



**Ukiah Valley Fire Authority
Fire Executive Committee
Special Meeting
AGENDA**

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

To participate or view the virtual meeting, go to the following link: <https://us06web.zoom.us/j/87363354197>

Or you can call in using your telephone only:

- Call (toll free) 1-669-444-9171
- Enter the Access Code: 873 6335 4197
- 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.

****Meeting will be held at 3:00 p.m. or as soon as the meeting may be held in conjunction with the City Council and Ukiah Valley Fire District Board of Directors Special Joint Meeting.
June 4, 2025 - 3:00 PM***

1. CALL TO ORDER AND ROLL CALL

2. PUBLIC COMMENT ON NON-AGENDA ITEMS

The Fire Executive Committee welcomes input from the audience. If there is a matter of business on the agenda that you are interested in, you may address the Committee Members 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 Fire Executive Committee, 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.

3. UNFINISHED BUSINESS - DISCUSSION/ACTION

- 3.a. Continuing Discussion and Recommendation of the Ukiah Valley Fire Authority Preliminary Budget for Fiscal Year 2025/26.
Recommended Action: Continue discussion of the Fiscal Year 2025/26 Preliminary Budget for the Ukiah Valley Fire Authority. Provide feedback and recommendations to Staff for final budget preparation and transmittal to the City Council and Fire District Board.

Attachments:

1. Preliminary Report Presentation
2. UVFA Fire Budget by Object, 2026
3. UVFA Appropriations by Fund, 2026
4. Fire Prevention by Object, 2026

4. ADJOURNMENT

Please be advised that the Ukiah Valley Fire Authority 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 Ukiah Valley Fire Authority 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 Ukiah Valley Fire Authority after publication will be available online at the end of the next business day.

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, the Ukiah Valley Conference Center, located at 200 South School Street, Ukiah, California, and the Ukiah Valley Fire District Office located at 1500 South State Street, Ukiah, California, not less than 24 hours prior to the meeting set forth on this agenda.



AGENDA SUMMARY REPORT

SUBJECT: Continuing Discussion and Recommendation of the Ukiah Valley Fire Authority Preliminary Budget for Fiscal Year 2025/26.

DEPARTMENT: <u>Fire</u>	PREPARED BY: <u>Eric Singleton, Battalion Chief</u>
	PRESENTER: <u>Doug Hutchison, Fire Chief</u>

ATTACHMENTS:

1. Preliminary Report Presentation
2. UVFA Fire Budget by Object, 2026
3. UVFA Appropriations by Fund, 2026
4. Fire Prevention by Object, 2026

Summary:

The Fire Executive Committee (FEC) will receive a presentation from the City of Ukiah Finance Director, Dan Buffalo, providing a comprehensive overview of the Ukiah Valley Fire Authority’s (UVFA) preliminary budget for Fiscal Year 2025/26. The presentation will cover major budget components, including operational costs, revenue sources, allocations, and the cost-sharing structure between the City of Ukiah and the Ukiah Valley Fire Protection District (UVFD).

Staff will also highlight several key service developments included in this budget cycle, including the newly expanded Interfacility Transfer (IFT) Ambulance Division launched in partnership with Adventist Health, and the anticipated full deployment of the UVFA Fuels Crew, funded through a multi-year grant award. These initiatives represent significant steps in strengthening regional EMS capacity and fire prevention efforts.

Background:

The UVFA was established on July 1, 2017, through a Joint Powers Agreement (JPA) between the City of Ukiah and the Ukiah Valley Fire Protection District. This partnership consolidated fire protection and emergency medical services under a single agency to maximize operational efficiency, reduce redundancies, and maintain high service levels for the region. The Fire Executive Committee, consisting of representatives from both partner agencies, plays a key oversight role in financial and operational planning for UVFA.

As required by the JPA, the preliminary annual budget must first be reviewed by the FEC before being forwarded to the governing bodies of both partner agencies for formal approval. This meeting provides the Committee with a detailed financial overview and offers an opportunity to provide input that will inform the final version of the budget.

The presentation includes updates on new strategic initiatives, including the addition of a dedicated Interfacility Transfer (IFT) Ambulance Division—contracted with Adventist Health—and the implementation of the UVFA Fuels Crew, a fully grant-funded program aimed at reducing wildfire risk through proactive vegetation management. A full listing of accomplishments and objectives for the UVFA, as presented to the Ukiah City Council during Fire's mid-year review can be found here: <https://stories.opengov.com/ukiahca/published/t8EwFntuvb>.

Discussion:

The preliminary budget for Fiscal Year 2025/26 maintains current levels of emergency response and fire protection services, while accounting for rising operational costs, ongoing equipment needs, and strategic capital planning. The proposed spending plan includes funding for personnel salaries and benefits, essential operations, training, facility maintenance, and vehicle and equipment upkeep.

The UVFA is funded through a collaborative partnership between the City of Ukiah and the Ukiah Valley Fire Protection District. In alignment with the intent of the Joint Powers Agreement, both agencies work together to ensure the financial health and operational success of the Authority. This shared commitment supports consistent, high-quality service delivery across the region.

Additional revenue is derived from ambulance transport fees, including from the newly expanded Interfacility Transfer (IFT) Ambulance Division, which has been operational since November under a contractual agreement with Adventist Health. This expanded service supports regional EMS stabilization by addressing system gaps.

The upcoming fiscal year also marks the anticipated full deployment of UVFA’s Fuels Crew program, which is fully supported through a multi-year grant award. This division is expected to significantly enhance fire prevention efforts and vegetation management capacity throughout the Authority’s service area.

There are no reductions in staffing or services proposed. Daily staffing levels remain consistent, with resources allocated to ensure appropriate emergency response coverage across the Authority’s jurisdiction. The budget also supports ongoing training programs, safety compliance, and strategic initiatives intended to enhance service delivery and organizational resilience.

It is important to note that this preliminary budget remains in the review phase. The City of Ukiah Finance Department continues to evaluate budget requests, and the document is subject to final recommendations or adjustments from the City Manager’s Office prior to presentation of the final budget draft in June.

Included in this report are four attachments. They are as follows:

- 1. Preliminary Budget Report Presentation.** This presentation is intended to describe the framework and general budget considerations of the UVWA. It was presented earlier to the UVFD Board on April 30, 2025.
- 2. UVFA Fire Budget by Object.** This report presents the full Fire Department budget (estimated revenues and appropriations) with all funds combined at the object level.
- 3. UVFA Appropriations by Fund.** This report presents total *appropriations* for Fire services by fund. Funds 100, 106, 253, and 710 are City funds. Funds 915, 916, 917, and 918 are District funds. Revenues are not presented in this report.
- 4. Fire Prevention (Plan Check) Services Budget by Object.** This report is specific to the services provided by the City's Community Development Department for plan checks related to fire prevention. This activity is funded by both plan check fees imposed by the District and contributions from the City's general fund.

Recommended Action:Continue discussion of the Fiscal Year 2025/26 Preliminary Budget for the Ukiah Valley Fire Authority. Provide feedback and recommendations to Staff for final budget preparation and transmittal to the City Council and Fire District Board.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.: N/A

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

Approved:



