Pierce and Buyer, IN NO EVENT SHALL PIERCE BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, INDIRECT, OR PUNITIVE DAMAGES WHATSOEVER, WHETHER ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORY OF LAW OR EQUITY, WITH RESPECT TO VEHICLES OR OTHER PRODUCTS SOLD BY PIERCE, OR THEIR OPERATION OR FAILURE TO OPERATE, OR ANY DEFECTS THEREIN, OR ANY UNDERTAKINGS, ACTS OR OMISSIONS RELATED THERETO, REGARDLESS OF WHETHER PIERCE HAS BEEN INFORMED OF THE POSSIBILITY OF ANY SUCH DAMAGES. Without limiting the generality of the foregoing, Pierce specifically disclaims any liability for property or personal injury damages, penalties, damages for lost profits or revenues, loss of vehicles or products or any associated equipment, cost of substitute vehicles or products, down-time, delay damages, any other types of economic loss, or for any claims by any third party for any such damages.

Note: Any Surety Bond, if a part of the sale of the vehicle as to which this limited warranty is provided, applies only to this Pierce Basic One Year Limited Warranty for such vehicle, and not to other warranties made by Pierce in a separate document (if any) or to the warranties (if any) made by any manufacturer (other than Pierce) of any part, component, attachment or accessory that is incorporated into or attached to the vehicle.

2/8/2010 WA0008



Fire and Rescue Apparatus

54 Months Material and Workmanship

Camera System

Limited Warranty

1. LIMITED WARRANTY

Subject to the limitations and exclusions set forth below, Pierce Manufacturing provides the following warranty to the Buyer:

Coverage:	This limited warranty covers repairs to correct any defect related to materials or workmanship of the Sharpvision camera system installed on the apparatus occurring during the warranty period.
Warranty Begins:	The date of delivery.
Warranty Period Ends After:	Fifty - Four (54) months
Conditions and Exclusions: See Also Paragraphs 2 thru 4	This limited warranty does not apply to related wire harnesses, cables, and connectors, which are covered by the Pierce one (1) year basic apparatus limited warranty.

This limited warranty shall apply only if the product is properly maintained in accordance with Pierce's maintenance instructions and manuals and is used in service which is normal to the particular model. Normal service means service which does not subject the product to stresses or impacts greater than normally result from careful use. If the Buyer discovers a defect or nonconformity, it must notify Pierce in writing within thirty (30) days after the date of discovery, but in any event prior to the expiration of the warranty period. THIS LIMITED WARRANTY MAY NOT BE ASSIGNED OR OTHERWISE TRANSFERRED BY THE BUYER TO ANY SUBSEQUENT USER OR PURCHASER OR TO ANY OTHER PERSON OR ENTITY.

Notwithstanding anything to the contrary herein, Pierce makes no warranty whatsoever as to:

(a) any integral parts, components, attachments or trade accessories of or to the product that are not manufactured by Pierce, including but not limited to engines, transmissions, drivelines, axles, water pumps and generators; with respect to all such parts, components, attachments and accessories, Pierce shall assign to Buyer the applicable warranties, if any, made by the respective manufacturers thereof;

(b) any vehicle, chassis, or component, part, attachment or accessory damaged by misuse, neglect, fire, exposure to severe environmental or chemical conditions, acidic environment, improper maintenance, accident, crash, or force majeure such as natural disaster, lightning, earthquake, windstorm, hail, flood, war or riot;

(c) any vehicle, chassis or component, part, attachment or accessory that has been repaired, altered or assembled in any way by any person or entity other than Pierce which, in the sole judgment of Pierce, adversely affects the performance, stability or purpose for which it was manufactured; or

(d) products or parts which may in the ordinary course wear out and have to be replaced during the warranty period, including, but not limited to, tires, fluids, gaskets and light bulbs. Pierce assumes no responsibility for the assembly of its parts or subassemblies into finishing products or vehicles unless the assembly is performed by Pierce.

The original purchaser may void this warranty in part or in its entirety if the product is repaired or replaced (a) without prior written approval of the Pierce Customer Service Department; or (b) at a facility which has not been approved by Pierce as to technical capability. Any repairs, modifications, alterations or aftermarket parts added after manufacture without the authorization of Pierce may void this warranty.

2. DISCLAIMERS OF WARRANTIES

THE WARRANTY SET FORTH IN PARAGRAPH 1 IS THE SOLE AND EXCLUSIVE WARRANTY GIVEN BY PIERCE. PIERCE HEREBY DISCLAIMS AND EXCLUDES ALL OTHER WARRANTIES, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE.

3. BUYER'S EXCLUSIVE REMEDY

If the product fails to conform to the warranty set forth in paragraph 1 during the warranty period, and such nonconformity is not due to misuse, neglect, accident or improper maintenance, Buyer must notify Pierce within the time period specified in paragraph 1, and shall make the product available for inspection by Pierce or its designated agent. At the request of Pierce, any allegedly defective product shall be returned to Pierce by Buyer for examination and/or repair. Buyer shall be responsible for the cost of such transportation, and for risk of loss of or damage to the product during transportation. Within a reasonable time, Pierce shall repair or replace (at Pierce's option and expense) any nonconforming or defective parts. Repair or replacement shall be made only by a facility approved in advance in writing by Pierce. THIS REMEDY SHALL BE THE EXCLUSIVE AND SOLE REMEDY FOR ANY BREACH OF WARRANTY.

4. EXCLUSION OF CONSEQUENTIAL AND INCIDENTAL DAMAGES

Notwithstanding anything to the contrary herein or in any agreement between Pierce and Buyer, IN NO EVENT SHALL PIERCE BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, INDIRECT, OR PUNITIVE DAMAGES WHATSOEVER, WHETHER ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORY OF LAW OR EQUITY, WITH RESPECT TO VEHICLES OR OTHER PRODUCTS SOLD BY PIERCE, OR THEIR OPERATION OR FAILURE TO OPERATE, OR ANY DEFECTS THEREIN, OR ANY UNDERTAKINGS, ACTS OR OMISSIONS RELATED THERETO, REGARDLESS OF WHETHER PIERCE HAS BEEN INFORMED OF THE POSSIBILITY OF ANY SUCH DAMAGES. Without limiting the generality of the foregoing, Pierce specifically disclaims any liability for property or personal injury damages, penalties, damages for lost profits or revenues, loss of vehicles or products or any associated equipment, cost of substitute vehicles or products, down-time, delay damages, any other types of economic loss, or for any claims by any third party for any such damages.

Note: Any Surety Bond, if a part of the sale of the vehicle as to which this limited warranty is provided, applies only to this Pierce Basic One Year Limited Warranty for such vehicle, and not to other warranties made by Pierce in a separate document (if any) or to the warranties (if any) made by any manufacturer (other than Pierce) of any part, component, attachment or accessory that is incorporated into or attached to the vehicle.



Fire and Rescue Apparatus

Ten (10) Year Material and Workmanship

Pierce 12V LED Strip Light

Limited Warranty

1. LIMITED WARRANTY

Subject to the limitations and exclusions set forth below, Pierce Manufacturing provides the following warranty to the Buyer:

Coverage:	This limited warranty covers repairs to correct any defect related to materials or workmanship of the Pierce 12V LED strip lights installed on the apparatus occurring during the warranty period.
Warranty Begins:	The date of the original purchase invoice (issued when the product ships from the factory).
Warranty Period Ends After:	Ten (10) Year
Conditions and Exclusions: See Also Paragraphs 2 thru 4	This limited warranty does not apply to related wire harnesses, cables, and connectors, which are covered by the Pierce one (1) year basic apparatus limited warranty.

This limited warranty shall apply only if the product is properly maintained in accordance with Pierce's maintenance instructions and manuals and is used in service which is normal to the particular model. Normal service means service which does not subject the product to stresses or impacts greater than normally result from careful use. If the Buyer discovers a defect or nonconformity, it must notify Pierce in writing within thirty (30) days after the date of discovery, but in any event prior to the expiration of the warranty period. THIS LIMITED WARRANTY MAY NOT BE ASSIGNED OR OTHERWISE TRANSFERRED BY THE BUYER TO ANY SUBSEQUENT USER OR PURCHASER OR TO ANY OTHER PERSON OR ENTITY.

Notwithstanding anything to the contrary herein, Pierce makes no warranty whatsoever as to:

(a) any integral parts, components, attachments or trade accessories of or to the product that are not manufactured by Pierce, including but not limited to engines, transmissions, drivelines, axles, water pumps and generators; with respect to all such parts, components, attachments and accessories, Pierce shall assign to Buyer the applicable warranties, if any, made by the respective manufacturers thereof;

(b) any vehicle, chassis, or component, part, attachment or accessory damaged by misuse, neglect, fire, exposure to severe environmental or chemical conditions, acidic environment, improper maintenance, accident, crash, or force majeure such as natural disaster, lightning, earthquake, windstorm, hail, flood, war or riot;

(c) any vehicle, chassis or component, part, attachment or accessory that has been repaired, altered or assembled in any way by any person or entity other than Pierce which, in the sole judgment of Pierce, adversely affects the performance, stability or purpose for which it was manufactured; or

(d) products or parts which may in the ordinary course wear out and have to be replaced during the warranty period, including, but not limited to, tires, fluids, gaskets and light bulbs. Pierce assumes no responsibility for the assembly of its parts or subassemblies into finishing products or vehicles unless the assembly is performed by Pierce.

The original purchaser may void this warranty in part or in its entirety if the product is repaired or replaced (a) without prior written approval of the Pierce Customer Service Department; or (b) at a facility which has not been approved by Pierce as to technical capability. Any repairs, modifications, alterations or aftermarket parts added after manufacture without the authorization of Pierce may void this warranty.

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3. BUYER'S EXCLUSIVE REMEDY.

If the product fails to conform to the warranty set forth in paragraph 1 during the warranty period, and such nonconformity is not due to misuse, neglect, accident or improper maintenance, Buyer must notify Pierce within the time period specified in paragraph 1, and shall make the product available for inspection by Pierce or its designated agent. At the request of Pierce, any allegedly defective product shall be returned to Pierce by Buyer for examination and/or repair. Buyer shall be responsible for the cost of such transportation, and for risk of loss of or damage to the product during transportation. Within a reasonable time, Pierce shall repair or replace (at Pierce's option and expense) any nonconforming or defective parts. Repair or replacement shall be made only by a facility approved in advance in writing by Pierce. THIS REMEDY SHALL BE THE EXCLUSIVE AND SOLE REMEDY FOR ANY BREACH OF WARRANTY.

4. EXCLUSION OF CONSEQUENTIAL AND INCIDENTAL DAMAGES.

Notwithstanding anything to the contrary herein or in any agreement between Pierce and Buyer, IN NO EVENT SHALL PIERCE BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, INDIRECT, OR PUNITIVE DAMAGES WHATSOEVER, WHETHER ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORY OF LAW OR EQUITY, WITH RESPECT TO VEHICLES OR OTHER PRODUCTS SOLD BY PIERCE, OR THEIR OPERATION OR FAILURE TO OPERATE, OR ANY DEFECTS THEREIN, OR ANY UNDERTAKINGS, ACTS OR OMISSIONS RELATED THERETO, REGARDLESS OF WHETHER PIERCE HAS BEEN INFORMED OF THE POSSIBILITY OF ANY SUCH DAMAGES. Without limiting the generality of the foregoing, Pierce specifically disclaims any liability for property or personal injury damages, penalties, damages for lost profits or revenues, loss of vehicles or products or any associated equipment, cost of substitute vehicles or products, down-time, delay damages, any other types of economic loss, or for any claims by any third party for any such damages.

Note: Any Surety Bond, if a part of the sale of the vehicle as to which this limited warranty is provided, applies only to this Pierce Basic One Year Limited Warranty for such vehicle, and not to other warranties made by Pierce in a separate document (if any) or to the warranties (if any) made by any manufacturer (other than Pierce) of any part, component, attachment or accessory that is incorporated into or attached to the vehicle.

NEW PRODUCT WARRANTY



**PARTICIPATING OEM SALES
DISTRIBUTOR SALES**

LIMITED WARRANTY ON NEW ALLISON AUTOMATIC TRANSMISSIONS USED IN EMERGENCY VEHICLE APPLICATIONS

Allison Transmission will provide for repairs or replacement, at its option, during the warranty period of each new Allison transmission listed below that is installed in an Emergency Vehicle in accordance with the following terms, conditions, and limitations.

WHAT IS COVERED

- **WARRANTY APPLIES** — This warranty is for new Allison transmission models listed below installed in an Emergency Vehicle and is provided to the original and any subsequent owner(s) of the vehicle during the warranty period.
- **REPAIRS COVERED** — The warranty covers repairs or replacement, at Allison Transmission's option, to correct any transmission malfunction resulting from defects in material or workmanship occurring during the warranty period. Needed repairs or replacements will be performed using the method Allison Transmission determines most appropriate under the circumstances.
- **TOWING** — Towing is covered to the nearest Allison Transmission Distributor or authorized Dealer only when necessary to prevent further damage to your transmission.
- **PAYMENT TERMS** — Warranty repairs, including parts and labor, will be covered per the schedule shown in the chart contained in section "APPLICABLE MODELS, WARRANTY LIMITATIONS, AND ADJUSTMENT SCHEDULE."
- **OBTAINING REPAIRS** — To obtain warranty repairs, take the vehicle to any Allison Transmission Distributor or authorized Dealer within a reasonable amount of time and request the needed repairs. A reasonable amount of time must be allowed for the Distributor or Dealer to perform necessary repairs.
- **TRANSMISSION REMOVAL AND REINSTALLATION** — Labor costs for the removal and re-installation of the transmission, when necessary to make a warranty repair, are covered by this warranty.
- **WARRANTY PERIOD** — The warranty period for all coverages shall begin on the date the transmission is delivered to the first retail purchaser, with the following exception:

Demonstration Service - A transmission in a new truck or bus may be demonstrated to a total of 5000 miles (8000 kilometers). If the vehicle is within this limit when sold to a retail purchaser, the warranty start date is the date of purchase. Normal warranty services are applicable to the demonstrating Dealer. Should the truck or bus be sold to a retail purchaser after these limits are reached, the warranty period will begin on the date the vehicle was first placed in demonstration service and the purchaser will be entitled to the remaining warranty.

APPLICABLE MODELS, WARRANTY LIMITATIONS, AND ADJUSTMENT SCHEDULE

APPLICABLE MODELS	WARRANTY LIMITATIONS (Whichever occurs first)		ADJUSTMENT CHARGE TO BE PAID BY THE CUSTOMER	
	Months	Transmission Miles Or Kilometers	Parts	Labor
MT, MD 3000, 3200, 3500, 3700	0-24	No Limit	No Charge	No Charge
HT with Hydraulic Controls	0-24	No Limit	No Charge	No Charge
AT, 1000 Series™, 2000 Series™, 2400 Series™	0-36	No Limit	No Charge	No Charge
HT with Electronic Controls	0-60	No Limit	No Charge	No Charge
HD 1000 EVS, 2100 EVS, 2200 EVS 2350 EVS, 2500 EVS, 2550 EVS, 3000 EVS, 3500 EVS, 4000, 4000 EVS, 4500, 4500 EVS, 4700, 4700 EVS, 4800, 4800 EVS	0-60	No Limit	No Charge	No Charge

WHAT IS NOT COVERED

- **DAMAGE DUE TO ACCIDENT, MISUSE, or ALTERATION** — Defects and damage caused as the result of any of the following are not covered:
 - Flood, collision, fire, theft, freezing, vandalism, riot, explosion, or objects striking the vehicle;
 - Misuse of the vehicle;
 - Installation into unapproved applications and installations;
 - Alterations or modification of the transmission or the vehicle, and
 - Damage resulting from improper storage (refer to long-term storage procedure outlined in the applicable Allison Service Manual)
 - Anything other than defects in Allison Transmission material or workmanship

NOTE: This warranty is void on transmissions used in vehicles currently or previously titled as salvaged, scrapped, junked, or totaled.

- **CHASSIS, BODY, and COMPONENTS** — The chassis and body company (assemblers) and other component and equipment manufacturers are solely responsible for warranties on the chassis, body, component(s), and equipment they provide. Any transmission repair caused by an alteration(s) made to the Allison transmission or the vehicle which allows the transmission to be installed or operated outside of the limits defined in the appropriate Allison Installation Guideline is solely the responsibility of the entity making the alteration(s).
- **DAMAGE CAUSED by LACK of MAINTENANCE or by the USE of TRANSMISSION FLUIDS NOT RECOMMENDED in the OPERATOR'S MANUAL** — Defects and damage caused by any of the following are not covered:
 - Failure to follow the recommendations of the maintenance schedule intervals applicable to the transmission;
 - Failure to use transmission fluids or maintain transmission fluid levels recommended in the Operator's Manual.
- **MAINTENANCE** — Normal maintenance (such as replacement of filters, screens, and transmission fluid) is not covered and is the owner's responsibility.
- **REPAIRS by UNAUTHORIZED DEALERS** — Defects and damage caused by a service outlet that is not an authorized Allison Transmission Distributor or Dealer are not covered.
- **USE of OTHER THAN GENUINE ALLISON TRANSMISSION PARTS** — Defects and damage caused by the use of parts that are not genuine Allison Transmission parts are not covered.
- **EXTRA EXPENSES** — Economic loss and extra expenses are not covered. Examples include but are not limited to: loss of vehicle use; inconvenience; storage; payment for loss of time or pay; vehicle rental expense; lodging; meals; or other travel costs.
- **"DENIED PARTY" OWNERSHIP** — Warranty repair parts and labor costs are not reimbursed to any participating or non-participating OEMs, dealers or distributors who perform warranty work for, or on behalf of, end users identified by the United States as being a "denied party" or who are citizens of sanctioned or embargoed countries as defined by the U.S. Department of Treasury Office of Foreign Assets Control. Furthermore, warranty reimbursements are not guaranteed if the reimbursement would be contrary to any United States export control laws or regulations as defined by the U.S. Department of Commerce, the U.S. Department of State, or the U.S. Department of Treasury.

OTHER TERMS APPLICABLE TO CONSUMERS AS DEFINED by the MAGNUSON-MOSS WARRANTY ACT

This warranty gives you specific legal rights and you may also have other rights which vary from state to state.

Allison Transmission does not authorize any person to create for it any other obligation or liability in connection with these transmissions.

ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE APPLICABLE TO THESE TRANSMISSIONS IS LIMITED IN DURATION TO THE DURATION OF THIS WRITTEN WARRANTY. PERFORMANCE OF REPAIRS AND NEEDED ADJUSTMENTS IS THE EXCLUSIVE REMEDY UNDER THIS WRITTEN WARRANTY OR ANY IMPLIED WARRANTY. ALLISON TRANSMISSION SHALL NOT BE LIABLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES (SUCH AS, BUT NOT LIMITED TO, LOST WAGES OR VEHICLE RENTAL EXPENSES) RESULTING FROM BREACH OF THIS WRITTEN WARRANTY OR ANY IMPLIED WARRANTY.**

** Some states do not allow limitations on how long an implied warranty will last or the exclusion or limitation of incidental or consequential damages, so the above limitations or exclusions may not apply to you.

OTHER TERMS APPLICABLE TO OTHER END-USERS

THIS WARRANTY IS THE ONLY WARRANTY APPLICABLE TO THE ALLISON TRANSMISSION MODELS LISTED ABOVE AND IS EXPRESSLY IN LIEU OF ANY OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. ALLISON TRANSMISSION DOES NOT AUTHORIZE ANY PERSON TO CREATE FOR IT ANY OTHER OBLIGATION OR LIABILITY IN CONNECTION WITH SUCH TRANSMISSIONS. ALLISON TRANSMISSION SHALL NOT BE LIABLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES RESULTING FROM BREACH OF THIS WARRANTY OR ANY IMPLIED WARRANTY.

QUESTIONS

If you have any questions regarding this warranty or the performance of warranty obligations, you may contact any Allison Transmission Distributor or Dealer or write to:

Allison Transmission, Inc.
P.O. Box 894
Indianapolis, IN 46206-0894
Attention: Warranty Administration PF-9



Fire and Rescue Apparatus

Ten (10) Year Structural Integrity Apparatus Body Limited Warranty

1. LIMITED WARRANTY

Subject to the limitations and exclusions set forth below, Pierce Manufacturing provides the following warranty to the Buyer:

Coverage:	The apparatus body shall be free from structural failures caused by defects in material and workmanship
Warranty Begins:	The date of the original purchase invoice (issued when the product ships from the factory).
Warranty Period Ends After:	Ten (10) Years - or - 100,000 Miles
Conditions and Exclusions: See Also Paragraphs 2 thru 4	This warranty applies only to the body tubular support and mounting structures and other structural components of the body of the vehicle model, as identified in the Pierce specifications for the Fire and Rescue Apparatus. This warranty does not apply to damage caused by corrosion.

This limited warranty shall apply only if the product is properly maintained in accordance with Pierce's maintenance instructions and manuals and is used in service which is normal to the particular model. Normal service means service which does not subject the product to stresses or impacts greater than normally result from careful use. If the Buyer discovers a defect or nonconformity, it must notify Pierce in writing within thirty (30) days after the date of discovery, but in any event prior to the expiration of the warranty period. THIS LIMITED WARRANTY MAY NOT BE ASSIGNED OR OTHERWISE TRANSFERRED BY THE BUYER TO ANY SUBSEQUENT USER OR PURCHASER OR TO ANY OTHER PERSON OR ENTITY.

Notwithstanding anything to the contrary herein, Pierce makes no warranty whatsoever as to:

(a) any integral parts, components, attachments or trade accessories of or to the product that are not manufactured by Pierce, including but not limited to engines, transmissions, drivelines, axles, water pumps and generators; with respect to all such parts, components, attachments and accessories, Pierce shall assign to Buyer the applicable warranties, if any, made by the respective manufacturers thereof;

(b) any vehicle, chassis, or component, part, attachment or accessory damaged by misuse, neglect, fire, exposure to severe environmental or chemical conditions, acidic environment, improper maintenance, accident, crash, or force majeure such as natural disaster, lightning, earthquake, windstorm, hail, flood, war or riot;

(c) any vehicle, chassis or component, part, attachment or accessory that has been repaired, altered or assembled in any way by any person or entity other than Pierce which, in the sole judgment of Pierce, adversely affects the performance, stability or purpose for which it was manufactured; or

(d) products or parts which may in the ordinary course wear out and have to be replaced during the warranty period, including, but not limited to, tires, fluids, gaskets and light bulbs. Pierce assumes no responsibility for the assembly of its parts or subassemblies into finishing products or vehicles unless the assembly is performed by Pierce.

The original purchaser may void this warranty in part or in its entirety if the product is repaired or replaced (a) without prior written approval of the Pierce Customer Service Department; or (b) at a facility which has not been approved by Pierce as to technical capability. Any repairs, modifications, alterations or aftermarket parts added after manufacture without the authorization of Pierce may void this warranty.

2. DISCLAIMERS OF WARRANTIES

THE WARRANTY SET FORTH IN PARAGRAPH 1 IS THE SOLE AND EXCLUSIVE WARRANTY GIVEN BY PIERCE. PIERCE HEREBY DISCLAIMS AND EXCLUDES ALL OTHER WARRANTIES, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE.

3. BUYER'S EXCLUSIVE REMEDY

If the product fails to conform to the warranty set forth in paragraph 1 during the warranty period, and such nonconformity is not due to misuse, neglect, accident or improper maintenance, Buyer must notify Pierce within the time period specified in paragraph 1, and shall make the product available for inspection by Pierce or its designated agent. At the request of Pierce, any allegedly defective product shall be returned to Pierce by Buyer for examination and/or repair. Buyer shall be responsible for the cost of such transportation, and for risk of loss of or damage to the product during transportation. Within a reasonable time, Pierce shall repair or replace (at Pierce's option and expense) any nonconforming or defective parts. Repair or replacement shall be made only by a facility approved in advance in writing by Pierce. THIS REMEDY SHALL BE THE EXCLUSIVE AND SOLE REMEDY FOR ANY BREACH OF WARRANTY.

4. EXCLUSION OF CONSEQUENTIAL AND INCIDENTAL DAMAGES

Notwithstanding anything to the contrary herein or in any agreement between Pierce and Buyer, IN NO EVENT SHALL PIERCE BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, INDIRECT, OR PUNITIVE DAMAGES WHATSOEVER, WHETHER ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORY OF LAW OR EQUITY, WITH RESPECT TO VEHICLES OR OTHER PRODUCTS SOLD BY PIERCE, OR THEIR OPERATION OR FAILURE TO OPERATE, OR ANY DEFECTS THEREIN, OR ANY UNDERTAKINGS, ACTS OR OMISSIONS RELATED THERETO, REGARDLESS OF WHETHER PIERCE HAS BEEN INFORMED OF THE POSSIBILITY OF ANY SUCH DAMAGES. Without limiting the generality of the foregoing, Pierce specifically disclaims any liability for property or personal injury damages, penalties, damages for lost profits or revenues, loss of vehicles or products or any associated equipment, cost of substitute vehicles or products, down-time, delay damages, any other types of economic loss, or for any claims by any third party for any such damages.

Note: Any Surety Bond, if a part of the sale of the vehicle as to which this limited warranty is provided, applies only to this Pierce Basic One Year Limited Warranty for such vehicle, and not to other warranties made by Pierce in a separate document (if any) or to the warranties (if any) made by any manufacturer (other than Pierce) of any part, component, attachment or accessory that is incorporated into or attached to the vehicle.

2/8/2010 WA0009

Waterous Seven-Year Limited Warranty

WATEROUS warrants, to the original Buyer only, that products manufactured by WATEROUS will be free from defects in material and workmanship under normal use and service for a period of seven (7) years from the date the product is first placed in service, or seven and one-half (7-1/2) years from the date of shipment by WATEROUS, whichever period shall be the first to expire; provided the Buyer notifies WATEROUS, in writing, of the defect in said product within the warranty period, and said product is found by WATEROUS to be nonconforming with the aforesaid warranty. When required in writing by WATEROUS, defective products must be promptly returned by Buyer to WATEROUS at WATEROUS' plant at South St. Paul, Minnesota, or at such other place as may be specified by WATEROUS, with transportation and other charges prepaid. A Returned Material Authorization (RMA) is required for all products and parts and may be requested by phone, fax, email, or mail. The aforesaid warranty excludes any responsibility or liability of WATEROUS for:

- (a) damages or defects due to accident, abuse, misuse, abnormal operating conditions, negligence, accidental causes, use in non-firefighting applications, or improper maintenance, or attributable to written specifications or instructions furnished by Buyer;
- (b) defects in products manufactured by others and furnished by WATEROUS hereunder, it being understood and agreed by the parties that the only warranty provided for such products shall be the warranty provided by the manufacturer thereof which, if assignable, WATEROUS will assign to Buyer, if requested by Buyer;
- (c) any product or part, altered, modified, serviced or repaired other than by WATEROUS, without its prior written consent;
- (d) the cost of dismantling, removing, transporting, storing, or insuring the defective product or part and the cost of reinstallation; and
- (e) normal wear items (packing, strainers, filters, light bulbs, anodes, intake screens, mechanical seals, etc.).

ALL OTHER WARRANTIES ARE EXCLUDED, WHETHER EXPRESS OR IMPLIED BY OPERATION OF LAW OR OTHERWISE, INCLUDING ALL IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT, WHETHER AS A RESULT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, OR ANY OTHER CAUSE OF ACTION, SHALL WATEROUS BE LIABLE FOR ANY PUNITIVE, SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES, OR FOR PERSONAL INJURY OR PROPERTY DAMAGES.

The exclusive remedy of Buyer and the sole liability of WATEROUS, whether based on contract, warranty, tort or any other basis of recovery whatsoever, is expressly limited at the election of WATEROUS to:

- (a) the replacement at the agreed point of delivery of any product or part, which upon inspection by WATEROUS or its duly authorized representative, is found not to conform to the limited warranty set forth above, or
- (b) the repair of such product or part, or
- (c) the refund or crediting to Buyer of the net sales price of the defective product or part.

BUYER'S REMEDIES CONTAINED HEREIN ARE EXCLUSIVE OF ANY OTHER REMEDY OTHERWISE AVAILABLE TO BUYER.

Waterous Company
125 Hardman Avenue South
South St. Paul, MN 55075 USA
www.waterousco.com

WATEROUS



Fire and Rescue Apparatus

Ten (10) Year Material and Workmanship Stainless Steel Piping Limited Warranty

1. LIMITED WARRANTY

Subject to the limitations and exclusions set forth below, Pierce Manufacturing provides the following warranty to the Buyer:

Coverage:	Stainless steel piping shall be free from structural failures caused by defects in material and workmanship, or perforation caused by corrosion.
Warranty Begins:	The date of the original purchase invoice (issued when the product ships from the factory).
Warranty Period Ends After:	Ten (10) Years - or - 100,000 Miles
Conditions and Exclusions: See Also Paragraphs 2 thru 4	Pierce's obligation under this warranty is limited to repairing or replacing without charge, as Pierce may elect, the stainless steel piping or components which Pierce determines to have failed due to defective material and workmanship, or perforation caused by corrosion. This warranty does not cover the use of fluoroprotein (FP) type foam. The sodium chloride within FP foam can cause long-term damage to system components if not thoroughly flushed immediately after use.

This limited warranty shall apply only if the product is properly maintained in accordance with Pierce's maintenance instructions and manuals and is used in service which is normal to the particular model. Normal service means service which does not subject the product to stresses or impacts greater than normally result from careful use. If the Buyer discovers a defect or nonconformity, it must notify Pierce in writing within thirty (30) days after the date of discovery, but in any event prior to the expiration of the warranty period. THIS LIMITED WARRANTY MAY NOT BE ASSIGNED OR OTHERWISE TRANSFERRED BY THE BUYER TO ANY SUBSEQUENT USER OR PURCHASER OR TO ANY OTHER PERSON OR ENTITY.

Notwithstanding anything to the contrary herein, Pierce makes no warranty whatsoever as to:

(a) any integral parts, components, attachments or trade accessories of or to the product that are not manufactured by Pierce, including but not limited to engines, transmissions, drivelines, axles, water pumps and generators; with respect to all such parts, components, attachments and accessories, Pierce shall assign to Buyer the applicable warranties, if any, made by the respective manufacturers thereof;

(b) any vehicle, chassis, or component, part, attachment or accessory damaged by misuse, neglect, fire, exposure to severe environmental or chemical conditions, acidic environment, improper maintenance, accident, crash, or force majeure such as natural disaster, lightning, earthquake, windstorm, hail, flood, war or riot;

(c) any vehicle, chassis or component, part, attachment or accessory that has been repaired, altered or assembled in any way by any person or entity other than Pierce which, in the sole judgment of Pierce, adversely affects the performance, stability or purpose for which it was manufactured; or

(d) products or parts which may in the ordinary course wear out and have to be replaced during the warranty period, including, but not limited to, tires, fluids, gaskets and light bulbs. Pierce assumes no responsibility for the assembly of its parts or subassemblies into finishing products or vehicles unless the assembly is performed by Pierce.

The original purchaser may void this warranty in part or in its entirety if the product is repaired or replaced (a) without prior written approval of the Pierce Customer Service Department; or (b) at a facility which has not been approved by Pierce as to technical capability. Any repairs, modifications, alterations or aftermarket parts added after manufacture without the authorization of Pierce may void this warranty.

2. DISCLAIMERS OF WARRANTIES

THE WARRANTY SET FORTH IN PARAGRAPH 1 IS THE SOLE AND EXCLUSIVE WARRANTY GIVEN BY PIERCE. PIERCE HEREBY DISCLAIMS AND EXCLUDES ALL OTHER WARRANTIES, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE.

3. BUYER'S EXCLUSIVE REMEDY

If the product fails to conform to the warranty set forth in paragraph 1 during the warranty period, and such nonconformity is not due to misuse, neglect, accident or improper maintenance, Buyer must notify Pierce within the time period specified in paragraph 1, and shall make the product available for inspection by Pierce or its designated agent. At the request of Pierce, any allegedly defective product shall be returned to Pierce by Buyer for examination and/or repair. Buyer shall be responsible for the cost of such transportation, and for risk of loss of or damage to the product during transportation. Within a reasonable time, Pierce shall repair or replace (at Pierce's option and expense) any nonconforming or defective parts. Repair or replacement shall be made only by a facility approved in advance in writing by Pierce. THIS REMEDY SHALL BE THE EXCLUSIVE AND SOLE REMEDY FOR ANY BREACH OF WARRANTY.

4. EXCLUSION OF CONSEQUENTIAL AND INCIDENTAL DAMAGES

Notwithstanding anything to the contrary herein or in any agreement between Pierce and Buyer, IN NO EVENT SHALL PIERCE BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, INDIRECT, OR PUNITIVE DAMAGES WHATSOEVER, WHETHER ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORY OF LAW OR EQUITY, WITH RESPECT TO VEHICLES OR OTHER PRODUCTS SOLD BY PIERCE, OR THEIR OPERATION OR FAILURE TO OPERATE, OR ANY DEFECTS THEREIN, OR ANY UNDERTAKINGS, ACTS OR OMISSIONS RELATED THERETO, REGARDLESS OF WHETHER PIERCE HAS BEEN INFORMED OF THE POSSIBILITY OF ANY SUCH DAMAGES. Without limiting the generality of the foregoing, Pierce specifically disclaims any liability for property or personal injury damages, penalties, damages for lost profits or revenues, loss of vehicles or products or any associated equipment, cost of substitute vehicles or products, down-time, delay damages, any other types of economic loss, or for any claims by any third party for any such damages.

Note: Any Surety Bond, if a part of the sale of the vehicle as to which this limited warranty is provided, applies only to this Pierce Basic One Year Limited Warranty for such vehicle, and not to other warranties made by Pierce in a separate document (if any) or to the warranties (if any) made by any manufacturer (other than Pierce) of any part, component, attachment or accessory that is incorporated into or attached to the vehicle.

UNITED PLASTIC FABRICATING, INC.

WARRANTY

FOR: POLY-TANK®, POLYSIDE®, INTEGRATOR™, ELLIPSE™, ELLIP-T-TANK™ & DEFENDER™

LIFETIME SERVICE WARRANTY

United Plastic Fabricating, Inc. (hereinafter called "UPF") warrants each POLY-TANK®, Booster/Foam Tank POLYSIDE® Wetside Tank, Integrator Tank/Body, ELLIPSE™ Elliptical Tank, Ellip-T-Tank Tank and DEFENDER™ Skid Tank to be free from defects in material and workmanship for the service life of the original vehicle (vehicle must be actively used in an emergency response for fire suppression). All UPF Tanks must be installed and operated in accordance with the UPF Installation and Operating Guidelines. Failure to do so can void the warranty.

Every UPF Tank is inspected and tested before leaving our facility. Should your UPF Tank require service, please notify UPF via email, fax, in writing or by calling UPF at 1-978-975-4520. Please provide the serial number, a description of the service request, the location along with the phone number and name of the contact person. Our goal is to have scheduled work completed within a reasonable time period.

Under a valid warranty claim, UPF will cover the cost to repair the UPF Tank including the customary and reasonable costs to make the tank accessible such as the removal and reinstallation of the tank if authorized in advance (pre-approved) by UPF. The warranty will not cover tanks that have been improperly installed, operated, misused, abused, or modified from its intended or designed use. Serial number must not have been altered, defaced or removed. Tanks that are not stored or installed properly which results in the tank suffering UV damage will not be covered by this agreement.

Should UPF determine that the service claim is valid under this warranty for a tank located outside of the United States and Canada, UPF will assume the costs for labor and material for the warranty repair as described above plus all travel costs to the U.S. port of embarkation. Costs for airline travel outside of the U.S. and Canada will not be the responsibility of UPF.

In the event the tank shall become stationed in an area of the world that is considered to be a war zone or where unsafe conditions exist for the safe passage of United States Nationals, as reported by the United States Department of State, (<http://www.state.gov>), and a request to perform service or warranty repairs, UPF reserves the right to refuse to honor such requests. It is the purchaser's responsibility to relocate the tank to an area where such repairs can be performed without undue risk to UPF employees or their designee. UPF will make every reasonable effort to support our products through alternative means.

For Ellipse™ elliptical tanks, a separate five year warranty provided by the subcontractor is applied to the sub-frames, chute linings (rubber isolation strips) and metal components. The stainless steel wrap provided by UPF shall be warranted by the subcontractor performing the wrap installation in accordance with their warranty in place at the time of the installation. UPF will not be liable for any warranty costs associated with the wrap, sub-frames, chute linings (rubber isolation strips) and metal components but will assist with all claims on behalf of its customer.

For PolySide® wetsided tanks and Integrator™ Tank/Body units, all polypropylene components related to the tank shall carry the standard UPF lifetime

UNITED PLASTIC FABRICATING, INC.

WARRANTY

FOR: POLY-TANK®, POLYSIDE®, INTEGRATOR™, ELLIPSE™, ELLIP-T-TANK™ & DEFENDER™

service warranty. Other polypropylene components, including but not limited to compartments, wheel wells, fenders and other body related components shall be warranted by UPF for a period of ten years. The warranty for the PolySide® and Integrator™ units excludes paint or hardware, which shall be covered by the manufacturer of the paint/hardware.

All UPF tanks 50 gallons or less utilized for non-fire applications and installed on specialty vehicles such as ATVs, trailers, boats, etc. are covered under a separate warranty policy available from UPF. Further, UPF Protector™ foam and water trailers are warranted under a separate warranty policy available from UPF.

This UPF warranty is transferable within the United States only with prior written approval by UPF (except an original apparatus manufacturer may assign this warranty to the first titled owner/lessee of the apparatus).

UPF will NOT reimburse any unnecessary work and/or work that has not been pre-approved. Any and all third party charges must be pre-authorized and approved in writing by UPF prior to commencing the work. Any unauthorized third party repairs, alterations, actions or modifications will not be covered and can void the warranty. UPF will be the sole determining authority as to whether a service claim will be valid and covered under this warranty.

In no event will UPF be liable for an amount in excess of the purchase price of the booster/foam tank at the time of manufacture or for any loss or damage, whether direct, indirect, incidental, consequential, or otherwise arising out of failure of its product. Loss of contents (water, foam, etc.) shall not be the responsibility of UPF. Further, UPF is not responsible for costs associated with service repairs to chassis, sub-frames, bodies, valves, dumps, hoses, pressure vacuum vents, and other components (i.e. liquid level transducers, etc.). Further, UPF will not cover the cost for travel of the vehicle to and from a repair facility.

This warranty contains the entire warranty. It is the sole warranty and price agreements or representation, whether oral or written, are either merged herein or expressly cancelled. UPF neither assumes, nor authorizes any person supposing to act on its behalf to change, nor assume for it, any warranty or liability concerning its product.

This warranty gives you specific legal rights, and you may also have other rights which vary from state to state. Some states do not allow exclusion or limitation or incidental or consequential damage, so the above limitation or exclusion may not apply to you. Since some states do not allow limitations on the length of an implied warranty, the above limitation may not apply to you.

THERE ARE NO WARRANTIES, EXPRESSED OR IMPLIED, WHICH EXTEND BEYOND THE DESCRIPTION OF THE FACE HEREOF. THERE IS NO EXPRESS OR IMPLIED WARRANTY OF MERCHANTABILITY OR A WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE. ADDITIONALLY, THIS WARRANTY IS IN LIEU OF ALL OTHER OBLIGATION OR LIABILITIES ON THE PART OF UPF.

POLY-TANK® & POLYSIDE® are registered trademarks of UPF, Inc. INTEGRATOR™, ELLIPSE™, ELLIP-T-TANK™ & DEFENDER™ are trademarks of UPF, Inc. © 08/01/09 UPF, Inc. Printed in the USA



Fire and Rescue Apparatus

Ten (10) Year Pro-Rated Paint and Corrosion

Custom Body

Limited Warranty

1. LIMITED WARRANTY

Subject to the limitations and exclusions set forth below, Pierce Manufacturing provides the following warranty to the Buyer:

Coverage:	Exterior surfaces of the body shall be free from blistering, peeling, corrosion or any other adhesion defect caused by defective manufacturing methods or paint material selection.
Warranty Begins:	The date of the original purchase invoice (issued when the product ships from the factory).
Warranty Period Ends After:	Ten (10) Years
Conditions and Exclusions: See Also Paragraphs 2 thru 4	This limited warranty is applicable to the vehicle in the following percentage costs of warranty repair, if any: Topcoat Durability & Appearance: Gloss, Color Retention & Cracking 0-72 months 100% 73-96 months 50% 97-120 months 25% Integrity of Coating System: Adhesion, Blistering/Bubbling 0-36 months 100% 37-84 months 50% 85-120 months 25% Corrosion: Dissimilar Metal and Crevice 0-36 months 100% 37-48 months 50% 49-72 months 25% 73-120 months 10% Corrosion Perforation 0-120 months 100% This limited warranty applies only to exterior paint. Paint on the vehicle's interior is warranted only under the Pierce Basic One Year Limited Warranty. Items not covered by this warranty include: (a) Damage from lack of maintenance and cleaning (proper cleaning and maintenance procedures are detailed in the Pierce operation and maintenance manual). (b) UV paint fade. (c) Any cab not manufactured by Pierce.

This limited warranty shall apply only if the product is properly maintained in accordance with Pierce's maintenance instructions and manuals and is used in service which is normal to the particular model. Normal service means service which does not subject the product to stresses or impacts greater than normally result from careful use. If the Buyer discovers a defect or nonconformity, it must notify Pierce in writing within thirty (30) days after the date of discovery, but in any event prior to the expiration of the warranty period. THIS LIMITED WARRANTY MAY NOT BE ASSIGNED OR OTHERWISE TRANSFERRED BY THE BUYER TO ANY SUBSEQUENT USER OR PURCHASER OR TO ANY OTHER PERSON OR ENTITY.

Notwithstanding anything to the contrary herein, Pierce makes no warranty whatsoever as to:

(a) any integral parts, components, attachments or trade accessories of or to the product that are not manufactured by Pierce, including but not limited to engines, transmissions, drivelines, axles, water pumps and generators; with respect to all such parts, components, attachments and accessories, Pierce shall assign to Buyer the applicable warranties, if any, made by the respective manufacturers thereof;

(b) any vehicle, chassis, or component, part, attachment or accessory damaged by misuse, neglect, fire, exposure to severe environmental or chemical conditions, acidic environment, improper maintenance, accident, crash, or force majeure such as natural disaster, lightning, earthquake, windstorm, hail, flood, war or riot;

(c) any vehicle, chassis or component, part, attachment or accessory that has been repaired, altered or assembled in any way by any person or entity other than Pierce which, in the sole judgment of Pierce, adversely affects the performance, stability or purpose for which it was manufactured; or

(d) products or parts which may in the ordinary course wear out and have to be replaced during the warranty period, including, but not limited to, tires, fluids, gaskets and light bulbs. Pierce assumes no responsibility for the assembly of its parts or subassemblies into finishing products or vehicles unless the assembly is performed by Pierce.

The original purchaser may void this warranty in part or in its entirety if the product is repaired or replaced (a) without prior written approval of the Pierce Customer Service Department; or (b) at a facility which has not been approved by Pierce as to technical capability. Any repairs, modifications, alterations or aftermarket parts added after manufacture without the authorization of Pierce may void this warranty.

2. DISCLAIMERS OF WARRANTIES

THE WARRANTY SET FORTH IN PARAGRAPH 1 IS THE SOLE AND EXCLUSIVE WARRANTY GIVEN BY PIERCE. PIERCE HEREBY DISCLAIMS AND EXCLUDES ALL OTHER WARRANTIES, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE.

3. BUYER'S EXCLUSIVE REMEDY

If the product fails to conform to the warranty set forth in paragraph 1 during the warranty period, and such nonconformity is not due to misuse, neglect, accident or improper maintenance, Buyer must notify Pierce within the time period specified in paragraph 1, and shall make the product available for inspection by Pierce or its designated agent. At the request of Pierce, any allegedly defective product shall be returned to Pierce by Buyer for examination and/or repair. Buyer shall be responsible for the cost of such transportation, and for risk of loss of or damage to the product during transportation. Within a reasonable time, Pierce shall repair or replace (at Pierce's option and expense) any nonconforming or defective parts. Repair or replacement shall be made only by a facility approved in advance in writing by Pierce. THIS REMEDY SHALL BE THE EXCLUSIVE AND SOLE REMEDY FOR ANY BREACH OF WARRANTY.

4. EXCLUSION OF CONSEQUENTIAL AND INCIDENTAL DAMAGES

Notwithstanding anything to the contrary herein or in any agreement between Pierce and Buyer, IN NO EVENT SHALL PIERCE BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, INDIRECT, OR PUNITIVE DAMAGES WHATSOEVER, WHETHER ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORY OF LAW OR EQUITY, WITH RESPECT TO VEHICLES OR OTHER PRODUCTS SOLD BY PIERCE, OR THEIR OPERATION OR FAILURE TO OPERATE, OR ANY DEFECTS THEREIN, OR ANY UNDERTAKINGS, ACTS OR OMISSIONS RELATED THERETO, REGARDLESS OF WHETHER PIERCE HAS BEEN INFORMED OF THE POSSIBILITY OF ANY SUCH DAMAGES. Without limiting the generality of the foregoing, Pierce specifically disclaims any liability for property or personal injury damages, penalties, damages for lost profits or revenues, loss of vehicles or products or any associated equipment, cost of substitute vehicles or products, down-time, delay damages, any other types of economic loss, or for any claims by any third party for any such damages.

Note: Any Surety Bond, if a part of the sale of the vehicle as to which this limited warranty is provided, applies only to this Pierce Basic One Year Limited Warranty for such vehicle, and not to other warranties made by Pierce in a separate document (if any) or to the warranties (if any) made by any manufacturer (other than Pierce) of any part, component, attachment or accessory that is incorporated into or attached to the vehicle.

2/8/2010 WA0057



Fire and Rescue Apparatus

One (1) Year Material and Workmanship Graphics Fading and Deterioration

Limited Warranty

1. LIMITED WARRANTY

Subject to the limitations and exclusions set forth below, Pierce Manufacturing provides the following warranty to the Buyer:

Coverage:	Each graphic lamination shall be free from defects in material workmanship, fading, and deterioration.
Warranty Begins:	The date the apparatus is placed in service, or 60 days from the original buyer invoice date, whichever comes first.
Warranty Period Ends After:	One (1) Year
Conditions and Exclusions: See Also Paragraphs 2 thru 4	This warranty does not cover damage from lack of maintenance and cleaning (proper cleaning and maintenance procedures are detailed in the Pierce operation and maintenance manual).

This limited warranty shall apply only if the product is properly maintained in accordance with Pierce's maintenance instructions and manuals and is used in service which is normal to the particular model. Normal service means service which does not subject the product to stresses or impacts greater than normally result from careful use. If the Buyer discovers a defect or nonconformity, it must notify Pierce in writing within thirty (30) days after the date of discovery, but in any event prior to the expiration of the warranty period. THIS LIMITED WARRANTY MAY NOT BE ASSIGNED OR OTHERWISE TRANSFERRED BY THE BUYER TO ANY SUBSEQUENT USER OR PURCHASER OR TO ANY OTHER PERSON OR ENTITY.

Notwithstanding anything to the contrary herein, Pierce makes no warranty whatsoever as to:

(a) any integral parts, components, attachments or trade accessories of or to the product that are not manufactured by Pierce, including but not limited to engines, transmissions, drivelines, axles, water pumps and generators; with respect to all such parts, components, attachments and accessories, Pierce shall assign to Buyer the applicable warranties, if any, made by the respective manufacturers thereof;

(b) any vehicle, chassis, or component, part, attachment or accessory damaged by misuse, neglect, fire, exposure to severe environmental or chemical conditions, acidic environment, improper maintenance, accident, crash, or force majeure such as natural disaster, lightning, earthquake, windstorm, hail, flood, war or riot;

(c) any vehicle, chassis or component, part, attachment or accessory that has been repaired, altered or assembled in any way by any person or entity other than Pierce which, in the sole judgment of Pierce, adversely affects the performance, stability or purpose for which it was manufactured; or

(d) products or parts which may in the ordinary course wear out and have to be replaced during the warranty period, including, but not limited to, tires, fluids, gaskets and light bulbs. Pierce assumes no responsibility for the assembly of its parts or subassemblies into finishing products or vehicles unless the assembly is performed by Pierce.

The original purchaser may void this warranty in part or in its entirety if the product is repaired or replaced (a) without prior written approval of the Pierce Customer Service Department; or (b) at a facility which has not been approved by Pierce as to technical capability. Any repairs, modifications, alterations or aftermarket parts added after manufacture without the authorization of Pierce may void this warranty.

2. DISCLAIMERS OF WARRANTIES

THE WARRANTY SET FORTH IN PARAGRAPH 1 IS THE SOLE AND EXCLUSIVE WARRANTY GIVEN BY PIERCE. PIERCE HEREBY DISCLAIMS AND EXCLUDES ALL OTHER WARRANTIES, WHETHER EXPRESS, IMPLIED OR STATUTORY, INCLUDING WITHOUT LIMITATION ANY WARRANTY OF MERCHANTABILITY, ANY WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, AND ANY WARRANTIES ARISING FROM COURSE OF DEALING OR USAGE OF TRADE.

3. BUYER'S EXCLUSIVE REMEDY

If the product fails to conform to the warranty set forth in paragraph 1 during the warranty period, and such nonconformity is not due to misuse, neglect, accident or improper maintenance, Buyer must notify Pierce within the time period specified in paragraph 1, and shall make the product available for inspection by Pierce or its designated agent. At the request of Pierce, any allegedly defective product shall be returned to Pierce by Buyer for examination and/or repair. Buyer shall be responsible for the cost of such transportation, and for risk of loss of or damage to the product during transportation. Within a reasonable time, Pierce shall repair or replace (at Pierce's option and expense) any nonconforming or defective parts. Repair or replacement shall be made only by a facility approved in advance in writing by Pierce. THIS REMEDY SHALL BE THE EXCLUSIVE AND SOLE REMEDY FOR ANY BREACH OF WARRANTY.

4. EXCLUSION OF CONSEQUENTIAL AND INCIDENTAL DAMAGES

Notwithstanding anything to the contrary herein or in any agreement between Pierce and Buyer, IN NO EVENT SHALL PIERCE BE LIABLE FOR ANY CONSEQUENTIAL, INCIDENTAL, SPECIAL, INDIRECT, OR PUNITIVE DAMAGES WHATSOEVER, WHETHER ARISING OUT OF BREACH OF CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY) OR OTHER THEORY OF LAW OR EQUITY, WITH RESPECT TO VEHICLES OR OTHER PRODUCTS SOLD BY PIERCE, OR THEIR OPERATION OR FAILURE TO OPERATE, OR ANY DEFECTS THEREIN, OR ANY UNDERTAKINGS, ACTS OR OMISSIONS RELATED THERETO, REGARDLESS OF WHETHER PIERCE HAS BEEN INFORMED OF THE POSSIBILITY OF ANY SUCH DAMAGES. Without limiting the generality of the foregoing, Pierce specifically disclaims any liability for property or personal injury damages, penalties, damages for lost profits or revenues, loss of vehicles or products or any associated equipment, cost of substitute vehicles or products, down-time, delay damages, any other types of economic loss, or for any claims by any third party for any such damages.

Note: Any Surety Bond, if a part of the sale of the vehicle as to which this limited warranty is provided, applies only to this Pierce Basic One Year Limited Warranty for such vehicle, and not to other warranties made by Pierce in a separate document (if any) or to the warranties (if any) made by any manufacturer (other than Pierce) of any part, component, attachment or accessory that is incorporated into or attached to the vehicle.

2/22/2010 WA0168

5 DEALER SUPPLIED PRODUCTS AND /OR SERVICES

Exhibit "D"

DEALER SUPPLIED EQUIPMENT and/or SERVICES

The following items and/or services will be provided by Golden State Fire Apparatus Inc. (GSFA) prior to final delivery:

LICENSED MANUFACTURER

The State of California Vehicle Code, section 11701 requires “every manufacturer of a vehicle subject to registration shall make application to the Department of Motor Vehicles (DMV) for a license containing a general distinguishing number”. The manufacturer has a current license at time of proposal and shall provide a copy upon request. Temporary licenses are not acceptable.

LICENSED DEALERSHIP

The State of California Vehicle Code, section 11701 requires a “dealer in vehicles of a type subject to registration, shall make application to the Department of Motor Vehicles (DMV) for a license containing a general distinguishing number”. Golden State Fire Apparatus, Inc. has a current license at time of bid as outlined above and is available upon request. Temporary licenses are not acceptable.

LICENSED SALES REPRESENTATIVE

The State of California Vehicle Code, section 11800 requires that it shall be “unlawful for any person to function as a vehicle salesperson without having first procured a license issued by the Department of Motor Vehicles (DMV)”. The representative has a current vehicle salespersons license at time of proposal and shall provide a copy upon request. Temporary licenses are not acceptable.

VEHICLE REGISTRATION

The State of California Vehicle Code section 11739 requires that the “dealer of a new motor vehicle sale is responsible for applying for the title, securing vehicle registration, and obtaining license plates for the Customer” through the Department of Motor Vehicles (DMV). Golden State Fire Apparatus, Inc. is a factory-authorized dealer of the vehicle being sold and is authorized to register with the State of California as a new vehicle manufacturer.

GSFA will make all necessary applications and complete all transfer papers, including applying for California Exempt “E” license plates.

WEEKLY PROGRESS PHOTOGRAPHS

GSFA will provide weekly photographs of the apparatus or the major components as they are being constructed. The photographs will commence at the start of the manufacturing process and will continue through production by the manufacturer. The reports will show the progress of the apparatus through the course of each week. Special attention will be given to show the unique features and aspects of the apparatus as construction progresses.

FINAL INSPECTION FACTORY TRIP

A final inspection trip to the manufacturing facility will be provided for two (2) Customer representative(s). The intent of this trip is to ensure that the apparatus is built to specification and to detect any deficiencies that require correction. The final inspection trip will have a duration of three (3) days and two (2) nights and be scheduled at times mutually agreed upon between the Golden State Fire Apparatus Sales Consultant and the Customer. Costs for airfare, lodging, meals and ground transportation while at the manufacturer’s location will be the responsibility of GSFA. Air travel will be from one of the following airports: Sacramento, San Francisco or San Jose. Cost of transportation to and from the airport shall be the responsibility of the purchaser.

Costs such as Customer ground transportation in California, Customer airport parking, Customer luggage fees and Customer incidentals while traveling to the factory will be the responsibility of the Customer. Flight reservations are non-refundable and in the event of a cancellation after booking, the Customer will be responsible for all costs associated with this cancellation, which may include not only the original ticket cost but also any change or cancellation fees imposed by the airline and/ or travel agency. Flight reservations are also non-transferable.

DELIVERY TO AUTHORIZED SERVICE FACILITY

GSFA will, at their expense, deliver the apparatus (including any applicable equipment, spare parts, and supplies) to their Northern California facility in Sacramento for a dealer preparation inspection.

To ensure proper break in of all components while still under warranty, the apparatus shall be delivered under its own power - rail or truck freight shall not be acceptable.

PRE-DELIVERY SERVICE

After transportation from the factory and prior to delivery, the apparatus will receive a pre-delivery service to confirm proper operation and correction of any issues found as a result of said inspection. The Golden State Fire Apparatus, Inc. pre-delivery service consists of the following:

- Engine Compartment and Undercarriage – Check for any broken mounting brackets and inspect for correct capacities of the following (if applicable): engine oil, coolant, power steering fluid, washer reservoir fluid, transmission fluid, rear end fluid, pump transmission oil, and primer oil.
- Interior – Operate all doors, windows, and locks for proper adjustment. Check upholstery.
- Exterior – Repair reasonable paint scratches or chips. Tighten any loose hardware and inspect tires and wheels for proper pressure and lug torquing.
- Road Test – With the water tank (if applicable) full, the apparatus will be driven approximately twenty miles which allows the drive train components to get up to operating temperature. Road test will be on both city and highway roads. A DOT compliant brake test will be conducted to ensure the system is holding air. The brake condition and wheel seals will also be inspected.
- Electrical - Operate all lights, sirens, and other electrical accessories to verify operation.
- Pump - If applicable, vacuum test the pump to hold for 15 minutes. After vacuum test, operate the relief valve, transfer valve and check pump shift. Check water tank for leaks and inspect water level gauge for calibration. With discharge caps loose, rapid test all individual gauges and main gauges for calibration. Lubricate valve rods.
- Foam System – If applicable, tighten caps and connect foam lines. Test selector, valves, metering valve and operation of foam system (including flush).
- Fuel Tank - Fuel tank will be filled at the dealership location prior to final delivery.
- DEF Tank - DEF tank will be filled at the dealership location prior to final delivery.
- Wash - The apparatus will be thoroughly washed at the dealership location prior to final delivery.

FINAL DELIVERY (CUSTOMER LOCATION)

GSFA will, at their expense, deliver the Product (including any applicable equipment, spare parts, and supplies) to the Customer specified address once completed. Prior to delivery of the Product, Customer agrees to provide proof of liability and physical damage insurance to GSFA. GSFA will not release the Product to the Customer until such proof of insurance is provided.

It is the responsibility of the Customer to have any outstanding balance due, paid in full to GSFA, prior to or at the time that the Product is complete and ready to deliver. If payment is late or delivery is delayed pending payment, a daily finance charge of \$150.00 and a daily storage fee of \$50.00 may apply until such payment is received.

Due to insurance liability, the Product will not be delivered without full acceptance and full payment (or prior written agreement between the Customer and GSFA).

DEALER PROVIDED LOOSE EQUIPMENT

Prior to final delivery of the specified vehicle to the customer location, the following items will be provided by the dealer:

- One (1) red 2100 gallon, FoldATank brand, aluminum frame, portable water tank

END OF EXHIBIT "D"



AGENDA SUMMARY REPORT

SUBJECT: Notification of Change Order to Ghilotti Construction Inc. for Work Related to the Urban Core Project and Approval of Corresponding Budget Amendments.

DEPARTMENT: Public Works

PREPARED BY: Seth Strader, Administrative Analyst

PRESENTER: Tim Eriksen, Director of Public Works/City Engineer

ATTACHMENTS:

1. RFC-29 -School Street Impv Combined Rev 1

Summary: Council will receive report of change order to Ghilotti Construction Inc. for work related to the Urban Core Project and consider approval of corresponding budget amendment.

Background: Public Works Staff were notified of a streetlight outage on School Street between Smith Street and Henry Street. Public Work Staff worked with the Electric Utility Department to resolve the issue that caused the outage. It was determined by the Electric Utility Department that the conduit under the sidewalk behind the street trees on School Street had been compromised by the tree roots and pulling new electric lines was not possible. The only solution was to run all the streetlights and overhead lines above ground, which is not permitted on School Street. The other solution is to remove the sidewalk and replace all the conduits for the streetlights. The City Engineer decided that replacing the conduit would be the best solution.

Discussion: The City Engineering department requested a proposal (Attachment 1) from Ghilotti Construction Company as part of the Urban Core Project to remove and replace the sidewalk and conduit. The amount requested for this budget amendment is \$128,653.40, which will be made up of Electric and General funds.

Staff recommends Council receive report of change order to Ghilotti Construction Inc. for work related to the Urban Core Project and approve corresponding budget amendment.

Recommended Action: Receive report of change order to Ghilotti Construction Inc. for work related to the Urban Core Project and approve corresponding budget amendment.

BUDGET AMENDMENT REQUIRED: YES

CURRENT BUDGET AMOUNT: 10024200.80230.18435: \$0; 80526150.52100.18435: \$0

PROPOSED BUDGET AMOUNT: 10024200.80230.18435: \$68,643.40; 80526150.52100.18435: \$60,000.00

FINANCING SOURCE: Funds 100 and 805

REVENUE: No GRANT: No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: 2324170

COORDINATED WITH: Tim Eriksen, Director of Public Works/City Engineer, Andrew Stricklin, Senior Engineer, Cindy Sauers, Electric Utility Director

STRATEGIC PLAN (SP):

CLIMATE INITIATIVES (CI): **1c** – Install energy-efficient outdoor lighting. **2b** – Encourage active transportation as a viable alternative to automobiles.

Approved: 
Sage Sangiacomo, City Manager



January 22, 2025

City of Ukiah
300 Seminary Dr
Ukiah, CA 94582

Attn.; Andrew Stricklin
Email; astriklin@cityofukiah.com

Subject; RFC-29 – School Street Improvements Rev 1

Dear Jason,

Attached is our proposal to construct the improvements on School Street between Smith and Henry Dr. We will have crews available the week of January 20.

Our bid is based on closing the road during construction work hours. City of Ukiah Electric will furnish all new materials and boxes to restore the street lighting in this area.

Following your review, please do not hesitate to contact us with any questions.

Cost Impact per attached spread sheet - \$128,653.40

Thank you,

Steve Hanak
Ghilotti Construction Company
SR. Project Manager

 Engineering Contractor -

246 GHILOTTI AVENUE • SANTA ROSA, CA 95407 • 707-585-1221 • FAX 707-585-0129

STATE CONTRACTORS LICENSE #644515

Item #	Description	Quantity	UM	Unit Price	Total
RFC-28- School Street Improvements					
1	Pothole Existing Utilities	1	DA	\$ 5,626.00	\$ 5,626.00
2	Remove Tree and Stump	1	EA	\$ 4,540.00	\$ 4,540.00
3	Sawcut Asphalt	220	LF	\$ 4.86	\$ 1,069.20
4	Demo Misc Items (Garbage Can & Wine Barrels	1	LS	\$ 5,635.00	\$ 5,635.00
5	Demo Curb & Gutter & Vertical Curb	244	LF	\$ 14.90	\$ 3,635.60
6	Demo Sidewalk & HCR	1900	SF	\$ 7.44	\$ 14,136.00
7	Regrade area to conform	1900	SF	\$ 3.83	\$ 7,277.00
8	F/P 4" AGG under Concrete Flatwork	100	TN	\$ 68.75	\$ 6,875.00
9	F/P/S Curb & Gutter	216	LF	\$ 69.69	\$ 15,053.04
10	F/P/S Vertical Curb (Planter)	28	LF	\$ 105.57	\$ 2,955.96
11	F/P/S HCR	2	EA	\$ 4,175.00	\$ 8,350.00
12	F/P/S Sidewalk	1664	SF	\$ 12.23	\$ 20,350.72
13	Remove & Reset Boxes to Grade (does not include large vaults)	15	EA	\$ 699.00	\$ 10,485.00
14	Remove & Reset No Parking Signs	2	EA	\$ 392.00	\$ 784.00
15	3" Asphalt Pave @ Lip Of Gutter	500	SF	\$ 10.20	\$ 5,100.00
	Subtotal				\$ 111,872.52
	15% O&P				\$ 16,780.88
	Total				\$ 128,653.40
Notes;					
1	Utility obstructions if encountered will be tracked on T&M until resolved.				
2	Wine Barrels and shrubs will be removed by property owner prior to demolition				
3	We are not including landscaping or tree replacement				
4	Bid is based on closing the road in the work zone during work hours.				



AGENDA SUMMARY REPORT

SUBJECT: Report of Contract with Placer Labs Inc. for an up to 3-Year Agreement for the Purpose of Demographic Data for Use by Multiple Departments.

DEPARTMENT: City Manager / Admin

PREPARED BY: Shannon Riley, Deputy City Manager

PRESENTER: Consent Calendar

ATTACHMENTS:

1. Placer.ai Contract

Summary: The City Council will receive a report of purchase of a contract with Placer Labs, Inc for demographic data in the amount of \$56,600 for a period of up to three years. The data will serve multiple departments for purposes of economic development, event data, traffic counts, grant applications, and more.

Background: Placer.ai is a demographic analytics platform that provides valuable insights about visits, trade areas, customer insights, traffic, and more. This information is valuable to nearly every department at the City, and is an important tool for grant applications, business retention and recruitment, event planning, sponsorship recruitment, and more. For example, Staff can now determine how many people attend free community events like Pumpkinfest and Sundays in the Park, as well as determine where they travel from, thereby planning more precisely and more effectively targeting sponsors and visitors through advertising. In addition to guiding strategic decisions, accurate and up-to-date demographic data is imperative for pursuing grants, bonds, and other sources of public or private funding.

Discussion: The cost of the platform for one year is \$17,600. In order to secure current pricing with nominal increases, the City entered into a three-year contract (subsequent years will be budgeted for, and are priced at \$19,000 and \$20,000); however, the contract can be canceled at any time with no penalty. The contract is provided as Attachment 1.

Recommended Action: Receive report of purchase of a contract with Placer Labs, Inc for demographic data for a period of up to three years.

BUDGET AMENDMENT REQUIRED: No

CURRENT BUDGET AMOUNT: 20012600.57300: \$17,600

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: Cost Allocation

REVENUE: No **GRANT:** No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: 2425-126

COORDINATED WITH: N/A

STRATEGIC PLAN (SP): N/A

CLIMATE INITIATIVES (CI): N/A

GENERAL PLAN ELEMENTS (GP): GP-A2 - Economic Development Element

Approved: 
Sage Sangiacomo, City Manager



Placer.ai

PLACER LABS, INC.

ORDER FORM

City of Ukiah	("Customer")	Placer Labs, Inc.	("Placer")
Address:	300 Seminary Avenue Ukiah, CA 95482	Address:	440 N Barranca Ave., #1277 Covina, CA 91723
Contact Person:	Shannon Riley	Contact Person	Haylee Taylor
Email:	sriley@cityofukiah.com	Billing Contact Person:	Jason Tsui
Phone:	707-463-6217	Billing Email*:	billing@placer.ai
Billing Contact Email:	sriley@cityofukiah.com	Billing Phone*:	415-228-2444 ext 806

*Not for use for official notices.

1. Services.

The services provided under this Order Form (the "Services") include:

- Chain Report Expanded which displays chain-level demographic and psychographic data.
- Access, via Placer Venue Analytics Platform ("Placer's Platform"), to all major venues within the United States
- Access is limited to 3 named users which are part of the City Manager's Office. User credentials, logins and Placer Data may not be shared with or used to support others.
- Customer may not provide access to any third party agents acting on its behalf (including any consultants, contractors, or other agents of Customer) without prior written consent from Placer. Any such approved access may be subject to an additional fee pursuant to a written amendment to this Order Form
- Access, via Placer's Platform, to reports, including Visits, Trade Areas, Customer Journey, Customer Insights, Dwell Times, and Visitation by Hour/Day
- Actionable insights include:
 - Foot traffic counts and dwell time
 - True Trade Areas displaying frequent-visitors-density by home and work locations
 - Customers' demographics, interests, and time spent at relevant locations
 - Where customers are coming from and going to, and the routes they take
 - Benchmarking of Foot Traffic, Market Share, Audiences, and other key metrics
 - Competitive insights
 - Void Analysis Reports
- Access to Xtra reports per ad hoc needs; in Excel, KML, Tableau, and other formats: Quarterly Maximum of 26 credits; Annual Maximum of 104 credits
- Premier Customer Support
 - Regular meetings with Placer's Customer Success Team
 - Live, Virtual Training support as reasonably needed
- Access to STI Demographics Bundle + Mosaic Data Set, and AGS CrimeRisk. The applicable Advanced Demographics and Psychographics are generated using the Input Datasets from the data vendors as set forth below:

Description	Input Datasets Used
STI Demographics Bundle	PopStats
	Spending Patterns
	Workplace
	Market Outlook
Experian Mosaic	Mosaic Segmentation

- Access to additional data sets mentioned hereunder, via Placer's Marketplace initiative. The applicable data sets are generated using the Input Datasets from the data vendors as set forth below (such data vendors, the "Marketplace Vendors"):

Description	Input Datasets Used
Additional Data Set	Events

2. Permitted Uses

Customer may use Placer Data solely for the following purposes ("Permitted Uses"): (a) Customer may use Placer Data for Customer's internal business purposes; and (b) Customer may incorporate Placer Data into Research Data, as described and subject to the restrictions below.

"Placer Data" means the data, information and materials accessible via the Services.

"Research Data" means datasets and other materials created by Customer that result in any part from Customer's use of Placer Data: (a) Research Data may contain limited excerpts and discrete portions of Placer Data ("Excerpts") so long as: (i) such Excerpts are only supportive of, and do not independently form a substantial part of, the Research Data; (ii) Research Data does not include full copies or substantial portions of Placer Data; and (iii) any such Research Data is distributed to no more than a limited number of Customer's clients and prospective clients and is not commercially or generally distributed; (b) The Customer may share Research Data with current and potential customers, and in marketing materials; provided that the Customer shall cite Placer as a provider of such information (for such purpose only, Placer grants Customer the rights to use the Placer.ai name and logo, provided that any such use of the Placer.ai name and logo must clearly indicate that Placer is the provider of data only, and is not involved in any analysis, conclusion, recommendation); and (c) Customer shall not, directly or indirectly, resell, distribute, sublicense, display or otherwise provide Placer Data to any third parties, except that Customer may display Placer Data as part of Research Data.

No part of the Placer Data or Research Data may be used: (i) in connection with, or to enable development of machine learning, rules engines, or other similar automated processes; or (ii) to train third-party artificial intelligence ("AI") technologies, models, software, platforms or tools including, without limitation, ChatGPT, Bard and similar AI technologies. None of the Placer Data, or any part thereof, may be shared externally with any third-party AI technology service providers unless the third-party AI service providers are contractually prohibited from: (i) using the Placer Data to develop or improve the AI technology, (ii) storing any portion of the Placer Data; and (iii) redistributing any portion of the Placer Data to any third party.

3. Term and Termination.

Initial Term: The initial term of this Order Form will begin as of the last signature date set forth below, and will continue for 36 consecutive months thereafter (the "Initial Term"). Each renewal or additional term, if any, is referred to as "Additional Term," and the Initial Term and any Additional Terms are referred to collectively as the "Term."

Additional Term: This Order Form shall continue on the same terms and conditions set forth herein for additional 12-month periods, if mutually agreed in writing by both parties (email would be sufficient).

Termination: Either party may terminate this Order Form upon thirty (30) days' notice if the other party materially breaches any of the terms or conditions of this Order Form or the Agreement (as defined below), and the breach

remains uncured during such thirty (30) days. In addition, Placer may immediately suspend Customer's access to the Services, or terminate the Order Form, in the event of non-payment by the Customer or breach by Customer of any restrictions regarding usage of the Services.

Post-Termination Rights and Obligations:(a) Upon any termination or other expiration of this Order Form all rights and licenses granted to Customer to use the Services and Placer Data shall cease; (b) Within ten (10) days after such termination or expiration, Customer will permanently delete or destroy all elements of Placer Data under its control; provided however, Customer shall not be required to immediately purge from its hard-copy, electronic or email files Placer Data that Customer accessed or otherwise used in compliance with the terms of this Order Form or the Agreement which are contained in such hard-copy, electronic or email files (the "Post-Termination Information"), so long as any Post-Termination Information is (i) solely retained for ordinary corporate systems backup, legal or regulatory purposes, (ii) not used, copied, distributed or displayed for internal research or marketing or for any other commercial purposes and (ii) ultimately deleted in accordance with Customer's data retention policy; and (c) upon request from Placer, Customer shall certify in writing its compliance with this provision

4. Fees.

Fees for the 36-month Initial Term are \$56,600.

- Year 1 Fees are \$17,600 and will be invoiced in full upon signing this Order Form
- Year 2 Fees are \$19,000 and will be invoiced 12 months after signing this Order Form
- Year 3 Fees are \$20,000 and will be invoiced 24 months after signing this Order Form

Additional Terms of 12 months, if any, shall be paid within thirty (30) days of the invoice date.

Invoice sent electronically to Customer's billing contact email via NetSuite.

Customer shall pay the fees set forth above in this Order Form. Customer agrees that if any event occurs that will result in a material increase in Customer's usage of the Services (whether due to a merger or acquisition or otherwise), Customer will notify Placer in writing no later than thirty (30) days following the date of such event and Placer reserves the right to increase the Customer's Annual Fee accordingly. If such event consists of Customer's merger with or acquisition of another customer of Placer, the Annual Fee increase shall be in an amount no less than the pro-rated annual fee of such other customer.

