



**UKIAH VALLEY  
WATER AUTHORITY**

**Water Executive Committee  
Regular 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/83268733029>

Or you can call in using your telephone only:

- Call (toll free) 1-669-444-9171
- Enter the Access Code: 832 6873 3029
- To Raise Hand enter \*9
- To Speak after being recognized: enter \*6 to unmute yourself

**June 4, 2026 - 5:00 PM**

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**1. CALL TO ORDER AND ROLL CALL**

**2. APPROVAL OF MINUTES**

2.a. Approval of the Minutes for the May 7, 2026, Regular Meeting.

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

The Ukiah Valley Water Authority (UVWA) / Water Executive Committee Members welcomes input from the audience. 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 on non-agenda items. If you wish to submit written comments, please provide information to the UVWA, located at 300 Seminary Avenue, Ukiah, CA, 95482.

**4. NEW BUSINESS**

4.a. Presentation and Consideration of FY 2026/27 Ukiah Valley Water Authority Annual Budget. ***Recommended Action: Review the proposed Fiscal Year 2026-27 Ukiah Valley Water Authority Budget (Attachment 1), the individual budgets of the participating member agencies (Attachments 2 through 6), the Five-Year Capital Improvement Program (Attachment 7), and the Cost Allocation Memorandum (Attachment 8), and provide comments, input, and policy direction to staff for incorporation into the final recommended budget.***

Attachments:

1. FY2027 UVWA Budget
2. FY2027 City of Ukiah Water Budget Report
3. FY2027 Millview Budget Report
4. FY2027 Redwood Valley Budget Report
5. FY2027 Willow Budget Report
6. FY2027 Calpella Water Budget Report

7. CIP - 5 Year-FYE 27 - Water Resources
  8. UVWA Shared Direct Cost Allocation Memo, 5-7-26
- 4.b. Discussion and Possible Direction to Staff to Work with Russian River Flood Control to have Member Agency Contracts Assigned to the UVWA.

**5. UNFINISHED BUSINESS**

**6. ADMINISTRATIVE AND OPERATIONAL REPORTS**

- 6.a. Report on Status of Application for SAFER Planning Grant.
- 6.b. General Management Report.

**7. COMMITTEE MEMBER ANNOUNCEMENTS AND REPORTS**

**8. SET NEXT MEETING DATE**

- 8.a. Discussion, Consideration, and Scheduling of Next Meeting Date with Meeting to be Held at the Ukiah Valley Conference Center, 200 South School Street, Ukiah, CA 95482, at 5:00 p.m.

**9. CLOSED SESSION**

- 9.a. **Conference with Legal Counsel -- Anticipated Litigation**  
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9  
Two Cases
- 9.b. **Conference with Real Property Negotiators**  
(Cal. Gov't Code Section 54956.8)  
Property: 1850 Talmage Road, Ukiah, CA 95482  
Negotiator: Jared Walker  
Negotiating Parties: Rogina Water Company  
Under Negotiation: Price & Terms of Agreement

**10. ADJOURNMENT**

Please be advised that the Ukiah Valley Water Authority (UVWA)/ Water Executive Committee needs to be notified 24 hours in advance of a meeting if any specific accommodations or interpreter services are needed in order for you to attend. UVWA 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 UVWA Committee Members after distribution of the agenda packet are available for public inspection at the front counter at the Ukiah Civic Center, 300 Seminary Avenue, Ukiah, CA 95482, during normal business hours, Monday through Friday, 8:00 am to 5:00 pm. Any handouts or presentation materials from the public must be submitted to the clerk 48 hours in advance of the meeting; for handouts, please include 10 copies.

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted on the bulletin board at the main entrance of the City of Ukiah City Hall, located at 300 Seminary Avenue, Ukiah, California; and at the Ukiah Valley Conference Center, located at 200 South School Street, Ukiah, California; not less than 24 hours prior to the meeting set forth on this agenda.

Kristine Lawler, CMC  
Dated: 6/1/26



**WATER EXECUTIVE COMMITTEE MINUTES**  
**Regular Meeting**  
**UKIAH VALLEY CONFERENCE CENTER**  
**200 South School Street, Ukiah, CA 95482**  
**Virtual Meeting Link: <https://us06web.zoom.us/j/83268733029>**

**Ukiah, CA 95482**  
**May 7, 2026**  
**5:00 p.m.**

**1. CALL TO ORDER AND ROLL CALL**

The Water Executive Committee (WEC) met at a Regular Meeting on May 7, 2026, having been legally noticed on May 4, 2026. The meeting was held in person and virtually at the following link: <https://us06web.zoom.us/j/83268733029>. Chair Schoeneman called the meeting to order at 5:01 p.m. Roll was taken with the following **Members Present:** Juan Orozco (*arriving at 5:56 p.m.*), Douglas Crane (*arriving at 5:02 p.m.*), Gary Nevill, Adam Gaska, Tami Baarsch-Bogart, Steve Bogart, Bryan Ross, Tim Prince, and Tom Schoeneman. **Member Absent:** Devin Gordon. **Staff Present:** Jared Walker, City of Ukiah Water Resources Director and Kristine Lawler, UVWA Clerk. **Also Present:** Phil Williams, City of Ukiah Legal Counsel and Christopher Neary, Millview County Water District Legal Counsel.

*CHAIR SCHOENEMAN PRESIDING.*

**2. APPROVAL OF MINUTES**

**a. Approval of the Minutes for the March 5, 2026, Regular Meeting.**

**Motion/Second:** Gaska/Nevill to approve the minutes for the March 5, 2026, Regular Meeting, as submitted. Motion **carried** by the following roll call votes: AYES: Crane, Nevill, Gaska, Baarsch-Bogart, Bogart, Ross, Prince, and Chair Schoeneman. NOES: None. ABSENT: Orozco and Gordon. ABSTAIN: None.

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

*No public comment was received.*

*Member Consensus to hear Agenda Item 6a out of order.*

**6. ADMINISTRATIVE AND OPERATIONAL REPORT**

**a. Report on Status of Application for SAFER Planning Grant.**

**Presenters:** Brian Avon, Carollo Engineers and Jared Walker, City of Ukiah Water Resources Director.

*No public comment received.*

*Report was received.*

**4. NEW BUSINESS**

**a. Consideration of Letter of Support for Redwood Valley County Water District's Annexation Efforts into the Russian River Flood Control & Water Conservation Improvement District.**

**Presenters:** Jared Walker, City of Ukiah Water Resources Director and Member Gaska.

*No public comment received.*

**Motion/Second:** Crane/Baarsch-Bogart to authorize the Vice Chair (Tim Prince) to sign the letter of support for Redwood Valley County Water District's Annexation Efforts into the Russian River Flood Control & Water Conservation Improvement District. Motion carried by the following roll call votes: AYES: Crane, Nevill, Gaska, Baarsch-Bogart, Bogart, Ross, Prince, and Chair Schoeneman. NOES: None. ABSENT: Orozco and Gordon. ABSTAIN: None.

**b. Consideration of Approval of Common Interest Agreement.**

**Presenter:** Phil Williams, City of Ukiah Legal Counsel and Jared Walker, City of Ukiah Water Resources Director

*No public comment received.*

**Motion/Second:** Gaska/Ross to authorize and Direct the Chair to Execute the Common Interest Agreement on Behalf of the Ukiah Valley Water Authority and Direct Staff to Take and all Actions Necessary to Effect that Execution. Motion carried by the following roll call votes: AYES: Crane, Nevill, Gaska, Baarsch-Bogart, Bogart, Ross, Prince, and Chair Schoeneman. NOES: None. ABSENT: Orozco and Gordon. ABSTAIN: None.

**c. Discussion Regarding the Ukiah Valley Water Authority (UVWA) Joining Mendocino Inland Water and Power Commission.**

**Presenter:** Jared Walker, City of Ukiah Water Resources Director.

*No public comment received.*

*Member Orozco arrived at 5:56 p.m.*

**Motion/Second:** Crane/Gaska to direct Staff to pursue this [joining the Mendocino Inland Water and Power Commission] as a possibility. Motion carried by the following roll call votes: AYES: Crane, Nevill, Gaska, Baarsch-Bogart, Bogart, Ross, Prince, and Chair Schoeneman. NOES: None. ABSENT: Orozco and Gordon. ABSTAIN: None.

**5. UNFINISHED BUSINESS**

*No unfinished business items were placed on the agenda.*

**6. ADMINISTRATIVE AND OPERATIONAL REPORT, Continued**

**b. General Manager Report.**

**Presenter:** Jared Walker, City of Ukiah Water Resources Director.

*No public comment received.*

*Report was received.*

**Member Consensus** to direct Staff to look into joining the Ukiah Valley Basin Groundwater Sustainability Agency (UVBGS or GSA).

**7. COMMITTEE MEMBER ANNOUNCEMENTS AND REPORTS**

**Presenters:** Various Members and Staff.

*Reports were received.*

**8. SET NEXT MEETING DATE**

**a. Discussion, Consideration, and Scheduling of Next Meeting Date with Meeting to be Held at the Ukiah Valley Conference Center, 200 South School Street, Ukiah, CA 95482, at 5:00 p.m.**

**Presenter:** Chair Schoeneman.

**Member Consensus** to hold the next regular meeting on the scheduled date of June 4, 2026, at 5:00 p.m., with the meeting to be held at the Ukiah Valley Conference Center, 200 South School Street, Ukiah, CA 95482.

*Staff requested that Members inform the Clerk of any upcoming vacations.*

*DIRECTORS ADJOURNED TO CLOSED SESSION AT 6:24 P.M.*

**9. CLOSED SESSION7**

**a. Conference with Legal Counsel – Anticipated Litigation**

Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9  
Two Cases

**b. Conference with Real Property Negotiators**

(Cal. Gov't Code Section 54956.8)

Property: 1850 Talmage Rd., Ukiah, CA 95482

Negotiator: Jared Walker

Negotiating Parties: Rogina Water Company Under Negotiation: Price & Terms of Agreement

*No action reported; direction provided to Staff.*

**10. ADJOURNMENT**

There being no further business, the meeting adjourned at 7:37 p.m.

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Kristine Lawler, UVWA Clerk

**MEETING DATE/TIME:** 6/4/2026

**ITEM NO:** 2026-984

## **WATER EXECUTIVE COMMITTEE**

## **STAFF REPORT**

**SUBJECT:** Presentation and Consideration of FY 2026/27 Ukiah Valley Water Authority Annual Budget.

**PREPARED BY:** Dan Buffalo, Finance Director, Olga Keough, Controller

**PRESENTER:** Dan Buffalo, Finance Director; Olga Keough, Controller; Myles Fisett, Procurement Manager

### **ATTACHMENTS:**

1. FY2027 UVWA Budget
2. FY2027 City of Ukiah Water Budget Report
3. FY2027 Millview Budget Report
4. FY2027 Redwood Valley Budget Report
5. FY2027 Willow Budget Report
6. FY2027 Calpella Water Budget Report
7. CIP - 5 Year-FYE 27 - Water Resources
8. UVWA Shared Direct Cost Allocation Memo, 5-7-26

**Summary:** The Fiscal Year 2026-27 Proposed Budget for the Ukiah Valley Water Authority (UVWA) and its member agencies has been prepared for review by the Water Executive Committee. The proposed budget serves as the financial plan for the operation, maintenance, administration, debt service, and capital improvement activities of the entire Water Authority and its member agencies during the upcoming fiscal year.

The budget reflects the continued evolution of the regional water utility model established through the UVWA Joint Powers Agreement and incorporates both system-wide shared operations and the individual financial plans of the participating agencies. The proposed budget is intended to maintain reliable water service, preserve infrastructure, support regulatory compliance, and ensure the long-term financial sustainability of the member agencies.

Staff is presenting the proposed budget to the Executive Committee for review, discussion, and policy guidance prior to preparation of the final recommended budget for formal adoption.

**Background:** The Ukiah Valley Water Authority was formed through a Joint Exercise of Powers Agreement among the City of Ukiah, Millview County Water District, Redwood Valley County Water District, and Willow County Water District to coordinate the administration, operation, maintenance, and long-term planning of the region's water systems. Pursuant to the Joint Powers Agreement, the Water Executive Committee serves as the governing body of UVWA and is responsible for establishing policy direction and overseeing the financial and operational affairs of the Authority.

The Joint Powers Agreement specifically assigns the Executive Committee responsibility for preparing and adopting budgets for the Water System Enterprise Fund. These budgets are required to include all costs associated with providing water service, including administration, operations, maintenance, repairs, capital

improvements, debt service, and other costs necessary to support the Combined Water System. In addition, the Executive Committee is responsible for establishing rates and fees necessary to fund those activities in accordance with applicable law.

The annual budget process provides the Executive Committee with an opportunity to review financial performance, evaluate operational priorities, consider future capital investment needs, and provide strategic direction regarding the allocation of resources across the member agencies. Feedback received during this review process will be incorporated into the final proposed budget prior to consideration for adoption.

**Discussion:** The proposed Fiscal Year 2026-27 Budget includes both a consolidated presentation of UVWA operations and individual operating and capital budgets for each participating member agency. The full UVWA budget is provided as Attachment 1. The individual member agency budgets are provided as Attachments 2 through 6. Together, these documents provide transparency regarding shared costs, agency-specific expenditures, and the overall financial condition of the combined water system.

The proposed budget has been developed based upon current operating conditions, anticipated service demands, capital infrastructure requirements, debt obligations, reserve policies, and projected revenues. The budget also reflects the ongoing implementation of the integrated operational model established under the Joint Powers Agreement.

A key component of the proposed budget is the allocation of shared direct costs among UVWA member agencies. Staff has prepared a Cost Allocation Memorandum, attached as Attachment 8, which outlines the methodology used to assign direct operational costs to individual member agencies. The memorandum addresses the allocation of direct costs associated with the operation and maintenance of the member agencies' water systems and shared operational functions. Indirect costs, including administrative, accounting, finance, billing, customer service, and other support functions, are addressed separately through the provisions of the Joint Powers Agreement and are not included within the direct cost allocation methodology described in the memorandum.

The memorandum also distinguishes costs that remain the exclusive responsibility of individual member agencies. These agency-specific costs generally include infrastructure improvements serving only a particular agency, agency-owned facilities and equipment, debt service obligations associated with agency-specific projects, and other operating or capital expenditures that do not provide a regional benefit. Such costs are budgeted directly to the responsible agency and are not allocated across the combined system.

The proposed budget incorporates these cost allocation methodologies and reflects the resulting agency-specific cost assignments. The allocation framework is intended to ensure that regional services are funded equitably while preserving each agency's responsibility for costs associated with its own assets, facilities, and obligations.

In addition to the annual operating and capital budgets, staff will present the proposed Five-Year Capital Improvement Program (CIP), included as Attachment 7. The Five-Year CIP identifies planned infrastructure investments, major rehabilitation projects, regulatory compliance initiatives, system reliability improvements, and other capital priorities anticipated over the planning horizon. The CIP is intended to provide a long-term framework for capital investment and financial planning and to assist the Executive Committee in evaluating future funding needs and project priorities across the combined water system.

Major budget objectives for FY 2026-27 include:

- Maintaining reliable and responsive water service throughout the service area;
- Preserving and improving critical water infrastructure through ongoing capital investment;
- Supporting regulatory compliance and water quality objectives;
- Providing adequate funding for operations, maintenance, and emergency response activities;
- Maintaining appropriate operating and capital reserves; and
- Continuing implementation of regional efficiencies and shared service opportunities through UVWA.

During the budget presentation, staff will provide an overview of revenues, expenditures, capital projects, reserve levels, debt service obligations, significant assumptions incorporated into the proposed financial plan, the Five-Year CIP included as Attachment 7, and the direct cost allocation methodology described in the Cost Allocation Memorandum included as Attachment 8. Staff will also identify key policy issues and areas where Executive Committee direction may assist in refining the final budget recommendation.

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**Recommended Action:** Review the proposed Fiscal Year 2026-27 Ukiah Valley Water Authority Budget (Attachment 1), the individual budgets of the participating member agencies (Attachments 2 through 6), the Five-Year Capital Improvement Program (Attachment 7), and the Cost Allocation Memorandum (Attachment 8), and provide comments, input, and policy direction to staff for incorporation into the final recommended budget.