Doug Hutchison, Fire Chief

PRELIMINARY BUDGET WORKSHOP UVFD

APRIL 30, 2025

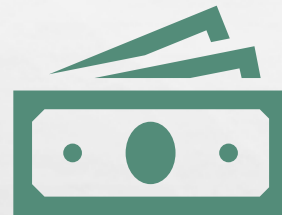
Daniel Buffalo | *Finance Director*



AGENDA



Budget Overview



**Indirect Cost Allocation
Plan**



**Budget Development
Process Review**

BUDGET OVERVIEW

3



QUICK VOCAB REVIEW

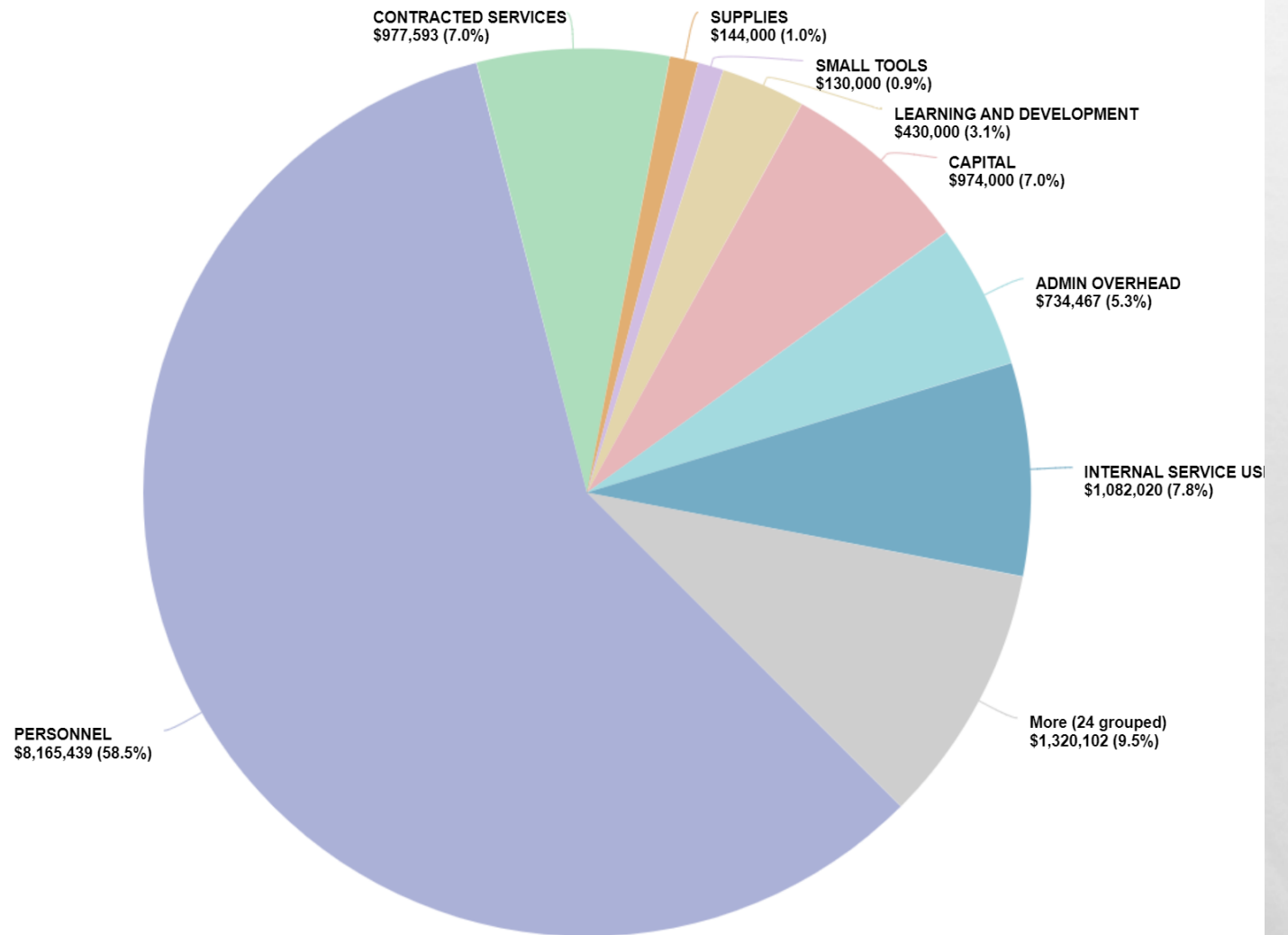
- **REVENUE** - INFLOWS OF FINANCIAL RESOURCES RECEIVED BY THE AGENCY TO SUPPORT ITS OPERATIONS, PROGRAMS, AND CAPITAL PROJECTS
- **EXPENDITURE** - OUTFLOWS OF FINANCIAL RESOURCES USED TO PAY FOR SERVICES, PERSONNEL, CAPITAL PROJECTS, AND OPERATIONAL COSTS
- **TRANSFERS (INTERFUND)** – NEITHER REVENUE 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