Unpaid amounts are subject to a finance charge of 1.5% per month on any outstanding balance, or the maximum permitted by law, whichever is lower, plus all expenses of collection.

Customer is responsible for all applicable taxes arising directly from the Services other than U.S. taxes based on Placer's net income.

If Customer believes that Placer has billed Customer incorrectly, Customer must contact Placer no later than sixty (60) days after the closing date on the first billing statement in which the error or problem appeared in order to receive an adjustment or credit. Inquiries should be directed to Placer's customer support department at support@placer.ai.

Placer may increase the Fees any time following the Initial Term (but not more frequently than once in any twelve (12) month period). The amount of such annual increase will equal the greater of CPI or five percent (5%) per annum.

All billing will be sent via electronic invoice to the Customer contact indicated above. Customer shall pay all fees within thirty (30) days of the invoice date.

In the event of any termination, Customer will pay in full for the Services.

5. Support.

Placer will use commercially reasonable efforts to provide customer service and technical support in connection with the Services on weekdays during the hours of 9:00 A.M. through 5:00 P.M. Pacific Time, with the exclusion of federal holidays. For any such support, please contact us at support@placer.ai.

6. Mutual NDA.

Each party (the "Receiving Party") understands that the other party (the "Disclosing Party") has disclosed or may disclose business, technical or financial information relating to the Disclosing Party's business (hereinafter referred to as "Proprietary Information" of the Disclosing Party). Proprietary Information of Placer includes, without limitation, non-public information regarding features, functionalities and performance of, and pricing for, the Services. The Receiving Party agrees: (i) to take reasonable precautions to protect such Proprietary Information, and (ii) not to use (except in performance of the Services or as otherwise permitted by the Agreement) or disclose to any third party any Proprietary Information. The foregoing shall not apply with respect to any information that the Receiving Party can document (a) is or becomes generally available to the public, (b) was in the possession of or known to the Receiving Party, prior to disclosure thereof by the Disclosing Party, without any restrictions or confidentiality obligations, (c) was rightfully disclosed to it, without any restrictions or confidentiality obligations, by a third party, (d) was independently developed without use of any Proprietary Information of the Disclosing Party, or (e) is required to be disclosed by law, provided that the Receiving Party provides the Disclosing Party with prompt written notice of such requirement and reasonably cooperates with the Disclosing Party to limit or challenge such requirement. These provisions regarding Proprietary Information shall apply in perpetuity and shall survive any termination of the Order Form or the Agreement.

7. Miscellaneous.

Notices. All notices under the Order Form and the Agreement will be in writing and will be deemed to have been duly given (a) upon delivery by a recognized delivery service (e.g., FedEx) with delivery confirmation, (b) upon receipt, if sent by U.S. certified or registered mail, return receipt requested, or (c) when sent via email, if sent during normal business hours of the recipient, and on the next business day if sent after normal business hours of the recipient. Notices shall be sent to the addresses set forth in the Order Form, which addresses may be subsequently modified by written notice given in accordance with these provisions.

Trial Offering. If Placer provides Customer with additional Services or Placer Data during the Term and identifies such Services or Placer Data as for evaluation or trial purposes only (a "Trial Offering"), access to the Trial Offering is permitted only during the period designated by Placer (or if not designated, 30 days from receipt of access) ("Trial Subscription Term"), unless the Trial Offering is earlier terminated as provided below. During the Trial Subscription Term, Customer may only use the Trial Offering for internal evaluation purposes and may not otherwise use or distribute the Trial Offering for any other purposes. Notwithstanding any provision included in this Order Form or the Agreement to the contrary, in respect of the Trial Offering Customer acknowledges and agrees that: (i) either party may terminate the Trial Subscription Term immediately and without liability upon written notice to the other party; (ii) any Trial Offering is provided "as is"; (iii) Placer provides no warranty, service levels or indemnity for any Trial Offering and (iv) Placer's liability related to any Trial Offering will not exceed USD \$100. Notwithstanding the foregoing, the Services and Placer Data provided in this Order Form is not considered a Trial Offering.

Funding Failure Termination Right. If funds for continued payments under this Agreement by the Customer are at any time unavailable or are insufficient for the Initial Term or any Additional Term, through failure of any entity, including the Customer itself, to appropriate such funds, then the Customer shall, within ten (10) days of such determination, provide notice to Placer and both Placer and the Customer shall have the right to immediately terminate this Order Form without penalty or further payment by the Customer.

Public Records Laws. Placer acknowledges that if Customer is subject to the applicable public records laws and regulations for California state ("Public Records Laws"), that all obligations imposed by this Agreement are subordinate to Customer's obligations under Public Records Laws. Notwithstanding the foregoing, Customer agrees that it will keep Placer's Proprietary Information (including any Placer Data) confidential in accordance with this Order Form and the Agreement unless otherwise required by applicable law, including Public Records Law.

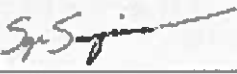
License Agreement Amendments. For the purposes of this Order Form only, the Agreement is hereby amended as follows:

- If applicable law prohibits Customer from indemnifying Placer, then Section 5.b of the Agreement, beginning "Customer shall defend, indemnify and hold Placer harmless...", is hereby deleted in its entirety.
- The third to the last sentence of Section 8 of the Agreement is hereby removed in its entirety and replaced with the following: "This Agreement shall be governed by the laws of the State of California without regard to its conflict of laws provisions."

Promotional Use. Customer grants Placer the right to use Customer's company name and company logo, for Placer's promotional purposes.

This Order Form is entered into by and between Customer and Placer effective as of the date of the last signature below. This Order Form and use of the Services are governed by, and Customer and Placer agree to, the License Agreement located at <https://www.placer.ai/placer-license-agreement/> (the "Agreement"); provided, however, that in the event of any conflict between this Order Form and the Agreement, this Order Form shall control. Unless otherwise defined in this Order Form, capitalized terms herein have the same meaning as in the Agreement.

"Customer"

City of Ukiah
By: 
Name: Sage Sangiacomo
Title: City Manager
Date: Oct 21, 2024

"Placer"

Placer Labs, Inc.
By:
Name:
Title:
Date:

License Agreement

Last Updated: July 17, 2022

This License Agreement (this "Agreement") is entered into by and between Placer Labs, Inc., a Delaware corporation ("Placer"), and the customer ("Customer") listed on the order form (the "Order Form") entered into by and between Placer and Customer, effective as of the last signature date set forth on the Order Form (the "Effective Date"). Unless otherwise defined in this Agreement, capitalized terms herein have the same meaning as in the Order Form.

1. LICENSE

Subject to the terms of this Agreement and the Order Form (including, without limitation, the payment of fees by Customer), Placer hereby grants to Customer a limited, non-exclusive, non-transferable, non-sublicensable license to access and use the Services (as set forth in the Order Form) solely for the Permitted Uses (as set forth in the Order Form).

2. RESTRICTIONS AND RESPONSIBILITIES

2.a Customer will not, directly or indirectly, or allow any third party to (a) reverse engineer, decompile, disassemble or otherwise attempt to discover the source code, object code or underlying structure, ideas, know-how or algorithms relevant to the Services or Placer Data or any software, documentation or data related to the Services or Placer Data; (b) attempt to re-identify any anonymized, aggregated, deidentified, obfuscated, or statistical Placer Data; (c) modify, translate, or create derivative works based on Placer Data (except to the extent expressly set forth as Permitted Use in the Order Form); (d) share Placer Data with, or disclose Placer Data to, or use Placer Data for the benefit of, a third party (except to the extent expressly set forth as Permitted Use in the Order Form); (e) remove any proprietary notices or labels; (f) circumvent any security control or access mechanism for the Services or Placer Data; (g) perform systematic and/or bulk downloads of Placer Data, or web scraping of Placer Data from the Services, or systematic API calling beyond the minimal amount needed for Permitted Uses, or attempt to reconstruct any portion of Placer Data or; (h) use the Services or Placer Data in connection with any products, services, or activities that compete with Placer, or (i) attempt to build a user profile for a given individual or device based on Placer Data, or attempt, facilitate, or encourage others to identify a given individual or user or reconstruct user profiles based on Placer Data. Customer shall not, directly or indirectly, resell, distribute, sublicense, display, or otherwise provide to third parties the Services or any Placer Data or any derivatives of Placer Data, except that Customer may display Placer Data as part of Research Data during the Term. For the avoidance of doubt, and without limiting any other restrictions or obligations set forth in this Agreement, Customer shall not use, license, sub-license or distribute Placer Data or any data derived from Placer Data, for any of the following purposes: (I) in connection with establishing eligibility for employment, health care, credit or insurance; (II) for making decisions solely by automatic means where the decision has a significant effect on the individual to whom the data relates; (III) for any unlawful tracking or unlawful surveillance purposes; or (IV) to market or sell to law enforcement agencies or to any governmental agency to be used for a law enforcement purpose.

2.b Customer represents, covenants, and warrants that Customer will use the Services and Placer Data and only in compliance with applicable laws and regulations. Furthermore, Customer will ensure all access to Placer ("log in") shall be done using email addresses of Customer's email domain, and never any personal email addresses. Although Placer has no obligation to monitor Customer's access to and use of the Services or Placer Data Placer may do so and may prohibit any access or use it believes may be (or alleged to be) in violation of the foregoing.

2.c Customer shall be responsible for obtaining and maintaining any equipment and ancillary services needed to connect to, access or otherwise use the Services and Placer Data, including, without limitation, modems, hardware, servers, software, operating systems, networking, web servers and the like (collectively, "Access Equipment"). Customer shall also be responsible for maintaining the security of the Access Equipment, Customer account, passwords (including but not limited to administrative and user passwords) and files, and for all uses of Customer account or the Access Equipment with or without Customer's knowledge or consent.

2.d Customer shall maintain information security measures to safeguard Customer's Access Equipment and Placer Data in Customer's possession, including appropriate physical, technical, and organizational measures to ensure the security of such data. Such measures shall include, but not be limited to, the

highest degree of care that Customer utilizes to safeguard its own sensitive data, which shall be no less than industry standard security measures in any event.

2.e Customer shall maintain accurate and complete records relating to its use of Placer Data during the Term and for a period of one (1) year thereafter. Placer or its designee(s) may, at any time upon not less than ten (10) business days' notice to Customer, examine such records of Customer (and its affiliates and contractors, if any are permitted to use Placer Data) related to Customer's and any such parties' use of Placer Data ("Audit"). Customer will cooperate fully, and cause its affiliates and contractors to cooperate fully, with any such Audit(s) and will provide all records, data, documentation, and other information reasonably requested by Placer. The Audit(s) will be conducted during normal business hours, and at Placer's expense; provided however if such Audit reveals misuse of Placer Data by Customer, then Customer will bear the cost of such Audit, without limiting any other rights or remedies that Placer may have with respect to any such misuse of Placer Data.

3. PROPRIETARY RIGHTS

3.a Placer shall own and retain all right, title and interest in and to (a) the Services and Placer Data, and all improvements, enhancements or modifications thereto, (b) any software, applications, inventions or other technology developed in connection with supporting the foregoing, and (c) all intellectual property rights related to any of the foregoing. No licenses are granted by estoppel or by implication.

3.b Customer may provide feedback to Placer in respect of the Services or Placer Data. Feedback may include, without limitation, updates to or corrections of Placer Data (e.g., a retail store may have moved or may have been closed). Placer may use any such feedback to improve the Services or for other purposes, without any obligation to Customer.

3.c In the course of using the Services, Customer may upload data (e.g., Customer's customer data) to the Services. Such uploaded data is referred to herein as "Customer Data". Customer hereby grants Placer a nonexclusive, worldwide, royalty-free, perpetual, irrevocable, sublicensable and transferable right to use, modify, reproduce, distribute, prepare derivative works of, display and perform Customer Data (including all related intellectual property rights) in an aggregated and de-identified format ("Anonymized Customer Data") in connection with the Services. Customer also hereby grants each user of the Services a non-exclusive license to access Anonymized Customer Data through the Services, and to use, modify, reproduce, distribute, prepare derivative works of, display and perform such Anonymized Customer Data as permitted through the functionality of the Services. For clarity, the foregoing license grant to Placer and users of the Services does not affect Customer's ownership of Customer Data. Placer reserves the right to remove any Customer Data and/or Anonymized Customer Data from the Services at any time for any reason. Customer, not Placer, remains solely responsible for all Customer Data that Customer uploads, posts, emails, transmits, or otherwise disseminates using, or in connection with, the Services, and Customer represents and warrants that Customer possesses all rights necessary to provide such Customer Data to Placer and to grant the rights to use such Customer Data as provided herein.

4. WARRANTY AND DISCLAIMER

4.a Placer shall use reasonable efforts consistent with prevailing industry standards to provide access to the Services and Placer Data. Access may be temporarily unavailable for scheduled maintenance or for unscheduled emergency maintenance, either by Placer or by third-party providers, or because of other causes beyond Placer's reasonable control, but Placer shall use reasonable efforts to provide advance notice, by posting in the Services, email, or otherwise, of any scheduled service disruption. PLACER DOES NOT WARRANT THAT ACCESS TO THE SERVICES OR PLACER DATA WILL BE UNINTERRUPTED OR ERROR FREE; NOR DOES IT MAKE ANY WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES OR PLACER DATA.

4.b Placer Data shall not include (i) any personally identifiable data, including but not limited to, name, email address, address or any other personal identifier ("Personal Data"), nor (ii) any sensitive data, including but not limited to Personal Data relating to social security numbers and other government identifiers, information relating to health or medical conditions, and information relating to sex life or sexual orientation, political opinions, and financial account numbers ("Sensitive Data").

4.c Placer represents and warrants that to its knowledge the Services and Placer Data do not infringe the intellectual property rights of any third party and comply with applicable laws and regulations. EXCEPT AS EXPRESSLY SET FORTH IN THIS SECTION 4, THE SERVICES AND PLACER DATA ARE PROVIDED "AS IS" AND PLACER DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE AND NON-INFRINGEMENT. PLACER DATA ARE COMPILED BASED ON PROPRIETARY ALGORITHMS, AND PLACER DOES NOT WARRANT THAT ALL DATA SHALL BE COMPLETE AND ACCURATE. FURTHER, PLACER MAKES NO WARRANTY AS TO THE RESULTS THAT MAY BE OBTAINED FROM USE OF THE SERVICES OR PLACER DATA. Without limiting the foregoing disclaimer, Customer acknowledges and agrees that Placer Data consist of and represent the result of statistical inferences. Placer is not a backup service, and Customer is solely responsible for creating any backups of data provided by Placer. Placer is not responsible for decisions made by Customer based on Placer Data.

5. INDEMNITY

5.a Placer shall defend, indemnify and hold Customer harmless from liability to third parties resulting from infringement by Placer's provision of Placer Data of any United States patent or any copyright or misappropriation of any trade secret. The foregoing obligations do not apply with respect to any portions or components of Placer Data (i) that are created, compiled, or modified by any party other than Placer, (ii) combined with other products, processes, data, or materials where the alleged infringement relates to such combination, (iii) where Customer continues allegedly infringing activity after being notified thereof or after being informed of alternatives that would have avoided the alleged infringement, or (iv) where Customer's use of Placer Data is not strictly in accordance with this Agreement. If, due to a claim of infringement, Placer Data are held by a court of competent jurisdiction to be or are believed by Placer to be infringing, Placer may, at its option (a) obtain for Customer a license to continue using Placer Data or (b) terminate the Order Form and Customer's rights thereunder and provide Customer a refund of any prepaid, unused fees for Placer Data.

5.b Customer shall defend, indemnify and hold Placer harmless from liability to third parties, including any claims of government agencies or regulators, resulting from or arising out of either (a) the provision of any data by Customer not in compliance with applicable law, or (b) the use by or on behalf of Customer of any Placer Data not in compliance with applicable laws and regulations.

5.c The obligations of either party to provide indemnification hereunder is subject to the party seeking indemnification (a) providing the indemnifying party with prompt written notice of any claim, (b) providing the indemnifying party with sole control over the defense and settlement of the applicable claim and (c) reasonably cooperating with the indemnifying party in defending such claim. Subject to the foregoing, the indemnified party may be represented in any proceeding by counsel of its own choosing at its own expense.

6. LIMITATION OF LIABILITY

IN NO EVENT WILL EITHER PARTY BE LIABLE FOR ANY INDIRECT, SPECIAL, INCIDENTAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES (INCLUDING LOSS OF USE, DATA, BUSINESS, OR PROFITS) ARISING OUT OF OR IN CONNECTION WITH THE ORDER FORM, THIS AGREEMENT, THE SERVICES OR PLACER DATA, HOWEVER CAUSED AND REGARDLESS OF THE THEORY OF LIABILITY, EVEN IF IT HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EXCEPT FOR NON-PAYMENT OF FEES, EACH PARTY'S AGGREGATE LIABILITY ARISING OUT OF OR IN CONNECTION WITH THE ORDER FORM, THIS AGREEMENT, THE SERVICES OR PLACER DATA OR FROM ALL CAUSES OF ACTION AND ALL THEORIES OF LIABILITY WILL NOT EXCEED THE FEES PAID TO PLACER UNDER THE ORDER FORM DURING THE PREVIOUS TWELVE (12) MONTHS PRECEDING ANY CLAIM GIVING RISE TO ANY LIABILITY HEREUNDER. NOTWITHSTANDING ANY OTHER PROVISIONS, THE FOREGOING LIMITATIONS WILL NOT APPLY TO BREACH OF CONFIDENTIALITY OBLIGATIONS OR BREACH OF LICENSING RESTRICTIONS.

7. EXPORT CONTROL

Customer may not remove or export from the United States or allow the export or re-export of Placer Data, or any direct product thereof in violation of any restrictions, laws or regulations of the United States Department of Commerce, the United States Department of Treasury Office of Foreign Assets Control, or any other United States or foreign agency or authority.

8. MISCELLANEOUS

This Agreement includes and incorporates Placer's privacy policy located at <https://www.placer.ai/privacy-policy> (the "Privacy Policy"). The Order Form, the Privacy Policy, and all other referenced documents, if any, are integral parts of this Agreement. If any provision of this Agreement is found to be unenforceable or invalid, that provision will be limited or eliminated to the minimum extent necessary so that this Agreement will otherwise remain in full force and effect and enforceable. This Agreement is not assignable, transferable or sublicensable by Customer except with Placer's prior written consent. Placer may transfer and assign any of its rights and obligations under this Agreement without consent. This Agreement is the complete and exclusive statement of the mutual understanding of the parties and supersedes and cancels all previous written and oral agreements, communications and other understandings relating to the subject matter of this Agreement, and that all waivers and modifications must be in a writing signed by both parties, except as otherwise provided. No agency, partnership, joint venture, or employment is created as a result of this Agreement and Customer does not have any authority of any kind to bind Placer in any respect whatsoever. In any action or proceeding to enforce rights under this Agreement, the prevailing party will be entitled to recover costs and attorneys' fees. This Agreement shall be governed by the laws of the State of California without regard to its conflict of laws provisions. This Agreement shall have the same Term as, and shall terminate or expire concurrently with, the Order Form. The following will survive any termination of this Agreement and Order Form: Sections 2.1, 2.4, 2.5, 3.1, 3.2, 4 through 8 of this Agreement.

Macmillan	Location Analytics	Industry Solutions	Industry Tools	Get to Know Us
Resources		CRE	Beauty and Wellness	About Us
White Papers		Retail	Apparel	Customers
Webinars		Restaurants	Department Stores	Events
Guides		CMC	Electronic Stores	Data for Good
Success Stories		CPG	Quick Service	Trust Center
Blog		Entertainment	Fitness	Press
The Anchor		Finance	Grocery	Careers
		Advertising	Home Improvement	Contact Us
		Healthcare	Hotels	
			Office Supplies	
			Restaurants	
			Superstores	

Privacy Policy (Users of Platform Services)

last updated: June 24, 2024

This Privacy Policy describes how Placer Labs, Inc. ("Placer" or "we") collects, stores, uses and discloses information about users of our Platform Services. Our "Platform Services" means (i) the website located at <http://placer.ai> (the "Site"), (ii) any services, features, and content downloadable or accessible from the Site (for example, and without limitation, when you log in to your Account via the Site) and (iii) any other Placer application, software, product, or service licensed, downloaded or otherwise accessed by you, whether through Placer or third party websites or sources.

This Privacy Policy (Users of Platform Services) (this "Privacy Policy") is incorporated into and is subject to our Terms of Use at <https://placer.ai/terms-of-service> (the "Terms of Use"). By using the Platform Services, you agree to Placer's collection, storage, use and disclosure of your information as described in this Privacy Policy. If you disagree with anything in this Privacy Policy, please do not use the Platform Services.

1. WHO ARE "YOU"?

We refer to "you" a lot in this Privacy Policy. As used in this Privacy Policy, "you" refer to "Placer Customers", which means direct users of Placer's Platform Services. Placer Customers may be users of our free analytics, retail stores, restaurants, brands, researchers, and advertising agencies, just to name a few examples. Users of the Site are also Placer Customers.

We have a separate privacy policy relating to individuals who use mobile apps developed and operated by third parties from which Placer receives certain information and data (such individuals are referred to herein as "Consumers"). If you are a Consumer, please refer to that privacy policy at <https://www.placer.ai/privacy-policy/consumer-privacy-policy/>.

2. HOW DOES PLACER WORK?

Placer's technology is deployed in many mobile apps and millions of devices. Placer's technology collects data, such as geolocation data, which is scrubbed of any identifiers such as MAIDs before being sent to Placer to protect the privacy of Consumers. Using aggregated data, Placer provides data analytics and actionable

insights to Placer Customers. Such data analytics and actionable insights may include foot traffic patterns and Consumer preferences, among many other examples.

3. INFORMATION WE COLLECT

If you are a Placer Customer, we may receive (a) information provided by you and (b) information that is automatically collected.

(a) When you use the Platform Services, we may collect information that you provide through our lead-gen forms or when you register for an account, which may include your name, your company name, telephone number, email address, mailing address, billing and payment information, and your preferences. Other ways you may provide us information on the Platform Services include when you pay for the Platform Services, send us customer service questions or support requests, or when you upload your Customer Data as described in Placer's Terms of Service.

(b) When you use the Platform Services, we may also automatically collect other information about you, such as IP address, browser type, domain names, referring website addresses, access times, web log data, and other event information. Such automatic collection of information may be enabled by cookies, pixels, or other tools. Please refer to the settings for your device, web browser, and operating system for more information on how to disable such tools and control your preferences.

3.2 Note about Personally Identifiable Information

"Personally Identifiable Information", as the term is used in the United States, or "Personal Data" as referred to for individuals pursuant to the California Consumer Privacy Act of 2018, as amended by the California Privacy Rights Act of 2021 and the European Directives 95/46/EC and 2002/58/EC (EU General Data Protection Regulations Legislation, also known as GDPR) (hereinafter "PII"), is information relating to an identified or identifiable natural person.

4. HOW WE USE THE INFORMATION WE COLLECT

We use the information collected from Placer Customers for our business, including, without limitation:

- 4.a To operate, maintain, enhance, and provide all features of the Platform Services;
- 4.b To provide support to Placer Customers;
- 4.c To understand and analyze the usage trends of Placer Customers;
- 4.d To improve the Platform Services, and to develop new products, services, features, and functionality.

We may also use your email address or other information to contact you for administrative or customer service purposes, and to send other business communications to you, such as updates about our Platform Services.

5. INFORMATION DISCLOSURE

We may disclose personal information collected from Placer Customers under the

following circumstances:

5.a To Service Providers. We work with service providers to provide application development, hosting, maintenance, and other services for us. We may transfer, and these service providers may have access to or process information about you as part of providing those services for us. Generally, we limit the information provided to these service providers to that which is reasonably necessary for them to perform their functions, and we require them to agree to maintain the confidentiality of such information.

5.b To Comply with Laws. We may disclose information about you if required to do so by law or in the good-faith belief that such action is necessary to comply with laws, in response to a court order, judicial or other government subpoena or warrant, or to otherwise cooperate with law enforcement or other governmental agencies.

5.c To Protect Our Legal Rights. We also reserve the right to disclose information about you that we believe, in good faith, is appropriate or necessary to: (i) take precautions against liability; (ii) protect ourselves or others from fraudulent, abusive, or unlawful uses or activity; (iii) investigate and defend ourselves against any third party claims or allegations; (iv) protect the security or integrity of the Platform Services and any facilities or equipment used to make the Platform Services available; or (v) protect our property or other legal rights (including, but not limited to, enforcement of our agreements), or the rights, property, or safety of others.

5.d In Corporate Reorganizations. Information may be disclosed during due diligence or in preparation for or after an acquisition or merger, consolidation, change in control, transfer of substantial assets, financing, reorganization or similar corporate transactions with requirements for the receiving party to maintain the confidentiality of such information, or in the event of an insolvency, bankruptcy, or receivership in which information is transferred to one or more third parties as one of our business assets.

5.e To Analytics Providers. We use analytics services such as Google Analytics to collect and process certain analytics data. You can learn more about Google's practices by visiting <https://www.google.com/policies/privacy/partners/>. To help us understand how you use our Platform Services and to help us improve them, we automatically receive information about your interactions with our Platform Services, like the pages or other content you view, the searches you conduct, purchases you make, and the dates and times of your visits.

5.f In certain cases, for example, when you visit Placer's website in a non-logged-in state, we will place a tracker in your browser that allows us to show you Placer content on other websites. California and Virginia users can opt-out of this tracking [here](#).

6. RETENTION

When we collect Personal Data, we keep it for as long as we need it for the purpose for which it is being processed. For example, we will retain your email information for as long as the Platform Services are active or as needed to provide the Platform Services to you. After that, we will keep the Personal Data for a period

which enables us to handle or respond to any complaints, queries or concerns relating to your use of our services. We retain the data we collect directly for targeting purposes for as little time as possible, after which we employ measures to permanently delete or de-identify the data. We will periodically review the Personal Data we hold and delete it securely when there is no longer a legal, business, or consumer need for it to be retained.

7. YOUR CHOICES

You may, of course, decline to disclose certain information to us, in which case we may not be able to provide to you some of the features and functionality of the Platform Services.

If you wish to access or amend any other PII we hold about you, you may contact us at privacy@placer.ai. Please note that while any changes you make will be reflected in our databases instantly or within a reasonable period of time, we may retain all information you submit for backups, archiving, prevention of fraud and abuse, analytics, satisfaction of legal obligations, or where we otherwise reasonably believe that we have a legitimate reason to do so.

If you receive commercial email (e.g., promotions) from us, you may unsubscribe at any time by following the instructions contained within the email. You may also opt out from receiving commercial email from us by sending your request to us at privacy@placer.ai or by writing to us at the address at the end of this Privacy Policy. Please be aware that it may take up to ten (10) business days for us to process your request, and you may continue to receive commercial email from us during that period. Additionally, even after opting out from receiving commercial email from us, Placer Customers will continue to receive administrative messages from us regarding the Platform Services.

Some of our advertising partners are members of the Network Advertising Initiative (<https://optout.networkadvertising.org>) or the Digital Advertising Alliance (<https://optout.aboutads.info>). If you do not wish to receive personalized ads, please visit their opt-out pages to learn about how you may opt out of receiving web-based personalized ads from member companies. You can access any settings offered by your mobile operating system to limit ad tracking, or you can install the AppChoices mobile app to learn more about how you may opt out of personalized ads in mobile apps.

Under California law, California residents who have an established business relationship with us may choose to opt out of the disclosure of PII about them to third parties for such third parties' direct marketing purposes. Our policy is not to disclose PII collected online to any third party for direct marketing purposes without your approval. If you choose to opt-out at any time after granting approval, please email privacy@placer.ai.

8. THIRD PARTY SERVICES

The Platform Services may be integrated with, or contain features or links to, mobile apps and services provided by third parties. Any information you provide on third party mobile apps and services is provided directly to the operators of such mobile apps and services and is subject to those operators' policies, if any.

governing privacy and security. We are not responsible for the content or privacy and security practices and policies of such third parties. We encourage you to learn about third parties' privacy and security policies before providing them with information.

9. DATA SECURITY

We use certain physical, managerial, and technical safeguards that are designed to improve the integrity and security of information that we collect and maintain. Please be aware that no security measures are perfect or impenetrable. We cannot and do not guarantee that information about you will not be accessed, viewed, disclosed, altered, or destroyed by breach of any of our physical, technical, or managerial safeguards.

10. CHILDREN'S PRIVACY

The Platform Services are not directed to children under the age of 18. We do not knowingly collect any information at all from children under the age of 18. If you learn that a child has provided us with personal information in violation of this Privacy Policy, then you may alert us at privacy@placer.ai.

11. INTERNATIONAL TRANSFER

We may transfer information that we collect about you to affiliated entities, or to other third parties across borders and from your country or jurisdiction to other countries or jurisdictions around the world. If you are located in the European Economic Area (EEA) or other regions with laws governing data collection and use that may differ from U.S. laws, please note that you are transferring information, including PII, to a country and jurisdiction that does not have the same data protection laws as your jurisdiction, and you consent to the transfer of information to the U.S. and the use and disclosure of information about you, including PII, as described in this Privacy Policy.

12. EUROPEAN ECONOMIC AREA AND CALIFORNIA APPENDICES

If you are located in the European Economic Area (EEA), please further see Appendix A at the end of this Privacy Policy. If you are a California resident, please further see Appendix B at the end of this Privacy Policy.

13. CHANGES AND UPDATES TO THIS PRIVACY POLICY

We may update this Privacy Policy from time to time. Please revisit this Privacy Policy periodically to stay aware of any changes. If we modify this Privacy Policy, we will make it available through the Platform Services, and indicate the date of the latest revision. In the event that the modifications materially alter your rights or obligations hereunder, we will make reasonable efforts to notify you of the change. For example, we may send a message to your email address if we have one on file, or generate a pop-up or similar notification when you access the Platform Services for the first time after such material changes are made. Your continued use of the Platform Services after the revised Privacy Policy has become effective indicates that you have read, understood and agreed to the latest version of this Privacy Policy.

14. DISPUTE RESOLUTION

This Privacy Policy shall be governed by the laws of the State of California without regard to conflict of laws provisions. Any dispute, claim or controversy arising out of or relating to this Privacy Policy shall be subject to the dispute resolution provisions in our Terms of Use.

15. HOW TO CONTACT US

Please contact us with any questions or comments about this Privacy Policy, information we have collected or otherwise obtained about you, our use and disclosure practices, or your consent choices by email to privacy@placer.ai or by physical mail to:
Placer Labs, Inc.
440 N Barranca #1277
Covina, California 91723
USA

Appendix A

ADDITIONAL NOTICE – EUROPEAN ECONOMIC AREA

Your Rights

We respect your privacy rights and provide you with reasonable access and rights to the Personal Data, as this term is referred to for individuals located in the European Economic Area (EEA), pursuant to the European Directives 95/46/EC and 2002/58/EC (EU General Data Protection Regulations Legislation, also known as GDPR), that you may have provided through your use of the Platform Services. If you live in one of those countries, and wish to access, amend, delete, or transfer any Personal Data we hold about you, you may contact us as set forth in the "How to Contact Us" section in the Privacy Policy.

You may update, correct, or delete your Personal Data and preferences at any time by request to us. Please note that while any changes you make will be reflected in active user databases instantly or within a reasonable period of time, we may retain all information you submit for backups, archiving, prevention of fraud and abuse, analytics, satisfaction of legal obligations, or where we otherwise reasonably believe that we have a legitimate reason to do so.

You may decline to disclose certain Personal Data to us, in which case we may not be able to provide to you some of the features and functionality of the Platform Services.

At any time, you may object to the processing of your Personal Data, on legitimate grounds, except if otherwise permitted by applicable law. If you believe your right to privacy granted by applicable data protection laws has been infringed upon, please contact us as set forth in the "How to Contact Us" section in the Privacy Policy. You also have a right to lodge a complaint with data protection authorities.

Legal Basis for Processing Personal Data: Retention

Placer will only collect and process Personal Data when we have lawful bases for doing so. These lawful bases include when you provide consent, when we have a

contractual obligation to collect or process your Personal Data, and when we have a legitimate interest in processing your Personal Data.

Transfers

Where we transfer your Personal Data outside the EEA, we rely on approved standard EEA Model Clauses so these transfers are conducted in accordance with applicable laws and using adequate and appropriate safeguards.

Appendix B

SUPPLEMENTAL NOTICE FOR CALIFORNIA RESIDENTS

Introduction: "Personal Information" under the CCPA

This Appendix B supplements the information contained in our Privacy Policy above and applies solely to those of you who reside in the State of California. We adopt this supplemental notice to comply with the California Consumer Privacy Act of 2018 as amended by the California Privacy Rights Act of 2020 (the "CCPA"). Any terms defined in the CCPA have the same meaning when used in this Appendix B, unless otherwise noted.

Under the CCPA, "personal information" is information that identifies, relates to, describes, or is capable of being associated with a particular consumer or household. Personal information does not include:

Publicly available information;

Deidentified or aggregated consumer information; or

Information excluded from the CCPA's scope, such as:

- health or medical information covered by the Health Insurance Portability and Accountability Act of 1996 and the California Confidentiality of Medical Information Act or clinical trial data; or
- personal information covered by certain sector-specific privacy laws, including the Fair Credit Reporting Act, the Gramm-Leach-Bliley Act or California Financial Information Privacy Act, and the Driver's Privacy Protection Act of 1994.

Information We Collect

The table below sets forth the categories of personal information that we have collected within the last twelve (12) months since this notice was last updated:

Category	Examples
Collected from Placer Customers (As "Placer Customers" is defined in our Privacy Policy)	
Identifiers	A real name, unique personal identifier, online identifier,

Internet Protocol address,
email address, account name
or other similar identifiers.

Yes

Personal
information
categories
listed in the
California
Customer
Records
statute (Cal.
Civ. Code §
1798.80(e)).

A name, address, telephone
number, bank account
number, credit card number,
debit card number, or any
other financial information.

Yes

Protected
classification
characteristics
under
California or
federal law.

Age (40 years or older), race,
color, ancestry, national
origin, citizenship, religion or
creed, marital status, medical
condition, physical or mental
disability, sex (including
gender, gender identity,
gender expression,
pregnancy or childbirth and
related medical conditions),
sexual orientation, veteran or
military status, genetic
information (including familial
genetic information).

No

Commercial
information.

Products or services
purchased, obtained, or
considered, or other
purchasing or consuming
histories or tendencies.

Yes

Biometric
information.

Genetic, physiological,
behavioral, and biological
characteristics, or activity
patterns used to extract a
template or other identifier or
identifying information, such
as, fingerprints, faceprints, and
voiceprints, iris or retina scans,
keystroke, gait, or other
physical patterns, and sleep,
health, or exercise data.

	No	
Internet or similar network activity.		Browsing history, search history, information on a consumer's interaction with a website, application, or advertisement.

	Yes	
Geolocation data.		Physical location or movements.

	No	
Sensory data.		Audio, electronic, visual, thermal, olfactory, or similar information.

	No	
Professional or employment-related information.		Current or past job history or performance evaluations.

	No	
Non-public education information (as defined in the Family Educational Rights and Privacy Act (20 U.S.C. Section 1232g, 34 C.F.R. Part 99)).		Education records directly related to a student maintained by an educational institution or party acting on its behalf, such as grades, transcripts, class lists, student schedules, student identification codes, student financial information, or student disciplinary records.

	No	
Inferences drawn from other personal information.		Information reflecting a person's preferences, characteristics, psychological trends, predispositions, behavior, attitudes, intelligence, abilities, and aptitudes.

Yes

Sensitive
Personal
Information
(Identifiers)

A consumer's social security,
driver's license, state
identification card, or passport
number.

No

Sensitive
Personal
Information
(Log-In and
Financial
Information)

Account log-in, financial
account, debit card, or credit
card number in combination
with any required security or
access code, password, or
credentials allowing access to
an account.

Yes

Sensitive
Personal
Information
(Precise
Geolocation)

Geolocation data used to
locate a consumer within a
geographic area that is equal
to or less than the area of a
circle with a radius of 1,850
feet.

No

Sensitive
Personal
Information
(Group
Membership)

Racial or ethnic origin,
religious or philosophical
beliefs, or union membership.

No

Sensitive
Personal
Information
(Contents of
Communications)

The contents of a
consumer's mail, email, and
text messages unless the
business is the intended
recipient of the
communication.

No

Sensitive
Personal
Information
(Genetic
Data)

No

Sensitive
Personal
Information
(Identifying
Biometric
Information)

No

Sensitive
Personal
Information
(Personal
Information
Collected
and
Analyzed
Concerning
a
Consumer's
Health)

No

Sensitive
Personal
Information
(Personal
Information
Collected
and
Analyzed
Concerning
a
Consumer's
Sex Life or
Sexual
Orientation)

No

Categories of Sources from Which Personal Information is Collected

We obtain the personal information of Placer Customers listed above from the following categories of sources:

directly from you (as described in Section 3.1(a) of the Privacy Policy, such as, without limitation, when you register for an account); and

automatically when you interact with our Platform Services (as described in Section 3.1(b), such as, without limitation, as enabled by cookies, pixels, or other tools).

Business or Commercial Purpose Which Personal Information Will Be Used

Placer does not disclose personal information to any third parties, unless explicitly permitted in our Privacy Policy or with your consent.

As described in more details in Section 4 of our Privacy Policy:

We use the information collected for our business, including, without limitation, to operate, maintain, enhance, and provide the features of the Platform Services.

We may also use your email address or other information to contact you for administrative or customer service purposes, and to send other business communications to you.

Disclosing Personal Information

As described in more details in Section 5 of our Privacy Policy, we may disclose the following categories of personal information to the following categories of third parties:

Analytics Providers

- Categories we disclose: Identifiers, Personal information categories listed in the California Customer Records statute (Cal. Civ. Code § 1798.80(e)), Commercial information, Internet or similar network activity.

Other Service Providers

- Categories we disclose: Identifiers, Personal information categories listed in the California Customer Records statute (Cal. Civ. Code § 1798.80(e)), Commercial information, Internet or similar network activity.

When appropriate, we enter into contracts that describe the purpose of the disclosure and require the recipient to keep that personal information confidential.

Sale and Sharing of Personal Information

We may "sell" or "share" the following categories of personal information with the following categories of third parties. As used here, to "sell" means to disclose personal information to third parties for monetary or other valuable consideration, and "share" means to disclose personal information to third parties for cross-context behavioral advertising. These terms do not include, for example, the transfer of personal information as an asset that is part of a merger or other disposition of all or any portion of our business.

Certain cross-context behavioral advertising vendors - categories we sell or share: Identifiers, Internet or similar network activity.

We do not knowingly sell or share personal information associated with individuals under 18 years of age.

Rights under the CCPA

Access to Specific Information; Deletion; Correction; Opt-out

If you are a California resident, you have the right to:

Request that we disclose to you the following information covering the 12 months preceding your request:

- the categories of personal information that we have collected about you;
- the categories of sources from which the personal information was collected;
- the business or commercial purpose for collecting personal information about you;

- the categories of third parties to whom we disclosed personal information about you, the categories of personal information that was disclosed, and the purpose for disclosing the personal information about you (if we have made any such disclosures); and
- the specific pieces of personal information we collected about you; and
- Request that we delete personal information we collected from you, unless the CCPA recognizes an exception.

Request that we correct inaccurate personal information that we maintain about you.

Opt out of the "sale" or "sharing" of your personal information. You can find this control [here](#).

Exercising Your Rights

To request access to your personal information or request deletion or correction, please submit a verifiable request through one of the following methods:

Email: privacy@placer.ai; or

Toll-free number: +1 (888) 383 3424

Only you or a person authorized to act on your behalf may make a consumer request related to your personal information.

You may only request a copy of your data twice within any 12-month period. The request must:

Provide sufficient information to allow us to reasonably verify you are the person about whom we collected personal information or an authorized representative; and

Describe your request with sufficient details to allow us to properly understand, evaluate, and respond to it.

We cannot respond to your request or provide you with personal information if we cannot verify your identity or authority to make the request and confirm the personal information relates to you. We will only use personal information provided in a verifiable consumer request to verify the requestor's identity or authority to make the request.

Response Timing and Format

Our goal is to respond to a verifiable request within 45 days of its receipt. If we require more time, we will inform you of the reason and extension period in writing. Any disclosures we provide will cover only the 12-month period preceding the request. If applicable, the response we provide will also explain the reasons we cannot comply with the request. We will provide your personal information in a format that is readily usable and should allow you to transmit the information without hindrance.

We will not charge a fee to process or respond to your request unless it is excessive or repetitive. If we determine that the request warrants a fee, we will provide you with the basis for that decision and a cost estimate before completing your request.

Opt-Out Preference Signals

You may also opt out of the "sale" or "sharing" of your personal information by turning on the Global Privacy Control (GPC) in participating browser systems. You will need to turn the GPC on for each browser you use. To learn more about the GPC, visit the Global Privacy Control website.

Non-Discrimination

We will not discriminate against you for exercising any of your rights under the CCPA, including if you are an employee, applicant, or independent contractor of our business. Unless permitted by the CCPA, we will not, because of your exercise of such rights:

Deny you goods or services;

Charge you different prices or rates for goods or services, including through granting discounts or other benefits, or imposing penalties;

Provide you a different level or quality of goods or services; or

Suggest that you may receive a different price or rate for goods or services or a different level or quality of goods or services.

Changes to Our Privacy Notice

We reserve the right to amend this privacy notice at our discretion and at any time. When we make changes to this privacy notice, we will notify you by email or through a notice on our website.

Contact Information

If you have any questions or comments about this notice, the ways in which we collect and use your personal information, your choices and rights regarding such use, or wish to exercise your rights under California law, please contact us at:

Email: privacy@placer.ai; or

Toll-free number: +1 (818) 937-0444

Mailing address: Placer Labs, Inc., 440 N Barranca., #1277, Covina, California 91723, USA

Placer.ai	Location Analytics	Industry Solutions	Industry Tools	Get to Know Us
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	White Papers	Retail	Apparel	Customers
	Webinars	Restaurants	Department Stores	Events
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AGENDA SUMMARY REPORT

SUBJECT: Annual Military Equipment Report from Ukiah Police Department, in Compliance with California Assembly Bill No. 481.

DEPARTMENT: Police

PREPARED BY: Tom Corning, Police Captain

PRESENTER: Tom Corning, Police Captain

ATTACHMENTS:

1. MilitaryEquipAttachment

Summary: The City Council will consider approval of the Annual Military Equipment Report for the Ukiah Police Department (UPD).

Background: Assembly Bill (AB) 481, codified in Government Code sections 7070 through 7075, mandates that law enforcement agencies obtain approval from their governing body before acquiring, funding, or utilizing military equipment. This approval must be obtained through the adoption of a Military Equipment Use Policy ("MEU Policy") by ordinance. On March 15, 2023, the City Council adopted Ordinance 1229 (Attachment 1), approving the Ukiah Police Department's Policy 708, which governs the use of military equipment.

The term "military equipment," as defined by AB 481, does not exclusively refer to items formerly used by the military; in fact, many of the items listed in AB 481 are not used by the military at all. Under the law, "military equipment" includes, but is not limited to, unmanned aerial vehicles (UAVs), armored vehicles, pepper balls, non-lethal shotgun ammunition, 40mm non-lethal projectile launchers, long-range acoustic devices, and flashbangs.

These items are critical in enabling officers to handle volatile situations that could otherwise escalate into lethal encounters. They are widely used by law enforcement agencies to ensure the safety of both citizens and officers, having been tested and proven effective in real-world scenarios.

As per Government Code section 7072, a law enforcement agency that has received approval for a military equipment use policy is required to submit an annual military equipment report to the governing body. This report must be submitted within one year of policy approval and annually thereafter for as long as the military equipment remains in use. The report, provided below, must include the following details:

1. A summary of how the military equipment was used.
2. A summary of any complaints received regarding the military equipment.
3. Any incidents of violations of the military equipment use policy.
4. The total annual cost of each type of military equipment in use.
5. The quantity of each type of military equipment in possession.
6. Any plans to acquire additional military equipment in the coming year.

Discussion: The Ukiah Police Department currently uses four types of items classified as military equipment as defined by AB 481. These include:

- Glock training pistols and associated paint training ammunition

- 5.56mm rifle paint training ammunition
- Unmanned aircraft systems (UAS)
- Non-lethal 12-gauge bean bag ammunition

In the past year, the UPD utilized the training pistols and 5.56mm rifle paint ammunition during department-sanctioned active shooter training exercises. A total of 1800 9mm paint rounds and 700 5.56mm paint rounds were used, allowing officers to simulate real-world tactical situations in a safe manner. This ammunition is only used for training purposes.

The UPD also employed unmanned aircraft systems multiple times throughout the year. These UAVs provided valuable aerial support, enhancing officers' ability to search for fleeing suspects, capture forensic evidence, conduct search and rescue missions, investigate hazardous materials or explosives, and assist with fire-related operations.

The UPD did not use any non-lethal 12-gauge bean bag rounds in the last year.

There have been no complaints regarding the use of military equipment by the UPD in the past year. Additionally, there have been no known violations of the Military Equipment Use Policy over the last year.

The total annual cost and quantity of each type of military equipment in use by the UPD are outlined in the attached UPD Military Equipment Inventory.

Looking forward, the UPD does not plan to acquire any further military equipment beyond what has already been approved by the City Council. However, the UPD is requesting to purchase additional 9mm and 5.56mm paint ammunition to replenish what was used during training events over the past year.

Recommended Action: Receive and Approve Annual Military Equipment Report.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

REVENUE: Yes / No **GRANT:** Yes / No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Tom Corning, Ukiah Police Department

STRATEGIC PLAN (SP): N/A

CLIMATE INITIATIVES (CI): N/A

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

Approved: 
Sage Sangiacomo, City Manager

ORDINANCE NO. 1229**UNCODIFIED ORDINANCE OF THE CITY COUNCIL OF THE CITY OF UKIAH ADOPTING AND APPROVING UKIAH POLICE DEPARTMENT POLICY 708, MILITARY EQUIPMENT USE POLICY, IN COMPLIANCE WITH CALIFORNIA ASSEMBLY BILL NO. 481**

The City Council of the City of Ukiah hereby ordains as follows:

SECTION ONE. FINDINGS

1. Assembly Bill 481, approved September 30, 2021 (codified as Chapter 12.8 of the Government Code and commencing with Section 7070) requires a local law enforcement agency, which would include the Ukiah Police Department, to have a military equipment use policy approved by the City Council prior to requesting, seeking funding for, acquiring, collaborating with other jurisdictions about the deployment of, or using military equipment.
2. The Ukiah Police Department Policy 708, "Military Equipment Use Policy" (the "Policy") is attached as Exhibit A and incorporated into this Ordinance.
3. The Policy has been posted on the City's website for at least thirty (30) days starting on January 10, 2023.
4. The City Council has conducted a public hearing during a regularly scheduled City Council meeting on March 1, 2023 and considered all written and oral comments, as well as the report and presentation from staff.
5. The Ukiah Police Department Policy No. 708 "Military Equipment" meets the requirements of Government Code § 7070(d).
6. The City Council determines that:
 - a. The military equipment identified in the Policy is necessary because there is no reasonable alternative that can achieve the same objective of officer and civilian safety.
 - b. The proposed Policy attached as Exhibit A will safeguard the public's welfare, safety, civil rights, and civil liberties.
 - c. If purchasing the equipment identified in the Policy, the equipment is reasonably cost effective compared to available alternatives that can achieve the same objective of officer and civilian safety.
 - d. Any prior military equipment use complied with the military equipment use policy that was in effect at the time, or if prior uses did not comply with the accompanying military equipment use policy, corrective action has been taken to remedy nonconforming uses and ensure future compliance.

SECTION TWO. ADOPTION OF POLICY

The City Council of the City of Ukiah approves and adopts the Ukiah Police Department

Policy 708, "Military Equipment Use Policy", attached and incorporated as Exhibit A into this Ordinance. In doing so, the City Council directs that:

1. Staff is authorized to request, seek funding for, acquire, collaborate with other jurisdictions about the deployment of, and use military equipment consistent with this Policy.
2. The Policy shall be maintained on the Police Department's website page.
3. Annually, the Police Department shall hold a well-publicized and conveniently located community engagement meeting regarding the Police Department's Policy and use of military equipment, pursuant to Government Code § 7072 (b).
4. Annually, the City Council shall review this Ordinance, the Policy, and the annual military equipment report prepared by the Police Department pursuant to Government Code § 7072 and determine by resolution whether to continue the Ordinance and Policy or to modify such Policy or initiate the repeal of the Ordinance.
5. Annually, the City Council shall determine, based on the annual military equipment report submitted pursuant to Government Code § 7072, whether each type of military equipment identified in that report has complied with the standards for approval set forth in this Ordinance.

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.

2. **Effective Date:** The ordinance shall become effective thirty (30) days after its adoption.

3. **Severability:** If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, is for any reason held to be invalid or unenforceable, such invalidity or unenforceability shall not affect the validity or enforceability of the remaining sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases of this Ordinance, or its application to any other person or circumstance. The City Council of the City of Ukiah hereby declares that it would have adopted each section, subsection, subdivision, paragraph, sentence, clause or phrase hereof, irrespective of the fact that any one or more other sections, subsections, subdivisions, paragraphs, sentences, clauses or phrases hereof be declared invalid or unenforceable.

Introduced by title only on March 1, 2023, by the following roll call vote:

AYES: Councilmembers Sher, Orozco, Crane, Dueñas, and Mayor Rodin

NOES:

ABSENT:

ABSTAIN:

Adopted on , 2023, by the following roll call vote:

AYES: Councilmembers Orozco, Sher, Crane, Duenas, and Mayor Rodin
NOES: None
ABSENT: None
ABSTAIN: None



Mari Rodin, Mayor

ATTEST:



Kristine Lawler, CMC/City Clerk

Military Equipment

708.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the approval, acquisition, and reporting requirements of military equipment (Government Code § 7070; Government Code § 7071; Government Code § 7072).

708.1.1 DEFINITIONS

Definitions related to this policy include (Government Code § 7070):

Governing body – The elected or appointed body that oversees the Department.

Military equipment – Includes but is not limited to the following:

- Unmanned, remotely piloted, powered aerial or ground vehicles.
- Mine-resistant ambush-protected (MRAP) vehicles or armored personnel carriers.
- High mobility multipurpose wheeled vehicles (HMMWV), two-and-one-half-ton trucks, five-ton trucks, or wheeled vehicles that have a breaching or entry apparatus attached.
- Tracked armored vehicles that provide ballistic protection to their occupants.
- Command and control vehicles that are either built or modified to facilitate the operational control and direction of public safety units.
- Weaponized aircraft, vessels, or vehicles of any kind.
- Battering rams, slugs, and breaching apparatuses that are explosive in nature. This does not include a handheld, one-person ram.
- Firearms and ammunition of .50 caliber or greater, excluding standard-issue shotguns and standard-issue shotgun ammunition.
- Specialized firearms and ammunition of less than .50 caliber, including firearms and accessories identified as assault weapons in Penal Code § 30510 and Penal Code § 30515, with the exception of standard-issue firearms.
- Any firearm or firearm accessory that is designed to launch explosive projectiles.
- Noise-flash diversionary devices and explosive breaching tools.
- Munitions containing tear gas or OC, excluding standard, service-issued handheld pepper spray.
- TASER® Shockwave, microwave weapons, water cannons, and long-range acoustic devices (LRADs).
- Kinetic energy weapons and munitions.
- Any other equipment as determined by a governing body or a state agency to require additional oversight.

Ukiah Police Department

Ukiah PD Policy Manual

Military Equipment

708.2 POLICY

It is the policy of the Ukiah Police Department that members of this department comply with the provisions of Government Code § 7071 with respect to military equipment.

708.3 MILITARY EQUIPMENT COORDINATOR

The Chief of Police should designate a member of this department to act as the military equipment coordinator. The responsibilities of the military equipment coordinator include but are not limited to:

- (a) Acting as liaison to the governing body for matters related to the requirements of this policy.
- (b) Identifying department equipment that qualifies as military equipment in the current possession of the Department, or the equipment the Department intends to acquire that requires approval by the governing body.
- (c) Conducting an inventory of all military equipment at least annually.
- (d) Collaborating with any allied agency that may use military equipment within the jurisdiction of Ukiah Police Department (Government Code § 7071).
- (e) Preparing for, scheduling, and coordinating the annual community engagement meeting to include:
 - 1. Publicizing the details of the meeting.
 - 2. Preparing for public questions regarding the department's funding, acquisition, and use of equipment.
- (f) Preparing the annual military equipment report for submission to the Chief of Police and ensuring that the report is made available on the department website (Government Code § 7072).
- (g) Establishing the procedure for a person to register a complaint or concern, or how that person may submit a question about the use of a type of military equipment, and how the Department will respond in a timely manner.

708.4 MILITARY EQUIPMENT INVENTORY

The following constitutes a list of qualifying equipment for the Department:

[Insert attachment here]

708.5 APPROVAL

The Chief of Police or the authorized designee shall obtain approval from the governing body by way of an ordinance adopting the military equipment policy. As part of the approval process, the Chief of Police or the authorized designee shall ensure the proposed military equipment policy is submitted to the governing body and is available on the department website at least 30 days prior to any public hearing concerning the military equipment at issue (Government Code § 7071). The military equipment policy must be approved by the governing body prior to engaging in any of the following (Government Code § 7071):

Ukiah Police Department

Ukiah PD Policy Manual

Military Equipment

- (a) Requesting military equipment made available pursuant to 10 USC § 2576a.
- (b) Seeking funds for military equipment, including but not limited to applying for a grant, soliciting or accepting private, local, state, or federal funds, in-kind donations, or other donations or transfers.
- (c) Acquiring military equipment either permanently or temporarily, including by borrowing or leasing.
- (d) Collaborating with another law enforcement agency in the deployment or other use of military equipment within the jurisdiction of this department.
- (e) Using any new or existing military equipment for a purpose, in a manner, or by a person not previously approved by the governing body.
- (f) Soliciting or responding to a proposal for, or entering into an agreement with, any other person or entity to seek funds for, apply to receive, acquire, use, or collaborate in the use of military equipment.
- (g) Acquiring military equipment through any means not provided above.

708.6 COORDINATION WITH OTHER JURISDICTIONS

Military equipment should not be used by any other law enforcement agency or member in this jurisdiction unless the military equipment is approved for use in accordance with this policy. The Ukiah Police Department should not use military equipment belonging to any other law enforcement agency unless the military equipment is approved for use in that jurisdiction.

Military equipment use and acquisition is often a collaboration with the Mendocino County Sheriff's Office due to the Ukiah Police Department participating in the Mendocino County Multi Agency Swat Team. Refer to mendocinosheriff.org for their list of reportable military equipment. The Ukiah Police Department also contracts with the Sonoma County Sheriff's Office for their bomb squad (EOD) when required. Refer to sonomasheriff.org for their list of reportable military equipment.

708.7 ANNUAL REPORT

Upon approval of a military equipment policy, the Chief of Police or the authorized designee should submit a military equipment report to the governing body for each type of military equipment approved within one year of approval, and annually thereafter for as long as the military equipment is available for use (Government Code § 7072).

The Chief of Police or the authorized designee should also make each annual military equipment report publicly available on the department website for as long as the military equipment is available for use. The report shall include all information required by Government Code § 7072 for the preceding calendar year for each type of military equipment in department inventory.

708.8 COMMUNITY ENGAGEMENT

Within 30 days of submitting and publicly releasing the annual report, the Department shall hold at least one well-publicized and conveniently located community engagement meeting, at which

Ukiah Police Department

Ukiah PD Policy Manual

Military Equipment

the Department should discuss the report and respond to public questions regarding the funding, acquisition, or use of military equipment.

Type	Simunition 5.56mm FX Marking Cartridges
Description	Training ammunition to be fired from department issued AR15 style rifles.
Quantity	2,000 rounds of 5.56 training ammunition.
Capabilities	Fires a 5.56mm training round at ranges up to 100 feet.
Expected Lifespan	5 years.
Manufacturer's Description	Simunition is the world leader in safe and realistic, interactive, combat training solutions. The 5.56mm FX is designed using the Simunition patented reduced-energy technology.
Purpose and Authorized Uses	5.56mm FX Marking Cartridges are to be used by police officers to simulate real word tactical situations. The ammunition allows officers to practice static shooting training combined with simulated shooting training without causing injury to those involved.
Fiscal Impact	Per round = \$0.73
Legal / Procedural Rules	Ukiah Police Department Policy 306 (Firearms).
Required Training	Personnel utilizing 5.56mm FX cartridges shall be trained by a POST certified range master and subject to additional annual training.
Compliance Mechanisms	Use is subject to applicable policy and by authorized personnel.

Type	Glock G17T FX/FOF Training Pistol and rounds.
Description	Glock G17T Training Pistol used to deploy training (sim) ammunition, pistol is designated as solely training by blue color of frame. Rounds = Simunition FX Blue Marking 9mm.
Quantity	10 – Glock G17T Pistols / 4,000 – Simunition FX Blue Marking 9mm rounds.
Capabilities	Fires a 9mm training round at ranges up to 25 feet.
Expected Lifespan	Glock 17T = 40,000 rounds / Simunition FX Blue Marking 9mm = 5 years.
Manufacturer's Description	The Glock Training pistols were developed for the purpose of enabling reality-based tactical operations' training. Simunition FX Blue Marking 9mm rounds are the worlds most realistic close-range combat training system.
Purpose and Authorized Uses	The Glock 17T Training Pistol and Simunition FX Blue Marking 9mm rounds are to be used by police officers to simulate real world tactical situations. The pistols and ammunition allow officers to practice static shooting training combined with simulated shooting training without causing injury to those involved.
Fiscal Impact	Per pistol =\$500 / Per round = \$0.69
Legal / Procedural Rules	Ukiah Police Department Policy 306 (Firearms).
Required Training	Personnel utilizing Glock G17T Pistols shall be trained by a POST certified range master and subject to additional annual training.
Compliance Mechanisms	Use is subject to applicable policy and by authorized personnel.

Type	12-Gauge Bean Bag Ammunition
Description	Defense Technologies #3027. Non-lethal bean bag ammunition designed to be used with department-issued shotguns.
Quantity	150 rounds
Capabilities	Velocity of 270 feet per second (fps), effective range between 20 feet and 75 feet.
Expected Lifespan	5 years from manufacturing date.
Manufacturer's Description	The Drag Stabilized 12-Gauge Round is a translucent 12-Gauge shell loaded with a 40-Gram tear shaped bag made from a cotton and ballistic material blend and filled with #9 shot.
Purpose and Authorized Uses	These non-lethal rounds enable officers to incapacitate or deter individuals without causing fatal injuries. They offer a safer alternative to lethal firearms in situations involving armed individuals, mental distress, or crisis scenarios. The use of this less-lethal option helps reduce the risk of fatality when a more severe response is unnecessary.
Fiscal Impact	Cost per round = \$6.75
Legal / Procedural Rules	Ukiah Police Department Policy #300 (Use of Force). Ukiah Police Department Policy #303 (Control Devices).
Required Training	Officers must complete training with a POST-certified range master and undergo annual refresher training.
Compliance Mechanisms	Use is restricted to authorized personnel and must comply with relevant department policies.

Type	DJI Mavic 3T (Ukiah Police Department).
Description	Quadcopter drone with smart controller, batteries, and Axon software.
Quantity	2
Capabilities	Flight up to 400 feet in altitude with an unobstructed range of 8 miles, or within line of sight.
Expected Lifespan	5 years.
Manufacturer's Description	The Mavic series redefines standards for small commercial drones. With a mechanical shutter, a 56X zoom camera, and an RTK module for centimeter-level precision, the Mavic 3T brings mission efficiency to new heights.
Purpose and Authorized Uses	Unmanned aerial systems may be utilized to enhance the department's mission of protecting lives and property when other means and resources are not available or are less effective.
Fiscal Impact	\$11,000.40 per UAS (UAS, smart controller, two batteries, software).
Legal / Procedural Rules	Ukiah Police Department Policy #607 (Unmanned Aerial System Operations). FAA Part 107 Regulations.
Required Training	Must pass FAA Part 107 Test to obtain license to fly the drones.
Compliance Mechanisms	Operational use under the review of UPD UAS Program Coordinator and the Chief of Police.

Type	DJI Mavic Pro (City of Ukiah Public Works).
Description	Quadcopter drone with smart controller and batteries.
Quantity	1
Capabilities	Flight up to 400 feet in altitude with an unobstructed range of 8 miles, or within line of sight.
Expected Lifespan	5 years.
Manufacturer's Description	Wherever you go the DJI Mavic Pro is a small yet powerful drone that turns the sky into your creative canvass easily and without worry, helping you make every moment an aerial moment.
Purpose and Authorized Uses	Used to remotely gain visual / audio data, aerial intelligence of areas affected by disasters or emergencies, collection of aerial images and video for city promotion / public information, infrastructure inspection and maintenance, safely facilitating inspections of property, GIS imagery collection for monitoring environmental and urban changes, using collected imagery to extract GIS features for analysis, survey of existing topography for purposes of infrastructure design.
Fiscal Impact	Initial cost = \$900 / Annual maintenance = DBT
Legal / Procedural Rules	City of Ukiah Public Works - Use of Drones / Unmanned Aerial Systems Policy, FAA Part 107 Regulations.
Required Training	Must pass the FAA Part 107 Test to obtain license to fly the drones.
Compliance Mechanisms	Operational use under the review of the FAA licensed Pilot in Charge (PIC).

Type	DJI Matrice 300 RTK Drone with Zenmuse H20t Camera (City of Ukiah Electric Utility Department)
Description	Quadcopter drone with thermal imaging Zenmuse H20t camera, smart controller and batteries.
Quantity	1
Capabilities	Flight up to 400 feet in altitude with an unobstructed range of 4.9 miles, or within line of sight. Zenmuse camera is capable of 23 times hybrid optical zoom, and 200 times maximum zoom. Camera is equipped with 640x512 thermal sensor.
Expected Lifespan	5 years.
Manufacturer's Description	The Matrice 300 RTK is DJI's latest commercial drone platform that takes inspiration from modern aviation systems. Offering up to 55 minutes of flight time, advanced AI capabilities, 6 direction sensing and more.
Purpose and Authorized Uses	Perform inspections on transmission and distribution power poles / structures, wire connections, field equipment, mapping and fire mitigation.
Fiscal Impact	Initial cost = \$23, 867 / Annual maintenance = DBT
Legal / Procedural Rules	City of Ukiah Electric Utility Department - Use of Drones / Unmanned Aerial Systems Policy, FAA Part 107 Regulations.
Required Training	Must pass the FAA Part 107 Test to obtain license to fly the drones.
Compliance Mechanisms	Operational use under the review of the FAA licensed Pilot in Charge (PIC).



AGENDA SUMMARY REPORT

SUBJECT: Discussion with Possible Direction to Staff Regarding Alternatives for Completion of an Updated Historic Resources Survey and a City of Ukiah Historic Preservation Code.

DEPARTMENT: Community Development

PREPARED BY: Craig Schlatter, Community Development Director

PRESENTER: Craig Schlatter, Community Development Director

ATTACHMENTS:

1. RFP Architectural and Historical Resource Survey Preparation
2. Correspondence Received - Alyssa Ballard
3. 13b - Correspondence Received - Phillip Gary

Summary: Council will discuss and possibly provide direction to Staff regarding alternatives for completion of an updated Historic Resources Survey and a City of Ukiah Historic Preservation Code.

Background: At the regular City Council meeting of August 21, 2024, Council directed Staff to proceed with a proposed approach for completion of an updated Historic Resources Survey and development of a City of Ukiah Historic Preservation Code. The approach was proposed by Staff as a comprehensive historic preservation program, instead of proceeding only with an update to the Demolition Permit Ordinance outlined in Ukiah City Code Section 3016, and consisted of the following three steps:

1. City to issue a Request for Qualifications ("RFQ") or Proposals ("RFP") for an historic preservation consultant to complete an update to the City's 1999 Ukiah Architectural and Historical Resource Survey ("Survey"); and
2. Staff to pursue grant funding to offset a portion and/or all of the cost of the survey update; and
3. Concurrent to the survey being performed by the consultant, Staff to work closely with the Historical Society of Mendocino County ("Historical Society") to develop the City's first historic preservation ordinance and code. This historic preservation code would also address and improve procedures in UCC 3016.

Concurrent to the RFP being prepared, Staff reached out to the State Historic Preservation Office ("SHPO") for information about grant opportunities for the survey update. Staff was advised that "while, unfortunately, there are few financial resources available for historic preservation planning activities and the City cannot apply for a Certified Local Government ("CLG") grant prior to certification [as a CLG], there may be a few options." One option listed was through a direct entitlement CDBG grant for large cities, which the City is ineligible to receive because it is a non-entitlement "small city" jurisdiction. The other option was "to develop and implement the City's historic preservation program, checking all of the boxes necessary for certification by relying on the 1999 survey...and then include information in your CLG application about the structure of your survey process, and note future plans to update the survey through that process. If certification was obtained, the City could then apply for CLG grant funds to hire a consultant and carry out the survey."

After discussing this option with staff of the Historical Society, Staff released an RFP on October 28, 2024 (Attachment 1). Proposals were due December 5, 2024. Seven (7) proposals were received in response to the RFP, and nearly all proposals were competitive, representing experienced, well-qualified firms that had the

capacity to complete the work envisioned in the RFP.

The City's evaluation committee consisted of two members of the City's planning Staff and the archivist of the Historical Society. Because of the competitiveness of the proposals, scoring by the evaluation committee was close. However, as the costs of the survey work proposed by nearly all firms was between three and five times the amount that had first been estimated, the evaluation committee realized the scope would have to be modified to such an extent to necessitate the release of a new RFP.

Discussion: Given this background, as well as looking ahead towards future annexation efforts and a possible need to more fully study historic resources in the Ukiah Valley, Staff has realized a change to the approach first proposed is warranted. Below are two alternatives for Council's consideration along with Staff's recommendation.

Alternative 1

Proceed as advised by SHPO. Develop the historic preservation code, utilizing the 1999 Survey and its historical context statement, and incorporating identified historic resources and surveys undertaken by the County of Mendocino in the Sphere of Influence. Utilize SHPO's offer of technical assistance and review in preparation of this code, with a goal of completing the code for Council review and adoption by December 2028. Then seek CLG certification from SHPO, and once secured, seek grant funds for the preparation of an updated survey and/or historical context statement. Complete all tasks by December 2029.

Alternative 2

Release a new RFP for consultant preparation of an updated Ukiah historical context statement. Use the updated historical context statement to prepare the historic preservation code, and once completed, follow the process listed within Alternative 1. Complete all tasks by December 2030.

Staff Analysis and Recommendation

Excepting grants, the Advanced Planning Fund, Fund 315, is the primary source of funding for General Plan implementation programs. Fund 315 receives revenue from a 15% surcharge added to the cost of each building and mechanical, electrical, and plumbing (MEP) permit. However, Fund 315 is also the primary source of funding for, and was first created by the City Council for the purposes of, preparing the City's next (2060) General Plan Update, which should be started in approximately 16 years. The Community Development Director created an Administrative Policy in 2024 to ensure adequate funding for the 2060 General Plan, while still also having some funding available on an ongoing basis (approximately \$46,000 per FY) for 2040 General Plan implementation.

Given the possibility of annexation increasing the footprint of potential historic resources to study in the future, plus the limited amount of non-grant funding available for work on historic preservation efforts, Staff believes preparation of a historic context statement at this point may be premature. Additionally, there are other General Plan Implementation programs- such as the 2027 Housing Element Update- on the horizon that may need consulting support. Funding will be needed through Fund 315 for these future projects.

For these reasons, Staff recommends Council direct Alternative 1. Provided this approach is directed, Staff would plan to begin development of the historic preservation code after annexation efforts are further underway, or approximately Fall of 2025.

Recommended Action: Discuss and provide direction to Staff regarding possible alternatives for completion of an updated Historic Resources Survey and a City of Ukiah Historic Preservation Code.

BUDGET AMENDMENT REQUIRED: No

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

REVENUE: No GRANT: No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: Myles Fisette, Purchasing Manager; Alyssa Ballard, Historical Society of Mendocino County

STRATEGIC PLAN (SP): N/A

CLIMATE INITIATIVES (CI): N/A

GENERAL PLAN ELEMENTS (GP): GP-A5 - Environment and Sustainability Element, Goal ENV-3.1 and Implementation Programs 6.7G, 6.7H, and 6.7I; and Policies ENV-3.1, ENV-3.5, ENV-3.6, and ENV-3.7.

Approved: 
Sage Sangiacomo, City Manager



REQUEST FOR PROPOSAL

ARCHITECTURAL AND HISTORICAL RESOURCE SURVEY PREPARATION

Request Date:

October 28, 2024

Deadline for Responses:

December 5, 2024, 5:00 P.M. (PST)

CITY OF UKIAH
Request for Proposal (RFP)
Historical and Architectural Survey Update

1.0 INTRODUCTION & BACKGROUND

The City of Ukiah (City) is looking for proposals from qualified firms for preparation of an update to the Ukiah Historical and Architectural Survey (Survey) for the City of Ukiah. Services include preparing an update to the Survey, originally undertaken in 1984-85 and last updated in 1999, performance of field surveys of each site to determine the architectural integrity of each structure in accordance with criteria of the National Register of Historic Places and California Register of Historic Resources, and conducting a citywide survey of structures that are more than 50 years in age and that were not surveyed previously.

Copies of the original 1984-85 Survey and the 1999 updated Survey can be found online via the City's website at this link, under 'Documents': <https://cityofukiah.com/community-development/policies-documents-maps/>

2.0 CONTACT PERSON

Please contact Myles Fisette, Purchasing Manager, if you have questions or require additional information. Questions must be submitted in writing via email. Contact information can be found below.

Myles Fisette
City of Ukiah
(707) 463-6225
mfisette@cityofukiah.com

Communication between a proposing company and a member of the City staff, other than the designated contact person, or between a proposing company and a non-designated City representative regarding the selection of a proposing company or award of this contract is explicitly prohibited from the time the RFP is advertised until the selection of a proposing company or award of the contract. Questions pertaining to this RFP shall be addressed to the party specified above. Failure of a proposing company, or any of its representatives, to comply with this paragraph will result in their proposal being rejected.

3.0 SCHEDULE OF EVENTS

The tentative schedule for this procurement is as follows:

Distribute Request for Proposals:	October 28, 2024
Deadline for Responses:	December 5, 2024, 5:00 P.M. (Pacific Time)
City Evaluation of Proposals:	December 12, 2024
Interviews with Selected Firms:	Week of December 16, 2024
City Council approval requested for recommended firm:	January 15, 2025

The City must receive proposals no later than the time and date specified above. Those proposals received after this date and time will not be considered. Proposals will only be accepted electronically. Send your proposals to the contact person listed in Section 2.0 above.

Acceptable forms of electronic delivery are emailing the proposal directly, or providing a link to the documents for download, as long as the email is received by the established deadline. It is highly recommended to request a delivery receipt with the email to confirm that it has been received.

4.0 SCOPE OF SERVICES

The scope of services shall include tasks described below. All services shall be provided in accordance with the following attachments: Attachment A – City of Ukiah Insurance Requirements and Attachment B – City of Ukiah Professional Services Agreement.

A. Specific Scopes of Services

1. Update the existing 1999 Ukiah Architectural and Historical Resources Survey, first undertaken in 1984-85, which comprises 120 properties across five identified historic districts- the Bench and



Bar Historic District, Wagenseller Historic District, Albertinum School Historic District, Todd Grove Park Historic District, and Ukiah Cemetery Historic District. Activities would include field surveys of each property to determine the architectural integrity of each structure in accordance with criteria of the National and California Registers.