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

**Attachment 1**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
<b>44 UKIAH VALLEY WATER AUTHORITY</b>							
55221 WATER	296,355.32	428,990.00	428,990.00	354,506.60	377,436.00	400,000.00	-6.8%
55223 ELECTRIC	9,926.90	.00	.00	16,799.40	20,000.00	25,000.00	.0%
91821 TRANSFER FROM FU UNDEFINED CHAR	-770,000.00 -463,717.78	.00 428,990.00	.00 428,990.00	.00 371,306.00	.00 397,436.00	.00 425,000.00	.0% -.9%
<b>40 INTERNAL SERVICES</b>							
44266 CHARGES TO SEWER 40 INTERNAL SERVICES	.00 .00	-653,334.00 -653,334.00	-653,334.00 -653,334.00	.00 .00	-658,519.00 -658,519.00	-655,527.00 -655,527.00	.3% .3%
<b>41 TAXES &amp; FRANCHISES</b>							
41110 SECURED PROPERTY 41 TAXES & FRANCHISES	-31,690.93 -31,690.93	-77,100.00 -77,100.00	-77,100.00 -77,100.00	-60,122.33 -60,122.33	-77,100.00 -77,100.00	-77,100.00 -77,100.00	.0% .0%
<b>43 GRANTS</b>							
43173 CALTRANS	-531,488.01	.00	.00	.00	.00	.00	.0%
43209 GRANTS	-17,494,478.04	-4,186,778.18	-4,186,778.18	-5,315,967.78	-5,870,780.31	-271,318.24	-93.5%
43290 FEDERAL 43 GRANTS	-12,245.25 -18,038,211.30	.00 -4,186,778.18	.00 -4,186,778.18	.00 -5,315,967.78	.00 -5,870,780.31	-37,500.00 -308,818.24	.0% -92.6%
<b>44 CHARGES FOR SERVICE</b>							
44131 EASEMENTS REVIEW	-6,000.00	-10,000.00	-10,000.00	-3,000.00	-9,000.00	-9,000.00	-10.0%
44222 ADMINISTRATION F	-2,080.00	.00	.00	.00	.00	-53,774.34	.0%
44254 RECONNECT CHARGE	-900.00	.00	.00	-300.00	-250.00	.00	.0%
44255 FINAL NOTICE CHA	-4,965.00	.00	.00	.00	.00	.00	.0%
44257 DELINQUENT NOTIC	-22,007.54	.00	.00	-2,985.69	-2,106.28	.00	.0%
44258 48 HOUR NOTICE C	.00	.00	.00	-900.00	-900.00	.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
44 UKIAH VALLEY WATER AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
44259 BAD CHECK CHARGE	-1,388.26	.00	.00	.00	.00	.00	.0%
44262 CHARGES TO MILLV	-215,109.18	-463,023.00	-463,023.00	-215,109.18	-576,139.00	-923,775.00	99.5%
44263 CHARGES TO REDWO	-197,512.74	-425,146.00	-425,146.00	-214,312.14	-519,770.00	-800,583.00	88.3%
44265 CHARGES TO UVWA	-131,122.60	-302,660.00	-302,660.00	-140,608.74	-322,383.00	-465,110.00	53.7%
44268 CHARGES TO CALPE	-40,962.22	-47,275.00	-47,275.00	-21,962.76	-43,886.00	-56,095.00	18.7%
44271 CHARGES TO RIVER	-12,413.74	-28,648.00	-28,648.00	-29,593.08	-36,992.00	-34,250.00	19.6%
44273 CHARGES TO HOPLA	-52,167.64	-60,220.00	-60,220.00	-62,040.36	-77,550.00	-71,512.00	18.8%
44620 SEWER SERVICE CH	.00	-144,000.00	-144,000.00	-172,888.78	-197,000.00	-220,000.00	52.8%
44740 RANCHERIA FIXED	-7,522.39	-16,800.00	-16,800.00	-12,173.41	-16,000.00	-16,000.00	-4.8%
44741 IRRIGATION WATER	-102,249.85	-46,634.00	-46,634.00	-144,219.99	-208,439.80	-241,000.00	416.8%
44742 DOMESTIC WATER U	-1,566,469.91	-2,045,185.00	-2,045,185.00	-2,109,961.99	-3,282,000.00	-5,265,000.00	157.4%
44743 NON-POTABLE METE	-126,340.48	-173,420.00	-173,420.00	-185,695.82	-280,000.00	-320,000.00	84.5%
44744 METERED 5/8"	-210,806.92	-250,000.00	-250,000.00	-215,537.24	-191,000.00	-547,725.00	119.1%
44745 WATER INSIDE-3/4	-4,668,845.00	-5,177,200.00	-5,177,200.00	-2,619,276.85	-2,620,350.00	.00	-100.0%
44746 WATER INSIDE-1"	-606,271.65	-659,700.00	-659,700.00	-600,581.62	-722,317.00	.00	-100.0%
44747 WATER INSIDE-1 1	-607,388.49	-683,900.00	-683,900.00	-355,112.41	-359,089.00	.00	-100.0%
44748 WATER INSIDE-2"	-1,362,976.32	-1,625,010.00	-1,625,010.00	-786,875.20	-700,713.00	.00	-100.0%
44749 WATER INSIDE-3"	-452,111.60	-580,360.00	-580,360.00	-262,845.14	-265,534.02	.00	-100.0%
44750 WATER INSIDE-4"	-242,604.74	-269,800.00	-269,800.00	-267,898.87	-231,292.73	.00	-100.0%
44751 WATER INSIDE-6"	-460,744.72	-474,060.00	-474,060.00	-196,862.82	-209,155.00	.00	-100.0%
44752 MUNICIPAL BASE C	.00	.00	.00	-24,197.38	-66,550.00	-150,000.00	.0%
44753 MUNICIPAL USAGE	.00	.00	.00	-24,050.47	-200,000.00	-500,000.00	.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
44 UKIAH VALLEY WATER AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
44755 FIRE SERVICE-2"	-8,866.69	-9,362.00	-9,362.00	-6,516.75	-6,262.86	.00	-100.0%
44756 FIRE SERVICE-4"	-124,972.38	-130,000.00	-130,000.00	-70,303.37	-70,303.00	.00	-100.0%
44757 FIRE SERVICE-6"	-201,600.92	-208,800.00	-208,800.00	-112,601.03	-112,601.00	.00	-100.0%
44758 3" FIRE SERVICE	-1,764.19	-1,860.00	-1,860.00	-1,025.02	-1,025.00	.00	-100.0%
44759 MUNICIPAL WATER-	-27,049.39	-32,000.00	-32,000.00	-13,591.84	-13,694.00	.00	-100.0%
44760 MUNICIPAL WATER-	-11,529.38	-12,900.00	-12,900.00	-8,398.98	-8,399.00	.00	-100.0%
44761 MUNICIPAL WATER-	-20,579.77	-23,600.00	-23,600.00	-13,842.71	-13,843.00	.00	-100.0%
44762 MUNICIPAL WATER-	-66,482.18	-72,500.00	-72,500.00	-40,359.64	-40,360.00	.00	-100.0%
44763 MUNICIPAL WATER-	-331,740.72	-308,900.00	-308,900.00	-152,823.07	-152,823.00	.00	-100.0%
44764 MUNICIPAL WATER-	-89,630.66	-87,200.00	-87,200.00	-52,479.36	-52,479.00	.00	-100.0%
44765 MUNICIPAL WATER-	-32,411.09	-34,900.00	-34,900.00	-19,454.51	-19,454.00	.00	-100.0%
44766 SERVICE CHARGES	-4,008.04	-2,210.00	-2,210.00	-18,127.39	-20,115.00	-50,000.00	2162.4%
44767 SERV CHGS - NEW	.00	-25,000.00	-25,000.00	-47,119.36	-15,000.00	-15,000.00	-40.0%
44768 BACKFLOW PREVENT	-30,315.00	-36,740.00	-36,740.00	-30,360.00	-30,460.00	-30,860.00	-16.0%
44772 METERED 8"	-5,698.02	-11,400.00	-11,400.00	-9,781.60	-11,950.00	.00	-100.0%
44773 METERED 10"	-8,180.70	-16,360.00	-16,360.00	-14,043.54	-16,855.00	.00	-100.0%
44774 FIRE SERVICE - W	-14,372.25	-15,900.00	-15,900.00	-106,417.84	-168,328.00	-364,013.00	2189.4%
44776 CAPITAL CHARGE /	-426,662.04	-453,000.00	-453,000.00	-354,103.88	-474,103.00	-525,000.00	15.9%
44777 SERVICE CONNECTI	-61,191.46	-45,000.00	-45,000.00	-13,851.61	-9,133.62	-5,000.00	-88.9%
44778 RESIDENTIAL WATE	.00	-343,201.00	-343,201.00	-821,124.71	-1,702,275.00	-4,073,740.00	1087.0%
44779 IRRIGATION WATER	.00	-23,537.00	-23,537.00	-20,627.66	-23,500.00	-25,000.00	6.2%
44780 COMMERCIAL WATER	.00	-59,803.00	-59,803.00	-252,498.70	-598,086.00	-1,287,000.00	2052.1%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
	2025	2026	2026	2026	2026	2027	PCT
44 UKIAH VALLEY WATER AUTHORITY	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	CITY MGR	CHANGE
44781 COMMERCIAL WATER	.00	-72,072.00	-72,072.00	-205,415.23	-451,000.00	-1,202,000.00	1567.8%
44810 SALE OF MATERIAL	-3,981.56	-300.00	-300.00	.00	.00	.00	-100.0%
44830 REIMBURSABLE JOB	-14,436.70	.00	.00	-172,897.15	-95,627.00	.00	.0%
94406 BAD DEBT EXPENSE	-3,252.72	.00	.00	.00	.00	.00	.0%
44 CHARGES FOR SERVICE	-12,589,686.85	-15,509,586.00	-15,509,586.00	-11,226,754.89	-15,246,093.31	-17,251,437.34	11.2%
<b>46 RENTS &amp; LEASES</b>							
46741 OTHER RENTAL	.00	-7,200.00	-7,200.00	.00	.00	.00	-100.0%
46 RENTS & LEASES	.00	-7,200.00	-7,200.00	.00	.00	.00	-100.0%
<b>48 OTHER</b>							
44825 SALES OF ASSETS	.00	.00	.00	-222,045.96	-472,046.00	-250,000.00	.0%
48110 MISCELLANEOUS RE	-1,030.10	-5,000.00	-5,000.00	-53,678.56	-44,848.07	.00	-100.0%
48150 CASH OVER/SHORT	.00	.00	.00	-2.60	-2.60	.00	.0%
48170 INSURANCE REFUND	-69,440.00	.00	.00	-26,711.12	-26,711.12	.00	.0%
48 OTHER	-70,470.10	-5,000.00	-5,000.00	-302,438.24	-543,607.79	-250,000.00	4900.0%
<b>49 INTEREST EARNINGS</b>							
46110 INTEREST ON INVE	-332,510.67	-272,476.00	-272,476.00	-211,400.72	-158,833.40	-178,545.26	-34.5%
46116 MISCELLANEOUS IN	-1,589.00	.00	.00	.00	.00	.00	.0%
49 INTEREST EARNINGS	-334,099.67	-272,476.00	-272,476.00	-211,400.72	-158,833.40	-178,545.26	-34.5%
<b>51 PERSONNEL</b>							
51110 REGULAR SALARIES	2,002,772.84	2,582,352.00	2,656,935.61	2,210,542.05	2,412,578.70	2,641,508.00	-.6%
51120 NON-REGULAR SALA	2,169.52	2,169.00	2,169.00	.00	.00	51,986.00	2296.8%
51130 OVERTIME SALARIE	114,947.33	109,872.00	109,872.00	122,640.72	116,771.60	.00	-100.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
44 UKIAH VALLEY WATER AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
51140 STAND-BY SALARIE	101,087.58	101,324.00	101,324.00	114,489.00	117,438.25	.00	-100.0%
51150 COMPENSATED ABSE	5,095.75	.00	.00	.00	.00	.00	.0%
51210 RETIREMENT (PERS	228,236.19	295,817.00	304,523.48	240,501.19	261,588.59	307,796.00	1.1%
51211 PERS UNFUNDED LI	327,091.00	338,430.00	338,430.00	398,889.00	398,889.00	447,051.00	32.1%
51213 CONTRA UAL	-259,568.00	-261,530.00	-261,530.00	-261,530.00	-261,530.00	-261,224.00	-.1%
51220 INSURANCE	430,099.76	583,639.00	583,639.00	488,885.91	559,381.60	740,729.00	26.9%
51230 WORKERS COMP	74,652.16	138,595.06	143,468.66	144,476.43	156,585.41	191,841.00	33.7%
51240 MEDICARE	30,331.46	35,490.00	36,507.36	34,010.52	36,693.36	37,810.00	3.6%
51250 UNEMPLOYMENT	803.27	656.00	656.00	6,423.18	5,532.00	2,000.00	204.9%
51260 FICA	3,575.42	135.00	135.00	966.89	1,356.68	3,223.00	2287.4%
51290 CELL PHONE STIPE	9,229.06	6,252.00	6,252.00	19,979.12	23,177.04	13,612.00	117.7%
51 PERSONNEL	3,070,523.34	3,933,201.06	4,022,382.11	3,520,274.01	3,828,462.23	4,176,332.00	3.8%
<b>52 OTHER OPERATING</b>							
52100 CONTRACTUAL SERV	1,613,786.05	688,450.00	624,443.75	857,255.12	999,421.67	916,925.00	46.8%
52115 PERFORMANCE AGRE	1,007,023.56	1,285,379.00	1,285,379.00	731,692.20	1,714,780.00	2,691,349.35	109.4%
52150 LEGAL SERVICES/E	255,085.85	159,000.00	252,606.00	257,874.89	242,778.00	185,000.00	-26.8%
52180 SECURITY SERVICE	.00	700.00	700.00	.00	.00	1,661.88	137.4%
52301 PROPERTY TAX ADM	.00	.00	.00	1,479.33	.00	1,600.00	.0%
52500 TRUSTEE FEES	1,375.00	1,400.00	1,400.00	1,375.00	1,375.00	1,375.00	-1.8%
52521 LIABILITY INSURA	1,955.22	41,000.00	41,000.00	38,192.71	37,619.46	6,000.00	-85.4%
52524 PROPERTY INSURAN	29,689.25	25,000.00	25,000.00	25,223.47	25,223.47	24,700.00	-1.2%
54100 SUPPLIES	564,830.44	338,150.00	355,150.00	251,478.20	260,778.08	298,950.00	-15.8%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
44 UKIAH VALLEY WATER AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
54101 POSTAGE	5,859.07	3,450.00	3,450.00	2,071.72	2,078.47	50.00	-98.6%
54102 SMALL TOOLS	28,630.92	30,000.00	30,000.00	29,723.51	29,107.22	41,400.00	38.0%
54103 LAB SUPPLIES	.00	46,835.00	46,835.00	490.00	500.00	500.00	-98.9%
54110 SMALL VEHICLES A	.00	.00	147,006.28	147,169.61	4,902.65	15,000.00	-89.8%
54130 PW - SAFETY	105.88	.00	.00	.00	.00	.00	.0%
54161 BACKGROUND & PHY	150.00	.00	.00	150.00	300.00	1,200.00	.0%
54320 SOFTWARE	24,410.94	22,125.00	22,125.00	19,509.27	22,492.07	18,805.00	-15.0%
54330 COMPUTER AND TEC	34,956.87	8,000.00	8,000.00	13,331.15	45,731.30	29,500.00	268.8%
55100 TELEPHONE	14,508.21	16,000.00	16,000.00	15,320.99	16,988.13	12,800.00	-20.0%
55200 PG&E	782,263.34	966,968.00	966,968.00	792,672.22	939,000.00	968,700.00	.2%
55210 UTILITIES	711,411.47	827,811.00	827,811.00	426,657.01	714,842.52	767,235.00	-7.3%
56101 USE OF VEHICLES	.00	.00	.00	.00	.00	82,184.80	.0%
56120 EQUIPMENT MAINT	426,679.44	533,210.00	515,952.00	229,079.97	206,680.00	204,700.00	-60.3%
56130 EXTERNAL SERVICE	64,065.36	90,000.00	97,000.00	61,684.72	66,660.30	60,500.00	-37.6%
56210 FUEL & FLUIDS	60,087.90	93,553.00	93,553.00	75,217.55	97,301.15	55,000.00	-41.2%
56300 BUILDING MAINT.	15,574.39	21,000.00	21,000.00	67,533.56	68,000.00	30,000.00	42.9%
56410 EQUIPMENT RENTAL	5,192.52	10,000.00	10,000.00	.00	.00	.00	-100.0%
57100 LEARNING AND DEV	36,485.32	47,000.00	40,000.00	19,476.94	33,936.56	29,000.00	-27.5%
57300 MEMBERSHIPS & SU	73,119.85	169,260.00	169,518.00	66,336.47	155,178.64	199,083.00	17.4%
58202 CHEMICALS	113,495.21	222,000.00	212,000.00	177,758.05	207,000.00	205,000.00	-3.3%
59100 PROPERTY TAXES P	-830.05	.00	.00	.00	.00	.00	.0%
59101 FEES	88,036.82	115,691.00	116,191.00	216,825.65	188,003.40	206,550.00	77.8%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
<b>44 UKIAH VALLEY WATER AUTHORITY</b>							
59108 BANK FEES	7,640.97	200.00	200.00	3,547.44	3,554.24	.00	-100.0%
59200 BAD DEBT EXPENSE	5,827.58	.00	.00	279.14	279.14	.00	.0%
52 OTHER OPERATING	5,971,417.38	5,762,182.00	5,929,288.03	4,529,405.89	6,084,511.47	7,054,769.03	19.0%
<b>60 INTERNAL SERVICE USE</b>							
61200 PURCHASING ALLOC	59,929.40	101,579.00	101,579.00	48,218.12	103,591.40	82,040.00	-19.2%
61201 PURCHASING - BUY	10,776.55	14,123.62	14,123.62	7,729.01	14,123.00	17,805.00	26.1%
61205 ADDITIONAL BILLI	46,722.32	.00	.00	.00	.00	.00	.0%
61300 BILLING & COLLEC	338,073.43	425,209.00	425,209.00	319,970.71	430,498.74	507,668.00	19.4%
61301 METER READING	173,605.53	213,895.00	213,895.00	180,389.23	.00	368,470.00	72.3%
61302 UVWA DIRECT CHAR	.00	.00	.00	.00	.00	144,238.00	.0%
61410 RENT ALLOCATION	16,495.50	16,495.50	16,495.50	16,495.50	.00	.00	-100.0%
61420 BUILDING MAINTEN	7,082.63	6,882.00	6,882.00	5,849.65	6,882.01	8,484.00	23.3%
61422 IT ALLOCATION	153,118.15	199,410.00	199,410.00	196,160.84	275,552.78	196,071.00	-1.7%
61430 CORP YARD ALLOCA	257,424.47	174,920.00	174,920.00	36,669.13	174,920.26	224,859.00	28.5%
61500 INSURANCE ALLOCA	82,360.74	367,678.00	367,678.00	351,687.81	367,888.09	414,229.00	12.7%
61600 GARAGE ALLOCATIO	118,269.99	131,580.00	131,580.00	126,829.88	137,280.29	195,670.00	48.7%
61700 DISPATCH	31,818.05	33,707.00	33,707.00	27,923.24	38,405.08	40,622.00	20.5%
63000 INTERFUND SERVIC	370,819.52	.00	.00	.00	.00	.00	.0%
60 INTERNAL SERVICE US	1,666,496.28	1,685,479.12	1,685,479.12	1,317,923.12	1,549,141.65	2,200,156.00	30.5%
<b>62 ADMIN AND OVERHEAD</b>							
62100 ADMIN & OVERHEAD	443,951.01	671,372.00	671,372.00	567,181.49	712,995.92	770,093.00	14.7%
62 ADMIN AND OVERHEAD	443,951.01	671,372.00	671,372.00	567,181.49	712,995.92	770,093.00	14.7%
<b>70 DEBT SERVICE</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
	2025	2026	2026	2026	2026	2027	PCT	
44 UKIAH VALLEY WATER AUTHORITY	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	CITY MGR	CHANGE	
70102 BOND INTEREST EX	602,652.70	585,028.70	585,028.70	108,328.76	585,028.70	557,578.70	-4.7%	
70103 LOAN INTEREST	219,640.31	219,445.33	219,445.33	47,490.05	219,445.33	207,445.91	-5.5%	
70201 LOAN PRINCIPAL P	674,752.56	682,154.33	682,154.33	683,877.82	681,154.33	692,153.97	1.5%	
70202 BOND PRINCIPAL P	571,686.00	595,885.00	595,885.00	480,000.00	595,885.00	623,404.00	4.6%	
70 DEBT SERVICE	2,068,731.57	2,082,513.36	2,082,513.36	1,319,696.63	2,081,513.36	2,080,582.58	-.1%	
<b>80 CAPITAL OUTLAY</b>								
80100 MACHINERY & EQUI	171,796.33	160,000.00	276,926.10	210,737.49	20,139.00	345,000.00	24.6%	
80210 LAND ACQUISITION	.00	92,933.00	92,933.00	.00	.00	.00	-100.0%	
80220 BUILDING IMPROVE	.00	250,000.00	250,000.00	4,473.50	4,367.60	300,000.00	20.0%	
80230 INFRASTRUCTURE	1,718,202.17	800,000.00	1,673,972.94	3,277,515.18	7,272,947.35	979,000.00	-41.5%	
81000 CAPACITY RIGHTS	90,000.00	90,000.00	90,000.00	.00	.00	.00	-100.0%	
80 CAPITAL OUTLAY	1,979,998.50	1,392,933.00	2,383,832.04	3,492,726.17	7,297,453.95	1,624,000.00	-31.9%	
<b>83 OTHER USES</b>								
94000 RESERVE FOR ENCU	.00	4,186,778.18	4,186,778.18	.00	.00	720,883.14	-82.8%	
94200 GASB 68 PENSION	35,421.58	.00	.00	.00	.00	.00	.0%	
94402 ACCRUALS AND OTH	4,241.71	.00	.00	.00	.00	.00	.0%	
83 OTHER USES	39,663.29	4,186,778.18	4,186,778.18	.00	.00	720,883.14	-82.8%	
<b>84 ACCRUAL ADJUSTMENTS</b>								
94403 DEBT PRINCIPAL A	-58,000.00	.00	.00	.00	.00	.00	.0%	
84 ACCRUAL ADJUSTMENTS	-58,000.00	.00	.00	.00	.00	.00	.0%	
<b>TI TRANSFERS IN</b>								
91820 TRANSFER FROM WA	-2,699,721.00	-1,234,319.00	-1,234,319.00	.00	-2,689,417.00	-4,550,694.00	268.7%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
44 UKIAH VALLEY WATER AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
91840 TRANSFER FROM CI	-300,000.00	.00	.00	.00	.00	.00	.00	.0%
TI TRANSFERS IN	-2,999,721.00	-1,234,319.00	-1,234,319.00	.00	-2,689,417.00	-4,550,694.00	268.7%	
<b>TO TRANSFERS OUT</b>								
95252 TRANSFER TO FUND	305,563.33	.00	.00	531,488.01	531,488.01	.00	.0%	
95821 TRANSFER TO FUND	2,549,721.00	.00	.00	.00	.00	1,100,000.00	.0%	
95822 TRANSFER TO WATE	770,000.00	919,319.00	919,319.00	.00	2,689,417.00	1,379,133.00	50.0%	
95823 TRANSFER TO WATE	.00	165,000.00	165,000.00	.00	.00	.00	-100.0%	
95825 TRANSFER TO UVWA	.00	.00	.00	.00	.00	2,071,561.00	.0%	
95830 TRANSFER TO FUND	150,000.00	150,000.00	150,000.00	.00	.00	.00	-100.0%	
TO TRANSFERS OUT	3,775,284.33	1,234,319.00	1,234,319.00	531,488.01	3,220,905.01	4,550,694.00	268.7%	
TOTAL 44 UKIAH VALLEY WATER	-15,569,531.93	-568,025.46	679,160.66	-1,466,682.64	-71,931.22	330,387.91	-51.4%	
TOTAL REVENUE	-34,830,627.13	-21,945,793.18	-21,945,793.18	-17,116,683.96	-25,244,350.81	-23,272,121.84	6.0%	
TOTAL EXPENSE	19,261,095.20	21,377,767.72	22,624,953.84	15,650,001.32	25,172,419.59	23,602,509.75	4.3%	
GRAND TOTAL	-15,569,531.93	-568,025.46	679,160.66	-1,466,682.64	-71,931.22	330,387.91	-51.4%	