UVFA ACTIVITIES

SERVICE COSTS

\$13.9 MILLION

6



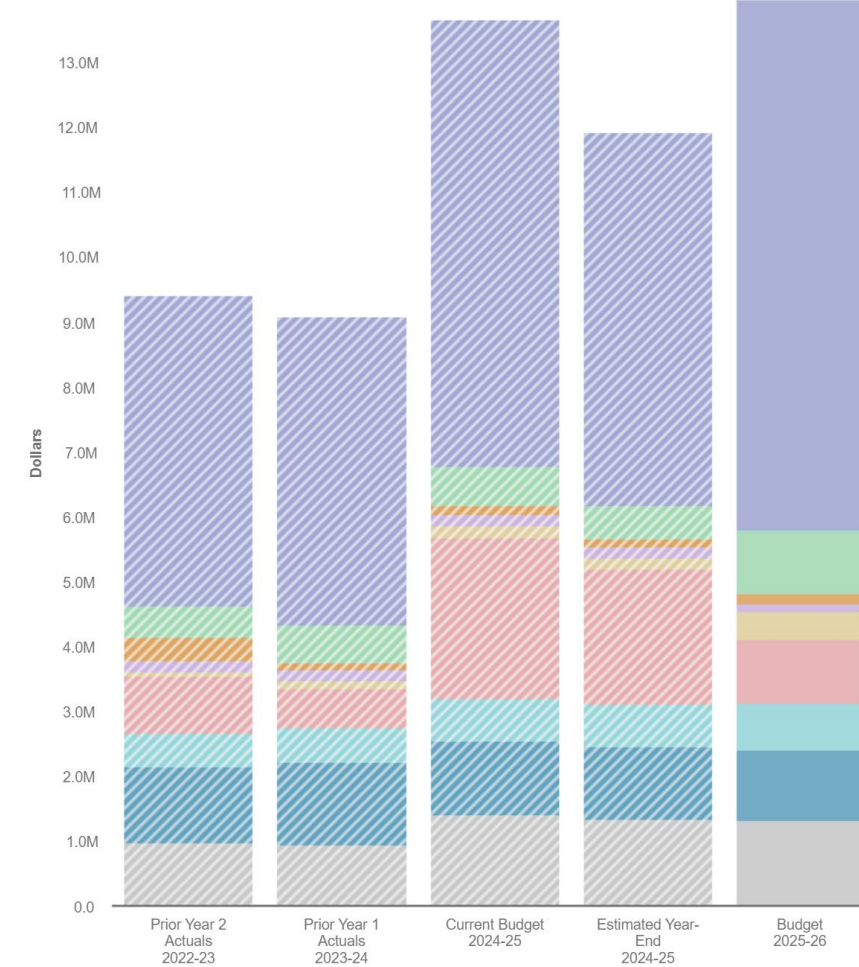
SERVICE COSTS

\$13.9 MILLION

7

Budget 2026: Budget in Brief > City-Wide

Visualization



SERVICE COSTS

UVFA FUNDS

8

City

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

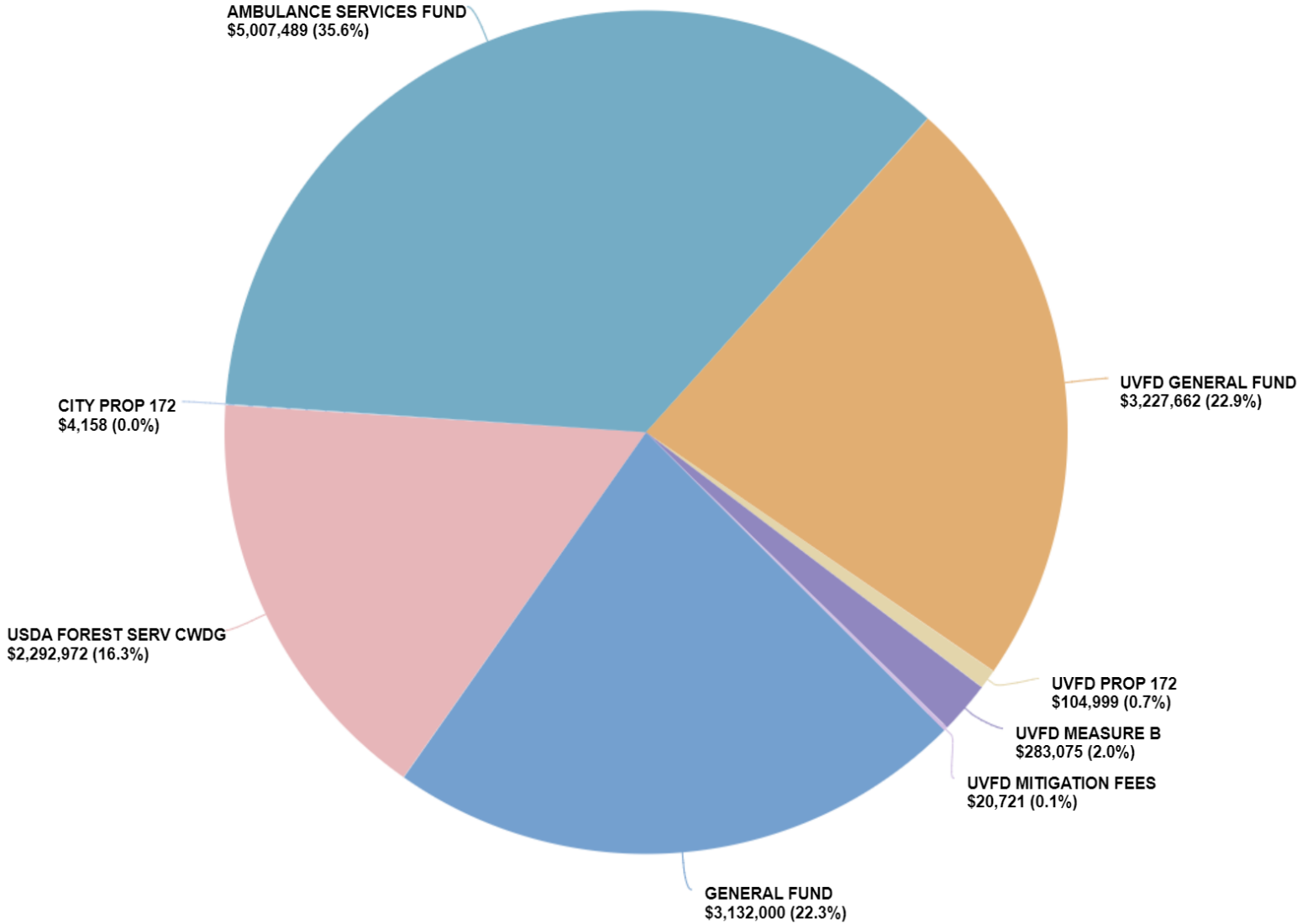
District

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

SERVICE COSTS

BY FUND

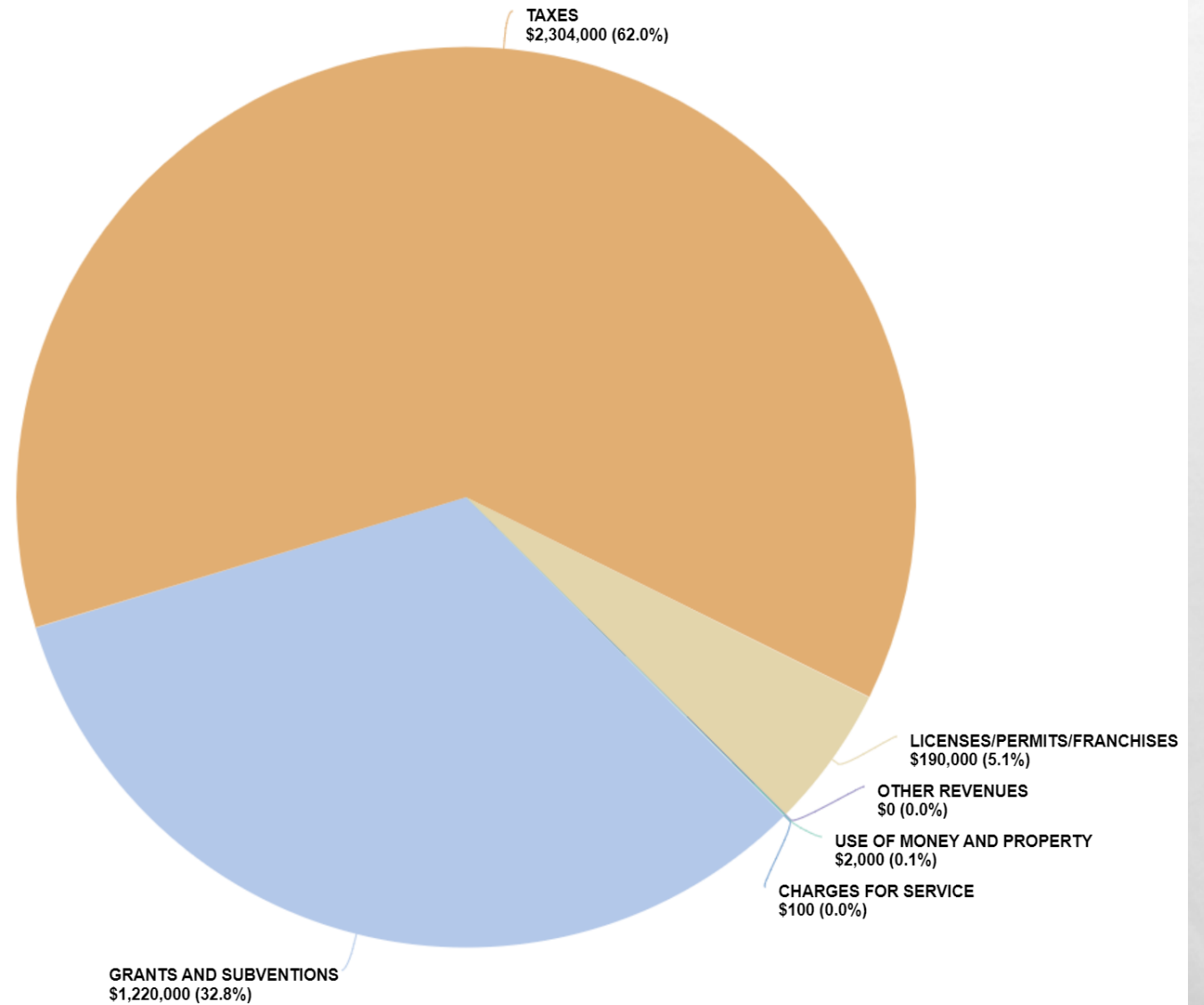
9



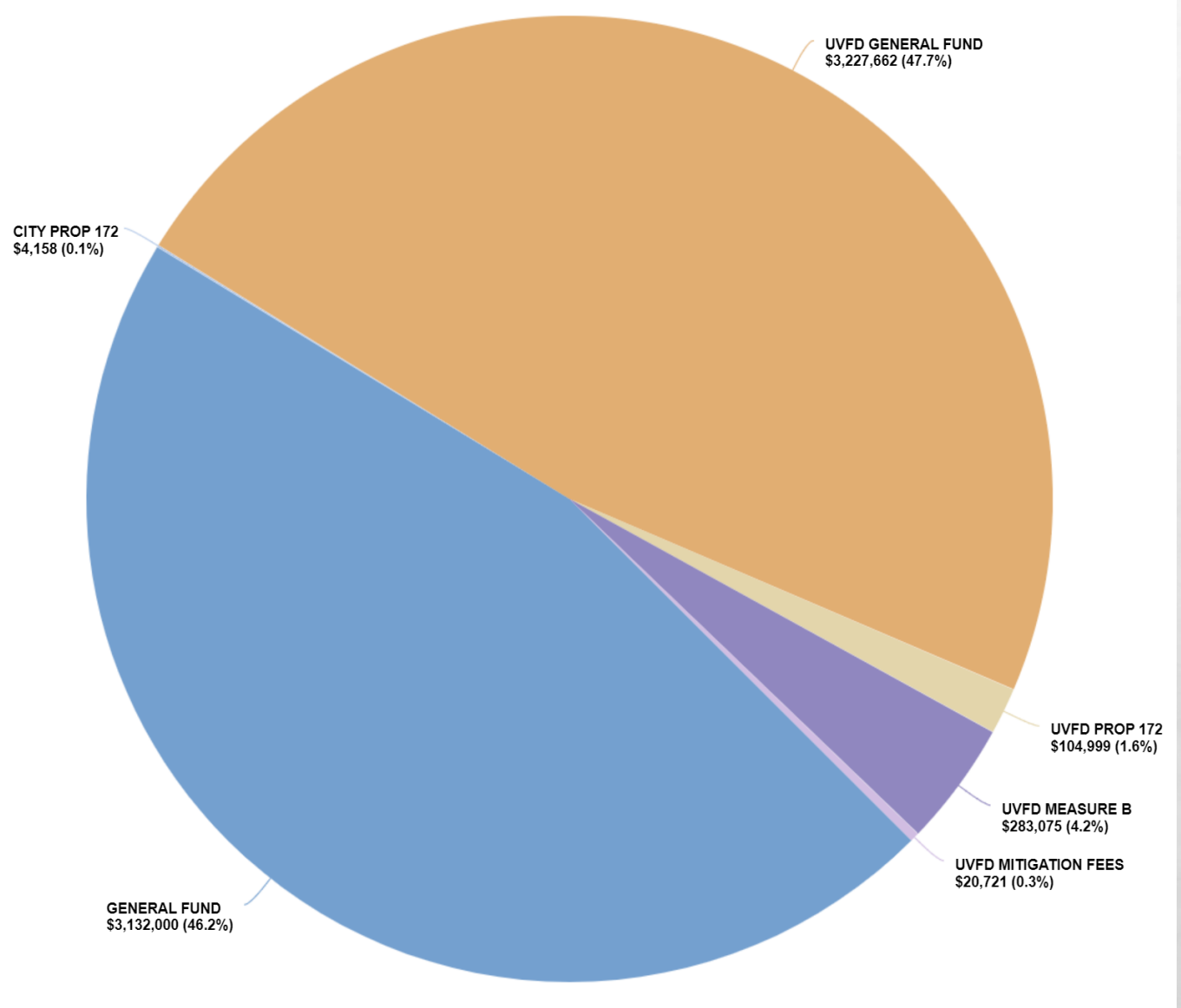
REVENUES

UVFD

10



COST SHARE



RECONCILIATION TO TOTAL CONTRIBUTION SHARE

		Prior Year 2 Actuals 2023	Prior Year 1 Actuals 2024	2024-25 Current Budget 2025	2024-25 Estimated Year-End 2025	2025-26 Budget 2026
GENERAL FUND	100	\$ 6,421,165	\$ 4,010,801	\$ 4,037,661	\$ 3,992,804	\$ 3,132,000
CITY PROP 172	253	-	14,481	-	-	4,158
UVFD GENERAL FUND	915	2,312,869	2,719,676	3,258,671	3,268,871	3,227,662