2. Conduct a citywide survey of structures that are more than 50 years in age and that were not surveyed previously. The first phase of this task will include properties within the City's Historic Downtown. The second phase will cover the remainder of properties within the City's boundaries. In both phases, consultant will identify priority areas, describing the approach to prioritization.
3. Update the boundaries of the current historic districts, and based on the citywide evaluation, identify potential new historic districts. Specific information about each property within a potential boundary area would be documented and identified as a contributing or non-contributing resource.
4. Presentation(s) to the Steering Committee, consisting of select staff of the City of Ukiah Community Development Department and Historical Society of Mendocino County, would be scheduled to advise the Committee of progress on existing inventory, and results of identifying potential new districts or clusters of historic resources. This would include discussion of methodologies for identifying new resources and districts, and timelines to survey the potential new districts.
5. Prior to adoption of the updated Survey, district/area maps and aforementioned documents shall be prepared with presentations given to both the Planning Commission and City Council. with specific efforts by City staff to notify owners of existing resources where there has been a status change, and owners of properties newly identified as having historic significance and/or those located in newly identified districts.

B. Project Schedule

It is desired that the project is completed by June 30, 2025. However, the City will be willing to consider alternate proposed schedules and determine at the time of proposal review and selection if the proposed schedule will still work within overall project timelines, and may be subject to further negotiation at time of contract award.

5.0 REQUIRED PROPOSAL CONTENT

Firms interested in providing the services described in the section above must submit a proposal responding to all the questions below and providing all information requested in a format that mirrors the RFP by section and order listed. Proposals shall include at a minimum:

A. Cover Letter

Include an introductory letter expressing interest in the project, as well as what value the firm would add to the City's historic preservation efforts and intentions. The cover letter should contain the name, address, and brief history of the firm. The cover letter must be signed by an official authorized to bind the successful firm contractually and shall contain a statement to the effect that the proposal is a firm offer for a minimum period of sixty (60) days after the submittal date. The letter shall also provide the name, title, address, and telephone number of individuals with the authority to negotiate a contract and bind the consultant to the terms of the contract.

B. Project Understanding and Proposed Approach

Describe your firm's understanding of the project and how your firm intends to structure the project approach. In particular, describe the approach the firm will take in managing the different elements of the project, including how the project would be phased, where the firm can gain efficiencies in utilizing the assembled data for different elements of the project, and how the firm's described methods are cost effective.

C. Project Team

Identify the key personnel to be assigned to this project, including the qualifications, experience, applicable



skills, and accomplishments of the project manager, including conducting historic resource surveys, conducting historic structure inspections, Mills Act projects, and preparation of historic preservation guidelines. Identify any sub-consultants/subcontractors that will be used, including their qualifications and experience, as well as the work they will accomplish. Staff proposed to be in charge of the project must demonstrate significant experience supervising similar work. Describe the proposed organizational structure between consultant and sub-consultants/subcontractors, including current and previous work assignments.

Additionally, confirm availability and commitment of named key staff for the project. Describe how project management, coordination and communications with the CDD will be accomplished. Do not include persons who will not be working on the project. Indicate what resources are available if additional support is requested. Include resumes at the back of the proposal which reflect education, registrations and relevant experience of each Consultant team member.

D. Experience and References

Provide descriptions of related project experience for at least three projects similar in nature and size to the proposed project over the last 10 years, including project elements and deliverables, start and completion dates, and measures used to indicate quality and successful project completion on which the firm has performed work. For the sub-consultants/subcontractors that will be used for more than 10% of the project budget, provide the same detail.

Provide client reference names and phone numbers. For each project, indicate the involvement and key staff members of the firm, the project tasks or elements, and completion/adoption timeframe. Provide any background information on the size, capability and location of the firm that may be beneficial.

E. Fee Proposal

Provide a separate fee proposal based on an hourly rate schedule with a “not to exceed” maximum cost for the work identified in the Scope of Services. Provide a tabulation of the project staff and number of work hours for each task. Indicate if travel time, mileage, and per diem will be charged. Include any sub-consultant cost. Additionally, please identify miscellaneous costs associated with this proposal. Submit a copy of your firm’s current itemized hourly rate fee schedule.

F. Proposed Project Schedule

Provide a proposed schedule of completion for each task and list of task deliverables.

G. Exceptions

Identify any exceptions you are proposing with respect to the Scope of Services. Additionally, if there are any exceptions to the City’s insurance requirements and/or the City’s draft professional services agreement as shown in the attachments, the Consultant should list the exceptions in the proposal.

6.0 PROPOSAL EVALUATION

The following evaluation criteria and scoring will be used in evaluating and selecting candidates:

A. Project Understanding and Approach (20%)

Consultant will be evaluated based upon demonstrated project understanding and approach to accomplish the objectives and tasks set forth in the Scope of Work. City evaluating staff will consider methodologies proposed to accomplish the work in a timely manner, prioritization of the various project elements, and efficiencies as part of the proposed approach. Consultant’s proposed schedule will be reviewed for compliance with stated milestone dates and/or suggested schedule enhancements or deviations.

B. Clarity of Submittal and Responsiveness of Proposal to RFP (10%)

Consultant will be evaluated based upon responsiveness of submittal to Section 5.0.

C. Qualifications, Technical Ability and Relevant Experience of Identified Project Manager (30%)

Consultant will be evaluated based upon the proposed project manager’s qualifications, experience, skills, commitment to perform the work, and references.



D. Quality of Consultant's Related Work Experience (30%)

Separate from the Consultant's identified Project Manager, this criterion evaluates the Consulting Firm's experience with similar projects, including but not limited to experience with preparation of historic resource surveys, historic preservation codes, and historic context statements.

E. Availability to Perform the Work (10%)

Consultant will be evaluated based upon Consultant's availability to complete the work by June 30, 2025.

7.0 ADDENDA

If it becomes necessary to revise any part of this Request for Proposal after it has been released, the City will issue an addendum containing the revision. All addenda will be posted on the City's website at www.cityofukiah.com/purchasing with the rest of the documents. Anyone who intends to submit a proposal in response to this solicitation must check the website frequently for any posted addenda. Anyone submitting a proposal will be deemed to have seen and agreed to be bound by the posted addenda.

8.0 INSURANCE REQUIREMENTS

Provided as Attachment "A" are the City's complete insurance requirements. Awarded firm, prior to performing any work, shall procure and maintain for the duration of the contract insurance per the attached requirements.

9.0 CITY BUSINESS LICENSE

Awarded firm will be required to maintain a City business license for the duration of the contract. Information regarding the City business license can be found on the City website, at www.cityofukiah.com/businesses.

10.0 PUBLIC RECORDS

All materials submitted in response to this RFP are property of the City and will not be returned. The materials will be a public record subject to the disclosure provisions of the California Public Records Act and any other related public law or provision of such laws.

11.0 FINANCIAL RESPONSIBILITY

The City accepts no financial responsibility for any costs incurred by a firm in responding to this RFP. Submissions will become the property of the City and may be used by the City in any way deemed appropriate.

12.0 CITY CONTRACTING RIGHTS

The City reserves the right to reject any and all proposals. The City reserves the right to award a contract or multiple contracts to the firm or firms that presents the proposal, which in the sole judgment of the City, best serves the City's interest. The City reserves the right to reject any or all proposals, to waive minor irregularities in said proposals, and/or negotiate minor deviations with the successful firm or firms.

Councilmember Criss,

My name is Alyssa Ballard, and I serve as the Archivist and Historian for the Historical Society of Mendocino County. I am writing to express concerns regarding an upcoming agenda item for your meeting on Wednesday, March 5:

“Discussion with Possible Direction to Staff Regarding Alternatives for Completion of an Updated Historic Resources Survey and a City of Ukiah Historic Preservation Code.” (Agenda Summary Report, pg. 258)

In this report, Craig Schlatter is requesting direction from the Council, presenting two alternative approaches, and recommending **Alternative 1**, which proposes moving forward with a Historic Preservation Code without updating Ukiah’s historic resources information.

My Concerns:

1. Alternative 1 Contradicts Our Longstanding Recommendations

- The Historical Society has advised against **Alternative 1** since we first began collaborating over a year ago.
- Ukiah’s last historic inventory resurvey was completed 25 years ago (1999), following the original survey in 1985. While some properties were added or removed in 1999, there was no major effort to survey structures that had since reached the 50-year benchmark.
- The 1985 survey considered properties built before 1935. Today, we have little to no information about resources from the **1930s through 1975** (50 years ago from 2025), a period covering much of Ukiah’s historic growth.
- Our historic context statement, last updated in 1999, remains vague and lacks guidance on identifying key areas of development and architectural significance past the 1930s.

2. A Historic Preservation Code Without Updated Information is Problematic

- The **State of California Office of Historic Preservation** describes historic context statements as the **foundation for preservation planning**:

“Historic contexts provide the foundation for preservation planning. Contexts typically are based on one or more themes, a geographical area, and periods of significance. They describe the broad patterns of historical development of a community or region that are represented by the physical development and character of the built environment. They also identify important associated property types, and establish eligibility criteria and integrity thresholds. Context-based surveys make it possible to evaluate resources for land use planning purposes without needing to research each individual property. An initial context statement should be developed during the early stages of survey planning in order to utilize cost-effective survey methods that will result in the identification of

significant resources. More developed contexts may be developed in conjunction with an ongoing survey or as a separate activity.”

- Developing a responsible Historic Preservation Code **without some form of updated information** will be difficult, if not negligent.

3. Lack of Transparency & Shift in Collaborative Role

- The Historical Society was unaware that **Alternative 1** was being considered or recommended. We have been working very closely with city staff. Our last discussion with Craig indicated he would return to Council to recommend updating the historic context first, with minimal consultant guidance to begin drafting the code.
- We were not notified when this item was scheduled for presentation and only discovered it through reviewing the agenda.
- When I reached out to Craig expressing my concern, he replied:

“And although I understand your worry about development of the code, City staff will be taking the lead on this effort—so we will only involve you as you have time available to consult on it with us. You are welcome to attend and provide public comment.”

- This shift in our role is unexpected and disappointing. It disregards our prior collaboration and **reframes our role from an active partner to a passive consultant**, contradicting the original understanding.

4. Disregard for Our Time & Expertise

- The agenda summary report still states:

“Concurrent to the survey being performed by the consultant, Staff to work closely with the Historical Society of Mendocino County (‘Historical Society’) to develop the City’s first historic preservation ordinance and code.”

- This aligns with what has previously been presented to Council and why our organization has invested significant time and resources into this effort.
- We **donated** significant time to this effort because we believed in the value of a strong, collaborative approach. We hope that our contributions continue to be recognized as an asset to the city’s preservation efforts.

5. Budgetary Concerns & Prioritization Issues

- We have never been clearly told what the budget for this project is, and only loosely gathered through our talks with consultants that there was a small budget (\$20k–\$30k) to support this project. Understanding the budget constraints earlier in the process would have allowed us to better align our time and efforts with available resources.

- ESA, one of the consultants the evaluation committee met with, proposed **Alternative 2** as the best use of the city's available budget, ensuring a stronger foundation for the development of the code and for streamlining future resurvey efforts. **After this meeting I felt very comfortable and confident with this approach if a resurvey was not in the budget.**

Our Recommendation:

The **Historical Society of Mendocino County** recommends **Alternative 2** with the addition of minor consultation in writing the Historic Preservation code because:

- **It puts us on the path towards a well-informed preservation code.** Even if annexations occur, the historic context can be updated later as part of the resurvey. It's better to have most of the updated information than none to start.
- **If no budget exists for an updated historic context or a resurvey, at least some funds should be allocated to a consultant for expert guidance in drafting the code, even if minor.**
- **City staff and the Historical Society do not have the specialized expertise in architectural history required to draft this code alone.** Even a brief consultation with ESA provided invaluable insight into how to approach this work effectively.

We are concerned that this project may be losing priority, and we want to ensure that this project the City of Ukiah has been trying to accomplish for decades is finally realized. We believe that working together will result in the strongest possible Historic Preservation Code for Ukiah. We urge the Council to consider the long-term impact of this decision and the importance of a well-researched, well-drafted Historic Preservation Code.

Sincerely,

Alyssa Ballard

Archivist & Historian

Historical Society of Mendocino County

Programs	Implements Which Policy(ies)	Responsible	2022 – 2025	2026 – 2030	2031 – 2040	Annual	Ongoing
		Supporting Department(s)					
E Prepare an Urban Forest Master Plan The City shall prepare an Urban Forest Master Plan that includes the types of trees appropriate for Ukiah and locations where the city would receive the greatest benefits of new trees. This plan should include trees within commercial and residential areas, as well as those at city parks and facilities. This plan shall be updated every five years.	ENV – 2.1	Community Development					
		Public Works					
		Community Services			■		
F Tree Protection Ordinance The City shall review it's Tree Management Guidelines and study the feasibility of preparing a Tree Protection Ordinance.	ENV – 2.1 ENV – 2.2	Community Development			■		
G Historic Structure Preservation Policy and Architectural Inventory The City shall update the Historic Structure Preservation policy and architectural resource inventory in collaboration with the Mendocino County Historical Society to focus on preservation of identified historic and architectural resources, while also streamlining development/demolition of older, non-resource structures.	ENV – 3.1	Community Development		■			
H Cultural and Historic Registry The City shall update the list of cultural and historic resources worthy of nomination to state or national preservation lists.	ENV – 3.1	Community Development	■				



Programs	Implements Which Policy(ies)	Responsible	2022 – 2025	2026 – 2030	2031 – 2040	Annual	Ongoing
		Supporting Department(s)					
I Historic Preservation Ordinance The City shall adopt a Historic Archaeological Preservation Ordinance to review permanent changes to the exterior or setting of designated historic or impacts to Archaeological resources. Among other topics, the Ordinance should address the following: archaeological resource impact avoidance, new development in historically-sensitive neighborhood, compatibility of energy conservation retrofitting, design review standards for new structures replacing demolished historic structures, and requirements for preservation of records and artifacts from demolished historic structures.	ENV – 3.1 ENV – 3.5 ENV – 3.6 ENV – 3.7	Community Development		■			
J Water Conservation Guidelines The City shall prepare guidelines for drought period water conservation strategies for residential zones.	ENV – 4.5 ENV – 4.6 ENV – 4.7	Community Development	■				
		Public Works					



Fw: Historic preservation

From Heather Criss <hcriss@cityofukiah.com>

Date Wed 3/5/2025 5:03 PM

To Kristine Lawler <klawler@cityofukiah.com>; Araceli Sandoval <asandoval@cityofukiah.com>; Sage Sangiacomo <ssangiacomo@cityofukiah.com>; Shannon Riley <sriley@cityofukiah.com>

I just opened this additional correspondence.

Get [Outlook for iOS](#)

From: Mecgar <philipgary@comcast.net>

Sent: Wednesday, March 5, 2025 7:31:27 AM

To: Heather Criss <hcriss@cityofukiah.com>

Subject: Historic preservation

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

I am writing in support of the concerns expressed by Alyssa Ballard, the archivist and historian for the Historical Society of Mendocino County, for the direction of the work of the city in fulfilling its commitment to the creation of the “Historic Structure Preservation policy and architectural resource inventory with the Mendocino County Historical Society.” The suggestions of Craig Schlatter that the City staff will be the lead on this effort changes the relationship outlined in the Strategic Plan and denies the value of the time and work of Alyssa and the committee on which she worked for the city. It also relegates the community to a second class status, seeking its input only after the work is completed.

As a Board member of the Historical Society of Mendocino County, I share Alyssa’s concerns for this change of direction in procedure and for the denial of the value of working with the community for its own preservation.

Thank you for your consideration.

Philip Gary, Board member of HSMC
1221 Incline Ct.
Ukiah, CA
707 391-4936



AGENDA SUMMARY REPORT

SUBJECT: Presentation of City's Audited Annual Comprehensive Financial Report (ACFR) and Audit Reports for the Year Ended June 30, 2024.

DEPARTMENT: Finance

PREPARED BY: Ginny Feth-Michel, Dan Buffalo, Finance Director,
Olga Keough, Controller, Mary Horger, Financial
Services Manager, Diana Ramos, Assistant
Accountant, Jessie Brunell, Financial Controller

PRESENTER: Dan Buffalo, Finance Director

ATTACHMENTS:

1. Annual-ACFR-Report-City-June-30-2024
2. ACFR Presentation, 2024
3. Ukiah Internal Control Report FY 2024
4. Ukiah Audit Conclusion Letter FY 2024

Summary: Finance Department will present to the City Council the audited Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2024.

Background: Pursuant to City policy and state law, the City has prepared financial statements for the year ended June 30, 2024, 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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. 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, 2024, 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, 2024, 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.

Management will present the 2024 ACFR (Attachment 1) to Council and highlight key elements of the report for its consideration, including how to navigate the document. A copy of the presentation, which provides brief guidance on how to navigate the document is included here as Attachment 2. Auditor letters to the City Council are included in Attachments 3 and 4.

Recommended Action: Receive and file Annual Comprehensive Financial Report (ACFR).

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

REVENUE: No **GRANT:** No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: N/A

STRATEGIC PLAN (SP):

CLIMATE INITIATIVES (CI):

GENERAL PLAN ELEMENTS (GP):

Approved: 
Sage Sangiacomo, City Manager



CITY OF UKIAH, CALIFORNIA

Fiscal Year Ended June 30, 2024

ANNUAL COMPREHENSIVE FINANCIAL REPORT



ANNUAL COMPREHENSIVE FINANCIAL REPORT

CITY OF UKIAH, CALIFORNIA
FISCAL YEAR ENDED JUNE 30, 2024

PREPARED BY
CITY OF UKIAH FINANCE DEPARTMENT | ACCOUNTING DIVISION

ACFR TEAM:

DANIEL BUFFALO, MPA, CPA, CGMA | FINANCE DIRECTOR
GINNY FETH-MICHEL, CPA | ASSISTANT FINANCE DIRECTOR
OLGA KEOUGH, CPA | CONTROLLER
JESSIE BRUNELL | CONTROLLER
DIANA RAMOS | ASSISTANT ACCOUNTANT
MARY HORGER | FINANCIAL SERVICES MANAGER

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INTRODUCTORY SECTION



LETTER OF TRANSMITTAL

January 30, 2025

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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2024. 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 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 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, 2024, 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, 2024, 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

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 16,108¹ 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.

¹ 2024 California Department of Finance, Demographic Research Unit, E-1 Population Estimates for Cities, Counties, and the State, January 2024

The City's total labor force is approximately 7,230². Unemployment in Ukiah was approximately 5.1 percent in October 2024. Within ten miles, there is a diverse labor force specializing in such 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 18.2 percent of all jobs in Mendocino County are located within the City of Ukiah.



PROFILE OF THE ORGANIZATION

The City is committed to providing its citizenry with high-quality services in an economical manner. In doing so, it establishes goals and objectives in line with the strategic plan of the City Council, which includes the following priorities:

- ✓ Enhancing our neighborhoods
- ✓ Developing quality infrastructure
- ✓ Planning for the future
- ✓ Growing our businesses
- ✓ Valuing our team.



² 2024 California Employment Development Department, Labor Market Information Division, <https://labormarketinfo.edd.ca.gov/data/labor-force-and-unemployment-for-cities-and-census-areas.html>

All expenditures of the City support one or more of these priorities. Details on the Council's strategic plan can be found [here](#).

The City is organized into 16 major operational units, categorized as departments and include:

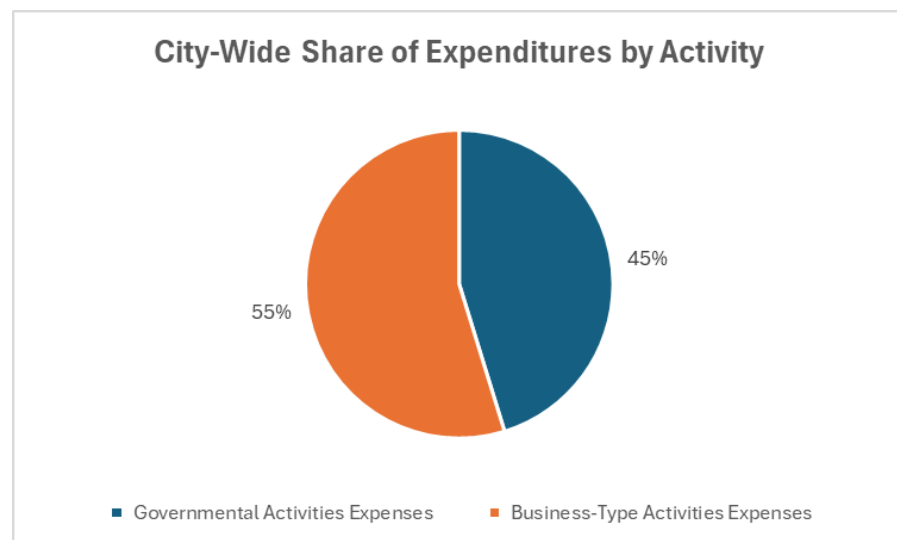
- City Council
- City Manager's Office
- Finance
- City Attorney
- City Treasurer
- Human Resources & Risk Management
- Redevelopment Successor
- Police
- Fire Authority
- Community Services
- Community Development
- Public Works
- Airport
- Electric
- Water Resources
- Non-departmental

They are further delineated by over 50 divisions.

CITY ACTIVITIES

The City operates in two broad activity categories³. For the year ended June 30, 2024 the City expended resources as follows:

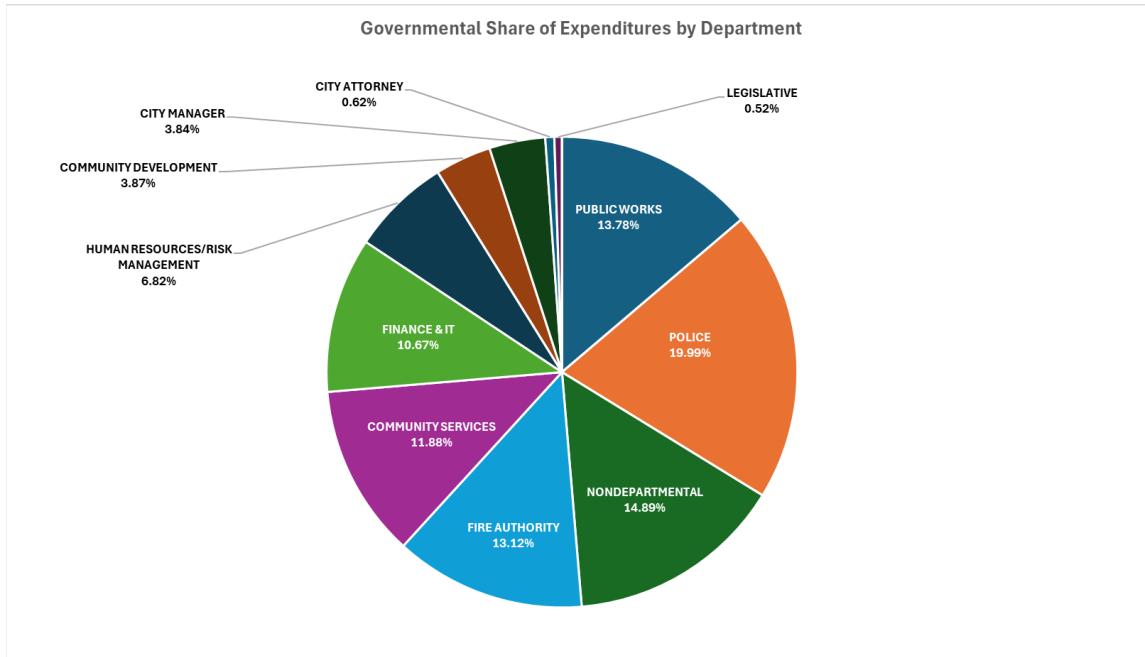
- Governmental Activities (45%)
- Business-Type Activities (55%)



³ Activities presented here are on a modified accrual basis of accounting and will differ from the government-wide presented later in full accrual. Expenditures includes personnel; materials, services, and other operating; debt service; grants and loans; and capital outlay.

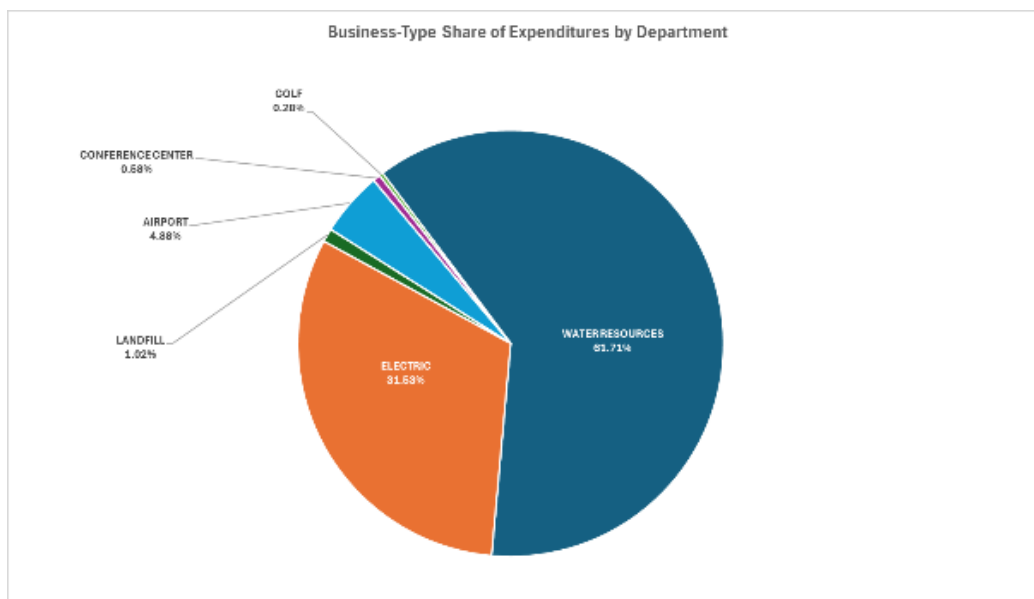
Governmental Activities

The City's governmental operations focus on essential services, such as public safety, infrastructure, and community programs⁴. These services are supported by a variety of sources, including taxes and grants.



Business-Type Activities

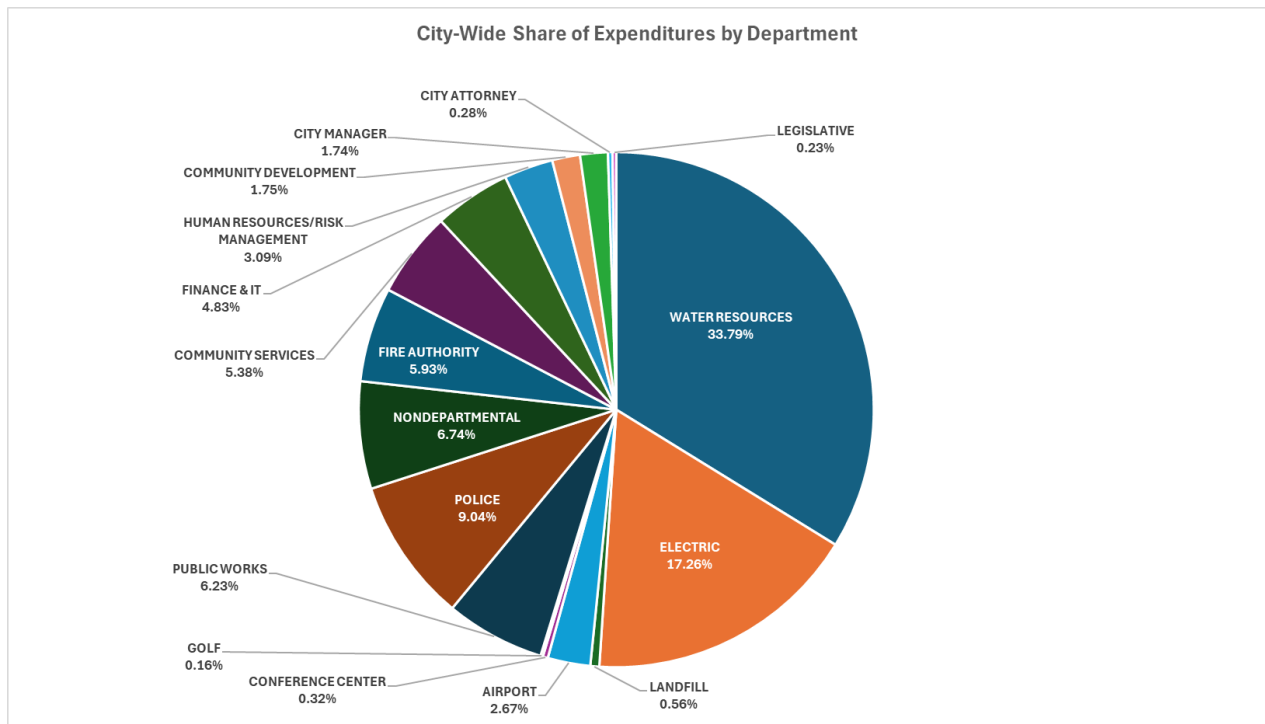
Business-type operations are primarily funded through user fees and are designed to be self-sustaining. These include critical infrastructure maintenance and expansion, as well as other public services:



⁴ Nondepartmental expenditures include debt service and other miscellaneous amounts not directly applicable to any specific department.

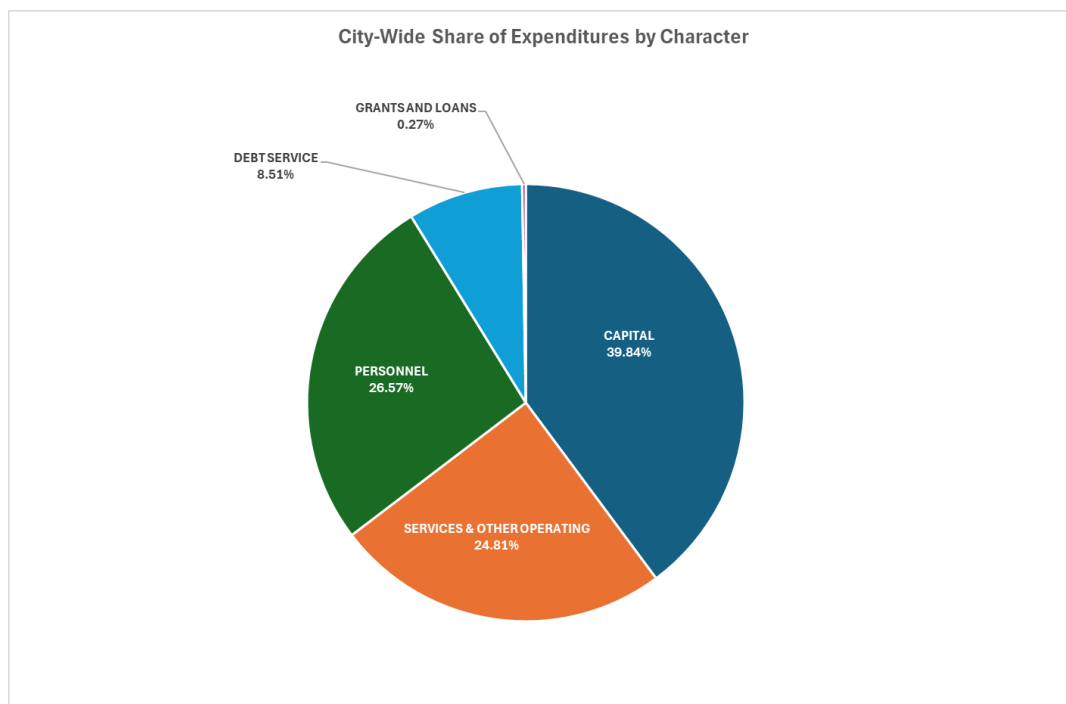
Total Activities by Department

When combined, the share of total expenditures by governmental and business-type departments was as follows.



Total Share of Expenditures by Character

Presented here was the share of total expenditures by major cost category (character).



Organizational Vision

All City departments and divisions work under the direction of the City Council to establish goals and objectives that align with strategic priorities and community needs. By balancing governmental services with business-type operations, the City ensures fiscal responsibility while continuing to enhance services for residents and businesses.

All departments and their divisions with direction from the City Council establish goals and objectives consistent with the strategic plan and community priorities. A complete list by department and division can be found in the detail section by department and division of the City's 2024-25 adopted budget here:

<https://stories.opengov.com/ukiahca/published/CZOWkUdPA>

ACCOMPLISHMENTS

The accomplishments achieved across all departments directly reflect the City Council's Strategic Plan priorities. The plan focuses on fostering a high quality of life, improving infrastructure, preparing for the future, supporting local businesses, and valuing the City's workforce.

Through the successful execution of objectives outlined in this section, City departments have:

- ✓ Enhanced neighborhoods by providing essential services, promoting sustainability, and creating vibrant community spaces.
- ✓ Developed quality infrastructure by delivering capital projects and maintaining public assets to improve reliability and resiliency.
- ✓ Planned for the future by aligning services with long-term community goals and regional collaboration.
- ✓ Supported economic growth through initiatives that remove barriers to business development and foster investment opportunities.
- ✓ Valued the City's team by enhancing organizational efficiencies, investing in employee development, and fostering a responsive workplace culture.

Each accomplishment represents a step forward in achieving the shared vision for Ukiah, ensuring that services remain effective, responsive, and sustainable. The following highlights showcase how each department has contributed to these overarching priorities.

City Manager's Office

- ✓ Strategic Communications: Served as a liaison between the community and construction teams while major infrastructure projects were implemented, leading communication and mitigation efforts.
- ✓ Facilitated Regional Collaboration: Coordinated with the County and other cities to develop a mutually beneficial master tax sharing agreement amongst all.
- ✓ Community Engagement: Served in the community to coordinate resources, bring partners together to foster efficiencies, provide emergency preparedness training, and more.

Finance Department

- ✓ Budgeting Excellence: Maintained a balanced budget while ensuring alignment with the City's strategic priorities.
- ✓ Grant Management: Improved oversight and reporting for grants to ensure compliance and maximize funding opportunities.
- ✓ Budgetary and Financial Reporting: Recognized by the Government Finance Officers Association (GFOA) for excellence in financial management, earning the Distinguished Budget Presentation Award for the

seventh consecutive year and the Certificate of Achievement for Excellence in Financial Reporting for the fifth consecutive year. These prestigious awards reflect the City's ongoing commitment to the highest standards of budgeting and financial transparency for the Ukiah community.

City Attorney

- ✓ Litigation Management: Worked to resolve pending legal matters efficiently, minimizing costs to the City.
- ✓ Policy Review: Supported the review and update of municipal codes and contracts.

City Treasurer

- ✓ Cash Management: Managed the City's cash flow efficiently to maximize liquidity and investment returns.
- ✓ Investment Strategy: Maintained a conservative and transparent investment portfolio in line with adopted policies.
- ✓ Financial Reporting: Provided timely and accurate financial reports to enhance decision-making.

Human Resources & Risk Management

- ✓ Recruitment Efficiencies: Implemented NeoGov to streamline hiring processes, filled key positions promptly, and facilitated faster onboarding.
- ✓ Workplace Safety: Offered safety programs and training to reduce workplace incidents and associated costs.
- ✓ Employee Development: Facilitated leadership and technical training for City employees to foster professional growth.

Redevelopment Successor

- ✓ Property Management: Managed successor agency properties in compliance with state requirements.
- ✓ Debt Management: Oversaw the timely repayment of obligations related to redevelopment projects.

Police Department

- ✓ Enhanced Public Safety: Implemented a dedicated traffic enforcement position aimed at reducing speeding and improving overall safety within the community.
- ✓ Strengthened Community Engagement: Launched a bike patrol unit to boost officer visibility and foster greater interaction with the public, enhancing community trust and relationships.
- ✓ Promoted Officer Wellness: Invested in new gym equipment to support officers in maintaining physical fitness, which enhances performance and reduces the risk of injury.

Fire Authority

- ✓ Wildfire Mitigation: Began Implementation of fuels crew for vegetation management/fire prevention.
- ✓ Enhanced Services: Awarded contract for Inter Facility Transfer (IFT) services by Adventist Health.
- ✓ Equipment Improvements: Responded to over 5,000 calls for service, the highest number on record.

Community Services

- ✓ Expanded Programs: Extended recreational programs like Summer Safari Day Camp to year-round services.
- ✓ Events Coordination: Hosted community events like Sundays in the Park and PumpkinFest, attracting thousands of attendees.
- ✓ Park Maintenance: Improved maintenance of parks, playgrounds, and trails to enhance public spaces.

Community Development

- ✓ Permitting Improvements: Streamlined permit processing times to encourage development and housing projects.
- ✓ Housing Initiatives: Supported affordable housing projects to address community needs.
- ✓ Code Compliance: Enhanced code enforcement efforts to ensure safe and clean neighborhoods.

Public Works

- ✓ Infrastructure Investments: Construction of the Urban Core Rehabilitation Project began, replacing utilities and failed roadway.
- ✓ Capital Projects: Completed Streetscape Phase 2, featuring replaced utilities and enhanced pedestrian features.
- ✓ Planning and Surveying: Contracted with engineer and design consultants to perform traffic studies within the City.

Airport

- ✓ Facility Upgrades: Completed runway and taxiway maintenance projects to ensure safe operations.
- ✓ Tenant Support: Improved facilities to attract and retain aviation tenants and businesses.
- ✓ FAA Compliance: Ensured all operations adhered to Federal Aviation Administration standards.

Electric Utility

- ✓ Reliable Infrastructure: Maintained over 70 miles of electric distribution lines to ensure consistent power delivery.
- ✓ Wildfire Mitigation: Improved system resiliency and reduced wildfire risk through enhanced vegetation management and primary voltage undergrounding.
- ✓ Emergency Services: Provided 24/7 response for power outages and support during local emergencies.

Water Resources

- ✓ Water Infrastructure: Extensive improvements to water infrastructure with main replacement as part of Streetscape Phase 2
- ✓ Capital Improvements: Completed majority of additional recycled water project funded by \$53 million grant for the construction of additional recycled production, distribution and storage systems.
- ✓ Water District Consolidation: Initiated formation of the Ukiah Valley Water Authority, a JPA between the City, Millview, Willow and Redwood Valley Water Districts that will ensure safe, reliable and affordable water to all Ukiah valley residents.

MEASURE P

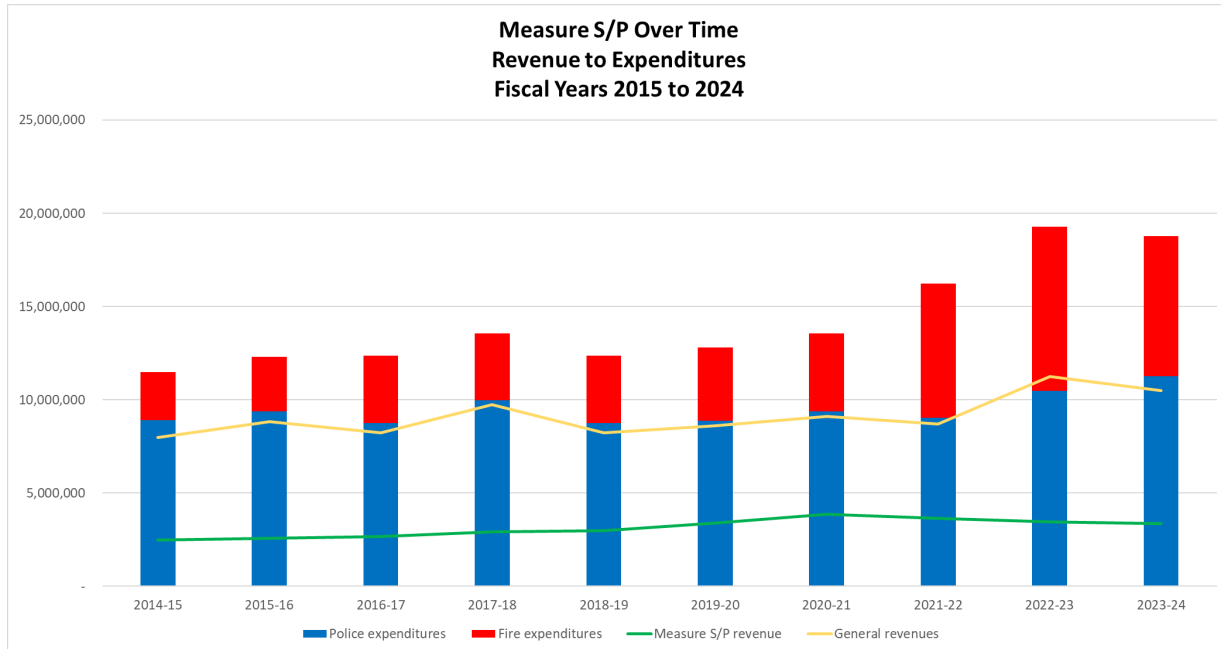
Measure P, passed by a simple majority (50 percent plus 1) of Ukiah voters in November 2014, is a general, unrestricted transaction and use tax. Unlike a special, restricted tax—which would require two-thirds voter approval—Measure P allows funds to be used at the discretion of the City Council to support any program, function, service, or project.

Measure P succeeded the sun-setting Measure S (2005) and its advisory Measure T (2005); however, Measure P passed without an advisory measure. Its primary purpose is to augment public safety expenditures, ensuring that police and fire services reach a higher level for the community. Importantly, amounts collected through Measure P are intended to supplement the City's existing General Fund commitments, not replace them.

The accomplishments achieved through Measure P funding align with the City Council's Strategic Plan, specifically:

- ✓ Enhancing neighborhoods by strengthening police and fire services,
- ✓ Developing quality infrastructure to ensure safety and reliability, and
- ✓ Planning for the future through sustainable investments in public safety.

The following graph demonstrates the relationship between Measure S and now Measure P in augmenting General Fund resources. These funds have enabled the City to make measurable improvements in public safety while preserving core services.



The Measure S/P Over Time chart illustrates the financial trends of public safety expenditures in relation to Measure P revenues and general fund contributions from Fiscal Years 2015 to 2024.

Key Trends and Observations:

1. Public Safety Expenditures Have Grown Significantly
 - ✓ Both police (blue bars) and fire (red bars) expenditures have increased steadily over time.
 - ✓ The total cost of public safety services now far exceeds the initial levels observed when Measure P was first implemented.
2. Measure P Revenue Has Increased Gradually but Not Proportionally
 - ✓ The green line representing Measure P revenue has grown at a much slower rate compared to the rise in public safety expenditures.
 - ✓ This indicates that Measure P revenue alone was insufficient to cover the increasing costs of police and fire services.
3. Increased Reliance on General Fund Revenues
 - ✓ The yellow line representing general fund revenues shows a steady increase, demonstrating that the City has had to allocate additional general fund resources to support public safety services.
 - ✓ This trend underscores the financial strain caused by the growing gap between Measure P revenues and actual expenditures.

4. Fiscal Implications

- ✓ The data suggests that while Measure P was designed to augment public safety funding, it has not been able to keep pace with rising costs.
- ✓ As a result, the City has had to commit increasing amounts of general fund revenues to maintain current levels of police and fire services.
- ✓ This raises long-term fiscal sustainability concerns, as continued expenditure growth could further impact the City's ability to fund other critical services and infrastructure needs.

City of Ukiah**Measure P****Schedule of Revenues, Expenditures, and Changes in Fund Balances – Baseline to Current Actual****For the Year Ended June 30, 2024**

	2014-15 Baseline	2023-24 Actual	Variance with Baseline
REVENUES			
Measure P	\$ 2,465,521	\$ 3,338,922	\$ 873,401
Public safety revenues:			
Police	1,001,861	829,274	(172,587)
Fire	37,235	4,069,740	4,032,505
Prop 172	53,471	66,151	12,680
General revenues (general fund)	7,922,006	10,475,771	2,553,765
Total revenues	11,480,094	18,779,858	7,299,764
EXPENDITURES			
Current:			
Police	8,709,693	11,061,454	(2,351,761)
Fire	2,553,407	7,153,373	(4,599,966)
Total current	11,263,100	18,214,827	(6,951,727)
Capital outlay:			
Police	186,594	189,104	(2,510)
Fire	30,400	375,927	(345,527)
Total capital outlay	216,994	565,031	(348,037)
Total expenditures	11,480,094	18,779,858	(7,299,764)
Excess (deficiency) of revenues over expenditures	\$ -	\$ -	\$ -
PERSONNEL			
Police:			
Sworn	32	29	(3)
Miscellaneous	18	18	-
Total police	50	47	(3)
Fire:			
City	11	21	10
Ambulance/Misc	-	7	7
UVSD	6	-	(6)
Total fire	17	28	11

Notes:

1) Excludes parking enforcement expenditures and associated revenue, dispatch services revenue, and fire prevention services revenue.

2) 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 2016, is a general, unrestricted transaction and use tax. As a general tax, Measure Y funds may be used to support any program, function, service, or project at the discretion of the City Council. This distinguishes it from a special, restricted tax, which would require approval from two-thirds of the voting public.

Accompanying Measure Y was Measure Z, a separate advisory measure. Measure Z expressed the voting public's clear preference that proceeds from Measure Y be directed toward street repair and maintenance. This advisory measure, while non-binding, reflects the community's priorities and has guided the City Council's use of Measure Y funds.

The following reports on the fiscal activities funded by Measure Y, with a particular focus on investments in street infrastructure, aligning with the public's desire for improved road conditions. These achievements also contribute to the City Council's Strategic Plan priorities by enhancing neighborhoods, developing quality infrastructure, and planning for the future.

**City of Ukiah
Comparative Schedule of Resources and Uses
Measure Y
For the Years Ended June 30, 2024, 2023, 2022, 2021, 2020, 2019, 2018, and 2017**

	Measure Y								
	2024	2023	2022	2021	2020	2019	2018	2017	Total
OPERATING REVENUES									
Measure Y 1/2 % transaction and use tax	\$ 3,339,036	\$ 3,450,586	\$3,620,957	\$3,862,145	\$3,368,450	\$3,016,205	\$2,729,797	\$ 528,057	\$20,576,197
Other financing sources	1,577,801	176,917	-	-	-	-	-	-	176,917
Total revenues	4,916,837	3,627,503	3,620,957	3,862,145	3,368,450	3,016,205	2,729,797	528,057	13,504,654
OPERATING EXPENSES									
General and administrative (e.g. City Council, City management, Finance, HR, Legal, internal services)	37,883	37,088	80,857	10,251	17,733	10,150	5,444	9,134	170,657
Basic maintenance and operations (Portion of Measure Y resources used to maintain minimum level of Public Works Streets and Engineering activities) (See Note 3)	1,059,023	969,256	757,760	598,296	644,771	387,449	306,143	294,084	3,957,758
Enhanced capacity for maintenance and operations (Additional Public Works devoted to Less: general fund maintenance of effort	255,973	471,827	156,370	158,500	154,479	60,260	1,979	-	1,003,414
Total operating expenditures	(448,957)	(448,957)	(406,477)	(399,840)	(385,086)	(375,597)	(373,870)	(350,000)	(2,739,827)
	903,922	1,029,213	588,510	367,207	431,897	82,262	(60,304)	(46,782)	774,279
DEBT SERVICE AND CAPITAL PROJECTS									
Debt service:									
I-Bank	75,219	75,329	75,435	75,538	75,638	75,638	75,638	-	453,216
Series 2022 Lease Revenue Bonds (Street P	1,899,200	1,896,522	-	-	-	-	-	-	1,896,522
Projects	3,981,158	815,762	3,616,594	2,688,687	2,689,759	4,526,294	1,841,113	38,460	16,216,669
Total debt service and capital projects	5,955,577	2,787,613	3,692,029	2,764,225	2,765,397	4,601,932	1,916,751	38,460	16,669,886
Total expenditures, Measure Y	6,859,499	3,816,826	4,280,540	3,131,432	3,197,294	4,684,194	1,856,446	(8,322)	17,444,164
Change in Measure Y resources	(1,942,662)	(189,324)	(659,583)	730,714	171,156	(1,667,989)	873,351	536,379	(205,296)
Measure Y resources - beginning as restated	(305,286)	(15,972)	643,610	(87,103)	(258,259)	1,409,729	536,379	-	
Measure Y resources - ending	\$(2,247,948)	\$(205,296)	\$(15,972)	\$643,610	\$(87,103)	\$(258,259)	\$1,409,729	\$536,379	
PROJECTS IN PROCESS (see Note 2)									
Reconstruction	\$ 83,288	\$ 4,365,651							
Maintenance	173	22,369							
Total projects in process	\$ 83,461	\$ 4,388,020							

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, 2024.
3. Measure Y resources for Public Works Engineering Services were enhanced in FY 2020 to support basic maintenance and operations due to increased focus on Measure Y activities.

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 Annual Comprehensive 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,

A handwritten signature in blue ink, appearing to read "Sage Sangiacomo", with a stylized flourish at the end.

SAGE SANGIACOMO, ICMA-CM
City Manager

A handwritten signature in blue ink, appearing to read "Daniel Buffalo", with a stylized flourish at the end.

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

LIST OF OFFICIALS

City of Ukiah, California
List of Officials
June 30, 2024

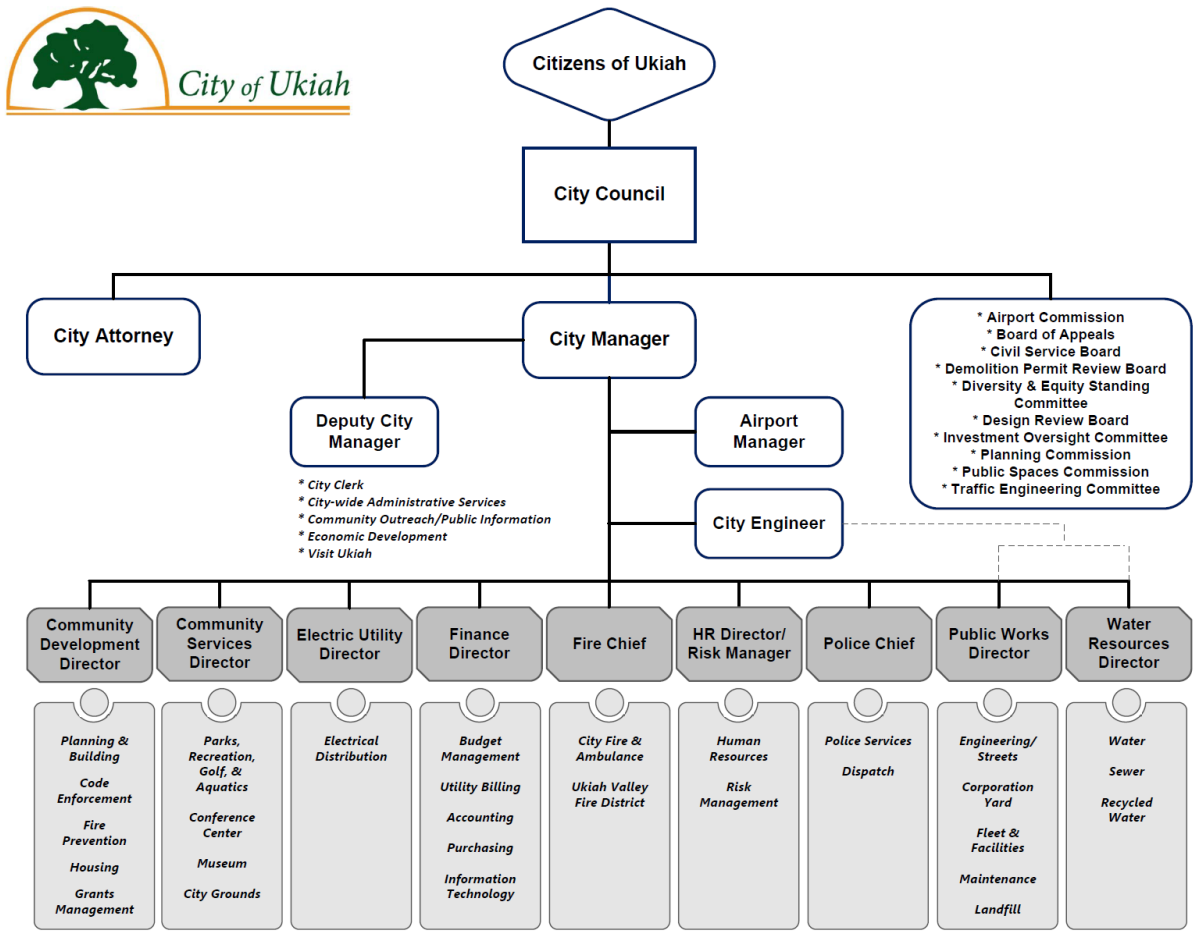
CITY COUNCIL

Josefina Duenas	Mayor
Doug Crane	Vice Mayor
Mari Rodin	Council Member
Juan Orozco	Council Member
Susan Sher	Council Member

EXECUTIVE MANAGEMENT TEAM

Sage Sangiacomo	City Manager
Shannon Riley	Deputy City Manager
David Rapport	City Attorney
Kristine Lawler	City Clerk
Cedric Crook	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
Cindy Sauers	Electric Utility Director
Sean White	Water Resources Director
Neil Davis	Community Services Director

ORG CHART



FINANCIAL SECTION

Independent Auditor's Report

The Honorable City Council
City of Ukiah, California

Report on the Financial Statements

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the 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, 2024, and the respective changes in financial position, and, where applicable, cashflows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As described in Note 17 to the financial statements, in 2024, the City adopted new accounting guidance, *GASB Statement No. 100, Accounting Changes and Error Corrections*. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

our opinion, the combining statements, as listed in the table of contents, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 30, 2025, 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 cursive script that reads "Van Lant & Fankhaed, LLP".

January 30, 2025
Murrieta, CA

MANAGEMENT DISCUSSION AND ANALYSIS (MD&A)

INTRODUCTION

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, 2024. 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

For the fiscal year ended June 30, 2024, the City of Ukiah demonstrated significant financial performance and stability across its governmental and business-type activities. The following key highlights summarize the City's financial position, changes in net position, and fund-level results:

- The City's total net position increased by \$38.12 million, ending the year at \$208.76 million, with \$219.45 million invested in capital assets reflecting long-term infrastructure investments.
- Governmental activities net position decreased by \$445,488, ending at \$59.82 million, with revenues of \$36.16 million (taxes as the largest source at \$19.08 million) and expenditures of \$35.62 million (public safety accounting for \$13.94 million).
- The General Fund balance ended at \$11.52 million, decreasing by \$572,182, due to revenue shortfalls in taxes and intergovernmental funds, partially offset by \$1.13 million in expenditure savings.
- Business-type activities net position increased by \$38.42 million, reaching \$148.94 million, driven by \$85.04 million in revenues, including \$36.91 million from capital grants and contributions, largely from the completion of Phase 4 of the Recycled Water Project.
- Total expenses for business-type activities were \$47.46 million, with significant costs in water and electric utilities, reflecting the City's commitment to service expansion and maintenance.
- Total liabilities increased by \$5.57 million, primarily due to adjustments in pension and landfill closure costs, with total assets growing by \$43.04 million to \$402.45 million, driven by infrastructure improvements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Annual Comprehensive 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 government (e.g., City Council, administration, finance and accounting, human resources, legal, treasurer, etc.)
- Public safety (Police and Fire)
- Housing and community development (planning, building, CDBG and HOME programs)
- Public works (street maintenance, infrastructure, city engineer and public works,)
- Parks, buildings, and grounds (parks, building and grounds maintenance, etc.)
- Recreation and culture (museum, pool, day camps, adult and youth sports, etc.)
- Economic development and redevelopment

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. Changes to that net position include costs associated with depreciation and other full accrual, albeit non-budgeted items that may not influence cash or current (short-term) financial resources but do affect economic (long-term) resources. 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.
- 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.

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.

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, 2024, the City's major funds were as follows:

GOVERNMENTAL FUNDS:

- General Fund
- Streets Capital Projects (accounts principally for Measure Y uses)
- General Capital Projects
- Pension Debt Service

PROPRIETARY FUNDS:

- Landfill (closure and post-closure)
- Electric Enterprise
- Water Enterprise
- Wastewater Enterprise

The City's enterprise funds 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, the Mendocino Solids Waste Management Authority (MSWMA), and the Ukiah Valley Fire District and the Ukiah Redevelopment Successor Agency. They provide information about the cash balances and activities of these funds accounted for on an economic resources measurement focus and full accrual basis of accounting. In its presentation of these statements, the City has adopted the provisions of GASB 84: 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

The City of Ukiah's government-wide financial statements provide a comprehensive view of its overall financial health as of June 30, 2024. The following analysis highlights changes in net position for governmental and business-type activities:

City of Ukiah, California
Net Position
June 30, 2023 and 2024

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$ 65,967,706	\$ 67,782,084	\$ 39,877,811	\$ 38,259,828	\$ 105,845,517	\$ 106,041,912
Capital assets(net)	74,825,422	71,542,525	221,779,856	181,824,010	296,605,278	253,366,535
Total assets	140,793,128	139,324,609	261,657,667	220,083,838	402,450,795	359,408,447
Deferred outflows of resources	16,395,423	18,804,317	3,081,900	5,023,335	19,477,323	23,827,652
Total assets and deferred outflows of resources	\$ 157,188,551	\$ 158,128,926	\$ 264,739,567	\$ 225,107,173	\$ 421,928,118	\$ 383,236,099
Current and other liabilities	\$ 7,482,818	\$ 8,622,182	\$ 8,432,107	\$ 6,291,551	\$ 15,914,925	\$ 14,913,733
Long-term liabilities	83,770,596	79,201,940	107,109,274	107,113,007	190,879,870	186,314,947
Total liabilities	91,253,414	87,824,122	115,541,381	113,404,558	206,794,795	201,228,680
Deferred inflows of resources	6,111,998	10,036,177	260,503	556,427	6,372,501	10,592,604
Total Liability and deferred inflows of resources	\$ 97,365,412	\$ 97,860,299	\$ 115,801,884	\$ 113,960,985	\$ 213,167,296	\$ 211,821,284
NET POSITION						
Net investment in capital assets	\$ 57,847,372	\$ 57,015,033	\$ 161,367,208	\$ 126,323,676	\$ 219,214,580	\$ 183,338,709
Restricted	42,596,682	42,596,682	876,480	794,192	43,473,162	43,390,874
Unrestricted	(40,620,915)	(39,343,088)	(13,306,005)	(15,971,680)	(53,926,920)	(55,314,768)
Total net position	\$ 59,823,139	\$ 60,268,627	\$ 148,937,683	\$ 111,146,188	\$ 208,760,822	\$ 171,414,815

Governmental Activities

- Net Position: The net position of governmental activities decreased slightly by \$445,488 (in part due to a restatement for error correction) ending at \$59.82 million in 2024 compared to \$60.27 million in 2023.
- Total Assets: Total assets for governmental activities grew by \$1.47 million to \$140.79 million, primarily due to an increase in capital assets to \$74.83 million, reflecting ongoing infrastructure investments.
- Liabilities: Total liabilities increased by \$3.43 million, from \$87.82 million in 2023 to \$91.25 million in 2024. The rise reflects adjustments in long-term liabilities, including pension and other obligations.
- Net Investment in Capital Assets: Increased by \$832,339, reaching \$57.85 million, driven by continued infrastructure improvements.
- Unrestricted Net Position: Decreased to \$(40.62 million), reflecting the impact of the City's long-term obligations, most notably its pension obligations.

Business-Type Activities

- Net Position: The net position of business-type activities increased significantly by \$37.79 million (in part due to a restatement for error correction), ending at \$148.94 million in 2024 compared to \$111.15 million in 2023. This increase is attributed to robust revenue generation and capital investments.
- Total Assets: Total assets increased by \$41.57 million, from \$220.08 million in 2023 to \$261.66 million in 2024. The rise was driven by infrastructure investments, particularly in the Water and Electric funds, with net capital assets reaching \$221.78 million.
- Liabilities: Total liabilities increased modestly by \$2.14 million to \$115.54 million, reflecting debt service on capital projects and adjustments in pension-related liabilities.

- Net Investment in Capital Assets: Grew substantially by \$35.04 million, ending at \$161.37 million, reflecting significant contributions to infrastructure, including the Recycled Water Project Phase 4.

Overall Financial Position

- Total Net Position: The City's total net position increased by \$38.12 million, from \$171.41 million in 2023 to \$208.76 million in 2024, reflecting strong financial management and investment in long-term assets.
- Total Assets: Grew by \$43.04 million, reaching \$402.45 million in 2024, driven by infrastructure additions across governmental and business-type activities.
- Liabilities and Deferred Inflows: Combined liabilities and deferred inflows increased by \$1.35 million, ending at \$213.17 million in 2024, due principally to adjustments in pension liabilities and landfill closure costs.

Key Takeaways

1. Robust Growth in Business-Type Activities: A substantial increase in net position reflects strong revenues, particularly from charges for services and capital grants, and significant infrastructure investments.
2. Stable Governmental Activities: Despite a slight decrease in net position, governmental activities benefited from continued infrastructure growth, partially offset by increases in liabilities.
3. Strong Overall Financial Health: The City's overall net position growth underscores prudent financial management and a sustained focus on capital investments to support community and utility needs.

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GOVERNMENTAL ACTIVITIES

**City of Ukiah
Comparative Changes in Net Position
June 30, 2023 and 2024**

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
REVENUES						
Program revenues:						
Charges for Services	\$ 6,636,393	\$ 6,398,932	\$ 45,161,614	\$ 40,724,604	\$ 51,798,007	\$ 47,123,536
Operating Grants and Contributions	5,317,289	6,040,597	1,816,385	1,659,916	7,133,674	7,700,513
Capital Grants and Contributions	1,980,842	1,884,763	36,912,950	5,077,674	38,893,792	6,962,437
General revenues:						
Taxes	19,078,432	19,351,489	17,515	18,043	19,095,947	19,369,532
Franchise fees	2,307,901	2,197,540	-	-	2,307,901	2,197,540
Use of money and property	553,104	227,389	811,963	287,566	1,365,067	514,955
Other revenue	286,078	233,241	322,302	1,073,603	608,380	1,306,844
Total revenues	36,160,039	36,333,951	85,042,729	48,841,406	121,202,768	85,175,357
EXPENSES						
Governmental activities:						
General government	4,690,322	5,701,815	-	-	4,690,322	5,701,815
Public safety	13,937,325	13,937,176	-	-	13,937,325	13,937,176
Housing and community development	1,926,206	1,556,452	-	-	1,926,206	1,556,452
Public works	3,305,509	3,728,734	-	-	3,305,509	3,728,734
Parks, buildings, and grounds	2,274,407	2,073,670	-	-	2,274,407	2,073,670
Recreation and culture	5,801,543	4,743,205	-	-	5,801,543	4,743,205
Economic development and redevelopment	207,310	310,065	-	-	207,310	310,065
Interest on long-term debt	3,479,002	1,321,028	-	-	3,479,002	1,321,028
Business-type activities:						
Parking District	-	-	125,590	117,417	125,590	117,417
Landfill	-	-	1,630,530	2,143,903	1,630,530	2,143,903
Ambulance Services	-	-	1,860,404	1,242,793	1,860,404	1,242,793
Golf	-	-	228,916	229,507	228,916	229,507
Conference Center	-	-	557,924	523,678	557,924	523,678
Airport	-	-	1,926,596	1,626,400	1,926,596	1,626,400
Electric	-	-	23,062,949	25,490,865	23,062,949	25,490,865
Street Lighting	-	-	157,324	189,463	157,324	189,463
Water	-	-	8,438,575	9,119,878	8,438,575	9,119,878
Wastewater	-	-	9,471,702	8,497,211	9,471,702	8,497,211
Total expenses	35,621,624	33,372,145	47,460,510	49,181,115	83,082,134	82,553,260
Change in net position before special items and trans	538,415	2,961,806	37,582,219	(339,709)	38,120,634	2,622,097
Transfers	(836,695)	(577,591)	836,695	577,591	-	-
Change in net position	(298,280)	2,384,215	38,418,914	237,882	38,120,634	2,622,097
Net position - beginning, as previously reported	60,268,627	57,884,412	111,146,188	110,908,306	171,414,815	168,792,718
Restatement for correction of an error	(147,208)	-	(627,419)	-	-	-
Net position - beginning, as restated	60,121,419	57,884,412	110,518,769	110,908,306	170,640,188	168,792,718
Total net position - ending	\$ 59,823,139	\$ 60,268,627	\$ 148,937,683	\$ 111,146,188	\$ 208,760,822	\$ 171,414,815

Revenues

For the fiscal year ending June 30, 2024, total revenues for governmental activities amounted to \$36.16 million.

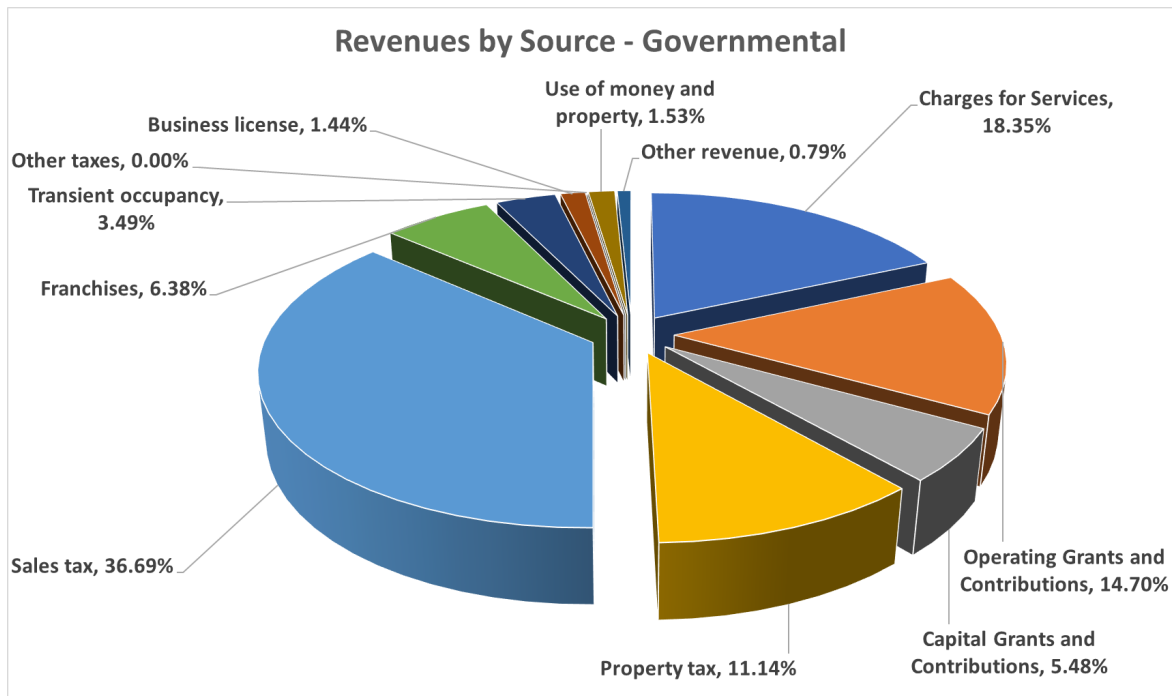
Below is the breakdown of revenues by source:

- Charges for Services: Generated \$6.64 million, representing 18.35% of total revenues. This category reflects fees for recreational programs, public works services, and other City-provided services.
- Operating Grants and Contributions: Contributed \$5.32 million (14.70%), reflecting successful efforts to secure funding for ongoing programs and services.
- Capital Grants and Contributions: Amounted to \$1.98 million (5.48%), reflecting grants and subventions primarily for infrastructure improvements.

- Taxes:
 - Sales Tax: Generated \$13.27 million (36.69%), reflecting consistent consumer activity and economic stability within the City.
 - Property Tax: Contributed \$4.03 million (11.14%), reflecting stable growth in assessed property values.
 - Franchise Fees: Represented the largest single revenue source at \$2.31 million (6.38%), highlighting the importance of agreements with utilities and service providers.
- Transient Occupancy Taxes: Generated \$1.26 million (3.49%), driven by steady tourism activity and an active hospitality sector.
- Business Licenses: Contributed \$519,782 (1.44%), reflecting stable activity within the local business sector.
- Use of Money and Property: Added \$553,104 (1.53%), reflecting investment earnings and rental income from City-owned properties.
- Other Revenues: Accounted for \$286,075 (0.79%), which includes miscellaneous sources of income.

City of Ukiah
Revenues by Source
Governmental Activities
For the Year Ended June 30, 2024

Revenues Source	Revenue	% of Total
Charges for Services	\$ 6,636,393	18.35%
Operating Grants and Contributions	5,317,289	14.70%
Capital Grants and Contributions	1,980,842	5.48%
Property tax	4,028,252	11.14%
Sales tax	13,268,292	36.69%
Franchises	2,307,901	6.38%
Transient occupancy	1,261,431	3.49%
Business license	519,782	1.44%
Other taxes	675	0.00%
Use of money and property	553,104	1.53%
Other revenue	286,075	0.79%
Total	<u>\$ 36,160,036</u>	<u>100.00%</u>



Expenses

Total expenses for governmental activities were \$35.62 million, with the following highlights:

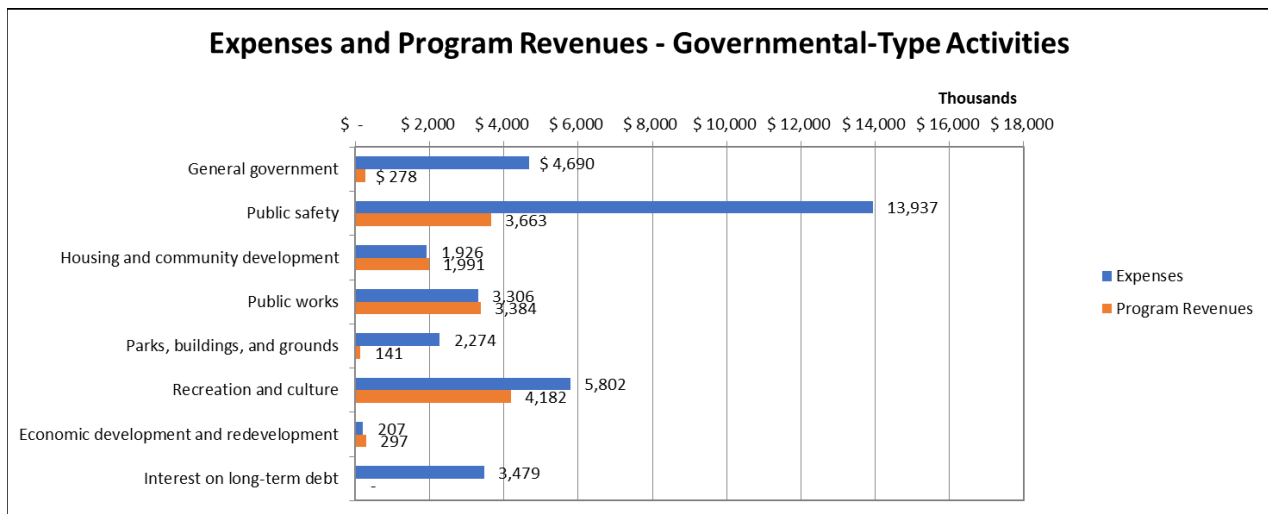
- **Public Safety:** The largest functional expense, totaling \$13.94 million (39.13%), reflecting investments in law enforcement, fire services, and emergency management.
- **Recreation and Culture:** Expenses were \$5.80 million (16.29%), showcasing the City's commitment to maintaining parks and recreational facilities.
- **Public Works:** Expenditures totaled \$3.31 million (9.28%), including street maintenance and transportation projects.

Net Program Revenue

Net Program Revenue (Expense): Overall, governmental activities incurred a net expense of \$(21.69 million) after program revenues, demonstrating reliance on general revenues like taxes and grants to fund core services.