\*\* END OF REPORT - Generated by Olga Keough \*\*

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

Report title:  
 06/01/2026 11:40 | City of Ukiah  
 okeough | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P  
 | bgnyrp

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

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

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

**Attachment 2**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
CITY WATER OPERATING FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	CITY MGR	CHANGE
<b>43</b>	<b>GRANTS</b>							
	FEDERAL GRANTS	-10,693.69	.00	.00	.00	.00	.00	.0%
		-10,693.69	.00	.00	.00	.00	.00	.0%
<b>44</b>	<b>CHARGES FOR SERVICE</b>							
	CHARGES TO MILLVIEW WD	-215,109.18	-463,023.00	-463,023.00	-215,109.18	-215,110.00	.00	-100.0%
	CHARGES TO REDWOOD WD	-197,512.74	-425,146.00	-425,146.00	-197,512.74	-197,513.00	.00	-100.0%
	CHARGES TO UVWA	-131,122.60	-302,660.00	-302,660.00	-140,608.74	-140,609.00	.00	-100.0%
	CHARGES TO CALPELLA WA	-40,962.22	-47,275.00	-47,275.00	-21,962.76	-21,963.00	.00	-100.0%
	CHARGES TO RIVER ESTAT	-12,413.74	-28,648.00	-28,648.00	-22,194.81	-22,195.00	.00	-100.0%
	CHARGES TO HOPLAND WAT	-52,167.64	-60,220.00	-60,220.00	-46,530.27	-46,530.00	.00	-100.0%
	DOMESTIC WATER USAGE	.00	.00	.00	-305,023.22	-1,350,000.00	-3,000,000.00	.0%
	WATER INSIDE-3/4" METE	-4,661,044.51	-5,162,000.00	-5,162,000.00	-2,611,996.60	-2,612,000.00	.00	-100.0%
	WATER INSIDE-1" METER	-533,072.10	-604,000.00	-604,000.00	-303,628.58	-303,629.00	.00	-100.0%
	WATER INSIDE-1 1/2" ME	-597,174.57	-663,500.00	-663,500.00	-337,589.41	-337,589.00	.00	-100.0%
	WATER INSIDE-2" METER	-1,019,047.86	-1,123,200.00	-1,123,200.00	-595,498.85	-595,500.00	.00	-100.0%
	WATER INSIDE-3" METER	-449,363.13	-574,000.00	-574,000.00	-256,846.26	-256,846.00	.00	-100.0%
	WATER INSIDE-4" METER	-237,214.46	-259,000.00	-259,000.00	-216,722.26	-216,722.00	.00	-100.0%
	WATER INSIDE-6" METER	-362,918.73	-409,800.00	-409,800.00	-141,705.42	-141,705.00	.00	-100.0%
	MUNICIPAL BASE CHARGE	.00	.00	.00	-24,197.38	-66,550.00	-150,000.00	.0%
	MUNICIPAL USAGE CHARGE	.00	.00	.00	-24,050.47	-200,000.00	-500,000.00	.0%
	FIRE SERVICE-2" METER	-8,113.77	-8,300.00	-8,300.00	-5,305.42	-5,305.00	.00	-100.0%
	FIRE SERVICE-4" METER	-124,972.38	-130,000.00	-130,000.00	-70,303.37	-70,303.00	.00	-100.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
CITY WATER OPERATING FUND							
FIRE SERVICE-6" METER	-201,600.92	-208,800.00	-208,800.00	-112,601.03	-112,601.00	.00	-100.0%
3" FIRE SERVICE	-1,764.19	-1,860.00	-1,860.00	-1,025.02	-1,025.00	.00	-100.0%
MUNICIPAL WATER-3/4" M	-27,049.39	-32,000.00	-32,000.00	-13,591.84	-13,694.00	.00	-100.0%
MUNICIPAL WATER-1" MET	-11,529.38	-12,900.00	-12,900.00	-8,398.98	-8,399.00	.00	-100.0%
MUNICIPAL WATER-1 1/2"	-20,579.77	-23,600.00	-23,600.00	-13,842.71	-13,843.00	.00	-100.0%
MUNICIPAL WATER-2" MET	-66,482.18	-72,500.00	-72,500.00	-40,359.64	-40,360.00	.00	-100.0%
MUNICIPAL WATER-3" MET	-331,740.72	-308,900.00	-308,900.00	-152,823.07	-152,823.00	.00	-100.0%
MUNICIPAL WATER-4" MET	-89,630.66	-87,200.00	-87,200.00	-52,479.36	-52,479.00	.00	-100.0%
MUNICIPAL WATER-6" MET	-32,411.09	-34,900.00	-34,900.00	-19,454.51	-19,454.00	.00	-100.0%
SERVICE CHARGES	-1,719.16	-1,500.00	-1,500.00	-18,012.39	-20,000.00	-50,000.00	3233.3%
BACKFLOW PREVENTION	345.00	-5,000.00	-5,000.00	.00	.00	.00	-100.0%
FIRE SERVICE - WATER	.00	.00	.00	-57,757.37	-150,000.00	-344,000.00	.0%
RESIDENTIAL WATER BASE	.00	.00	.00	-483,005.59	-1,332,000.00	-3,020,000.00	.0%
COMMERCIAL WATER BASE	.00	.00	.00	-195,897.80	-533,800.00	-1,210,000.00	.0%
COMMERCIAL WATER USAGE	.00	.00	.00	-134,317.60	-378,000.00	-1,100,000.00	.0%
SALE OF MATERIALS	-3,981.56	-300.00	-300.00	.00	.00	.00	-100.0%
REIMBURSABLE JOBS	-14,436.70	.00	.00	-172,897.15	-95,627.00	.00	.0%
BAD DEBT EXPENSE	-3,252.72	.00	.00	.00	.00	.00	.0%
CHARGES FOR SERVICE	-9,448,043.07	-11,050,232.00	-11,050,232.00	-7,013,249.80	-9,724,174.00	-9,374,000.00	-15.2%
<b>48 OTHER</b>							
MISCELLANEOUS RECEIPTS	.00	.00	.00	-25,000.00	-25,000.00	.00	.0%
OTHER	.00	.00	.00	-25,000.00	-25,000.00	.00	.0%
<b>49 INTEREST EARNINGS</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
CITY WATER OPERATING FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
INTEREST ON INVESTMENT	-53,194.40	-15,000.00	-15,000.00	-15,976.76	-15,000.00	-16,489.28	9.9%
INTEREST EARNINGS	-53,194.40	-15,000.00	-15,000.00	-15,976.76	-15,000.00	-16,489.28	9.9%
<b>51 PERSONNEL</b>							
REGULAR SALARIES & WAG	1,730,074.44	2,334,163.00	2,399,523.36	1,962,290.30	2,142,531.37	.00	-100.0%
NON-REGULAR SALARIES &	1,205.29	1,205.00	1,205.00	.00	.00	.00	-100.0%
OVERTIME SALARIES & WA	108,490.70	104,149.00	104,149.00	111,693.78	105,073.68	.00	-100.0%
STAND-BY SALARIES & WA	77,106.01	79,188.00	79,188.00	81,917.66	82,205.76	.00	-100.0%
RETIREMENT (PERS)	201,577.37	268,206.00	275,830.05	214,956.99	233,657.46	.00	-100.0%
PERS UNFUNDED LIABILIT	278,852.00	325,482.00	325,482.00	325,482.00	325,482.00	.00	-100.0%
CONTRA UAL	-249,637.00	-251,524.00	-251,524.00	-251,524.00	-251,524.00	.00	-100.0%
INSURANCE	377,409.32	529,428.00	529,428.00	442,048.62	505,498.63	.00	-100.0%
WORKERS COMP	68,158.07	127,661.63	131,932.08	126,652.27	136,959.03	.00	-100.0%
MEDICARE	26,497.71	32,079.00	32,970.28	29,932.40	32,270.75	.00	-100.0%
UNEMPLOYMENT	656.27	656.00	656.00	.00	.00	.00	-100.0%
FICA	74.73	75.00	75.00	483.44	678.34	.00	-100.0%
CELL PHONE STIPEND	8,429.67	5,459.00	5,459.00	19,360.43	22,475.82	.00	-100.0%
PERSONNEL	2,628,894.58	3,556,227.63	3,634,373.77	3,063,293.89	3,335,308.84	.00	-100.0%
<b>52 OTHER OPERATING</b>							
CONTRACTUAL SERVICES	372,030.03	372,500.00	298,993.75	219,576.92	346,514.97	352,000.00	17.7%
LEGAL SERVICES/EXPENSE	247,719.55	110,000.00	203,606.00	252,942.51	235,287.00	180,000.00	-11.6%
SECURITY SERVICES	.00	700.00	700.00	.00	.00	1,661.88	137.4%
SUPPLIES	254,201.21	181,000.00	198,000.00	152,827.94	161,653.08	165,200.00	-16.6%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
CITY WATER OPERATING FUND							
POSTAGE	70.82	300.00	300.00	18.25	25.00	50.00	-83.3%
SMALL TOOLS	26,740.13	28,000.00	28,000.00	18,716.43	22,000.00	22,000.00	-21.4%
SMALL VEHICLES AND EQU	.00	.00	4,902.65	4,902.65	4,902.65	.00	-100.0%
BACKGROUND & PHYSICALS	150.00	.00	.00	.00	150.00	300.00	.0%
SOFTWARE	14,406.90	13,625.00	13,625.00	15,015.00	15,515.00	16,305.00	19.7%
COMPUTER AND TECHNOLOG	29,424.47	8,000.00	8,000.00	7,061.53	7,061.68	25,000.00	212.5%
TELEPHONE	7,194.72	7,800.00	7,800.00	6,163.02	6,000.00	6,300.00	-19.2%
UTILITIES	556,871.80	643,735.00	643,735.00	355,636.90	600,000.00	643,735.00	.0%
EQUIPMENT MAINTENANCE	185,289.59	272,000.00	254,742.00	163,143.29	151,000.00	152,000.00	-40.3%
EXTERNAL SERVICES	63,670.21	90,000.00	97,000.00	61,460.57	66,563.00	60,000.00	-38.1%
FUEL & FLUIDS	48,678.49	93,553.00	93,553.00	54,170.50	66,928.00	5,000.00	-94.7%
BUILDING MAINT. & REPA	15,574.39	21,000.00	21,000.00	64,115.73	65,000.00	20,000.00	-4.8%
EQUIPMENT RENTAL - PRI	5,192.52	10,000.00	10,000.00	.00	.00	.00	-100.0%
LEARNING AND DEVELOPME	31,431.57	42,000.00	35,000.00	15,422.86	27,436.56	23,000.00	-34.3%
MEMBERSHIPS & SUBSCRIP	7,188.50	9,650.00	9,908.00	7,177.58	9,108.00	8,788.00	-11.3%
CHEMICALS	52,540.74	80,000.00	80,000.00	64,428.64	80,000.00	85,000.00	6.3%
PROPERTY TAXES PAID	-830.05	.00	.00	.00	.00	.00	.0%
FEES	36,183.62	52,300.00	52,300.00	37,387.35	35,369.69	37,700.00	-27.9%
OTHER OPERATING	1,953,729.21	2,036,163.00	2,061,165.40	1,500,167.67	1,900,514.63	1,804,039.88	-12.5%
<b>60 INTERNAL SERVICE USE</b>							
PURCHASING ALLOCATION	58,725.56	57,173.00	57,173.00	37,416.80	58,305.66	41,470.00	-27.5%
PURCHASING - BUYER SER	10,776.55	14,123.62	14,123.62	7,729.01	14,123.00	17,805.00	26.1%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
<b>CITY WATER OPERATING FUND</b>							
ADDITIONAL BILLING SER	46,722.32	.00	.00	.00	.00	.00	.0%
BILLING & COLLECTION A	337,227.57	318,727.00	318,727.00	279,597.89	322,692.07	325,921.00	2.3%
METER READING	173,605.53	213,895.00	213,895.00	180,389.23	.00	368,470.00	72.3%
UVWA DIRECT CHARGE BIL	.00	.00	.00	.00	.00	144,238.00	.0%
RENT ALLOCATION	16,495.50	16,495.50	16,495.50	16,495.50	.00	.00	-100.0%
BUILDING MAINTENANCE A	7,082.63	6,882.00	6,882.00	5,849.65	6,882.01	.00	-100.0%
IT ALLOCATION	138,912.10	185,236.00	185,236.00	182,217.78	255,966.57	7,205.00	-96.1%
CORP YARD ALLOCATION	257,424.47	174,920.00	174,920.00	36,669.13	174,920.26	.00	-100.0%
INSURANCE ALLOCATION	75,768.80	360,750.00	360,750.00	345,061.42	360,956.13	406,394.00	12.7%
GARAGE ALLOCATION	118,269.99	131,580.00	131,580.00	126,829.88	137,280.29	94,313.00	-28.3%
DISPATCH	31,818.05	33,707.00	33,707.00	27,923.24	38,405.08	40,622.00	20.5%
INTERFUND SERVICES USE	274,038.12	.00	.00	.00	.00	.00	.0%
INTERNAL SERVICE USE	1,546,867.19	1,513,489.12	1,513,489.12	1,246,179.53	1,369,531.07	1,446,438.00	-4.4%
<b>62 ADMIN AND OVERHEAD</b>							
ADMIN & OVERHEAD ALLOC	385,675.84	437,996.00	437,996.00	447,594.84	465,151.01	135,631.00	-69.0%
ADMIN AND OVERHEAD	385,675.84	437,996.00	437,996.00	447,594.84	465,151.01	135,631.00	-69.0%
<b>70 DEBT SERVICE</b>							
BOND INTEREST EXPENSE	141,684.00	140,073.00	140,073.00	-35,198.00	140,073.00	.00	-100.0%
LOAN INTEREST	177,895.31	177,445.33	177,445.33	27,060.05	177,445.33	166,445.91	-6.2%
LOAN PRINCIPAL PAYMENT	616,752.56	622,154.33	622,154.33	624,877.82	622,154.33	633,153.97	1.8%
BOND PRINCIPAL PAYMENT	107,413.00	111,451.00	111,451.00	.00	111,451.00	.00	-100.0%
DEBT SERVICE	1,043,744.87	1,051,123.66	1,051,123.66	616,739.87	1,051,123.66	799,599.88	-23.9%
<b>80 CAPITAL OUTLAY</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
CITY WATER OPERATING FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
MACHINERY & EQUIPMENT	41,733.14	90,000.00	110,138.60	62,116.86	20,139.00	.00	-100.0%
LAND ACQUISITION	.00	92,933.00	92,933.00	.00	.00	.00	-100.0%
INFRASTRUCTURE	-5,437.50	.00	.00	.00	.00	249,000.00	.0%
CAPACITY RIGHTS AQUISI	90,000.00	90,000.00	90,000.00	.00	.00	.00	-100.0%
CAPITAL OUTLAY	126,295.64	272,933.00	293,071.60	62,116.86	20,139.00	249,000.00	-15.0%
<b>83 OTHER USES</b>							
RESERVE FOR ENCUMBRANC	.00	.00	.00	.00	.00	83,724.26	.0%
ACCRUALS AND OTHER ADJ	4,241.71	.00	.00	.00	.00	.00	.0%
OTHER USES	4,241.71	.00	.00	.00	.00	83,724.26	.0%
<b>TO TRANSFERS OUT</b>							
TRANSFER TO FUND 821 (	2,549,721.00	.00	.00	.00	.00	1,100,000.00	.0%
TRANSFER TO WATER CONN	.00	919,319.00	919,319.00	.00	2,689,417.00	1,379,133.00	50.0%
TRANSFER TO WATER DEBT	.00	165,000.00	165,000.00	.00	.00	.00	-100.0%
TRANSFER TO UVWA SHARE	.00	.00	.00	.00	.00	2,071,561.00	.0%
TRANSFER TO FUND 830	150,000.00	150,000.00	150,000.00	.00	.00	.00	-100.0%
TRANSFERS OUT	2,699,721.00	1,234,319.00	1,234,319.00	.00	2,689,417.00	4,550,694.00	268.7%
TOTAL CITY WATER OPERATING F	877,238.88	-962,980.59	-839,693.45	-118,133.90	1,067,011.21	-321,362.26	-61.7%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
WATER CAPITAL RESERVE FUND	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
<b>43 GRANTS</b>								
CALTRANS	-531,488.01	.00	.00	.00	.00	.00	.00	.0%
FEDERAL GRANTS	.00	.00	.00	.00	.00	-37,500.00	.0%	.0%
	-531,488.01	.00	.00	.00	.00	-37,500.00		.0%
<b>49 INTEREST EARNINGS</b>								
INTEREST ON INVESTMENT	-28,663.05	-20,000.00	-20,000.00	-11,286.23	-13,452.74	-12,048.44	-39.8%	
INTEREST EARNINGS	-28,663.05	-20,000.00	-20,000.00	-11,286.23	-13,452.74	-12,048.44	-39.8%	
<b>52 OTHER OPERATING</b>								
SMALL VEHICLES AND EQU	.00	.00	142,103.63	142,266.96	.00	.00	-100.0%	
OTHER OPERATING	.00	.00	142,103.63	142,266.96	.00	.00	-100.0%	
<b>62 ADMIN AND OVERHEAD</b>								
ADMIN & OVERHEAD ALLOC	3,115.30	1,712.00	1,712.00	1,446.23	1,818.14	1,215.00	-29.0%	
ADMIN AND OVERHEAD	3,115.30	1,712.00	1,712.00	1,446.23	1,818.14	1,215.00	-29.0%	
<b>80 CAPITAL OUTLAY</b>								
MACHINERY & EQUIPMENT	.00	70,000.00	166,787.50	148,620.63	.00	345,000.00	106.9%	
BUILDING IMPROVEMENTS	.00	250,000.00	250,000.00	.00	.00	300,000.00	20.0%	
INFRASTRUCTURE CAPITAL OUTLAY	1,455,781.33	.00	175,060.99	154,933.63	309,567.18	80,000.00	-54.3%	
	1,455,781.33	320,000.00	591,848.49	303,554.26	309,567.18	725,000.00	22.5%	
<b>TI TRANSFERS IN</b>								
TRANSFER FROM WATER FU	-2,549,721.00	.00	.00	.00	.00	-1,100,000.00	.0%	
TRANSFERS IN	-2,549,721.00	.00	.00	.00	.00	-1,100,000.00	.0%	
<b>TO TRANSFERS OUT</b>								