UVFD PROP 172	916	38,986	60,646	105,071	105,071	104,999
UVFD MEASURE B	917	220,838	617,294	386,469	69,689	283,075
UVFD MITIGATION FEES	918	26,789	96,516	120,133	140,721	20,721
Total		\$ 9,020,647	\$ 7,519,414	\$ 7,908,005	\$ 7,577,156	\$ 6,772,615
Share:						
City		71.18%	53.53%	51.06%	52.70%	46.31%
UVFD		28.82%	46.47%	48.94%	47.30%	53.69%

COST SHARE

INTERAGENCY LOAN

- Loan between City and UVFD to cover unfunded share of operating split
- Began in FY 2020-21
- Balance: \$1.47 million as of June 30, 2024

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: Total cost = Direct cost + 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.

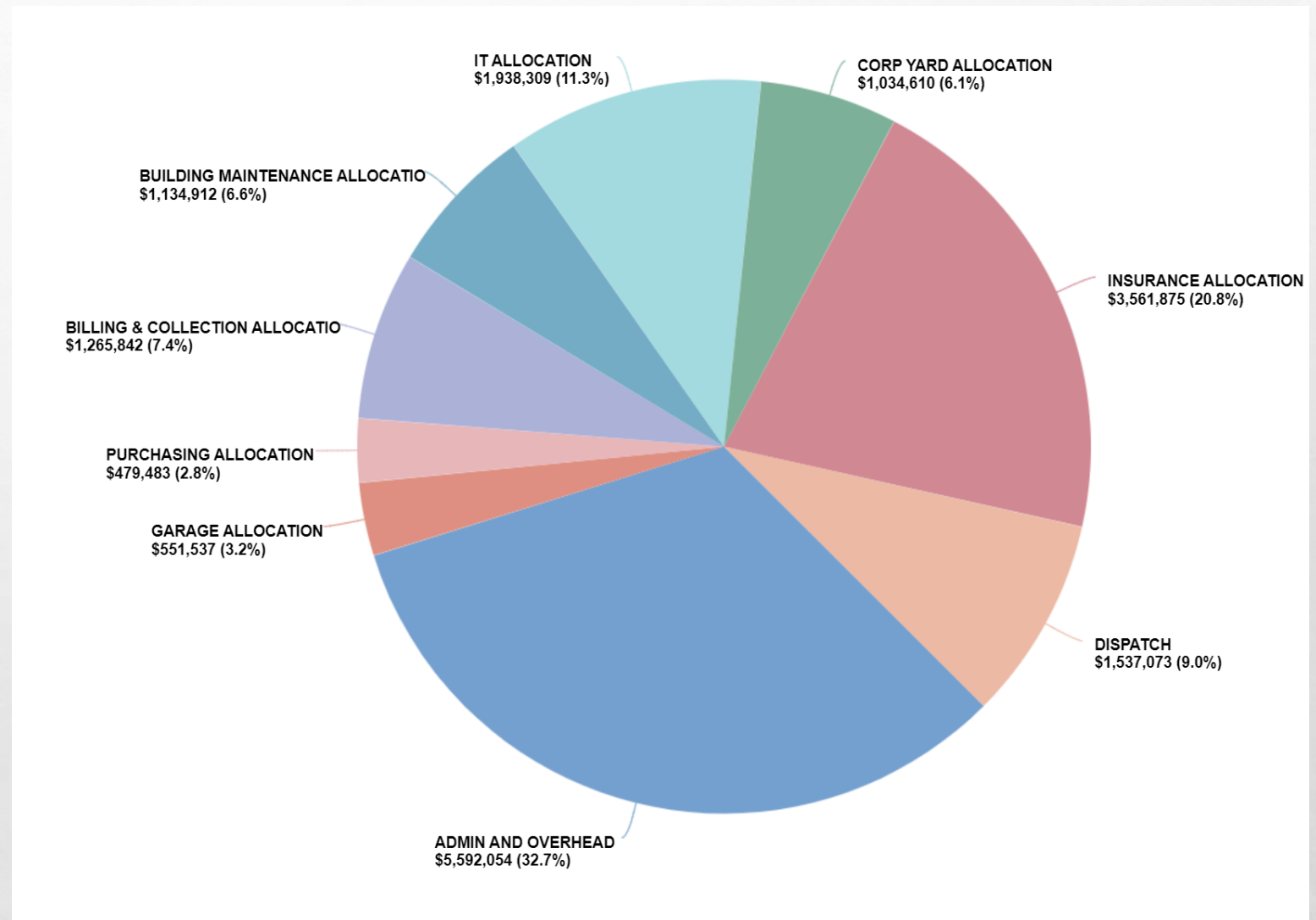
- **Budgeting & Planning**

- 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).

INDIRECT COST CENTERS



WHAT COSTS GET ALLOCATED?