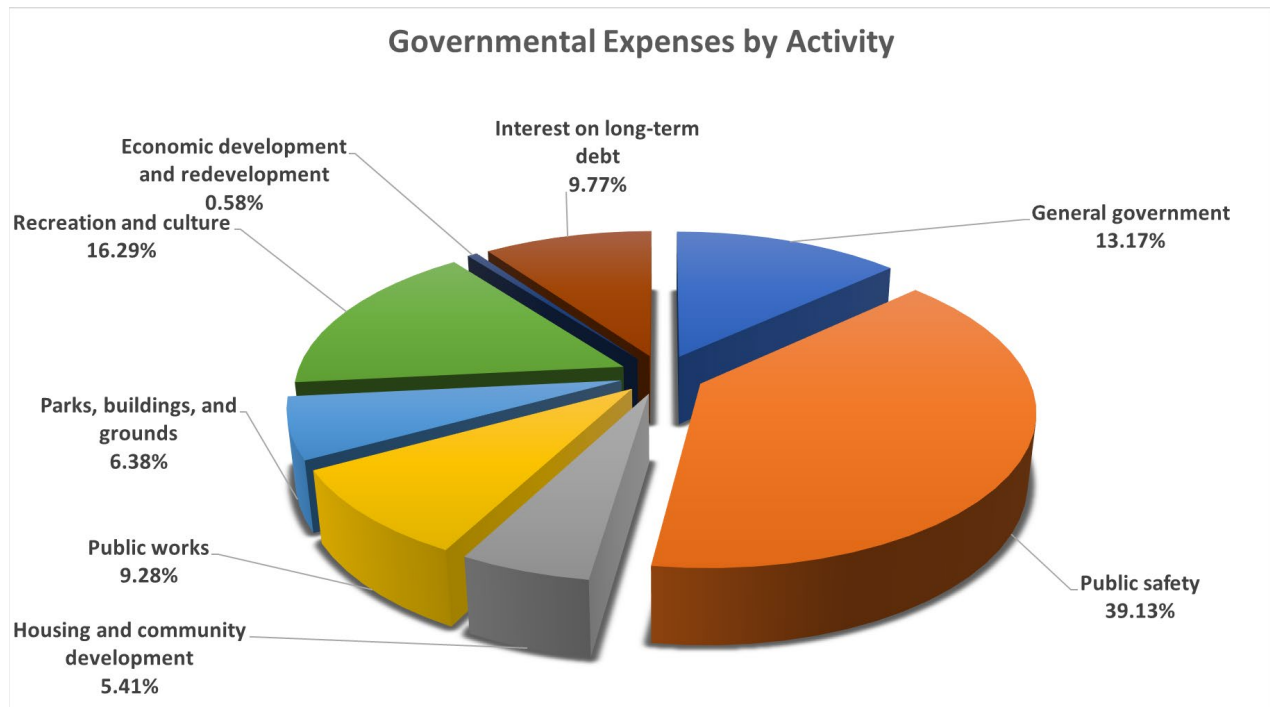
**City of Ukiah
Expenses and Program Revenues
Governmental Activities
June 30, 2024**

Functions/Programs	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
General government	\$ 4,690,322	13.17%	\$ 278,300	2.00%	\$ (4,412,022)
Public safety	13,937,325	39.13%	3,662,670	26.28%	(10,274,655)
Housing and community development	1,926,206	5.41%	1,990,691	14.29%	64,485
Public works	3,305,509	9.28%	3,383,869	24.28%	78,360
Parks, buildings, and grounds	2,274,407	6.38%	140,781	1.01%	(2,133,626)
Recreation and culture	5,801,543	16.29%	4,181,626	30.01%	(1,619,917)
Economic development and redevelopment	207,310	0.58%	296,587	2.13%	89,277
Interest on long-term debt	3,479,002	9.77%	-	0.00%	(3,479,002)
Total	<u>\$ 35,621,624</u>	<u>100.01%</u>	<u>\$ 13,934,524</u>	<u>100.00%</u>	<u>\$ (21,687,100)</u>



Key Trends

1. Tax revenues, albeit lower than estimated for the year, remained stable year-over-year, ensuring consistent funding for essential services.
2. Program revenues increased modestly due to higher charges for services and grant funding.
3. Expenses decreased slightly from the prior year, reflecting controlled costs in public works and general government functions.



BUSINESS-TYPE ACTIVITIES

Revenues

Business-type activities generated total revenues of \$85.04 million, with significant contributions from:

- Charges for Services: These accounted for \$45.16 million (53.10%), reflecting stable utility revenues across water, wastewater, and electric services.
- Capital Grants and Contributions: The largest single source of revenue at \$36.91 million (43.41%), primarily driven by infrastructure funding related to the Recycled Water Project Phase 4 and other utility enhancements.
- Other Revenues: Operating grants and contributions added \$1.82 million (2.14%), while smaller sources like use of money and property generated \$811,963.

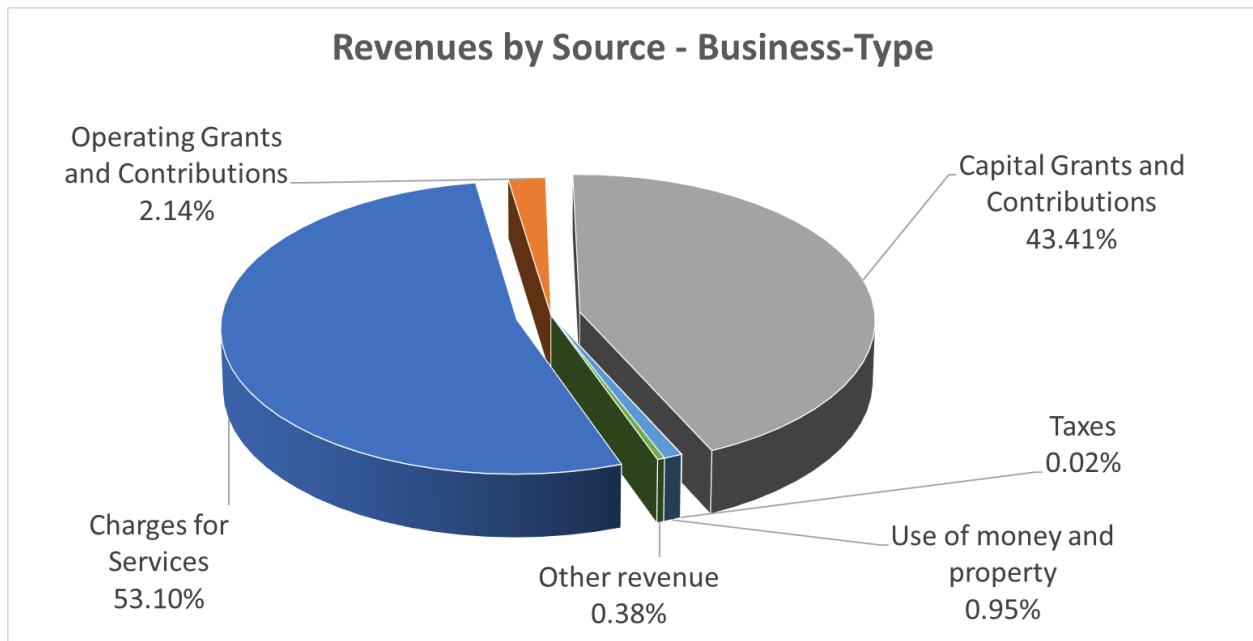
City of Ukiah

Revenues by Source

Business-Type Activities

For the Year Ended June 30, 2024

Revenues Source	Revenue	% of Total
Charges for Services	\$ 45,161,614	53.10%
Operating Grants and Contributions	1,816,385	2.14%
Capital Grants and Contributions	36,912,950	43.41%
Taxes	17,515	0.02%
Use of money and property	811,963	0.95%
Other revenue	322,308	0.38%
Total	<u>\$ 85,042,735</u>	<u>100.00%</u>



Expenses

Total expenses for business-type activities were \$47.46 million, distributed across key utilities and enterprise operations:

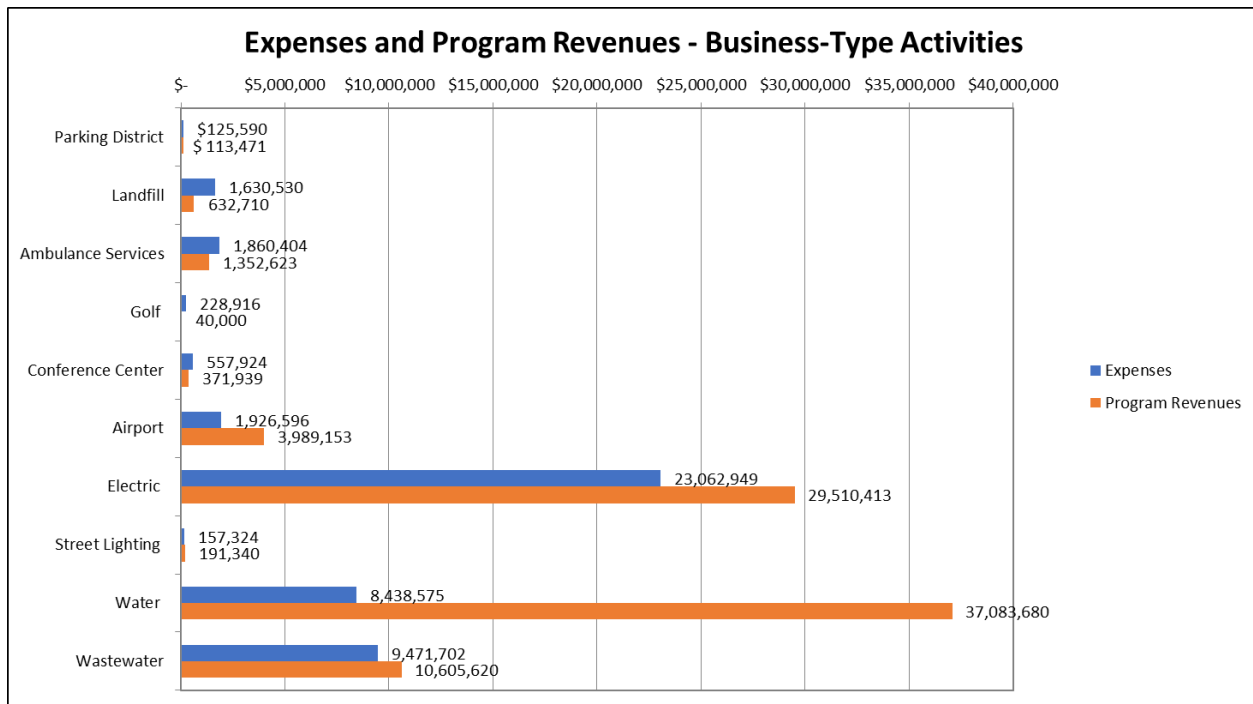
- Electric Utility: The largest expense category at \$23.06 million (48.59%), reflecting power purchase costs and system maintenance.
- Water and Wastewater Utilities: Combined expenses totaled \$17.91 million (37.74%), driven by system upgrades and regulatory compliance.
- Other Enterprises: Smaller enterprise funds, including the landfill, conference center, golf, and airport, accounted for the remainder of business-type activity expenses.

Net Program Revenue

Net program revenue for business-type activities was \$36.43 million, demonstrating the strong financial performance of utility operations. The net surplus primarily reflects capital contributions and efficient cost management in key enterprise funds.

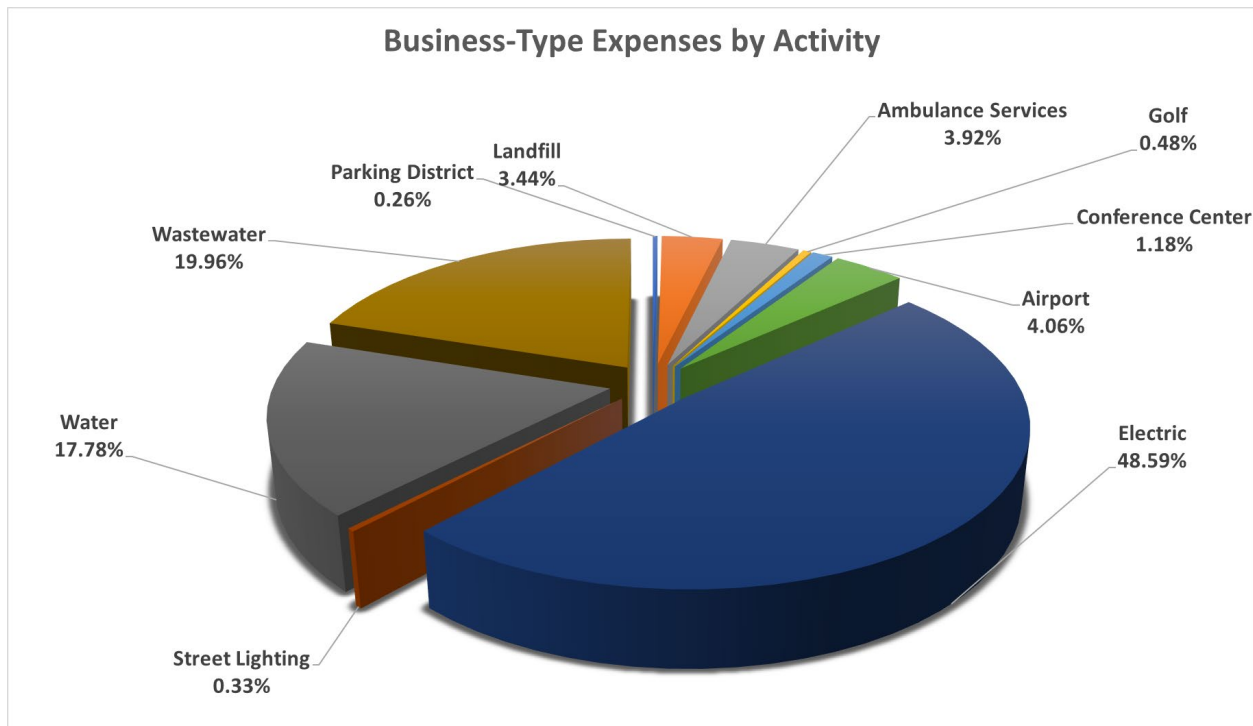
City of Ukiah
Expenses and Program Revenues
Business-Type Activities
June 30, 2024

Business-type Activities	Expenses	% of Total	Program Revenues	% of Total	Net (Expense) Revenue
Parking District	\$ 125,590	0.26%	\$ 113,471	0.14%	\$ (12,119)
Landfill	1,630,530	3.44%	632,710	0.75%	(997,820)
Ambulance Services	1,860,404	3.92%	1,352,623	1.61%	(507,781)
Golf	228,916	0.48%	40,000	0.05%	(188,916)
Conference Center	557,924	1.18%	371,939	0.44%	(185,985)
Airport	1,926,596	4.06%	3,989,153	4.76%	2,062,557
Electric	23,062,949	48.59%	29,510,413	35.18%	6,447,464
Street Lighting	157,324	0.33%	191,340	0.23%	34,016
Water	8,438,575	17.78%	37,083,680	44.20%	28,645,105
Wastewater	9,471,702	19.96%	10,605,620	12.64%	1,133,918
Total	\$ 47,460,510	100.00%	\$ 83,890,949	100.00%	\$ 36,430,439



Key Trends

1. Charges for services remained stable, reflecting consistent utility rate adjustments to meet rising costs, notably from significant inflation.
2. Significant growth in capital grants and contributions highlights the City's ability to secure external funding for critical infrastructure projects.
3. Expenses increased slightly year-over-year, reflecting investments in system enhancements and utility maintenance.



Overall Analysis

The City of Ukiah's financial position strengthened in fiscal year 2024, with strong performance in both governmental and business-type activities. Key highlights include:

- Governmental activities continued to rely on taxes and grant funding to offset net program expenses, maintaining core services and infrastructure.
- Business-type activities achieved substantial growth, driven by infrastructure investment and efficient utility operations.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

GENERAL FUND

The General Fund is the City of Ukiah's primary operating fund and serves as a key indicator of fiscal health. For fiscal year 2024, the General Fund reported an ending fund balance of \$11.52 million, reflecting a net decrease of \$572,182 from the prior year. The decrease is primarily attributable to lower than estimated tax and grant revenues, offset partially by transfers in.

Revenues

- General Fund revenues totaled \$30.50 million, which was \$2.61 million below the final budget estimate of \$33.11 million. Key revenue highlights include:
- Taxes:
 - Sales tax contributed \$13.27 million, which fell short of the budget by \$939,663, reflecting slower-than-anticipated economic activity.
 - Property tax generated \$4.03 million, exceeding budget estimates by \$88,996 due to stable growth in assessed values.
- Charges for Services: Revenues totaled \$5.29 million, falling short of budget by \$352,924, reflecting reduced activity in fee-based services.

- Grants, Contributions, and Subventions: This category generated \$3.15 million, falling \$1.26 million below budget estimates, due to delays in completing certain grant projects.

Expenditures

General Fund expenditures totaled \$29.57 million, which was \$1.13 million below the final budget of \$30.69 million.

Key expenditure highlights include:

- Public Safety: The largest expense category, comprised of police and fire services, at \$17.51 million, exceeded budget by \$340,642, driven by overtime and unanticipated operational costs.
- Public Works: Total expenditures were \$1.05 million, reflecting cost-saving measures, with actuals falling below budget by \$108,838.
- General Government: Expenditures totaled \$179,978, significantly below the budgeted \$592,957, reflecting deferred spending or savings in administrative functions.

Transfers and Other Financing Sources

Transfers into the General Fund were \$1.64 million, coming from remaining American Rescue Act funding to offset part of general revenue shortfalls. Transfers out were from Measure Y amounts transferred to a capital project fund after applicable expenditures were funded in the general fund. The net transfer activity reflects a planned use of interfund resources for operational stability.

MAJOR GOVERNMENTAL FUNDS

Streets Capital Improvements Fund

This fund reported an ending deficit fund balance of \$2.25 million, reflecting ongoing investments in street infrastructure projects. Total revenues for the fund were \$1.58 million, primarily from grants and contributions. Expenditures totaled \$6.25 million, significantly exceeding revenues, consistent with planned infrastructure investments.

General Capital Projects Fund

The General Capital Projects Fund reported an ending fund balance of \$3.47 million, reflecting restricted resources for future capital expenditures. Revenues were modest, at \$73,249, with total expenditures of \$2.24 million, largely for public works and recreation projects.

Pension Debt Service Fund

The Pension Debt Service Fund reported a fund balance of \$4.38 million, consistent with the prior year. Total expenditures were \$1.99 million, primarily for principal and interest payments on pension-related debt.

Nonmajor Governmental Funds

Nonmajor governmental funds reported a combined ending fund balance of \$20.99 million, reflecting stable performance across a variety of special revenue and debt service funds. These funds are critical for targeted activities, such as housing, environmental cleanup, and recreation.

KEY INSIGHTS

1. General Fund Resilience: Despite revenue shortfalls, the General Fund maintained a strong ending fund balance of \$11.52 million, reflecting careful expenditure management and strategic use of transfers.
2. Capital Investments: Significant resources were allocated to infrastructure projects through the Streets Capital Improvements and General Capital Projects funds, underscoring the City's focus on long-term development.
3. Debt Service Management: The Pension Debt Service Fund continued to meet its obligations, maintaining a stable fund balance for future debt payments.

ENTERPRISE FUNDS

The City of Ukiah's enterprise funds, including the Landfill, Electric, Water, and Wastewater funds, are crucial to delivering essential services. Each fund operates as a business, with revenues primarily derived from charges for services. Below is the detailed analysis for fiscal year 2024.

Landfill Fund

- Net Position: The Landfill Fund ended the fiscal year with a negative net position of \$(11.11 million), reflecting the impact of significant noncurrent liabilities, including landfill closure and post-closure obligations of \$21.94 million.
- Operating Revenues: Generated \$632,710, primarily from charges for services of \$609,091.
- Operating Expenses: Totaled \$1.61 million, including maintenance and operations costs of \$1.47 million and depreciation of \$15,002, resulting in an operating loss of \$(979,362).
- Nonoperating Revenues (Expenses): Contributed \$184,558, including \$202,948 in interest earnings, partially offset by \$18,390 in interest expenses.
- Net Position Changes: The fund's net position decreased by \$404,804, reflecting the ongoing costs associated with landfill maintenance and regulatory compliance.

Electric Fund

- Net Position: The Electric Fund reported a positive net position of \$35.80 million, an increase of \$6.97 million from the prior year, driven by strong operating performance.
- Operating Revenues: Totaled \$25.87 million, primarily from charges for services, demonstrating the fund's stability and consistent utility operations.
- Operating Expenses: Reached \$22.44 million, with significant costs for maintenance and operations (\$17.89 million) and depreciation (\$1.25 million), resulting in operating income of \$3.43 million.
- Nonoperating Revenues (Expenses): Added \$849,142, including grants and contributions of \$644,635 and interest income of \$298,024, offset by interest expenses of \$565,006.
- Capital Contributions: Received \$2.70 million, contributing to infrastructure upgrades and long-term improvements.

Water Fund

- Net Position: The Water Fund ended the fiscal year with a positive net position of \$65.17 million, reflecting continued investment in system improvements and a net increase of \$28.90 million from the prior year.
- Operating Revenues: Generated \$8.13 million, primarily from charges for services.
- Operating Expenses: Totaled \$7.70 million, with maintenance and operations costs of \$4.31 million and depreciation of \$1.89 million, resulting in operating income of \$435,030.
- Nonoperating Revenues (Expenses): Reported a net expense of \$(545,238), including interest costs of \$(699,833).
- Capital Contributions: Significant contributions of \$28.90 million, reflecting infrastructure development, particularly through the Recycled Water Project Phase 4.

Wastewater Fund

- Net Position: The Wastewater Fund's net position increased to \$50.71 million, reflecting a net increase of \$773,982.
- Operating Revenues: Generated \$9.42 million, primarily from charges for services (\$9.14 million) and connection fees (\$272,882).
- Operating Expenses: Totaled \$8.64 million, with major costs including maintenance and operations (\$4.71 million) and depreciation (\$2.27 million), resulting in operating income of \$773,982.

- Nonoperating Revenues (Expenses): Reported net nonoperating expenses of \$(677,313), largely due to interest expenses of \$(800,340).

Key Insights

- Infrastructure Investments: All enterprise funds reflect significant infrastructure contributions, particularly the Water Fund, which benefited from \$28.90 million in capital grants and contributions.
- Positive Operating Performance: The Electric, Water, and Wastewater funds demonstrated strong operating income, with the Electric Fund achieving the highest performance at \$3.43 million.
- Challenges in the Landfill Fund: The Landfill Fund continues to face financial challenges due to high closure and post-closure obligations and ongoing operational losses.
- Debt Management: Nonoperating expenses across funds reflect interest and debt service costs associated with capital projects, highlighting the importance of balancing investments with long-term financial sustainability.

NONMAJOR ENTERPRISE FUNDS

The Nonmajor Enterprise Funds include the Parking District, Ambulance Services, Golf, Conference Center, Airport, and Street Lighting funds. These funds provide supplemental services beyond the major enterprise activities. Below is the analysis for fiscal year 2024:

Financial Position

- Net Position: Total net position for the Nonmajor Enterprise Funds increased to \$7.99 million, reflecting a net gain of \$1.59 million over the prior year.
- Assets: Total assets amounted to \$13.67 million, with \$12.39 million in noncurrent assets, primarily consisting of land, infrastructure, and machinery.
- Liabilities: Total liabilities were \$6.32 million, driven by advances from other funds and capital project obligations.

Revenues and Expenses

- Operating Revenues: Generated \$3.74 million, primarily from charges for services (\$1.59 million) and facility rentals (\$820,775). The Airport fund contributed significantly with \$1.73 million in revenues.
- Operating Expenses: Totaled \$4.78 million, with significant costs for maintenance and operations (\$3.01 million) and depreciation (\$304,721). This resulted in an operating loss of \$(1.04 million).
- Nonoperating Revenues and Capital Contributions: Included \$2.32 million in capital grants, largely benefiting the Airport fund, helping offset the operating losses.

Cash Flow

- Net Cash Flow: The Nonmajor Enterprise Funds reported a net cash increase of \$212,309, driven by capital grants and contributions as well as interfund transfers

INTERNAL SERVICE FUNDS

The Internal Service Funds support the City's operations by providing centralized services such as administration, public safety dispatch, garage, and IT support.

Financial Position

- Net Position: Total net position increased to \$3.34 million, with unrestricted net position accounting for \$914,974.
- Assets: Total assets were \$22.61 million, including \$16.48 million in restricted cash for specific projects and noncurrent assets such as buildings and equipment.

- Liabilities: Total liabilities were \$19.27 million, largely attributable to capital project bonds and advances from other funds.

Revenues and Expenses

Operating Revenues: Generated \$19.93 million, primarily from interfund charges for services. The Public Safety Dispatch fund contributed the largest share with \$2.17 million in revenue.

Operating Expenses: Totaled \$17.92 million, primarily driven by maintenance and operations costs (\$15.05 million) and administrative costs (\$2.74 million). Depreciation added \$130,855, resulting in operating income of \$2.00 million.

Cash Flow

Net Cash Flow: Internal Service Funds reported a net decrease in cash and cash equivalents of \$(696,971), primarily due to capital project expenditures and debt service.

KEY INSIGHTS

Nonmajor Enterprise Funds:

- Operating losses in funds such as Golf and Conference Center were offset by capital contributions, particularly for the Airport.
- The funds remain financially stable, supported by interfund transfers and grant revenues.

Internal Service Funds:

- Strong operating performance resulted in a net increase in net position, highlighting the efficiency of centralized services.
- Capital investments and debt service obligations were significant contributors to cash outflows.

GENERAL FUND BUDGETARY HIGHLIGHTS

The City of Ukiah's General Fund experienced several key variances in revenues and expenditures compared to the final budget for the fiscal year ended June 30, 2024. Below is a summary of the most significant highlights:

MD&A SUMMARY

City of Ukiah
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Taxes	\$ 20,265,770	\$ 20,282,393	\$ 19,048,606	\$ (1,233,787)
Fees, charges, licenses, and permits	8,091,021	8,091,021	7,885,881	(205,140)
Use of money, property, interest and concessions	233,890	233,890	255,785	21,895
Intergovernmental	4,164,972	4,414,972	3,150,570	(1,264,402)
Other	77,500	87,078	161,914	74,836
Total revenues	32,833,153	33,109,354	30,502,756	(2,606,598)
EXPENDITURES				
Current:				
General government	592,957	21,199	179,978	(158,779)
Public safety	17,208,953	17,848,793	17,508,151	340,642
Housing and community development	1,515,389	1,515,388	1,525,273	(9,885)
Public works	1,061,575	1,162,022	1,053,189	108,833
Parks, buildings, and grounds	1,973,052	1,992,024	1,984,336	7,688
Recreation and culture	5,302,882	5,372,107	5,228,039	144,068
Economic development and redevelopment	161,776	161,776	165,418	(3,642)
Total current	27,816,584	28,073,309	27,644,384	428,925
Debt service	1,745,503	1,745,503	1,617,547	127,956
Capital outlay	355,000	879,422	308,245	571,177
Total expenditures	29,917,087	30,698,234	29,570,176	1,128,058
Excess (deficiency) of revenues over expenditures	2,916,066	2,411,120	932,580	(1,478,540)
OTHER FINANCING SOURCES (USES)				
Transfers	(2,835,342)	(2,837,966)	(1,504,762)	1,333,204
Net change in fund balances	80,724	(426,846)	(572,182)	(145,336)
Fund balances - beginning	12,089,500	12,089,500	12,089,500	-
Fund balances - ending	\$ 12,170,224	\$ 11,662,654	\$ 11,517,318	\$ (145,336)

Revenues

- Total revenues were \$30.5 million, falling short of the final budget by \$2.6 million.
- Taxes were the largest revenue source but came in \$1.2 million lower than budgeted, primarily due to underperformance in sales and transient occupancy taxes.
- Intergovernmental revenues were \$1.3 million below budget, largely reflecting timing differences or grant funds not realized during the fiscal year.
- Fees, charges, licenses, and permits were also below expectations, by \$205,140, reflecting reduced activity in certain services.
- Offsetting these decreases, other revenues outperformed the budget by \$74,836, indicating higher miscellaneous income or reimbursements.

Expenditures

- Total expenditures amounted to \$29.57 million, representing a reduction of \$1.13 million compared to the final budget.
- The Public Safety function saw expenditures exceeding budget by \$340,642, reflecting unanticipated operational costs or overtime.

- Conversely, General Government expenditures were \$158,779 below budget, reflecting cost-saving measures or deferred projects.
- Savings were also realized in Economic Development and Redevelopment (\$3,942) and Housing and Community Development (\$9,885).

Other Financing Sources and Uses

- Net transfers out of the General Fund were \$1.5 million, coming in under budget by \$1.33 million. This variance reflects amounts moved into the general fund from remaining American Rescue Plan Act monies meant to compensate the City for lost revenues during the pandemic.

Fund Balance

- The net change in fund balance for the General Fund was a decrease of \$572,182, compared to the budgeted decrease of \$426,846. This was due principally from lower than anticipated revenues from sales and transient occupancy taxes.
- The ending fund balance for the fiscal year was \$11.52 million, which remains a strong financial position, providing flexibility for future budgetary needs and unforeseen events.

This analysis underscores the City's commitment to prudent financial management and highlights areas where economic factors impacted performance against the budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2024, the City of Ukiah's total capital assets, net of depreciation, were \$296.61 million, representing a significant increase of \$43.24 million compared to the prior year. A notable portion of this increase is attributable to the completion of Phase 4 of the Recycled Water Project, which added significant infrastructure improvements to the City's utility network. These investments highlight the City's ongoing efforts to enhance sustainability and expand critical water resources.

City of Ukiah, California Comparative Statement of Capital Assets June 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 4,596,065	\$ 4,596,065	\$ 8,051,152	\$ 7,747,880	\$ 12,647,217	\$ 12,343,945
Intangible assets	-	-	270,000	270,000	270,000	270,000
Construction in progress	7,547,345	6,353,352	51,265,537	10,497,502	58,812,882	16,850,854
Buildings and improvements	21,938,365	21,862,814	63,789,794	63,283,227	85,728,159	85,146,041
Technology subscriptions	1,382,407	1,047,946	-	-	1,382,407	1,047,946
Machinery equipment and vehicles	11,487,723	11,305,423	15,701,245	15,303,830	27,188,968	26,609,253
Infrastructure and network	74,070,077	71,127,396	179,913,589	176,187,960	253,983,666	247,315,356
	<u>121,021,982</u>	<u>116,292,996</u>	<u>318,991,317</u>	<u>273,290,399</u>	<u>440,013,299</u>	<u>389,583,395</u>
Less: accumulated depreciation and amortizations	(46,196,560)	(44,750,471)	(97,211,461)	(91,466,389)	(143,408,021)	(136,216,860)
Capital assets, net	<u>\$ 74,825,422</u>	<u>\$ 71,542,525</u>	<u>\$ 221,779,856</u>	<u>\$ 181,824,010</u>	<u>\$ 296,605,278</u>	<u>\$ 253,366,535</u>

Governmental Activities:

- Total capital assets, net of depreciation, were \$74.83 million, an increase of \$3.28 million from the prior year. Additions included progress on various construction projects, with \$7.55 million in assets under construction at year-end.
- Infrastructure and network improvements grew by \$2.94 million, reflecting investments that enhance public services and community infrastructure.

Business-Type Activities:

- Total capital assets, net of depreciation, were \$221.78 million, an increase of \$39.96 million. The significant growth in this category was driven largely by Phase 4 of the Recycled Water Project, which contributed substantial infrastructure improvements to the City's water utilities.
- Construction in progress totaled \$51.27 million, reflecting ongoing capital projects, while infrastructure and network investments increased to \$179.91 million, further enhancing the City's ability to deliver reliable utility services.

Long-Term Debt

The City's total long-term obligations as of June 30, 2024, were \$190.788 million, a decrease of \$2.58 million compared to the prior year. This reflects the City's prudent debt management practices while maintaining the capacity to finance essential projects.

City of Ukiah, California Comparative Schedule of Long-Term Obligations June 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Landfill closure liability	\$ -	\$ -	\$ 21,936,738	\$ 21,145,540	\$ 21,936,738	\$ 21,145,540
Compensated absences	1,266,685	1,226,352	701,692	547,776	1,968,377	1,774,128
Total pension liability	15,501,374	11,167,808	4,219,844	5,237,038	19,721,218	16,404,846
Technology subscriptions	613,386	845,509	-	-	613,386	845,509
Leases payable	4,280,182	4,544,125	-	-	4,280,182	4,544,125
Notes payable	-	-	16,775,733	17,321,721	16,775,733	17,321,721
Claims	-	143,486	-	-	-	143,486
Bonds	62,108,969	64,886,706	63,475,267	66,390,223	125,584,236	131,276,929
Total	\$ 83,770,596	\$ 82,813,986	\$ 107,109,274	\$ 110,642,298	\$ 190,879,870	\$ 193,456,284

Governmental Activities:

- Total obligations were \$83.77 million, a slight increase of \$956,610 from the prior year. The increase was primarily due to:
 - A rise in the total pension liability, which grew by \$4.33 million to \$15.50 million, reflecting changes in actuarial assumptions.
 - Bonds outstanding totaled \$62.11 million, continuing to support major infrastructure and development initiatives.

Business-Type Activities:

- Total obligations were \$107.11 million, a reduction of \$3.54 million from the prior year. Key highlights include:
 - A decline in bonds payable, which decreased by \$2.92 million due to scheduled debt service payments.
 - Reductions in leases payable and notes payable, further demonstrating the City's effective management of its liabilities.

The City of Ukiah continues to balance critical capital investments with responsible debt management, ensuring sustainable growth and long-term financial stability. The completion of Phase 4 of the Recycled Water Project exemplifies the City's commitment to advancing environmentally responsible infrastructure improvements for the benefit of the community.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City of Ukiah continues to benefit from its diverse economic base, serving as a regional hub for Mendocino County and the surrounding area. As a result, the City's revenues are closely tied to the financial health and stability of its residents and businesses. City management has maintained a conservative approach to revenue estimation, which proved effective in navigating fiscal year 2024 and preparing for fiscal year 2025.

The following economic factors were considered in developing the fiscal year 2025 budget:

- **Sales Tax Revenue and Transient Occupancy Taxes (TOT):** Sales tax revenue and TOT are projected to increase modestly, reflecting steady economic activity and ongoing recovery in the tourism sector. Despite these increases, general fund appropriations have been conservatively managed to maintain a budgetary surplus as a buffer against unforeseen revenue shortfalls.
- **Water and Sewer Rates:** Fiscal year 2025 marks the fifth year of the City's five-year rate adjustment schedule for water and sewer services. These rate adjustments were designed to address rising operating costs, planned capital outlays, and settlement obligations with the Ukiah Valley Sanitation District. Management will recommend additional rate adjustments through July 1, 2025.
- **Electric Enterprise Rates:** Electric rate revenues are expected to increase due to the ongoing implementation of a multi-year rate adjustment schedule. Power purchase surcharges, reviewed and enacted quarterly, are expected to continue. Rising costs may prompt additional rate adjustments sooner than anticipated to ensure the financial health of the utility.
- **Property Tax Growth:** A 2 percent increase in property tax revenues is projected for the general fund, reflecting stable growth in the local real estate market.
- **Fee Schedule Adjustments:** Implementation of updated rates on the City's current fee schedule is expected to generate additional revenue for services provided.
- **Personnel Costs:** Personnel expenses, including health insurance premiums and pension contributions, continue to rise. Costs associated with current bargaining agreements will result in an approximate 3 percent increase in personnel expenditures during fiscal year 2025.
- **Inflationary Pressures:** The City continues to monitor the impacts of inflation, which affect both operational costs and the purchasing power of its residents and businesses.

Maintaining and growing revenue streams remains a top priority for City management. The stability of key revenue sources such as sales and property taxes supports Ukiah's fiscal health. However, the City continues to face rising personnel costs, particularly in health premiums and pensions, which require diligent financial planning. City staff are committed to identifying cost-saving measures and pursuing opportunities to diversify revenue sources to offset increasing expenditures.

The City remains focused on providing the highest level and quality of services that the community expects and deserves while ensuring long-term financial sustainability.

REQUESTS FOR INFORMATION

This Annual Comprehensive 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

City of Ukiah, California
Statement of Net Position
June 30, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and investments	\$ 19,239,522	\$ 13,760,470	\$ 32,999,992
Restricted cash and investments	19,078,011	3,772,509	22,850,520
Receivables (net allowance for uncollectibles)	6,751,362	10,471,629	17,222,991
Grants and intergovernmental receivable	1,180,581	13,964,349	15,144,930
Notes and loans receivable	189,293	-	189,293
Lease receivable	70,391	86,426	156,817
Internal balances	4,565,708	(4,565,708)	-
Inventories and prepaids	297,383	2,388,136	2,685,519
Land held for resale	2,435,114	-	2,435,114
Total current assets	53,807,365	39,877,811	93,685,176
Noncurrent assets:			
Notes and loans receivable	12,160,341	-	12,160,341
Land	4,596,065	8,051,152	12,647,217
Capacity rights	-	270,000	270,000
Construction in progress	7,547,345	51,265,537	58,812,882
Buildings and improvements	12,111,524	25,491,102	37,602,626
Technology subscription	765,736	-	765,736
Machinery equipment and vehicles	4,230,324	5,616,740	9,847,064
Infrastructure and network	45,574,428	131,085,325	176,659,753
Total noncurrent assets	86,985,763	221,779,856	308,765,619
Total assets	140,793,128	261,657,667	402,450,795
DEFERRED OUTFLOWS OF RESOURCES			
Pension related	16,395,423	3,081,900	19,477,323
Total deferred outflows of resources	16,395,423	3,081,900	19,477,323
Total assets and deferred outflows of resources	157,188,551	264,739,567	421,928,118
LIABILITIES			
Current liabilities:			
Accounts payable	4,796,165	7,179,654	11,975,819
Accrued payroll liabilities	1,197,968	270,913	1,468,881
Interest payable	597,141	752,688	1,349,829
Unavailable revenues	891,544	-	891,544
Deposits payable	-	228,852	228,852
Total current liabilities	7,482,818	8,432,107	15,914,925
Noncurrent liabilities:			
Due within one year	3,543,597	3,629,967	7,173,564
Due in more than one year	80,226,999	103,479,307	183,706,306
Total noncurrent liabilities	83,770,596	107,109,274	190,879,870
Total liabilities	91,253,414	115,541,381	206,794,795
DEFERRED INFLOWS OF RESOURCES			
Lease related	70,391	86,426	156,817
Pension related	6,041,607	174,077	6,215,684
Total deferred inflows of resources	6,111,998	260,503	6,372,501
Total liabilities and deferred inflows of resources	97,365,412	115,801,884	213,167,296
NET POSITION			
Net investment in capital assets	57,847,372	161,367,208	219,214,580
Restricted for:			
Capital projects	22,395,404	-	22,395,404
Certifications and training	50,840	-	50,840
Community events	45,800	-	45,800
Debt service reserve	2,449,504	706,668	3,156,172
Governmental services	1,487,815	-	1,487,815
Housing and community development	14,016,250	-	14,016,250
NCPA Projects	-	169,812	169,812
Public health services	61,185	-	61,185
Public safety	629,818	-	629,818
Public works	1,279,894	-	1,279,894
Solid waste abatement	35,564	-	35,564
Parks and recreation:			
Expendable	7,032	-	7,032
Nonexpendable	137,576	-	137,576
Unrestricted	(40,620,915)	(13,306,005)	(53,926,920)
Total net position	\$ 59,823,139	\$ 148,937,683	\$ 208,760,822

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

City of Ukiah, California
Statement of Activities
June 30, 2024

					Net (Expense) Revenue and Changes in Net Position		
					Primary Government		
					Governmental	Business-type	
Functions/Programs	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Activities	Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 4,690,322	\$ 159,080	\$ 18,780	\$ 100,440	\$ (4,412,022)	\$ -	\$ (4,412,022)
Public safety	13,937,325	528,147	3,134,523	-	(10,274,655)	-	(10,274,655)
Housing and community development	1,926,206	849,721	1,140,970	-	64,485	-	64,485
Public works	3,305,509	609,750	900,185	1,873,934	78,360	-	78,360
Parks, buildings, and grounds	2,274,407	132,486	1,827	6,468	(2,133,626)	-	(2,133,626)
Recreation and culture	5,801,543	4,107,209	74,417	-	(1,619,917)	-	(1,619,917)
Economic development and redevelopment	207,310	250,000	46,587	-	89,277	-	89,277
Interest on long-term debt	3,479,002	-	-	-	(3,479,002)	-	(3,479,002)
Total governmental activities	35,621,624	6,636,393	5,317,289	1,980,842	(21,687,100)	-	(21,687,100)
Business-type activities:							
Parking District	125,590	113,471	-	-	-	(12,119)	(12,119)
Landfill	1,630,530	632,710	-	-	-	(997,820)	(997,820)
Ambulance Services	1,860,404	1,290,073	-	62,550	-	(507,781)	(507,781)
Golf	228,916	40,000	-	-	-	(188,916)	(188,916)
Conference Center	557,924	371,870	69	-	-	(185,985)	(185,985)
Airport	1,926,596	1,728,466	-	2,260,687	-	2,062,557	2,062,557
Electric	23,062,949	24,609,220	1,733,800	3,167,393	-	6,447,464	6,447,464
Street Lighting	157,324	191,340	-	-	-	34,016	34,016
Water	8,438,575	8,131,496	52,523	28,899,661	-	28,645,105	28,645,105
Wastewater	9,471,702	8,052,968	29,993	2,522,659	-	1,133,918	1,133,918
Total business-type activities	47,460,510	45,161,614	1,816,385	36,912,950	-	36,430,439	36,430,439
Total primary government	\$ 83,082,134	\$ 51,798,007	\$ 7,133,674	\$ 38,893,792	\$ (21,687,100)	\$ 36,430,439	\$ 14,743,339
General revenues:							
Property tax					4,028,252	17,515	4,045,767
Sales tax					13,268,292	-	13,268,292
Franchises					2,307,901	-	2,307,901
Transient occupancy					1,261,431	-	1,261,431
Business license					519,782	-	519,782
Other taxes					675	-	675
Use of money and property					553,104	811,963	1,365,067
Other revenue					286,078	322,302	608,380
Transfers					(836,695)	836,695	-
Total general revenues, special items, and transfers					21,388,820	1,988,475	23,377,295
Change in net position					(298,280)	38,418,914	38,120,634
Net position - beginning, as previously reported					60,268,627	111,146,188	171,414,815
Restatement for correction of an error					(147,208)	(627,419)	(774,627)
Net position - beginning as restated					60,121,419	110,518,769	170,640,188
Net position - ending					\$ 59,823,139	\$ 148,937,683	\$ 208,760,822

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

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 2024. Individual nonmajor funds may be found in the Supplemental section.

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

General Capital Projects

This general capital projects fund was created in 2024 to account for bond proceeds and other resources for street and rights-of-way projects.

Pension Debt Service

This debt service fund was created in 2024 to account for resources accumulated, used, and reserved for the retirement of lease revenue bonds.

City of Ukiah, California
Balance Sheet
Governmental Funds
June 30, 2024

	General Fund	Streets Capital Improvements	General Capital Projects	Pension Debt Service	Total Nonmajor Funds	Total Governmental Funds
ASSETS						
Cash and investments	\$ 3,399,645	\$ 2,955	\$ 3,054,186	\$ 4,372,769	\$ 8,974,067	\$ 19,803,622
Restricted cash and investments	-	-	198,003	-	-	198,003
Accounts receivable	4,444,089	1,365,137	-	-	332,257	6,141,483
Lease receivable	70,391	-	-	-	-	70,391
Notes receivable	1,819,284	-	-	-	10,530,350	12,349,634
Interest receivable	14,691	-	5,348	2,830	19,939	42,808
Grants and subventions receivable	102,149	1,113	-	-	810,856	914,118
Inventories and prepaids	101,918	-	-	-	-	101,918
Due from other funds	1,416,083	-	-	-	1,281,906	2,697,989
Advances to other funds	3,027,835	-	1,681,372	-	-	4,709,207
Land held for resale	-	-	-	-	2,435,114	2,435,114
Capital grants, contributions, and subventions	-	-	38,833	-	227,631	266,464
Total assets	<u>14,396,085</u>	<u>1,369,205</u>	<u>4,977,742</u>	<u>4,375,599</u>	<u>24,612,120</u>	<u>49,730,751</u>
LIABILITIES						
Accounts payable	772,188	2,333,617	1,129,077	-	296,138	4,531,020
Accrued payroll liabilities	1,049,934	1,630	-	-	1,536	1,053,100
Unearned revenues	891,544	-	-	-	-	891,544
Due to other funds	-	1,281,906	338,482	-	522,969	2,143,357
Advance from other funds	-	-	-	-	514,550	514,550
Total liabilities	<u>2,713,666</u>	<u>3,617,153</u>	<u>1,467,559</u>	<u>-</u>	<u>1,335,193</u>	<u>9,133,571</u>
DEFERRED INFLOWS OF RESOURCES						
Lease related	70,391	-	-	-	-	70,391
Unavailable revenues - grants and subventions	94,710	-	38,833	-	2,291,068	2,424,611
Total deferred inflows of resources	<u>165,101</u>	<u>-</u>	<u>38,833</u>	<u>-</u>	<u>2,291,068</u>	<u>2,495,002</u>
Total liabilities and deferred inflows of resources	<u>2,878,767</u>	<u>3,617,153</u>	<u>1,506,392</u>	<u>-</u>	<u>3,626,261</u>	<u>11,628,573</u>
FUND BALANCES (DEFICITS)						
Nonspendable:						
Interfund loans	3,027,835	-	-	-	-	3,027,835
Inventories and prepaids	101,918	-	-	-	-	101,918
Notes, leases, and interagency receivables	1,819,284	-	-	-	-	1,819,284
Riparian corridor management	-	-	-	-	137,576	137,576
Restricted:						
Capital projects	-	-	3,471,350	-	4,448	3,475,798
CDBG activities	-	-	-	-	737,178	737,178
Certifications and training	-	-	-	-	60,600	60,600
Clean-up and solid waste remediation	-	-	-	-	84,711	84,711
Debt service reserve	-	-	-	-	2,448,092	2,448,092
Downtown business improvements	-	-	-	-	1,010	1,010
Housing activities	-	-	-	-	13,994,188	13,994,188
Opioid settlement	-	-	-	-	101,707	101,707
Project reserve	-	-	-	-	14,563	14,563
Public safety	-	-	-	-	703,795	703,795
Riparian corridor management	-	-	-	-	9,695	9,695
Special recreation events	-	-	-	-	68,524	68,524
Streets and rights-of-way	-	-	-	-	2,082,068	2,082,068
Wildfire mitigation	892,248	-	-	-	-	892,248
Committed:						
Park development	-	-	-	-	39,911	39,911
Planning activities	-	-	-	-	267,601	267,601
Solid waste management	-	-	-	-	44,266	44,266
Assigned:						
Capital projects	-	-	-	-	64,658	64,658
Equipment reserve	-	-	-	-	382,693	382,693
Pension reserve	-	-	-	4,375,599	-	4,375,599
Special projects	-	-	-	-	697,272	697,272
Unassigned	5,676,033	(2,247,948)	-	-	(958,697)	2,469,388
Total fund balances (deficits)	<u>11,517,318</u>	<u>(2,247,948)</u>	<u>3,471,350</u>	<u>4,375,599</u>	<u>20,985,859</u>	<u>38,102,178</u>
Total liabilities and fund balances (deficits)	<u>\$ 14,396,085</u>	<u>\$ 1,369,205</u>	<u>\$ 4,977,742</u>	<u>\$ 4,375,599</u>	<u>\$ 24,612,120</u>	<u>\$ 49,730,751</u>

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

City of Ukiah, California
Reconciliation of Balance Sheet
To the Statement of Net Position
For the Year Ended June 30, 2024

Fund balances of governmental funds	\$ 38,102,178
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Amounts reported for governmental activities in the statement of net position are different

Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds:

Capital assets	117,270,982	
Accumulated depreciation	(45,437,465)	
		71,833,517

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Compensated absences	(884,308)	
Technology subscriptions	(613,386)	
2017 fire engine lease	(426,313)	
2017 I-Bank financing lease	(3,478,158)	
2020 Fire brush truck	(143,035)	
Fire apparatus	(232,675)	
2020B CalPERS Taxable Lease Revenue Bonds	(30,333,090)	
2022 Lease Revenue Bonds	(13,944,156)	
Net pension liability	(15,501,374)	
		(65,556,495)

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	16,395,423	
Deferred inflows - pension related items	(6,041,607)	
		10,353,816

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.	3,113,179	
		3,113,179

Long-term revenues and expenses:

Accrued interest on long-term debt is not due and payable in the current period and is not reported in the funds.	(447,667)	
		(447,667)

Long-term assets are not available for current use.

Amounts are unavailable under the modified accrual basis of accounting.	2,424,611	
		2,424,611

Net position of governmental activities		\$ 59,823,139
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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
For the Year Ended June 30, 2024

	General Fund	Streets Capital Improvements	General Capital Projects	Pension Debt Service	Total Nonmajor Funds	Total Governmental Funds
REVENUES						
Property tax	\$ 4,028,252	\$ -	\$ -	\$ -	\$ -	\$ 4,028,252
Sales tax	13,268,292	-	-	-	-	13,268,292
Transient occupancy	1,251,277	-	-	-	-	1,251,277
Business license tax	500,110	-	-	-	20,172	520,282
Other taxes	675	-	-	-	-	675
Franchise fees	2,307,901	-	-	-	-	2,307,901
Charges for service	5,291,695	-	-	-	344,030	5,635,725
Licenses and permits	286,285	-	-	-	-	286,285
Grants, contributions, and subventions	3,150,570	1,577,801	-	-	2,432,358	7,160,729
Use of money and property	255,785	-	73,249	35,009	865,672	1,229,715
Miscellaneous	115,037	-	-	-	20,454	135,491
Fines penalties and forfeitures	46,877	-	-	-	-	46,877
Total revenues	30,502,756	1,577,801	73,249	35,009	3,682,686	35,871,501
EXPENDITURES						
Current:						
General government	179,978	229	-	11,707	13,367	205,281
Public safety	17,508,151	-	-	-	217,542	17,725,693
Housing and community development	1,525,273	-	-	-	554,926	2,080,199
Public works	1,053,189	338,599	366,719	-	131,645	1,890,152
Parks, buildings, and grounds	1,984,336	-	-	-	27,086	2,011,422
Recreation and culture	5,228,039	-	-	-	708,409	5,936,448
Economic development and redevelopment	165,418	-	-	-	19,319	184,737
Debt service:						
Interest	847,483	613,200	-	-	19,766	1,480,449
Principal	616,361	1,371,234	-	-	42,548	2,030,143
Lease principal	137,067	-	-	-	-	137,067
Lease interest	16,636	-	-	-	-	16,636
Capital outlay:						
Public safety	162,937	-	-	-	-	162,937
Public works	-	3,925,358	1,875,139	-	146,250	5,946,747
Parks, buildings, and grounds	145,308	-	-	-	140,698	286,006
Recreation and culture	-	-	-	-	41,519	41,519
Total expenditures	29,570,176	6,248,620	2,241,858	11,707	2,063,075	40,135,436
Excess (deficiency) of revenues over expenditure	932,580	(4,670,819)	(2,168,609)	23,302	1,619,611	(4,263,935)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,643,633	2,728,970	-	159,834	63,094	4,595,531
Transfers out	(3,148,395)	(813)	-	-	(2,036,187)	(5,185,395)
Total other financing sources (uses)	(1,504,762)	2,728,157	-	159,834	(1,973,093)	(589,864)
Net change in fund balances	(572,182)	(1,942,662)	(2,168,609)	183,136	(353,482)	(4,853,799)
Fund balances - beginning, as previously reported	12,089,500	(205,296)	5,639,959	4,192,463	21,386,559	43,103,185
Restatement for correction of an error	-	(99,990)	-	-	(47,218)	(147,208)
Fund balances - beginning, as restated	12,089,500	(305,286)	5,639,959	4,192,463	21,339,341	42,955,977
Fund balance - ending	\$ 11,517,318	\$ (2,247,948)	\$ 3,471,350	\$ 4,375,599	\$ 20,985,859	\$ 38,102,178

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

City of Ukiah, California
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances to the Statement of Activities
For the Year Ended June 30, 2024

Net change in fund balances - total government funds	\$ (4,853,799)
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Amounts reported for governmental activities in the statement of activities 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	5,232,593	
Depreciation expense	(2,447,152)	
Loss on disposal	<u>(163,125)</u>	
		2,622,316

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	(4,333,567)	
Compensated absence expense	<u>(66,341)</u>	
		(4,399,908)

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	(2,408,895)	
Changes to deferred inflows: pension-related items	<u>3,853,297</u>	
		1,444,402

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 leases	3,007,482	
Amortization of debt premium	185,293	
Subscription liability increase	<u>(334,462)</u>	
		2,858,313

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.

288,536

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.

1,741,860

Change in net position of governmental activities

\$ (298,280)

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.

Wastewater 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, 2024

	Business-type Activities						Governmental Activities
	Landfill	Electric	Water	Wastewater	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
ASSETS							
Current assets:							
Cash and investments	\$ 4,578,147	\$ 4,645,906	\$ 3,357,158	\$ 584,119	\$ 448,971	\$ 13,614,301	\$ 1,985,948
Restricted cash and investments	-	3,765,846	-	-	-	3,765,846	16,482,792
Accounts receivable	99,404	5,287,594	1,838,439	2,681,990	408,056	10,315,483	264,940
Lease receivable	-	-	-	-	86,426	86,426	-
Interest receivable	24,315	22,384	10,604	7,246	674	65,223	4,073
Grants and subventions receivable	-	972,908	11,514,410	1,141,648	335,383	13,964,349	278,321
Prepays	-	-	-	-	-	-	195,465
Inventories and prepaids	-	2,258,543	118,318	11,275	-	2,388,136	-
Due from other funds	6,002,698	-	293,243	-	-	6,295,941	240,535
Total current assets	10,704,564	16,953,181	17,132,172	4,426,278	1,279,510	50,495,705	19,452,074
Noncurrent assets:							
Advances to other funds	-	289,121	-	-	502,280	791,401	-
Land	699,654	2,316,013	2,571,192	670,431	1,793,862	8,051,152	762,562
Intangible assets	-	-	270,000	-	-	270,000	-
Construction in progress	-	6,287,085	35,002,544	7,016,834	2,959,074	51,265,537	423,468
Buildings and improvements	26,700	26,261,659	22,248,066	10,540,745	4,385,511	63,462,681	1,560,657
Machinery equipment and vehicles	516,075	5,607,006	3,566,315	4,260,683	1,417,746	15,367,825	1,664,847
Infrastructure and network	-	31,250,198	49,989,739	91,954,368	6,719,287	179,913,592	-
Less accumulated depreciation	(458,304)	(35,306,279)	(20,552,744)	(35,006,044)	(5,390,682)	(96,714,053)	(1,256,508)
Total noncurrent assets	784,125	36,704,803	93,095,112	79,437,017	12,387,078	222,408,135	3,155,026
Total assets	11,488,689	53,657,984	110,227,284	83,863,295	13,666,588	272,903,840	22,607,100
DEFERRED OUTFLOWS OF RESOURCES							
Pension related	73,806	836,470	785,298	742,490	643,836	3,081,900	-
Total deferred outflows of resources	73,806	836,470	785,298	742,490	643,836	3,081,900	-
Total assets and deferred outflows of resources	11,562,495	54,494,454	111,012,582	84,605,785	14,310,424	275,985,740	22,607,100
LIABILITIES							
Current liabilities:							
Accounts payable	126,023	728,762	3,974,392	1,733,191	456,000	7,018,368	296,793
Accrued payroll liabilities	3,885	101,544	52,425	47,285	34,821	239,960	175,821
Due to other funds	-	-	6,002,698	293,243	764,634	7,060,575	30,535
Deposits payable	-	222,420	308	-	6,124	228,852	-
Interest payable	4,400	176,552	322,967	235,809	12,960	752,688	149,474
Compensated absences - current	1,122	26,847	12,701	11,641	8,733	61,044	51,611
Pension-related bonds - current	13,752	176,293	111,687	126,526	37,034	465,292	-
Capital project installment obligations - current	-	-	540,180	-	11,417	551,597	-
Capital project bonds - current	-	382,200	587,610	1,570,099	-	2,539,909	443,047
Due to other agencies	-	-	116,945	13,661	-	130,606	-
Total current liabilities	149,182	1,814,618	11,721,913	4,031,455	1,331,723	19,048,891	1,147,281
Noncurrent liabilities:							
Advance from other funds	-	-	502,280	1,681,372	2,532,406	4,716,058	270,000
Landfill closure/post-closure	21,936,738	-	-	-	-	21,936,738	-
Compensated absences	10,095	241,621	114,314	104,768	78,592	549,390	464,516
Net pension liability	101,058	1,145,323	1,075,257	1,016,644	881,562	4,219,844	-
Capital project installment obligations	-	-	16,108,633	-	115,503	16,224,136	-
Pension-related bonds	468,642	6,007,835	3,806,133	4,311,885	1,262,123	15,856,618	-
Capital project bonds	-	9,436,209	12,465,887	22,711,352	-	44,613,448	17,388,677
Total noncurrent liabilities	22,516,533	16,830,988	34,072,504	29,826,021	4,870,186	108,116,232	18,123,193
Total liabilities	22,665,715	18,645,606	45,794,417	33,857,476	6,201,909	127,165,123	19,270,474
DEFERRED INFLOWS OF RESOURCES							
Lease related	-	-	-	-	86,426	86,426	-
Pension related	4,169	47,247	44,357	41,939	36,365	174,077	-
Total deferred inflows of resources	4,169	47,247	44,357	41,939	122,791	260,503	-
Total liabilities and deferred inflows of resources	22,669,884	18,692,853	45,838,774	33,899,415	6,324,700	127,425,626	19,270,474
NET POSITION							
Net investment in capital assets	784,125	30,241,978	63,528,808	54,946,583	11,865,714	161,367,208	2,421,652
Restricted for:							
Debt service reserve	-	-	706,668	-	-	706,668	-
NCPA Projects	-	169,812	-	-	-	169,812	-
Unrestricted	(11,891,514)	5,389,811	938,332	(4,240,213)	(3,879,990)	(13,683,574)	914,974
Total net position	\$ (11,107,389)	\$ 35,801,601	\$ 65,173,808	\$ 50,706,370	\$ 7,985,724	148,560,114	\$ 3,336,626
Difference between business-type adjustments to assets and liabilities.						377,569	
Net position of business-type activities						\$ 148,937,683	

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, 2024

	Business-type Activities						Governmental Activities
	Landfill	Electric	Water	Wastewater	Total Nonmajor Funds	Total Enterprise Funds	Internal Service Funds
OPERATING REVENUES							
Charges for service	\$ 609,091	\$ 24,601,008	\$ 8,131,496	\$ 9,144,830	\$ 1,594,985	\$ 44,081,410	\$ 19,746,430
Cap and trade	-	1,089,165	-	-	-	1,089,165	-
Facility rental	9,057	-	-	-	820,775	829,832	-
Fuel sales	-	-	-	-	1,272,401	1,272,401	-
Miscellaneous	14,562	176,404	-	-	1,874	192,840	179,289
Fines penalties and forfeitures	-	-	-	-	45,185	45,185	-
Connection fees	-	-	-	272,882	-	272,882	-
Total operating revenues	632,710	25,866,577	8,131,496	9,417,712	3,735,220	47,783,715	19,925,719
OPERATING EXPENSES							
General and administrative	127,453	3,301,612	1,505,555	1,660,267	731,568	7,326,455	2,777,425
Maintenance and operations	1,469,617	17,885,691	4,305,401	4,713,473	3,009,306	31,383,488	15,013,348
Fuel	-	-	-	-	733,469	733,469	-
Depreciation	15,002	1,249,920	1,885,510	2,269,990	304,721	5,725,143	130,855
Total operating expenses	1,612,072	22,437,223	7,696,466	8,643,730	4,779,064	45,168,555	17,921,628
Operating income (loss)	(979,362)	3,429,354	435,030	773,982	(1,043,844)	2,615,160	2,004,091
NONOPERATING REVENUES (EXPENSES)							
Property tax	-	-	-	-	17,515	17,515	-
Grants, contributions, and subventions	-	644,635	52,524	29,994	69	727,222	25,340
Interest, rent, and concessions	202,948	298,024	102,071	92,733	116,182	811,958	32,956
Insurance proceeds from capital asset damage	-	471,489	-	-	-	471,489	-
Interest and fiscal charges	(18,390)	(565,006)	(699,833)	(800,340)	(71,915)	(2,155,484)	(945,398)
Total nonoperating revenues (expenses)	184,558	849,142	(545,238)	(677,613)	61,851	(127,300)	(887,102)
Income (loss) before contributions and transfers	(794,804)	4,278,496	(110,208)	96,369	(981,993)	2,487,860	1,116,989
Capital grants, contributions, and subventions	\$ -	\$ 2,695,904	\$ 28,899,661	\$ 1,157,915	\$ 2,323,237	\$ 35,076,717	\$ 698,815
Transfers in	390,000	-	289,108	15,312	250,000	944,420	-
Transfers out	-	-	(15,312)	(289,108)	-	(304,420)	(50,136)
Change in net position	(404,804)	6,974,400	29,063,249	980,488	1,591,244	38,204,577	1,765,668
Net position - beginning, as previously reported	(10,702,585)	28,870,918	36,296,774	50,121,048	6,396,801	110,982,956	1,715,407
Restatement for correction of an error	-	(43,717)	(186,215)	(395,166)	(2,321)	(627,419)	(144,449)
Net position - beginning as restated	(10,702,585)	28,827,201	36,110,559	49,725,882	6,394,480	110,355,537	1,570,958
Net position - ending	\$ (11,107,389)	\$ 35,801,601	\$ 65,173,808	\$ 50,706,370	\$ 7,985,724	\$ 148,560,114	\$ 3,336,626
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds						214,337	
Changes in net position of business-type activities						\$ 38,418,914	

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

City of Ukiah, California
Statement of Cash Flows
Proprietary Funds
June 30, 2024

	Business-type Activities - Enterprise Funds						Governmental Activities
	Landfill	Electric	Water	Wastewater	Total Nonmajor Enterprise Funds	Total Enterprise Funds	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash receipts from customers	\$ 580,379	\$ 25,566,942	\$ 8,054,499	\$ 8,729,242	\$ 3,860,458	\$ 46,791,520	\$ 215,164
Receipts from interfund services provided	-	6,587	-	-	-	6,587	18,793,862
Payments to employees	(185,945)	(3,798,508)	(2,240,789)	(2,045,832)	(1,384,613)	(9,655,687)	(8,024,169)
Payments to suppliers	(449,713)	(13,192,989)	181,234	(1,402,695)	(1,905,051)	(16,769,214)	(7,495,260)
Payments for interfund services used	(127,453)	(3,302,069)	(1,505,555)	(1,660,267)	(732,482)	(7,327,826)	(2,795,982)
Receipts from other governmental agencies	-	168,192	-	-	-	168,192	512,180
Payments to other governmental agencies	-	-	116,945	13,661	-	130,606	-
Other payments	-	-	-	(54,457)	-	(54,457)	(20,000)
Other operating cash receipts (payments)	-	(571,881)	-	-	-	(571,881)	-
Net cash provided (used) by operating activities	(182,732)	4,876,274	4,606,334	3,579,652	(161,688)	12,717,840	1,185,795
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Principal paid on lease revenue bonds	(13,390)	(171,652)	(108,747)	(123,197)	(36,061)	(453,047)	-
Cash received (paid) to other funds	(5,612,698)	-	4,152,743	1,407,576	978,575	926,196	(330,136)
Property taxes received	-	-	-	-	17,515	17,515	-
Interest paid	(18,390)	(235,771)	(149,367)	(169,216)	(68,795)	(641,539)	(357,851)
Grants and contributions	-	644,808	52,523	29,993	62,623	789,947	(186,238)
Net cash provided (used) by noncapital financing activities	(5,644,478)	237,385	3,947,152	1,145,156	953,857	639,072	(874,225)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Proceeds from insurance	-	471,489	-	-	-	471,489	380,000
Capital grants and contributions	-	1,685,136	20,542,634	2,031	1,985,823	24,215,624	270,439
Interest paid	(59)	(389,096)	(695,183)	(664,227)	(3,373)	(1,751,938)	(647,112)
Principal paid on capital and related debt	-	(310,000)	(1,589,369)	(887,462)	(11,157)	(2,797,988)	(375,000)
Acquisition and construction of capital assets	-	(5,829,347)	(30,055,446)	(5,523,307)	(2,577,394)	(43,985,494)	(667,068)
Net cash provided (used) by capital and related financing activities	(59)	(4,371,818)	(11,797,364)	(7,072,965)	(606,101)	(23,848,307)	(1,038,741)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	192,105	284,157	96,622	63,258	26,241	662,383	30,200
Net cash provided (used) by investing activities	192,105	284,157	96,622	63,258	26,241	662,383	30,200
Net increase (decrease) in cash and cash equivalents	(5,635,164)	1,025,998	(3,147,256)	(2,284,899)	212,309	(9,829,012)	(696,971)
Balances - beginning of year	10,213,311	7,385,754	6,504,414	2,869,018	236,662	27,209,159	19,165,711
Balances - end of the year	\$ 4,578,147	\$ 8,411,752	\$ 3,357,158	\$ 584,119	\$ 448,971	\$ 17,380,147	\$ 18,468,740
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating Income	\$ (979,362)	\$ 3,429,354	\$ 435,030	\$ 773,982	\$ (1,043,844)	\$ 2,615,160	\$ 2,004,091
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	15,002	1,249,920	1,885,510	2,269,990	304,721	5,725,143	130,855
Changes in assets and liabilities:							
Decrease (increase) in accounts receivable	(52,331)	(303,559)	(82,720)	(696,137)	161,522	(973,225)	(232,287)
Decrease (increase) in prepaids	-	-	-	-	-	-	(195,465)
Decrease (increase) in inventory	-	(451,443)	13,655	11,853	-	(425,935)	-
Decrease (increase) in deferred outflows	76,759	1,136,728	377,225	535,731	73,934	2,200,377	-
Increase (decrease) in accounts payable	29,954	530,238	2,152,884	1,041,415	193,361	3,947,852	(484,321)
Increase (decrease) in accrued salaries and benefits	470	40,583	13,873	13,437	135,888	204,251	44,041
Increase (decrease) in compensated absences	321	56,972	3,307	13,759	33,672	108,031	62,367
Increase (decrease) in deferred inflows	(8,831)	(123,120)	(56,016)	(68,423)	(19,925)	(276,315)	-
Increase (decrease) in net pension liability/(asset)	(55,913)	(911,819)	(136,722)	(315,955)	(1,017)	(1,421,426)	-
Increase (decrease) in landfill liability	791,199	-	-	-	-	791,199	-
Increase (decrease) in customer deposits	-	222,420	308	-	-	222,728	-
Increase (decrease) in claims payable	-	-	-	-	-	-	(143,486)
Net cash provided (used) by operating activities	\$ (182,732)	\$ 4,876,274	\$ 4,606,334	\$ 3,579,652	\$ (161,688)	\$ 12,717,840	\$ 1,185,795
Noncash investing, capital and financing activities							
Amortization related to long-term debt	\$ -	\$ (55,200)	\$ (127,610)	\$ (27,099)	\$ -	\$ (209,909)	\$ (58,047)
Total noncash investing, capital and financing activities	-	(55,200)	(127,610)	(27,099)	-	(209,909)	(58,047)

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
June 30, 2024

	Private-Purpose Trust Funds	Custodial Funds
ASSETS		
Cash and investments	\$ 6,148,040	\$ 1,124,746
Accounts receivable	-	1,304,618
Interest receivable	14,581	5,475
Land held for resale	5,443	-
Total assets	<u>6,168,064</u>	<u>2,434,839</u>
LIABILITIES		
Accounts payable	-	353,296
Accrued payroll liabilities	190	22,976
Deposits payable	-	402,768
Interest payable	6,060	-
Due to other agencies	-	44,572
Intergovernmental payable	-	25,638
Due to City of Ukiah	-	2,067,132
Due in more than one year	2,834,752	-
Total liabilities	<u>2,841,002</u>	<u>2,916,382</u>
NET POSITION		
Restricted for:		
Held for the benefit of the state	3,327,062	-
Individuals, organizations, and other governments	-	(481,543)
Total net position	<u>\$ 3,327,062</u>	<u>\$ (481,543)</u>

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

City of Ukiah, California
Statement of Changes in Fiduciary Net Position
June 30, 2024

	Private-Purpose Trust Funds	Custodial Funds
ADDITIONS		
Contributions:		
Capital grants, contributions, and subventions	\$ -	\$ 1,230
Taxes and assessments collected for other governments	1,058,567	2,221,709
Service charges collected for other governments	-	182,572
Service charges collected for other agencies	-	2,171,683
Intergovernmental	-	1,198,146
Interest, rent, and concessions	-	36,549
Miscellaneous	-	6,849
Members	-	569,809
Total contributions	1,058,567	6,388,547
Investment earnings:		
Interest, rent, and concessions	116,548	4,225
Total investment earnings	116,548	4,225
Total additions	1,175,115	6,392,772
DEDUCTIONS		
General and administrative	250,000	146,830
Maintenance and operations	20,045	836,158
Fines penalties and forfeitures	-	419
Principal on behalf of beneficiaries	-	101,742
Interest and fiscal charges on behalf of beneficiaries	91,668	18,173
Distributions to other governments	-	597,378
Payments to other agencies for service charges collected	-	687,691
Payments to City for services provided	-	4,190,361
Total deductions	361,713	6,578,752
Net increase (decrease) in fiduciary net position	813,402	(185,980)
Net Position -- beginning of the year	2,513,660	(295,563)
Net Position -- end of the year	\$ 3,327,062	\$ (481,543)

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

City of Ukiah, California

June 30, 2024

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 accompanying financial statements present the City of Ukiah and its component units. Component units are legally separate entities for which the City is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations due the exclusive benefit to the City, and the nature of its governance.

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.

Blended Component Unit

The City of Ukiah Public Financing Authority is a Joint Exercise of Powers Authority organized and existing under and by virtue of the Joint Exercise of Power Act of the Government Code of the State of California. The City and the Industrial Development Authority of the City of Ukiah form the Authority by the execution of a Joint Exercise of Powers Agreement. The primary purpose of the Authority is to issue bonds and make lease agreements with the City of Ukiah and the Industrial Development Authority of the City of Ukiah. The City appoints the voting majority of the board and is able to impose its will on this component unit. There are no separate financial statements prepared for the authority.

B. Government-wide and Fund Financial Statement

The City's basic financial statements include both government-wide and fund financial statements.

Government-Wide Financial Statements:

- The government-wide financial statements include the Statement of Net Position and the Statement of Activities, which report information on all non-fiduciary activities of the City. These statements focus on the primary government and its blended component unit.
- The statements are presented using the economic resources measurement focus and the accrual basis of accounting, where revenues are recorded when earned, and expenses are recognized when incurred.

Fund Financial Statements:

- The fund financial statements provide detailed information about the City's funds, focusing on major funds.

- Governmental funds are presented using the current financial resources measurement focus and the modified accrual basis of accounting. Proprietary and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

C. Basis of Accounting and Measurement focus

Governmental Funds:

- Revenues are recognized when they are both measurable and available. Revenues are considered available if they are collectible within the current period or soon enough thereafter (typically 60 days) to pay liabilities. Some revenues due to the City by other governmental entities but were delayed due to administrative reasons were considered available within 90 days or longer.
- Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims, and judgments, which are recorded as expenditures when due.

Proprietary and Fiduciary Funds:

- Revenues are recognized when earned, and expenses are recognized when liabilities are incurred, regardless of the timing of cash flows.

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.