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
WATER CAPITAL RESERVE FUND							
TRANSFER TO FUND 252	305,563.33	.00	.00	531,488.01	531,488.01	.00	.0%
TRANSFER TO WATER CONN	770,000.00	.00	.00	.00	.00	.00	.0%
TRANSFERS OUT	1,075,563.33	.00	.00	531,488.01	531,488.01	.00	.0%
TOTAL WATER CAPITAL RESERVE	-575,412.10	301,712.00	715,664.12	967,469.23	829,420.59	-423,333.44	-159.2%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
WATER CONNECTION FEE FUND (CAP	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
TRANSFER FROM FUND 821	-770,000.00	.00	.00	.00	.00	.00	.00	.0%
UNDEFINED CHAR	-770,000.00	.00	.00	.00	.00	.00	.00	.0%
<b>44 CHARGES FOR SERVICE</b>								
SERV CHGS - NEW SERVIC	.00	-25,000.00	-25,000.00	-47,119.36	-15,000.00	-15,000.00	-15,000.00	-40.0%
CHARGES FOR SERVICE	.00	-25,000.00	-25,000.00	-47,119.36	-15,000.00	-15,000.00	-15,000.00	-40.0%
<b>52 OTHER OPERATING</b>								
TRUSTEE FEES	1,375.00	1,400.00	1,400.00	1,375.00	1,375.00	1,375.00	1,375.00	-1.8%
OTHER OPERATING	1,375.00	1,400.00	1,400.00	1,375.00	1,375.00	1,375.00	1,375.00	-1.8%
<b>60 INTERNAL SERVICE USE</b>								
BILLING & COLLECTION A	845.86	820.00	820.00	617.03	830.20	522.00	522.00	-36.3%
INSURANCE ALLOCATION	15.00	.00	.00	.00	.00	.00	.00	.0%
INTERNAL SERVICE USE	860.86	820.00	820.00	617.03	830.20	522.00	522.00	-36.3%
<b>62 ADMIN AND OVERHEAD</b>								
ADMIN & OVERHEAD ALLOC	105.87	89.00	89.00	74.81	94.52	102.00	102.00	14.6%
ADMIN AND OVERHEAD	105.87	89.00	89.00	74.81	94.52	102.00	102.00	14.6%
<b>70 DEBT SERVICE</b>								
BOND INTEREST EXPENSE	286,495.76	270,568.76	270,568.76	183,385.76	270,568.76	245,943.76	245,943.76	-9.1%
BOND PRINCIPAL PAYMENT	460,000.00	480,000.00	480,000.00	480,000.00	480,000.00	505,000.00	505,000.00	5.2%
DEBT SERVICE	746,495.76	750,568.76	750,568.76	663,385.76	750,568.76	750,943.76	750,943.76	.0%
<b>80 CAPITAL OUTLAY</b>								
INFRASTRUCTURE	267,858.34	.00	45,000.00	45,000.00	3,840.53	.00	.00	-100.0%
CAPITAL OUTLAY	267,858.34	.00	45,000.00	45,000.00	3,840.53	.00	.00	-100.0%
<b>83 OTHER USES</b>								

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
WATER CONNECTION FEE FUND (CAP	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
RESERVE FOR ENCUMBRANC	.00	.00	.00	.00	.00	637,158.88	.0%	
OTHER USES	.00	.00	.00	.00	.00	637,158.88	.0%	
<b>TI TRANSFERS IN</b>								
TRANSFER FROM WATER FU	.00	-919,319.00	-919,319.00	.00	-2,689,417.00	-1,379,133.00	50.0%	
TRANSFERS IN	.00	-919,319.00	-919,319.00	.00	-2,689,417.00	-1,379,133.00	50.0%	
TOTAL WATER CONNECTION FEE F	246,695.83	-191,441.24	-146,441.24	663,333.24	-1,947,707.99	-4,031.36	-97.2%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
WATER DEBT SERVICE RESERVE	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
<b>49</b>	<b>INTEREST EARNINGS</b>							
INTEREST ON INVESTMENT	-13,483.08	-10,000.00	-10,000.00	-6,756.93	-6,437.54	-6,912.14	-30.9%	
INTEREST EARNINGS	-13,483.08	-10,000.00	-10,000.00	-6,756.93	-6,437.54	-6,912.14	-30.9%	
<b>62</b>	<b>ADMIN AND OVERHEAD</b>							
ADMIN & OVERHEAD ALLOC	1,040.99	856.00	856.00	722.62	909.07	697.00	-18.6%	
ADMIN AND OVERHEAD	1,040.99	856.00	856.00	722.62	909.07	697.00	-18.6%	
<b>70</b>	<b>DEBT SERVICE</b>							
BOND INTEREST EXPENSE	168,814.94	168,814.94	168,814.94	-39,859.00	168,814.94	168,814.94	.0%	
DEBT SERVICE	168,814.94	168,814.94	168,814.94	-39,859.00	168,814.94	168,814.94	.0%	
<b>TI</b>	<b>TRANSFERS IN</b>							
TRANSFER FROM WATER FU	.00	-165,000.00	-165,000.00	.00	.00	.00	-100.0%	
TRANSFERS IN	.00	-165,000.00	-165,000.00	.00	.00	.00	-100.0%	
TOTAL WATER DEBT SERVICE RES	156,372.85	-5,329.06	-5,329.06	-45,893.31	163,286.47	162,599.80	-3151.2%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
UVWA WATER SHARED EXPENSES	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
<b>44 CHARGES FOR SERVICE</b>							
ADMINISTRATION FEE	.00	.00	.00	.00	.00	-53,774.34	.0%
CHARGES TO MILLVIEW WD	.00	.00	.00	.00	-361,029.00	-923,775.00	.0%
CHARGES TO REDWOOD WD	.00	.00	.00	.00	-305,457.00	-781,583.00	.0%
CHARGES TO UVWA	.00	.00	.00	.00	-181,774.00	-465,110.00	.0%
CHARGES TO CALPELLA WA	.00	.00	.00	.00	-21,923.00	-56,095.00	.0%
CHARGES TO RIVER ESTAT	.00	.00	.00	-7,398.27	-14,797.00	-34,250.00	.0%
CHARGES TO HOPLAND WAT	.00	.00	.00	-15,510.09	-31,020.00	-71,512.00	.0%
CHARGES FOR SERVICE	.00	.00	.00	-22,908.36	-916,000.00	-2,386,099.34	.0%
<b>51 PERSONNEL</b>							
REGULAR SALARIES & WAG	.00	.00	.00	.00	.00	2,354,589.00	.0%
NON-REGULAR SALARIES &	.00	.00	.00	.00	.00	36,390.00	.0%
RETIREMENT (PERS)	.00	.00	.00	.00	.00	274,696.00	.0%
PERS UNFUNDED LIABILIT	.00	.00	.00	.00	.00	371,218.00	.0%
CONTRA UAL	.00	.00	.00	.00	.00	-251,229.00	.0%
INSURANCE	.00	.00	.00	.00	.00	666,233.00	.0%
WORKERS COMP	.00	.00	.00	.00	.00	166,760.00	.0%
MEDICARE	.00	.00	.00	.00	.00	33,476.00	.0%
FICA	.00	.00	.00	.00	.00	2,256.00	.0%
CELL PHONE STIPEND	.00	.00	.00	.00	.00	11,545.00	.0%
PERSONNEL	.00	.00	.00	.00	.00	3,665,934.00	.0%
<b>52 OTHER OPERATING</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
UVWA WATER SHARED EXPENSES	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
CONTRACTUAL SERVICES	.00	.00	.00	4,800.00	10,000.00	10,000.00	.0%	
SUPPLIES	.00	.00	.00	13,927.66	15,250.00	40,500.00	.0%	
SMALL TOOLS	.00	.00	.00	5,544.27	2,000.00	19,000.00	.0%	
SMALL VEHICLES AND EQU	.00	.00	.00	.00	.00	15,000.00	.0%	
BACKGROUND & PHYSICALS	.00	.00	.00	150.00	150.00	900.00	.0%	
USE OF VEHICLES & EQUI	.00	.00	.00	.00	.00	82,184.80	.0%	
EQUIPMENT MAINTENANCE	.00	.00	.00	.00	.00	5,000.00	.0%	
FUEL & FLUIDS	.00	.00	.00	19,959.29	24,000.00	50,000.00	.0%	
LEARNING AND DEVELOPME	.00	.00	.00	4,794.93	6,400.00	6,000.00	.0%	
MEMBERSHIPS & SUBSCRIP	.00	.00	.00	132.50	150.00	500.00	.0%	
OTHER OPERATING	.00	.00	.00	49,308.65	57,950.00	229,084.80	.0%	
<b>60</b>	<b>INTERNAL SERVICE USE</b>							
PURCHASING ALLOCATION	.00	.00	.00	.00	.00	2,893.00	.0%	
BUILDING MAINTENANCE A	.00	.00	.00	.00	.00	8,484.00	.0%	
IT ALLOCATION	.00	.00	.00	.00	.00	173,000.00	.0%	
CORP YARD ALLOCATION	.00	.00	.00	.00	.00	224,859.00	.0%	
INTERNAL SERVICE USE	.00	.00	.00	.00	.00	409,236.00	.0%	
<b>62</b>	<b>ADMIN AND OVERHEAD</b>							
ADMIN & OVERHEAD ALLOC	.00	.00	.00	.00	.00	370,007.00	.0%	
ADMIN AND OVERHEAD	.00	.00	.00	.00	.00	370,007.00	.0%	
<b>70</b>	<b>DEBT SERVICE</b>							
BOND INTEREST EXPENSE	.00	.00	.00	.00	.00	137,355.00	.0%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
UVWA WATER SHARED EXPENSES	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
BOND PRINCIPAL PAYMENT	.00	.00	.00	.00	.00	113,874.00	.0%	
DEBT SERVICE	.00	.00	.00	.00	.00	251,229.00	.0%	
<b>TI TRANSFERS IN</b>								
TRANSFER FROM WATER FU	.00	.00	.00	.00	.00	-2,071,561.00	.0%	
TRANSFERS IN	.00	.00	.00	.00	.00	-2,071,561.00	.0%	
TOTAL UVWA WATER SHARED EXPE	.00	.00	.00	26,400.29	-858,050.00	467,830.46	.0%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
<b>RECYCLED WATER FUND</b>							
<b>40 INTERNAL SERVICES</b>							
CHARGES TO SEWER FUND	.00	-653,334.00	-653,334.00	.00	-658,519.00	-655,527.00	.3%
INTERNAL SERVICES	.00	-653,334.00	-653,334.00	.00	-658,519.00	-655,527.00	.3%
<b>43 GRANTS</b>							
GRANTS	-17,030,717.55	-4,186,778.18	-4,186,778.18	-4,907,967.79	-4,907,967.00	.00	-100.0%
FEDERAL GRANTS	-1,551.56	.00	.00	.00	.00	.00	.0%
	-17,032,269.11	-4,186,778.18	-4,186,778.18	-4,907,967.79	-4,907,967.00	.00	-100.0%
<b>49 INTEREST EARNINGS</b>							
INTEREST ON INVESTMENT	-26,657.80	-25,000.00	-25,000.00	-509.74	-545.72	-319.24	-98.7%
INTEREST EARNINGS	-26,657.80	-25,000.00	-25,000.00	-509.74	-545.72	-319.24	-98.7%
<b>51 PERSONNEL</b>							
REGULAR SALARIES & WAG	228,837.58	248,189.00	257,412.25	248,251.75	270,047.33	286,919.00	11.5%
NON-REGULAR SALARIES &	964.23	964.00	964.00	.00	.00	15,596.00	1517.8%
OVERTIME SALARIES & WA	6,456.63	5,723.00	5,723.00	10,946.94	11,697.92	.00	-100.0%
STAND-BY SALARIES & WA	23,981.57	22,136.00	22,136.00	32,571.34	35,232.49	.00	-100.0%
COMPENSATED ABSENCE EX	5,095.75	.00	.00	.00	.00	.00	.0%
RETIREMENT (PERS)	26,658.82	27,611.00	28,693.43	25,544.20	27,931.13	33,100.00	15.4%
PERS UNFUNDED LIABILIT	11,093.00	12,948.00	12,948.00	12,948.00	12,948.00	14,768.00	14.1%
CONTRA UAL	-9,931.00	-10,006.00	-10,006.00	-10,006.00	-10,006.00	-9,995.00	-.1%
INSURANCE	49,410.42	54,211.00	54,211.00	46,837.29	53,882.97	74,496.00	37.4%
WORKERS COMP	6,314.52	10,933.43	11,536.58	17,824.16	19,626.38	25,081.00	117.4%
MEDICARE	3,598.05	3,411.00	3,537.08	4,078.12	4,422.61	4,334.00	22.5%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
RECYCLED WATER FUND							
FICA	59.78	60.00	60.00	483.45	678.34	967.00	1511.7%
CELL PHONE STIPEND	799.39	793.00	793.00	618.69	701.22	2,067.00	160.7%
PERSONNEL	353,338.74	376,973.43	388,008.34	390,097.94	427,162.39	447,333.00	15.3%
<b>52 OTHER OPERATING</b>							
CONTRACTUAL SERVICES	449.00	10,000.00	19,500.00	10,436.40	10,436.00	.00	-100.0%
LEGAL SERVICES/EXPENSE	.00	.00	.00	491.28	491.00	.00	.0%
SUPPLIES	2,368.14	3,000.00	3,000.00	2,125.29	2,125.00	.00	-100.0%
POSTAGE	204.36	100.00	100.00	.00	.00	.00	-100.0%
SMALL TOOLS	1,861.77	2,000.00	2,000.00	5,275.08	5,062.00	.00	-100.0%
SOFTWARE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00	-100.0%
UTILITIES	133,872.45	149,676.00	149,676.00	66,707.11	110,000.00	120,000.00	-19.8%
EQUIPMENT MAINTENANCE	13,224.81	50,000.00	50,000.00	18,380.42	18,380.00	.00	-100.0%
LEARNING AND DEVELOPME	2,131.55	5,000.00	5,000.00	-840.85	.00	.00	-100.0%
MEMBERSHIPS & SUBSCRIP	1,100.00	1,000.00	1,000.00	.00	.00	.00	-100.0%
CHEMICALS	.00	25,000.00	15,000.00	.00	.00	.00	-100.0%
FEES	.00	1,000.00	1,500.00	1,500.00	1,500.00	.00	-100.0%
OTHER OPERATING	158,212.08	249,776.00	249,776.00	107,074.73	150,994.00	120,000.00	-52.0%
<b>60 INTERNAL SERVICE USE</b>							
PURCHASING ALLOCATION	1,203.84	1,106.00	1,106.00	524.89	1,127.91	.00	-100.0%
IT ALLOCATION	14,206.05	14,174.00	14,174.00	13,943.06	19,586.21	15,866.00	11.9%
INSURANCE ALLOCATION	6,576.94	6,928.00	6,928.00	6,626.39	6,931.96	7,835.00	13.1%
INTERFUND SERVICES USE	96,781.40	.00	.00	.00	.00	.00	.0%
INTERNAL SERVICE USE	118,768.23	22,208.00	22,208.00	21,094.34	27,646.08	23,701.00	6.7%
<b>62 ADMIN AND OVERHEAD</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
RECYCLED WATER FUND							
ADMIN & OVERHEAD ALLOC	54,013.01	47,079.00	47,079.00	39,773.36	49,997.82	48,685.00	3.4%
ADMIN AND OVERHEAD	54,013.01	47,079.00	47,079.00	39,773.36	49,997.82	48,685.00	3.4%
<b>70 DEBT SERVICE</b>							
BOND INTEREST EXPENSE	5,658.00	5,572.00	5,572.00	.00	5,572.00	5,465.00	-1.9%
BOND PRINCIPAL PAYMENT	4,273.00	4,434.00	4,434.00	.00	4,434.00	4,530.00	2.2%
DEBT SERVICE	9,931.00	10,006.00	10,006.00	.00	10,006.00	9,995.00	-.1%
<b>80 CAPITAL OUTLAY</b>							
INFRASTRUCTURE	.00	.00	653,911.95	1,167,330.38	5,072,404.05	.00	-100.0%
CAPITAL OUTLAY	.00	.00	653,911.95	1,167,330.38	5,072,404.05	.00	-100.0%
<b>83 OTHER USES</b>							
RESERVE FOR ENCUMBRANC	.00	4,186,778.18	4,186,778.18	.00	.00	.00	-100.0%
GASB 68 PENSION EXPENS	35,421.58	.00	.00	.00	.00	.00	.0%
OTHER USES	35,421.58	4,186,778.18	4,186,778.18	.00	.00	.00	-100.0%
<b>TI TRANSFERS IN</b>							
TRANSFER FROM WATER FU	-150,000.00	-150,000.00	-150,000.00	.00	.00	.00	-100.0%
TRANSFER FROM CITY SEW	-300,000.00	.00	.00	.00	.00	.00	.0%
TRANSFERS IN	-450,000.00	-150,000.00	-150,000.00	.00	.00	.00	-100.0%
TOTAL RECYCLED WATER FUND	-16,779,242.27	-122,291.57	542,655.29	-3,183,106.78	171,178.62	-6,132.24	-101.1%
TOTAL REVENUE	-30,910,960.49	-17,219,663.18	-17,219,663.18	-12,050,774.97	-18,971,513.00	-17,054,589.44	-1.0%
TOTAL EXPENSE	14,836,613.68	16,239,332.72	17,486,518.84	10,360,843.74	18,396,651.90	16,930,160.40	-3.2%
GRAND TOTAL	-16,074,346.81	-980,330.46	266,855.66	-1,689,931.23	-574,861.10	-124,429.04	-146.6%