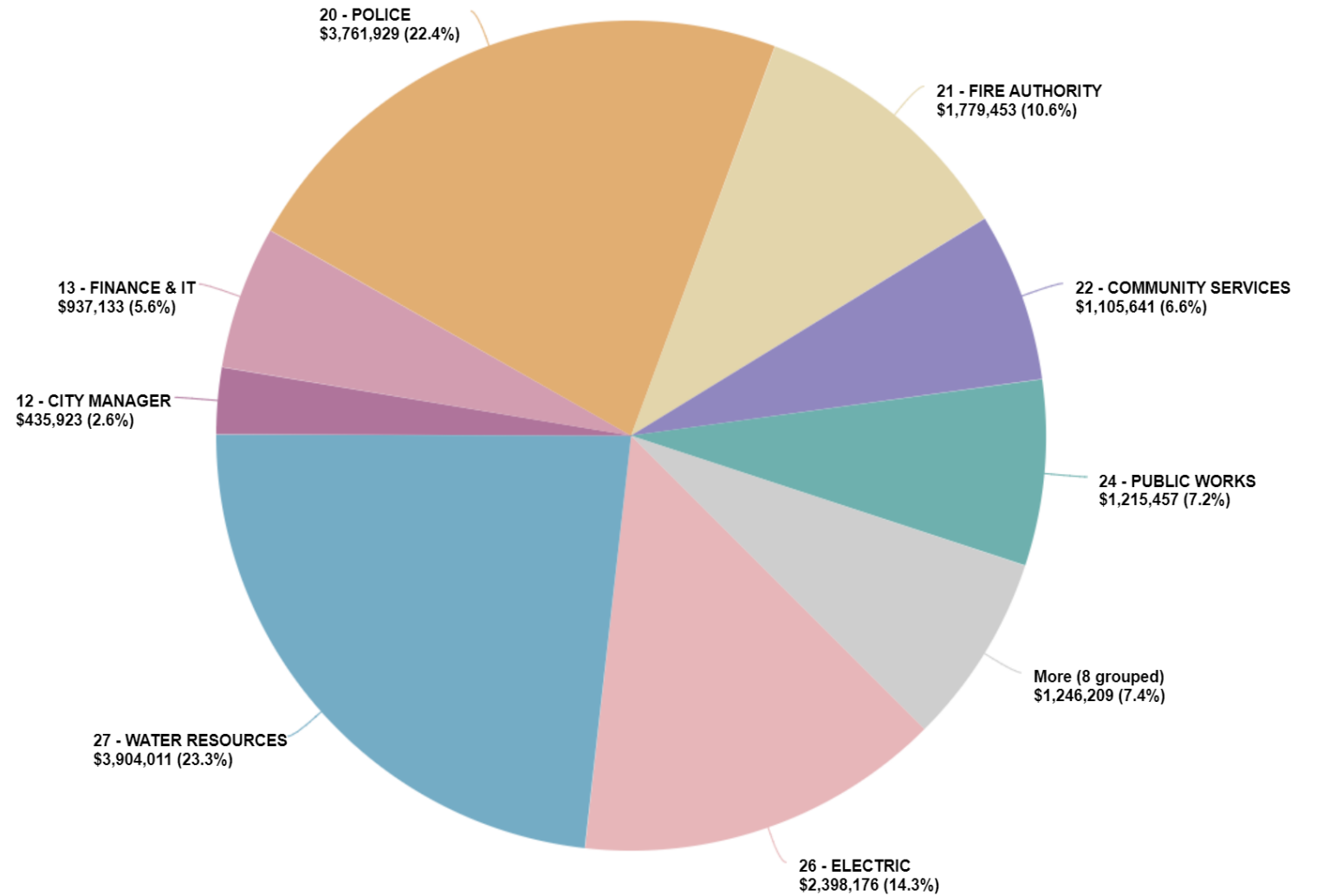
Administrative and Overhead	Basis of Allocation
City Council	% of Budget
City Manager	% of Budget
City-Wide Admin Services	% of Budget
Community Outreach/PIO	% of Budget
City Clerk	% of Budget
Economic Development	% of Budget
Emergency Management	% of Budget
Disbursements (AP, Payroll)	% of Budget
Accounting 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

INDIRECT COSTS

BY DEPARTMENT

CITY-WIDE

20



SERVICE COSTS

BY UVFA

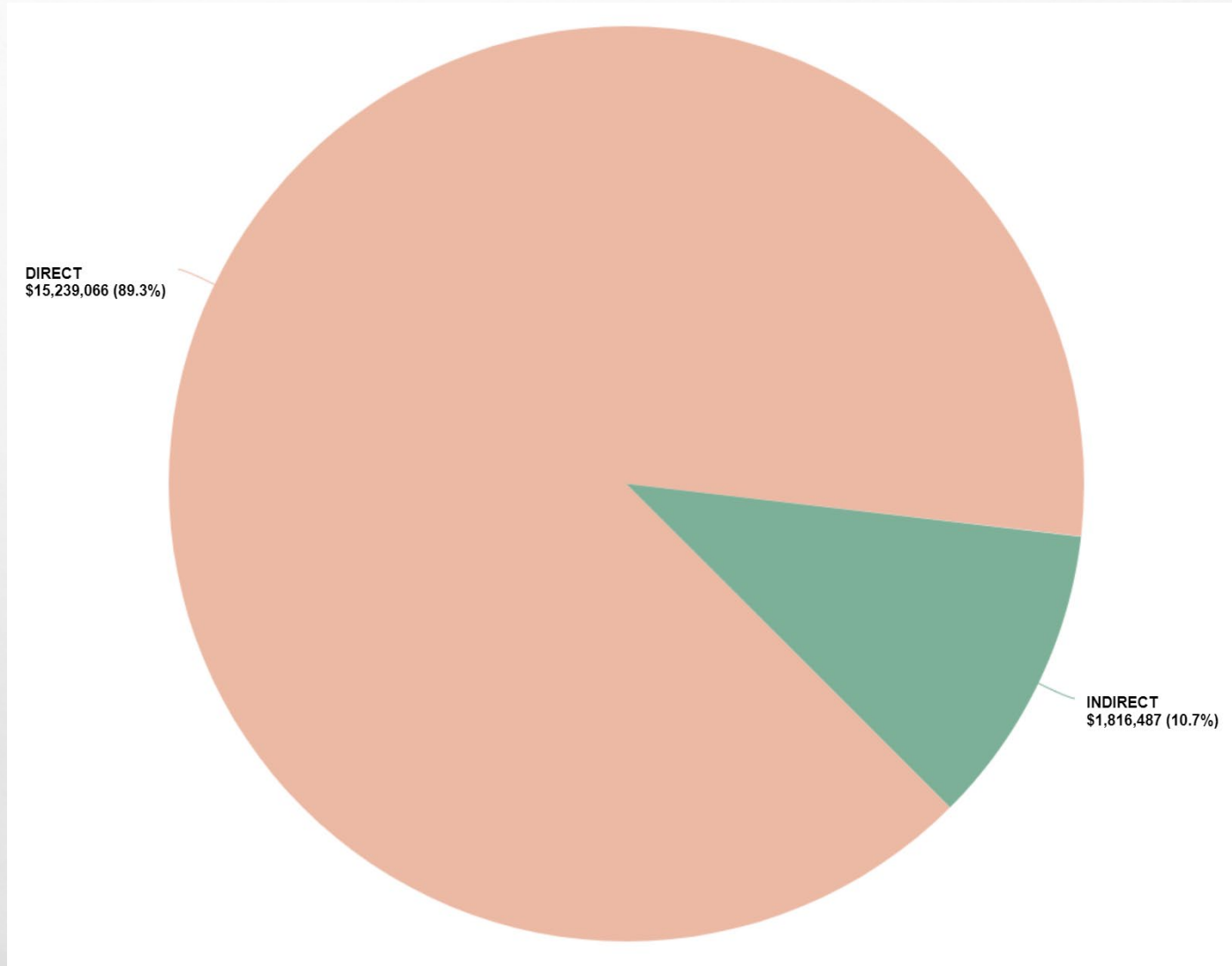
11.9% INDIRECT RATE

(10.7% SHARE OF TOTAL COST)

21

DIRECT
\$15,239,066 (89.3%)

INDIRECT
\$1,816,487 (10.7%)