E. Cash and Investments

The City follows GASB Statement No. 72 for fair value measurement of investments. Cash and investments include demand deposits, certificates of deposit, and investments in government securities. The City maintains an investment policy in compliance with California Government Code requirements, emphasizing safety, liquidity, and return on investment. All investments are carried at fair value based on quoted market prices.

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.
- 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: Taxes related to the current fiscal year are accrued as revenue and accounts receivable when measurable and available. The City considers these revenues available if received within 60 days of year-end, consistent with the modified accrual basis of accounting.

Federal and State Grants:

- Under the accrual basis of accounting (used in the government-wide financial statements), federal and state grants are considered receivable and accrued as revenue when reimbursable costs are incurred, and all eligibility criteria are met.
- Under the modified accrual basis of accounting (used in fund-level statements), grant revenues are recognized only when measurable and available. The City considers grant revenues available if received within 60 days of year-end.

Notes Receivables: 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.

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, all 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

Deferred outflows and inflows of resources represent the consumption or acquisition of net assets applicable to future periods. The City reports deferred outflows related to pensions, leases, and bond refunding costs under GASB Statements No. 68, 87, and 63. Deferred inflows are recorded for resources received after the eligibility requirements are met but the revenues are not received within the availability period, or are amounts arising from actuarial assumptions.

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.”

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:

Fund balances for governmental funds are reported in categories that reflect the extent to which the City is bound to honor constraints on spending:

- Nonspendable: Includes amounts not in spendable form or legally required to be maintained intact. (e.g., inventory).
- Restricted: Amounts constrained by external parties or enabling legislation.
- Committed: Amounts designated for specific purposes by formal action (ordinance or resolution) of the City Council.
- Assigned: Amounts the City intends to use for specific purposes.
- Unassigned: Residual amounts in the General Fund not classified elsewhere.

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.

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.

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

The City participates in the California Public Employees' Retirement System (CalPERS) and accounts for its pension obligations under GASB Statement No. 68. Pension liabilities, expenses, and deferred inflows/outflows are based on actuarial valuations. Pension contributions are recognized as expenditures when due in governmental funds and are deferred in the government-wide and proprietary funds.

R. New or Closed Funds

The City closed two funds:

- Community-Based Transitional Housing
- American Rescue Fund

S. Leases

Lessor Accounting

The City acts as a lessor for noncancellable leases of City-owned land. In accordance with GASB Statement No. 87, the City recognizes a lease receivable and a deferred inflow of resources in both the government-wide and governmental fund financial statements at the commencement of the lease.

Initial Measurement

At the commencement of the lease, the lease receivable is measured at the present value of expected lease payments to be received during the lease term. The deferred inflow of resources is measured at the same amount as the lease receivable, adjusted for any lease payments received at or before the lease commencement date.

Subsequent Measurement

- The lease receivable is subsequently reduced by the principal portion of lease payments as they are received.
- The deferred inflow of resources is recognized as revenue over the lease term in a systematic and rational manner that aligns with the pattern of benefit provided to the lessee.

Key Estimates and Judgments

Significant estimates and judgments are required in determining key inputs for lease accounting. These include:

1. Discount Rate:
 - The City uses its incremental borrowing rate as the discount rate to calculate the present value of expected lease payments.
2. Lease Term:
 - The lease term includes the noncancellable period of the lease, along with any optional renewal periods that the lessee is reasonably certain to exercise.
3. Lease Receipts:
 - Lease receipts are composed of fixed payments specified in the lease agreement.

Monitoring and Remeasurement

The City monitors changes in circumstances that may require remeasurement of the lease receivable and deferred inflows of resources. Remeasurement is performed when changes occur that are expected to significantly affect:

- The lease term.
- The amount of expected lease receipts.

Such changes include modifications to the lease agreement or significant changes in lessee payments or conditions affecting the lessee's ability to meet payment obligations.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

State and federal laws, as well as sound financial management practices, require governments to manage resources responsibly and ensure compliance with adopted budgets and other financial policies. In certain instances, fund balances or net positions may report deficits, which reflect timing differences, operational challenges, or other financial circumstances.

The following schedule provides information on major and non-major funds that reported deficit fund balances or net positions as of June 30, 2024. For each deficit, an explanation of its cause and the steps being taken to address the deficit is provided. The City is committed to resolving these deficits through various measures, including the use of specific revenue sources, operational adjustments, or financial planning strategies.

This disclosure ensures transparency and accountability while providing users of the financial statements with a clear understanding of the financial condition of these funds.

The following major and non-major funds had deficit fund balances/net positions as of June 30, 2024,

Major and Non-major Governmental Funds		
Fund Name	Deficit Amount	Discussion/Explanation
Streets Capital Improvement Fund	\$(2,247,948)	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 2025.
ARRC	(21,979)	Deficit amount is the result of prior capital projects and operational deficiencies. The deficit is being eliminated with future revenues generated by ARRC operations.
Winter Special Events	(194,517)	Deficit amount is the result of a capital acquisition using an interfund loan with the general fund and losses in the reporting year. The loan will be repaid with current available revenues annually, with full payoff expected in five years.
Playground & Park Amenities	(179,739)	Deficit amount is the result of capital funded by a specific revenue sources and will be eliminated when future and unavailable revenues are made available.
Riverside Park	(57,004)	Deficit amount is the result of capital funded by a specific revenue sources and will be eliminated when future and unavailable revenues are made available.
Rail Trail	(505,458)	Deficit amount is the result of capital funded by a specific revenue sources and will be eliminated when future and unavailable revenues are made available.

Major and Non-major Proprietary Funds

Fund Name	Deficit Amount	Discussion/Explanation
Landfill	(11,107,389)	Total estimated costs for closure, post-closure, and corrective action plan exceed available resources by \$5.6 million. Recently enacted surcharges collected at the Ukiah Transfer Station are expected to fund the difference. Those amounts are reported as transfers into the landfill enterprise fund.
Ambulance Services	(517,226)	Resulted from startup costs, including capital acquisitions. Paid for by an internal loan from the general fund. Will be repaid by fees collected for ambulance services.
Street Lighting	(269,579)	Resulted from past operational deficits and will be repaid by enhanced service fees.
Public Safety Dispatch	(20,908)	Amounts charged to other agencies were insufficient to cover all operating and capital costs in the fund. The City has renegotiated the terms of those service agreements to increase charges and will cover the deficit with additional contributions from its general fund in 2025.

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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, 2024 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							\$ 10,450,330
Cash in investment portfolio, excluding LAIF							23,695,822
Cash with LAIF							616,181
Total pooled investment balances							24,312,003
Non pooled cash and investments, at fair value							
Petty cash							7,168
Refundable deposits							5,885
Deposits with NCPA							5,114,423
Total non pooled cash, at fair value							5,127,476
Cash with fiscal agent							23,233,489
Total non pooled investments, at fair value							23,233,489
Total cash equivalents and investments							\$ 63,123,298
Investment Portfolio Analysis							
					Maturities (in years)		
PAR		% of Portfolio	Permitted by Policy	In compliance with investment policy	<1	1 to 2	>2
\$ 12,450,000	US treasury obligations	50.60%	100%	Yes	\$ -	\$ 4,240,543	\$ 8,068,512
	Federal agency:						
\$ 2,187,593	Commercial Mortgage-Backed Security	8.89%	100%	Yes	693,698	864,364	566,578
\$ 250,000	Bond / Note	1.02%	100%	Yes	-	-	251,086
\$ 120,000	Municipal obligations	0.49%	100%	Yes	53,767	62,395	-
\$ 3,940,000	Corporate notes	16.01%	30%	Yes	313,210	1,524,017	2,048,775
\$ 875,000	Certificates of deposit	3.56%	30%	Yes	-	475,992	400,193
\$ 4,107,312	Asset-backed securities	16.69%	20%	Yes	-	214,303	3,857,982
\$ 616,181	Local agency investment fund	2.50%	\$75M	Yes	616,181	-	-
\$ 60,406	Money market	0.25%	20%	Yes	60,407	-	-
\$ 24,606,493	Total pooled investments	100.00%			\$ 1,737,263	\$ 7,381,614	\$ 15,193,126
\$ 42,890,488	Money market	99.67%	20%	Yes	23,072,058	-	-
\$ 144,049	County of Mendocino treasury	0.33%	100%	Yes	161,431	-	-
	Total non-pooled investments	100.00%			\$ 23,233,489	\$ -	\$ -

Collateral and Categorization Requirements

At the fiscal year end, the City's carrying amount of demand deposits was \$10,450,330 and the bank account balance was \$14,564,653. The difference of \$4,114,650 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	\$75m	\$75m
Time deposits	5 Years	25%	10%
Mortgage-backed and Asset-backed Securities (rated "AA" or better)	5 Years	20%	10%

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

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, 2024, 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 fair 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, 2024, the City had \$13,564,653 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).

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	\$ 12,309,055	N/A	\$ -	\$ 12,309,055	\$ -	\$ -
Federal agency/GSE	2,124,640	N/A	-	2,124,640	-	-
Municipal obligations	116,162	N/A	-	116,162	-	-
Bank Note	251,086	N/A	-	251,086	-	-
Negotiable certificates of deposit	876,185	N/A	-	876,185	-	-
Corporate notes	3,886,002	N/A	-	3,452,011	433,991	-
Asset-backed securities	4,072,285	N/A	3,249,320	-	-	822,965
LAIF	616,181	N/A	-	-	-	616,181
Money market	60,407	N/A	-	-	-	60,407
County of Mendocino treasury	161,431	N/A	-	-	-	161,431
Held by fiscal agent:						
Money market	23,072,058	N/A	-	-	-	23,072,058
Total	\$ 47,545,492		\$ 3,249,320	\$ 19,129,139	\$ 433,991	\$ 24,733,042

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 prices 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	\$ 12,309,055	\$ -	\$ -	\$ 12,309,055
Federal agency/GSE	2,124,640	-	-	2,124,640
Municipal obligations	116,162	-	-	116,162
Bank Note	251,086	-	-	251,086
Corporate notes	3,886,002	-	-	3,886,002
Negotiable certificates of deposit	876,185	-	-	876,185
Asset-backed securities	4,072,285	-	-	4,072,285
LAIF	616,181	616,181	-	-
Money market	60,407	60,407	-	-
County of Mendocino treasury	161,431	161,431	-	-
Held by fiscal agent:				
Money market	23,072,058	23,072,058	-	-
Total	\$ 47,545,492	\$ 23,910,077	\$ -	\$ 23,635,415

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, 2024, the City's investment in LAIF was \$616,181. The total amount invested by all public agencies at that date was \$21.97 billion. LAIF is part of the California Pooled Money Investment Account (PMIA), which at June 30, 2024 has a balance of \$178 billion. Financial Statements of LAIF and PMIA may be obtained from the California Treasurer's web site at www.treasurer.ca.gov.

NOTE 4 – RECEIVABLES

The City's accounts receivable represent amounts due from a variety of sources as of June 30, 2024. These receivables include balances from grants and subventions, leases, loans, customer accounts, and other accounts related to the City's operations. The amounts are categorized by governmental and business-type activities and are presented net of any allowance for doubtful accounts.

The receivables reflect the City's ongoing efforts to recover amounts due for services rendered, grant-funded projects, lease agreements, and loan programs. The allowance for doubtful accounts is based on management's assessment of the collectability of certain receivables, considering historical trends, economic conditions, and the creditworthiness of the counterparties.

The following schedule summarizes receivables by activity, type, and net amounts. A breakdown of the concentration of receivables is also provided, highlighting the proportion due from other governments versus individuals and businesses.

Accounts receivable consisted of the following at June 30, 2024:

Accounts Receivable			
	<u>Receivables</u>	<u>Allowance</u>	<u>Net</u>
Governmental activities			
Interest	\$ 42,822	\$ -	\$ 42,822
Accounts receivable:			
Customers	<u>6,708,540</u>	<u>-</u>	<u>6,708,540</u>
Total Governmental activities	<u>6,751,362</u>	<u>-</u>	<u>6,751,362</u>
Business-type activities			
Interest	65,230	-	65,230
Accounts receivable:			
Customers	<u>11,262,222</u>	<u>(855,823)</u>	<u>10,406,399</u>
Total Business-type activities	<u>11,327,452</u>	<u>(855,823)</u>	<u>10,471,629</u>
Total receivables	<u>\$ 18,078,814</u>	<u>\$ (855,823)</u>	<u>\$ 17,222,991</u>

As of June 30, 2024, the City's receivables are composed of 34.1% from other governments and 65.9% from individuals and businesses. Receivables from other governments primarily include amounts due from state and federal grant reimbursements for infrastructure projects and operational programs. Receivables from individuals and businesses consist of utility charges, lease payments, and housing and economic development loans.

No single individual, business, or government entity accounts for more than 25% of the total receivables. As a result, the City does not consider its receivables to be subject to significant concentration risk.

NOTE 5 – LOANS AND NOTES RECEIVABLE

Through the City's various housing rehabilitation funds, first-time homebuyer funds, and business/economic development loan programs, the City provides loans to qualifying individuals and businesses to support affordable housing, community development, and economic growth. Interest rates vary depending on the terms of the loan, ranging from 0% to market, and interest accrues on loans that bear interest. Loans are typically secured by property liens to ensure repayment.

Loans and notes receivable for the year ended June 30, 2024, consisted of the following:

Loans and Notes Receivable				
	Beginning 7/1/2023	Additions	Deletions	Ending 6/30/2024
Major governmental funds:				
Other Agencies	1,306,314	511,152	-	1,817,466
Miscellaneous	1,176	642	-	1,818
Nonmajor governmental funds:				
Special revenue funds:				
LMIHF Housing Asset Fund	1,498,057	7,291	-	1,505,348
CDBG Program Income	449,183	133,349	(229,256)	353,276
Home Program Income	8,579,603	218,219	(126,096)	8,671,726
Total governmental funds	11,834,333	870,653	(355,352)	12,349,634
Total loans/notes receivable	\$ 11,834,333	\$ 870,653	\$ (355,352)	\$ 12,349,634

Loan Terms and Policies

Loan Terms:

- Loan terms typically range from 1 to 30 years, depending on the specific program or fund requirements.
- Fixed interest rates are applied, ranging from 0% to market, as determined by individual loan agreements.

Default and Delinquency:

- The City monitors loans for delinquency and default. Delinquent loans are subject to collection procedures as outlined in the loan agreements.
- Loans in default may be subject to foreclosure or other legal remedies based on the lien agreements.

Allowance for Doubtful Accounts:

- As of June 30, 2024, the City has determined that all loans are collectible, and no allowance for doubtful accounts has been recorded.

Notes Receivable:

- Notes receivable represent individual loans secured by property liens in favor of the City and the Redevelopment Successor Agency. These loans are funded through various programs, including Community Development Block Grants (CDBG) and federal HOME housing programs. When repaid, the funds are designated for purposes allowed under reuse guidelines.

Program Descriptions

Other Agencies:

- Includes loans provided to the Ukiah Valley Fire Protection District and the Mendocino Solid Waste Management Authority (MSWMA). These loans are typically offered **interest-free** to honor the partnership nature of the relationship between the City and these agencies. The loans are intended to support operational needs and are structured to be repaid as quickly as possible.

LMHIF Housing Asset Fund:

- Supports low- and moderate-income housing initiatives, consistent with state and federal guidelines.

CDBG Program Income:

- Provides loans for community and economic development activities, primarily for low- and moderate-income households.

HOME Program Income:

- Funds affordable housing activities, including first-time homebuyer assistance and housing rehabilitation projects.

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NOTE 6 – CAPITAL ASSETS

Governmental capital asset activity for the year ended June 30, 2024, was as follows:

Capital Assets - Governmental					
	Balance July 1, 2023	Additions	Deletions	Transfers	Balance June 30, 2024
Governmental activities:					
Nondepreciable assets:					
Land	\$ 4,596,065	\$ -	\$ -	\$ -	\$ 4,596,065
Construction in progress	6,353,352	5,180,734	-	(3,986,741)	7,547,345
Total nondepreciable assets	10,949,417	5,180,734	-	(3,986,741)	12,143,410
Depreciable assets:					
Buildings and improvements	21,090,197	131,224	-	716,944	21,938,365
Technology subscriptions	1,047,946	334,461	-	-	1,382,407
Machinery, equipment, and vehicles	11,342,906	347,866	-	(203,049)	11,487,723
Infrastructure and network	71,127,397	-	-	2,942,680	74,070,077
Total depreciable assets	104,608,446	813,551	-	3,456,575	108,878,572
Total	115,557,863	5,994,285	-	(530,166)	121,021,982
Accumulated depreciation and amortization:					
Buildings and improvements	(9,310,175)	(722,746)	-	206,080	(9,826,841)
Technology subscriptions	(188,470)	(428,201)	-	-	(616,671)
Machinery, equipment, and vehicles	(6,821,930)	(566,687)	-	131,218	(7,257,399)
Infrastructure and network	(27,694,763)	(800,886)	-	-	(28,495,649)
Total accumulated depreciation	(44,015,338)	(2,518,520)	-	337,298	(46,196,560)
Net depreciable assets	60,593,108	(1,704,969)	-	3,793,873	62,682,012
Total governmental capital assets, net	\$ 71,542,525	\$ 3,475,765	\$ -	\$ (192,868)	\$ 74,825,422

Allocation of Depreciation and Amortization Expense

Governmental Activities:	
General government	\$ 682,308
Public works	1,162,240
Public safety	184,762
Recreation and culture	212,246
Parks, buildings, and grounds	276,964
Total Depreciation Expense	\$ 2,518,520

Business-type capital asset activity for the year ended June 30, 2024, was as follows:

Capital Assets - Business-type

	Balance July 1, 2023	Additions	Deletions	Transfers	Balance June 30, 2024
Business-type activities:					
Nondepreciable assets:					
Land	\$ 7,747,880	\$ 303,272	\$ -	\$ -	\$ 8,051,152
Capacity rights	270,000	-	-	-	270,000
Construction in progress	10,497,502	41,003,604	-	(235,569)	51,265,537
Total nondepreciable assets	18,515,382	41,306,876	-	(235,569)	59,586,689
Depreciable assets:					
Buildings and improvements	63,250,559	212,123	-	327,112	63,789,794
Machinery, equipment, and vehicles	14,989,389	284,644	-	427,212	15,701,245
Infrastructure and network	176,187,957	3,714,223	-	11,409	179,913,589
Total depreciable assets	254,427,905	4,210,990	-	765,733	259,404,628
Total	272,943,287	45,517,866	-	530,164	318,991,317
Accumulated depreciation:					
Buildings and improvements	(36,685,636)	(1,406,976)	-	(206,080)	(38,298,692)
Machinery, equipment, and vehicles	(9,050,663)	(902,624)	-	(131,218)	(10,084,505)
Infrastructure and network	(45,382,978)	(3,445,286)	-	-	(48,828,264)
Total accumulated depreciation	(91,119,277)	(5,754,886)	-	(337,298)	(97,211,461)
Net depreciable assets	163,308,628	(1,543,896)	-	428,435	162,193,167
Total business-type capital assets, net	\$ 181,824,010	\$ 39,762,980	\$ -	\$ 192,866	\$ 221,779,856

Business-type Activities:

Landfill	\$ 15,002
Electric	1,249,920
Water	1,885,510
Wastewater	2,269,990
Parking	1,197
Ambulance	36,209
Golf	5,818
Conference Center	51,007
Airport	210,490
Allocated internal services	29,743
Total Depreciation Expense	\$ 5,754,886

NOTE 7 – LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2024.

Long-term Obligations

	Beginning Balance July 1, 2023	Additions	Reductions	Ending Balance June 30, 2024	Due within One Year
Governmental Activities					
2017 fire engine lease (direct borrowing)	\$ 540,505	967	\$ 115,159	\$ 426,313	\$ 118,051
2017 I-Bank financing lease (direct borrowing)	3,572,341	-	94,183	3,478,158	97,290
Technology subscription liability	845,509	334,462	566,585	613,386	285,176
2020 fire brush truck equipment lease (direct borrowing)	164,943	-	21,908	143,035	22,437
2020 fire self-contained breathing apparatus equipment lease	265,369	-	32,694	232,675	33,485
Series 2020A Community Facilities Lease Revenue Bonds	2,200,000	-	95,000	2,105,000	95,000
2020A unamortized premium	316,016	-	17,556	298,460	17,556
Series 2020B CalPERS Taxable Lease Revenue Bonds	31,175,043	-	841,953	30,333,090	864,708
Series 2022 Lease Revenue Bonds (Street Projects)	14,105,000	-	1,335,000	12,770,000	1,385,000
2022 unamortized premium- Streets Projects	1,341,893	-	167,737	1,174,156	167,737
Series 2022 Lease Revenue Bonds (Corporation Yard Projects)	14,615,000	-	280,000	14,335,000	290,000
2022 unamortized premium-Corp Yard Projects	1,133,755	-	40,491	1,093,264	40,491
Claims payable	143,486	-	143,486	-	-
Net pension liability	11,167,808	4,333,566	-	15,501,374	-
Compensated absences	1,227,318	61,191	21,824	1,266,685	126,666
Total	\$ 82,813,986	\$ 4,730,186	\$ 3,773,575	\$ 83,770,596	\$ 3,543,597
Business-Type Activities					
2017 CalTrans Aeronautics Loan - Airport (direct borrowing)	\$ 138,077	\$ -	\$ 11,157	\$ 126,920	\$ 11,417
2016 Water Revenue Refunding Bonds	7,640,000	-	435,000	7,205,000	460,000
2016 unamortized premium	1,237,899	-	95,223	1,142,676	95,223
Landfill closure and post-closure	21,145,540	791,198	-	21,936,738	-
2017 SWRCB recycled water loan (direct borrowing)	17,183,644	-	534,831	16,648,813	540,180
Series 2020 Wastewater Refunding Bonds	20,713,000	-	1,507,000	19,206,000	1,543,000
Series 2020B CalPERS Taxable Lease Revenue Bonds	16,774,957	-	453,047	16,321,910	465,292
Series 2022 Lease Revenue Bonds (Utilities Projects)	8,770,000	-	-	8,770,000	-
2022 Utilities unamortized premium - Utilities Projects	1,070,758	-	59,486	1,011,272	59,486
Series 2022 Electric Revenue Bonds	9,190,000	-	310,000	8,880,000	330,000
2022 Electric unamortized premium	993,609	-	55,200	938,409	55,200
Net pension liability	5,237,038	-	1,017,194	4,219,844	-
Compensated absences	547,776	168,023	14,106	701,692	70,169
Total	\$110,642,298	\$ 959,221	\$ 4,492,244	\$107,109,274	\$ 3,629,967

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 into a finance purchase agreement 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 \$408,993. The agreement contains a provision that if a default occurs then the City shall pay to the lessor the entire outstanding balance of all progress payments advanced by lessor plus all interim rent due through the commitment termination date. Interest shall accrue on the total amount due hereunder at the lesser of eighteen percent (18 %) per annum or the maximum rate permitted by law from the commitment termination date to the date of actual payment.

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 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 \$400,000. The funds are secured with collateral of a leased asset located at 300 Seminary Avenue, Ukiah. The note contains a provision that in the event of default, and to terminate the financing lease, the City will surrender the possession of the leased asset. The City may elect not to terminate the lease, and to continue to pay each installment. There contain no acceleration clauses.

Subscription-Based Information Technology Arrangements (SBITAs)

The City has entered into three subscription-based information technology arrangements (SBITAs) subject to GASB Statement No. 96, which require the recognition of a right-to-use intangible asset and a corresponding liability for the subscription term. These arrangements support essential City operations. During the fiscal year ended June 30, 2024, the City recorded a principal reduction of \$40,250 on its SBITA liability. Payments under these agreements are budgeted annually and allocated to the respective operating funds benefiting from the arrangements. The liability reflects the present value of future payments discounted at the City's incremental borrowing rate of 3.5%.

2020 Fire Brush Truck Lease (direct borrowing)

In February 2020, the City entered into a finance purchase agreement 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 total combined amount of accumulated depreciation on this truck is \$34,141. The agreement contains a provision that if a default occurs then the City shall pay to the lessor the entire outstanding balance of all progress payments advanced by lessor plus all interim rent due through the commitment termination date. Interest shall accrue on the total amount due hereunder at the lesser of eighteen percent (18%) per annum or the maximum rate permitted by law from the commitment termination date to the date of actual payment.

2020 Self-Contained Breathing Apparatus Lease (direct borrowing)

In November 2020, the City entered an equipment lease with Umpqua Bank for the purchase of one self-contained breathing apparatus system totaling \$343,762.85. Principal and interest payments are due on June 1 and December 1 of each year with an interest rate of 2.39 percent. Lease payments are made by both the General Fund and the Ukiah Valley Fire District at an even 50 percent split. The agreement contains a provision that if a default occurs then the City shall pay to the lessor the entire outstanding balance of all progress payments advanced by lessor plus all interim rent due through the commitment termination date. Interest shall accrue on the total amount due hereunder at the lesser of eighteen percent (18%) per annum or the maximum rate permitted by law from the commitment termination date to the date of actual payment.

Series 2020A Lease Revenue Bonds (Community Facilities Improvement Project)

The Series 2020A Lease Revenue Bonds (Community Facilities Improvement Project), dated December 1, 2020, were issued in the original amount of \$2,530,000 and are secured with a pledge consisting primarily of base rental payments to be made by the City as rental for certain City-owned property. The bonds were issued to reimburse the City for the purchase of the Bank of America building in 2020 and to fund renovations for the new customer service center and roof replacement at the museum. As of June 30, 2024, renovations have been delayed due to compliance with ADA and other architectural challenges, and the remaining bond proceeds continue to be reserved for these

improvements. Principal payments are due annually in amounts ranging from \$150,000 to \$175,000 through 2040, with interest payable semi-annually on April 1 and October 1, at rates ranging from 3.00 percent to 4.00 percent. In the event of default, there is no remedy of acceleration of the total base rental payments due over the term of the lease, and neither the Ukiah Public Financing Authority nor the Trustee is empowered to sell or relet the leased facilities to redeem the bonds or pay debt service.

Series 2020B Taxable Lease Revenue Bonds (CalPERS Prepayment Project)

Dated December 1, 2020, the original amount of the obligation was \$49,875,000 and is secured with a pledge consisting primarily of base rental payments to be made by the City as rental for certain City-owned property. This obligation is shared with business-type funds, with the governmental fund's share being 65 percent. The obligation principal is payable in annual installments, ranging from \$705,000 to \$3,015,000 through year 2049. Interest is payable semi-annually on April 1 and October 1 of each year, commencing October 1, 2023, with an interest rate ranging from 1.37 percent to 3.706 percent. The Series 2020B Taxable Lease Revenue Bonds were issued to refinance a portion of the UAL of the City's Miscellaneous, Safety Fire, and Safety Police pension plans with CalPERS. In the event of a default, there is no remedy of acceleration of the total base rental payments due over the term of the lease and neither the Ukiah Public Financing Authority nor the Trustee are empowered to sell or relet the leased facilities and use the proceeds of such sale or reletting to redeem the bonds or pay debt service with respect thereto.

Series 2022 Lease Revenue Bonds (Street Projects)

Dated March 9, 2022, the original amount of the obligation was \$15,350,000 and is secured with a pledge consisting primarily of base rental payments made for the use of all the city's street. The obligation principal is payable in annual installments beginning April 1, 2023, ranging from \$1,245,000 to \$1,825,000. Interest on the Bonds are payable semiannually on April 1 and October 1 of each year, commencing October 1, 2023, and bear an interest rate of 4.0 percent. The Series 2023 Lease Revenue Bonds (Street Projects) were issued to finance various street improvement projects. In the event of a default, there is no remedy of acceleration of the total base rental payments due over the term of the lease and neither the Ukiah Public Financing Authority nor the Trustee are empowered to sell or relet the leased facilities and use the proceeds of such sale or reletting to redeem the bonds or pay debt service with respect thereto.

Series 2022 Lease Revenue Bonds (Corporation Yard Projects)

Dated March 9, 2022, the original amount of the obligation was \$14,850,000 and is secured with a pledge consisting primarily of base rental payments made for the use of all the city's street. The obligation principal is payable in annual installments, ranging from \$235,000 to \$815,000. Interest on the Bonds are payable semiannually on April 1 and October 1 of each year, commencing October 1, 2023, and bear an interest rate of 4.0 percent. The Series 2023 Lease Revenue Bonds (Corporation Yard Projects) were issued to finance the renovation of the city's Corporation Yard facilities. In the event of a default, there is no remedy of acceleration of the total base rental payments due over the term of the lease and neither the Ukiah Public Financing Authority nor the Trustee are empowered to sell or relet the leased facilities and use the proceeds of such sale or reletting to redeem the bonds or pay debt service with respect thereto.

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)		I-Bank Financing Lease (2017)		Technology Subscription Liability		Capital Lease, Fire Brush Truck (2020)		Equipment Lease, Self-Contained Breathing Apparatus (2020)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	118,051	9,908	97,290	123,609	285,176	23,105	22,437	3,307	33,485	5,397
2026	121,016	6,943	100,501	120,053	289,322	12,299	22,980	2,764	34,295	4,587
2027	124,055	3,904	103,817	116,381	38,889	1,361	23,536	2,208	35,125	3,757
2028	63,191	789	107,243	112,587	-	-	24,106	1,638	35,975	2,907
2029	-	-	110,782	108,667	-	-	24,689	1,055	36,846	2,036
2030-2034	-	-	611,223	479,868	-	-	25,287	457	56,949	1,375
2035-2039	-	-	718,955	360,564	-	-	-	-	-	-
2040-2044	-	-	845,674	220,235	-	-	-	-	-	-
2045-2049	-	-	782,677	58,699	-	-	-	-	-	-
2050-2054	-	-	-	-	-	-	-	-	-	-
Total	\$ 426,313	\$ 21,544	\$ 3,478,158	\$ 1,700,663	\$ 613,386	\$ 36,765	\$ 143,035	\$ 11,429	\$ 232,675	\$ 20,059
Due within one year	\$ 118,051	\$ 9,908	\$ 97,290	\$ 123,609	\$ 285,176	\$ 23,105	\$ 22,437	\$ 3,307	\$ 33,485	\$ 5,397
Due after one year	308,262	11,636	3,380,868	1,577,054	328,210	13,660	120,598	8,122	199,190	14,662
Total	\$ 426,313	\$ 21,544	\$ 3,478,158	\$ 1,700,663	\$ 613,386	\$ 36,765	\$ 143,035	\$ 11,429	\$ 232,675	\$ 20,059

Year Ending June 30,	Series 2020A Community Facilities Lease Revenue Bonds		Series 2020B CalPERS Taxable Lease Revenue Bonds		Series 2022 Lease Revenue Bonds (Street Projects)		Series 2022 Lease Revenue Bonds (Corporation Yard Projects)		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	95,000	84,200	864,708	1,144,675	1,385,000	510,800	290,000	548,863	3,191,147	2,453,864
2026	100,000	80,400	897,216	1,127,367	1,440,000	455,400	305,000	537,263	3,310,330	2,347,076
2027	105,000	76,400	916,722	1,105,489	1,500,000	397,800	315,000	525,063	3,162,144	2,232,363
2028	110,000	72,200	952,480	1,081,303	1,560,000	337,800	325,000	512,463	3,177,995	2,121,687
2029	115,000	67,800	991,490	1,054,172	1,620,000	275,400	340,000	499,463	3,238,807	2,008,593
2030-2034	630,000	267,200	5,623,860	4,776,333	5,265,000	426,800	1,925,000	2,281,313	14,137,319	8,233,346
2035-2039	775,000	130,000	7,015,198	3,648,730	-	-	2,355,000	1,842,763	10,864,153	5,982,057
2040-2044	175,000	7,000	8,432,540	2,049,206	-	-	2,780,000	1,333,763	12,233,214	3,610,204
2045-2049	-	-	4,638,876	473,947	-	-	3,330,000	750,325	8,751,553	1,282,971
2050-2054	-	-	-	-	-	-	2,370,000	155,675	2,370,000	155,675
Total	\$ 2,105,000	\$ 785,200	\$ 30,333,090	\$ 16,461,222	\$ 12,770,000	\$ 2,404,000	\$ 14,335,000	\$ 8,986,950	\$ 64,436,662	\$ 30,427,832
Due within one year	\$ 95,000	\$ 84,200	\$ 864,708	\$ 1,144,675	\$ 1,385,000	\$ 510,800	\$ 290,000	\$ 548,863	\$ 3,191,147	\$ 2,453,864
Due after one year	2,010,000	701,000	29,468,382	15,316,547	11,385,000	1,893,200	14,045,000	8,438,088	61,245,515	27,973,969
Total	\$ 2,105,000	\$ 785,200	\$ 30,333,090	\$ 16,461,222	\$ 12,770,000	\$ 2,404,000	\$ 14,335,000	\$ 8,986,950	\$ 64,436,662	\$ 30,427,832

Business-Type Activities

2017 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. In the event of default, the State may take one or more of the following actions: (i) declare the entire outstanding principal amount of the loan and all accrued interest immediately due and payable; (ii) notify the City that they may be ineligible for future financing under the program.

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, 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.

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. Annual principal and interest payments will be made for a thirty-year term at an interest rate of 1.00 percent. The loan will be repaid with revenues from the Water Enterprise Fund. In the event of a breach of contract, the City will immediately repay any amount equal to the project funds disbursed, accrued interest, penalty assessments and additional payments.

Series 2020B Taxable Lease Revenue Bonds (CalPERS Prepayment Project)

Dated December 1, 2020, the original amount of the obligation was \$49,875,000 and is secured with a pledge consisting primarily of base rental payments to be made by the City as rental for certain City-owned property. This obligation is shared with governmental funds, with the business-type fund's share being 35 percent. The obligation principal is payable in annual installments beginning April 1, 2021, ranging from \$705,000 to \$3,015,000 through year 2049. Interest is payable semi-annually on April 1 and October 1 of each year, commencing October 1, 2021, with an interest rate ranging from 1.37 percent to 3.706 percent. The Series 2020B Taxable Lease Revenue Bonds were issued to refinance a portion of the UAL of the City's Miscellaneous, Safety Fire, and Safety Police pension plans with CalPERS. In the event of a default, there is no remedy of acceleration of the total base rental payments due over the term of the lease and neither the Ukiah Public Financing Authority nor the Trustee are empowered to sell or relet the leased facilities and use the proceeds of such sale or reletting to redeem the bonds or pay debt service with respect thereto.

Series 2022 Lease Revenue Bonds (Utilities Projects)

Dated March 9, 2022, the original amount of the obligation was \$8,770,000 and is secured with a pledge consisting primarily of base rental payments made for the use of all the city's street. The obligation principal is payable in annual installments, ranging from \$435,000 to \$760,000. Interest on the Bonds are payable semiannually on April 1 and October 1 of each year, commencing October 1, 2022, and bear an interest rate of 4.0 percent. The Series 2022 Lease Revenue Bonds (Corporation Yard Projects) were issued to finance various utility projects. In the event of a default, there is no remedy of acceleration of the total base rental payments due over the term of the lease and neither the Ukiah Public Financing Authority nor the Trustee are empowered to sell or relet the leased facilities and use the proceeds of such sale or reletting to redeem the bonds or pay debt service with respect thereto.

Series 2022 Electric Revenue Bonds

Dated March 3, 2022, the original amount of the obligation was \$9,190,000. The obligation is payable solely from the revenues and from certain other amounts of deposit in funds and accounts. The obligation principal is payable in annual installments, ranging from \$310,000 to \$680,000. Interest on the Bonds are payable in annual installments commencing on March 1, 2023, and bear interest rates of 3.0 to 5.0 percent. The Series 2023 Bonds are being issued to (i) finance improvements to the Electric System of the City, and (ii) pay certain costs incurred in connection with the issuance of the Bonds. In the event of default, the Trustee has the right to accelerate the total unpaid principal amount of the unpaid payments under the Installment Sale Agreement, including the Installment Payments. However, due to events outside the control of the City, there is no assurance that the City would have sufficient funds to pay the accelerated payments.

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		2017 SWRCB Recycled Water Loan		Series 2020 Wastewater Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	11,417	2,957	460,000	294,069	540,180	166,488	1,543,000	455,505
2026	11,683	2,691	480,000	270,569	545,581	161,086	1,581,000	417,934
2027	11,956	2,419	505,000	245,943	551,037	155,631	1,620,000	379,444
2028	12,234	2,140	530,000	220,069	556,548	150,120	1,659,000	339,998
2029	12,519	1,855	560,000	192,819	562,113	144,555	8,922,000	1,074,044
2030-2034	67,111	4,765	3,215,000	533,418	2,896,014	637,324	3,881,000	118,108
2035-2039	-	-	1,455,000	45,860	3,043,740	489,597	-	-
2040-2044	-	-	-	-	3,199,002	334,337	-	-
2045-2049	-	-	-	-	3,362,184	171,156	-	-
2050-2054	-	-	-	-	1,392,415	20,921	-	-
Total	\$ 126,920	\$ 16,827	\$ 7,205,000	\$ 1,802,747	16,648,813	2,431,215	\$ 19,206,000	\$ 2,785,033
Due within one year	\$ 11,417	\$ 2,957	\$ 460,000	\$ 294,069	\$ 540,180	\$ 166,488	\$ 1,543,000	\$ 455,505
Due after one year	115,503	13,870	6,745,000	1,508,678	16,108,633	2,264,727	17,663,000	2,329,528
Total	\$ 126,920	\$ 16,827	\$ 7,205,000	\$ 1,802,747	16,648,813	2,431,214	\$ 19,206,000	\$ 2,785,033

Year Ending June 30,	Series 2020B CalPERS Taxable Lease Revenue Bonds		Series 2022 Lease Revenue Bonds (Utilities Projects)		Series 2022 Electric Revenue Bonds		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	465,292	616,086	-	356,300	330,000	372,850	3,349,889	2,264,255
2026	482,784	606,771	-	356,300	345,000	356,350	3,446,048	2,171,701
2027	493,278	594,996	-	356,300	360,000	339,100	3,541,271	2,073,833
2028	512,520	581,978	435,000	356,300	360,000	321,100	4,065,302	1,971,705
2029	533,510	567,238	455,000	338,900	395,000	303,100	11,440,142	2,622,511
2030-2034	3,026,140	2,570,094	2,550,000	1,407,500	2,290,000	1,211,750	17,925,265	6,482,959
2035-2039	3,774,802	1,963,342	3,130,000	825,200	2,820,000	673,250	14,223,542	3,997,249
2040-2044	4,537,460	1,102,655	2,200,000	178,200	1,980,000	120,000	11,916,462	1,735,192
2045-2049	2,496,124	255,026	-	-	-	-	5,858,308	426,182
2050-2054	-	-	-	-	-	-	1,392,415	20,921
Total	\$ 16,321,910	\$ 8,858,186	\$ 8,770,000	\$ 4,175,000	\$ 8,880,000	\$ 3,697,500	\$ 77,158,643	\$ 23,766,508
Due within one year	\$ 465,292	\$ 616,086	\$ -	\$ 356,300	\$ 330,000	\$ 372,850	\$ 3,349,889	\$ 2,264,255
Due after one year	15,856,618	8,242,100	8,770,000	3,818,700	8,550,000	3,324,650	73,808,754	21,502,253
Total	\$ 16,321,910	\$ 8,858,186	\$ 8,770,000	\$ 4,175,000	\$ 8,880,000	\$ 3,697,500	\$ 77,158,643	\$ 23,766,508

NOTE 8 – LANDFILL CLOSURE

State and federal laws and regulations require the City to place a final cover on its landfill upon closure and to perform maintenance and monitoring functions at the landfill site for 30 years after closure. The recognition of closure and post-closure care costs is based on the amount of landfill used during the year. As of June 30, 2024, the estimated liability for landfill closure and post-closure care costs is \$21,936,738, including \$1,156,119 for corrective action liability. This liability reflects 100.0% usage (filled) of the landfill.

The estimated total current cost of landfill closure and post-closure care is based on the most recent engineering study, which assumes all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of June 30, 2024. Actual costs may vary due to inflation, changes in technology, or revisions to state and federal regulations.

At June 30, 2024, the City has \$10,704,564 in cash and other current assets designated for landfill closure and post-closure care, \$4,578,147 of which is held within its pooled investments. This leaves a funding shortfall of \$11,232,174, which the City intends to address through future annual contributions, service charges, and other revenue sources.

The liability includes the following components:

Final cover installation: \$12,230,581
 Post-closure monitoring: \$8,550,038
 Corrective action liability: \$1,156,119

The City adjusts the estimated liability for inflation annually using the U.S. Department of Commerce, Bureau of Economic Analysis, Table 4.

The City is unaware of any noncompliance with current state and federal laws governing landfill closure and post-closure care. Changes in regulations or environmental conditions may result in additional costs.

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NOTE 9 – INTERFUND TRANSACTIONS

Interfund transactions are an integral component of the City's financial operations, facilitating the transfer of resources between funds to support operations, capital projects, and debt service requirements. These transactions occur with City Council approval as part of the budget process and are recorded in accordance with the City's debt management policy.

INTERFUND TRANSFERS

Transfers represent the reallocation of resources between funds, primarily for the following purposes:

1. To provide subsidies from one fund to another.
2. To fund significant capital projects.
3. To accumulate resources for debt service.

The schedule below details interfund transfers for the fiscal year ended June 30, 2024:

Interfund Transfers									
Transfers Out	Transfers In								
	General Fund	Streets Capital Improvement	Pension Debt Service Fund	Non-major Governmental Funds	Non-major Enterprise Funds	Landfill	Water	Wastewater	Total
General fund	\$ -	\$ 2,728,970	\$ 106,331	\$ 63,094	\$ 250,000	\$ -	\$ -	\$ -	\$ 3,148,395
Streets capital improvement	-	-	813	-	-	-	-	-	813
Non-major governmental funds	1,643,633	-	2,554	-	-	390,000	-	-	2,036,187
Water	-	-	-	-	-	-	-	15,312	15,312
Wastewater	-	-	-	-	-	-	289,108	-	289,108
Internal service funds	-	-	50,136	-	-	-	-	-	50,136
Total	\$ 1,643,633	\$ 2,728,970	\$ 159,834	\$ 63,094	\$ 250,000	\$ 390,000	\$ 289,108	\$ 15,312	\$ 5,539,951

Significant transfers during the year included:

- \$2,728,970 from the general fund to the Streets Capital Improvement Fund, funded by Measure Y proceeds, to support specific capital improvement projects.
- \$250,000 from the general fund to a non-major enterprise fund to support ambulance services.
- \$390,000 transferred from the Transfer Station special revenue fund to the landfill fund to support costs associated with closure activities.
- \$289,108 from the wastewater fund to the water fund for annual operating costs of recycled water facilities.
- \$106,331 from the general fund to the pension debt service fund to reserve for advanced payments on pension obligations.

INTERFUND BORROWING

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.

Interfund borrowing facilitates the temporary and long-term reallocation of resources to manage cash flow and finance operational and capital needs. These transactions are classified into the following categories:

Due To/From Other Funds:

- Represent temporary interfund borrowings expected to be repaid within the fiscal year.
- These balances address timing differences between cash outflows and reimbursements or revenues.

Advances To/From Other Funds:

- Represent long-term interfund borrowings with specified repayment schedules.
- These transactions are formalized through agreements, with terms and conditions approved per the City's debt management policy.

Interfund Borrowing and Internal Balances

Borrowing Fund (Due To)		Lending Fund (Due From)	
Fund Name	Amount	Fund Name	Amount
Streets Capital Improvements	\$ 1,281,906	2106 Gas Tax	\$ 1,281,906
Garage	30,535	City Administrative Services	30,535
General Capital Projects	338,482	General Fund	338,482
Playground & Park Amenities	180,000	City Administrative Services	180,000
Riverside Park	27,005	General Fund	27,005
Riverside Park	30,000	City Administrative Services	30,000
Winter Special Events	18,056	General Fund	18,056
Rail Trail	205,100	General Fund	205,100
Transfer Station	62,808	General Fund	62,808
Ambulance Services Fund	457,000	General Fund	457,000
Conference Center Fund	107,632	General Fund	107,632
Airport Capital Improvement	200,000	General Fund	200,000
Recycled Water	6,002,698	Sanitary Disposal Site	6,002,698
City Wastewater Operations	293,243	Water	293,243
Total Due To	9,234,465	Total Due From	9,234,465

Borrowing Fund (Advances From)		Lending Fund (Advances To)	
Fund Name	Amount	Fund Name	Amount
Building & Maintenance	270,000	General Fund	270,000
ARRC	36,601	General Fund	36,601
Winter Special Events	177,590	General Fund	177,590
Rail Trail	300,359	General Fund	300,359
Parking District #1	29,136	General Fund	29,136
Ambulance Services Fund	1,072,771	General Fund	1,072,771
Golf	930,200	General Fund	930,200
Conference Center Fund	211,178	General Fund	211,178
Street Lighting	289,121	Electric	289,121
City Sewer Capital Projects	1,681,372	General Capital Projects	1,681,372
Water	502,280	Golf	502,280
Total Advances To	5,500,608	Total Advances From	5,500,608

Total Interfund Borrowing	\$ 14,735,073		\$ 14,735,073
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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 California Intergovernmental Risk Authority (CIRA), a public entity pool comprised of fifty statewide California charter and associate member cities (formerly the Redwood Empire Municipal Insurance Fund [REMIF], see Note 12 for additional information). CIRA is organized under a Joint Powers Agreement pursuant to the California Government Code. The purpose of CIRA 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 CIRA for its workers' compensation, general liability and property coverage.

The City of Ukiah participates in the following three CIRA 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 \$1,000,000 per loss occurrence. Specific coverage includes comprehensive and general automotive liability, personal injury, contractual liability, professional liability, and certain other coverage. CIRA is a member of Public Risk, Innovation, Solutions, and Management (PRISM), which provides CIRA with an additional \$39,000,000 liability insurance coverage over and above CIRA retention level of \$1,000,000.

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 \$50,000 of each loss and pays 100 percent of all losses incurred under \$50,000. The City does not share or pay for losses of other cities under \$5,000.

Property Insurance

The City participates in CIRA'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 \$25,000 for high-risk flood zones and \$100,000 for all wildfire and property related claims, and a coverage limit of \$600,000,000 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, 2024, was \$1,045,734.

Changes in the Internal Service Funds claims liability amounts in fiscal year 2024 and 2023 were as follows:

	2024	2023
Balance, beginning of the fiscal year	\$ 143,486	\$ 336,555
Claims and adjustments	-	-
Claims payments	(143,486)	(193,069)
Balance, end of the fiscal year	\$ -	\$ 143,486

In the past four years, no claims for general liability or workers' compensation have exceeded the City's purchased insurance coverage.

In accordance with the CIRA governing documents, CIRA Board has the authority to levy a cash assessment for any pooled coverage program on the Participating member. CIRA's overall equity balance was \$26,974,033 as of June 30, 2023.

Risks Management Coverage		
Amount	Coverage Provider	Payment Source
General Liability Claims:		
\$0-25,000	Self-insured Retention	City funds
25,001-40,000,000	PRISM	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
100,001-600,000,000	PRISM	Shared risk pool
High Risk Flood Claims:		
\$0-10,000	Deductible	City funds
10,001-100,000,000	PRISM	Shared risk pool

The following is a summary of the most recent audited financial statements of REMIF as of and for the fiscal year ended June 30, 2023. As of the date of this report, 2024 information was not yet available.

REMIF Equity, June 30, 2023	
Total assets	\$ 33,087,407
Total deferred outflows of resources	123,756
Total liabilities	20,864,602
To deferred inflow of resources	-
Members' equity	<u>\$ 12,346,561</u>
Net operating revenues	\$ 17,401,152
Total operating expenses	<u>15,813,979</u>
Operating income (loss)	<u>\$ 1,587,173</u>

The following is a summary of the most recent audited financial statements of CIRA as of and for the fiscal year ended June 30, 2023.

CIRA Equity, June 30, 2023	
Total assets	\$ 83,482,589
Total deferred outflows of resources	1,639,481
Total liabilities	57,527,866
Total deferred inflow of resources	620,171
Members' equity	<u>\$ 26,974,033</u>
Net operating revenues	\$ 45,609,714
Total operating expenses	44,757,705
Operating income (loss)	<u>\$ 852,009</u>

REMIF and CIRA issues separate audited financial reports, which for June 30, 2024 were not available at the time of publication of the City's Annual Comprehensive Financial Report. Copies of those reports may be obtained from REMIF and CIRA at 2330 East Bidwell Suite 150, Folsom, CA 95630.

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NOTE II – PUBLIC EMPLOYEE RETIREMENT PLAN

PUBLIC AGENCY COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN (SAFETY)

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 Annual Comprehensive 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 PEPRA Safety Fire plan (PEPRA Safety Fire) and the PEPRA Safety Police plan (PEPRA 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 PEPRA Safety members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA 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.

Employer Rate Plans in the Safety Risk Pool

Employer rate plan	Fire	Police	PEPRA Fire	PEPRA Police
	Prior to	On or after	On or after	On or after
	January 01,	January 01,	January 01,	January 01,
Hire Date	2013	2013	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	8.99%	8.99%	14.5%	14.5%
Required employer contribution rates	26.11%	29.09%	14.5%	14.5%

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, 2024, were as follows:

	Contributions
Miscellaneous Risk Pool	\$0
Safety Risk Pool	1,055,925
Total contributions	<u>\$1,055,925</u>

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2024, 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	\$0
Safety Risk Pool	7,714,184
Total net pension liability	<u>\$7,714,184</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.

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 of the net pension liability as of June 30, 2022, the valuation date, was calculated as follows:

In determining an employer's proportionate share, the employer rate plans included in the Plan were assigned to either the Miscellaneous or Safety risk pool. Estimates of the total pension liability and the fiduciary net position were first determined for the individual rate plans and each risk pool as of the valuation date, June 30, 2022. Each employer rate plan's fiduciary net position was subtracted from its total pension liability to obtain its net pension liability as of the valuation date. The City of Ukiah's proportionate share percentage for each risk pool at the valuation date was calculated by dividing the City of Ukiah's net pension liability for each of its employer rate plans within each risk pool by the net pension liability of the respective risk pool as of the valuation date.

The City of Ukiah's proportionate share of the net pension liability as of June 30, 2023, the measurement date, was calculated as follows:

Each risk pool's total pension liability was computed at the measurement date, June 30, 2023, 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, 2023, 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, 2023, 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, 2023, to obtain the total pension liability and fiduciary net position as of June 30, 2023. 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, 2022, and June 30, 2023, was as follows:

	Safety Risk Pool
Proportion at measurement date – June 30, 2022	0.084746%
Proportion at measurement date – June 30, 2023	0.103201%
Change – increase (decrease)	0.018455%

For the year ended June 30, 2024, the City of Ukiah recognized pension expense of \$2,184,610. At June 30, 2024, 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	\$1,482,742	(\$128,066)
Changes of Assumptions	1,189,122	0
Net Difference between Projected and Actual Earnings on Pension Plan Investments	3,272,971	0
Adjustment due to Differences in Proportions	1,587,039	(2,690,997)
Differences between Actual and Required Contributions	2,120,369	(2,901,305)
Contributions after Measurement Date	1,055,926	0
Total	\$10,708,169	(\$5,720,368)

\$1,055,926 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, 2025. 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	Deferred Outflows/(Inflows) of Resources
June 30:	
2024	\$591,574
2025	708,643
2026	2,538,617
2027	93,040
2028	0
Thereafter	0
Total	3,931,874

Actuarial Assumptions

The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

	Safety
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Payroll Growth	2.80%
Projected Salary Increase ⁽¹⁾	Varies By Age & Length of Service
Investment Rate of Return ⁽²⁾	6.80%
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 was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing morality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. 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 6.90% 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, 2023 based on June 30, 2022 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 6.80% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 10 basis points. An investment return excluding administrative expenses would have been 6.90%. 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.

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

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	Assumed Asset Allocation	Real Return ^{1,2}
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

(1) An expected price inflation of 2.3% used for this period.

(2) Figures are based on 2021-22 Asset Liability Management study.

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 the 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% (5.90%)	Current Discount Rate (6.90%)	Discount Rate +1% (7.90%)
City of Ukiah's proportionate share of the Safety Risk Pool's net pension liability	\$18,729,588	\$7,714,184	(\$1,291,693)

AGENT MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN (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, 2022 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, 2023, are summarized as follows:

Employees Covered

At June 30, 2024, 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%	8.00%
Required employer contribution rates	13.410%	14.500%

Employees Covered by Plan

Active	167
Transferred	34
Separated	115
Retired and beneficiaries	203

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, 2021, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is shown below.

Actuarial Assumptions

The total pension liabilities in the June 30, 2022 actuarial valuations were determined using the following actuarial assumptions:

Actuarial Assumptions	
	Miscellaneous
Valuation date	6/30/2022
Measurement	6/30/2023
Actuarial cost method	Entry-age normal
Discount rate	6.90%
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 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

Discount Rate

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

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.

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. Using historical returns of all 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	Assumed Asset Allocation	Real Return 1,2
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

- (1) An expected price inflation of 2.3% used for this period.
- (2) Figures are based on 2021-22 Asset Liability Management study.

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, 2022	\$ 110,420,728	\$ 99,839,251	\$ 10,581,477
Beginning of Year Adjustment	-	-	-
Adjusted Balance at June 30, 2022	\$ 110,420,728	\$ 99,839,251	\$ 10,581,477
Changes Recognized for the Measurement Period:			
Service Cost	2,545,784		2,545,784
Interest on Total Pension Liability	7,534,710		7,534,710
Changes of Benefit Terms	137,979		137,979
Changes of Assumptions	-		-
Differences Between Expected and Actual Experience	322,603		322,603
Net Plan to Plan Resource Movement	-	-	-
Contribution - Employer	-	2,066,108	(2,066,108)
Contribution - Employees	-	1,014,518	(1,014,518)
Net Investment Income	-	6,108,310	(6,108,310)
Benefits Payments, Including Refunds of Employee Contributions	(5,911,031)	(5,911,031)	-
Administrative Expense	-	(73,417)	73,417
Other Miscellaneous Income (Expense)	-	-	-
Net Changes During 2022-2023	4,630,045	3,204,488	1,425,557
Balance at June 30, 2023	\$ 115,050,773	\$ 103,043,739	\$ 12,007,034

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 6.90 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 (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

	Discount Rate -1%	Discount Rate	Discount Rate +1%
	5.90%	6.90%	7.90%
Plan's Net Pension Liability/(Asset)	\$ 26,934,525	\$ 12,007,034	\$ (365,223)

Pension Plan Fiduciary Net Position

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

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2024, the City recognized pension expense for the Miscellaneous Plan of \$4,474,356. At June 30, 2024, 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	\$ 1,950,742	\$ -
Changes of assumptions	1,266,317	-
Difference between actual and expected experience	258,418	(495,316)
Net differences between projected and actual earnings on plan investments	5,293,677	-
Total	<u>\$ 8,769,154</u>	<u>\$ (495,316)</u>

\$1,950,742 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, 2024. 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
2024	\$ 1,767,977
2025	1,074,303
2026	3,345,061
2027	135,755
2028	-
Therafter	-

Payable to the Pension Plan

At June 30, 2024, the City reported a payable of \$ -0- for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2024.

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NOTE 12 – JOINT VENTURES

The City of Ukiah participates in several joint ventures that involve shared governance, financial responsibilities, and operational collaboration with other entities. These joint ventures provide essential services and infrastructure to the City and its residents.

Ukiah Valley Fire Authority (UVFA)

The City of Ukiah is a member of the Ukiah Valley Fire Authority (UVFA), a joint powers authority established in 2017 under the Joint Exercise of Powers Act (California Government Code Section 6500 et seq.). The UVFA was formed through an agreement between the City of Ukiah and the Ukiah Valley Fire Protection District to provide coordinated fire protection, emergency medical response, and disaster preparedness services across the Ukiah Valley region.

The UVFA is governed by a Fire Authority Board with representatives from both the City and the District. The Board is responsible for establishing policies, approving budgets, and overseeing operations. The UVFA is funded through member contributions, service fees, and other revenue sources. While the City provides staffing, facilities, and administrative support to the UVFA, the Authority operates independently. The City has no obligation to fund deficits or guarantee debts, and the UVFA's financial activities are not included in the City's financial statements.

Ukiah Valley Water Authority (UVWA)

The City of Ukiah is a member of the Ukiah Valley Water Authority (UVWA), a joint powers authority established on April 1, 2024, and amended and restated on October 1, 2024, under the Joint Exercise of Powers Act. UVWA was formed to oversee and coordinate water services in the Ukiah Valley region and includes the City of Ukiah, Millview County Water District, Redwood Valley County Water District, and Willow County Water District as member agencies.

The UVWA is governed by a Water Executive Committee with representation from each member agency. The Committee is responsible for approving budgets, setting water rates, and establishing policies. The City provides operational and administrative services to UVWA, including water system management and customer billing. These activities are reimbursed through UVWA's budget, and UVWA operates as a financially independent entity. The City is not financially accountable for UVWA and does not include UVWA's financial activities in its financial statements.

Northern California Power Agency (NCPA)

The City of Ukiah is a member of the Northern California Power Agency (NCPA), a joint powers authority established to purchase, generate, transmit, distribute, and sell electrical energy. NCPA is governed by a Commission, with one representative from each of its 14 members. Members participate in projects on an elective basis.

The City participates in several NCPA energy projects, including hydroelectric and geothermal facilities, and contributed \$10,744,250 for power supply in the fiscal year ended June 30, 2024. The City also maintains a reserve held by NCPA, with a balance of \$5,114,423 as of June 30, 2024, of which \$169,812 is restricted for NCPA OPS/Security accounts. While the City shares financial obligations for specific projects, NCPA operates independently, and its financial activities are not included in the City's financial statements.

Transmission Agency of Northern California (TANC)

The City of Ukiah is a member of the Transmission Agency of Northern California (TANC), a joint powers authority established to provide electric transmission facilities for its members. TANC is governed by a Commission with one representative per member. The City has authorized participation in TANC projects up to 1% of the total cost.

Participation Agreement with Ukiah Valley Sanitation District (UVSD)

The City of Ukiah operates the combined sewer system serving the City and the Ukiah Valley Sanitation District under a Participation Agreement. The agreement allocates costs for operations, maintenance, and capital improvements based on proportional use of the system. The City collects and accounts for revenues and expenditures related to the sewer system, which are reconciled with UVSD annually. While the City and UVSD share financial and operational responsibilities, the combined sewer system operates as a distinct activity, and the City includes its portion in its enterprise fund financial statements.

Participation in the Russian River Watershed Association (RRWA)

The City of Ukiah is a member of the Russian River Watershed Association, a joint venture created under California Government Code Section 6500. The RRWA facilitates regional collaboration among local governments to promote watershed stewardship, regulatory compliance, and efficient use of resources.

The RRWA is governed by a Board of Directors, with representatives from each member agency, including the City of Ukiah. The Board approves budgets, oversees programs, and authorizes contracts. Member contributions are based on a cost-sharing formula.

The City benefits from RRWA's efforts in securing regional funding, addressing watershed-based regulatory issues, and conducting educational outreach. The City shares liabilities with other members for administrative costs and contracts executed on behalf of the RRWA.

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NOTE 13 – SERVICE CONTRACTS

The City of Ukiah has entered into service contracts with external agencies to provide critical public services. These contracts reflect collaborative arrangements where the City benefits from the services provided but does not share governance or financial accountability for the service providers' broader operations.

1. Mendocino Solid Waste Management Authority (MSWMA)

The City of Ukiah is a participant in the Mendocino Solid Waste Management Authority (MSWMA), a regional agency created to site, license, develop, maintain, and operate waste disposal facilities and implement a comprehensive solid waste management plan. The MSWMA serves the County of Mendocino and three incorporated cities, including Ukiah.

The MSWMA is governed by a commission with one representative from each participating city and two representatives from the Mendocino County Board of Supervisors. Funding for the MSWMA comes primarily from operational revenue and state and federal grants. The City utilizes MSWMA's services but does not have financial accountability for its operations or liabilities beyond service usage. The City's financial activities related to MSWMA are recorded in its enterprise funds as part of solid waste management expenses.

2. Mendocino Transit Authority (MTA)

The City of Ukiah participates in the Mendocino Transit Authority (MTA), a regional public transportation provider serving Mendocino County and its incorporated cities. The MTA is governed by a board of directors, including one representative from each participating city and three members appointed by the Mendocino County Board of Supervisors.

The MTA provides public transportation services funded primarily through fare box revenue, state and federal transportation grants, and contributions from member agencies. The City's involvement is limited to supporting MTA's transit operations within the City and participating in its governance through board representation. The City does not have financial accountability for MTA's broader operations or liabilities.

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NOTE 14 – 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, 2024. The projects include street reconstruction and rehabilitation, park improvements, 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
Fire Mitigation Undergrounding Project	\$ 3,542,299	\$ 106,399
Orr Street Bridge	371,490	145,173
Recycled Water Project - Phase 4	32,852,918	22,672,251
Airport Runway 15-33	2,300,210	384,845
Downtown Streetscape Phase 2	8,549,896	3,306,789
Urban Core Rehabilitation and Transportation Improvements	2,480,376	11,702,451
Hastings Road Building Improvements	648,939	2,319,393
Thickening and Dewatering Improvements	3,023,588	1,068,782

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	\$ 1,119,012
Streets Capital Improvements	2,160,941
General Capital Projects	7,835,490
Nonmajor governmental funds	2,064,668
Internal service funds	1,428,571
Landfill	17,429
Electric	2,911,153
Water	24,974,789
Wastewater	3,466,036
Nonmajor enterprise funds	648,985
Total	\$ 46,627,075

NOTE 15 – NEW PRONOUNCEMENTS

The Governmental Accounting Standards Board (GASB) periodically issues statements to enhance the financial reporting of governmental entities. The City has implemented or is currently evaluating the impact of the following GASB statements:

Recently Implemented Pronouncements

GASB Statement No. 100 – Accounting Changes and Error Corrections:

- Effective for fiscal years beginning after June 15, 2023.
- GASB 100 updates the accounting and financial reporting requirements for changes in accounting principles, changes in accounting estimates, changes in the financial reporting entity, and corrections of errors. The City has implemented the guidance and determined that the impact on the financial statements was immaterial.

Upcoming Pronouncements

The following GASB statements have been issued but are not yet effective and are being evaluated by the City for potential impacts:

GASB Statement No. 101 – Compensated Absences:

- Effective for fiscal years beginning after December 15, 2023.
- GASB 101 updates the accounting and reporting for compensated absences, clarifying the recognition and measurement criteria for liabilities related to vacation leave, sick leave, and other compensated absences.
- The City has not yet implemented GASB 101 and is currently evaluating its potential impact. While the guidance may require adjustments to existing accounting policies, the City does not expect it to have a material impact on its financial statements.

GASB Statement No. 102 - Certain Asset Retirement Obligations:

- Effective for fiscal years beginning after June 15, 2024.
- This statement provides guidance for asset retirement obligations other than those covered by GASB Statement No. 83. The City is reviewing its operations to determine any potential impact.

GASB Statement No. 103 - Omnibus 2024:

- Effective for fiscal years beginning after June 15, 2024.
- This statement revises the information presented in the Management Discussion and Analysis (MD&A) to enhance the effectiveness of the financial reporting model. The City is in the process of evaluating the impact on the MD&A.

GASB Statement No. 104 - Financial Reporting Model Improvements:

- Effective for fiscal years beginning after December 15, 2024.
- This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures. The City is in the process of evaluating its applicability.

The City will continue to monitor the impact of these and other pronouncements on its financial reporting to ensure compliance with all applicable standards.

NOTE 16 – SUCCESSOR AGENCY TRUST

On December 29, 2011, the California Supreme Court upheld Assembly Bill IX 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.

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, 2024:

Redevelopment Successor Private Purpose Trust Debt Service Activity

	Balance June 30, 2023	Additions	Reductions	Balance June 30, 2024	Due Within One Year
Trust Activities:					
Series 2019A Tax Allocation Bonds	326,621	-	326,621	-	-
Series 2019B Taxable Tax Allocation Bonds	3,209,261	-	374,509	2,834,752	717,252
Total trust fund debt	\$ 3,535,881	\$ -	\$ 701,130	\$ 2,834,752	\$ 717,252

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%.

Future debt service for Fiduciary Activities at June 30, 2024, is as follows:

Debt Service Schedule Redevelopment Successor Agency		
Year Ending June 30,	Series 2019B Taxable Tax Allocation Bonds	
	Principal	Interest
2025	717,252	73,293
2026	748,446	51,601
2027	558,294	32,261
2028	404,048	18,018
2029	406,712	6,025
Total	\$ 2,834,752	\$ 181,198
Due within one year	\$ 717,252	\$ 73,293
Due after one year	2,117,500	107,905
Total	\$ 2,834,752	\$ 181,198

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NOTE 17 – RESTATEMENTS

During the fiscal year ended June 30, 2024, the City identified errors in the calculation of grant receivables and their associated revenues in prior periods. These errors affected the financial statements for both governmental and business-type activities, requiring a restatement of beginning balances as of July 1, 2023.

Summary of Restatements

The table below provides a summary of the changes to beginning balances resulting from these restatements:

City of Ukiah, California						
Schedule of Equity Restatement						
	June 30, 2023 As Previously Reported	Change to or within the Financial Reporting Entity	Change in Accounting Principle	Change in Accounting Estimate	Error Correction	July 01, 2024 (Restated)
Governmental Activities	60,268,627				(147,208)	60,121,419
Business-type Activities	111,146,188				(627,419)	110,518,769
Total Primary	171,414,815	-	-	-	(774,627)	170,640,188
Governmental Funds						
Major Funds:						
Streets Capital Improvements	(205,298)				(99,990)	(305,288)
Nonmajor Funds	20,278				(47,218)	(26,940)
	(185,020)	-	-	-	(147,208)	(332,228)
Enterprise Funds						
Major Funds:						
Electric	1,433,018				(43,717)	1,389,301
Water	7,291,156				(186,215)	7,104,941
Wastewater	1,302,968				(395,166)	907,802
Nonmajor Funds	(259,551)				(2,321)	(261,872)
Internal service funds	919,322				(144,449)	774,873
	10,686,913	-	-	-	(771,868)	9,915,045

Explanation of Changes

The adjustments were necessary due to errors in prior period calculations of:

1. Grant Receivables: Certain receivables for awarded grants were either understated or omitted from prior financial statements.
2. Grant Revenues: Revenues associated with these grant receivables were misstated, requiring corrections to align revenues with grant eligibility requirements.

These corrections have been applied retroactively, with adjustments made to the opening net position and/or fund balances as of July 1, 2023.

Impact on Financial Statements

The restatements did not materially affect the City's current year revenues or expenditures but adjusted the opening balances as noted above. Users are encouraged to review the schedule for details of the changes.

REQUIRED SUPPLEMENTARY INFORMATION

City of Ukiah, California

SCHEDULES OF CONTRIBUTIONS AND PROPORTIONATE SHARE OF TOTAL 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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY:										
Service Cost	\$2,545,784	\$2,387,254	\$2,093,144	\$1,935,834	\$1,842,840	\$1,808,418	\$1,823,230	\$1,572,047	\$1,612,003	\$1,788,902
Interest on Total Pension Liability	7,534,710	7,222,763	7,051,270	6,746,742	6,435,947	6,053,276	5,794,263	5,696,580	5,564,428	5,416,497
Changes of Benefit Terms	137,979	-	-	-	-	-	-	56,535	-	-
Changes of Assumptions	-	3,214,497	-	-	-	(544,277)	4,693,759	-	(1,318,850)	-
Difference Between Expected and Actual Experience	322,603	(1,257,342)	447,816	783,147	2,023,144	845,262	(1,456,928)	(1,392,062)	(1,280,133)	-
Benefit Payments, Including Refunds of Employee Contributions	(5,911,031)	(5,346,787)	(5,033,299)	(4,866,568)	(4,656,678)	(4,443,388)	(4,133,617)	(3,981,386)	(4,205,497)	(3,795,124)
Net Change in Total Pension Liability	\$4,630,045	\$6,220,385	\$4,558,931	\$4,599,155	\$5,645,253	\$3,719,291	\$6,720,707	\$1,951,714	\$371,951	\$3,410,275
Total Pension Liability – Beginning	110,420,728	104,200,343	99,641,412	95,042,257	89,397,004	85,677,713	78,957,006	77,005,292	76,633,341	73,223,066
Total Pension Liability – Ending (a)	\$115,050,773	\$110,420,728	\$104,200,343	\$99,641,412	\$95,042,257	\$89,397,004	\$85,677,713	\$78,957,006	\$77,005,292	\$76,633,341
Contributions – Employer	\$2,066,108	\$1,837,864	\$34,638,386	\$3,591,800	\$3,241,493	\$2,941,163	\$2,652,462	\$2,391,847	\$2,156,759	\$2,193,059
Contributions – Employee	1,014,518	916,632	872,626	852,263	774,314	727,232	659,895	648,121	634,373	779,732
Net Investment Income	6,108,310	(8,267,651)	18,014,124	2,998,613	3,744,146	4,534,314	5,421,492	246,475	1,106,699	7,445,055
Benefit Payments, Including Refunds of Employee Contributions	(5,911,031)	(5,346,787)	(5,033,299)	(4,866,568)	(4,656,678)	(4,443,388)	(4,133,617)	(3,981,386)	(4,205,497)	(3,795,124)
Net Plan to Plan Resource Movement	-	-	-	-	-	(132)	-	-	-	-
Administrative Expense	(73,417)	(69,002)	(62,272)	(84,369)	(40,522)	(83,002)	(71,957)	(30,145)	(55,697)	-
Other Miscellaneous Income/(Expense) ¹	-	-	-	-	132	(157,623)	-	-	-	-
Net Change in Fiduciary Net Position	\$3,204,488	\$(10,928,944)	\$48,429,565	\$2,491,739	\$3,062,885	\$3,518,564	\$4,528,275	\$(725,088)	\$(363,363)	\$6,622,722
Plan Fiduciary Net Position – Beginning ²	\$99,839,251	\$110,768,195	\$62,338,630	\$59,846,891	\$56,784,006	\$53,265,442	\$48,737,167	\$49,462,255	\$49,825,618	\$43,202,896
Plan Fiduciary Net Position – Ending (b)	103,043,739	99,839,251	110,768,195	62,338,630	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)	\$12,007,034	\$10,581,477	\$(6,567,852)	\$37,302,782	\$35,195,366	\$32,612,998	\$32,412,271	\$30,219,839	\$27,543,037	\$26,807,723
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.56%	90.42%	106.30%	62.56%	62.97%	63.52%	62.17%	61.73%	64.23%	65.02%
Covered Payroll ³	\$12,671,896	\$11,400,448	\$10,947,404	\$10,045,842	\$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	94.75%	92.82%	(59.99%)	371.33%	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% payroll growth assumption for fiscal years ended June 30, 2018-21; 3.00% payroll growth assumption for fiscal years ended June 30, 2014- 17.
- 4 Fiscal year 2015 was the first year of implementation; therefore, only 8 years are shown.

Notes to Schedule of Changes in Total Pension Liability and Related Ratios:

Changes of Benefit Terms: The figures above generally include any liability impact that may have resulted from voluntary benefit changes that occurred on or before the Measurement Date. However, offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes) that occurred after the Valuation Date are not included in the figures above, unless the liability impact is deemed to be material by the plan actuary.

Changes of Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15 percent to 6.90 percent. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. The accounting discount rate was 7.15 percent for measurement dates 2017 through 2021, 7.65 percent for measurement dates 2015 through 2016, and 7.50 percent for measurement date 2014.