\*\* END OF REPORT - Generated by Olga Keough \*\*

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:		2025	2026	2026	2026	2026	2027	PCT
RECYCLED WATER	FUND	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	CITY MGR	CHANGE
	Field #	Total	Page	Break				
Sequence 1	1	Y		Y				
Sequence 2	10	Y		N				
Sequence 3	11	Y		N				
Sequence 4	0	N		N				

Report title:  
 06/01/2026 12:47 | City of Ukiah  
 okeough | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P  
 | bgnyrp

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

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

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

**Attachment 3**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:

MILLVIEW COUNTY WATER DISTRICT	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
WATER	72,276.63	85,000.00	85,000.00	77,295.90	77,000.00	78,000.00	-8.2%
UNDEFINED CHAR	72,276.63	85,000.00	85,000.00	77,295.90	77,000.00	78,000.00	-8.2%
<b>44 CHARGES FOR SERVICE</b>							
EASEMENTS REVIEW & PRO	-6,000.00	-10,000.00	-10,000.00	-3,000.00	-9,000.00	-9,000.00	-10.0%
FINAL NOTICE CHARGES	-2,460.00	.00	.00	.00	.00	.00	.0%
DELINQUENT NOTICE CHAR	-7,172.54	.00	.00	-72.00	.00	.00	.0%
BAD CHECK CHARGE	-25.00	.00	.00	.00	.00	.00	.0%
DOMESTIC WATER USAGE	-695,592.22	-757,530.00	-757,530.00	-710,716.93	-781,000.00	-900,000.00	18.8%
METERED 5/8"	-210,806.92	-250,000.00	-250,000.00	-215,537.24	-191,000.00	-547,725.00	119.1%
WATER INSIDE-3/4" METE	-7,800.49	-15,200.00	-15,200.00	-7,280.25	-8,350.00	.00	-100.0%
WATER INSIDE-1" METER	-73,199.55	-55,700.00	-55,700.00	-48,198.61	-58,976.00	.00	-100.0%
WATER INSIDE-1 1/2" ME	-10,213.92	-20,400.00	-20,400.00	-17,523.00	-21,500.00	.00	-100.0%
WATER INSIDE-2" METER	-25,414.40	-50,840.00	-50,840.00	-43,889.08	-53,375.00	.00	-100.0%
WATER INSIDE-3" METER	-1,772.33	-4,350.00	-4,350.00	-4,228.70	-6,700.00	.00	-100.0%
WATER INSIDE-4" METER	-5,390.28	-10,800.00	-10,800.00	-9,253.32	-11,200.00	.00	-100.0%
WATER INSIDE-6" METER	-97,825.99	-64,260.00	-64,260.00	-55,157.40	-67,450.00	.00	-100.0%
SERVICE CHARGES	-2,288.88	-355.00	-355.00	.00	.00	.00	-100.0%
BACKFLOW PREVENTION	-6,165.00	-2,610.00	-2,610.00	-585.00	-2,600.00	-1,500.00	-42.5%
METERED 8"	-5,698.02	-11,400.00	-11,400.00	-9,781.60	-11,950.00	.00	-100.0%
METERED 10"	-8,180.70	-16,360.00	-16,360.00	-14,043.54	-16,855.00	.00	-100.0%
FIRE SERVICE - WATER	-14,372.25	-15,900.00	-15,900.00	-47,220.47	-16,600.00	-18,285.00	15.0%
CHARGES FOR SERVICE	-1,180,378.49	-1,285,705.00	-1,285,705.00	-1,186,487.14	-1,256,556.00	-1,476,510.00	14.8%
<b>48 OTHER</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
MILLVIEW COUNTY WATER DISTRICT	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
MISCELLANEOUS RECEIPTS	-550.00	.00	.00	-6,133.50	-6,133.50	.00	.0%
OTHER	-550.00	.00	.00	-6,133.50	-6,133.50	.00	.0%
<b>49 INTEREST EARNINGS</b>							
INTEREST ON INVESTMENT	-143,914.37	-123,000.00	-123,000.00	-103,535.16	-71,840.50	-82,981.44	-32.5%
MISCELLANEOUS INCOME	-1,589.00	.00	.00	.00	.00	.00	.0%
INTEREST EARNINGS	-145,503.37	-123,000.00	-123,000.00	-103,535.16	-71,840.50	-82,981.44	-32.5%
<b>51 PERSONNEL</b>							
PERS UNFUNDED LIABILIT	37,146.00	.00	.00	41,065.00	41,065.00	41,065.00	.0%
PERSONNEL	37,146.00	.00	.00	41,065.00	41,065.00	41,065.00	.0%
<b>52 OTHER OPERATING</b>							
CONTRACTUAL SERVICES	149,124.89	127,600.00	127,600.00	152,114.72	161,465.50	104,500.00	-18.1%
PERFORMANCE AGREEMENTS	568,352.28	463,023.00	463,023.00	284,176.14	714,271.00	1,099,174.09	137.4%
LEGAL SERVICES/EXPENSE	3,620.05	19,000.00	19,000.00	.00	.00	.00	-100.0%
LIABILITY INSURANCE PR	1,955.22	2,200.00	2,200.00	3,007.51	3,007.51	3,000.00	36.4%
PROPERTY INSURANCE PRE	13,248.45	13,000.00	13,000.00	11,178.27	11,178.27	11,200.00	-13.8%
SUPPLIES	153,234.70	67,350.00	67,350.00	17,141.14	13,500.00	8,000.00	-88.1%
POSTAGE	5,415.48	1,000.00	1,000.00	.00	.00	.00	-100.0%
SMALL TOOLS	.00	.00	.00	142.51	.00	.00	.0%
SOFTWARE	5,192.00	3,000.00	3,000.00	545.51	3,028.31	2,500.00	-16.7%
COMPUTER AND TECHNOLOG	2,347.77	.00	.00	2,707.18	2,707.18	2,500.00	.0%
TELEPHONE	4,632.09	5,000.00	5,000.00	3,683.60	5,000.00	5,000.00	.0%
PG&E	390,946.07	409,000.00	409,000.00	291,105.89	345,000.00	347,000.00	-15.2%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
MILLVIEW COUNTY WATER DISTRICT							
UTILITIES	12,433.01	1,700.00	1,700.00	2,426.65	3,351.16	2,500.00	47.1%
EQUIPMENT MAINTENANCE	7,903.02	22,000.00	22,000.00	13,676.20	10,000.00	7,000.00	-68.2%
EXTERNAL SERVICES	395.15	.00	.00	.00	.00	.00	.0%
FUEL & FLUIDS	4,771.62	.00	.00	.00	.00	.00	.0%
LEARNING AND DEVELOPME	2,235.89	.00	.00	.00	.00	.00	.0%
MEMBERSHIPS & SUBSCRIP	57,369.43	38,250.00	38,250.00	18,517.68	25,000.00	46,950.00	22.7%
CHEMICALS	48,833.31	55,000.00	55,000.00	51,844.36	55,000.00	45,000.00	-18.2%
FEES	2,623.77	28,000.00	28,000.00	48,321.82	48,986.40	50,850.00	81.6%
BANK FEES	1,807.37	100.00	100.00	291.00	266.00	.00	-100.0%
BAD DEBT EXPENSE	3,341.16	.00	.00	.00	.00	.00	.0%
OTHER OPERATING	1,439,782.73	1,255,223.00	1,255,223.00	900,880.18	1,401,761.33	1,735,174.09	38.2%
<b>60 INTERNAL SERVICE USE</b>							
PURCHASING ALLOCATION	.00	18,197.00	18,197.00	4,318.60	18,557.50	6,588.00	-63.8%
BILLING & COLLECTION A	.00	40,388.00	40,388.00	15,196.11	40,890.44	51,023.00	26.3%
GARAGE ALLOCATION	.00	.00	.00	.00	.00	42,049.00	.0%
INTERNAL SERVICE USE	.00	58,585.00	58,585.00	19,514.71	59,447.94	99,660.00	70.1%
<b>62 ADMIN AND OVERHEAD</b>							
ADMIN & OVERHEAD ALLOC	.00	66,242.00	66,242.00	27,980.76	70,348.89	64,183.00	-3.1%
ADMIN AND OVERHEAD	.00	66,242.00	66,242.00	27,980.76	70,348.89	64,183.00	-3.1%
<b>70 DEBT SERVICE</b>							
LOAN INTEREST	41,745.00	42,000.00	42,000.00	20,430.00	42,000.00	41,000.00	-2.4%
LOAN PRINCIPAL PAYMENT	58,000.00	60,000.00	60,000.00	59,000.00	59,000.00	59,000.00	-1.7%
DEBT SERVICE	99,745.00	102,000.00	102,000.00	79,430.00	101,000.00	100,000.00	-2.0%
<b>80 CAPITAL OUTLAY</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
MILLVIEW COUNTY WATER DISTRICT	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
INFRASTRUCTURE	.00	.00	.00	25,073.23	3,061.05	275,000.00	.0%	
CAPITAL OUTLAY	.00	.00	.00	25,073.23	3,061.05	275,000.00	.0%	
<b>84 ACCRUAL ADJUSTMENTS</b>								
DEBT PRINCIPAL ACCRUAL	-58,000.00	.00	.00	.00	.00	.00	.0%	
ACCRUAL ADJUSTMENTS	-58,000.00	.00	.00	.00	.00	.00	.0%	
TOTAL MILLVIEW COUNTY WATER	264,518.50	158,345.00	158,345.00	-124,916.02	419,154.21	833,590.65	426.4%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
MILLVIEW CAPITAL CHARGE	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
<b>44</b>	<b>CHARGES FOR SERVICE</b>							
CAPITAL CHARGE / WATER CHARGES FOR SERVICE	-426,662.04	-453,000.00	-453,000.00	-354,103.88	-474,103.00	-525,000.00	15.9%	
	-426,662.04	-453,000.00	-453,000.00	-354,103.88	-474,103.00	-525,000.00	15.9%	
<b>49</b>	<b>INTEREST EARNINGS</b>							
INTEREST ON INVESTMENT INTEREST EARNINGS	-59,774.90	-50,000.00	-50,000.00	-54,801.26	-38,176.86	-44,650.66	-10.7%	
	-59,774.90	-50,000.00	-50,000.00	-54,801.26	-38,176.86	-44,650.66	-10.7%	
<b>60</b>	<b>INTERNAL SERVICE USE</b>							
BILLING & COLLECTION A INTERNAL SERVICE USE	.00	.00	.00	.00	.00	18,254.00	.0%	
	.00	.00	.00	.00	.00	18,254.00	.0%	
<b>62</b>	<b>ADMIN AND OVERHEAD</b>							
ADMIN & OVERHEAD ALLOC ADMIN AND OVERHEAD	.00	4,279.00	4,279.00	1,807.44	4,544.29	4,504.00	5.3%	
	.00	4,279.00	4,279.00	1,807.44	4,544.29	4,504.00	5.3%	
<b>80</b>	<b>CAPITAL OUTLAY</b>							
MACHINERY & EQUIPMENT	130,063.19	.00	.00	.00	.00	.00	.0%	
INFRASTRUCTURE CAPITAL OUTLAY	.00	800,000.00	800,000.00	695,179.54	695,179.54	.00	-100.0%	
	130,063.19	800,000.00	800,000.00	695,179.54	695,179.54	.00	-100.0%	
TOTAL MILLVIEW CAPITAL CHARG	-356,373.75	301,279.00	301,279.00	288,081.84	187,443.97	-546,892.66	-281.5%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
MILLVIEW CONNECTION CHARGE	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
<b>44 CHARGES FOR SERVICE</b>							
SERVICE CONNECTION CHA	-61,191.46	-40,000.00	-40,000.00	-9,133.62	-9,133.62	.00	-100.0%
CHARGES FOR SERVICE	-61,191.46	-40,000.00	-40,000.00	-9,133.62	-9,133.62	.00	-100.0%
<b>49 INTEREST EARNINGS</b>							
INTEREST ON INVESTMENT	-507.01	.00	.00	-749.62	-674.98	-757.71	.0%
INTEREST EARNINGS	-507.01	.00	.00	-749.62	-674.98	-757.71	.0%
<b>62 ADMIN AND OVERHEAD</b>							
ADMIN & OVERHEAD ALLOC	.00	.00	.00	.00	.00	76.00	.0%
ADMIN AND OVERHEAD	.00	.00	.00	.00	.00	76.00	.0%
TOTAL MILLVIEW CONNECTION CH	-61,698.47	-40,000.00	-40,000.00	-9,883.24	-9,808.60	-681.71	-98.3%
TOTAL REVENUE	-1,874,567.27	-1,951,705.00	-1,951,705.00	-1,714,944.18	-1,856,618.46	-2,129,899.81	9.1%
TOTAL EXPENSE	1,721,013.55	2,371,329.00	2,371,329.00	1,868,226.76	2,453,408.04	2,415,916.09	1.9%
GRAND TOTAL	-153,553.72	419,624.00	419,624.00	153,282.58	596,789.58	286,016.28	-31.8%

\*\* END OF REPORT - Generated by Olga Keough \*\*

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
MILLVIEW	CONNECTION	CHARGE		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	CITY MGR	CHANGE
	Field #	Total	Page Break							
Sequence 1	1	Y	Y							
Sequence 2	10	Y	N							
Sequence 3	11	Y	N							
Sequence 4	0	N	N							

Report title:  
 06/01/2026 12:49 | City of Ukiah  
 okeough | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P  
 | bgnyrpr