WHAT SERVICES DO THOSE COSTS PROVIDE

ADMINISTRATION AND OVERHEAD



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

January

Narratives and Personnel

- Personnel requests and analysis
- Budget planning and prep



CIP and Narratives

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



Munis Budget Entry

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



Meetings, Analysis, and Revision



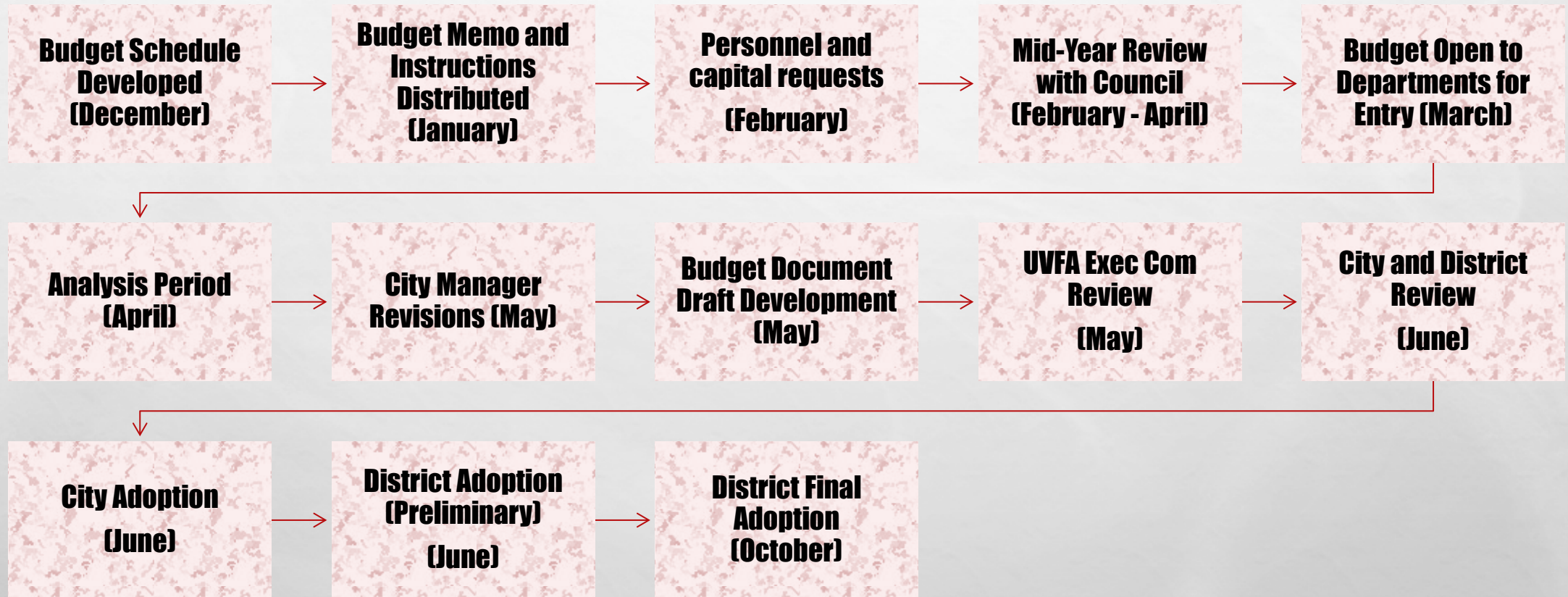
Document and Presentation Preparation



Hearings and Adoption

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

BUDGET PROCESS (UVFA)



QUESTIONS

35

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 BUDGET REV	PCT CHANGE
21 FIRE AUTHORITY							
41 TAXES & FRANCHISES							
41110 SECURED PROPERTY	-422,614.83	-390,000.00	-390,000.00	-234,605.78	-430,000.00	-440,000.00	12.8%
41120 UNSECURED PROPER	-11,520.67	-11,000.00	-11,000.00	-11,300.10	-12,000.00	-12,000.00	9.1%
41130 SUPPLEMENTAL PRO	-12,797.26	-3,500.00	-3,500.00	-1,189.86	-3,500.00	-5,000.00	42.9%
41230 PROP. 172 PUBLIC	-43,543.58	-105,000.00	-105,000.00	-26,524.21	-105,000.00	-105,000.00	.0%
41451 MEASURE B SPECIA	-295,455.00	-305,000.00	-305,000.00	-160,245.25	-305,000.00	-310,000.00	1.6%
41452 SPECIAL PROPERTY	-1,477,275.00	-1,505,000.00	-1,505,000.00	-801,226.25	-1,505,000.00	-1,550,000.00	3.0%
43130 HOME OWNERS PROP	-2,045.99	-3,000.00	-3,000.00	.00	-3,000.00	-2,000.00	-33.3%
41 TAXES & FRANCHISES	-2,265,252.33	-2,322,500.00	-2,322,500.00	-1,235,091.45	-2,363,500.00	-2,424,000.00	4.4%
43 GRANTS							
43190 STATE OTHER	.00	.00	.00	-71,674.20	-71,674.20	.00	.0%
43290 FEDERAL	-66,397.74	-1,662,812.00	-1,665,312.00	-6,793.37	-898,337.37	-1,467,497.76	-11.7%
43 GRANTS	-66,397.74	-1,662,812.00	-1,665,312.00	-78,467.57	-970,011.57	-1,467,497.76	-11.7%
44 CHARGES FOR SERVICE							
44170 PLAN CHECK FEES	-162,493.23	-234,500.00	-234,500.00	-172,795.37	-234,500.00	-195,000.00	-16.8%
44521 SALE OF FIRE REP	-105.00	-150.00	-150.00	-170.00	-235.00	-200.00	33.3%
44560 OES RESPONSE REI	-7,505.26	.00	-20,874.88	-130,401.78	-135,000.00	-84,943.00	.0%
44570 AMBULANCE FEES	-3,192,962.02	-2,920,000.00	-2,920,000.00	-4,972,956.12	-3,920,000.00	-11,913,455.89	308.0%
44571 AMBULANCE FEES -	1,903,452.37	1,634,800.00	1,634,800.00	2,271,808.76	2,334,800.00	7,743,746.33	373.7%
44830 REIMBURSABLE JOB	-19,932.77	-307,635.00	-307,635.00	-11,258.50	-18,477.95	-12,000.00	-96.1%
44832 REIMBURSABLE JOB	-8,341.89	.00	.00	.00	.00	.00	.0%
46000 INTERFUND SERVIC	.00	.00	.00	.00	.00	-207,285.00	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
	2024	2025	2025	2025	2025	2026	PCT	
21 FIRE AUTHORITY	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	BUDGET REV	CHANGE	
47112 INTERFACILITY TR	.00	-2,742,660.00	-2,742,660.00	.00	.00	-499,312.00	-81.8%	
44 CHARGES FOR SERVICE	-1,487,887.80	-4,570,145.00	-4,591,019.88	-3,015,773.01	-1,973,412.95	-5,168,449.56	13.1%	
45 INTERGOVERNMENTAL								
41454 2020 MEASURE D&E	-16,882.50	-35,000.00	-35,000.00	-6,506.22	-35,000.00	-15,000.00	-57.1%	
45105 COUNTY MEAS P (2	-1,136,593.52	-1,308,000.00	-1,308,000.00	-295,622.42	-1,308,000.00	-1,100,000.00	-15.9%	
45 INTERGOVERNMENTAL	-1,153,476.02	-1,343,000.00	-1,343,000.00	-302,128.64	-1,343,000.00	-1,115,000.00	-17.0%	
48 OTHER								
44530 MISCELLANEOUS FI	-2,231.28	.00	.00	-3,038.49	-3,100.00	-10,000.00	.0%	
46114 INTEREST FROM LO	-7,294.10	-6,611.00	-6,611.00	-5,557.15	-6,611.00	-6,611.00	.0%	
48110 MISCELLANEOUS RE	-10,216.72	-9,400.00	-9,400.00	-2,126.66	-10,403.00	-3,000.00	-68.1%	
48 OTHER	-19,742.10	-16,011.00	-16,011.00	-10,722.30	-20,114.00	-19,611.00	22.5%	
49 INTEREST EARNINGS								
46110 INTEREST ON INVE	-36,522.00	-2,607.00	-2,607.00	-7,993.14	-5,157.00	-2,000.00	-23.3%	
49 INTEREST EARNINGS	-36,522.00	-2,607.00	-2,607.00	-7,993.14	-5,157.00	-2,000.00	-23.3%	
51 PERSONNEL								
51110 REGULAR SALARIES	2,489,154.02	3,652,857.00	3,642,857.00	2,435,255.07	2,934,042.00	4,491,194.00	23.0%	
51120 NON-REGULAR SALA	28,385.03	.00	.00	84,406.10	109,905.00	.00	.0%	
51130 OVERTIME SALARIE	698,288.46	690,997.00	690,997.00	650,600.11	771,590.00	658,258.00	-4.7%	
51210 RETIREMENT (PERS	445,824.77	620,292.00	620,292.00	401,389.92	483,341.00	692,199.00	11.6%	
51211 PERS UNFUNDED LI	455,220.00	705,255.00	705,255.00	705,255.00	705,255.00	831,458.00	17.9%	
51220 INSURANCE	421,246.09	930,031.00	930,031.00	395,457.80	477,527.00	988,245.00	6.3%	
51230 WORKERS COMP	170,545.38	250,389.00	250,389.00	170,469.63	205,113.00	298,489.00	19.2%	