Schedule of Plan Contributions for the Fiscal Years Ended June 30¹

Employer Fiscal Year End	2023	2022	2021	2020	2019
Actuarially Determined Contribution ²	\$2,066,108	\$1,837,864	\$3,816,642	\$3,591,800	\$3,241,493
Contributions in Relation to the Actuarially Determined Contribution ²	(2,066,108)	(1,837,864)	(34,638,386)	(3,591,800)	(3,241,493)
Contribution Deficiency (Excess)	\$0	\$0	(\$30,821,744)	\$0	\$0
Covered Payroll ³	\$12,671,896	\$11,400,448	\$10,947,404	\$10,045,842	\$9,257,248
Contributions as a Percentage of Covered Payroll ³	16.30%	16.12%	316.41%	35.75%	35.02%

Employer Fiscal Year End	2018	2017	2016	2015	2014
Actuarially Determined Contribution ²	\$2,941,163	\$2,652,462	\$2,391,847	\$2,156,759	\$2,193,059
Contributions in Relation to the Actuarially Determined Contribution ²	(2,941,163)	(2,652,462)	(2,391,847)	(2,156,759)	(2,193,059)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0
Covered Payroll ³	\$8,821,982	\$8,412,838	\$7,949,673	\$8,008,361	\$8,340,257
Contributions as a Percentage of Covered Payroll ³	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% payroll growth assumption for fiscal years ended June 30, 2018-21; 3.00% payroll growth assumption for fiscal years ended June 30, 2014-17.

City of Ukiah, California

SCHEDULES OF CONTRIBUTIONS AND PROPORTIONATE SHARE OF TOTAL PENSION LIABILITY

Cost Sharing (Safety)

Last Ten Years

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	Measurement Date June 30, 2020	Measurement Date June 30, 2021	Measurement Date June 30, 2022	Measurement Date June 30, 2023
Plan's Proportion of the PERF C Net Pension Liability/(Asset)	0.19%	0.18%	0.18%	0.17%	0.18%	0.18%	0.18%	-0.11%	0.05%	6.18%
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	\$19,556,573	(\$ 6,129,210)	\$ 5,823,369	\$7,714,184
Plan's Covered Payroll	\$3,330,571	\$3,844,242	\$3,434,144	\$4,135,089	\$4,088,030	\$3,928,981	\$4,163,203	\$4,263,870	\$4,436,794	\$4,397,440
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	345.97%	322.46%	445.30%	415.61%	418.31%	462.16%	469.75%	-143.75%	131.25%	175.42%
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%	71.32%	108.61%	92.39%	90.39%

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). Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors.
2. Changes in assumptions – No changes to assumptions from year prior.
3. Fiscal Year 2015 was the first year of implementation, therefore only 8 years are shown.

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	CalPERS Fiscal Year 2020-21	CalPERS Fiscal Year 2021-22	CalPERS Fiscal Year 2022-23	CalPERS Fiscal Year 2023-24
Actuarially Determined Contributions	\$1,309,930	\$1,520,825	\$1,575,086	\$1,763,563	\$1,950,142	\$2,177,282	\$345,379	\$1,096,762	\$1,212,500	\$1,055,926
Actual Contributions During the Measurement Period	(\$1,309,930)	(\$1,520,825)	(\$1,575,086)	(\$1,763,563)	(\$1,950,142)	(\$2,177,282)	(\$15,338,474)	(\$1,096,762)	(\$1,212,500)	(\$1,055,926)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0	\$0	\$0	(\$14,993,095)	\$0	\$0	\$0
Covered Payroll Contributions as a Percentage of Covered Payroll	\$3,844,242	\$3,434,144	\$4,135,089	\$4,088,030	\$3,928,981	\$4,163,203	\$4,263,870	\$4,436,794	\$4,397,440	\$4,043,757
	34.08%	44.29%	38.09%	43.14%	49.63%	52.30%	359.73%	24.72%	27.96%	26.11%

Notes to Schedule:

Contribution valuation date: June 30, 2012 June 30, 2013 June 30, 2014 June 30, 2015 June 30, 2016 June 30, 2017 June 30, 2018 June 30, 2019 June 30, 2020 June 30, 2021

City of Ukiah, California
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended June 30, 2024

	Budgeted Amounts			Variance with Final
	Original	Final	Actual	Budget
REVENUES				
Property tax	\$ 3,939,256	\$ 3,939,256	\$ 4,028,252	\$ 88,996
Sales tax	14,207,955	14,207,955	13,268,292	(939,663)
Transient occupancy	1,617,759	1,634,382	1,251,277	(383,105)
Business license tax	500,000	500,000	500,110	110
Other taxes	800	800	675	(125)
Franchise fees	2,124,302	2,124,302	2,307,901	183,599
Charges for service	5,644,619	5,644,619	5,291,695	(352,924)
Licenses and permits	322,100	322,100	286,285	(35,815)
Grants, contributions, and subventions	4,164,972	4,414,972	3,150,570	(1,264,402)
Use of money and property	233,890	233,890	255,785	21,895
Miscellaneous	37,500	47,078	115,037	67,959
Fines penalties and forfeitures	40,000	40,000	46,877	6,877
Total revenues	32,833,153	33,109,354	30,502,756	(2,606,598)
EXPENDITURES				
Current:				
General government	592,957	21,199	179,978	(158,779)
Public safety	17,208,953	17,848,793	17,508,151	340,642
Housing and community development	1,515,389	1,515,388	1,525,273	(9,885)
Public works	1,061,575	1,162,022	1,053,189	108,833
Parks, buildings, and grounds	1,973,052	1,992,024	1,984,336	7,688
Recreation and culture	5,302,882	5,372,107	5,228,039	144,068
Economic development and redevelopment	161,776	161,776	165,418	(3,642)
Total current	27,816,584	28,073,309	27,644,384	428,925
Debt service:				
Interest	847,483	847,483	847,483	-
Principal	616,360	616,360	616,361	(1)
Lease principal	238,792	238,792	137,067	101,725
Lease interest	42,868	42,868	16,636	26,232
Total debt service	1,745,503	1,745,503	1,617,547	127,956
Capital outlay:				
Public safety	285,000	633,757	162,937	470,820
Public works	70,000	-	-	-
Parks, buildings, and grounds	-	245,665	145,308	100,357
Total capital outlay	355,000	879,422	308,245	571,177
Total expenditures	29,917,087	30,698,234	29,570,176	1,128,058
Excess (deficiency) of revenues over expenditures	2,916,066	2,411,120	932,580	(1,478,540)
OTHER FINANCING SOURCES (USES)				
Transfers in	129,000	129,000	1,643,633	1,514,633
Transfers out	(2,964,342)	(2,966,966)	(3,148,395)	(181,429)
Total other financing sources (uses)	(2,835,342)	(2,837,966)	(1,504,762)	1,333,204
Net change in fund balances	80,724	(426,846)	(572,182)	(145,336)
Fund balances - beginning	12,089,500	12,089,500	12,089,500	-
Fund balances - ending	\$ 12,170,224	\$ 11,662,654	\$ 11,517,318	\$ (145,336)

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION

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.

Non-Adopted Budgets

The following funds did not have an adopted budget for the current year, so a budget-to-actual schedule is not presented:

Special Revenue
Museum Grant
1998 STIP Augmentation
Anton Stadium
Swimming Pool
Skate Park
Softball Complex
Debt Service Reserve 2022 LRB

SUPPLEMENTARY INFORMATION

Combining and Individual Fund Financial Statements and Schedules

MAJOR FUND BUDGET SCHEDULES

City of Ukiah, California
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Streets Capital Improvements
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grants, contributions, and subventions	\$ 4,510,201	\$ 4,510,201	\$ 1,577,801	\$ (2,932,400)
Total revenues	4,510,201	4,510,201	1,577,801	(2,932,400)
EXPENDITURES				
Current:				
General government	223	223	229	(6)
Public works	5,097,742	1,111,686	338,599	773,087
Total current	5,097,965	1,111,909	338,828	773,081
Debt service:				
Interest	613,200	613,200	613,200	-
Principal	1,371,234	1,371,234	1,371,234	-
Total debt service	1,984,434	1,984,434	1,984,434	-
Capital outlay:				
Public works	-	4,416,837	3,925,358	491,479
Total capital outlay	-	4,416,837	3,925,358	491,479
Total expenditures	7,082,399	7,513,180	6,248,620	1,264,560
Excess (deficiency) of revenues over expenditures	(2,572,198)	(3,002,979)	(4,670,819)	(1,667,840)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,573,011	2,573,011	2,728,970	155,959
Transfers out	(813)	(813)	(813)	-
Total other financing sources (uses)	2,572,198	2,572,198	2,728,157	155,959
Net change in fund balances	-	(430,781)	(1,942,662)	(1,511,881)
Fund balances - beginning, as previously reported	(205,298)	(205,298)	(205,296)	-
Restatement for correction of an error	(99,990)	(99,990)	(99,990)	-
Fund balances - beginning, as restated	(305,288)	(305,288)	(305,286)	-
Fund Balance ending	\$ (305,288)	\$ (736,069)	\$ (2,247,948)	\$ (1,511,879)

City of Ukiah, California
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
General Capital Projects
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grants, contributions, and subventions	\$ -	\$ 554,378	\$ -	\$ (554,378)
Use of money and property	-	-	73,249	73,249
Total revenues	-	554,378	73,249	(481,129)
EXPENDITURES				
Current:				
Public works	2,224,303	7,008,293	366,719	6,641,574
Total current	2,224,303	7,008,293	366,719	6,641,574
Capital outlay:				
Public works	-	3,093,225	1,875,139	1,218,086
Total capital outlay	-	3,093,225	1,875,139	1,218,086
Total expenditures	2,224,303	10,101,518	2,241,858	7,859,660
Excess (deficiency) of revenues over expenditures	(2,224,303)	(9,547,140)	(2,168,609)	7,378,531
Net change in fund balances	(2,224,303)	(9,547,140)	(2,168,609)	7,378,531
Fund balances - beginning	\$ 5,639,959	\$ 5,639,959	\$ 5,639,959	\$ -
Fund balances - ending	\$ 3,415,656	\$ (3,907,181)	\$ 3,471,350	\$ 7,378,531

City of Ukiah, California
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
Pension Debt Service
For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of money and property	\$ 37,592	\$ 37,592	\$ 35,009	\$ (2,583)
Total revenues	37,592	37,592	35,009	(2,583)
EXPENDITURES				
Current:				
General government	11,308	11,308	11,707	(399)
Total current	11,308	11,308	11,707	(399)
Debt service:				
Total expenditures	11,308	11,308	11,707	(399)
Excess (deficiency) of revenues over expenditures	26,284	26,284	23,302	(2,982)
OTHER FINANCING SOURCES (USES)				
Transfers in	159,840	159,840	159,834	(6)
Total other financing sources (uses)	159,840	159,840	159,834	(6)
Net change in fund balances	186,124	186,124	183,136	(2,988)
Fund balances - beginning	4,192,463	4,192,463	4,192,463	-
Fund balances - ending	\$ 4,378,587	\$ 4,378,587	\$ 4,375,599	\$ (2,988)

COMBINING FUND FINANCIAL STATEMENTS AND SCHEDULES

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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.
Opioid Settlement Fund	To account for the sources, uses, and balances of proceeds from opioid settlement.
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.
Special Recreation Events	This fund accounts for resources that collected and used for specific recreational and community entertainment events, functions, and activities.

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 a special revenue fund used to account for resources accumulated and held resulting from current and prior HOME program Grant activities.
CASP Certification and Training	This fund is to account for resources accumulated and used to train City team members on CASP requirements.
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.
American Rescue	This fund is to account for the receipt and use of federal funds appropriated to the City by the federal government under the American Rescue Act of 2023.
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.
Solid Waste Mitigation Fund	This fund is used to account for resources collected and used for cleanup and abatement of public rights-of-way, City facilities, and other facilities in the city resulting from improper solid waste disposal, abandonment, or other deleterious activities.

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.
General Capital Projects	Used to account for bond proceeds and other resources for street and rights-of-way 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.

DEBT SERVICE FUNDS

Debt Service Reserve LBR 2022

This fund is used to account for resources accumulated for debt service of the lease revenue bonds issued in 2023.

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.

City of Ukiah, California
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue								
	Special Revenue	Prop 172	Opioid Settlement Fund	Museum Grant	ARRC	Downtown Business Improvement	LMIHF Housing Asset	Winter Special Events	Advanced Planning
ASSETS									
Cash and investments	\$ 14,510	\$ 178,138	\$ 101,370	\$ 21	\$ 18,901	\$ 2,763	\$ 2,561,347	\$ 1,116	\$ 274,834
Restricted cash and investments	-	-	-	-	-	-	-	-	-
Accounts receivable	-	33,993	-	-	700	-	-	-	179
Notes receivable	-	-	-	-	-	-	1,505,348	-	-
Interest receivable	32	423	337	-	57	-	6,056	13	590
Grants and subventions receivable	-	-	-	-	-	-	2,158	-	13,162
Due from other funds	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-	2,435,114	-	-
Capital grants, contributions, and subventions	-	-	-	-	-	-	-	-	-
Total assets	<u>14,542</u>	<u>212,554</u>	<u>101,707</u>	<u>21</u>	<u>19,658</u>	<u>2,763</u>	<u>6,510,023</u>	<u>1,129</u>	<u>288,765</u>
LIABILITIES									
Accounts payable	-	-	-	-	4,753	1,753	-	-	8,002
Accrued payroll liabilities	-	-	-	-	283	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	18,056	-
Advance from other funds	-	-	-	-	36,601	-	-	177,590	-
Total liabilities	-	-	-	-	<u>41,637</u>	<u>1,753</u>	-	<u>195,646</u>	<u>8,002</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenues - grants and subventions	-	-	-	-	-	-	107,444	-	13,162
Total deferred inflows of resources	-	-	-	-	-	-	<u>107,444</u>	-	<u>13,162</u>
Total liabilities and deferred inflows of resources	-	-	-	-	<u>41,637</u>	<u>1,753</u>	<u>107,444</u>	<u>195,646</u>	<u>21,164</u>
FUND BALANCES (DEFICITS)									
Nonspendable									
Riparian corridor management	-	-	-	-	-	-	-	-	-
Restricted									
Capital projects	-	-	-	-	-	-	-	-	-
CDBG activities	-	-	-	-	-	-	-	-	-
Certifications and training	-	-	-	-	-	-	-	-	-
Clean-up and solid waste remediation	-	-	-	-	-	-	-	-	-
Debt service reserve	-	-	-	-	-	-	-	-	-
Downtown business improvements	-	-	-	-	-	1,010	-	-	-
Housing activities	-	-	-	-	-	-	6,402,579	-	-
Opioid settlement	-	-	101,707	-	-	-	-	-	-
Project reserve	14,542	-	-	21	-	-	-	-	-
Public safety	-	212,554	-	-	-	-	-	-	-
Riparian corridor management	-	-	-	-	-	-	-	-	-
Special recreation events	-	-	-	-	-	-	-	-	-
Streets and rights-of-way	-	-	-	-	-	-	-	-	-
Committed									
Park development	-	-	-	-	-	-	-	-	-
Planning activities	-	-	-	-	-	-	-	-	267,601
Solid waste management	-	-	-	-	-	-	-	-	-
Assigned									
Capital projects	-	-	-	-	-	-	-	-	-
Equipment reserve	-	-	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(21,979)	-	-	(194,517)	-
Total fund balances (deficits)	<u>14,542</u>	<u>212,554</u>	<u>101,707</u>	<u>21</u>	<u>(21,979)</u>	<u>1,010</u>	<u>6,402,579</u>	<u>(194,517)</u>	<u>267,601</u>
Total liabilities and fund balances (deficits)	<u>\$ 14,542</u>	<u>\$ 212,554</u>	<u>\$ 101,707</u>	<u>\$ 21</u>	<u>\$ 19,658</u>	<u>\$ 2,763</u>	<u>\$ 6,510,023</u>	<u>\$ 1,129</u>	<u>\$ 288,765</u>

(continued)

City of Ukiah, California
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue								
	Special Recreation Events	Highway User Tax (Gas Tax)	Signalization	1998 STIP Augmentation	SB325 Reimbursement	S.T.P.	Trans-Traffic Congest Relief	CDBG Program Income	Home Program Income
ASSETS									
Cash and investments	\$ 68,336	\$ 33,177	\$ 382,558	\$ 18	\$ 82,635	\$ 190,188	\$ 83	\$ 118,943	\$ 314,560
Restricted cash and investments	-	-	-	-	-	-	-	-	-
Accounts receivable	-	114,449	-	-	-	440	-	5,080	11,050
Notes receivable	-	-	-	-	-	-	-	353,276	8,671,726
Interest receivable	188	2,878	904	1	201	453	10	670	778
Grants and subventions receivable	-	30,000	-	-	-	-	-	73,773	-
Due from other funds	-	1,281,906	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-	-	-	-
Capital grants, contributions, and subventions	-	-	-	-	-	-	-	227,631	-
Total assets	<u>68,524</u>	<u>1,462,410</u>	<u>383,462</u>	<u>19</u>	<u>82,836</u>	<u>191,081</u>	<u>93</u>	<u>779,373</u>	<u>8,998,114</u>
LIABILITIES									
Accounts payable	-	7,833	-	-	-	-	-	-	-
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-
Advance from other funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>7,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenues - grants and subventions	-	30,000	-	-	-	-	-	42,195	1,406,505
Total deferred inflows of resources	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,195</u>	<u>1,406,505</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>37,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,195</u>	<u>1,406,505</u>
FUND BALANCES (DEFICITS)									
Nonspendable									
Riparian corridor management	-	-	-	-	-	-	-	-	-
Restricted									
Capital projects	-	-	-	-	-	-	-	-	-
CDBG activities	-	-	-	-	-	-	-	737,178	-
Certifications and training	-	-	-	-	-	-	-	-	-
Clean-up and solid waste remediation	-	-	-	-	-	-	-	-	-
Debt service reserve	-	-	-	-	-	-	-	-	-
Downtown business improvements	-	-	-	-	-	-	-	-	-
Housing activities	-	-	-	-	-	-	-	-	7,591,609
Opioid settlement	-	-	-	-	-	-	-	-	-
Project reserve	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Riparian corridor management	-	-	-	-	-	-	-	-	-
Special recreation events	68,524	-	-	-	-	-	-	-	-
Streets and rights-of-way	-	1,424,577	383,462	19	82,836	191,081	93	-	-
Committed									
Park development	-	-	-	-	-	-	-	-	-
Planning activities	-	-	-	-	-	-	-	-	-
Solid waste management	-	-	-	-	-	-	-	-	-
Assigned									
Capital projects	-	-	-	-	-	-	-	-	-
Equipment reserve	-	-	-	-	-	-	-	-	-
Special projects	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>68,524</u>	<u>1,424,577</u>	<u>383,462</u>	<u>19</u>	<u>82,836</u>	<u>191,081</u>	<u>93</u>	<u>737,178</u>	<u>7,591,609</u>
Total liabilities and fund balances (deficits)	<u>\$ 68,524</u>	<u>\$ 1,462,410</u>	<u>\$ 383,462</u>	<u>\$ 19</u>	<u>\$ 82,836</u>	<u>\$ 191,081</u>	<u>\$ 93</u>	<u>\$ 779,373</u>	<u>\$ 8,998,114</u>

(continued)

City of Ukiah, California
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Special Revenue					Capital Projects		
	CASP Certification and Training	Asset Seizure	Supplemental Law Enforcement	Asset Forfeiture 11470.2 H&S F	Special Revenue - Police	Transfer Station	Solid Waste Mitigation Fund	Equipment Reserve
ASSETS								
Cash and investments	\$ 60,457	\$ 59,718	\$ 312,895	\$ 54,555	\$ 2,865	\$ 860	\$ 84,614	\$ 381,784
Restricted cash and investments	-	-	-	-	-	-	-	-
Accounts receivable	-	450	29,398	-	31,250	105,268	-	-
Notes receivable	-	-	-	-	-	-	-	-
Interest receivable	143	132	759	129	304	946	208	909
Grants and subventions receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-	-	-
Capital grants, contributions, and subventions	-	-	-	-	-	-	-	-
Total assets	<u>60,600</u>	<u>60,300</u>	<u>343,052</u>	<u>54,684</u>	<u>34,419</u>	<u>107,074</u>	<u>84,822</u>	<u>382,693</u>
LIABILITIES								
Accounts payable	-	-	-	-	-	-	72	-
Accrued payroll liabilities	-	-	1,214	-	-	-	39	-
Due to other funds	-	-	-	-	-	62,808	-	-
Advance from other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>1,214</u>	<u>-</u>	<u>-</u>	<u>62,808</u>	<u>111</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenues - grants and subventions	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,214</u>	<u>-</u>	<u>-</u>	<u>62,808</u>	<u>111</u>	<u>-</u>
FUND BALANCES (DEFICITS)								
Nonspendable								
Riparian corridor management	-	-	-	-	-	-	-	-
Restricted								
Capital projects	-	-	-	-	-	-	-	-
CDBG activities	-	-	-	-	-	-	-	-
Certifications and training	60,600	-	-	-	-	-	-	-
Clean-up and solid waste remediation	-	-	-	-	-	-	84,711	-
Debt service reserve	-	-	-	-	-	-	-	-
Downtown business improvements	-	-	-	-	-	-	-	-
Housing activities	-	-	-	-	-	-	-	-
Opioid settlement	-	-	-	-	-	-	-	-
Project reserve	-	-	-	-	-	-	-	-
Public safety	-	60,300	341,838	54,684	34,419	-	-	-
Riparian corridor management	-	-	-	-	-	-	-	-
Special recreation events	-	-	-	-	-	-	-	-
Streets and rights-of-way	-	-	-	-	-	-	-	-
Committed								
Park development	-	-	-	-	-	-	-	-
Planning activities	-	-	-	-	-	-	-	-
Solid waste management	-	-	-	-	-	44,266	-	-
Assigned								
Capital projects	-	-	-	-	-	-	-	-
Equipment reserve	-	-	-	-	-	-	-	382,693
Special projects	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>60,600</u>	<u>60,300</u>	<u>341,838</u>	<u>54,684</u>	<u>34,419</u>	<u>44,266</u>	<u>84,711</u>	<u>382,693</u>
Total liabilities and fund balances (deficits)	<u>\$ 60,600</u>	<u>\$ 60,300</u>	<u>\$ 343,052</u>	<u>\$ 54,684</u>	<u>\$ 34,419</u>	<u>\$ 107,074</u>	<u>\$ 84,822</u>	<u>\$ 382,693</u>

(continued)

City of Ukiah, California
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects								
	Special Projects Reserve	Park Development Fees	Anton Stadium	Observatory Park	Playground & Park Amenities	Swimming Pool	Riverside Park	Skate Park	Softball Complex
ASSETS									
Cash and investments	\$ 841,517	\$ 166,998	\$ 11,579	\$ 46,109	\$ 261	\$ 4,440	\$ -	\$ 7	\$ 6,893
Restricted cash and investments	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-
Interest receivable	2,006	387	27	27	-	8	-	-	16
Grants and subventions receivable	-	-	-	-	177,952	-	30,189	-	-
Due from other funds	-	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-
Land held for resale	-	-	-	-	-	-	-	-	-
Capital grants, contributions, and subventions	-	-	-	-	-	-	-	-	-
Total assets	<u>843,523</u>	<u>167,385</u>	<u>11,606</u>	<u>46,136</u>	<u>178,213</u>	<u>4,448</u>	<u>30,189</u>	<u>7</u>	<u>6,909</u>
LIABILITIES									
Accounts payable	146,251	127,474	-	-	-	-	-	-	-
Accrued payroll liabilities	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	180,000	-	57,005	-	-
Advance from other funds	-	-	-	-	-	-	-	-	-
Total liabilities	<u>146,251</u>	<u>127,474</u>	<u>-</u>	<u>-</u>	<u>180,000</u>	<u>-</u>	<u>57,005</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenues - grants and subventions	-	-	-	-	177,952	-	30,188	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,952</u>	<u>-</u>	<u>30,188</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources	<u>146,251</u>	<u>127,474</u>	<u>-</u>	<u>-</u>	<u>357,952</u>	<u>-</u>	<u>87,193</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)									
Nonspendable									
Riparian corridor management	-	-	-	-	-	-	-	-	-
Restricted									
Capital projects	-	-	-	-	-	4,448	-	-	-
CDBG activities	-	-	-	-	-	-	-	-	-
Certifications and training	-	-	-	-	-	-	-	-	-
Clean-up and solid waste remediation	-	-	-	-	-	-	-	-	-
Debt service reserve	-	-	-	-	-	-	-	-	-
Downtown business improvements	-	-	-	-	-	-	-	-	-
Housing activities	-	-	-	-	-	-	-	-	-
Opioid settlement	-	-	-	-	-	-	-	-	-
Project reserve	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Riparian corridor management	-	-	-	-	-	-	-	-	-
Special recreation events	-	-	-	-	-	-	-	-	-
Streets and rights-of-way	-	-	-	-	-	-	-	-	-
Committed									
Park development	-	39,911	-	-	-	-	-	-	-
Planning activities	-	-	-	-	-	-	-	-	-
Solid waste management	-	-	-	-	-	-	-	-	-
Assigned									
Capital projects	-	-	11,606	46,136	-	-	-	7	6,909
Equipment reserve	-	-	-	-	-	-	-	-	-
Special projects	697,272	-	-	-	-	-	-	-	-
Unassigned									
	-	-	-	-	(179,739)	-	(57,004)	-	-
Total fund balances (deficits)	<u>697,272</u>	<u>39,911</u>	<u>11,606</u>	<u>46,136</u>	<u>(179,739)</u>	<u>4,448</u>	<u>(57,004)</u>	<u>7</u>	<u>6,909</u>
Total liabilities and fund balances (deficits)	<u>\$ 843,523</u>	<u>\$ 167,385</u>	<u>\$ 11,606</u>	<u>\$ 46,136</u>	<u>\$ 178,213</u>	<u>\$ 4,448</u>	<u>\$ 30,189</u>	<u>\$ 7</u>	<u>\$ 6,909</u>

(continued)

City of Ukiah, California
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2024

	Capital Projects	Debt Service	Permanent	
	Rail Trail	Debt Service Reserve 2022 LRB	Riparian Corridor Enhancement	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ -	\$ 2,448,092	\$ 146,925	\$ 8,974,067
Restricted cash and investments	-	-	-	-
Accounts receivable	-	-	-	332,257
Notes receivable	-	-	-	10,530,350
Interest receivable	1	-	346	19,939
Grants and subventions receivable	483,622	-	-	810,856
Due from other funds	-	-	-	1,281,906
Advances to other funds	-	-	-	-
Land held for resale	-	-	-	2,435,114
Capital grants, contributions, and subventions	-	-	-	227,631
Total assets	<u>483,623</u>	<u>2,448,092</u>	<u>147,271</u>	<u>24,612,120</u>
LIABILITIES				
Accounts payable	-	-	-	296,138
Accrued payroll liabilities	-	-	-	1,536
Due to other funds	205,100	-	-	522,969
Advance from other funds	<u>300,359</u>	<u>-</u>	<u>-</u>	<u>514,550</u>
Total liabilities	<u>505,459</u>	<u>-</u>	<u>-</u>	<u>1,335,193</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues - grants and subventions	<u>483,622</u>	<u>-</u>	<u>-</u>	<u>2,291,068</u>
Total deferred inflows of resources	<u>483,622</u>	<u>-</u>	<u>-</u>	<u>2,291,068</u>
Total liabilities and deferred inflows of resources	<u>989,081</u>	<u>-</u>	<u>-</u>	<u>3,626,261</u>
FUND BALANCES (DEFICITS)				
Nonspendable				
Riparian corridor management	-	-	137,576	137,576
Restricted				
Capital projects	-	-	-	4,448
CDBG activities	-	-	-	737,178
Certifications and training	-	-	-	60,600
Clean-up and solid waste remediation	-	-	-	84,711
Debt service reserve	-	2,448,092	-	2,448,092
Downtown business improvements	-	-	-	1,010
Housing activities	-	-	-	13,994,188
Opioid settlement	-	-	-	101,707
Project reserve	-	-	-	14,563
Public safety	-	-	-	703,795
Riparian corridor management	-	-	9,695	9,695
Special recreation events	-	-	-	68,524
Streets and rights-of-way	-	-	-	2,082,068
Committed				
Park development	-	-	-	39,911
Planning activities	-	-	-	267,601
Solid waste management	-	-	-	44,266
Assigned				
Capital projects	-	-	-	64,658
Equipment reserve	-	-	-	382,693
Special projects	-	-	-	697,272
Unassigned	<u>(505,458)</u>	<u>-</u>	<u>-</u>	<u>(958,697)</u>
Total fund balances (deficits)	<u>(505,458)</u>	<u>2,448,092</u>	<u>147,271</u>	<u>20,985,859</u>
Total liabilities and fund balances (deficits)	<u>\$ 483,623</u>	<u>\$ 2,448,092</u>	<u>\$ 147,271</u>	<u>\$ 24,612,120</u>

City of Ukiah, California
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue					
	Special Revenue	Prop 172	Opioid Settlement Fund	Museum Grant	ARRC	Downtown Business Improvement
REVENUES						
Business license tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,172
Charges for service	-	-	-	-	-	-
Grants, contributions, and subventions	-	62,551	46,659	-	-	-
Use of money and property	276	3,600	2,043	-	75,273	5
Miscellaneous	-	-	-	-	20,004	-
Total revenues	276	66,151	48,702	-	95,277	20,177
EXPENDITURES						
Current:						
General government	-	-	-	-	-	3,362
Public safety	-	14,481	8,180	-	-	-
Housing and community development	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	-	-	-	-	-	-
Recreation and culture	-	-	-	-	86,556	-
Economic development and redevelopment	-	-	-	-	-	19,319
Debt service:						
Interest	-	6,188	-	-	603	-
Principal	-	32,694	-	-	438	-
Capital outlay:						
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	276	12,788	40,522	-	7,680	(2,504)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	3,500
Transfers out	-	-	-	-	(85)	-
Total other financing sources (uses)	-	-	-	-	(85)	3,500
Net change in fund balances	276	12,788	40,522	-	7,595	996
Fund balances - beginning, as previously reported	14,266	199,766	61,185	21	(29,574)	14
Restatement for correction of an error	-	-	-	-	-	-
Fund balances - beginning, as restated	14,266	199,766	61,185	21	(29,574)	14
Fund balance - ending	\$ 14,542	\$ 212,554	\$ 101,707	\$ 21	\$ (21,979)	\$ 1,010

(Continued)

City of Ukiah, California
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue					
	LMIHF Housing Asset	Winter Special Events	Advanced Planning	Special Recreation Events	Highway User Tax (Gas Tax)	Signalization
REVENUES						
Business license tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	-	172,795	58,956	46,979	-	-
Grants, contributions, and subventions	517,061	-	29,286	23,000	890,949	-
Use of money and property	90,775	249	4,988	1,391	22,155	7,578
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>607,836</u>	<u>173,044</u>	<u>93,230</u>	<u>71,370</u>	<u>913,104</u>	<u>7,578</u>
EXPENDITURES						
Current:						
General government	-	-	409	-	-	622
Public safety	-	-	-	-	-	-
Housing and community development	-	-	82,033	-	-	-
Public works	-	-	-	-	112,440	-
Parks, buildings, and grounds	-	-	-	-	-	-
Recreation and culture	-	171,263	-	48,121	-	-
Economic development and redevelopment	-	-	-	-	-	-
Debt service:						
Interest	-	-	-	282	-	-
Principal	-	-	-	204	-	-
Capital outlay:						
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditure	<u>607,836</u>	<u>1,781</u>	<u>10,788</u>	<u>22,763</u>	<u>800,664</u>	<u>6,956</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	(652)	-	(39)	(4,000)	-
Total other financing sources (uses)	<u>-</u>	<u>(652)</u>	<u>-</u>	<u>(39)</u>	<u>(4,000)</u>	<u>-</u>
Net change in fund balances	607,836	1,129	10,788	22,724	796,664	6,956
Fund balances - beginning, as previously reported	5,794,743	(195,646)	256,813	45,800	627,913	376,506
Restatement for correction of an error	-	-	-	-	-	-
Fund balances - beginning, as restated	<u>5,794,743</u>	<u>(195,646)</u>	<u>256,813</u>	<u>45,800</u>	<u>627,913</u>	<u>376,506</u>
Fund balance - ending	<u>\$ 6,402,579</u>	<u>\$ (194,517)</u>	<u>\$ 267,601</u>	<u>\$ 68,524</u>	<u>\$ 1,424,577</u>	<u>\$ 383,462</u>

(Continued)

City of Ukiah, California
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue					
	1998 STIP Augmentation	SB325 Reimbursement	S.T.P.	Trans-Traffic Congest Relief	CDBG Program Income	Home Program Income
REVENUES						
Business license tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-	-	-
Grants, contributions, and subventions	-	-	440	-	479,532	-
Use of money and property	7	1,699	3,780	86	93,986	82,663
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>7</u>	<u>1,699</u>	<u>4,220</u>	<u>86</u>	<u>573,518</u>	<u>82,663</u>
EXPENDITURES						
Current:						
General government	-	168	155	64	-	-
Public safety	-	-	-	-	-	-
Housing and community development	-	-	-	-	455,011	17,499
Public works	-	7,071	-	-	-	-
Parks, buildings, and grounds	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-
Economic development and redevelopment	-	-	-	-	-	-
Debt service:						
Interest	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Capital outlay:						
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditure	<u>7</u>	<u>(5,540)</u>	<u>4,065</u>	<u>22</u>	<u>118,507</u>	<u>65,164</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	7	(5,540)	4,065	22	118,507	65,164
Fund balances - beginning, as previously reported	12	88,376	187,016	71	618,671	7,526,445
Restatement for correction of an error	-	-	-	-	-	-
Fund balances - beginning, as restated	<u>12</u>	<u>88,376</u>	<u>187,016</u>	<u>71</u>	<u>618,671</u>	<u>7,526,445</u>
Fund balance - ending	<u>\$ 19</u>	<u>\$ 82,836</u>	<u>\$ 191,081</u>	<u>\$ 93</u>	<u>\$ 737,178</u>	<u>\$ 7,591,609</u>

(Continued)

City of Ukiah, California
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue					
	CASP Certification and Training	Asset Seizure	Supplemental Law Enforcement	Community-Based Transitional Housing	Asset Forfeiture 11470.2 H&S F	Special Revenue - Police
REVENUES						
Business license tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-	-	-
Grants, contributions, and subventions	9,000	17,690	230,190	-	-	125,000
Use of money and property	1,143	1,241	6,443	51	1,113	2,045
Miscellaneous	-	450	-	-	-	-
Total revenues	<u>10,143</u>	<u>19,381</u>	<u>236,633</u>	<u>51</u>	<u>1,113</u>	<u>127,045</u>
EXPENDITURES						
Current:						
General government	-	-	444	889	-	107
Public safety	-	27,653	123,313	38,079	5,836	-
Housing and community development	383	-	-	-	-	-
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-
Economic development and redevelopment	-	-	-	-	-	-
Debt service:						
Interest	-	-	4,660	8,033	-	-
Principal	-	-	3,382	5,830	-	-
Capital outlay:						
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	-	-	-	-	-	-
Recreation and culture	-	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditure	<u>9,760</u>	<u>(8,272)</u>	<u>104,834</u>	<u>(52,780)</u>	<u>(4,723)</u>	<u>126,938</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	1,467	-	20,503	-	-
Transfers out	-	-	(653)	(1,125)	-	(125,000)
Total other financing sources (uses)	<u>-</u>	<u>1,467</u>	<u>(653)</u>	<u>19,378</u>	<u>-</u>	<u>(125,000)</u>
Net change in fund balances	9,760	(6,805)	104,181	(33,402)	(4,723)	1,938
Fund balances - beginning, as previously reported	50,840	67,105	237,657	33,402	59,407	32,481
Restatement for correction of an error	-	-	-	-	-	-
Fund balances - beginning, as restated	<u>50,840</u>	<u>67,105</u>	<u>237,657</u>	<u>33,402</u>	<u>59,407</u>	<u>32,481</u>
Fund balance - ending	<u>\$ 60,600</u>	<u>\$ 60,300</u>	<u>\$ 341,838</u>	<u>\$ -</u>	<u>\$ 54,684</u>	<u>\$ 34,419</u>

(Continued)

City of Ukiah, California
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Special Revenue			Capital Projects	
	American Rescue Fund	Transfer Station	Solid Waste Mitigation Fund	Equipment Reserve	Special Projects Reserve
REVENUES					
Business license tax	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	59,832	-	-
Grants, contributions, and subventions	-	-	-	-	-
Use of money and property	29,951	398,018	1,449	7,614	18,779
Miscellaneous	-	-	-	-	-
Total revenues	<u>29,951</u>	<u>398,018</u>	<u>61,281</u>	<u>7,614</u>	<u>18,779</u>
EXPENDITURES					
Current:					
General government	3,133	236	-	626	1,149
Public safety	-	-	-	-	-
Housing and community development	-	-	-	-	-
Public works	-	-	12,134	-	-
Parks, buildings, and grounds	-	-	-	-	529
Recreation and culture	-	-	-	-	402,469
Economic development and redevelopment	-	-	-	-	-
Debt service:					
Interest	-	-	-	-	-
Principal	-	-	-	-	-
Capital outlay:					
Public works	-	-	-	-	146,250
Parks, buildings, and grounds	-	-	-	-	-
Recreation and culture	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditure	<u>26,818</u>	<u>397,782</u>	<u>49,147</u>	<u>6,988</u>	<u>(531,618)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers out	(1,514,633)	(390,000)	-	-	-
Total other financing sources (uses)	<u>(1,514,633)</u>	<u>(390,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,487,815)	7,782	49,147	6,988	(531,618)
Fund balances - beginning, as previously reported	1,487,815	36,484	35,564	375,705	1,228,890
Restatement for correction of an error	-	-	-	-	-
Fund balances - beginning, as restated	<u>1,487,815</u>	<u>36,484</u>	<u>35,564</u>	<u>375,705</u>	<u>1,228,890</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ 44,266</u>	<u>\$ 84,711</u>	<u>\$ 382,693</u>	<u>\$ 697,272</u>

(Continued)

City of Ukiah, California
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Capital Projects					
	Park Development Fees	Anton Stadium	Observatory Park	Playground & Park Amenities	Swimming Pool	Riverside Park
REVENUES						
Business license tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for service	5,468	-	-	-	-	-
Grants, contributions, and subventions	1,000	-	-	-	-	-
Use of money and property	3,271	225	239	-	86	124
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>9,739</u>	<u>225</u>	<u>239</u>	<u>-</u>	<u>86</u>	<u>124</u>
EXPENDITURES						
Current:						
General government	67	-	-	-	-	-
Public safety	-	-	-	-	-	-
Housing and community development	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	-	-	26,557	-	-	-
Recreation and culture	-	-	-	-	-	-
Economic development and redevelopment	-	-	-	-	-	-
Debt service:						
Interest	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Capital outlay:						
Public works	-	-	-	-	-	-
Parks, buildings, and grounds	140,698	-	-	-	-	-
Recreation and culture	-	-	-	11,331	-	30,188
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditure	<u>(131,026)</u>	<u>225</u>	<u>(26,318)</u>	<u>(11,331)</u>	<u>86</u>	<u>(30,064)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	2,624	-	35,000	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>2,624</u>	<u>-</u>	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(128,402)	225	8,682	(11,331)	86	(30,064)
Fund balances - beginning, as previously reported	168,313	11,381	37,454	(168,408)	4,362	20,278
Restatement for correction of an error	-	-	-	-	-	(47,218)
Fund balances - beginning, as restated	<u>168,313</u>	<u>11,381</u>	<u>37,454</u>	<u>(168,408)</u>	<u>4,362</u>	<u>(26,940)</u>
Fund balance - ending	<u>\$ 39,911</u>	<u>\$ 11,606</u>	<u>\$ 46,136</u>	<u>\$ (179,739)</u>	<u>\$ 4,448</u>	<u>\$ (57,004)</u>

(Continued)

City of Ukiah, California
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2024

	Capital Projects			Debt Service	Permanent	
	Skate Park	Softball Complex	Rail Trail	Debt Service Reserve 2022 LRB	Riparian Corridor Enhancement	Total Nonmajor Governmental Funds
REVENUES						
Business license tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,172
Charges for service	-	-	-	-	-	344,030
Grants, contributions, and subventions	-	-	-	-	-	2,432,358
Use of money and property	2	136	205	83	2,900	865,672
Miscellaneous	-	-	-	-	-	20,454
Total revenues	2	136	205	83	2,900	3,682,686
EXPENDITURES						
Current:						
General government	-	-	204	1,495	237	13,367
Public safety	-	-	-	-	-	217,542
Housing and community development	-	-	-	-	-	554,926
Public works	-	-	-	-	-	131,645
Parks, buildings, and grounds	-	-	-	-	-	27,086
Recreation and culture	-	-	-	-	-	708,409
Economic development and redevelopment	-	-	-	-	-	19,319
Debt service:						
Interest	-	-	-	-	-	19,766
Principal	-	-	-	-	-	42,548
Capital outlay:						
Public works	-	-	-	-	-	146,250
Parks, buildings, and grounds	-	-	-	-	-	140,698
Recreation and culture	-	-	-	-	-	41,519
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditure	2	136	1	(1,412)	2,663	1,619,611
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	63,094
Transfers out	-	-	-	-	-	(2,036,187)
Total other financing sources (uses)	-	-	-	-	-	(1,973,093)
Net change in fund balances	2	136	1	(1,412)	2,663	(353,482)
Fund balances - beginning, as previously reported	5	6,773	(505,459)	2,449,504	144,608	21,386,559
Restatement for correction of an error	-	-	-	-	-	(47,218)
Fund balances - beginning, as restated	5	6,773	(505,459)	2,449,504	144,608	21,339,341
Fund balance - ending	7	6,909	(505,458)	2,448,092	147,271	20,985,859

GOVERNMENTAL FUNDS BUDGET COMPARISON

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Special Revenue			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	276	276
Miscellaneous	-	-	-	-
Total revenues	-	-	276	276
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	276	276
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	276	276
Fund balances - beginning, as previously reported	(14,266)	(14,266)	(14,266)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	14,266	14,266	14,266	-
Fund balance - ending	\$ 14,266	\$ 14,266	\$ 14,542	\$ 276

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Prop 172			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	88,882	88,882	62,551	(26,331)
Use of money and property	-	-	3,600	3,600
Miscellaneous	-	-	-	-
Total revenues	88,882	88,882	66,151	(22,731)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	14,481	14,481	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	14,481	14,481	-
Debt service:				
Interest	6,188	6,188	6,188	-
Principal	32,694	32,694	32,694	-
Total debt service	38,882	38,882	38,882	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	38,882	53,363	53,363	-
Excess (deficiency) of revenues over expenditures	50,000	35,519	12,788	(22,731)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	50,000	35,519	12,788	(22,731)
Fund balances - beginning, as previously reported	(199,766)	(199,766)	(199,766)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	199,766	199,766	199,766	-
Fund balance - ending	\$ 249,766	\$ 235,285	\$ 212,554	\$ (22,731)

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Opioid Settlement Fund			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	49,302	49,302	46,659	(2,643)
Use of money and property	-	-	2,043	2,043
Miscellaneous	-	-	-	-
Total revenues	49,302	49,302	48,702	(600)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	100,000	108,180	8,180	100,000
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	100,000	108,180	8,180	100,000
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	100,000	108,180	8,180	100,000
Excess (deficiency) of revenues over expenditures	(50,698)	(58,878)	40,522	99,400
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(50,698)	(58,878)	40,522	99,400
Fund balances - beginning, as previously reported	(61,185)	(61,185)	(61,185)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	61,185	61,185	61,185	-
Fund balance - ending	\$ 10,487	\$ 2,307	\$ 101,707	\$ 99,400

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Museum Grant			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning, as previously reported	(21)	(21)	(21)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	21	21	21	-
Fund balance - ending	\$ 21	\$ 21	\$ 21	\$ -

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	ARRC			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	69,000	69,000	75,273	6,273
Miscellaneous	20,000	20,000	20,004	4
Total revenues	89,000	89,000	95,277	6,277
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	85,959	85,959	86,556	(597)
Economic development and redevelopment	-	-	-	-
Total current	85,959	85,959	86,556	(597)
Debt service:				
Interest	603	603	603	-
Principal	438	438	438	-
Total debt service	1,041	1,041	1,041	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	87,000	87,000	87,597	(597)
Excess (deficiency) of revenues over expenditures	2,000	2,000	7,680	5,680
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(85)	(85)	(85)	-
Total other financing sources (uses)	(85)	(85)	(85)	-
Net change in fund balances	1,915	1,915	7,595	5,680
Fund balances - beginning, as previously reported	29,574	29,574	29,574	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	(29,574)	(29,574)	(29,574)	-
Fund balance - ending	\$ (27,659)	\$ (27,659)	\$ (21,979)	\$ 5,680

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Downtown Business Improvement			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ 25,500	\$ 25,500	\$ 20,172	\$ (5,328)
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	5	5
Miscellaneous	-	-	-	-
Total revenues	25,500	25,500	20,177	(5,323)
EXPENDITURES				
Current:				
General government	3,173	3,173	3,362	(189)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	22,330	22,330	19,319	3,011
Total current	25,503	25,503	22,681	2,822
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	25,503	25,503	22,681	2,822
Excess (deficiency) of revenues over expenditures	(3)	(3)	(2,504)	(2,501)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	3,500	3,500
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	3,500	3,500
Net change in fund balances	(3)	(3)	996	999
Fund balances - beginning, as previously reported	(14)	(14)	(14)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	14	14	14	-
Fund balance - ending	\$ 11	\$ 11	\$ 1,010	\$ 999

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	LMIHF Housing Asset			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	517,061	517,061
Use of money and property	73,770	73,770	90,775	17,005
Miscellaneous	-	-	-	-
Total revenues	<u>73,770</u>	<u>73,770</u>	<u>607,836</u>	<u>534,066</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	1,620,000	1,620,000	-	1,620,000
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	<u>1,620,000</u>	<u>1,620,000</u>	<u>-</u>	<u>1,620,000</u>
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,620,000</u>	<u>1,620,000</u>	<u>-</u>	<u>1,620,000</u>
Excess (deficiency) of revenues over expenditures	<u>(1,546,230)</u>	<u>(1,546,230)</u>	<u>607,836</u>	<u>2,154,066</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(1,546,230)	(1,546,230)	607,836	2,154,066
Fund balances - beginning, as previously reported	(5,794,743)	(5,794,743)	(5,794,743)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	<u>5,794,743</u>	<u>5,794,743</u>	<u>5,794,743</u>	<u>-</u>
Fund balance - ending	<u>\$ 4,248,513</u>	<u>\$ 4,248,513</u>	<u>\$ 6,402,579</u>	<u>\$ 2,154,066</u>

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Winter Special Events			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	180,000	180,000	172,795	(7,205)
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	249	249
Miscellaneous	-	-	-	-
Total revenues	180,000	180,000	173,044	(6,956)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	176,702	176,702	171,263	5,439
Economic development and redevelopment	-	-	-	-
Total current	176,702	176,702	171,263	5,439
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	176,702	176,702	171,263	5,439
Excess (deficiency) of revenues over expenditures	3,298	3,298	1,781	(1,517)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(652)	(652)	(652)	-
Total other financing sources (uses)	(652)	(652)	(652)	-
Net change in fund balances	2,646	2,646	1,129	(1,517)
Fund balances - beginning, as previously reported	195,646	195,646	195,646	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	(195,646)	(195,646)	(195,646)	-
Fund balance - ending	\$ (193,000)	\$ (193,000)	\$ (194,517)	\$ (1,517)

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Advanced Planning			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	65,000	65,000	58,956	(6,044)
Grants, contributions, and subventions	78,036	78,036	29,286	(48,750)
Use of money and property	-	-	4,988	4,988
Miscellaneous	-	-	-	-
Total revenues	143,036	143,036	93,230	(49,806)
EXPENDITURES				
Current:				
General government	10,398	10,398	409	9,989
Public safety	-	-	-	-
Housing and community development	9,703	200,055	82,033	118,022
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	20,101	210,453	82,442	128,011
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	20,101	210,453	82,442	128,011
Excess (deficiency) of revenues over expenditures	122,935	(67,417)	10,788	78,205
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	122,935	(67,417)	10,788	78,205
Fund balances - beginning, as previously reported	(256,813)	(256,813)	(256,813)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	256,813	256,813	256,813	-
Fund balance - ending	\$ 379,748	\$ 189,396	\$ 267,601	\$ 78,205

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Special Recreation Events			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	35,000	35,000	46,979	11,979
Grants, contributions, and subventions	25,000	25,000	23,000	(2,000)
Use of money and property	-	-	1,391	1,391
Miscellaneous	-	-	-	-
Total revenues	60,000	60,000	71,370	11,370
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	46,300	46,300	48,121	(1,821)
Economic development and redevelopment	-	-	-	-
Total current	46,300	46,300	48,121	(1,821)
Debt service:				
Interest	282	282	282	-
Principal	204	204	204	-
Total debt service	486	486	486	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	46,786	46,786	48,607	(1,821)
Excess (deficiency) of revenues over expenditures	13,214	13,214	22,763	9,549
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(39)	(39)	(39)	-
Total other financing sources (uses)	(39)	(39)	(39)	-
Net change in fund balances	13,175	13,175	22,724	9,549
Fund balances - beginning, as previously reported	(45,800)	(45,800)	(45,800)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	45,800	45,800	45,800	-
Fund balance - ending	\$ 58,975	\$ 58,975	\$ 68,524	\$ 9,549

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Highway User Tax (Gas Tax)			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	890,585	890,585	850,836	(39,749)
Use of money and property	-	-	22,155	22,155
Miscellaneous	-	-	-	-
Total revenues	890,585	890,585	872,991	(17,594)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	64,948	1,992,947	112,439	1,880,508
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	64,948	1,992,947	112,439	1,880,508
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	400,000	400,000	-	400,000
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	400,000	400,000	-	400,000
Total expenditures	464,948	2,392,947	112,439	2,280,508
Excess (deficiency) of revenues over expenditures	425,637	(1,502,362)	760,552	2,262,914
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(4,000)	(4,000)	(4,000)	-
Total other financing sources (uses)	(4,000)	(4,000)	(4,000)	-
Net change in fund balances	421,637	(1,506,362)	756,552	2,262,914
Fund balances - beginning, as previously reported	(627,913)	(627,913)	(627,913)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	627,913	627,913	627,913	-
Fund balance - ending	\$ 1,049,550	\$ (878,449)	\$ 1,384,465	\$ 2,262,914

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Signalization			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	7,578	7,578
Miscellaneous	-	-	-	-
Total revenues	-	-	7,578	7,578
EXPENDITURES				
Current:				
General government	606	606	622	(16)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	606	606	622	(16)
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	606	606	622	(16)
Excess (deficiency) of revenues over expenditures	(606)	(606)	6,956	7,562
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(606)	(606)	6,956	7,562
Fund balances - beginning, as previously reported	(376,506)	(376,506)	(376,506)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	376,506	376,506	376,506	-
Fund balance - ending	\$ 375,900	\$ 375,900	\$ 383,462	\$ 7,562

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	1998 STIP Augmentation			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	7	7
Miscellaneous	-	-	-	-
Total revenues	-	-	7	7
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	7	7
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	7	7
Fund balances - beginning, as previously reported	(12)	(12)	(12)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	12	12	12	-
Fund balance - ending	\$ 12	\$ 12	\$ 19	\$ 7

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	SB325 Reimbursement			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	40,000	40,000	-	(40,000)
Use of money and property	620	620	1,699	1,079
Miscellaneous	-	-	-	-
Total revenues	40,620	40,620	1,699	(38,921)
EXPENDITURES				
Current:				
General government	164	164	168	(4)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	47,234	47,234	7,071	40,163
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	47,398	47,398	7,239	40,159
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	47,398	47,398	7,239	40,159
Excess (deficiency) of revenues over expenditures	(6,778)	(6,778)	(5,540)	1,238
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(6,778)	(6,778)	(5,540)	1,238
Fund balances - beginning, as previously reported	(88,376)	(88,376)	(88,376)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	88,376	88,376	88,376	-
Fund balance - ending	\$ 81,598	\$ 81,598	\$ 82,836	\$ 1,238

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	S.T.P.			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	993,489	993,489	440	(993,049)
Use of money and property	572	572	3,780	3,208
Miscellaneous	-	-	-	-
Total revenues	<u>994,061</u>	<u>994,061</u>	<u>4,220</u>	<u>(989,841)</u>
EXPENDITURES				
Current:				
General government	151	151	155	(4)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	<u>151</u>	<u>151</u>	<u>155</u>	<u>(4)</u>
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Public works	450,000	452,996	-	452,996
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	<u>450,000</u>	<u>452,996</u>	<u>-</u>	<u>452,996</u>
Total expenditures	<u>450,151</u>	<u>453,147</u>	<u>155</u>	<u>452,992</u>
Excess (deficiency) of revenues over expenditures	<u>543,910</u>	<u>540,914</u>	<u>4,065</u>	<u>(536,849)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	543,910	540,914	4,065	(536,849)
Fund balances - beginning, as previously reported	(187,016)	(187,016)	(187,016)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	<u>187,016</u>	<u>187,016</u>	<u>187,016</u>	<u>-</u>
Fund balance - ending	<u>\$ 730,926</u>	<u>\$ 727,930</u>	<u>\$ 191,081</u>	<u>\$ (536,849)</u>

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Trans-Traffic Congest Relief			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	236	236	86	(150)
Miscellaneous	-	-	-	-
Total revenues	236	236	86	(150)
EXPENDITURES				
Current:				
General government	62	62	64	(2)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	62	62	64	(2)
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	62	62	64	(2)
Excess (deficiency) of revenues over expenditures	174	174	22	(152)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	174	174	22	(152)
Fund balances - beginning, as previously reported	(71)	(71)	(71)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	71	71	71	-
Fund balance - ending	\$ 245	\$ 245	\$ 93	\$ (152)

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	CDBG Program Income			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	1,220,574	1,220,574	502,131	(718,443)
Use of money and property	85,701	85,701	93,984	8,283
Miscellaneous	-	-	-	-
Total revenues	<u>1,306,275</u>	<u>1,306,275</u>	<u>596,115</u>	<u>(710,160)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	283,000	352,381	455,011	(102,630)
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	5,500	-	5,500
Total current	<u>283,000</u>	<u>357,881</u>	<u>455,011</u>	<u>(97,130)</u>
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>283,000</u>	<u>357,881</u>	<u>455,011</u>	<u>(97,130)</u>
Excess (deficiency) of revenues over expenditures	<u>1,023,275</u>	<u>948,394</u>	<u>141,104</u>	<u>(807,290)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,023,275	948,394	141,104	(807,290)
Fund balances - beginning, as previously reported	(596,074)	(596,074)	(596,074)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	596,074	596,074	596,074	-
Fund balance - ending	<u>\$ 1,619,349</u>	<u>\$ 1,544,468</u>	<u>\$ 737,178</u>	<u>\$ (807,290)</u>

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Home Program Income			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	191	191	82,663	82,472
Miscellaneous	-	-	-	-
Total revenues	191	191	82,663	82,472
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	6,500	6,500	17,499	(10,999)
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	6,500	6,500	17,499	(10,999)
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	6,500	6,500	17,499	(10,999)
Excess (deficiency) of revenues over expenditures	(6,309)	(6,309)	65,164	71,473
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(6,309)	(6,309)	65,164	71,473
Fund balances - beginning, as previously reported	(7,526,445)	(7,526,445)	(7,526,445)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	7,526,445	7,526,445	7,526,445	-
Fund balance - ending	\$ 7,520,136	\$ 7,520,136	\$ 7,591,609	\$ 71,473

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	CASP Certification and Training			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	2,000	2,000	9,000	7,000
Use of money and property	-	-	1,143	1,143
Miscellaneous	-	-	-	-
Total revenues	2,000	2,000	10,143	8,143
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	7,000	7,000	383	6,617
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	7,000	7,000	383	6,617
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	7,000	7,000	383	6,617
Excess (deficiency) of revenues over expenditures	(5,000)	(5,000)	9,760	14,760
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(5,000)	(5,000)	9,760	14,760
Fund balances - beginning, as previously reported	(50,840)	(50,840)	(50,840)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	50,840	50,840	50,840	-
Fund balance - ending	\$ 45,840	\$ 45,840	\$ 60,600	\$ 14,760

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Asset Seizure			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	45,000	45,000	17,690	(27,310)
Use of money and property	350	350	1,241	891
Miscellaneous	-	-	450	450
Total revenues	45,350	45,350	19,381	(25,969)
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	52,000	62,552	27,653	34,899
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	52,000	62,552	27,653	34,899
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	52,000	62,552	27,653	34,899
Excess (deficiency) of revenues over expenditures	(6,650)	(17,202)	(8,272)	8,930
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,467	1,467
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	1,467	1,467
Net change in fund balances	(6,650)	(17,202)	(6,805)	10,397
Fund balances - beginning, as previously reported	(67,105)	(67,105)	(67,105)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	67,105	67,105	67,105	-
Fund balance - ending	\$ 60,455	\$ 49,903	\$ 60,300	\$ 10,397

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Supplemental Law Enforcement			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	140,454	140,454	230,190	89,736
Use of money and property	1,087	1,087	6,443	5,356
Miscellaneous	-	-	-	-
Total revenues	141,541	141,541	236,633	95,092
EXPENDITURES				
Current:				
General government	433	433	444	(11)
Public safety	127,841	127,841	123,313	4,528
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	128,274	128,274	123,757	4,517
Debt service:				
Interest	4,660	4,660	4,660	-
Principal	3,382	3,382	3,382	-
Total debt service	8,042	8,042	8,042	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	136,316	136,316	131,799	4,517
Excess (deficiency) of revenues over expenditures	5,225	5,225	104,834	99,609
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(653)	(653)	(653)	-
Total other financing sources (uses)	(653)	(653)	(653)	-
Net change in fund balances	4,572	4,572	104,181	99,609
Fund balances - beginning, as previously reported	(237,657)	(237,657)	(237,657)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	237,657	237,657	237,657	-
Fund balance - ending	\$ 242,229	\$ 242,229	\$ 341,838	\$ 99,609

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Community-Based Transitional Housing			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	51	51
Miscellaneous	-	-	-	-
Total revenues	-	-	51	51
EXPENDITURES				
Current:				
General government	866	866	889	(23)
Public safety	30,080	30,080	38,079	(7,999)
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	30,946	30,946	38,968	(8,022)
Debt service:				
Interest	8,033	8,033	8,033	-
Principal	5,830	5,830	5,830	-
Total debt service	13,863	13,863	13,863	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	44,809	44,809	52,831	(8,022)
Excess (deficiency) of revenues over expenditures	(44,809)	(44,809)	(52,780)	(7,971)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	20,503	20,503
Transfers out	(1,125)	(1,125)	(1,125)	-
Total other financing sources (uses)	(1,125)	(1,125)	19,378	20,503
Net change in fund balances	(45,934)	(45,934)	(33,402)	12,532
Fund balances - beginning, as previously reported	(33,402)	(33,402)	(33,402)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	33,402	33,402	33,402	-
Fund balance - ending	\$ (12,532)	\$ (12,532)	\$ -	\$ 12,532

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Asset Forfeiture 11470.2 H&S F			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	371	371	1,113	742
Miscellaneous	-	-	-	-
Total revenues	<u>371</u>	<u>371</u>	<u>1,113</u>	<u>742</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	36,000	37,937	5,836	32,101
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	<u>36,000</u>	<u>37,937</u>	<u>5,836</u>	<u>32,101</u>
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>36,000</u>	<u>37,937</u>	<u>5,836</u>	<u>32,101</u>
Excess (deficiency) of revenues over expenditures	<u>(35,629)</u>	<u>(37,566)</u>	<u>(4,723)</u>	<u>32,843</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(35,629)	(37,566)	(4,723)	32,843
Fund balances - beginning, as previously reported	(59,407)	(59,407)	(59,407)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	59,407	59,407	59,407	-
Fund balance - ending	<u>\$ 23,778</u>	<u>\$ 21,841</u>	<u>\$ 54,684</u>	<u>\$ 32,843</u>

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Special Revenue - Police			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	125,000	125,000	125,000	-
Use of money and property	392	392	2,045	1,653
Miscellaneous	-	-	-	-
Total revenues	125,392	125,392	127,045	1,653
EXPENDITURES				
Current:				
General government	104	104	107	(3)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	104	104	107	(3)
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	104	104	107	(3)
Excess (deficiency) of revenues over expenditures	125,288	125,288	126,938	1,650
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(125,000)	(125,000)	(125,000)	-
Total other financing sources (uses)	(125,000)	(125,000)	(125,000)	-
Net change in fund balances	288	288	1,938	1,650
Fund balances - beginning, as previously reported	(32,481)	(32,481)	(32,481)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	32,481	32,481	32,481	-
Fund balance - ending	\$ 32,769	\$ 32,769	\$ 34,419	\$ 1,650

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	American Rescue Fund			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	2,854,290	2,854,290	-	(2,854,290)
Use of money and property	11,532	11,532	29,951	18,419
Miscellaneous	-	-	-	-
Total revenues	<u>2,865,822</u>	<u>2,865,822</u>	<u>29,951</u>	<u>(2,835,871)</u>
EXPENDITURES				
Current:				
General government	3,050	3,050	3,133	(83)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	<u>3,050</u>	<u>3,050</u>	<u>3,133</u>	<u>(83)</u>
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,050</u>	<u>3,050</u>	<u>3,133</u>	<u>(83)</u>
Excess (deficiency) of revenues over expenditures	<u>2,862,772</u>	<u>2,862,772</u>	<u>26,818</u>	<u>(2,835,954)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	(1,514,633)	(1,514,633)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(1,514,633)</u>	<u>(1,514,633)</u>
Net change in fund balances	2,862,772	2,862,772	(1,487,815)	(4,350,587)
Fund balances - beginning, as previously reported	(1,487,815)	(1,487,815)	(1,487,815)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	1,487,815	1,487,815	1,487,815	-
Fund balance - ending	<u>\$ 4,350,587</u>	<u>\$ 4,350,587</u>	<u>\$ -</u>	<u>\$ (4,350,587)</u>

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Transfer Station			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	420,868	420,868	398,018	(22,850)
Miscellaneous	-	-	-	-
Total revenues	<u>420,868</u>	<u>420,868</u>	<u>398,018</u>	<u>(22,850)</u>
EXPENDITURES				
Current:				
General government	230	230	236	(6)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	<u>230</u>	<u>230</u>	<u>236</u>	<u>(6)</u>
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>230</u>	<u>230</u>	<u>236</u>	<u>(6)</u>
Excess (deficiency) of revenues over expenditures	<u>420,638</u>	<u>420,638</u>	<u>397,782</u>	<u>(22,856)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(405,473)	(405,473)	(390,000)	15,473
Total other financing sources (uses)	<u>(405,473)</u>	<u>(405,473)</u>	<u>(390,000)</u>	<u>15,473</u>
Net change in fund balances	15,165	15,165	7,782	(7,383)
Fund balances - beginning, as previously reported	(36,484)	(36,484)	(36,484)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	36,484	36,484	36,484	-
Fund balance - ending	<u>\$ 51,649</u>	<u>\$ 51,649</u>	<u>\$ 44,266</u>	<u>\$ (7,383)</u>

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Solid Waste Mitigation Fund			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	52,337	52,337	59,832	7,495
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	1,449	1,449
Miscellaneous	-	-	-	-
Total revenues	52,337	52,337	61,281	8,944
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	2,500	2,500	-	2,500
Housing and community development	-	-	-	-
Public works	25,000	25,000	12,134	12,866
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	27,500	27,500	12,134	15,366
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	27,500	27,500	12,134	15,366
Excess (deficiency) of revenues over expenditures	24,837	24,837	49,147	24,310
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	24,837	24,837	49,147	24,310
Fund balances - beginning, as previously reported	(35,564)	(35,564)	(35,564)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	35,564	35,564	35,564	-
Fund balance - ending	\$ 60,401	\$ 60,401	\$ 84,711	\$ 24,310

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Equipment Reserve			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	2,304	2,304	7,614	5,310
Miscellaneous	-	-	-	-
Total revenues	2,304	2,304	7,614	5,310
EXPENDITURES				
Current:				
General government	609	609	626	(17)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	609	609	626	(17)
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	609	609	626	(17)
Excess (deficiency) of revenues over expenditures	1,695	1,695	6,988	5,293
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	1,695	1,695	6,988	5,293
Fund balances - beginning, as previously reported	(375,705)	(375,705)	(375,705)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	375,705	375,705	375,705	-
Fund balance - ending	\$ 377,400	\$ 377,400	\$ 382,693	\$ 5,293

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Special Projects Reserve			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	4,231	4,231	18,779	14,548
Miscellaneous	-	-	-	-
Total revenues	<u>4,231</u>	<u>4,231</u>	<u>18,779</u>	<u>14,548</u>
EXPENDITURES				
Current:				
General government	1,119	1,119	1,149	(30)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	542	542	529	13
Recreation and culture	3,000	3,000	402,469	(399,469)
Economic development and redevelopment	-	-	-	-
Total current	<u>4,661</u>	<u>4,661</u>	<u>404,147</u>	<u>(399,486)</u>
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Public works	254,438	254,438	146,250	108,188
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	<u>254,438</u>	<u>254,438</u>	<u>146,250</u>	<u>108,188</u>
Total expenditures	<u>259,099</u>	<u>259,099</u>	<u>550,397</u>	<u>(291,298)</u>
Excess (deficiency) of revenues over expenditures	<u>(254,868)</u>	<u>(254,868)</u>	<u>(531,618)</u>	<u>(276,750)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(254,868)	(254,868)	(531,618)	(276,750)
Fund balances - beginning, as previously reported	(1,228,890)	(1,228,890)	(1,228,890)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	1,228,890	1,228,890	1,228,890	-
Fund balance - ending	<u>\$ 974,022</u>	<u>\$ 974,022</u>	<u>\$ 697,272</u>	<u>\$ (276,750)</u>

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Park Development Fees			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	5,468	5,468
Grants, contributions, and subventions	-	-	1,000	1,000
Use of money and property	-	-	3,271	3,271
Miscellaneous	-	-	-	-
Total revenues	-	-	9,739	9,739
EXPENDITURES				
Current:				
General government	65	65	67	(2)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	3,500	3,500	-	3,500
Economic development and redevelopment	-	-	-	-
Total current	3,565	3,565	67	3,498
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	137,041	140,698	(3,657)
Recreation and culture	-	-	-	-
Total capital outlay	-	137,041	140,698	(3,657)
Total expenditures	3,565	140,606	140,765	(159)
Excess (deficiency) of revenues over expenditures	(3,565)	(140,606)	(131,026)	9,580
OTHER FINANCING SOURCES (USES)				
Transfers in	-	(2,624)	2,624	5,248
Transfers out	-	-	-	-
Total other financing sources (uses)	-	(2,624)	2,624	5,248
Net change in fund balances	(3,565)	(143,230)	(128,402)	14,828
Fund balances - beginning, as previously reported	(168,313)	(168,313)	(168,313)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	168,313	168,313	168,313	-
Fund balance - ending	\$ 164,748	\$ 25,083	\$ 39,911	\$ 14,828

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Anton Stadium			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	225	225
Miscellaneous	-	-	-	-
Total revenues	-	-	225	225
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	225	225
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	225	225
Fund balances - beginning, as previously reported	(11,381)	(11,381)	(11,381)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	11,381	11,381	11,381	-
Fund balance - ending	\$ 11,381	\$ 11,381	\$ 11,606	\$ 225

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Observatory Park			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	239	239
Miscellaneous	-	-	-	-
Total revenues	-	-	239	239
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	35,000	35,000	26,557	8,443
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	35,000	35,000	26,557	8,443
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	35,000	35,000	26,557	8,443
Excess (deficiency) of revenues over expenditures	(35,000)	(35,000)	(26,318)	8,682
OTHER FINANCING SOURCES (USES)				
Transfers in	35,000	35,000	35,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	35,000	35,000	35,000	-
Net change in fund balances	-	-	8,682	8,682
Fund balances - beginning, as previously reported	(37,454)	(37,454)	(37,454)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	37,454	37,454	37,454	-
Fund balance - ending	\$ 37,454	\$ 37,454	\$ 46,136	\$ 8,682

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Playground & Park Amenities			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	11,331	11,331	-
Total capital outlay	-	11,331	11,331	-
Total expenditures	-	11,331	11,331	-
Excess (deficiency) of revenues over expenditures	-	(11,331)	(11,331)	-
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	(11,331)	(11,331)	-
Fund balances - beginning, as previously reported	168,408	168,408	168,408	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	(168,408)	(168,408)	(168,408)	-
Fund balance - ending	\$ (168,408)	\$ (179,739)	\$ (179,739)	\$ -

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Swimming Pool			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	86	86
Miscellaneous	-	-	-	-
Total revenues	-	-	86	86
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	86	86
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	86	86
Fund balances - beginning, as previously reported	(4,362)	(4,362)	(4,362)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	4,362	4,362	4,362	-
Fund balance - ending	\$ 4,362	\$ 4,362	\$ 4,448	\$ 86

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Riverside Park			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	760,728	760,728	-	(760,728)
Use of money and property	-	-	124	124
Miscellaneous	-	-	-	-
Total revenues	<u>760,728</u>	<u>760,728</u>	<u>124</u>	<u>(760,604)</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	760,728	805,977	30,188	775,789
Total capital outlay	<u>760,728</u>	<u>805,977</u>	<u>30,188</u>	<u>775,789</u>
Total expenditures	<u>760,728</u>	<u>805,977</u>	<u>30,188</u>	<u>775,789</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(45,249)</u>	<u>(30,064)</u>	<u>15,185</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	(45,249)	(30,064)	15,185
Fund balances - beginning, as previously reported	26,940	26,940	(20,278)	-
Restatement for correction of an error	-	-	(47,218)	-
Fund balances - beginning as restated	<u>(26,940)</u>	<u>(26,940)</u>	<u>(26,940)</u>	<u>-</u>
Fund balance - ending	<u>\$ (26,940)</u>	<u>\$ (72,189)</u>	<u>\$ (57,004)</u>	<u>\$ 15,185</u>

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Skate Park			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	3	3
Miscellaneous	-	-	-	-
Total revenues	-	-	3	3
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	3	3
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	3	3
Fund balances - beginning, as previously reported	(5)	(5)	(5)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	5	5	5	-
Fund balance - ending	\$ 5	\$ 5	\$ 8	\$ 3

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Softball Complex			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	136	136
Miscellaneous	-	-	-	-
Total revenues	-	-	136	136
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	-	-
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	136	136
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	136	136
Fund balances - beginning, as previously reported	(6,773)	(6,773)	(6,773)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	6,773	6,773	6,773	-
Fund balance - ending	\$ 6,773	\$ 6,773	\$ 6,909	\$ 136

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Rail Trail			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	753	753	205	(548)
Miscellaneous	-	-	-	-
Total revenues	753	753	205	(548)
EXPENDITURES				
Current:				
General government	199	199	204	(5)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	199	199	204	(5)
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	170,202	-	170,202
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	170,202	-	170,202
Total expenditures	199	170,401	204	170,197
Excess (deficiency) of revenues over expenditures	554	(169,648)	1	169,649
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	554	(169,648)	1	169,649
Fund balances - beginning, as previously reported	505,459	505,459	505,459	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	(505,459)	(505,459)	(505,459)	-
Fund balance - ending	\$ (504,905)	\$ (675,107)	\$ (505,458)	\$ 169,649

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Debt Service Reserve 2022 LRB			
	Original	Final	Actual	Variance - Positive (Negative)
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	-	-	83	83
Miscellaneous	-	-	-	-
Total revenues	-	-	83	83
EXPENDITURES				
Current:				
General government	-	-	1,495	(1,495)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	-	-	1,495	(1,495)
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	-	-	1,495	(1,495)
Excess (deficiency) of revenues over expenditures	-	-	(1,412)	(1,412)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	(1,412)	(1,412)
Fund balances - beginning, as previously reported	(2,449,504)	(2,449,504)	(2,449,504)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	2,449,504	2,449,504	2,449,504	-
Fund balance - ending	\$ 2,449,504	\$ 2,449,504	\$ 2,448,092	\$ (1,412)