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

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

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

**Attachment 4**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
REDWOOD VALLEY WATER DISTR	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
WATER	224,078.69	250,000.00	250,000.00	191,186.44	207,298.00	222,000.00	-11.2%
ELECTRIC	9,926.90	.00	.00	16,799.40	20,000.00	25,000.00	.0%
UNDEFINED CHAR	234,005.59	250,000.00	250,000.00	207,985.84	227,298.00	247,000.00	-1.2%
<b>41 TAXES &amp; FRANCHISES</b>							
SECURED PROPERTY TAX	-31,690.93	-54,000.00	-54,000.00	-36,705.19	-54,000.00	-54,000.00	.0%
TAXES & FRANCHISES	-31,690.93	-54,000.00	-54,000.00	-36,705.19	-54,000.00	-54,000.00	.0%
<b>43 GRANTS</b>							
GRANTS	-463,760.49	.00	.00	-245,245.47	-624,418.31	-271,318.24	.0%
GRANTS	-463,760.49	.00	.00	-245,245.47	-624,418.31	-271,318.24	.0%
<b>44 CHARGES FOR SERVICE</b>							
ADMINISTRATION FEE	-2,080.00	.00	.00	.00	.00	.00	.0%
RECONNECT CHARGE	-900.00	.00	.00	.00	.00	.00	.0%
FINAL NOTICE CHARGES	-2,505.00	.00	.00	.00	.00	.00	.0%
DELINQUENT NOTICE CHAR	-14,835.00	.00	.00	-79.00	-79.00	.00	.0%
BAD CHECK CHARGE	-1,363.26	.00	.00	.00	.00	.00	.0%
RANCHERIA FIXED & USAG	-7,522.39	-16,800.00	-16,800.00	-12,173.41	-16,000.00	-16,000.00	-4.8%
IRRIGATION WATER USAGE	-102,249.85	-7,650.00	-7,650.00	-120,028.93	-174,439.80	-205,000.00	2579.7%
DOMESTIC WATER USAGE	-870,877.69	-809,065.00	-809,065.00	-741,052.19	-789,000.00	-900,000.00	11.2%
NON-POTABLE METERS FIX	-126,340.48	-173,420.00	-173,420.00	-185,695.82	-280,000.00	-320,000.00	84.5%
WATER INSIDE-1" METER	.00	.00	.00	-248,754.43	-359,712.00	.00	.0%
WATER INSIDE-2" METER	-318,514.06	-450,970.00	-450,970.00	-147,487.27	-51,838.00	.00	-100.0%
WATER INSIDE-3" METER	-976.14	-2,010.00	-2,010.00	-1,770.18	-1,988.02	.00	-100.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
REDWOOD VALLEY WATER DISTR	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
WATER INSIDE-4" METER	.00	.00	.00	-41,923.29	-3,370.73	.00	.0%
FIRE SERVICE-2" METER	-752.92	-1,062.00	-1,062.00	-1,211.33	-957.86	.00	-100.0%
BACKFLOW PREVENTION	-24,495.00	-24,520.00	-24,520.00	-24,915.00	-23,000.00	-24,500.00	-.1%
RESIDENTIAL WATER BASE CHARGES FOR SERVICE	.00	.00	.00	.00	.00	-659,600.00	.0%
	-1,473,411.79	-1,485,497.00	-1,485,497.00	-1,525,090.85	-1,700,385.41	-2,125,100.00	43.1%
<b>48 OTHER</b>							
SALES OF ASSETS	.00	.00	.00	-1,200.00	-1,200.00	.00	.0%
MISCELLANEOUS RECEIPTS	-480.10	.00	.00	-5,082.26	-3,029.46	.00	.0%
INSURANCE REFUNDS	-69,440.00	.00	.00	.00	.00	.00	.0%
OTHER	-69,920.10	.00	.00	-6,282.26	-4,229.46	.00	.0%
<b>49 INTEREST EARNINGS</b>							
INTEREST ON INVESTMENT	-6,316.06	-8,129.00	-8,129.00	-4,442.90	-3,294.32	-3,642.39	-55.2%
INTEREST EARNINGS	-6,316.06	-8,129.00	-8,129.00	-4,442.90	-3,294.32	-3,642.39	-55.2%
<b>51 PERSONNEL</b>							
REGULAR SALARIES & WAG	43,860.82	.00	.00	.00	.00	.00	.0%
INSURANCE	3,280.02	.00	.00	.00	.00	.00	.0%
WORKERS COMP	179.57	.00	.00	.00	.00	.00	.0%
MEDICARE	235.70	.00	.00	.00	.00	.00	.0%
UNEMPLOYMENT	147.00	.00	.00	.00	.00	.00	.0%
FICA	3,440.91	.00	.00	.00	.00	.00	.0%
PERSONNEL	51,144.02	.00	.00	.00	.00	.00	.0%
<b>52 OTHER OPERATING</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
REDWOOD VALLEY WATER DISTR							
CONTRACTUAL SERVICES	1,083,534.63	112,950.00	112,950.00	343,750.99	325,143.10	367,990.00	225.8%
PERFORMANCE AGREEMENTS	438,671.28	425,146.00	425,146.00	219,335.64	539,340.00	929,966.06	118.7%
LEGAL SERVICES/EXPENSE	3,746.25	15,000.00	15,000.00	1,508.60	2,000.00	5,000.00	-66.7%
PROPERTY TAX ADMIN FEE	.00	.00	.00	903.82	.00	1,000.00	.0%
LIABILITY INSURANCE PR	.00	3,000.00	3,000.00	.00	.00	.00	-100.0%
PROPERTY INSURANCE PRE	16,440.80	12,000.00	12,000.00	12,635.77	12,635.77	13,000.00	8.3%
SUPPLIES	152,854.83	3,000.00	3,000.00	24,638.64	27,000.00	32,000.00	966.7%
POSTAGE	168.41	500.00	500.00	7.28	7.28	.00	-100.0%
SMALL TOOLS	29.02	.00	.00	45.22	45.22	400.00	.0%
PW - SAFETY	105.88	.00	.00	.00	.00	.00	.0%
SOFTWARE	1,362.04	2,500.00	2,500.00	548.76	548.76	.00	-100.0%
COMPUTER AND TECHNOLOG	3,184.63	.00	.00	.00	.00	2,000.00	.0%
TELEPHONE	2,644.59	3,200.00	3,200.00	1,234.72	1,785.70	1,500.00	-53.1%
PG&E	391,317.27	338,500.00	338,500.00	301,714.35	326,000.00	350,000.00	3.4%
UTILITIES	8,234.21	8,700.00	8,700.00	1,594.99	1,200.00	1,000.00	-88.5%
EQUIPMENT MAINTENANCE	220,262.02	150,000.00	150,000.00	28,683.68	25,000.00	35,000.00	-76.7%
EXTERNAL SERVICES	.00	.00	.00	74.56	72.56	500.00	.0%
FUEL & FLUIDS	4,780.84	.00	.00	1,087.76	1,087.76	.00	.0%
BUILDING MAINT. & REPA	.00	.00	.00	2,600.18	3,000.00	10,000.00	.0%
LEARNING AND DEVELOPME	686.31	.00	.00	100.00	100.00	.00	.0%
MEMBERSHIPS & SUBSCRIP	7,461.92	41,200.00	41,200.00	10,040.00	79,920.64	85,940.00	108.6%
CHEMICALS	10,732.94	62,000.00	62,000.00	52,176.33	56,000.00	55,000.00	-11.3%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
REDWOOD VALLEY WATER DISTR							
FEES	49,229.43	19,000.00	19,000.00	66,666.72	39,125.17	42,200.00	122.1%
BANK FEES	5,833.60	100.00	100.00	225.20	225.00	.00	-100.0%
BAD DEBT EXPENSE	2,486.42	.00	.00	.00	.00	.00	.0%
OTHER OPERATING	2,403,767.32	1,196,796.00	1,196,796.00	1,069,573.21	1,440,236.96	1,932,496.06	61.5%
<b>60 INTERNAL SERVICE USE</b>							
PURCHASING ALLOCATION	.00	11,138.00	11,138.00	2,643.20	11,358.66	23,316.00	109.3%
BILLING & COLLECTION A	.00	48,145.00	48,145.00	18,114.31	48,743.94	73,330.00	52.3%
GARAGE ALLOCATION	.00	.00	.00	.00	.00	35,573.00	.0%
INTERNAL SERVICE USE	.00	59,283.00	59,283.00	20,757.51	60,102.60	132,219.00	123.0%
<b>62 ADMIN AND OVERHEAD</b>							
ADMIN & OVERHEAD ALLOC	.00	65,587.00	65,587.00	27,703.73	69,653.28	92,730.00	41.4%
ADMIN AND OVERHEAD	.00	65,587.00	65,587.00	27,703.73	69,653.28	92,730.00	41.4%
<b>80 CAPITAL OUTLAY</b>							
BUILDING IMPROVEMENTS	.00	.00	.00	4,473.50	4,367.60	.00	.0%
INFRASTRUCTURE	.00	.00	.00	468,028.54	419,800.00	250,000.00	.0%
CAPITAL OUTLAY	.00	.00	.00	472,502.04	424,167.60	250,000.00	.0%
TOTAL REDWOOD VALLEY WATER D	643,817.56	24,040.00	24,040.00	-19,244.34	-164,869.06	200,384.43	733.5%
TOTAL REVENUE	-2,045,099.37	-1,547,626.00	-1,547,626.00	-1,817,766.67	-2,386,327.50	-2,454,060.63	58.6%
TOTAL EXPENSE	2,688,916.93	1,571,666.00	1,571,666.00	1,798,522.33	2,221,458.44	2,654,445.06	68.9%
GRAND TOTAL	643,817.56	24,040.00	24,040.00	-19,244.34	-164,869.06	200,384.43	733.5%

\*\* END OF REPORT - Generated by Olga Keough \*\*

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
REDWOOD VALLEY WATER	DISTR			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	CITY MGR	CHANGE
	Field #	Total	Page Break							
Sequence 1	1	Y	Y							
Sequence 2	10	Y	N							
Sequence 3	11	Y	N							
Sequence 4	0	N	N							

Report title:  
 06/01/2026 12:31 | City of Ukiah  
 okeough | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P  
 | bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

Find Criteria  
 Field Name      Field Value  
 Org              927\*  
 Object  
 Project  
 Account type  
 Account status

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 5

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
WILLOW WATER DISTRICT OPERAT	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
WATER	.00	43,990.00	43,990.00	39,138.00	39,138.00	40,000.00	-9.1%
UNDEFINED CHAR	.00	43,990.00	43,990.00	39,138.00	39,138.00	40,000.00	-9.1%
<b>43 GRANTS</b>							
GRANTS	.00	.00	.00	-162,754.52	-338,395.00	.00	.0%
GRANTS	.00	.00	.00	-162,754.52	-338,395.00	.00	.0%
<b>44 CHARGES FOR SERVICE</b>							
RECONNECT CHARGE	.00	.00	.00	-250.00	-250.00	.00	.0%
DELINQUENT NOTICE CHAR	.00	.00	.00	-2,027.28	-2,027.28	.00	.0%
48 HOUR NOTICE CHARGES	.00	.00	.00	-900.00	-900.00	.00	.0%
IRRIGATION WATER USAGE	.00	-38,984.00	-38,984.00	-24,191.06	-34,000.00	-36,000.00	-7.7%
DOMESTIC WATER USAGE	.00	-348,590.00	-348,590.00	-270,545.05	-270,000.00	-360,000.00	3.3%
SERVICE CHARGES	.00	-355.00	-355.00	-115.00	-115.00	.00	-100.0%
BACKFLOW PREVENTION	.00	-2,610.00	-2,610.00	-2,880.00	-2,880.00	-2,880.00	10.3%
FIRE SERVICE - WATER	.00	.00	.00	-1,440.00	-1,728.00	-1,728.00	.0%
SERVICE CONNECTION CHA	.00	-5,000.00	-5,000.00	-4,717.99	.00	-5,000.00	.0%
RESIDENTIAL WATER BASE	.00	-316,201.00	-316,201.00	-267,747.22	-311,800.00	-328,640.00	3.9%
IRRIGATION WATER BASE	.00	-23,537.00	-23,537.00	-20,627.66	-23,500.00	-25,000.00	6.2%
COMMERCIAL WATER BASE	.00	-59,803.00	-59,803.00	-47,343.15	-55,336.00	-57,000.00	-4.7%
COMMERCIAL WATER USAGE	.00	-72,072.00	-72,072.00	-56,158.14	-52,000.00	-64,000.00	-11.2%
CHARGES FOR SERVICE	.00	-867,152.00	-867,152.00	-698,942.55	-754,536.28	-880,248.00	1.5%
<b>46 RENTS &amp; LEASES</b>							
OTHER RENTAL	.00	-7,200.00	-7,200.00	.00	.00	.00	-100.0%
RENTS & LEASES	.00	-7,200.00	-7,200.00	.00	.00	.00	-100.0%
<b>48 OTHER</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99	
ACCOUNTS FOR:								
WILLOW WATER DISTRICT OPERAT	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE	
SALES OF ASSETS	.00	.00	.00	-220,845.96	-470,846.00	-250,000.00	.0%	
MISCELLANEOUS RECEIPTS	.00	-5,000.00	-5,000.00	-7,351.15	-7,351.15	.00	-100.0%	
CASH OVER/SHORT	.00	.00	.00	-2.60	-2.60	.00	.0%	
INSURANCE REFUNDS	.00	.00	.00	-26,711.12	-26,711.12	.00	.0%	
OTHER	.00	-5,000.00	-5,000.00	-254,910.83	-504,910.87	-250,000.00	4900.0%	
<b>49</b>	<b>INTEREST EARNINGS</b>							
INTEREST ON INVESTMENT	.00	-21,207.00	-21,207.00	-12,867.50	-8,975.66	-10,311.75	-51.4%	
INTEREST EARNINGS	.00	-21,207.00	-21,207.00	-12,867.50	-8,975.66	-10,311.75	-51.4%	
<b>51</b>	<b>PERSONNEL</b>							
PERS UNFUNDED LIABILIT	.00	.00	.00	19,394.00	19,394.00	20,000.00	.0%	
UNEMPLOYMENT	.00	.00	.00	6,423.18	5,532.00	2,000.00	.0%	
PERSONNEL	.00	.00	.00	25,817.18	24,926.00	22,000.00	.0%	
<b>52</b>	<b>OTHER OPERATING</b>							
CONTRACTUAL SERVICES	5,647.50	34,600.00	34,600.00	88,405.39	103,498.87	46,815.00	35.3%	
PERFORMANCE AGREEMENTS	.00	302,660.00	302,660.00	176,941.62	377,283.00	553,422.08	82.9%	
LEGAL SERVICES/EXPENSE	.00	15,000.00	15,000.00	2,932.50	5,000.00	.00	-100.0%	
LIABILITY INSURANCE PR	.00	32,000.00	32,000.00	32,313.09	32,313.09	.00	-100.0%	
PROPERTY INSURANCE PRE	.00	.00	.00	1,409.43	1,409.43	500.00	.0%	
SUPPLIES	.00	70,800.00	70,800.00	37,356.94	37,750.00	42,250.00	-40.3%	
POSTAGE	.00	.00	.00	1,833.69	1,833.69	.00	.0%	
LAB SUPPLIES	.00	46,835.00	46,835.00	490.00	500.00	500.00	-98.9%	
SOFTWARE	.00	.00	.00	400.00	400.00	.00	.0%	

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
WILLOW WATER DISTRICT OPERAT							
COMPUTER AND TECHNOLOG	.00	.00	.00	3,562.44	35,962.44	.00	.0%
TELEPHONE	36.81	.00	.00	248.51	211.29	.00	.0%
PG&E	.00	187,268.00	187,268.00	143,172.53	200,000.00	200,000.00	6.8%
UTILITIES	.00	.00	.00	288.80	288.80	.00	.0%
EQUIPMENT MAINTENANCE	.00	7,710.00	7,710.00	5,184.13	800.00	700.00	-90.9%
EXTERNAL SERVICES	.00	.00	.00	139.80	14.95	.00	.0%
FUEL & FLUIDS	1,762.11	.00	.00	.00	3,843.88	.00	.0%
BUILDING MAINT. & REPA	.00	.00	.00	817.65	.00	.00	.0%
MEMBERSHIPS & SUBSCRIP	.00	37,700.00	37,700.00	25,623.83	30,000.00	42,480.00	12.7%
CHEMICALS	1,388.22	.00	.00	8,251.89	10,000.00	10,000.00	.0%
FEES	.00	13,391.00	13,391.00	26,017.68	25,817.14	35,800.00	167.3%
BANK FEES	.00	.00	.00	2,131.31	2,188.31	.00	.0%
BAD DEBT EXPENSE	.00	.00	.00	279.14	279.14	.00	.0%
OTHER OPERATING	8,834.64	747,964.00	747,964.00	557,800.37	869,394.03	932,467.08	24.7%
<b>60 INTERNAL SERVICE USE</b>							
PURCHASING ALLOCATION	.00	10,240.00	10,240.00	2,430.55	10,442.87	5,103.00	-50.2%
BILLING & COLLECTION A	.00	12,802.00	12,802.00	4,816.88	12,961.26	30,605.00	139.1%
GARAGE ALLOCATION	.00	.00	.00	.00	.00	21,172.00	.0%
INTERNAL SERVICE USE	.00	23,042.00	23,042.00	7,247.43	23,404.13	56,880.00	146.9%
<b>62 ADMIN AND OVERHEAD</b>							
ADMIN & OVERHEAD ALLOC	.00	32,892.00	32,892.00	13,893.26	34,931.25	33,641.00	2.3%
ADMIN AND OVERHEAD	.00	32,892.00	32,892.00	13,893.26	34,931.25	33,641.00	2.3%
<b>80 CAPITAL OUTLAY</b>							

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
WILLOW WATER DISTRICT OPERAT							
INFRASTRUCTURE	.00	.00	.00	721,969.86	719,095.00	.00	.0%
CAPITAL OUTLAY	.00	.00	.00	721,969.86	719,095.00	.00	.0%
TOTAL WILLOW WATER DISTRICT	8,834.64	-52,671.00	-52,671.00	236,390.70	104,070.60	-55,571.67	5.5%
TOTAL REVENUE	.00	-900,559.00	-900,559.00	-1,129,475.40	-1,606,817.81	-1,140,559.75	26.7%
TOTAL EXPENSE	8,834.64	847,888.00	847,888.00	1,365,866.10	1,710,888.41	1,084,988.08	28.0%
GRAND TOTAL	8,834.64	-52,671.00	-52,671.00	236,390.70	104,070.60	-55,571.67	5.5%

\*\* END OF REPORT - Generated by Olga Keough \*\*

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
WILLOW	WATER	DISTRICT	OPERAT	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	CITY MGR	CHANGE
		Field #	Total	Page Break						
Sequence 1		1	Y	Y						
Sequence 2		10	Y	N						
Sequence 3		11	Y	N						
Sequence 4		0	N	N						

Report title:  
 06/01/2026 12:32 | City of Ukiah  
 okeough | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P  
 | bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

Find Criteria  
 Field Name      Field Value  
 Org              932\*  
 Object  
 Project  
 Account type  
 Account status

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

**Attachment 6**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:							
CALPELLA WATER DISTRICT OPERAT	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
WATER	.00	50,000.00	50,000.00	46,886.26	54,000.00	60,000.00	20.0%
UNDEFINED CHAR	.00	50,000.00	50,000.00	46,886.26	54,000.00	60,000.00	20.0%
<b>44 CHARGES FOR SERVICE</b>							
RECONNECT CHARGE	.00	.00	.00	-50.00	.00	.00	.0%
DELINQUENT NOTICE CHAR	.00	.00	.00	-807.41	.00	.00	.0%
CHARGES TO REDWOOD WD	.00	.00	.00	-16,799.40	-16,800.00	-19,000.00	.0%
DOMESTIC WATER USAGE	.00	-130,000.00	-130,000.00	-82,624.60	-92,000.00	-105,000.00	-19.2%
BACKFLOW PREVENTION	.00	-2,000.00	-2,000.00	-1,980.00	-1,980.00	-1,980.00	-1.0%
RESIDENTIAL WATER BASE	.00	-27,000.00	-27,000.00	-70,371.90	-58,475.00	-65,500.00	142.6%
COMMERCIAL WATER BASE	.00	.00	.00	-9,257.75	-8,950.00	-20,000.00	.0%
COMMERCIAL WATER USAGE	.00	.00	.00	-14,939.49	-21,000.00	-38,000.00	.0%
CHARGES FOR SERVICE	.00	-159,000.00	-159,000.00	-196,830.55	-199,205.00	-249,480.00	56.9%
<b>48 OTHER</b>							
MISCELLANEOUS RECEIPTS	.00	.00	.00	-6,722.80	-3,333.96	.00	.0%
OTHER	.00	.00	.00	-6,722.80	-3,333.96	.00	.0%
<b>49 INTEREST EARNINGS</b>							
INTEREST ON INVESTMENT	.00	-70.00	-70.00	-126.82	-122.04	-132.86	89.8%
INTEREST EARNINGS	.00	-70.00	-70.00	-126.82	-122.04	-132.86	89.8%
<b>52 OTHER OPERATING</b>							
CONTRACTUAL SERVICES	3,000.00	12,300.00	12,300.00	25,363.23	27,363.23	13,050.00	6.1%
PERFORMANCE AGREEMENTS	.00	47,275.00	47,275.00	25,619.40	43,886.00	66,787.12	41.3%
LIABILITY INSURANCE PR	.00	1,250.00	1,250.00	1,436.06	1,149.43	1,500.00	20.0%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget							FOR PERIOD 99
ACCOUNTS FOR:							
CALPELLA WATER DISTRICT OPERAT	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
SUPPLIES	.00	4,000.00	4,000.00	2,026.84	500.00	6,000.00	50.0%
POSTAGE	.00	950.00	950.00	212.50	212.50	.00	-100.0%
TELEPHONE	.00	.00	.00	1,995.57	1,995.57	.00	.0%
PG&E	.00	30,000.00	30,000.00	36,733.83	44,000.00	46,200.00	54.0%
UTILITIES	.00	4,000.00	4,000.00	2.56	2.56	.00	-100.0%
EQUIPMENT MAINTENANCE	.00	18,000.00	18,000.00	.00	500.00	.00	-100.0%
EXTERNAL SERVICES	.00	.00	.00	9.79	9.79	.00	.0%
FUEL & FLUIDS	47.42	.00	.00	.00	720.77	.00	.0%
MEMBERSHIPS & SUBSCRIP	.00	10,805.00	10,805.00	4,522.44	6,000.00	4,800.00	-55.6%
FEES	.00	2,000.00	2,000.00	7,892.08	9,000.00	10,000.00	400.0%
BANK FEES	.00	.00	.00	899.93	874.93	.00	.0%
OTHER OPERATING	3,047.42	130,580.00	130,580.00	106,714.23	136,214.78	148,337.12	13.6%
<b>60</b>	<b>INTERNAL SERVICE USE</b>						
PURCHASING ALLOCATION	.00	1,386.00	1,386.00	328.85	1,413.46	1,091.00	-21.3%
BILLING & COLLECTION A	.00	4,327.00	4,327.00	1,628.49	4,380.83	8,013.00	85.2%
GARAGE ALLOCATION	.00	.00	.00	.00	.00	2,563.00	.0%
INTERNAL SERVICE USE	.00	5,713.00	5,713.00	1,957.34	5,794.29	11,667.00	104.2%
<b>62</b>	<b>ADMIN AND OVERHEAD</b>						
ADMIN & OVERHEAD ALLOC	.00	8,473.00	8,473.00	3,578.92	8,998.31	10,476.00	23.6%
ADMIN AND OVERHEAD	.00	8,473.00	8,473.00	3,578.92	8,998.31	10,476.00	23.6%
<b>80</b>	<b>CAPITAL OUTLAY</b>						
INFRASTRUCTURE	.00	.00	.00	.00	.00	25,000.00	.0%
CAPITAL OUTLAY	.00	.00	.00	.00	.00	25,000.00	.0%
TOTAL CALPELLA WATER DISTRICT	3,047.42	35,696.00	35,696.00	-44,543.42	2,346.38	5,867.26	-83.6%
TOTAL REVENUE	.00	-159,070.00	-159,070.00	-203,680.17	-202,661.00	-249,612.86	56.9%
TOTAL EXPENSE	3,047.42	194,766.00	194,766.00	159,136.75	205,007.38	255,480.12	31.2%
GRAND TOTAL	3,047.42	35,696.00	35,696.00	-44,543.42	2,346.38	5,867.26	-83.6%