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:							
21 FIRE AUTHORITY	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 BUDGET REV	PCT CHANGE
51240 MEDICARE	43,691.51	45,090.00	45,090.00	43,759.93	52,519.00	63,197.00	40.2%
51260 FICA	1,346.81	.00	.00	5,373.22	6,790.00	.00	.0%
51265 UVFD SDI	.00	1,800.00	1,800.00	.00	.00	.00	-100.0%
51270 UNIFORM ALLOWANC	1,005.46	1,000.00	1,000.00	824.14	978.00	1,000.00	.0%
51290 CELL PHONE STIPE	2,388.64	2,711.00	2,711.00	2,423.57	2,922.00	2,988.00	10.2%
52533 UVFA RETIREE HEA	1,860.99	2,000.00	2,000.00	1,742.49	2,000.00	2,000.00	.0%
51 PERSONNEL	4,758,957.16	6,902,422.00	6,892,422.00	4,896,956.98	5,751,982.00	8,029,028.00	16.3%
52 OTHER OPERATING							
52100 CONTRACTUAL SERV	574,349.59	449,350.00	604,078.36	517,575.58	556,806.05	977,593.00	117.6%
52110 AMBULANCE BILLIN	30,811.62	67,500.00	67,500.00	27,319.03	67,500.00	65,000.00	-3.7%
52111 DEFIBRILLATOR MA	9,445.61	32,049.95	32,049.95	20,335.37	30,199.95	32,000.00	-.2%
52112 M. S. OVERSIGHT	45,200.00	52,000.00	64,500.00	47,300.00	52,000.00	52,000.00	.0%
52150 LEGAL SERVICES/E	7,035.41	17,500.00	17,500.00	1,877.15	15,000.00	8,000.00	-54.3%
52154 ELECTION EXPENSE	.00	2,000.00	2,000.00	.00	2,000.00	2,000.00	.0%
52180 SECURITY SERVICE	310.75	1,000.00	1,000.00	374.00	900.00	1,000.00	.0%
52181 VOLUNTEER EXPENS	19,274.08	20,750.00	20,750.00	14,353.08	20,750.00	21,000.00	1.2%
52521 LIABILITY INSURA	14,710.40	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	.0%
54100 SUPPLIES	46,121.16	55,000.00	64,232.91	43,916.60	45,000.00	78,000.00	41.8%
54101 POSTAGE	1,153.61	1,200.00	1,200.00	511.04	1,050.00	1,375.00	14.6%
54102 SMALL TOOLS	171,751.01	189,163.00	171,594.94	77,478.11	158,512.36	125,000.00	-33.9%
54106 SPECIALTY SUPPLI	60,430.28	160,000.00	160,000.00	108,550.50	155,000.00	125,000.00	-21.9%
54107 EMS SUPPLIES	54,662.98	70,250.00	70,250.00	64,464.39	66,500.00	82,000.00	16.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:							
21 FIRE AUTHORITY	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 BUDGET REV	PCT CHANGE
54161 BACKGROUND & PHY	34,152.40	115,000.00	115,527.00	47,715.80	48,595.00	87,000.00	-24.3%
54167 EMPLOYEE DEVELOP	5,215.16	14,700.00	14,700.00	9,983.74	11,700.00	13,410.00	-8.8%
54320 SOFTWARE	18,944.51	65,760.00	109,866.04	62,724.68	96,592.84	59,265.00	-9.9%
54330 COMPUTER AND TEC	2,516.88	30,000.00	31,180.00	2,226.16	17,736.00	22,500.00	-25.0%
54500 EQUIP RENTS AND	2,071.65	20,500.00	20,500.00	8,740.08	10,500.00	13,500.00	-34.1%
54700 FINES & PENALTIE	.00	.00	449.00	449.98	.00	.00	.0%
55100 TELEPHONE	31,677.91	40,375.00	40,375.00	30,117.44	40,375.00	48,250.00	19.5%
55210 UTILITIES	42,580.91	51,500.00	51,500.00	33,378.56	51,780.00	60,072.00	16.6%
56120 EQUIPMENT MAINTEN	20,955.42	38,000.00	130,962.80	114,281.30	26,500.00	41,000.00	7.9%
56130 EXTERNAL SERVICE	185,508.37	120,000.00	149,000.00	188,544.78	106,000.00	130,000.00	8.3%
56210 FUEL & FLUIDS	92,806.30	147,000.00	147,000.00	98,441.50	118,000.00	134,000.00	-8.8%
56300 BUILDING MAINT.	59,892.84	75,000.00	61,000.00	20,558.86	45,000.00	32,000.00	-57.3%
57100 LEARNING AND DEV	123,487.69	184,750.00	194,628.97	94,147.09	102,550.00	421,250.00	128.0%
57300 MEMBERSHIPS & SU	4,928.00	11,199.95	11,199.95	4,760.25	9,299.95	16,470.00	47.1%
59100 PROPERTY TAXES P	4,612.47	.00	4,157.73	4,157.73	.00	4,158.00	.0%
59101 FEES	143,812.08	158,000.00	159,314.00	191,226.87	158,000.00	285,000.00	80.4%
94402 ACCRUALS AND OTH	-.01	.00	.00	.00	.00	.00	.0%
52 OTHER OPERATING	1,808,419.08	2,208,047.90	2,536,516.65	1,854,009.67	2,032,347.15	2,956,343.00	33.9%
60 INTERNAL SERVICE USE							
61200 PURCHASING ALLOC	30,898.00	58,305.00	58,305.00	37,745.00	58,305.00	53,566.10	-8.1%
61300 BILLING & COLLEC	3,544.00	308.00	308.00	286.00	308.00	3,403.00	1004.9%
61420 BUILDING MAINTEN	545,379.00	406,675.00	406,675.00	270,895.00	406,675.00	459,275.00	12.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 BUDGET REV	PCT CHANGE
21 FIRE AUTHORITY							
61422 IT ALLOCATION	305,915.00	306,048.00	306,048.00	224,353.00	306,048.00	297,962.93	-2.6%
61500 INSURANCE ALLOCA	82,165.00	82,837.00	82,837.00	82,106.00	82,837.00	131,449.05	58.7%
61600 GARAGE ALLOCATIO	161,672.00	85,610.00	85,610.00	53,844.00	85,610.00	91,431.48	6.8%
61700 DISPATCH	140,676.00	183,490.00	183,490.00	103,104.00	183,490.00	174,315.50	-5.0%
63000 INTERFUND SERVIC	.00	.00	.00	.00	.00	207,285.00	.0%
60 INTERNAL SERVICE US	1,270,249.00	1,123,273.00	1,123,273.00	772,333.00	1,123,273.00	1,418,688.06	26.3%
62 ADMIN AND OVERHEAD							
62100 ADMIN & OVERHEAD	539,088.00	656,180.00	656,180.00	512,426.00	656,180.00	616,105.90	-6.1%
62 ADMIN AND OVERHEAD	539,088.00	656,180.00	656,180.00	512,426.00	656,180.00	616,105.90	-6.1%
63 APPLIED INDIRECT							
62105 OPERATING INDIRE	.00	.00	.00	.00	.00	114,564.76	.0%
63 APPLIED INDIRECT	.00	.00	.00	.00	.00	114,564.76	.0%
70 DEBT SERVICE							
70103 LOAN INTEREST	7,294.10	6,611.00	6,611.00	5,557.15	6,611.00	5,907.00	-10.6%
70201 LOAN PRINCIPAL P	22,306.33	22,989.99	22,989.99	19,109.85	22,989.99	23,695.00	3.1%
74500 CAPITAL LEASE PR	79,435.59	49,638.30	49,638.30	17,414.87	49,638.30	.00	-100.0%
74501 CAPITAL LEASE IN	4,780.57	1,840.71	1,840.71	1,326.99	1,840.71	.00	-100.0%
70 DEBT SERVICE	113,816.59	81,080.00	81,080.00	43,408.86	81,080.00	29,602.00	-63.5%
80 CAPITAL OUTLAY							
80100 MACHINERY & EQUI	600,405.64	1,401,684.00	2,287,855.44	2,010,075.44	2,173,716.74	32,000.00	-97.7%
80220 BUILDING IMPROVE	.00	95,000.00	95,000.00	.00	.00	110,000.00	15.8%
80 CAPITAL OUTLAY	600,405.64	1,496,684.00	2,382,855.44	2,010,075.44	2,173,716.74	142,000.00	-90.5%
TI TRANSFERS IN							
91105 TRANSFER FROM PU	-250,000.00	.00	.00	.00	.00	.00	.0%
TI TRANSFERS IN	-250,000.00	.00	.00	.00	.00	.00	.0%
TOTAL 21 FIRE AUTHORITY	3,811,657.48	2,550,611.90	3,731,877.21	5,439,033.84	5,143,383.37	3,109,773.40	21.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:		2024	2025	2025	2025	2025	2026	PCT
		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	BUDGET REV	CHANGE
21 FIRE AUTHORITY	TOTAL REVENUE	-5,279,277.99	-9,917,075.00	-9,940,449.88	-4,650,176.11	-6,675,195.52	-10,196,558.32	2.8%
	TOTAL EXPENSE	9,090,935.47	12,467,686.90	13,672,327.09	10,089,209.95	11,818,578.89	13,306,331.72	6.7%
	GRAND TOTAL	3,811,657.48	2,550,611.90	3,731,877.21	5,439,033.84	5,143,383.37	3,109,773.40	21.9%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:				2024	2025	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	BUDGET REV	CHANGE
21 FIRE AUTHORITY	Field #	Total	Page Break							
Sequence 1	4	Y	Y							
Sequence 2	10	Y	N							
Sequence 3	11	Y	N							
Sequence 4	0	N	N							