City of Ukiah, California
Combining Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual Non-Major Funds
All non-major fund types
For the Year Ended June 30, 2024

	Riparian Corridor Enhancement			Variance - Positive (Negative)
	Original	Final	Actual	
REVENUES				
Business license tax	\$ -	\$ -	\$ -	\$ -
Charges for service	-	-	-	-
Grants, contributions, and subventions	-	-	-	-
Use of money and property	875	875	2,900	2,025
Miscellaneous	-	-	-	-
Total revenues	875	875	2,900	2,025
EXPENDITURES				
Current:				
General government	231	231	237	(6)
Public safety	-	-	-	-
Housing and community development	-	-	-	-
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Economic development and redevelopment	-	-	-	-
Total current	231	231	237	(6)
Debt service:				
Interest	-	-	-	-
Principal	-	-	-	-
Total debt service	-	-	-	-
Capital outlay:				
Public works	-	-	-	-
Parks, buildings, and grounds	-	-	-	-
Recreation and culture	-	-	-	-
Total capital outlay	-	-	-	-
Total expenditures	231	231	237	(6)
Excess (deficiency) of revenues over expenditures	644	644	2,663	2,019
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	644	644	2,663	2,019
Fund balances - beginning, as previously reported	(144,608)	(144,608)	(144,608)	-
Restatement for correction of an error	-	-	-	-
Fund balances - beginning as restated	144,608	144,608	144,608	-
Fund balance - ending	\$ 145,252	\$ 145,252	\$ 147,271	\$ 2,019

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
For the Year Ended June 30, 2024

	Parking District	Ambulance Services	Golf	Conference Center	Airport	Street Lighting	Total Nonmajor Enterprise Funds
ASSETS							
Current assets:							
Cash and investments	\$ 17,930	\$ 162,450	\$ 90,622	\$ 13,976	\$ 136,357	\$ 27,636	\$ 448,971
Accounts receivable	13,291	336,038	-	9,147	30,246	19,334	408,056
Lease receivable	-	-	86,426	-	-	-	86,426
Interest receivable	49	-	56	-	511	58	674
Grants and subventions receivable	-	-	-	-	335,383	-	335,383
Total current assets	31,270	498,488	177,104	23,123	502,497	47,028	1,279,510
Noncurrent assets:							
Advances to other funds	-	-	502,280	-	-	-	502,280
Land	183,871	-	965,284	372,750	271,957	-	1,793,862
Construction in progress	-	143,820	-	-	2,815,254	-	2,959,074
Infrastructure and network	77,682	-	340,353	-	6,301,252	-	6,719,287
Buildings and improvements	-	-	439,213	2,294,473	1,651,825	-	4,385,511
Machinery equipment and vehicles	33,043	688,617	-	76,339	619,747	-	1,417,746
Less accumulated depreciation	(56,946)	(90,451)	(598,574)	(1,404,746)	(3,239,965)	-	(5,390,682)
Total noncurrent assets	237,650	741,986	1,648,556	1,338,816	8,420,070	-	12,387,078
Total assets	268,920	1,240,474	1,825,660	1,361,939	8,922,567	47,028	13,666,588
DEFERRED OUTFLOWS OF RESOURCES							
Pension related	-	295,225	1,230	136,787	210,594	-	643,836
Total deferred outflows of resources	-	295,225	1,230	136,787	210,594	-	643,836
Total assets and deferred outflows of resources	268,920	1,535,699	1,826,890	1,498,726	9,133,161	47,028	14,310,424
LIABILITIES							
Current liabilities:							
Accounts payable	4,092	33,811	92,376	10,861	287,374	27,486	456,000
Accrued payroll liabilities	-	17,650	137	6,008	11,026	-	34,821
Due to other funds	-	457,000	-	107,632	200,002	-	764,634
Deposits payable	-	-	-	2,162	3,962	-	6,124
Interest payable	-	-	646	325	11,989	-	12,960
Compensated absences - current	-	5,079	117	568	2,969	-	8,733
Pension-related bonds - current	-	-	2,017	1,015	34,002	-	37,034
Capital project installment obligations - current	-	-	-	-	11,417	-	11,417
Total current liabilities	4,092	513,540	95,293	128,571	562,741	27,486	1,331,723
Noncurrent liabilities:							
Advance from other funds	29,136	1,072,771	930,200	211,178	-	289,121	2,532,406
Compensated absences	-	45,707	1,050	5,117	26,718	-	78,592
Net pension liability	-	404,232	1,684	187,294	288,352	-	881,562
Capital project installment obligations	-	-	-	-	115,503	-	115,503
Pension-related bonds	-	-	68,762	34,598	1,158,763	-	1,262,123
Total noncurrent liabilities	29,136	1,522,710	1,001,696	438,187	1,589,336	289,121	4,870,186
Total liabilities	33,228	2,036,250	1,096,989	566,758	2,152,077	316,607	6,201,909
DEFERRED INFLOWS OF RESOURCES							
Lease related	-	-	86,426	-	-	-	86,426
Pension related	-	16,675	69	7,726	11,895	-	36,365
Total deferred inflows of resources	-	16,675	86,495	7,726	11,895	-	122,791
Total liabilities and deferred inflows of resources	33,228	2,052,925	1,183,484	574,484	2,163,972	316,607	6,324,700
NET POSITION							
Net investment in capital assets	237,650	741,986	1,145,630	1,336,329	8,404,119	-	11,865,714
Unrestricted	(1,958)	(1,259,212)	(502,224)	(412,087)	(1,434,930)	(269,579)	(3,879,990)
Total net position	\$ 235,692	\$ (517,226)	\$ 643,406	\$ 924,242	\$ 6,969,189	\$ (269,579)	\$ 7,985,724

City of Ukiah, California
Combining Statement of Revenues, Expenses, and Changes in Net Position
Enterprise funds
For the Year Ended June 30, 2024

	Parking District	Ambulance Services	Golf	Conference Center	Airport	Street Lighting	Total Nonmajor Enterprise Funds
OPERATING REVENUES							
Charges for service	\$ 68,286	\$ 1,290,073	\$ -	\$ 27,417	\$ 17,869	\$ 191,340	\$ 1,594,985
Facility rental	-	-	40,000	344,453	436,322	-	820,775
Fuel sales	-	-	-	-	1,272,401	-	1,272,401
Miscellaneous	-	-	-	-	1,874	-	1,874
Fines penalties and forfeitures	45,185	-	-	-	-	-	45,185
Total operating revenues	113,471	1,290,073	40,000	371,870	1,728,466	191,340	3,735,220
OPERATING EXPENSES							
General and administrative	107,404	225,436	31,903	104,039	237,683	25,103	731,568
Maintenance and operations	16,379	1,577,164	188,442	401,520	694,183	131,618	3,009,306
Fuel	-	-	-	-	733,469	-	733,469
Depreciation	1,197	36,209	5,818	51,007	210,490	-	304,721
Total operating expenses	124,980	1,838,809	226,163	556,566	1,875,825	156,721	4,779,064
Operating income (loss)	(11,509)	(548,736)	(186,163)	(184,696)	(147,359)	34,619	(1,043,844)
NONOPERATING REVENUES (EXPENSES)							
Property tax	17,515	-	-	-	-	-	17,515
Grants, contributions, and subventions	-	-	-	69	-	-	69
Interest, rent, and concessions	716	97	109,456	-	5,584	329	116,182
Interest and fiscal charges	-	(19,263)	(2,699)	(1,358)	(48,595)	-	(71,915)
Total nonoperating revenues (expenses)	18,231	(19,166)	106,757	(1,289)	(43,011)	329	61,851
Income (loss) before contributions and transfers	6,722	(567,902)	(79,406)	(185,985)	(190,370)	34,948	(981,993)
Capital grants, contributions, and subventions	-	62,550	-	-	2,260,687	-	2,323,237
Transfers in	-	250,000	-	-	-	-	250,000
Change in net position	6,722	(255,352)	(79,406)	(185,985)	2,070,317	34,948	1,591,244
Net position - beginning, as previously reported	228,970	(259,553)	722,812	1,110,227	4,898,872	(304,527)	6,396,801
Restatement for correction of an error	-	(2,321)	-	-	-	-	(2,321)
Net position - beginning as restated	228,970	(261,874)	722,812	1,110,227	4,898,872	(304,527)	6,394,480
Total net position - ending	\$ 235,692	\$ (517,226)	\$ 643,406	\$ 924,242	\$ 6,969,189	\$ (269,579)	\$ 7,985,724

City of Ukiah, California
Statement of Cash Flows
Enterprise funds
For the Year Ended June 30, 2024

	Parking District	Ambulance Services	Golf	Conference Center	Airport	Street Lighting	Total
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash receipts from customers	\$ 111,058	\$ 1,424,649	\$ 40,000	\$ 368,647	\$ 1,724,829	\$ 191,275	\$ 3,860,458
Payments to employees	-	(717,387)	(6,486)	(245,223)	(415,517)	-	(1,384,613)
Payments to suppliers	(18,198)	(706,083)	(190,216)	(110,947)	(740,519)	(139,088)	(1,905,051)
Payments for interfund services used	(107,404)	(225,436)	(31,903)	(104,039)	(238,597)	(25,103)	(732,482)
Net cash provided (used) by operating activities	(14,544)	(224,257)	(188,605)	(91,562)	330,196	27,084	(161,688)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Principal paid on lease revenue bonds	-	-	(1,965)	(989)	(33,107)	-	(36,061)
Cash received (paid) to other funds	-	707,000	163,943	107,632	-	-	978,575
Property taxes received	17,515	-	-	-	-	-	17,515
Interest paid	-	(19,263)	(2,699)	(1,358)	(45,475)	-	(68,795)
Grants and contributions	-	62,554	-	69	-	-	62,623
Net cash provided (used) by noncapital financing activities	17,515	750,291	159,279	105,354	(78,582)	-	953,857
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital grants and contributions	-	-	-	-	1,985,823	-	1,985,823
Interest paid	-	-	(8)	(4)	(3,361)	-	(3,373)
Principal paid on capital and related debt	-	-	-	-	(11,157)	-	(11,157)
Acquisition and construction of capital assets	-	(363,678)	-	-	(2,213,716)	-	(2,577,394)
Net cash provided (used) by capital and related financing activities	-	(363,678)	(8)	(4)	(242,411)	-	(606,101)
CASH FLOWS FROM INVESTING ACTIVITIES							
Interest received	712	94	19,460	-	5,642	333	26,241
Net cash provided (used) by investing activities	712	94	19,460	-	5,642	333	26,241
Net increase (decrease) in cash and cash equivalents	3,683	162,450	(9,874)	13,788	14,845	27,417	212,309
Balances - beginning of year	14,247	-	100,496	188	121,512	219	236,662
Balances - end of the year	\$ 17,930	\$ 162,450	\$ 90,622	\$ 13,976	\$ 136,357	\$ 27,636	\$ 448,971
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating Income	\$ (11,509)	\$ (548,736)	\$ (186,163)	\$ (184,696)	\$ (147,359)	\$ 34,619	\$ (1,043,844)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	1,197	36,209	5,818	51,007	210,490	-	304,721
Changes in assets and liabilities:							
Decrease (increase) in accounts receivable	(2,413)	134,576	36,284	(3,223)	(3,637)	(65)	161,522
Decrease (increase) in deferred outflows	-	-	(21,664)	(29,806)	125,404	-	73,934
Increase (decrease) in accounts payable	(1,819)	(3,331)	(5,216)	(1,175)	212,372	(7,470)	193,361
Increase (decrease) in accrued salaries and benefits	-	129,600	41	1,917	4,330	-	135,888
Increase (decrease) in compensated absences	-	27,425	(1,567)	163	7,651	-	33,672
Increase (decrease) in deferred inflows	-	-	(1,299)	(1,511)	(17,115)	-	(19,925)
Increase (decrease) in net pension liability/(asset)	-	-	(14,839)	75,762	(61,940)	-	(1,017)
Net cash provided (used) by operating activities	\$ (14,544)	\$ (224,257)	\$ (188,605)	\$ (91,562)	\$ 330,196	\$ 27,084	\$ (161,688)

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.
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.
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.
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
Nonmajor Internal Service Funds
For the Year Ended June 30, 2024

	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	\$ 275,797	\$ 993,800	\$ 51,934	\$ 24,118	\$ 59,669	\$ 128,714	\$ 65,354	\$ 9,334	\$ 377,228	\$ 1,985,948
Restricted cash and investments	-	-	-	-	-	-	-	16,482,792	-	16,482,792
Accounts receivable	32,257	18,881	-	90,808	315	120	-	103,707	18,852	264,940
Interest receivable	-	2,560	114	-	-	-	-	1,399	-	4,073
Grants and subventions receivable	7,882	-	-	-	-	-	-	-	270,439	278,321
Prepays	68,090	-	-	-	-	-	-	-	127,375	195,465
Due from other funds	240,535	-	-	-	-	-	-	-	-	240,535
Total current assets	624,561	1,015,241	52,048	114,926	59,984	128,834	65,354	16,597,232	793,894	19,452,074
Noncurrent assets:										
Land	-	-	-	-	-	-	-	762,562	-	762,562
Construction in progress	-	-	-	-	-	-	-	328,841	94,627	423,468
Buildings and improvements	-	-	-	327,113	-	-	-	1,233,544	-	1,560,657
Machinery equipment and vehicles	-	-	-	203,051	4,769	130,369	242,007	390,476	694,175	1,664,847
Less accumulated depreciation	-	-	-	(367,042)	(4,769)	(130,369)	(236,930)	(70,632)	(446,766)	(1,256,508)
Total noncurrent assets	-	-	-	163,122	-	-	5,077	2,644,791	342,036	3,155,026
Total assets	624,561	1,015,241	52,048	278,048	59,984	128,834	70,431	19,242,023	1,135,930	22,607,100
LIABILITIES										
Current liabilities:										
Accounts payable	72,115	14,107	11,233	3,008	3,966	27,672	3,268	77,768	83,656	296,793
Accrued payroll liabilities	74,139	-	-	7,698	6,626	23,255	29,879	11,969	22,255	175,821
Due to other funds	-	-	-	30,535	-	-	-	-	-	30,535
Interest payable	-	-	-	-	-	-	-	149,474	-	149,474
Compensated absences - current	27,395	-	-	3,822	2,847	5,304	5,819	1,533	4,891	51,611
Capital project bonds - current	-	-	-	-	-	-	-	443,047	-	443,047
Total current liabilities	173,649	14,107	11,233	45,063	13,439	56,231	38,966	683,791	110,802	1,147,281
Noncurrent liabilities:										
Advance from other funds	-	-	-	-	-	-	-	270,000	-	270,000
Compensated absences	246,559	-	-	34,394	25,627	47,741	52,373	13,802	44,020	464,516
Capital project bonds	-	-	-	-	-	-	-	17,388,677	-	17,388,677
Total noncurrent liabilities	246,559	-	-	34,394	25,627	47,741	52,373	17,672,479	44,020	18,123,193
Total liabilities	420,208	14,107	11,233	79,457	39,066	103,972	91,339	18,356,270	154,822	19,270,474
NET POSITION										
Net investment in capital assets	-	-	-	163,122	-	-	5,077	1,974,502	278,951	2,421,652
Unrestricted	204,353	1,001,134	40,815	35,469	20,918	24,862	(25,985)	(1,088,749)	702,157	914,974
Total net position	\$ 204,353	\$ 1,001,134	\$ 40,815	\$ 198,591	\$ 20,918	\$ 24,862	\$ (20,908)	\$ 885,753	\$ 981,108	\$ 3,336,626

City of Ukiah, California
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal service funds
For the Year Ended June 30, 2024

	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										
Charges for service	\$ 6,154,364	\$ 1,558,942	\$ 2,510,259	\$ 789,590	\$ 562,504	\$ 1,803,194	\$ 1,643,788	\$ 2,167,598	\$ 2,556,191	\$ 19,746,430
Miscellaneous	-	176,374	-	-	2,915	-	-	-	-	179,289
Total operating revenues	6,154,364	1,735,316	2,510,259	789,590	565,419	1,803,194	1,643,788	2,167,598	2,556,191	19,925,719
OPERATING EXPENSES										
General and administrative	1,161,487	31,776	174,282	141,749	137,483	335,256	263,794	231,706	261,117	2,738,650
Maintenance and operations	4,768,694	1,141,608	2,323,847	606,101	376,345	1,565,041	1,414,102	909,140	1,947,245	15,052,123
Depreciation	-	-	-	29,743	-	-	2,901	31,498	66,713	130,855
Total operating expenses	5,930,181	1,173,384	2,498,129	777,593	513,828	1,900,297	1,680,797	1,172,344	2,275,075	17,921,628
Operating income (loss)	224,183	561,932	12,130	11,997	51,591	(97,103)	(37,009)	995,254	281,116	2,004,091
NONOPERATING REVENUES (EXPENSES)										
Grants, contributions, and subventions	17,873	-	-	-	823	5,127	185	-	1,332	25,340
Interest, rent, and concessions	3,266	15,063	1,461	129	27	1,338	363	10,185	1,124	32,956
Interest and fiscal charges	(156,308)	-	-	(17,694)	(17,865)	(40,270)	(53,063)	(610,200)	(49,998)	(945,398)
Total nonoperating revenues (expenses)	(135,169)	15,063	1,461	(17,565)	(17,015)	(33,805)	(52,515)	(600,015)	(47,542)	(887,102)
Income (loss) before contributions and transfers	89,014	576,995	13,591	(5,568)	34,576	(130,908)	(89,524)	395,239	233,574	1,116,989
Capital grants, contributions, and subventions	7,882	-	-	-	-	-	-	420,494	270,439	698,815
Transfers out	(21,899)	-	-	(2,479)	(2,503)	(5,642)	(7,434)	(3,174)	(7,005)	(50,136)
Change in net position	74,997	576,995	13,591	(8,047)	32,073	(136,550)	(96,958)	812,559	497,008	1,765,668
Net position - beginning, as previously reported	141,275	424,139	27,224	206,638	(11,155)	163,231	76,050	73,194	614,811	1,715,407
Restatement for correction of an error	(11,919)	-	-	-	-	(1,819)	-	-	(130,711)	(144,449)
Net position - beginning as restated	129,356	424,139	27,224	206,638	(11,155)	161,412	76,050	73,194	484,100	1,570,958
Total net position - ending	\$ 204,353	\$ 1,001,134	\$ 40,815	\$ 198,591	\$ 20,918	\$ 24,862	\$ (20,908)	\$ 885,753	\$ 981,108	\$ 3,336,626

City of Ukiah, California
Statement of Cash Flows
Internal service funds
For the Year Ended June 30, 2024

	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	\$ -	\$ -	\$ -	\$ 13,699	\$ -	\$ 194,390	\$ -	\$ 7,075	\$ -	\$ 215,164
Receipts from interfund services provided	6,025,995	1,558,942	2,510,259	699,228	562,189	1,608,684	1,233,410	2,057,816	2,537,339	18,793,862
Payments to employees	(3,296,548)	(10,159)	-	(381,138)	(282,090)	(1,134,590)	(1,296,748)	(556,994)	(1,065,902)	(8,024,169)
Payments to suppliers	(1,481,810)	(1,117,636)	(2,388,418)	(259,462)	(117,225)	(358,578)	(113,926)	(436,163)	(1,222,042)	(7,495,260)
Payments for interfund services used	(1,161,487)	(31,776)	(174,282)	(141,749)	(137,483)	(374,031)	(263,794)	(232,163)	(279,217)	(2,795,982)
Receipts from other governmental agencies	100,800	-	-	-	-	-	411,380	-	-	512,180
Other payments	(20,000)	-	-	-	-	-	-	-	-	(20,000)
Net cash provided (used) by operating activities	166,950	399,371	(52,441)	(69,422)	25,391	(64,125)	(29,678)	839,571	(29,822)	1,185,795
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES										
Cash received (paid) to other funds	(262,434)	-	-	28,056	(2,503)	(5,642)	(7,434)	(73,174)	(7,005)	(330,136)
Interest paid	(156,308)	-	-	(17,694)	(17,865)	(40,270)	(53,063)	(22,653)	(49,998)	(357,851)
Grants and contributions	17,874	-	-	-	823	5,125	185	40,494	(250,739)	(186,238)
Net cash provided (used) by noncapital financing activities	(400,868)	-	-	10,362	(19,545)	(40,787)	(60,312)	(55,333)	(307,742)	(874,225)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Proceeds from insurance	-	-	-	-	-	-	-	380,000	-	380,000
Capital grants and contributions	-	-	-	-	-	-	-	-	270,439	270,439
Interest paid	-	-	-	-	-	-	-	(647,112)	-	(647,112)
Principal paid on capital and related debt	-	-	-	-	-	-	-	(375,000)	-	(375,000)
Acquisition and construction of capital assets	-	-	-	-	-	-	-	(580,059)	(87,009)	(667,068)
Net cash provided (used) by capital and related financing activities	-	-	-	-	-	-	-	(1,222,171)	183,430	(1,038,741)
CASH FLOWS FROM INVESTING ACTIVITIES										
Interest received	3,264	13,302	1,569	131	27	1,630	351	8,785	1,141	30,200
Net cash provided (used) by investing activities	3,264	13,302	1,569	131	27	1,630	351	8,785	1,141	30,200
Net increase (decrease) in cash and cash equivalents	(230,654)	412,673	(50,872)	(58,929)	5,873	(103,282)	(89,639)	(429,148)	(152,993)	(696,971)
Balances - beginning of year	506,451	581,127	102,806	83,047	53,796	231,996	154,993	16,921,274	530,221	19,165,711
Balances - end of the year	\$ 275,797	\$ 993,800	\$ 51,934	\$ 24,118	\$ 59,669	\$ 128,714	\$ 65,354	\$ 16,492,126	\$ 377,228	\$ 18,468,740
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:										
Operating Income	\$ 224,183	\$ 561,932	\$ 12,130	\$ 11,997	\$ 51,591	\$ (97,103)	\$ (37,009)	\$ 995,254	\$ 281,116	\$ 2,004,091
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:										
Depreciation	-	-	-	29,743	-	-	2,901	31,498	66,713	130,855
Changes in assets and liabilities:										
Decrease (increase) in accounts receivable	(27,569)	(7,063)	-	(76,663)	(315)	(120)	1,002	(102,707)	(18,852)	(232,287)
Decrease (increase) in prepaids	(68,090)	-	-	-	-	-	-	-	(127,375)	(195,465)
Increase (decrease) in accounts payable	(39,642)	(1,853)	(64,571)	(36,863)	(16,676)	17,891	(2,849)	(78,368)	(261,390)	(484,321)
Increase (decrease) in accrued salaries and benefits	26,370	(10,159)	-	964	(1,507)	7,536	8,670	5,623	6,544	44,041
Increase (decrease) in compensated absences	51,698	-	-	1,400	(7,702)	7,671	(2,393)	(11,729)	23,422	62,367
Increase (decrease) in claims payable	-	(143,486)	-	-	-	-	-	-	-	(143,486)
Net cash provided (used) by operating activities	\$ 166,950	\$ 399,371	\$ (52,441)	\$ (69,422)	\$ 25,391	\$ (64,125)	\$ (29,678)	\$ 839,571	\$ (29,822)	\$ 1,185,795
Noncash investing, capital and financing activities										
Amortization related to long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (58,047)	\$ -	\$ (58,047)
Total noncash investing, capital and financing activities	-	-	-	-	-	-	-	(58,047)	-	(58,047)

COMBINING FIDUCIARY FUNDS

Special Deposit Custodial Fund	Resources held for outside parties that are not available for spending by the City.
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.
Mendocino Solid Waste Management Authority (MSWMA)	Resources accounted for here are for the benefit of the Authority resulting from the activities of collecting and disposing of solid and hazardous waste. The City provides accounting, budget management, and other fiscal and administrative services to the Authority.
Ukiah Valley Sanitation District	Resources held for the benefit of the Ukiah Valley Sanitation District resulting from collections from sewer expansion fees and other miscellaneous revenues.

City of Ukiah, California
Combining Statement of Fiduciary Net Position
Custodial funds
June 30, 2024

	Special Deposit Trust	Garbage Billing & Collection	Russian River Watershed Assoc	Ukiah Valley Fire District	MSWMA	Ukiah Valley Sanitation District	Total Custodial funds
ASSETS							
Cash and investments	\$ 409,464	\$ 195,048	\$ 157,444	\$ 320,408	\$ 27,821	\$ 14,561	\$ 1,124,746
Accounts receivable	4,785	391,032	152,430	611,074	145,297	-	1,304,618
Interest receivable	-	-	274	5,201	-	-	5,475
Total Cash	<u>414,249</u>	<u>586,080</u>	<u>310,148</u>	<u>936,683</u>	<u>173,118</u>	<u>14,561</u>	<u>2,434,839</u>
Total assets	<u>414,249</u>	<u>586,080</u>	<u>310,148</u>	<u>936,683</u>	<u>173,118</u>	<u>14,561</u>	<u>2,434,839</u>
LIABILITIES							
Accounts payable	5,852	62,613	155,090	70,738	59,003	-	353,296
Accrued payroll liabilities	-	-	-	22,976	-	-	22,976
Deposits payable	382,759	-	20,009	-	-	-	402,768
Due to other agencies	-	44,572	-	-	-	-	44,572
Intergovernmental payable	25,638	-	-	-	-	-	25,638
Due to City of Ukiah	-	478,895	-	1,472,394	115,843	-	2,067,132
Total liabilities	<u>414,249</u>	<u>586,080</u>	<u>175,099</u>	<u>1,566,108</u>	<u>174,846</u>	<u>-</u>	<u>2,916,382</u>
NET POSITION							
Restricted for:							
Individuals, organizations, and other governments	-	-	135,049	(629,425)	(1,728)	14,561	(481,543)
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,049</u>	<u>\$ (629,425)</u>	<u>\$ (1,728)</u>	<u>\$ 14,561</u>	<u>\$ (481,543)</u>

City of Ukiah, California
Combining Statement of Changes in Fiduciary Net Position
Custodial funds
June 30, 2024

	Garbage Billing & Collection	Russian River Watershed Assoc	Ukiah Valley Fire District	MSWMA	Ukiah Valley Sanitation District	Total Custodial funds
ADDITIONS						
Contributions:						
Capital grants, contributions, and subventions	\$ -	\$ -	\$ 1,230	\$ -	\$ -	\$ 1,230
Taxes and assessments collected for other governments	-	-	2,221,709	-	-	2,221,709
Service charges collected for other governments	-	-	164,271	-	18,301	182,572
Service charges collected for other agencies	1,731,490	-	-	440,193	-	2,171,683
Intergovernmental	-	-	1,198,146	-	-	1,198,146
Interest, rent, and concessions	-	-	36,549	-	-	36,549
Miscellaneous	-	-	13	6,836	-	6,849
Members	-	569,809	-	-	-	569,809
Total contributions	1,731,490	569,809	3,621,918	447,029	18,301	6,388,547
Investment earnings:						
Interest, rent, and concessions	-	3,888	-	335	2	4,225
Total investment earnings	-	3,888	-	335	2	4,225
Total additions	1,731,490	573,697	3,621,918	447,364	18,303	6,392,772
DEDUCTIONS						
General and administrative	-	-	2,830	144,000	-	146,830
Maintenance and operations	-	-	230,927	605,231	-	836,158
Fines penalties and forfeitures	-	-	-	419	-	419
Principal on behalf of beneficiaries	-	-	101,742	-	-	101,742
Interest and fiscal charges on behalf of beneficiaries	-	-	12,075	6,098	-	18,173
Distributions to other governments	-	568,803	-	-	28,575	597,378
Payments to other agencies for service charges collected	687,691	-	-	-	-	687,691
Payments to City for services provided	1,043,799	-	3,146,562	-	-	4,190,361
Total deductions	1,731,490	568,803	3,494,136	755,748	28,575	6,578,752
Net increase (decrease) in fiduciary net position	-	4,894	127,782	(308,384)	(10,272)	(185,980)
Net Position -- beginning of the year	-	130,155	(757,207)	306,656	24,833	(295,563)
Net Position -- end of the year	\$ -	\$ 135,049	\$ (629,425)	\$ (1,728)	\$ 14,561	\$ (481,543)

STATISTICAL SECTION

STATISTICAL SECTION INDEX

City of Ukiah, California

June 30, 2024

This part of the City of Ukiah's Annual Comprehensive 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	178
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Fund Balances, Governmental Funds	181
Changes in Fund Balances, Governmental Funds	182

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.

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Full-time and Part-time City Employees by Function	195

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.....	189
Ratio of General Bonded Outstanding Debt.....	190
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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.....	193
Principal Employers.....	194

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	195
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Sources: Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive financial reports for the relevant year. Information was available beginning with the year ended June 30, 2004, for the financial trend schedules.

**City of Ukiah
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)**

For Fiscal Year Ended June 30	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets	\$ 27,624,813	\$ 29,088,528	\$ 33,668,910	\$ 38,289,548	\$ 42,321,290	\$ 47,339,972	\$ 50,915,097	\$ 56,905,670	\$ 57,015,033	\$ 58,080,047
Restricted	12,931,066	12,263,161	11,698,264	12,610,721	12,610,721	10,544,419	15,484,736	15,368,987	42,596,682	42,596,682
Unrestricted	(20,291,488)	(20,646,894)	(17,337,366)	(21,409,323)	(18,876,394)	(19,796,054)	(18,505,530)	(14,390,245)	(39,343,088)	(40,853,590)
Total governmental net position	<u>\$ 20,264,391</u>	<u>\$ 20,704,795</u>	<u>\$ 28,029,808</u>	<u>\$ 29,490,946</u>	<u>\$ 36,055,617</u>	<u>\$ 38,088,337</u>	<u>\$ 47,894,303</u>	<u>\$ 57,884,412</u>	<u>\$ 60,268,627</u>	<u>\$ 59,823,139</u>
Business-type activities										
Net investment in capital assets	\$ 50,088,246	\$ 54,756,782	\$ 46,328,983	\$ 70,965,675	\$ 86,114,096	\$ 119,060,268	\$ 126,053,127	\$ 128,557,177	\$ 126,323,676	\$ 161,367,208
Restricted	2,072,225	2,427,020	-	81,993	123,367	99,829	251,126	320,241	794,192	876,480
Unrestricted	26,648,008	24,215,129	31,286,562	19,917,540	16,454,313	2,219,045	(7,298,061)	(17,969,112)	(15,971,680)	(13,306,005)
Total business-type net position	<u>\$ 78,808,479</u>	<u>\$ 81,398,931</u>	<u>\$ 77,615,545</u>	<u>\$ 90,965,208</u>	<u>\$ 102,691,776</u>	<u>\$ 121,379,142</u>	<u>\$ 119,006,192</u>	<u>\$ 110,908,306</u>	<u>\$ 111,146,188</u>	<u>\$ 148,937,683</u>
Primary governmental										
Net investment in capital assets	\$ 77,713,059	\$ 83,845,310	\$ 79,997,893	\$ 109,255,223	\$ 128,435,386	\$ 166,400,240	\$ 176,968,224	\$ 185,462,847	\$ 183,338,709	\$ 219,447,255
Restricted	15,003,291	14,690,181	11,698,264	12,692,714	12,734,088	10,644,248	15,735,862	15,689,228	43,390,874	43,473,162
Unrestricted	6,356,520	3,568,235	13,949,197	(1,491,783)	(2,422,081)	(17,577,009)	(25,803,591)	(32,359,357)	(55,314,768)	(54,159,595)
Total primary governmental net position	<u>\$ 99,072,870</u>	<u>\$ 102,103,726</u>	<u>\$ 105,645,354</u>	<u>\$ 120,456,154</u>	<u>\$ 138,747,393</u>	<u>\$ 159,467,479</u>	<u>\$ 166,900,495</u>	<u>\$ 168,792,718</u>	<u>\$ 171,414,815</u>	<u>\$ 208,760,822</u>

Source: Audited Financial Statements – Statement of Net Position

City of Ukiah
Changes in Net Position
Last Ten Fiscal Years
(Accrual basis of accounting)

	Fiscal Year									
For Fiscal Year Ended June 30	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities:										
General government	\$ 772,771	\$ 142,792	\$ 141,713	\$ 1,856,104	\$ 2,655,969	\$ 99,829	\$ 838,727	\$ 2,824,700	\$ 5,701,815	\$ 4,690,322
Public safety	10,563,479	11,081,325	8,887,246	11,794,779	12,167,151	12,812,411	13,659,736	10,238,317	13,937,176	13,937,325
Housing and community development	348,477	891,644	171,523	1,039,784	2,128,714	2,833,311	1,460,134	2,058,024	1,556,452	1,926,206
Public works	2,847,800	2,555,524	296,934	4,018,082	3,467,503	4,752,062	3,426,376	2,357,684	3,728,734	3,305,509
Parks and recreation	2,829,367	2,757,551	39,796	3,306,839	3,861,576	3,973,413	4,201,399	5,640,841	6,816,875	8,075,950
Economic development and redevelopment	-	-	-	273,570	299,397	403,808	290,261	84,274	310,065	207,310
Interest on long-term debt	-	-	-	59,477	176,067	165,210	992,902	1,674,767	1,321,028	3,479,002
Total governmental activities expenses	17,361,894	17,428,836	9,537,212	22,348,635	24,756,377	25,040,044	24,869,535	24,878,607	33,372,145	35,621,624
Business-type activities:										
Airport	-	-	-	1,532,905	1,360,631	1,528,285	1,857,261	1,541,733	1,626,400	1,926,596
Conference Center	-	-	-	369,045	500,305	503,445	(336,910)	306,131	523,678	557,924
Electric	16,140,229	15,779,225	17,408,177	15,830,736	17,373,419	18,854,227	19,695,234	22,839,554	25,490,865	23,062,949
Golf	-	-	-	223,341	213,949	251,078	144,680	247,149	229,507	228,916
Landfill	-	-	-	667,140	2,114,576	4,165,711	969,800	1,417,733	2,143,903	1,630,530
Parking District	-	-	-	153,620	128,643	171,705	137,930	148,354	117,417	125,590
Street Lighting	-	-	-	395,694	43,349	147,861	186,765	146,475	189,463	157,324
Wastewater	8,229,553	8,620,824	10,092,436	10,116,164	10,979,067	11,580,850	9,659,518	8,747,889	8,497,211	9,471,702
Water	3,783,257	3,930,252	5,187,510	4,659,530	4,111,529	6,196,274	8,179,199	7,390,232	9,119,878	8,438,575
Disposal site	5,950,554	388,553	565,819	-	-	-	-	-	-	-
Nonmajor activities	2,287,340	2,029,634	2,816,055	-	-	11,089	55,894	933,997	1,242,793	1,860,404
Total business-type activities expenses	36,390,933	30,748,488	36,069,997	33,948,175	36,825,468	43,410,525	40,549,371	43,719,247	49,181,115	47,460,510
Total primary government expenses	\$ 53,752,827	\$ 48,177,324	\$ 45,607,209	\$ 56,296,810	\$ 61,581,845	\$ 68,450,569	\$ 65,418,906	\$ 68,597,854	\$ 82,553,260	\$ 83,082,134
Program revenues										
Governmental activities:										
Charges for services										
General government	\$ 288,049	\$ 258,262	\$ 333,458	\$ 366,171	\$ 111,355	\$ 234,487	\$ 78,607	\$ 70,182	\$ 115,137	\$ 159,080
Public safety	221,156	284,562	362,711	567,592	505,451	301,503	326,986	463,486	592,944	528,147
Housing and community development	-	-	-	454,920	783,575	390,121	573,410	600,754	902,296	849,721
Public works	215,615	339,403	-	28,773	92,923	435,190	542,554	430,712	721,741	609,750
Parks and recreation	756,906	716,575	791,257	782,091	786,161	788,687	1,715,541	2,944,741	3,816,814	4,239,695
Economic development and redevelopment	-	-	-	256,554	259,897	7,289	250,000	250,000	250,000	250,000
Operating grants and contributions	1,471,799	2,283,777	1,233,883	3,007,794	2,044,901	4,431,684	7,890,530	4,947,892	6,040,597	5,317,289
Capital grants and contributions	889,024	859,772	1,325,091	618,546	1,574,928	76,898	771,125	2,424,991	1,884,763	1,980,842
Total governmental activities program revenues	3,842,549	4,742,351	4,046,400	6,082,441	6,159,191	6,665,859	12,148,753	12,132,758	14,324,292	13,934,524
Business-type activities:										
Charges for services										
Airport	-	-	-	1,326,141	1,541,327	1,234,045	1,390,195	1,333,795	1,358,665	1,728,466
Conference Center	-	-	-	367,504	369,245	274,794	210,000	254,208	348,221	371,870
Electric	15,243,471	15,076,565	15,971,210	15,875,141	16,193,492	15,581,664	18,141,046	16,576,739	20,841,212	24,609,220
Golf	-	-	-	133,370	36,669	40,000	38,500	40,000	41,500	40,000
Landfill	-	-	-	630,477	646,611	703,549	716,223	650,086	606,118	632,710
Parking District	-	-	-	134,689	120,121	114,068	100,679	119,944	113,471	113,471
Street Lighting	-	-	-	191,388	188,814	188,873	183,278	189,163	188,215	191,340
Wastewater	9,264,399	9,667,659	7,493,383	8,093,392	8,002,895	7,851,031	7,935,941	7,876,513	8,784,250	8,052,968
Water	5,579,127	5,446,778	5,785,553	6,486,959	6,502,379	6,909,764	7,228,258	7,107,835	7,459,767	8,131,496
Disposal site	217,999	132,106	362,018	-	-	-	-	-	-	-
Nonmajor activities	2,053,819	1,806,110	1,723,513	-	-	14,441	79,891	548,129	976,712	1,290,073
Operating grants and contributions	-	-	210,298	534,619	819,586	2,830,622	759,696	1,572,005	1,659,916	1,816,385
Capital grants and contributions	25,175	10,384	2,640,396	2,592,224	12,524,559	24,876,967	556,033	201,152	5,077,674	36,912,950
Total business-type activities program revenues	32,383,990	32,139,602	34,186,371	36,365,904	46,945,698	60,619,818	37,339,740	36,472,436	47,462,194	83,890,949
Total primary government program revenues	\$ 36,226,539	\$ 36,881,953	\$ 38,232,771	\$ 42,448,345	\$ 53,104,889	\$ 67,285,677	\$ 49,488,493	\$ 48,605,194	\$ 61,786,486	\$ 97,825,473
Net (Expense) Revenue										
Government activities	\$ (13,519,345)	\$ (12,686,485)	\$ (5,490,812)	\$ (16,266,194)	\$ (18,597,186)	\$ (18,374,185)	\$ (12,720,782)	\$ (12,745,849)	\$ (19,047,853)	\$ (21,687,100)
Business-type activities	(4,006,943)	1,391,114	(1,883,626)	2,417,729	10,120,230	17,209,293	(3,209,631)	(7,246,811)	(1,718,921)	36,430,439
Total primary government net expense	\$ (17,526,288)	\$ (11,295,371)	\$ (7,374,438)	\$ (13,848,465)	\$ (8,476,956)	\$ (1,164,892)	\$ (15,930,413)	\$ (19,992,660)	\$ (20,766,774)	\$ 14,743,339

For Fiscal Year Ended June 30

General Revenues and Other Changes in Net Position

Governmental activities:

	2,015	2,016	2,017	2,018	2,019	2,020	2,021	2,022	2,023	2,024
Property tax	\$ 3,729,370	\$ 3,531,272	\$ 1,470,323	\$ 2,890,291	\$ 2,984,192	\$ 3,139,960	\$ 3,408,846	\$ 3,520,010	\$ 3,674,829	\$ 4,028,252
Sales tax	5,976,938	6,740,622	9,805,225	10,745,095	11,974,379	13,313,206	15,535,021	14,553,285	13,719,396	13,268,292
Licenses, permits and franchises	-	-	-	1,653,146	1,781,141	1,742,671	1,815,271	1,846,594	2,197,540	2,307,901
Transient occupancy	1,061,823	1,229,814	1,302,336	1,406,417	1,496,473	1,365,477	1,367,852	1,487,139	1,446,678	1,261,431
Business license	-	-	-	380,797	303,604	411,997	560,527	533,653	509,805	519,782
Other taxes	2,281,810	1,939,984	2,450,254	249	462	888	1,136	888	781	675
Use of money and property	-	-	-	708,389	850,711	696,930	266,006	(119,912)	227,389	553,104
Vehicle in-lieu taxes	-	-	-	-	-	-	-	-	-	-
Interest and investment earnings	501,217	323,373	404,235	-	-	-	-	-	-	-
Other revenue	-	-	-	306,746	181,676	246,319	17,052	280,944	233,241	286,078
Transfers	-	(473,539)	(639,819)	(363,796)	(410,782)	(510,543)	(444,963)	633,357	(577,591)	(836,695)
Total governmental activities	13,551,158	13,291,526	14,792,554	17,727,334	19,161,856	20,406,905	22,526,748	22,735,958	21,432,068	21,388,820

Business-type activities:

Property tax	-	-	-	16,949	17,121	16,815	16,714	17,057	18,043	17,515
Interest and investment earnings	321,824	672,730	468,003	-	-	-	-	-	-	-
Use of money and property	-	-	-	247,347	1,166,919	950,715	352,781	(234,775)	287,566	811,963
Other revenue	-	-	-	-	11,513	-	22,223	-	1,073,603	322,302
Transfers	-	473,539	639,819	363,796	410,782	510,543	444,963	(633,357)	577,591	836,695
Total business-type activities	321,824	1,146,269	1,107,822	628,092	1,606,335	1,478,073	836,681	(851,075)	1,956,803	1,988,475
Total primary government	13,872,982	14,437,795	15,900,376	18,355,426	20,768,191	21,884,978	23,363,429	21,884,883	23,388,871	23,377,295

Extraordinary Items

Government activities	-	-	-	-	-	-	-	-	-	-
Business-type activities	-	-	-	-	-	-	-	-	-	-
Total Extraordinary Items	-	-	-	-	-	-	-	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Total Accounting Change - Accumulative Effect	-	-	-	-	-	-	-	-	-	-

Change in Net Position

Government activities	31,813	605,041	9,301,742	1,461,140	6,564,670	2,032,720	9,805,966	9,990,109	2,384,215	(298,280)
Business-type activities	(3,685,119)	2,537,383	(5,760,114)	3,045,821	11,726,565	18,687,366	(2,372,950)	(8,097,886)	237,882	38,418,914
Total primary government	\$ (3,653,306)	\$ 3,142,424	\$ 3,541,628	\$ 4,506,961	\$ 18,291,235	\$ 20,720,086	\$ 7,433,016	\$ 1,892,223	\$ 2,622,097	\$ 38,120,634

Source - Audited Financial Statements - Statement of Activities

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

For Fiscal Year Ended June 30	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 645,728	\$ 911,343	\$ 951,167	\$ 1,793,247	\$ 5,514,226	\$ 6,673,912	\$ 4,224,563	\$ 4,305,711	\$ 4,442,788	\$ 4,949,037
Restricted	-	-	-	4,000,000	-	-	-	-	-	892,248
Committed	-	-	-	-	-	194,655.0	-	-	-	-
Assigned	-	185,443.0	4,371,069	-	-	-	186,134	266,158	-	-
Unassigned	4,878,803	4,116,215	-	(1,623,326)	3,321,778	2,434,740	6,818,832	8,668,084	7,646,712	5,676,033
Total general fund	<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>	<u>\$ 11,229,529</u>	<u>\$ 13,239,953</u>	<u>\$ 12,089,500</u>	<u>\$ 11,517,318</u>
All other governmental funds										
Nonspendable	-	-	-	137,576	-	137,576	137,576	137,576	137,576	137,576
Restricted	12,931,066	12,276,877	11,698,264	126,110,721	11,765,026	10,747,218	15,347,160	17,727,982	25,645,933	23,781,929
Committed	-	-	-	12,610,721	685,933	305,466	415,634	803,531	461,610	351,778
Assigned	4,395,621	3,358,684	2,952,598	1,516,753	1,430,426	1,326,655	4,806,366	20,784,801	5,872,949	5,520,222
Unassigned	(232,412)	(442,572)	(1,044,381)	(1,919,041)	(2,801,435)	(1,955,567)	(1,282,564)	(768,655)	(1,104,383)	(3,206,645)
Total other governmental funds	<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>	<u>19,424,172</u>	<u>38,685,235</u>	<u>31,013,685</u>	<u>26,584,860</u>

Source: Audited Financial Statements - Balance Sheet-Governmental funds

City of Ukiah
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified accrual basis of accounting)

Function	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
REVENUES										
Property tax	\$ 3,729,370	\$ 3,531,272	\$ 1,470,323	\$ 2,890,291	\$ 2,984,192	\$ 3,139,960	\$ 3,408,846	\$ 3,520,010	\$ 3,674,829	\$ 4,028,252
Sales tax	5,976,938	6,824,737	9,805,225	10,745,095	11,974,379	13,313,206	15,535,021	14,553,285	13,719,396	13,268,292
Franchise fees	-	-	-	1,653,146	1,781,141	1,742,671	1,815,271	1,846,595	2,197,540	2,307,901
Transient occupancy	1,061,823	1,229,814	1,302,336	1,406,417	1,496,473	1,365,477	1,362,134	1,485,385	1,443,140	1,251,277
Business license tax	-	-	-	380,797	303,604	411,997	509,803	533,653	509,805	520,282
Other taxes	2,047,734	1,917,323	391,473	249	462	888	1,136	888	781	675
Charges for service	1,032,957	755,074	1,487,426	1,780,430	2,036,077	1,340,123	2,505,138	3,854,428	5,176,251	5,635,725
Licenses and permits	186,012	341,642	1,792,595	299,101	211,113	259,533	276,752	262,422	431,455	286,285
Grants contributions and donations	-	-	-	274,995	938,308	3,164,054	1,693,511	-	415,281	7,160,729
Intergovernmental	3,048,401	2,911,624	1,945,803	2,524,311	1,153,488	2,686,013	6,036,254	6,957,672	7,960,918	-
Fines penalties and forfeitures	58,692	78,589	73,835	73,639	33,588	29,716	25,933	28,863	36,231	46,877
Facility rental	-	-	-	589,952	607,020	-	-	-	-	-
Interest, rent, and concessions	497,681	336,173	415,979	99,543	243,994	-	27,844	445	1	-
Use of money and property	-	-	-	36,656	-	1,072,805	922,810	465,950	828,126	1,229,715
Miscellaneous	232,651	411,052	187,999	654,186	436,361	388,629	158,956	272,253	140,736	135,491
Total revenues	\$ 17,872,259	\$ 18,337,300	\$ 18,872,994	\$ 23,408,808	\$ 24,200,200	\$ 28,915,072	\$ 34,279,409	\$ 33,781,849	\$ 36,534,490	\$ 35,871,501
EXPENDITURES										
Current:										
General government	852,079	542,434	549,540	270,429	168,024	284,410	28,429,045	123,137	76,120	205,281
Public safety	10,229,049	11,096,768	11,592,123	11,703,851	12,111,558	12,569,718	13,486,427	14,680,628	16,422,345	17,725,693
Housing and community development	327,921	870,450	1,261,361	1,039,784	2,107,427	1,460,134	1,385,401	2,058,024	1,754,618	2,080,199
Public works	2,337,389	2,173,214	1,192,369	1,679,304	1,646,459	1,706,516	1,732,451	3,124,536	3,123,241	1,890,152
Parks, buildings, and grounds	-	-	-	-	26	856	1,190,266	1,979,678	1,907,747	2,011,422
Recreation and culture	2,692,906	2,616,856	2,873,224	3,183,278	3,439,596	3,449,222	2,517,373	3,726,375	5,350,749	5,936,448
Economic development and redevelopment	-	-	-	273,570	299,397	403,808	290,261	84,273	339,766	184,737
Debt service:										
Interest	-	-	-	-	142,679	139,753	139,070	1,660,748	1,579,870	1,480,449
Issuance expense	-	-	-	4,019	-	-	554,846	137,651	-	-
Principal	-	-	-	40,000	80,070	82,712	85,442	546,618	1,903,171	2,030,143
Capital lease principal	-	-	16,243	49,967	101,727	104,282	127,291	130,470	133,727	137,067
Capital lease interest	-	-	-	14,055	26,232	23,678	26,949	23,234	19,977	16,636
Capital outlay	1,739,147	2,612,218	2,147,966	12,217,670	6,373,804	8,560,345	5,776,201	3,545,309	11,801,541	6,437,209
Total expenditures	18,178,491	19,911,940	19,632,826	30,475,927	26,496,999	28,710,701	55,815,756	31,820,681	44,412,872	40,135,436
Excess (deficiency) of revenues over expenditures	(306,232)	(1,574,640)	(759,832)	(7,067,119)	(2,296,799)	204,371	(21,536,347)	1,961,168	(7,878,382)	(4,263,935)
OTHER FINANCING SOURCES (USES)										
Bond issue and Debt proceeds	-	-	-	5,125,731	-	284,685	32,770,354	17,027,366	-	-
Discount on bonds issued	-	-	-	-	-	-	-	-	-	-
Transfers in	1,349,208	940,063	1,010,534	1,613,884	7,813,522	5,079,682	4,269,762	10,221,951	4,441,076	4,595,531
Transfers out	(1,378,578)	(1,413,602)	(1,727,975)	(1,963,679)	(8,238,303)	(5,620,041)	(4,714,724)	(7,939,001)	(5,384,697)	(5,185,395)
Total other financing sources (uses)	(29,370)	(473,539)	(717,441)	4,775,936	(424,781)	(255,674)	32,325,392	19,310,316	(943,621)	(589,864)
SPECIAL ITEM										
Reinstatement of Successor Agency loan	-	-	-	-	6,000,000	-	-	-	-	-
Extraordinary items & Prior Period Adj.	7,744,852	-	-	-	-	-	-	-	-	-
Total special items	7,744,852	-	-	-	6,000,000	-	-	-	-	-
Net change in fund balances	7,409,250	(2,048,179)	(1,477,273)	(2,291,183)	3,278,420	(51,303)	10,789,045	21,271,484	(8,822,003)	(4,853,799)
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.12%	0.56%	1.67%	1.70%	1.87%	9.38%	10.87%	10.50%

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.

City of Ukiah
Tax Revenues by Source, Governmental Funds
Last Ten Fiscal Years

Fiscal Year	Type of Tax						Total
	Property	Sales & Use	Occupancy	Franchise	Other		
2005	\$ 3,594,440	\$ 4,085,720	\$ 423,303	\$ 475,936	\$ 304,001	\$ 8,883,400	
2006	4,202,837	5,557,289	489,659	530,011	399,137	11,178,933	
2007	5,105,884	6,894,257	604,080	530,373	397,963	13,532,557	
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	13,503,145	
2017	2,703,312 4.	8,489,734	1,302,336	1,551,794	473,976	14,521,152	
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	
2021	3,425,560	15,535,021	1,367,852	1,815,271	561,663	22,705,367	
2022	3,537,067	14,553,285	1,487,139	1,846,594	534,541	21,958,626	
2023	3,692,872	13,719,396	1,446,678	2,197,540	510,586	21,567,072	
2024	4,028,252	13,268,292	1,251,277	2,307,901	520,457	21,376,179	
Change							
2023-2024	9.1%	-3.3%	-13.5%	5.0%	1.9%	-0.9%	

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
Electric Utility Rates
Last 10 Fiscal Years**

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Residential, single phase										
Per meter per month, per KWH	\$ 0.12040	\$ 0.12040	\$ 0.12040	\$ 0.12790	\$ 0.13180	\$ 0.13580	\$ 0.13580	\$ 0.14797	\$ 0.16009	\$ 0.19633
Minimum monthly billing	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Power Cost Surcharge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01457	\$ 0.01108
General service:										
Base charge:										
Single phase	\$ 8.40	\$ 8.40	\$ 8.92	\$ 9.19	\$ 9.47	\$ 9.76	\$ 9.76	\$ 15.50	\$ 17.21	\$ 21.11
Polyphase	\$ 9.80	\$ 9.80	\$ 9.99	\$ 10.29	\$ 10.60	\$ 10.92	\$ 10.92	\$ 16.50	\$ 18.32	\$ 22.47
X-ray machine	\$ 21.00	\$ 21.00	\$ 22.28	\$ 22.95	\$ 23.64	\$ 24.35	\$ 24.35	N/A	N/A	N/A
Minimum charge: second meter	\$ 8.40	\$ 8.40	\$ 8.92	\$ 9.19	\$ 9.47	\$ 9.76	\$ 9.76	15.50000	17.21000	21.11000
Energy use charge, per meter, per month, per KWH										
Summer	\$ 0.16568	\$ 0.16568	\$ 0.17578	\$ 0.18106	\$ 0.18650	\$ 0.19210	\$ 0.19210	\$ 0.20010	\$ 0.21911	\$ 0.26872
Winter	\$ 0.12294	\$ 0.12294	\$ 0.13043	\$ 0.13435	\$ 0.13839	\$ 0.14255	\$ 0.14255	\$ 0.16090	\$ 0.17619	\$ 0.21608
Power Cost Surcharge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01457	\$ 0.01108
General Service with Demand:										
Base rate, per meter, per month	\$ 70.60	\$ 70.60	\$ 74.91	\$ 77.16	\$ 79.48	\$ 81.87	\$ 81.87	\$ 114.62	\$ 137.54	\$ 168.68
Demand charge per KWH										
Summer	\$ 0.10966	\$ 0.10966	\$ 0.11634	\$ 0.11984	\$ 0.12344	\$ 0.12715	\$ 0.12715	\$ 0.13834	\$ 0.15037	\$ 0.18441
Winter	\$ 0.08829	\$ 0.08829	\$ 0.09367	\$ 0.09367	\$ 0.09939	\$ 0.10238	\$ 0.10238	\$ 0.11139	\$ 0.12108	\$ 0.14849
General large Industrial Service:										
Base charge, per meter, per month	\$ 70.60	\$ 70.60	\$ 74.91	\$ 77.16	\$ 79.48	\$ 81.87	\$ 81.87	\$ 143.27	\$ 179.09	\$ 219.64
Demand charge per kwh of maximum demand:										
Winter	\$ 4.05	\$ 4.05	\$ 4.31	\$ 4.44	\$ 4.58	\$ 4.72	\$ 4.72	\$ 5.29	\$ 5.92	\$ 7.26
Summer	\$ 6.45	\$ 6.45	\$ 6.85	\$ 7.06	\$ 7.28	\$ 7.50	\$ 7.50	\$ 8.10	\$ 8.83	\$ 10.83

Source: Utility Billing Department Rate Schedules

**City of Ukiah
Wastewater Utility Rates
Last 10 Fiscal Years**

Wastewater System Rates- City	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Residential										
Fixed Minimum Charge- Per Dwelling Unit	\$ 62.44	\$ 62.44	\$ 62.44	\$ 62.44	\$ 62.44	\$ 62.44	\$ 49.35	\$ 50.34	\$ 51.35	\$ 51.86
Consumption Rate (\$/hcf (1))	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 2.45	\$ 3.57	\$ 3.64	\$ 3.71	\$ 3.75
Commercial										
Commercial Low Strength (\$/hcf)	\$ 9.79	\$ 9.79	\$ 9.79	\$ 9.79	\$ 9.79	\$ 9.79	\$ 3.57	\$ 3.64	\$ 3.71	\$ 3.75
Commercial Moderate Strength (\$/hcf)	\$ 10.47	\$ 10.47	\$ 10.47	\$ 10.47	\$ 10.47	\$ 10.47	\$ 3.89	\$ 3.97	\$ 4.05	\$ 4.09
Commercial Medium Strength (\$/hcf)	\$ 18.52	\$ 18.52	\$ 18.52	\$ 18.52	\$ 18.52	\$ 18.52	\$ 7.77	\$ 7.92	\$ 8.08	\$ 8.16
Commercial High Strength (\$/hcf)	\$ 23.85	\$ 23.85	\$ 23.85	\$ 23.85	\$ 23.85	\$ 23.85	\$ 10.32	\$ 10.53	\$ 10.74	\$ 10.85

(1) Each unit equals 748 gallons or 100 cubic feet (hcf).

Wastewater System Rates- District

Residential										
Fixed Minimum Charge- Per Dwelling Unit	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47	\$ 53.47	N/A	N/A	N/A	N/A
Consumption Rate (\$/hcf (1))	\$ 6.60	\$ 6.60	\$ 6.60	\$ 6.60	\$ 6.60	\$ 6.60	N/A	N/A	N/A	N/A
Commercial										
Commercial Low Strength (\$/hcf)	\$ 9.69	\$ 9.69	\$ 9.69	\$ 9.69	\$ 9.69	\$ 9.69	N/A	N/A	N/A	N/A
Commercial Moderate Strength (\$/hcf)	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	\$ 10.36	N/A	N/A	N/A	N/A
Commercial Medium Strength (\$/hcf)	\$ 18.32	\$ 18.32	\$ 18.32	\$ 18.32	\$ 18.32	\$ 18.32	N/A	N/A	N/A	N/A
Commercial High Strength (\$/hcf)	\$ 23.60	\$ 23.60	\$ 23.60	\$ 23.60	\$ 23.60	\$ 23.60	N/A	N/A	N/A	N/A

(1) Each unit equals 748 gallons or 100 cubic feet (hcf).

Source: Utility Billing Department Rate Schedules

**City of Ukiah
Water Utility Rates
Last 10 Fiscal Years**

Water System Rates	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Consumption Rate (\$/unit (1))										
Single Family Residential	\$ 2.73	\$ 2.86	\$ 2.95	\$ 3.04	\$ 3.13	\$ 3.22	\$ 3.26	\$ 3.48	\$ 3.72	\$ 3.98
All Other Customers	\$ 2.73	\$ 2.86	\$ 2.95	\$ 3.04	\$ 3.13	\$ 3.22	\$ 3.26	\$ 3.48	\$ 3.72	\$ 3.98
Minimum base charge by Meter Size/ Class:										
3/4" Meter	\$ 32.25	\$ 33.63	\$ 34.64	\$ 35.68	\$ 36.75	\$ 37.85	\$ 39.88	\$ 42.67	\$ 45.66	\$ 48.86
1" Meter	\$ 54.81	\$ 54.00	\$ 55.62	\$ 57.29	\$ 59.01	\$ 60.78	\$ 63.87	\$ 68.34	\$ 73.12	\$ 78.24
1 1/2" Meter	\$ 106.40	\$ 104.47	\$ 107.60	\$ 110.83	\$ 114.15	\$ 117.57	\$ 123.31	\$ 131.94	\$ 141.18	\$ 151.06
2" Meter	\$ 170.88	\$ 165.27	\$ 170.23	\$ 175.34	\$ 180.60	\$ 186.02	\$ 194.92	\$ 208.56	\$ 223.16	\$ 238.78
3" Meter	\$ 322.41	\$ 307.24	\$ 316.46	\$ 325.95	\$ 335.73	\$ 345.80	\$ 362.14	\$ 387.49	\$ 414.61	\$ 443.63
4" Meter	\$ 538.45	\$ 510.02	\$ 525.32	\$ 541.08	\$ 557.31	\$ 574.03	\$ 600.97	\$ 643.04	\$ 688.05	\$ 736.21
6" Meter	\$ 1,073.66	\$ 1,073.66	\$ 1,047.00	\$ 1,078.41	\$ 1,110.76	\$ 1,144.08	\$ 1,197.51	\$ 1,281.34	\$ 1,371.03	\$ 1,467.00
Fire Service 2" & under	\$ 34.18	\$ 36.07	\$ 37.15	\$ 38.26	\$ 39.41	\$ 40.59	\$ 40.59	\$ 40.59	\$ 40.59	\$ 40.59
Fire Service 3"	\$ 64.48	\$ 64.84	\$ 66.79	\$ 68.79	\$ 70.85	\$ 72.98	\$ 72.98	\$ 72.98	\$ 72.98	\$ 72.98
Fire Service 4"	\$ 107.69	\$ 105.93	\$ 109.11	\$ 112.38	\$ 115.75	\$ 119.22	\$ 119.22	\$ 119.22	\$ 119.22	\$ 119.22
Fire Service 6"	\$ 214.72	\$ 208.56	\$ 214.82	\$ 221.26	\$ 227.90	\$ 234.74	\$ 234.74	\$ 234.74	\$ 234.74	\$ 234.74
Fire Service 8"	\$ 214.72	\$ 331.77	\$ 341.72	\$ 351.97	\$ 362.53	\$ 373.41	\$ 373.41	\$ 373.41	\$ 373.41	\$ 373.41

(1) Each unit equals 748 gallons.

Source: Utility Billing Department Rate Schedules

City of Ukiah
Top Ten Electric Usage Customers
Current Year in alphabetical order

Rate Payers	2024	
	Electric Charges	
City of Ukiah	\$ 1,218,053	5.85%
Costco	613,332	2.94%
County of Medocino	980,007	4.71%
Maverick Enterprises	372,391	1.79%
Safeway Stores	423,483	2.03%
Save Mart Supermarkets (Lucky's)	389,229	1.87%
Save Mart Supermarkets (Food Maxx)	337,256	1.62%
Ukiah Unified School District	918,131	4.41%
Ukiah Valley Medical Center	1,055,375	5.07%
Wal-Mart	220,214	1.06%
	<u>\$ 6,527,471</u>	<u>31%</u>

Source: Utility Billing Module

City of Ukiah
Ratio of Outstanding Debt by Type
Per Capita & Per Capita Income Data
Last 10 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	Capital Leases	Lease Revenue Bonds	Electric Revenue Bonds	Installment Agreements	State Loans	Direct Borrowing Loans	Lease Revenue Bonds	Landfill Obligations			
2015	16,073	39,545	\$ 635,606,785	\$ 9,970,000	\$ -	\$ -	\$ 5,399,581	\$ 76,824,340	\$ 1,530,670	\$ -	\$ -	\$ 14,700,370	\$ 108,424,961	\$ 6,746	17.06%
2016	16,186	43,845	\$ 709,675,170	\$ 8,950,000	\$ -	\$ -	\$ 3,718,054	\$ 75,603,577	\$ -	\$ -	\$ -	\$ 14,700,370	\$ 102,972,001	\$ 6,362	14.51%
2017	16,314	45,436	\$ 741,242,904	\$ 7,865,000	\$ -	\$ -	\$ 1,950,000	\$ 73,048,887	\$ -	\$ 199,883	\$ -	\$ 14,700,370	\$ 97,764,140	\$ 5,993	13.19%
2018	16,226	47,611	\$ 772,536,086	\$ 7,350,000	\$ 5,301,504	\$ -	\$ -	\$ 70,443,734	\$ -	\$ 190,121	\$ -	\$ 14,700,370	\$ 97,985,729	\$ 6,039	12.68%
2019	16,296	50,150	\$ 817,244,400	\$ 6,800,000	\$ 5,065,067	\$ -	\$ -	\$ 67,738,581	\$ -	\$ 15,384,763	\$ -	\$ 16,236,314	\$ 111,224,725	\$ 6,825	13.61%
2020	16,061	52,976	\$ 850,847,536	\$ 5,495,771	\$ 5,051,040	\$ -	\$ -	\$ 35,553,428	\$ -	\$ 16,948,410	\$ -	\$ 19,063,628	\$ 82,112,277	\$ 5,113	9.65%
2021	15,526	54,795	\$ 850,747,170	\$ 4,864,728	\$ 5,109,125	\$ 32,582,164	\$ -	\$ 33,598,275	\$ -	\$ 18,398,373	\$ 19,672,836	\$ 19,297,593	\$ 133,523,094	\$ 8,600	15.69%
2022	16,080	56,047	\$ 901,235,760	\$ 4,141,703	\$ 4,800,950	\$ 67,587,506	\$ 10,238,809	\$ 31,572,122	\$ -	\$ 17,862,165	\$ 27,121,836	\$ 19,890,002	\$ 183,215,093	\$ 11,394	20.33%
2023	15,929	57,310	\$ 912,890,990	\$ 3,535,882	\$ 4,544,125	\$ 64,886,706	\$ 10,183,609	\$ 29,590,899	\$ -	\$ 17,321,721	\$ 26,615,713	\$ 21,145,540	\$ 177,824,195	\$ 11,164	19.48%
2024	16,108	59,050	\$ 951,177,400	\$ 2,834,752	\$ 4,279,215	\$ 62,108,970	\$ 9,818,409	\$ 27,553,676	\$ -	\$ 16,775,733	\$ 26,103,182	\$ 21,936,738	\$ 171,410,675	\$ 10,641	18.02%

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, Electric Revenue Bonds, Installment Agreements, State Loans, Direct Borrowing Loans & Landfill Obligations - Notes to Financial Statements-Long Term Debt

Notes: Information on Outstanding Debt updated from prior presentations to include Capital Leases and Direct Borrowing Loans
Total Primary Government Debt reflects Redevelopment Bonds, Capital Leases and Landfill Obligations

City of Ukiah
Ratio of General Outstanding Debt
Last 10 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	Lease Revenue Bonds	Total Primary Government	Debt Per Capita	
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	\$ 5,495,771	\$ 5,051,040	\$ -	\$ 10,546,811	\$ 657	0.71%
2021	15,526	\$ 54,795	\$ 1,611,033,296	\$ 4,864,728	\$ 5,109,125	\$ 32,582,164	\$ 42,556,017	\$ 2,741	2.64%
2022	16,080	\$ 56,047	\$ 1,651,248,895	\$ 4,141,703	\$ 4,800,950	\$ 67,587,506	\$ 76,530,159	\$ 4,759	4.63%
2023	15,929	\$ 57,310	\$ 1,725,974,511	\$ 3,535,882	\$ 4,544,125	\$ 64,886,706	\$ 72,966,713	\$ 4,581	4.23%
2024	16,108	\$ 59,050	\$ 1,808,124,549	\$ 2,834,752	\$ 4,279,215	\$ 62,108,970	\$ 69,222,937	\$ 4,297	3.83%

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

City of Ukiah
Computation of Direct and Overlapping Debt
June 30, 2024

Jurisdiction	Debt Outstanding	Estimated Percentage Applicable to City (1)	Estimated Share of Direct and Overlapping Debt
2023-24 Assessed Valuation (City of Ukiah):			\$ 1,808,124,549
2023-24 Assessed Valuation (Successor Agency to the Ukiah RDA):			1,092,750,658
2023-24 Incremental Assessed Valuation (Successor Agency to the Ukiah RDA):			836,543,661
<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>		<u>% Applicable⁽¹⁾</u>	<u>Debt 6/30/2024</u>
City of Ukiah		100.00%	\$ -
Ukiah Unified School District		34.27%	26,346,143.73
Mendocino-Lake Community College District		13.37%	10,823,152.82
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 37,169,296.55
<u>OVERLAPPING GENERAL FUND DEBT:</u>			
City of Ukiah - Capital Lease Obligations		100.00%	\$ 4,280,182.00
City of Ukiah - Lease Revenue Bonds, Series 2020A		100.00%	2,403,460.00
City of Ukiah - Taxable Lease Revenue Bonds, Series 2020B		100.00%	30,333,090.00
City of Ukiah - Lease Revenue Bonds, Series 2022		100.00%	29,372,420.00
Mendocino County General Fund Obligations		12.84%	2,465,824.72
Mendocino County Pension Obligation Bonds		12.84%	2,756,639.25
TOTAL OVERLAPPING GENERAL FUND DEBT			\$ 71,611,615.97
OVERLAPPING TAX INCREMENT DEBT(SUCCESSOR AGENCY)		100.00%	\$ 2,834,752.00
Total Direct Debt			\$ 66,389,151.00
Total Overlapping Debt			45,226,512.52
Total Combined Debt			<u>\$ 111,615,663.52</u> ⁽²⁾
<u>Ratios to 2023-24 Assessed Valuation:</u>			
Total Direct Debt	3.67%		
Total Overlapping Tax and Assessment Debt	2.06%		
Total Overlapping Debt	2.50%		
Total Combined Debt	6.17%		
<u>Ratios to 2023-24 Redevelopment Successor Agency Incremental Assessed Valuation:</u>			
Total Overlapping Tax Increment Debt	0.34%		

⁽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.

City of Ukiah
Legal Debt Margin Information
Last 10 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
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%
2021	\$1,611,033,296	15.00%	241,654,994	-	0.00%
2022	\$1,651,248,895	15.00%	247,687,334	-	0.00%
2023	\$1,725,974,511	15.00%	258,896,177	-	0.00%
2024	\$1,808,124,549	15.00%	271,218,682	-	0.00%

Legal Debt Limit Margin Calculation for 2023-2024

Assessed value	<u>\$ 1,808,124,549</u>
Debt limit is 15% of assessed value	\$ 271,218,682
Less: Debt applicable to limitation	\$ -
Total bonded debt	<u>\$ -</u>
Legal debt margin	<u><u>\$ 271,218,682</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

Demographic & Economic Statistics

Last 10 Fiscal Years

Fiscal Year	Estimated Population	Countywide Per Capita Income	Estimated City Ukiah Income	Assessed Valuation	Unemployment Rate
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%
2021	15,526	\$ 54,795	\$ 850,747,170	\$ 1,542,790,339	10.20%
2022	16,080	\$ 56,047	\$ 901,235,760	\$ 1,580,161,957	5.50%
2023	15,929	\$ 57,310	\$ 912,890,990	\$ 1,644,094,523	4.50%
2024	16,108	\$ 59,050	\$ 951,177,400	\$ 1,719,184,377	5.10%

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

**City of Ukiah
Principal Employers**

2024 Employers	Industry	Employee Size Class
Adventist Health Ukiah Valley	Hospitals	500-999
Adventist Health Ukiah Valley	Outpatient Services	500-999
City of Ukiah	City Services	100-249
Constellation Brands Inc.	Wineries	100-249
County of Mendocino	Government Offices-County	1000-1250
Dharma Realm Buddhist Assn	Associations	100-249
Mendocino College	Book Dealers-Retail	250-499
Mendocino Community Health	Clinics	250-499
Mendocino County Office of Education	Boards of Education	100-249
Pacific Coast Farm Credit	Loans-Agricultural	100-249
Sawmill	Sawmills & Planing Mills-General (mfrs)	100-249
Ukiah High School	Schools	100-249
Ukiah Unified School District	School Districts	250-499
Walmart	Department Stores	100-249

Source: <https://labormarketinfo.edd.ca.gov/majorer/countymajorer.asp?CountyCode=000045>

City of Ukiah
Full-Time Equivalent City Government Employees by Function
Last 10 Years

Full-Time Equivalent Personnel as of June 30

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government ⁽¹⁾	24.0	21.5	27.5	32.9	36.5	37.6	40.2	42.9	46.0	48.3
Police ⁽²⁾	48.0	49.0	49.0	52.7	53.0	46.8	49.8	50.8	50.0	50.0
Fire	11.0	11.0	11.0	13.2	20.5	19.8	29.8	28.8	28.8	51.8
Planning & Building	6.0	6.0	6.0	5.4	5.8	5.2	7.7	9.8	10.6	9.8
Public Works, Water, Sewer & Wastewater Treatment	39.0	41.5	42.5	44.2	43.5	41.3	43.1	47.4	47.7	44.3
Electric	17.0	17.0	18.0	21.6	21.3	18.8	22.0	20.7	19.6	20.1
Airport	2.0	2.0	2.0	4.2	4.2	4.3	4.2	4.3	4.3	4.3
Parks & Recreation	<u>17.0</u>	<u>20.0</u>	<u>19.0</u>	<u>33.5</u>	<u>35.5</u>	<u>31.4</u>	<u>34.3</u>	<u>59.9</u>	<u>94.5</u>	<u>94.8</u>
Total: ⁽³⁾	<u>164.0</u>	<u>168.0</u>	<u>175.0</u>	<u>207.7</u>	<u>220.3</u>	<u>205.2</u>	<u>231.1</u>	<u>264.6</u>	<u>301.5</u>	<u>323.4</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) FY23/24

**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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 30, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material

weaknesses or significant deficiencies and therefore, material weaknesses 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. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

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

January 30, 2025

**INDEPENDENT ACCOUNTANT'S REPORT ON AGREED-UPON PROCEDURES
APPLIED TO APPROPRIATIONS LIMIT WORKSHEETS**

City Council
City of Ukiah
Ukiah, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit worksheet of the City of Ukiah, for the year ended June 30, 2024. 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. This report may not be suitable for any other purpose. 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.