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 CITY MGR	PCT CHANGE
CALPELLA WATER DISTRICT OPERAT							

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**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
CALPELLA	WATER	DISTRICT	OPERAT	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	CITY MGR	CHANGE
		Field #	Total	Page Break						
Sequence 1		1	Y	Y						
Sequence 2		10	Y	N						
Sequence 3		11	Y	N						
Sequence 4		0	N	N						

Report title:  
 06/01/2026 12:33 | City of Ukiah  
 okeough | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P  
 | bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

Find Criteria  
 Field Name      Field Value  
 Org                937\*  
 Object  
 Project  
 Account type  
 Account status

**FACILITIES/BUILDINGS/LAND**

**WATER RESOURCES DEPARTMENT**

Project Name	Project Description	Org/Obj	Project #	Allocation to Multi-funds	Project Location	Project Status	Funding Source	Funding Identified	Funding Source Add'l Comments	Costs to date	26/27	27/28	28/29	29/30	30/31	Totals	City Council Status	Shovel Ready
Well 3 Structural Improvements	Improve Well 3 building enclosure.	82127115.80220	18497	N/A	Vichy Springs Rd.	New	Water Fund	Yes			\$ 150,000					\$ 150,000	Reviewed	X
	Add'l Comments: Moved from FYE 26.																	
Replace Roof at WTP	Replace roof at the Water Treatment Plant.	82127115.80220	18498	N/A	935 River Street	New	Water Fund	Yes			\$ 150,000					\$ 150,000	Reviewed	X
	Add'l Comments: Moved from FYE 26. Increased from \$100,000.																	
AWTCCB Cover	Cover for the AWT Chorine Contact Basin - big car port.	84427222.80230	TBD	N/A	300 Plant Road	New	Wastewater Fund	Yes					\$ 150,000			\$ 150,000	Reviewed	
	Add'l Comments: Revised info to change project from WTP to WWTP.																	
Well #7 & #8 Roof Replacement	Replace existing roof with metal roof.	82127115.80220	TBD	N/A	465 E Gobbi & 500	New	Water Fund	No			\$ <del>30,000</del>	\$ 30,000				\$ 30,000	Not Reviewed	
	Additional Comments: Deferred to FYE 28.																	
<b>SUB-TOTAL:</b>										\$ -	\$ 300,000	\$ 30,000	\$ 150,000	\$ -	\$ -	\$ 480,000		

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

FIVE YEAR CAPITAL IMPROVEMENT PLAN\*  
26/27 FISCAL YEAR  
WATER RESOURCES

**INFRASTRUCTURE**

**WATER RESOURCES DEPARTMENT**

Project Name	Project Description	Org/Obj	Project #	Allocation to Multi-funds	Project Location	Project Status	Funding Source	Funding Identified	Funding Source Add'l Comments	Costs to date	26/27	27/28	28/29	29/30	30/31	Totals	City Council Status	Shovel Ready
Water Main Replacements	Plan for water main replacements throughout the City, performed in conjunction with street improvement projects.	82127113.80230	18072	N/A	Various	Ongoing	Water	No			\$ 249,000	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000		\$ 3,749,000	Reviewed	X
	Add'l Comments: Added \$249k for FYE 27. Moved from FYE 26 due to current lack of resources. Added amounts to FYE 29 and FYE 30.																	
Develop Additional Groundwater Facilities	This project will provide an additional source of groundwater to increase our system redundancy during periods of surface water scarcity.	82227115.80230	18425	N/A	TBD	In Progress	Water Fund	No				\$ 1,500,000				\$ 1,500,000	Reviewed	X
	Add'l Comments: Feasibility study in progress, test well drilling in spring of FYE 25, construction summer of FYE 26. Moved from FYE 26 due to current lack of resources.																	
IPS Liner Replacement	<del>Remove and Replace Seal on Wash Water Basins</del>	84027225.80230	<del>18192</del>	<del>N/A</del>	<del>300 Plant Road</del>	<del>New</del>	<del>Wastewater Fund</del>	<del>Yes</del>			<del>\$ 60,000</del>					<del>\$ 60,000</del>	Reviewed	X
	Add'l Comments: Moved from FYE 21. Moved from FYE 22, and increased from \$40k due to inflation. Moved to FYE 25 due to budgetary constraints. Revised project name as the basins are in more need of repair. Wash basins can be addressed by staff. Moved from FYE 26. Removing .. no longer a project that should be tracked here based on anticipated cost.																	
Recondition Perc Ponds	Recondition the levees on the Percolation Ponds.	84027225.80230	18447	NA	300 Plant Road	New	Wastewater Fund	Yes						\$ 1,500,000		\$ 1,500,000	Reviewed	X
	Add'l Comments: Eliminated \$200k for 2 prior years due to COVID-19. Changing scope of project to excavating bottom of perc ponds and grading. Revised project name from "Recondition Levees" as well. Received and estimate of \$1M for this project so revised from \$200k, and pushed out from FYE 26. Will revisit.																	

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

FIVE YEAR CAPITAL IMPROVEMENT PLAN\*  
26/27 FISCAL YEAR  
WATER RESOURCES

Replace Water Main - PZ1 to Bush	Replace the 16" steel water main, from PZ1 to Bush Street	82127115.80230	TBD	N/A	Bush Street	New	Water	Yes										\$ 1,500,000			Reviewed	x	
	<b>Add'l Comments:</b> Increased overall project amount from \$1M. Removing Sewer and reducing total project amount from \$3M.																		\$ 1,500,000				
East Clay/Leslie Street Improvement Project	This project will improve East Clay Street from Main Street to the Railroad Crossing in order to facilitate the development of the new Courthouse site. This project includes water, sewer, pedestrian facilities and drainage facilities as well as reconstruction of the street section.	8442722.80230			Bush Street	New	Water/Sewer	No														Reviewed	X
	<b>Add'l Comments:</b> Public Works applied for a CalTrans Local Partnership Program grant. Will know if awarded around May/June 2025. If awarded, Water and Sewer funds will be part of the required match for the grant. Grant awarded. Construction to occur in FY 26/27. Project shared with Public Works/Streets. Estimated total project cost: \$5.8M. <b>Deferring Sewer portion to FYE 28.</b>		82127113.80230	18128	Yes	Bush Street	New	Water/Sewer	No														
PZ1 Retaining Wall	Constructing wall along hillside at PZ1.	82127113.80230	TBD	N/A	N/A	New	Water	No														Not Reviewed	
	<b>Additional Comments:</b>																						
Repave WTP	WTP asphalt repair/reconstruciton. Actual correction method TBD, will revise cost once decided.	82127115.80230	TBD	N/A	300 Plant Road	New	Water	No														Not Reviewed	
	<b>Additional Comments:</b>																						
<b>SUB-TOTAL:</b>										\$ -	\$ 972,765	\$ 3,350,000	\$ 2,500,000	\$ 2,500,000	\$ -	\$ 9,322,765							

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

**VEHICLES, MACHINERY & EQUIPMENT**

**WATER RESOURCES DEPARTMENT**

Project Name	Project Description	Org/Obj	Project #	Allocation to Multi-funds	Project Location	Project Status	Funding Source	Funding Identified	Funding Source Add'l Comments	Costs to date	26/27	27/28	28/29	29/30	30/31	Totals	City Council Status	Shovel Ready
Convert Chlorine Gas to Liquid Chlorine at Water Treatment Plant	This project will replace chlorine gas at the Water Treatment Plant and convert to Liquid Chlorine for safety reasons  <b>Add'l Comments:</b> Due to other priorities, moving this from FYE 26. Due to other priorities, this has been moved out from FYE 26.	82127115.80100	18133	N/A	935 River Street	Deferred	Water Fund	Yes						\$ 270,000		\$ 270,000	Reviewed	X
Solar at the WWTP	Solar Generation Project at the Wastewater Treatment Plant to reduce energy costs and improve operational sustainability. Estimated project cost is \$6.85 million before incentives. Need to explore/develop project scope, cost-benefit analysis modeling, funding and potential incentives.  <b>Add'l Comments:</b>	84027225.80100	TBD	N/A	300 Plant Rd.	New	Wastewater Fund	No	Potential CA Proposition 4 funding (and other grants) and partnership with the City's Electric Utility							\$ -	Not Reviewed	
Digester Rehabilitation and Methane Scrubber	Methane Scrubbers are needed in order to clean the methane gas to provide an alternate energy source to operate the boilers at the Wastewater Treatment Plant, which will in turn decrease the City's energy cost at the plant.  <b>Add'l Comments:</b> Moved from FYE 26 - more research needs to be done. Deferring.	84027225.80100	18135	N/A	300 Plant Rd.	New	Wastewater Fund	Yes	Cost will be offset by savings in the purchase of natural gas.		<del>\$ 1,500,000</del>		\$ 1,500,000			\$ 1,500,000	Reviewed	X
Vichy Springs Lift Station Upgrade	This needs upgrading to install two new pumps, the pump guides, and the discharge valves.  <b>Add'l Comments:</b> Increased total amount from \$250k. Moved from FYE 26 to make room for other projects.	84027225.80100	TBD	N/A	Vichy Springs Rd	New	District	Yes	Ukiah Valley Sanitation District Project		\$ 400,000					\$ 400,000	Reviewed	X

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







**City of Ukiah / Ukiah Valley Water Authority  
Memorandum**

**To:** Ukiah Valley Water Authority Executive Committee

**From:** Dan Buffalo, Finance Director

**Date:** May 7, 2026

**Subject:** Allocation Methodology for Shared Direct Costs Among UVWA Member Agencies

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**Summary**

This memorandum establishes a standardized methodology for allocating shared direct costs among the member agencies of the Ukiah Valley Water Authority (UVWA). Beginning with the remaining six months of Fiscal Year 2025–26 and continuing in all subsequent fiscal years, shared direct costs will be allocated based on each member agency’s proportionate share of total water production (for water operations) and sewer billed revenues (for sewer operations) for the immediately preceding calendar year.

This methodology applies to operating expenditures and does not apply to capital project costs, debt service, or costs otherwise governed by separate agreements or project-specific funding sources.

This policy and associated procedures may be modified annually or as needed. Any such modifications will be documented in writing through subsequent memoranda issued by Finance.

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**Background**

The UVWA operates as a joint powers authority responsible for the administration, operation, and financial management of shared water and sewer system functions across its member agencies. As part of these responsibilities, certain direct costs are incurred that benefit all member agencies collectively. These shared direct costs include, but are not limited to:

- System-wide operational services
- Shared staffing and administrative support directly attributable to water and sewer operations
- Joint infrastructure maintenance and operational activities
- Regulatory compliance and reporting costs applicable to all agencies

Historically, allocation methodologies have varied or been applied on an interim basis. As UVWA operations continue to mature and integrate, a consistent, transparent, and equitable cost allocation framework is necessary to ensure fairness and financial accountability among member agencies.

**Definition of Costs:**

- **Direct Costs:** For purposes of UVWA cost allocation, direct costs are those costs that can be specifically identified with, and are incurred for, water and sewer system operations that benefit all member agencies collectively. These costs are attributable to shared system activities and can be reasonably measured and assigned to the UVWA function as a whole.
- **Indirect Costs:** Indirect costs are those costs incurred for general governmental or administrative support that are not directly attributable to water and sewer system operations but are necessary for overall organizational functioning. These typically include overhead functions such as general administration, finance, human resources, legal services, information technology, and facility costs. Indirect costs are allocated separately in accordance with the City's adopted cost allocation plan and are not included in the Shared Direct Cost Pool addressed in this memorandum.

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**Discussion**

The City of Ukiah, acting as the administrative and operating agency for the UVWA, accounts for the financial activities of all member agencies and associated Master Service Agreements (MSAs) within discrete funds. This structure ensures that each agency's revenues, expenditures, assets, and liabilities are maintained separately and are not commingled.

Master Service Agreements (MSAs)—including Hopland, River Estates, and the Ukiah Valley Sanitation District (UVSD)—are treated distinctly from UVWA member agencies. The direct and indirect costs applicable to MSA customers are governed by, and allocated in accordance with, the terms negotiated within each respective agreement. MSA entities are excluded from the Shared Direct Cost Pool unless explicitly provided for in their respective agreements.

Indirect costs applicable to UVWA member agencies are allocated separately from the shared direct costs described herein, based on the City's adopted Indirect Cost Allocation

Plan (ICAP), which is updated annually. This methodology is consistent with, and agreed to by, UVWA member agencies pursuant to the Joint Powers Agreement.

Costs that are clearly identifiable and directly attributable to a specific member agency are charged directly to that agency's respective fund. These include costs such as agency-specific projects, dedicated services, or materials and supplies used exclusively for that agency.

All personnel costs are treated as shared direct costs and are not directly charged to individual member agencies. Due to the integrated nature of operations and the cross-functional deployment of staff across service areas, it is both unreasonable and inherently inefficient to attempt to track and assign personnel costs at the individual agency level. Accordingly, all personnel-related expenditures are included in the Shared Direct Cost Pool and allocated in accordance with the methodology described herein.

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**Unfunded Accrued Liability (UAL) Treatment:**

All unfunded accrued liability (UAL) costs associated with personnel are treated as follows:

- UAL balances attributable to each agency as of June 30, 2025 shall remain the responsibility of the respective member agency and establish the baseline obligation.
- Any increases in UAL costs occurring on or after July 1, 2025 shall be treated as shared direct costs and included in the Shared Direct Cost Pool.

This approach ensures that historical liabilities remain assigned to the originating agency, while future cost growth associated with shared staffing is allocated consistently across all benefiting agencies.

Other costs that support shared operations and are not readily attributable to a single agency—including, but not limited to, fuel, shared supplies, and vehicle and equipment use—are considered shared direct costs. These costs will be allocated among applicable member agencies based on each agency's proportionate share of total water production (for water-related costs) and sewer billed revenues (for sewer-related costs), as measured using the full calendar year immediately preceding the fiscal year in which the allocation is applied.

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**Water Direct Cost Allocation (Fund 825):**

(See Attachment 1 for the draft chart of accounts for water.)

All shared direct water costs shall be accounted for in Water Fund 825 and further segregated between two organizational units to reflect the functional components of the system:

- Water Production (Plant Costs): Org 82527180
- Water Distribution: Org 82527181

Water Resources shall code all shared water-related costs to the appropriate org (82527180 or 82527181). Allocation to member agencies will be based on relative water production using a budgeting and reconciliation approach consistent with sewer:

- **Budget Basis:** For budget development, the most recent complete month (e.g., March) will be annualized to estimate relative production shares.
- **Final Basis:** Final allocation percentages will be based on full fiscal year production.
- **Reconciliation:** Any differences between budgeted and actual allocation percentages will be reconciled and adjusted by the end of September following fiscal year close.

These costs are accumulated within Fund 825 and subsequently allocated to member agencies based on the calculated production percentages.

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**Sewer Direct Cost Allocation (Fund 840):**

(See Attachment 2 for the draft chart of accounts for sewer.)

All shared direct sewer costs shall be accounted for within Fund 840, the City's primary sewer operating fund. A separate shared cost fund is not utilized for sewer operations due to the relatively smaller magnitude of costs and limited number of participating agencies, and therefore does not warrant the administrative complexity of establishing a separate clearing fund.

Water Resources shall be responsible for coding all non-personnel shared sewer-related costs to the appropriate organizational units within Fund 840, as follows:

- City of Ukiah: Org 84027221
- Calpella: Org 84027227
- Hopland (MSA): Org 84027228

Finance will provide Water Resources with an updated chart of accounts annually during the budget process, or as needed, to ensure proper coding and consistency.

Personnel costs will be applied to these org codes by HR and Payroll. The costs are derived from specific former Willow employees who were assigned to serve these districts prior to coming over to the City.

The allocation percentages for sewer costs will be calculated by Finance based on the relative billed sewer revenues of the participating agencies using the full prior fiscal year as the basis. For budget development purposes, where the full fiscal year data is not yet available, the most recent complete month (e.g., March) will be annualized and used as a proxy. Final allocation percentages will be reconciled and adjusted, if necessary, by the end of September following fiscal year close.

Sewer-related cost allocations apply only to those agencies receiving sewer services, specifically the City of Ukiah, Calpella, and Hopland (via MSA), and are excluded for agencies without sewer operations.

In addition to personnel costs, the following common object code categories are considered shared direct costs subject to this allocation methodology. They include but are not limited to:

- Contracted Services (52100)
- Supplies (54100)

- Small Tools (54102)
- Lab Supplies (54103)
- Safety (54130)
- Software (54320)
- Computer Technology (54330)
- Equipment Maintenance & Repair (56120)
- External Services (56130)
- Fuel & Fluids (56210)
- Building Maintenance & Repair (56300)
- Equipment Rental (56410)
- Conference & Training (57100)
- Memberships & Subscriptions (57300)
- WTP Chemicals (58202)
- Fees (59101)

Each year, the UVWA budget will identify the specific shared direct cost accounts included in the Shared Direct Cost Pool and the resulting allocation to each member agency, alongside each agency's discrete budget. The allocation methodology and resulting cost allocations are incorporated into the annual UVWA budget and are subject to approval by the Executive Committee.

The proposed allocation methodology assigns shared direct costs proportionally based on each member agency's total water production (for water services) and sewer billed revenues (for sewer services) relative to the aggregate system totals.

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**Methodology Overview:**

- Each agency's annual water production and sewer billed revenues for the immediately preceding calendar year will be used as the basis for allocation.
- The total system production and revenue will be calculated to determine each agency's percentage share.
- Shared direct costs for the applicable fiscal period will then be allocated according to these percentage shares.