Report title:
 05/13/2025 12:11 | City of Ukiah
 dbuffalo | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20261 FY2026 Budget

FOR PERIOD 99

Report type: 1
 Budget level: 2
 Percentage change calculation method: 3
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: Y
 Include cfwd in actuals: Y
 Print totals only: Y
 Include segment code: Y
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: P
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 BUDGET REV	PCT CHANGE
100 GENERAL FUND							
TOTAL 100 GENERAL FUND	4,010,800.94	3,371,964.00	4,037,661.40	646,852.71	3,992,804.37	3,348,789.00	-.7%
TOTAL 106 USDA FOREST SERV C	.00	1,971,565.00	2,241,871.94	749,902.76	848,590.47	1,670,871.76	-15.3%
TOTAL 253 PROP 172	14,481.33	.00	.00	.00	.00	4,158.00	.0%
TOTAL 710 AMBULANCE SERVICES	1,715,351.52	3,863,864.90	3,969,884.40	2,972,440.05	3,623,251.40	5,014,695.16	29.8%
TOTAL 915 UKIAH VALLEY FIRE	2,719,676.37	3,258,671.30	3,258,671.30	329,548.11	3,268,871.30	3,119,256.60	-4.3%
TOTAL 916 UVFD PROP 172	60,646.00	105,071.00	105,071.00	56.00	105,071.00	105,592.00	.5%
TOTAL 917 UVFD MEASURE B	617,294.27	152,944.01	386,469.39	57,179.10	69,688.51	283,111.00	85.1%
TOTAL 918 UVFD MITIGATION FE	96,516.26	140,720.69	120,132.69	17,266.90	140,720.69	20,721.40	-85.3%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	9,234,766.69	12,864,800.90	14,119,762.12	4,773,245.63	12,048,997.74	13,567,194.92	5.5%
GRAND TOTAL	9,234,766.69	12,864,800.90	14,119,762.12	4,773,245.63	12,048,997.74	13,567,194.92	5.5%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:				2024	2025	2025	2025	2025	2026	PCT
918	UVFD	MITIGATION	FEEs	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	BUDGET REV	CHANGE
		Field #	Total	Page Break						
Sequence 1		1	Y	N						
Sequence 2		0	N	N						
Sequence 3		0	N	N						
Sequence 4		0	N	N						

Report title:
 05/13/2025 12:16 | City of Ukiah
 dbuffalo | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20261 FY2026 Budget

FOR PERIOD 99

Report type: 1
 Budget level: 2
 Percentage change calculation method: 3
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: Y
 Include cfwd in actuals: Y
 Print totals only: Y
 Include segment code: Y
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: P
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 BUDGET REV	PCT CHANGE
236 FIRE PREVENTION							
51 PERSONNEL							
51110 REGULAR SALARIES	119,288.65	121,760.00	121,760.00	78,439.47	87,086.00	146,280.00	20.1%
51210 RETIREMENT (PERS	15,712.65	15,282.00	15,282.00	9,793.49	10,890.00	16,916.00	10.7%
51211 PERS UNFUNDED LI	14,013.00	15,985.00	15,985.00	15,939.00	15,985.00	21,571.00	34.9%
51220 INSURANCE	17,461.79	18,111.00	18,111.00	15,553.24	19,418.00	32,000.00	76.7%
51230 WORKERS COMP	7,764.87	7,926.00	7,926.00	5,097.29	5,667.00	9,524.00	20.2%
51240 MEDICARE	1,654.05	1,684.00	1,684.00	1,084.40	1,199.00	2,017.00	19.8%
51290 CELL PHONE STIPE	170.21	170.00	170.00	144.02	172.00	211.00	24.1%
51 PERSONNEL	176,065.22	180,918.00	180,918.00	126,050.91	140,417.00	228,519.00	26.3%
52 OTHER OPERATING							
52100 CONTRACTUAL SERV	11,827.50	23,350.00	23,350.00	13,150.00	23,290.00	13,550.00	-42.0%
54100 SUPPLIES	1,101.68	1,300.00	1,300.00	1,443.91	1,300.00	1,300.00	.0%
54167 EMPLOYEE DEVELOP	.00	300.00	300.00	.00	300.00	240.00	-20.0%
54320 SOFTWARE	.00	7,390.00	7,390.00	.00	7,390.00	7,625.00	3.2%
54330 COMPUTER AND TEC	1,879.71	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
55100 TELEPHONE	.00	2,125.00	2,125.00	1,337.00	2,125.00	2,300.00	8.2%
56120 EQUIPMENT MAINTEN	.00	1,000.00	1,000.00	.00	1,000.00	1,000.00	.0%
56130 EXTERNAL SERVICE	86.88	1,000.00	1,000.00	111.60	1,000.00	1,000.00	.0%
56210 FUEL & FLUIDS	2,511.01	2,000.00	2,000.00	1,423.05	2,000.00	1,200.00	-40.0%
57100 LEARNING AND DEV	2,997.92	5,000.00	5,000.00	1,911.75	5,000.00	5,000.00	.0%
57300 MEMBERSHIPS & SU	329.98	2,910.00	2,910.00	37.74	2,910.00	1,773.00	-39.1%
52 OTHER OPERATING	20,734.68	47,375.00	47,375.00	19,415.05	47,315.00	35,988.00	-24.0%
60 INTERNAL SERVICE USE							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:	2024 ACTUAL	2025 ORIG BUD	2025 REVISED BUD	2025 ACTUAL	2025 PROJECTION	2026 BUDGET REV	PCT CHANGE
236 FIRE PREVENTION							
61200 PURCHASING ALLOC	1,085.00	2,007.00	2,007.00	1,299.00	2,007.00	.00	-100.0%
61422 IT ALLOCATION	16,506.00	11,252.00	11,252.00	8,248.00	11,252.00	11,164.23	-.8%
61500 INSURANCE ALLOCA	1,784.00	2,536.00	2,536.00	2,513.00	2,536.00	4,559.72	79.8%
61600 GARAGE ALLOCATIO	193.00	.00	.00	.00	.00	.00	.0%
60 INTERNAL SERVICE US	19,568.00	15,795.00	15,795.00	12,060.00	15,795.00	15,723.95	-.4%
62 ADMIN AND OVERHEAD							
62100 ADMIN & OVERHEAD	20,954.00	21,105.00	21,105.00	16,481.00	21,105.00	18,635.71	-11.7%
62 ADMIN AND OVERHEAD	20,954.00	21,105.00	21,105.00	16,481.00	21,105.00	18,635.71	-11.7%
TOTAL 236 FIRE PREVENTION	237,321.90	265,193.00	265,193.00	174,006.96	224,632.00	298,866.66	12.7%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	237,321.90	265,193.00	265,193.00	174,006.96	224,632.00	298,866.66	12.7%
GRAND TOTAL	237,321.90	265,193.00	265,193.00	174,006.96	224,632.00	298,866.66	12.7%

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20261 FY2026 Budget FOR PERIOD 99

ACCOUNTS FOR:				2024	2025	2025	2025	2025	2026	PCT
				ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	BUDGET REV	CHANGE
236 FIRE PREVENTION										
	Field #	Total	Page Break							
Sequence 1	5	Y	Y							
Sequence 2	10	Y	N							
Sequence 3	11	Y	N							
Sequence 4	0	N	N							

Report title:
 05/13/2025 08:12 | City of Ukiah
 dbuffalo | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20261 FY2026 Budget

FOR PERIOD 99

Report type: 1
 Budget level: 2
 Percentage change calculation method: 3
 Print first or second year of budget requests: F
 Print revenue as credit: Y
 Include cfwd in rev bud: Y
 Include cfwd in actuals: Y
 Print totals only: Y
 Include segment code: Y
 Include report grand totals by account type: Y
 Print full GL account: N
 Double space: N
 Suppress zero bdgt accts: Y
 Print as worksheet: N
 Print percent change or comment: P
 Print text: N
 Amounts/totals exceed 999 million dollars: N
 Print five budget levels: N
 Report view: D