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*.

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

This report is intended solely for the Information and use of 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

January 30, 2025

CITY OF UKIAH
APPROPRIATIONS LIMIT COMPUTATION
 2023 – 2024

	<u>2023 - 2024</u>
Change in Per Capita Personal Income	4.44%
Population Change	
County Population Growth	-0.53%
A. Change in Per Capita Personal Income Converted to a Ratio	1.0444
B. Population Growth Converted to a Ratio	0.9947
Calculation of Growth Factor (A x B)	1.0388647
2022 - 2023 Appropriations Limit	<u>\$ 51,268,540</u>
2023 - 2024 Appropriations Limit (51,268,540 x 1.0388647)	<u>\$ 53,261,075</u>



ANNUAL COMPREHENSIVE FINANCIAL REPORT

CITY OF UKIAH, CALIFORNIA

Fiscal Year Ended June 30, 2024

Attachment 2

YEAR-END FINANCIAL AND AUDIT REPORTS

City of Ukiah

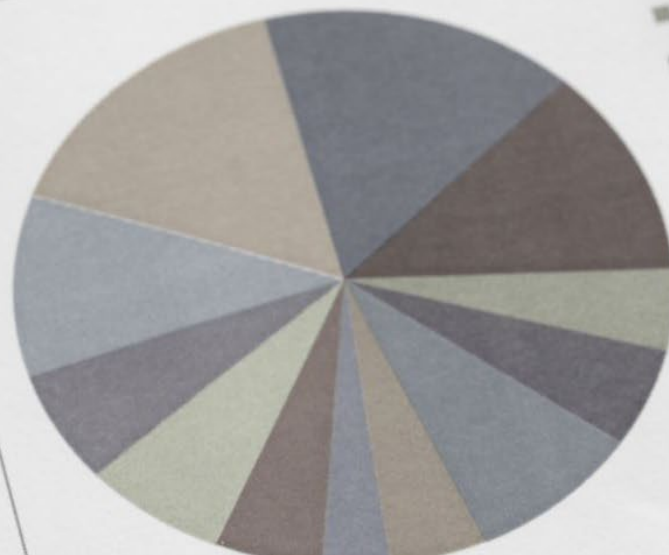
Year Ended June 30, 2024

Presented by Daniel Buffalo, MPA,
CPA, CGMA | Finance Director

March 5, 2025

THE ACCOUNTING TEAM

1. Daniel Buffalo, MPA, CPA, CGMA | Finance Director
2. Ginny Feth-Michel, CPA | Assistant Finance Director
3. Olga Keough, CPA | Controller
4. Mary Horger | Financial Services Manager – Procurement, Capital, and Special Projects
5. Jessie Brunell | Controller
6. Diana Ramos | Associate Accountant



THE ACFR

Annual
Comprehensive
Financial Report

ACFR

WHAT IS IT?

- Among other considerations, a **budget** expresses *intent*, **financial statements** *report* on what actually happened
- Management's communication to Council and community on the financial activities and condition of the City for the period (fiscal year)
 - One-year period ended June 30, 2024
- 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 generally accepted accounting principles (GAAP), promulgated by the Governmental Accounting Standards Board (GASB)

ACFR

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 ACFR and are an integral part of it
 - Pg 26 of pdf, *Independent Auditor’s Report*
 - Pg 220 of pdf, *Report on Internal Control*
 - Pg 222 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.

Three main sections:

1. Introductory
2. Financial
3. Statistical

Sections of note:

1. ***Letter of transmittal, pg 8 of pdf***
2. GFOA Award, Excellence in Financial Reporting, pg 22 of pdf
3. Audit report, pg 26 of pdf
4. ***MD&A (Management Discussion and Analysis), pg 29 of pdf***
5. General fund statements, pg 56 of pdf
6. Major enterprise fund statements (utilities), pg 61 of pdf

ACFR HOW TO READ IT

ACFR

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” (clean) opinion
 - i.e. statements are presented fairly (in all material respects) without exception
- No findings

FIN

**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, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 30, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) 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 first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material

weaknesses or significant deficiencies and therefore, material weaknesses 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. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

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

January 30, 2025

January 30, 2025

City Council
City of Ukiah
Ukiah, CA

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Ukiah for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 24, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year, except for the implementation of GASB Statement No. 100, *Accounting Changes and Error Corrections*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the fair value of investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life. We evaluated key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements as a whole.

Management's estimate of the net pension liability is based on actuarial information provided by the California Public Employee Retirement System's (CalPERS) actuarial office. We evaluated the key factors and assumptions to develop the net pension liability in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of the post closure landfill liability is based on engineering studies of the costs of the future maintenance and mitigation costs of the closure of the landfill.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of the fair value of investments in Note 3 to the financial statements represents amounts susceptible to market fluctuation.

The disclosure of accumulated depreciation in Note 6 to the financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of the net pension liability in Note 11 to the financial statements is based on the City's proportionate share of the total pension liability of the pool and includes assumptions for discount rates, which could differ from actual discount rates. Note 11 discloses the differences in the net pension liability assuming different discount rates.

The disclosure of the landfill post closure liability in Note 8 is based on an estimate of 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, 2024. Actual costs could differ from these estimated amounts.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following material misstatements detected as a result of audit procedures were corrected by management:

- 1) Adjustments were made to receivables and revenue accounts.

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 30, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the schedules listed as required supplementary information in the table of contents, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory sections, which accompanies the financial statements but is not RSI. Such information has 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 it.

Restrictions on Use

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

Very truly yours,

Van Lant & Fankhaenel, LLP



AGENDA SUMMARY REPORT

SUBJECT: Second Quarter Financial Report and Mid-Year Budget Review

DEPARTMENT: Finance

PREPARED BY: Dan Buffalo, Finance Director

PRESENTER: Dan Buffalo, Finance Director

ATTACHMENTS:

1. Mid-Year Report Presentation

Summary: The City Council will receive a presentation on the Second Quarter (December 31, 2024) Financial Report for the City of Ukiah.

Background: The report provides readers with a preliminary summary of the City's financial position and activities through the fiscal year period ending December 31, 2024. This report is unaudited.

Discussion: The following link will direct readers to the report on the City's OpenGov platform, which is a dynamic and navigable presentation allowing readers to drill down into data to explore more detail than the former report offered.

<https://stories.opengov.com/ukiahca/published/iLCgZEFso>

The report is meant to be viewed through the OpenGov platform via a web browser, preferably Google Chrome.

Recommended Action: Receive and file report.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

REVENUE: No **GRANT:** No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

COORDINATED WITH: N/A

STRATEGIC PLAN (SP): N/A

CLIMATE INITIATIVES (CI): N/A

GENERAL PLAN ELEMENTS (GP): N/A

Approved: 
Sage Sangiacomo, City Manager

MID-YEAR BUDGET REVIEW

MARCH 5, 2025

Daniel Buffalo | *Finance Director*



AGENDA



Mid-Year Review



Cost Allocation Plan



**Budget Development
Process Review**



MID-YEAR REVIEW

QUICK VOCAB REVIEW

- **REVENUE** - INFLOWS OF FINANCIAL RESOURCES RECEIVED BY THE AGENCY TO SUPPORT ITS OPERATIONS, PROGRAMS, AND CAPITAL PROJECTS
- **EXPENDITURE** - OUTFLOWS OF FINANCIAL RESOURCES USED TO PAY FOR SERVICES, PERSONNEL, CAPITAL PROJECTS, AND OPERATIONAL COSTS
- **TRANSFERS (INTERFUND)** – NEITHER REVENUE OR EXPENDITURE, BUT SUBSIDY FROM ONE FUND TO ANOTHER
- **APPROPRIATION** – A BUDGETED AMOUNT
- **FUND BALANCE** – NET FINANCIAL POSITION OF A **GOVERNMENTAL** FUND
- **NET POSITION** – OVERALL FINANCIAL POSITION OF A GOVERNMENTAL ENTITY AND USED IN **BUSINESS-TYPE** FUNDS
 - **ENTERPRISE FUNDS**
 - **INTERNAL SERVICE FUNDS**
- **WORKING CAPITAL** – (CURRENT ASSETS – CURRENT LIABILITIES)
 - WHAT'S AVAILABLE TO MEET CURRENT OPERATIONAL AND CAPITAL NEEDS



**Assets (current):
\$92.9 mil**

Unrestricted cash:
\$36.6 mil
Restricted cash: 20.5 mil
Includes internal balances (borrowings)



**Liabilities
(current): \$20.7 mil**

Excludes internal balances and deferred revenue



**Fund balance
(working capital):
\$72.2 mil**

General fund:
•38.9% of expenditures to close '24
Utility funds:
•Electric, rebuilding reserves
•Water, rebuilding through rate adjustments and grant reimbursements
•Sewer, diminishing

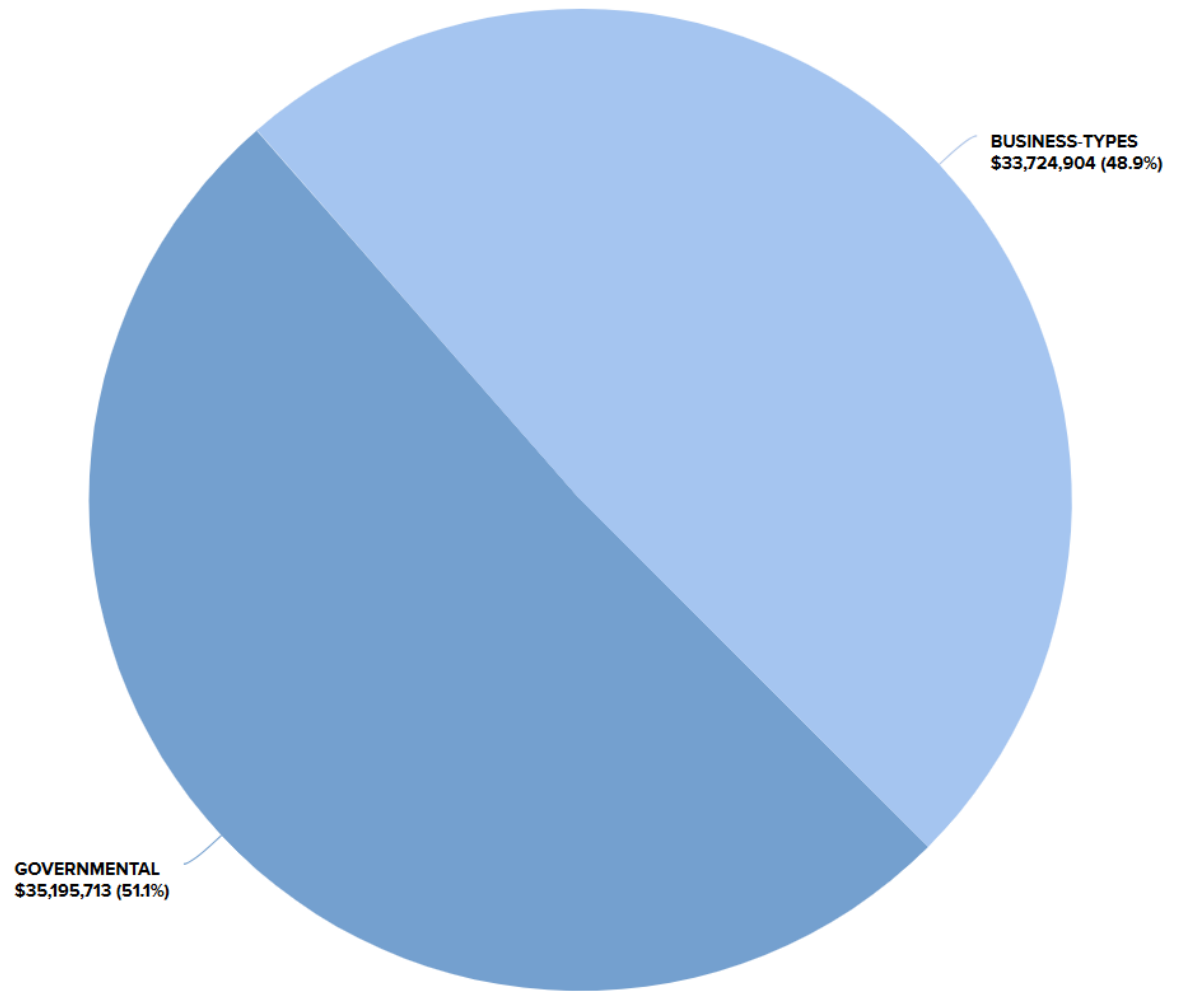
BALANCE SHEET

CITY-WIDE ACTIVITIES

SERVICE COSTS

BIG PICTURE

7

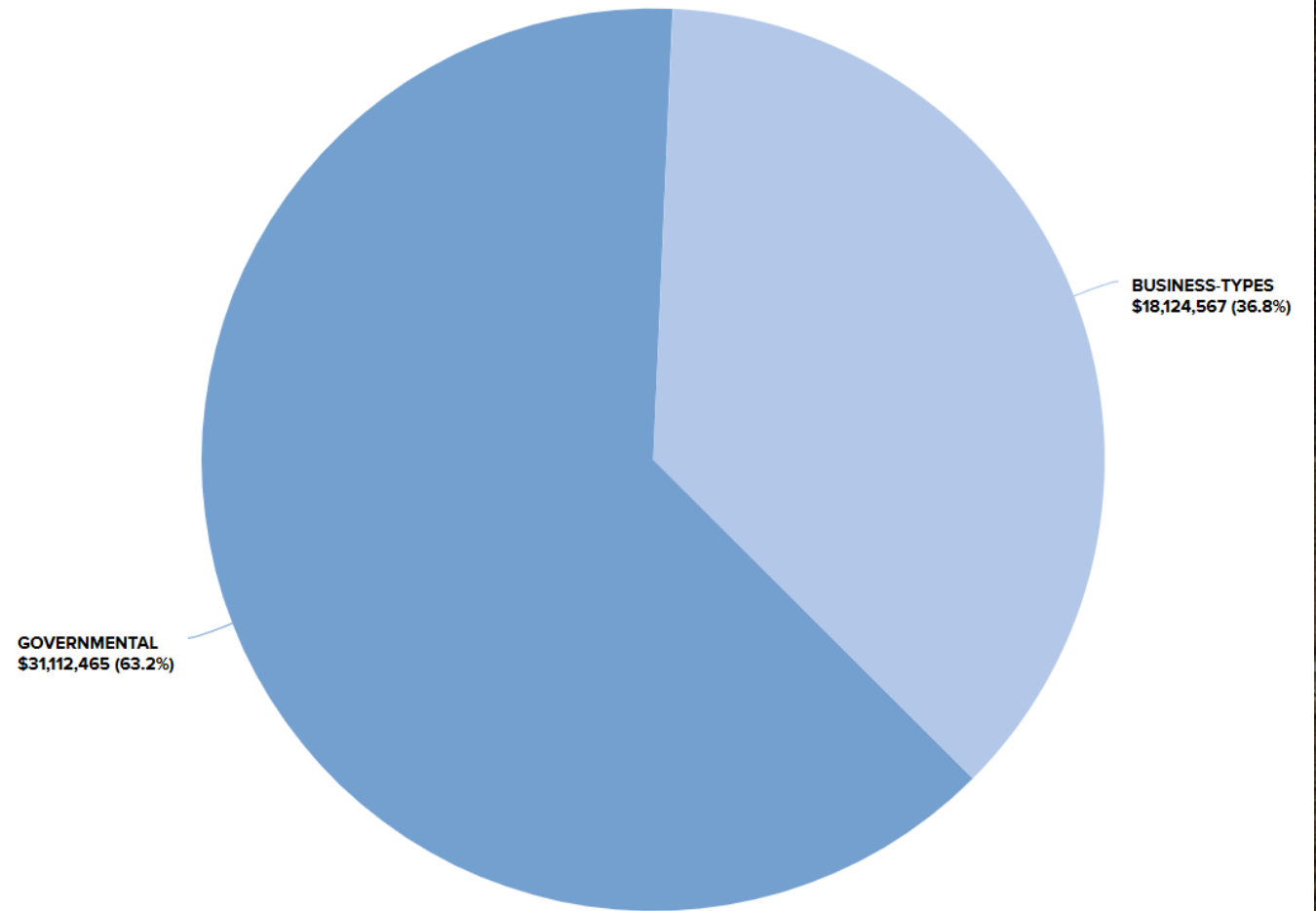


SERVICE COSTS

BIG PICTURE
W/O CAPITAL

8

Visualization

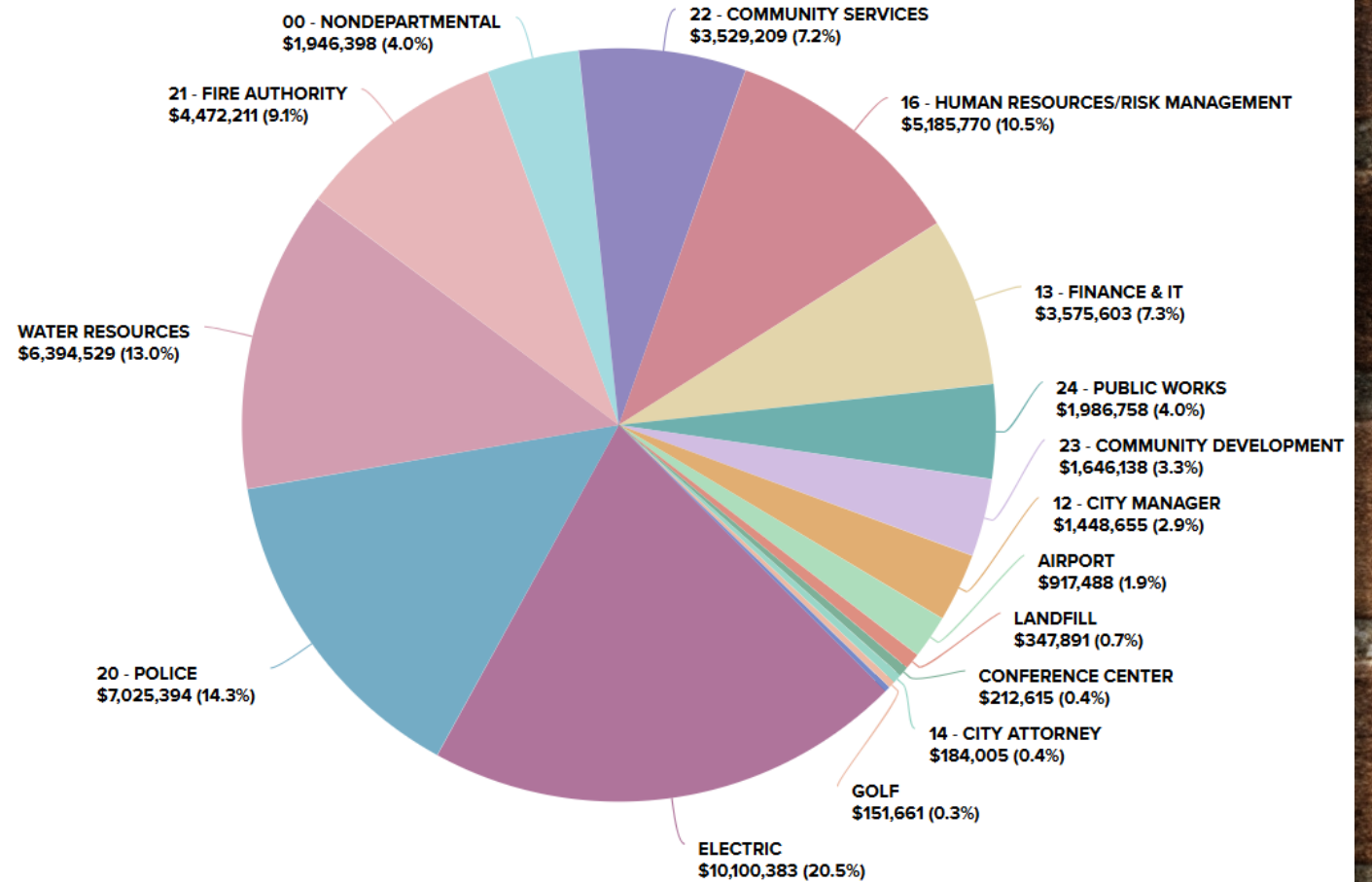


SERVICE COSTS

BY DEPARTMENT

9

Visualization

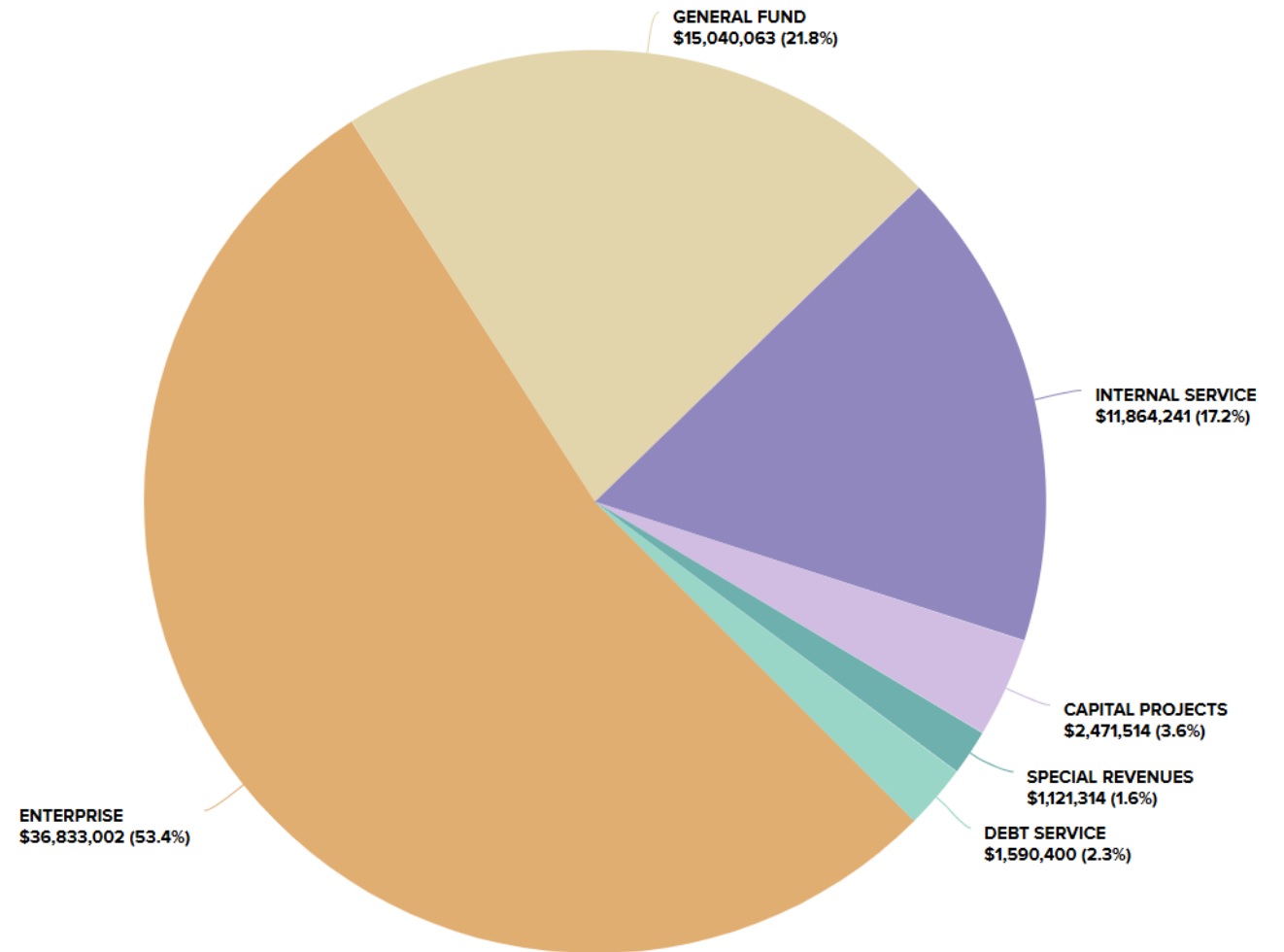


SERVICE COSTS

BY FUND

10

Visualization



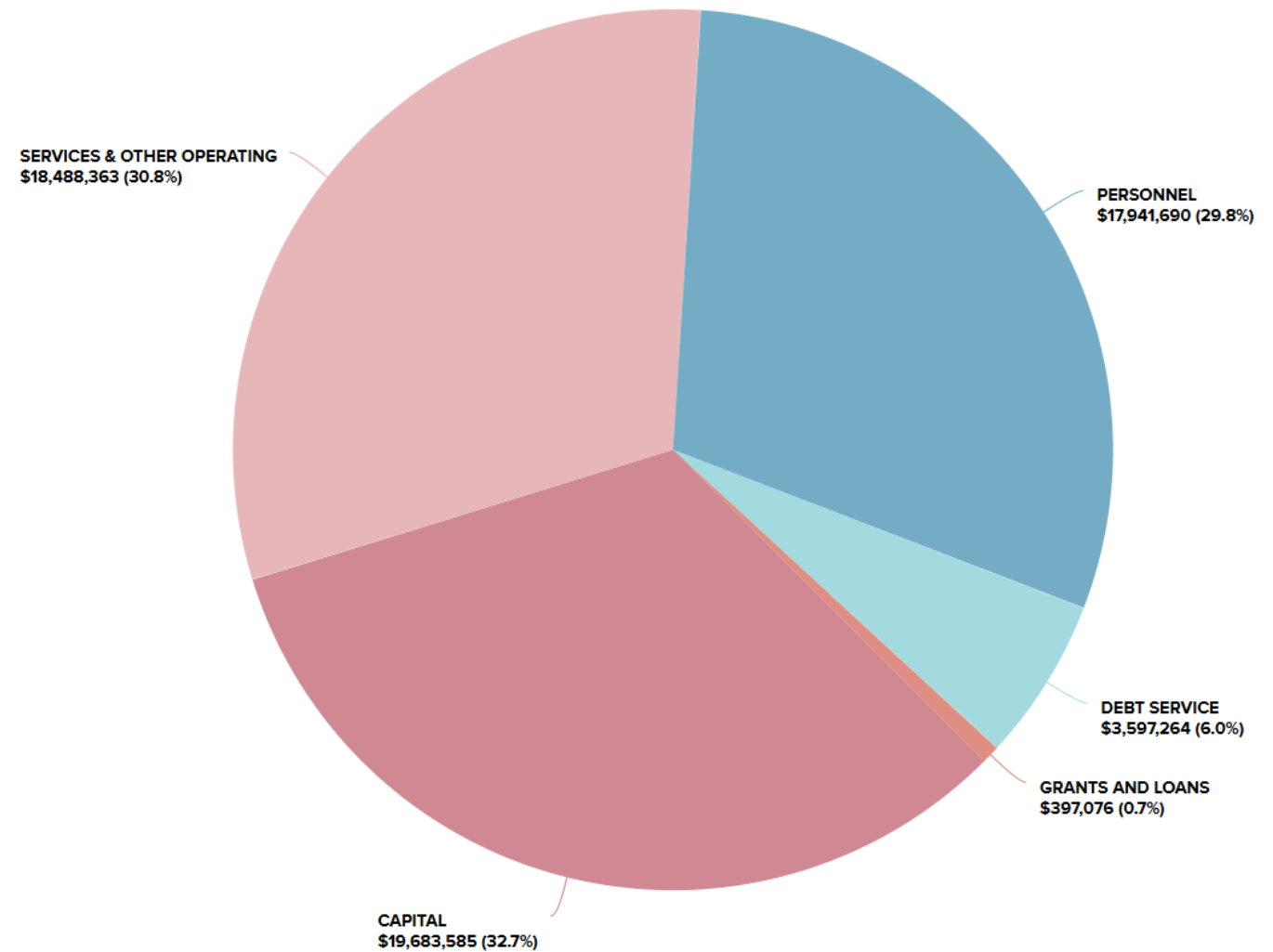
SERVICE COSTS

BY CHARACTER

DIRECT COSTS ONLY

11

Visualization

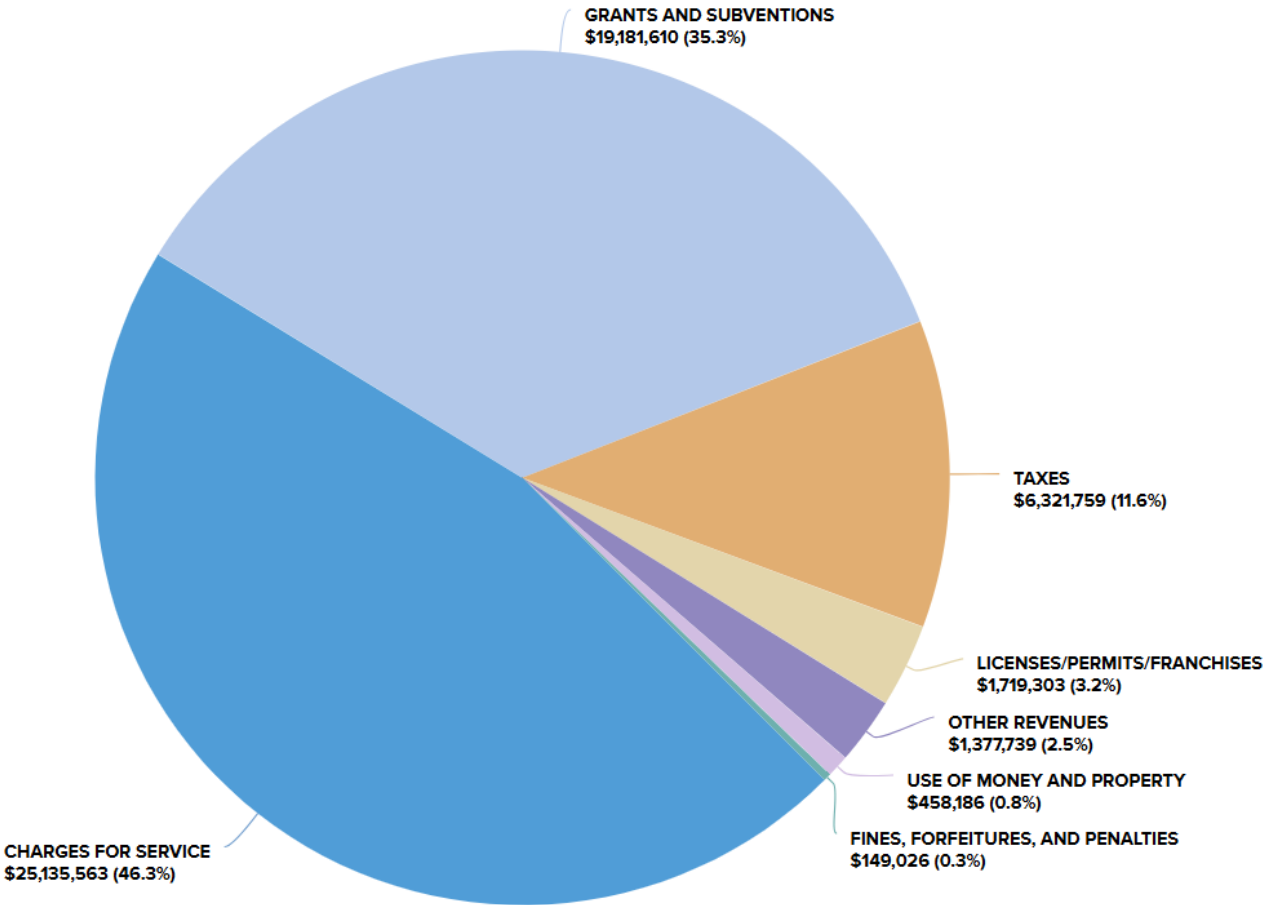


REVENUES

CITY-WIDE

12

Visualization



PROPERTY TAX

WHERE IT GOES...1% AD
VALOREM SECURED PROPERTY
TAX

13



Ukiah Unified, \$
0.34

County Office of
Ed, \$ 0.04

Mendocino
Community
College District, \$
0.06

ERAF, \$ 0.16

County general
fund, \$ 0.24

City of Ukiah, \$
0.09

Library, \$ 0.01

Special districts
and other, \$ 0.04

EXAMPLE PURCHASE HOME IN UKIAH

	City	County	Schools	Special Districts and Other	Total	Share
Ukiah Unified	\$ -	\$ -	\$ 2,240.89	\$ -	\$ 2,240.89	34.475%
County Office of Ed	-	-	269.72	-	269.72	4.150%
Mendocino Community College District	-	-	420.26	-	420.26	6.466%
ERAF	-	-	1,025.57	-	1,025.57	15.778%
County General fund	-	1,568.15	-	-	1,568.15	24.125%
Library	-	86.24	-	-	86.24	1.327%
City of Ukiah	610.01	-	-	-	610.01	9.385%
Special districts and other	-	-	-	279.16	279.16	4.295%
Total distribution (% rate)	\$ 610.01	\$ 1,654.39	\$ 3,956.44	\$ 279.16	\$ 6,500.00	100.000%

• ASSUMPTIONS

- **\$650K PURCHASE PRICE**
- **TOTAL ANNUAL AD
VALOREM PROPERTY TAX:
\$6,500**

SALES TAX

- **WHERE IT GOES...**
- **SALES TAX TOTAL RATE IN UKIAH: 8.875%**



EXAMPLE SPEND \$350 AT COSTCO

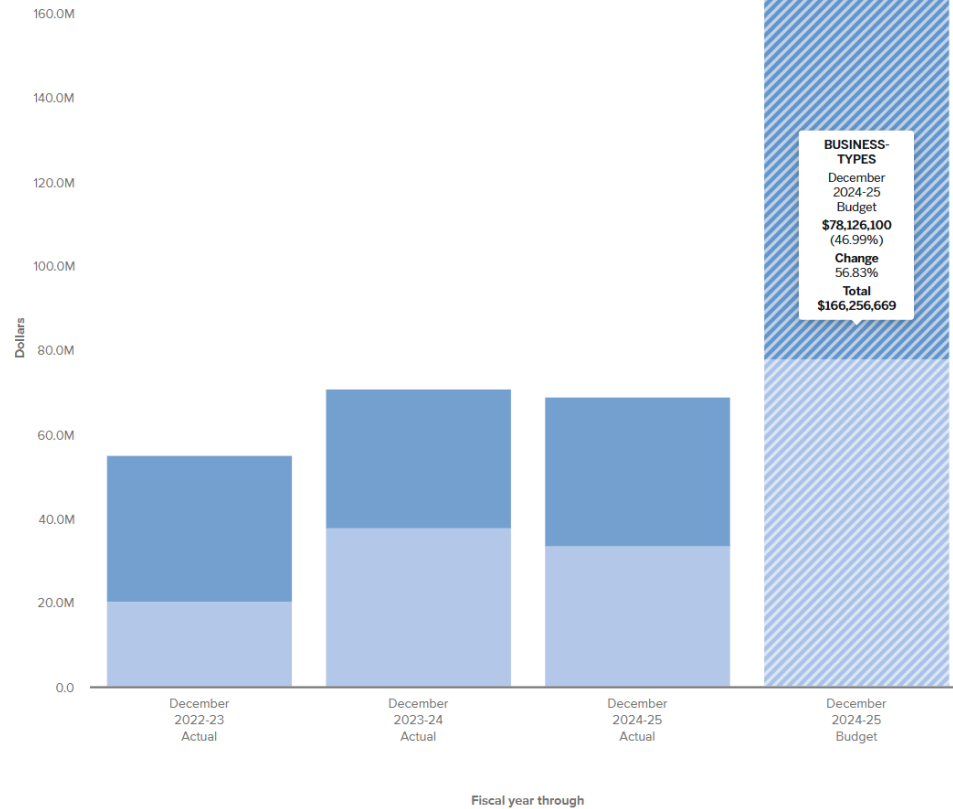
Sales Tax Distribution, City of Ukiah Jurisdiction

	City	County	State	Total	Share
State general fund	\$ -	\$ -	\$ 12.91	\$ 12.91	41.549%
State education protection fund (realignment)	-	-	0.88	0.88	2.817%
City of Ukiah	3.50	-	-	3.50	11.268%
City of Ukiah Measure P	1.75	-	-	1.75	5.634%
City of Ukiah Measure Y	1.75	-	-	1.75	5.634%
State local revenue fund 2011 (realignment)	-	3.72	-	3.72	11.972%
Local public safety fund (Prop 172)	-	1.75	-	1.75	5.634%
State local health fund	-	1.75	-	1.75	5.634%
County library fund	-	0.88	-	0.88	2.817%
County Measure P	-	0.88	-	0.88	2.817%
County Measure B	-	0.44	-	0.44	1.408%
Transportation fund	-	0.88	-	0.88	2.817%
Total distribution (% rate)	\$ 7.00	\$ 10.28	\$ 13.78	\$ 31.06	100.000%

• ASSUMPTIONS

- **ALL TAXABLE GOODS**
- **PRICE PAID: \$350.00**
- **TAX PAID: \$31.06**
- **TOTAL CHARGED:
\$381.06**

Visualization



BUDGET CONDITION

- **CITY-WIDE**
- **58.55% REMAINING**

TAKEAWAYS

1. City-wide financial position remains strong
 - Challenged by timing differences
 - Overall cash flow has stabilized
2. General fund faces pressure from lagging sales tax revenue
3. Utilities' financial positions vary
 - Water and electric stabilizing
 - Wastewater facing cash flow challenges and depleted reserves
4. Grant activity remains high
5. Capital investment remains a priority
 - significant progress on infrastructure projects

INDIRECT COST ALLOCATION

WHAT IS IT?

- A systematic method used to distribute **indirect costs**—expenses that benefit multiple departments or programs but are not directly attributable to a single function—across the appropriate cost centers.
- Provides **total** cost of a service: $\text{Total cost} = \text{Direct cost} + \text{Indirect cost}$

KEY COMPONENTS

- **Identification of Indirect Costs**

- **Cost Pools**

- Costs are grouped into pools based on the function they serve.
 - Example: An **administrative services** cost pool might include finance, HR, and IT.

- **Allocation Bases (Cost Drivers)**

- These define how costs are distributed among benefiting departments.
- Common allocation bases include:
 - **Square footage occupied** (for facilities costs)
 - **Number of employees** (for HR-related costs)
 - **Expenditures managed** (for Finance-related costs)

- **Calculation of Indirect Cost Rates**

- Typically expressed as a percentage
- Separate rates may be calculated for different cost pools.

- **Application of Costs to Departments or Programs**

- Once allocated, indirect costs are charged to departments based on their usage.

WHY IS IT IMPORTANT?

- **Efficiency**

- In lieu of direct charges or billing tracked to time other measurement of effort.

- **Financial Transparency**

- Provides a clear method for allocating shared costs.

- **Cost Recovery**

- Helps recover eligible indirect costs from grants and other funding sources.

- **Budgeting & Planning**

- Ensures departments are charged fairly for central services.

- **Regulatory Compliance**

- Essential for grants requiring cost allocation, such as **federal or state grants** (e.g., OMB's Uniform Guidance, 2 CFR Part 200).

WHAT COSTS GET ALLOCATED?

Administrative and Overhead	Basis of Allocation
City Council	% of Budget
City Manager	% of Budget
City-Wide Admin Services	% of Budget
Community Outreach/ PIO	% of Budget
City Clerk	% of Budget
Economic Development	% of Budget
Emergency Management	% of Budget
Disbursements (A/P, Payroll)	% of Budget
Accounting and Budgeting	% of Budget
City Attorney	% of Budget
City Treasurer	Prior Year Interest
Human Resources	FTE
Grant Program Management	% of Budget
Internal Services	
Worker's Comp	% of Salary
Insurance Liability	Risk assessment
Garage	Labor and parts
Purchasing	Contractual services and supplies
Billing & Collections	Billable revenues
Dispatch	Call volume
Buildings, Grounds, and Corp Yard	Square footage and total budget
Information Technology	FTE

WHAT SERVICES DO THOSE COSTS PROVIDE

ADMINISTRATION AND OVERHEAD

**Governance & Policy
(City Council & City
Manager)**

**Financial Management
(Accounting, Budgeting,
Treasury,
Disbursements)**

**Legal Services (City
Attorney)**

**Public Safety &
Emergency
Management**

**Human Resources &
Workforce Management**

**Economic Development
& Community Growth**

**Public Communications
& Community
Engagement (PIO & City
Clerk)**

**Infrastructure &
Utilities Management**

**Grant Administration &
External Funding**

**Citywide Administrative
Services & Operational
Support**

WHAT SERVICES DO THOSE COSTS PROVIDE

WORKER'S COMP

Claims Management

Risk Management & Loss
Control

Medical & Rehabilitation
Services Coordination

Financial Management &
Cost Allocation

Compliance & Regulatory
Reporting

Return-to-Work
Programs

Litigation & Legal
Support

Employee Education &
Support

WHAT SERVICES DO THOSE COSTS PROVIDE

LIABILITY INSURANCE



1. CLAIMS
ADMINISTRATION



2. RISK MANAGEMENT
& LOSS PREVENTION



3. FINANCIAL
MANAGEMENT &
COST ALLOCATION



4. INSURANCE
PROCUREMENT &
COVERAGE
MANAGEMENT



5. LITIGATION & LEGAL
SUPPORT



6. REGULATORY
COMPLIANCE &
REPORTING



7. CONTRACT & POLICY
REVIEW



8. TRAINING &
EDUCATION

WHAT SERVICES DO THOSE COSTS PROVIDE

GARAGE AND FLEET MAINTENANCE



1. Vehicle &
Equipment
Maintenance



3. Fleet Procurement
& Replacement
Planning



5. Compliance &
Safety Inspections



6. Fleet Asset Tracking
& Inventory Control



7. Emergency &
Specialized Vehicle
Support



8. Sustainability &
Green Fleet Initiatives

WHAT SERVICES DO THOSE COSTS PROVIDE

PURCHASING



PROCUREMENT &
PURCHASING
MANAGEMENT



CONTRACT
ADMINISTRATION &
VENDOR
MANAGEMENT



REGULATORY
COMPLIANCE & RISK
MANAGEMENT



INVENTORY &
WAREHOUSING
MANAGEMENT



E-PROCUREMENT &
TECHNOLOGY
INTEGRATION



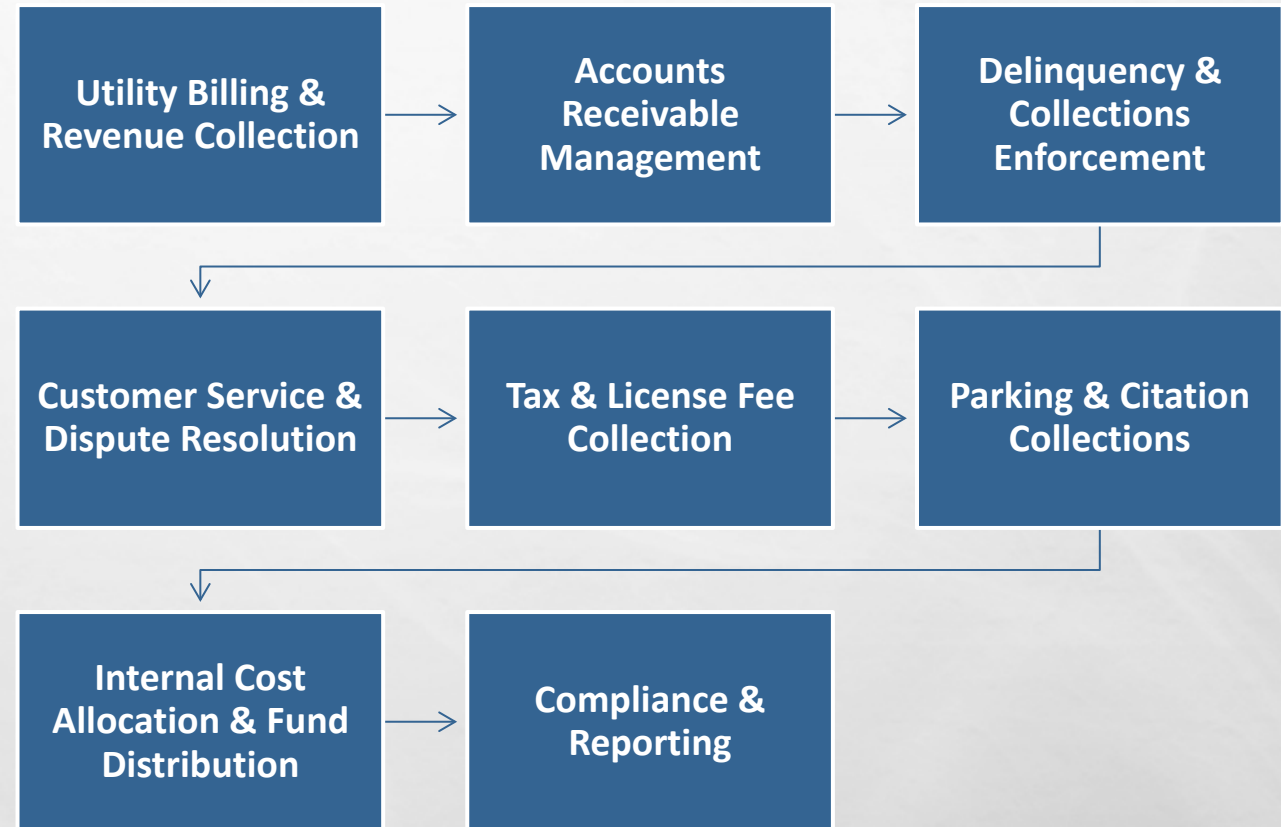
SUSTAINABLE &
GREEN
PROCUREMENT
INITIATIVES



EMERGENCY &
DISASTER
PROCUREMENT

WHAT SERVICES DO THOSE COSTS PROVIDE

BILLING AND COLLECTIONS



WHAT SERVICES DO THOSE COSTS PROVIDE

DISPATCH



WHAT SERVICES DO THOSE COSTS PROVIDE

CIVIC CENTER BUILDING MAINTENANCE AND CORP YARD



WHAT SERVICES DO THOSE COSTS PROVIDE

INFORMATION TECHNOLOGY (IT)



Network &
Infrastructure
Management



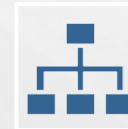
Cybersecurity & Data
Protection



Help Desk & Technical
Support



Enterprise Applications
& Software
Management



IT Project
Management &
System Upgrades



Telecommunication &
Unified
Communications



Data Analytics

IMPLEMENTATION CONSIDERATIONS

- **Consistency & Fairness**

- The methodology must be rational and reasonable.

- **Grant Compliance**

- Ensure alignment with federal and state funding requirements.

- **Periodic Review**

- Regular updates are needed to reflect changes in costs or organizational structure.

BUDGET PROCESS AND SCHEDULE

BUDGET PROCESS



QUESTIONS



AGENDA SUMMARY REPORT

SUBJECT: Status Report on Emergency Contract with Diamond D Construction, LLC for the Emergency Repair of the Western Hills Mudslide at the City Water Tank (Pressure Zone 1-North, or PZ1-N) and Request for Authorization to Continue Work Under This Emergency Contract

DEPARTMENT: Water Resources

PREPARED BY: Sean White, Water Resources Director

PRESENTER: Sage Sangiacomo, City Manager

ATTACHMENTS:

1. Resolution 2025-08 - Emergency Procurement for Mudslide at PZ1
2. Diamond D Estimate for PZ1
3. Purchase Order for Diamond D Slide

Summary: Council will receive a status report on the contract with Diamond D Construction for the emergency repair of the Western Hills mudslide at the City water tank and consider approving continued work.

Background: During the major rain event on February 4-5, a mudslide occurred in the western hills, settling at the base of a City water tank referred to as Pressure Zone 1-North (PZ1-N). Due to the muddy conditions, slope of the hillside, and specialized nature of the repairs, City crews determined that a professional contractor would be required to perform the work. Additionally, significant rain was forecast for the following days, causing concern that the water tank and hillside would potentially be compromised if emergency repairs did not commence immediately.

On February 19, 2025, City Council approved a Resolution approving the procurement without public bidding of construction services to repair the mudslide at the City water tank in the western hills (Attachment 1).

Discussion: Staff worked with the Procurement Department to assess availability and obtain proposals from local contractors. Diamond D Construction was available to begin immediately and was determined to be qualified to do the work (Attachments 2 and 3).

Work to temporarily remediate the site began on February 7th and was completed on February 12th. Work involved removing material at the toe of the slope that had built up against the tank and removing material perched immediately above the tank. Due to the extremely wet condition of the site, only material within the reach of an excavator could be graded or removed. A small ditch was also cut in the hillside above the tank to redirect runoff.

The slide area was then tarped to protect it from rainfall. City Staff also added jute netting to other portions of the site to further protect the hillside.

Once the area has dried further grading will be required.

To fully stabilize, this site will require a geotechnical investigation and plan, followed by extensive earthwork.

Staff is requesting the Council's approval to continue using the emergency contract with Diamond D Construction, LLC.

Recommended Action: Receive report and approve the continued work on the emergency contract with Diamond D Construction for the emergency repair of the Western Hills mudslide at the City water tank PZI-N.

BUDGET AMENDMENT REQUIRED: TBD

CURRENT BUDGET AMOUNT:

PROPOSED BUDGET AMOUNT:

FINANCING SOURCE: Water Fund; 82027113-80230-18234

REVENUE: YES / No GRANT: YES / No

PREVIOUS CONTRACT/PURCHASE ORDER NO.: PO 48757-00

COORDINATED WITH: Sage Sangiacomo, City Manager; Sean White, Water Resources Director

STRATEGIC PLAN (SP):

CLIMATE INITIATIVES (CI):

GENERAL PLAN ELEMENTS (GP):

Approved:


Sage Sangiacomo, City Manager

RESOLUTION NO. 2025-08

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 MUDSLIDE AT THE CITY WATER TANK (PZ1) IN THE WESTERN HILLS

WHEREAS:

1. During a winter storm event on about February 5, 2025, a portion of the hillside in the Western Hills slid out, settling against the City water tank referred to as PZ1, or Pressure Zone 1; and
2. Concerned about possible damage to the City water tank, both from this slide and the possibility of future slides, City Staff determined that emergency repairs were required; and
3. With damage caused to public property; and
4. 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
5. 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 mudslide in the Western Hills and damaged public without providing notice inviting bids.
3. The City Council authorizes the City Procurement Officer to contract with Diamond DConstruction to repair the mudslide in the Western Hills in the amount of \$30,042.

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 mudslide and public property repair work.

PASSED AND ADOPTED this 19th day of February, 2025, by the following roll call vote:

AYES: Councilmembers Rodin, Criss, Orozco, Sher, and Mayor Crane

NOES: None

ABSENT: None

ABSTAIN: None


Douglas F. Crane, Mayor

ATTEST:


Kristine Lawler, City Clerk

Customer Info:

City Of Ukiah

Contractor Submitting Bid:

Diamond D Construction, LLC

PO Box 595

Talmage, CA 95481

Lic. 1027104

(707)953-4484

Job Location:

Golf Course Water Tanks

Date: 2/6/2025**Work to be performed:**

Diamond D Construction, LLC will provide all labor and material necessary to perform the following work.

Clear The Bottom

Includes a cost to clear all slide debris off the water tank and everything that can be reached by our excavator from the bottom. Once materials are cleaned up we will reroute a drainage ditch above the slide area to drain away from the slide area. We are also including covering the entire slide area in plastic and anchor the plastic with sandbags and rope.

Total \$30,042.00

PLEASE ALLOWED BY THIS TASK

Clear the Entire Slide

Includes clearing all sliding material from top of the slip plain to the bottom. Will include rerouting the ditch, and covering in plastic as well.

This will depend on the timing of when this is done and if the material is suitable to set an excavator or dozer on.

Total \$71,650.00

K Rail Guard

Includes a cost to set up 40 lineal foot of concrete K rail at the bottom of the slide to protect falling rocks from hitting the tank. Price also includes the K rail rental for 3 months.

Total \$5,995.00

Conditions

Dump site provided by city

Exclusions

No bonding is included in this price.

Payment Terms:

All payments will be made within 21 days of the invoice being sent to the customer.

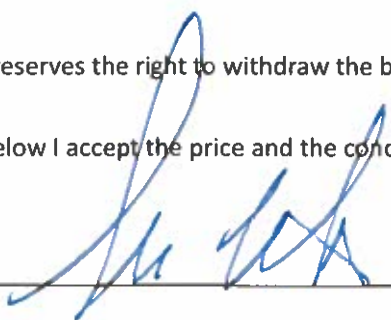
After 21 days an additional 1.5% of the amount invoiced will be added to the total amount owed and every month after until amount is paid in full.

This bid price is good for 60 days. If a signed acceptance is not received within 60 days

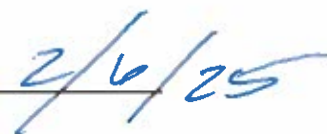
Diamond D reserves the right to withdraw the bid.

By signing below I accept the price and the conditions of this bid.

Signature:

A handwritten signature in blue ink, appearing to be "H. H. H.", written over a horizontal line.

Date:

A handwritten date in blue ink, "2/6/25", written over a horizontal line.



Purchase Order

Fiscal Year 2025

Page 1 of 2

THIS NUMBER MUST APPEAR ON ALL INVOICES,
PACKAGES AND SHIPPING PAPERS.Purchase
Order #

48757-00

Delivery must be made within
doors of specified destination.B
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T
OCITY OF UKIAH
ATTN: ACCOUNTS PAYABLE
300 SEMINARY AVENUE
UKIAH, CA 95482V
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D
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RDIAMOND D CONSTRUCTION
650 BLUE OAK DR
UKIAH CA 95482S
H
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P
T
OCITY OF UKIAH - ANNEX
411 W CLAY STREET
UKIAH CA 95482

Vendor Phone Number		Vendor Fax Number	Buyer		Date Ordered	Date Required
			Myles Fisette		02/06/2025	
Delivery Reference		Freight Method/Terms		Department/Location		Sales Tax Rate
		FOB UKIAH/N30		WATER/SEWER		0.000
Item#	Description/Part No.	Qty	UOM	Unit Price	Extended Price	
1	The Above Purchase Order Number Must Appear On All Correspondence - Packing Sheets And Bills Of Lading CLEAR BOTTOM OF SLIDE-CLEAR ALL SLIDE DEBRIS. REROUTE A DRAINAGE DITCH ABOVE SLIDE AREA. COVER SLIDE AREA IN PLASTIC AND ANCHOR WITH SAND BAGS. 82027113 - 80230 - 18234 \$30,042.00 EMERGENCY WORK PER CM OFFICE PER ESTIAMTE DATED 2/6/25	1.0	EACH	\$30,042.000	\$30,042.00	

By

Purchasing Supervisor

VENDOR COPY

Total Ext. Price	\$30,042.00
Total Sales Tax	
Total Discount	
Total Credit	
Total Freight	
PO Total	\$30,042.00

1. **GENERALLY.** These Terms and Conditions of Sale ("Terms and Conditions") apply to all purchases by City of Ukiah. (Referred to as "Buyer"). The supplier of goods and services under this transaction is herein referred to as "Seller". The goods or service purchased are referred to as the "Purchase."

2. **TERMS EXCLUSIVE.** Buyer will order the goods or services described herein only upon the terms and conditions contained herein. Seller's acceptance of this order shall occur either through commencement of performance under this order or acknowledgment of this order. By accepting this order, Seller waives all terms and conditions contained in its quotation, acknowledgment, invoice or other documents which are different from or additional to those contained herein and all such different or additional terms and conditions shall be null and void. **SELLER MAY NOT CHANGE MATERIAL OF MANUFACTURE, SOURCES OF SUPPLY, MANUFACTURING PROCESS OR LOCATION WITHOUT THE PRIOR WRITTEN CONSENT OF BUYER.**

3. **INSPECTION.** All goods shall be received subject to Buyer's inspection and rejection. Defective goods and goods otherwise not conforming to this order shall be held for Seller's instruction and at Seller's risk, and if Seller so directs, shall be returned at Seller's expense. No defective goods shall be replaced without a new purchase order. Payment by Buyer shall not be construed as an acceptance of goods. Buyer may return to Seller any non-defective, excess goods within thirty (30) days of receiving them.

4. **CHANGES.** City may make changes within the general scope of this order in drawings and specifications for specially manufactured supplies, place of delivery, method of shipment or packing of the order by giving notice to Seller and subsequently confirming such changes in writing. If such changes affect the cost of or the time required for performance of this order, an equitable adjustment in the price or delivery or both must be made. No change by Seller is allowed without City's written approval. Any claim by Seller for an adjustment under this section must be made in writing within thirty (30) days from the date of receipt by Seller of notification of such change unless City waives this condition in writing. Nothing in this section excuses Seller from proceeding with performance of the order as changed.

5. **TERMINATION.** City may terminate this order at any time, either verbally or in writing, with or without cause. Should termination occur, City will pay Seller as full performance until such termination the unit or pro rata order price for the performed and accepted portion of the Purchase. City may provide written notice of termination for Seller's default if Seller refuses or fails to comply with this order. If Seller does not cure such failure within a reasonable time period, or fails to perform the Purchase within the time specified (or allowed by extension), Seller will be liable to City for any excess costs incurred by City.

6. **TIME EXTENSION.** Time is of the essence City may extend the time for completion if, in City's sole determination, Seller was delayed because of causes beyond Seller's control and without Seller's fault or negligence. In the event delay was caused by City, Seller's sole remedy is limited to recovering money actually and necessarily expended by Seller because of the delay; there is no right to recover anticipated profit.

7. **REMEDIES CUMULATIVE.** City's rights and remedies under this order are not exclusive and are in addition to any rights and remedies provided by law.

8. **TITLE.** Title to materials and supplies purchased under this order pass directly from Seller to City upon City's written acceptance following an actual inspection and City's opportunity to reject.

9. **PAYMENT.** City will pay Seller after receiving acceptable invoices for materials and supplies delivered and accepted or services rendered and accepted. City will not pay cartage, shipping, packaging or boxing expenses unless specified in this order.

10. **INDEMNIFICATION.** Seller agrees to indemnify and hold harmless from and against any claim, action, damages, costs (including, without limitation, attorney's fees), injuries, or liability, arising out of the Purchase or the order, or their performance. Should City be named in any suit, or should any claim be brought against it by suit or otherwise, whether the same be groundless or not, arising out of the Purchase or order, or their performance, Seller will defend City (at City's request and with counsel satisfactory to City) and indemnify City for any judgment rendered against it or any sums paid out in settlement or otherwise. For purposes of this section "City" includes City's officers, elected officials, and employees. This paragraph 9 will survive termination of this order. The requirements as to the types and limits of insurance coverage to be maintained by Seller, and any approval of such insurance by City, are not intended to and will not in any manner limit or qualify the liabilities and obligations otherwise assumed by Seller pursuant to this order, including, without limitation, to the provisions concerning indemnification.

11. **WARRANTY.** Seller agrees that the Purchase is covered by the most favorable commercial warranties the Seller gives to any customer for the same or substantially similar supplies or services, or such other more favorable warranties as is specified in this order. Warranties will be effective notwithstanding any inspection or acceptance of the Purchase by City.

12. **ASSIGNMENT.** City may assign this order. Except as to any payment due under this order, Seller may not assign or subcontract the order without City's written approval. Should City give consent, it will not relieve Seller from any obligations under this order and any transferee or subcontractor will be considered Seller's agent.

13. **INSURANCE.** Seller must provide the insurance indicated on the face sheet of this order.

14. **PERMITS.** Seller must procure all necessary permits and licenses, and abide by all federal, state, and local laws, for performing this order.

15. **INDEPENDENT CONTRACTOR.** City and Seller agree that Seller will act as an independent contractor and will have control of all work and the manner in which it is performed. Seller will be free to contract for similar service to be performed for other employers while under contract with City. Seller is not an agent or employee of City and is not entitled to participate in any pension plan, insurance, bonus or similar benefits City provides for its employees. Any provision in this order that may appear to give City the right to direct Seller as to the details of doing the work or to exercise a measure of control over the work means the Seller will follow the direction of the City as to end results of the work only.

16. **WAIVER.** City's review or acceptance of, or payment for, work product prepared by Seller under this order will not be construed to operate as a waiver of any rights City may have under this Agreement or of any cause of action arising from Seller's performance. A waiver by City of any breach of any term, covenant, or condition contained in this order will not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant, or condition contained in this order, whether of the same or different character.

17. **INTERPRETATION.** This Agreement was drafted in, and will be construed in accordance with the laws of the State of California, and exclusive venue for any action involving this agreement will be in Mendocino County.



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 Crane and Various Councilmembers

ATTACHMENTS:

1. 2025 City Council Special Assignments and Ad Hoc(s)

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.

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

DIVERSITY-EQUITY INITIATIVES (DEI): N/A

CLIMATE INITIATIVES (CI): N/A

GENERAL PLAN ELEMENTS (GP): N/A

Approved: 
Sage Sangiacomo, City Manager

LOCAL / UKIAH VALLEY	MTG DATE/TIME	MEETING LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
City Broadband Project	TBD	TBD	Civic Center 300 Seminary Ave. Ukiah, CA 95482	to evaluate the Request for Proposal (RFP) for the Internet Service Provider (ISP) for the California's Public Utilities Commission (CPUC) Last Mile Broadband	Orozco	Jim Robbins , Grants Manager, 463-6708; jrobbins@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
Disaster Council	Shall meet a minimum of once 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.	Office of Emergency Management 300 Seminary Ave. Ukiah, CA 95482 467-5720 - Traci Boyl	Develop any necessary emergency and mutual aid plans, agreements, ordinances, resolutions, rules, and regulations.	Orozco Criss - Alternate	Traci Boyl , City Manager's Office Management Analyst; 467-5720; tboyl@cityofukiah.com
Greater Ukiah Business & Tourism Alliance (GUPTA)	4th Monday of month, 10 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	Marianne Davison - Community Services Department Staff Orozco - Alternate	Shannon Riley , Deputy City Manager; 467-5793 sriley@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	Rodin Orozco - Alternate	Sean White , Director of Water Resources; 463-5712 swhite@cityofukiah.com
North Coast Opportunities (NCO)	4th Wednesday of month, 2 p.m.	Alternating locations - Ukiah and Lakeport	Governing Board Chair North Coast Opportunities 413 North State Street Ukiah, CA 95482	Assist low income and disadvantaged people to become self reliant	Neil Davis	Neil Davis, Community Services Director; 467-5764 ndavis@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	Orozco, Sher Neil Davis - Alternate	David Burton , Museum Director; 467-2836 dburton@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 501 Low Gap Rd., Rm. 1010 Ukiah, CA 95482 463-4441	GSA serves as the Groundwater Sustainability Agency in the Ukiah Valley basin	Crane N/A - Alternate	Sean White , Director of Water Resources; 463-5712 swhite@cityofukiah.com
MENDOCINO COUNTY	MTG DATE/TIME	MEETING LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
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 (<i>Mayor - Primary; Vice Mayor - Alternate</i>)	Mayor Crane Vice Mayor Sher	Kristine Lawler , City Clerk; 463-6217 klawler@cityofukiah.com
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
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	Sher Rodin - Alternate	Kristine Lawler , City Clerk; 463-6217; klawler@cityofukiah.com
Mendocino County 1st 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 City's 1st District Supervisor	Crane Rodin - Alternate	Sage Sangiacomo , City Manager; 463-6221; ssangiacomo@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 County's 2nd District Supervisor	Criss Rodin - Alternate	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	Criss Sher - Alternate	Tim Eriksen , Public Works Director/City Engineer; 463-6280 teriksen@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	Liaisons: Owen/Schlatter	Greg Owen , Airport Manager; 467-2855; gowen@cityofukiah.com Craig Schlatter , Director of Community Development; 463-6219; cschlatter@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	Rodin Crane - Alternate for both city seat members on Commission	Craig Schlatter , Director of Community Development; 463-6219; cschlatter@cityofukiah.com

MENDOCINO COUNTY Continued	MTG DATE/TIME	MEETING	LOCATION	MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
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	Crane Sher - 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	Sher Rodin - Alternate	Tim Eriksen, Public Works Director/City Engineer ; 463-6280 teriksen@cityofukiah.com
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	Criss Max Brazill, Admin Lieutenant - Alternate	Cedric Crook , Police Chief; 463-6771; ccrook@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/Orozco	Sean White , Director of Water Resources; 463-5712 swhite@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	Orozco, Criss Sage Sangiacomo, City Manager Cedric Crook, Police Chief	Sage Sangiacomo , City Manager; 463-6221 ssangiacomo@cityofukiah.com
REGIONAL	MTG DATE/TIME	LOCATION		MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Great Redwood Trail Agency (GRTA)	Bi-monthly, 3rd Thursdays, 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	Rodin Sher - Alternate	Neil Davis , Community Services Director 467-5764 ndavis@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	Orozco Criss - Alternate	Sage Sangiacomo , City Manager; 463-6221 ssangiacomo@cityofukiah.com
Russian River Watershed Association (RRWA)	4th Thursday of month, 9:00 a.m. (only 5 times a year)	Windsor Town Hall 9291 Old Redwood Hwy, #400 Windsor, CA 95492 707-838-1000		Russian River Watershed Association 2235 Mercury Way, Suite 105 Santa Rose, CA 95407 info@rwwatershed.org 707-508-3670 (message only)	Consider issues related to Russian river - plans projects and funding requests	Rodin Sher - Alternate	Tim Eriksen , Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com
Northern California Power Agency (NCPA) - Commission	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 State and local power utilities developing and operating power generation, providing scheduling and related energy services and providing regulatory and legislative support.	Crane - Commissioner Sher - City Council Alternate Sauers - Alternate and Commissioner in absence of Commissioner Crane	Cindi Sauers - Electric Utility Director; 463-6286 csauers@cityofukiah.com
Northern California Power Agency (NCPA) – Lodi Energy Center (LEC) Appointment	2nd Monday of month, 10:00 AM	Lodi, CA and other locations		651 Commerce Drive Roseville, CA 95678 916-781-4299	Committee oversees the operation, maintenance and expenditures of the LEC 300 MW generating project.	Sauers – Project Participate Appointee	Cindy Sauers , Electric Utility Director, 463-6286, csauers@cityofukiah.com
Transmission Agency of Northern California (TANC)	4th Wednesday of month, 10 a.m.	35 Iron Point Circle Suite 225 Folsom, CA		35 Iron Point Cir #225 Folsom, CA 95630 916-852-1673; info@tanc.us	Provide electric transmission to its Member utilities through transmission line ownership or contract arrangements.	Crane Sauers - Alternate	Cindi Sauers - Electric Utility Director; 463-6286 csauers@cityofukiah.com
STANDING COMMITTEES	MTG DATE/TIME	LOCATION		MAILING ADDRESS/CONTACT	COMMITTEE FUNCTION	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Diversity and Equity	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/Criss	Traci Boyl , City Manager's Office Management Analyst; 467-5720; tboyl@cityofukiah.com
Fire Executive Committee	2nd Tue, every other month beginning in January; 5:00 p.m.	Ukiah Valley Conference Center, 200 S. School Street Ukiah, CA		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/Sher Alternates: Criss	Doug Hutchison , Fire Chief; 463-6263; dhutchison@cityofukiah.com
Countywide Oversight Board to the RDA Successor Agencies	4th Thursday of January, 4:00 p.m.; meets annually	Ukiah Valley Conference Center, 200 S. School Street Ukiah, CA		City of Ukiah ATTN: City Clerk 300 Seminary Ave. Ukiah, CA 95482	Oversee and direct the Successor Agencies of the former redevelopment agencies	Crane	Dan Buffalo , Director of Finance; 463-6220 dbuffalo@cityofukiah.com Kristine Lawler , City Clerk; 463-6217, klawler@cityofukiah.com
Water Executive Committee (Ukiah Valley Water Authority)	1st Tue of each month at 6:00 p.m.	Ukiah Valley Conference Center, 200 S. School Street Ukiah, CA		City of Ukiah ATTN: Sean White 300 Seminary Ave. Ukiah, CA 95482	Oversight of UVWA; set annual budget for the combined water system; Manage rates and collect levies; modify existing water rights for the provision of water service; mediation and dispute resolution;	Crane/Orozco	Sean White , Director of Water Resources; 463-5712 swhite@cityofukiah.com

2025 AD HOC COMMITTEES		
COMMITTEE	ASSIGNED TO	PRINCIPAL STAFF SUPPORT
Electric Grid Operational Improvements	Crane/Orozco	Cindy Sauers, Electric Utility Director; 463-6286 csauers@cityofukiah.com
Trench Cut Policy Development	Crane	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com
Advance Planning & Policy for Annexation Applications	Crane/Rodin	Craig Schlatter, Community Development Director 463-6219 cschlatter@cityofukiah.com
UVSD/ City Relations <i>Ad hoc committee to address specific issues with the Ukiah Valley Sanitation District, including discussion of overall sewer system service delivery policies, operating policy revisions, potential revisions to the current Operating Agreement, and cost sharing</i>	Crane/Orozco	Dan Buffalo, Director of Finance; 463-6220 dbuffalo@cityofukiah.com Sean White, Water Resources Director 463-5712 swhite@cityofukiah.com
Orr Street Bridge Corridor	Rodin/Sher	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com
Complete Streets	Rodin/Crane	Tim Eriksen, Public Works Director/City Engineer; 463-6280 teriksen@cityofukiah.com Shannon Riley, Deputy City Manager 467-5793 sriley@cityofukiah.com Neil Davis, Community Services Director 467-5764 ndavis@cityofukiah.com
Special Districts (Water District Consolidation)	Orozco/Crane	Shannon Riley, Deputy City Manager 467-5793 sriley@cityofukiah.com
Corp Yard Planning	Crane/Orozco	Jason Benson, Senior Civil Engineer 463-6284 jbenenson@cityofukiah.com
Mendocino County Courthouse Project and Reuse	Sher/Orozco	Shannon Riley, Deputy City Manager 467-5793 sriley@cityofukiah.com
Climate Action Plan <i>Will coordinate with the Community Development Director to identify and assign representation to each of the identified categories, and also coordinate with the Community Development Director and the Climate Action Plan Working Group related to other outreach efforts during the development of the draft municipal Climate Action Plan related to the 2040 General Plan</i>	Sher/Criss	Craig Schlatter, Community Development Director 463-6219 cschlatter@cityofukiah.com
City's 150-Year Anniversary Planning	Orozco/Rodin	Shannon Riley, Deputy City Manager 467-5793 sriley@cityofukiah.com
Zoning Reform <i>Function is to explore creation of a new ministerial zoning permit and identify additional zoning streamlining and reform efforts to provide better and more consistent development outcomes</i>	Crane/Orozco	Craig Schlatter, Community Development Director 463-6219 cschlatter@cityofukiah.com
Community Health Needs Assessment (CHNA) Steering Committee <i>assist in the creation of the 2025 CHNA Report for the communities served by the three Adventist Health hospitals in Mendocino County. providing insight, identifying, gathering and analyzing the health needs of our community. Additionally</i>	Rodin/Sher	Jeremy Malin, NP Director of Community Health Analytics Adventist Health Howard Memorial Adventist Health Ukiah Valley Adventist Health Mendocino Coast 978-289-3330; malinjr@ah.org
Parks & Recreation Special District Exploration	Rodin/Orozco	Neil Davis, Community Services Director 467-5764 ndavis@cityofukiah.com
Downtown Zoning code	Crane/Rodin	Craig Schlatter, Community Development Director 463-6219 cschlatter@cityofukiah.com
Tourism Advisory Committee	Rodin/Sher	Shannon Riley, Deputy City Manager 467-5793 sriley@cityofukiah.com
City Council Handbook Review and Update	Sher	Kristine Lawler, City Clerk 463-6217; klawler@cityofukiah.com