**Formula:**

Agency Allocation % = Agency Annual Production (or Sewer Billed Revenue) ÷ Total System Production (or Sewer Billed Revenue)

Allocated Cost = Agency Allocation % × Total Shared Direct Costs

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**Implementation Timing:**

- This methodology will be applied beginning January 1, 2026.
- Allocation percentages will remain fixed for the fiscal year and will not be adjusted mid-year unless a material operational change occurs, as determined by Finance and approved by the Executive Committee.
- For each subsequent fiscal year, allocations will be updated annually using production and revenue data from the immediately preceding calendar year.

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**Data Sources and Validation:**

- Water production data will be compiled and validated by the Water Resources Department.
- Sewer billed revenue data will be compiled and validated by the Finance Department.
- Supporting documentation will be retained as part of the City's financial records.

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**New or Modified Agencies:**

For new member agencies or where a full prior-year data set is not available, Finance will develop a reasonable pro forma allocation basis, subject to Executive Committee approval.

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## Procedure for Coding and Allocating Shared Direct Costs

To ensure consistent application of this methodology, the following procedure shall be used when recording and allocating costs:

### Step 1: Determine Cost Attribution

- **Is the cost clearly identifiable to a single UVWA member agency?**
  - **Yes:** Charge the cost directly to that agency's discrete fund.
  - **No:** Proceed to Step 2.
- **Is the cost governed by a Master Service Agreement (MSA)?**
  - **Yes:** Allocate the cost in accordance with the terms of the applicable MSA.
  - **No:** Proceed to Step 2.

### Step 2: Determine if Cost is a Shared Direct Cost

- If the cost supports shared operations and falls within the categories of personnel or the common object codes identified above, and is not readily attributable to a single agency, it shall be recorded as a shared direct cost.

### Step 3: Record Costs

- **Water:** Code to Fund 825 (Org 82527180 or 82527181) and accumulate in the Shared Direct Cost Pool.
- **Sewer:** Code directly to Fund 840 by agency org (City 84027221, Calpella 84027227, Hopland 84027228).

### Step 4: Allocate and Bill to Member Agencies (Water Only)

- On a quarterly basis, accumulated shared water costs will be allocated to each member agency based on approved production percentages.
- Finance will perform calculations, prepare journal entries, and record allocations.
- Internal billings will be issued to each agency.

### Step 5: Sewer Allocation (Direct Coding Method)

- Sewer costs are inherently allocated through initial coding to each agency's org code and do not require a separate allocation journal entry.

- Finance will periodically review coding for accuracy and consistency.
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### Illustrative Examples

#### Example 1 – Direct Cost (Charged to Specific Agency):

- A repair is performed on a distribution line serving only the Millview service area.
- The cost is clearly identifiable to Millview.
- **Treatment:** The full cost is charged directly to the Millview fund. Personnel remains shared.

#### Example 2 – Shared Water Cost (Allocated):

- Fuel is purchased for fleet vehicles used across all water operations.
- **Treatment:** Code to Fund 825 → allocate via production percentages → JE + internal billing.

#### Example 3 – Shared Sewer Cost (Direct Coding):

- Chemicals used across sewer operations.
  - **Treatment:** Water Resources codes directly to City/Calpella/Hopland orgs → no separate allocation entry required.
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### Process Flow Summary (Training Diagram)

#### WATER:

Cost → Fund 825 → Shared Pool → Finance Allocation → Journal Entry → Invoice

#### SEWER:

Cost → Fund 840 → Direct Org Coding → Review → Complete

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### Staff Quick Reference (Cheat Sheet)

#### If WATER:

- Use Fund 825
- Code to 82527180 or 82527181

- Do NOT assign shared direct costs to agency
- Finance will allocate later

**If SEWER:**

- Use Fund 840
- Code directly to agency org:
  - City: 84027221
  - Calpella: 84027227
  - Hopland: 84027228
- No later allocation needed

**If Unsure:**

- Default to shared → ask Finance

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This procedure ensures costs are recorded, allocated, and communicated in a consistent, transparent, and operationally efficient manner.

**Attachments:**

- Attachment 1 – Draft Chart of Accounts (Water)
- Attachment 2 – Draft Chart of Accounts (Sewer)

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**Attachment 1 – Current Chart of Accounts (Shared Water Operating)**
**Rev 5/7/2026**

<b>Org</b>		<b>Object</b>	<b>Description</b>
82527180	UVWA WATER SHARED PRODUCTION	52100	CONTRACTUAL SERVICES
82527180	UVWA WATER SHARED PRODUCTION	54100	SUPPLIES
82527180	UVWA WATER SHARED PRODUCTION	54102	SMALL TOOLS
82527180	UVWA WATER SHARED PRODUCTION	54110	SMALL VEHICLES AND EQUIPMENT
82527180	UVWA WATER SHARED PRODUCTION	54161	BACKGROUND & PHYSICALS
82527180	UVWA WATER SHARED PRODUCTION	56101	USE OF VEHICLES & EQUIPMENT
82527180	UVWA WATER SHARED PRODUCTION	56120	EQUIPMENT MAINTENANCE & REPAIR
82527180	UVWA WATER SHARED PRODUCTION	56210	FUEL & FLUIDS
82527180	UVWA WATER SHARED PRODUCTION	57100	LEARNING AND DEVELOPMENT
82527180	UVWA WATER SHARED PRODUCTION	57300	MEMBERSHIPS & SUBSCRIPTIONS
82527181	UVWA WATER SHARED DISTRIBUTION	52100	CONTRACTUAL SERVICES
82527181	UVWA WATER SHARED DISTRIBUTION	54100	SUPPLIES
82527181	UVWA WATER SHARED DISTRIBUTION	54102	SMALL TOOLS
82527181	UVWA WATER SHARED DISTRIBUTION	54110	SMALL VEHICLES AND EQUIPMENT
82527181	UVWA WATER SHARED DISTRIBUTION	54161	BACKGROUND & PHYSICALS
82527181	UVWA WATER SHARED DISTRIBUTION	56101	USE OF VEHICLES & EQUIPMENT
82527181	UVWA WATER SHARED DISTRIBUTION	56120	EQUIPMENT MAINTENANCE & REPAIR
82527181	UVWA WATER SHARED DISTRIBUTION	56210	FUEL & FLUIDS
82527181	UVWA WATER SHARED DISTRIBUTION	57100	LEARNING AND DEVELOPMENT
82527181	UVWA WATER SHARED DISTRIBUTION	57300	MEMBERSHIPS & SUBSCRIPTIONS

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**Attachment 2 – Draft Chart of Accounts (Sewer)**
**Rev 5/7/2026**

<b>Org</b>		<b>Object</b>	<b>Description</b>
84027220	WASTEWATER SYS MGMT	52100	CONTRACTUAL SERVICES
84027220	WASTEWATER SYS MGMT	52113	PLANNING STUDIES
84027220	WASTEWATER SYS MGMT	52120	LABOR CHARGES FROM OTHER DEPAR
84027220	WASTEWATER SYS MGMT	52150	LEGAL SERVICES/EXPENSES
84027220	WASTEWATER SYS MGMT	52180	SECURITY SERVICES
84027220	WASTEWATER SYS MGMT	54100	SUPPLIES
84027220	WASTEWATER SYS MGMT	54101	POSTAGE
84027220	WASTEWATER SYS MGMT	54320	SOFTWARE
84027220	WASTEWATER SYS MGMT	54330	COMPUTER AND TECHNOLOGY
84027220	WASTEWATER SYS MGMT	55100	TELEPHONE
84027220	WASTEWATER SYS MGMT	55210	UTILITIES
84027220	WASTEWATER SYS MGMT	55220	WASTEWATER DISPOSAL
84027220	WASTEWATER SYS MGMT	56120	EQUIPMENT MAINTENANCE & REPAIR
84027220	WASTEWATER SYS MGMT	56210	FUEL & FLUIDS
84027220	WASTEWATER SYS MGMT	56300	BUILDING MAINT. & REPAIR
84027220	WASTEWATER SYS MGMT	57100	LEARNING AND DEVELOPMENT
84027220	WASTEWATER SYS MGMT	57300	MEMBERSHIPS & SUBSCRIPTIONS
84027220	WASTEWATER SYS MGMT	59100	PROPERTY TAXES PAID
84027220	WASTEWATER SYS MGMT	59101	FEES
84027220	WASTEWATER SYS MGMT	59400	OTHER EXPENSES
84027220	WASTEWATER SYS MGMT	80100	MACHINERY & EQUIPMENT
84027220	WASTEWATER SYS MGMT	94700	FINES & PENALTIES
84027221	UKIAH WASTEWATER COLLECTION	52100	CONTRACTUAL SERVICES
84027221	UKIAH WASTEWATER COLLECTION	52113	PLANNING STUDIES
84027221	UKIAH WASTEWATER COLLECTION	52150	LEGAL SERVICES/EXPENSES
84027221	UKIAH WASTEWATER COLLECTION	52180	SECURITY SERVICES
84027221	UKIAH WASTEWATER COLLECTION	53000	CLAIMS SETTLEMENT
84027221	UKIAH WASTEWATER COLLECTION	54100	SUPPLIES
84027221	UKIAH WASTEWATER COLLECTION	54101	POSTAGE
84027221	UKIAH WASTEWATER COLLECTION	54102	SMALL TOOLS
84027221	UKIAH WASTEWATER COLLECTION	54103	LAB SUPPLIES
84027221	UKIAH WASTEWATER COLLECTION	54161	BACKGROUND & PHYSICALS
84027221	UKIAH WASTEWATER COLLECTION	54320	SOFTWARE
84027221	UKIAH WASTEWATER COLLECTION	54330	COMPUTER AND TECHNOLOGY
84027221	UKIAH WASTEWATER COLLECTION	55100	TELEPHONE
84027221	UKIAH WASTEWATER COLLECTION	55210	UTILITIES
84027221	UKIAH WASTEWATER COLLECTION	56110	CITY GARAGE - PARTS
84027221	UKIAH WASTEWATER COLLECTION	56120	EQUIPMENT MAINTENANCE & REPAIR
84027221	UKIAH WASTEWATER COLLECTION	56130	EXTERNAL SERVICES
84027221	UKIAH WASTEWATER COLLECTION	56210	FUEL & FLUIDS
84027221	UKIAH WASTEWATER COLLECTION	56300	BUILDING MAINT. & REPAIR

84027221	UKIAH WASTEWATER COLLECTION	56410	EQUIPMENT RENTAL - PRIVATE
84027221	UKIAH WASTEWATER COLLECTION	57100	LEARNING AND DEVELOPMENT
84027221	UKIAH WASTEWATER COLLECTION	57300	MEMBERSHIPS & SUBSCRIPTIONS
84027221	UKIAH WASTEWATER COLLECTION	58510	REIMBURSABLE JOBS
84027221	UKIAH WASTEWATER COLLECTION	59100	PROPERTY TAXES PAID
84027221	UKIAH WASTEWATER COLLECTION	59101	FEES
84027221	UKIAH WASTEWATER COLLECTION	59400	OTHER EXPENSES
84027221	UKIAH WASTEWATER COLLECTION	80100	MACHINERY & EQUIPMENT
84027221	UKIAH WASTEWATER COLLECTION	80230	INFRASTRUCTURE
84027221	UKIAH WASTEWATER COLLECTION	94700	FINES & PENALTIES
84027222	CITY WASTE CAPITAL	53000	LAWSUIT SETTLEMENT
84027225	UKIAH WASTEWATER TREATMENT	52100	CONTRACTUAL SERVICES
84027225	UKIAH WASTEWATER TREATMENT	52114	COMPLIANCE STUDIES
84027225	UKIAH WASTEWATER TREATMENT	52150	LEGAL SERVICES/EXPENSES
84027225	UKIAH WASTEWATER TREATMENT	52180	SECURITY SERVICES
84027225	UKIAH WASTEWATER TREATMENT	54100	SUPPLIES
84027225	UKIAH WASTEWATER TREATMENT	54101	POSTAGE
84027225	UKIAH WASTEWATER TREATMENT	54102	SMALL TOOLS
84027225	UKIAH WASTEWATER TREATMENT	54103	LAB SUPPLIES
84027225	UKIAH WASTEWATER TREATMENT	54161	BACKGROUND & PHYSICALS
84027225	UKIAH WASTEWATER TREATMENT	54320	SOFTWARE
84027225	UKIAH WASTEWATER TREATMENT	54330	COMPUTER AND TECHNOLOGY
84027225	UKIAH WASTEWATER TREATMENT	54700	FINES & PENALTIES
84027225	UKIAH WASTEWATER TREATMENT	55100	TELEPHONE
84027225	UKIAH WASTEWATER TREATMENT	55200	PG&E
84027225	UKIAH WASTEWATER TREATMENT	55210	UTILITIES
84027225	UKIAH WASTEWATER TREATMENT	56110	CITY GARAGE - PARTS
84027225	UKIAH WASTEWATER TREATMENT	56120	EQUIPMENT MAINTENANCE & REPAIR
84027225	UKIAH WASTEWATER TREATMENT	56125	LAB EQUIP-REPAIR & MAINT.
84027225	UKIAH WASTEWATER TREATMENT	56130	EXTERNAL SERVICES
84027225	UKIAH WASTEWATER TREATMENT	56210	FUEL & FLUIDS
84027225	UKIAH WASTEWATER TREATMENT	56300	BUILDING MAINT. & REPAIR
84027225	UKIAH WASTEWATER TREATMENT	56410	EQUIPMENT RENTAL - PRIVATE
84027225	UKIAH WASTEWATER TREATMENT	56504	FACILITY MAINTENANCE & REPAIR
84027225	UKIAH WASTEWATER TREATMENT	57100	LEARNING AND DEVELOPMENT
84027225	UKIAH WASTEWATER TREATMENT	57300	MEMBERSHIPS & SUBSCRIPTIONS
84027225	UKIAH WASTEWATER TREATMENT	58201	WATER PURCHASES
84027225	UKIAH WASTEWATER TREATMENT	58202	TREATMENT PLANT CHEMICALS
84027225	UKIAH WASTEWATER TREATMENT	58203	DISPOSAL - RECYCLED WATER OPS
84027225	UKIAH WASTEWATER TREATMENT	58204	DISPOSAL - RECYCLED WATER CAP
84027225	UKIAH WASTEWATER TREATMENT	58410	GARAGE LUBRICANTS & PARTS
84027225	UKIAH WASTEWATER TREATMENT	59100	PROPERTY TAXES PAID
84027225	UKIAH WASTEWATER TREATMENT	59101	FEES
84027225	UKIAH WASTEWATER TREATMENT	59400	OTHER EXPENSES
84027225	UKIAH WASTEWATER TREATMENT	80100	MACHINERY & EQUIPMENT
84027225	UKIAH WASTEWATER TREATMENT	80230	INFRASTRUCTURE
84027225	UKIAH WASTEWATER TREATMENT	94700	FINES & PENALTIES

84027227	CALPELLA WASTEWATER	52100	CONTRACTUAL SERVICES
84027227	CALPELLA WASTEWATER	52150	LEGAL SERVICES/EXPENSES
84027227	CALPELLA WASTEWATER	52180	SECURITY SERVICES
84027227	CALPELLA WASTEWATER	52500	TRUSTEE FEES
84027227	CALPELLA WASTEWATER	54100	SUPPLIES
84027227	CALPELLA WASTEWATER	54101	POSTAGE
84027227	CALPELLA WASTEWATER	54102	SMALL TOOLS
84027227	CALPELLA WASTEWATER	54103	LAB SUPPLIES
84027227	CALPELLA WASTEWATER	54130	PW - SAFETY
84027227	CALPELLA WASTEWATER	54320	SOFTWARE
84027227	CALPELLA WASTEWATER	54330	COMPUTER AND TECHNOLOGY
84027227	CALPELLA WASTEWATER	55100	TELEPHONE
84027227	CALPELLA WASTEWATER	55210	UTILITIES
84027227	CALPELLA WASTEWATER	56120	EQUIPMENT MAINTENANCE & REPAIR
84027227	CALPELLA WASTEWATER	56130	EXTERNAL SERVICES
84027227	CALPELLA WASTEWATER	56210	FUEL & FLUIDS
84027227	CALPELLA WASTEWATER	56300	BUILDING MAINT. & REPAIR
84027227	CALPELLA WASTEWATER	56410	EQUIPMENT RENTAL - PRIVATE
84027227	CALPELLA WASTEWATER	57100	LEARNING AND DEVELOPMENT
84027227	CALPELLA WASTEWATER	57300	MEMBERSHIPS & SUBSCRIPTIONS
84027227	CALPELLA WASTEWATER	58201	WATER PURCHASES
84027227	CALPELLA WASTEWATER	58202	CHEMICALS
84027227	CALPELLA WASTEWATER	59100	PROPERTY TAXES PAID
84027227	CALPELLA WASTEWATER	59101	FEES
84027227	CALPELLA WASTEWATER	59300	REFUNDS
84027227	CALPELLA WASTEWATER	59400	OTHER EXPENSES
84027228	HOPLAND WASTEWATER	52100	CONTRACTUAL SERVICES
84027228	HOPLAND WASTEWATER	52150	LEGAL SERVICES/EXPENSES
84027228	HOPLAND WASTEWATER	52180	SECURITY SERVICES
84027228	HOPLAND WASTEWATER	52500	TRUSTEE FEES
84027228	HOPLAND WASTEWATER	54100	SUPPLIES
84027228	HOPLAND WASTEWATER	54101	POSTAGE
84027228	HOPLAND WASTEWATER	54102	SMALL TOOLS
84027228	HOPLAND WASTEWATER	54103	LAB SUPPLIES
84027228	HOPLAND WASTEWATER	54130	PW - SAFETY
84027228	HOPLAND WASTEWATER	54320	SOFTWARE
84027228	HOPLAND WASTEWATER	54330	COMPUTER AND TECHNOLOGY
84027228	HOPLAND WASTEWATER	55100	TELEPHONE
84027228	HOPLAND WASTEWATER	55210	UTILITIES
84027228	HOPLAND WASTEWATER	56120	EQUIPMENT MAINTENANCE & REPAIR
84027228	HOPLAND WASTEWATER	56130	EXTERNAL SERVICES
84027228	HOPLAND WASTEWATER	56210	FUEL & FLUIDS
84027228	HOPLAND WASTEWATER	56300	BUILDING MAINT. & REPAIR
84027228	HOPLAND WASTEWATER	56410	EQUIPMENT RENTAL - PRIVATE
84027228	HOPLAND WASTEWATER	57100	LEARNING AND DEVELOPMENT
84027228	HOPLAND WASTEWATER	57300	MEMBERSHIPS & SUBSCRIPTIONS
84027228	HOPLAND WASTEWATER	58201	WATER PURCHASES
84027228	HOPLAND WASTEWATER	58202	CHEMICALS
84027228	HOPLAND WASTEWATER	59100	PROPERTY TAXES PAID

84027228	HOPLAND WASTEWATER	59101	FEEES
84027228	HOPLAND WASTEWATER	59300	REFUNDS
84027228	HOPLAND WASTEWATER	59400	OTHER EXPENSES