



Ukiah Valley Fire Authority
Fire Executive Committee
Regular Meeting
AGENDA



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

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

To participate or view the virtual meeting, go to the following link: <https://us06web.zoom.us/j/87886371755>

Or you can call in using your telephone only:

- Call (toll free) 1 669 444 9171
- Enter the Access Code: 878 8637 1755
- To Raise Hand enter *9
- To Speak after being recognized: enter *6 to unmute yourself

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

June 9, 2026 - 5:15 PM

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

2. **PLEDGE OF ALLEGIANCE**

3. **ANNOUNCEMENTS**

4. **PUBLIC COMMENT ON NON-AGENDA ITEMS**

The Ukiah Valley Fire District Board of Directors welcomes input from the audience. If there is a matter of business on the agenda that you are interested in, you may address the District Board when this matter is considered. If you wish to speak on a matter that is not on this agenda that is within the subject matter jurisdiction of the Ukiah Valley Fire District, you may do so at this time. In order for everyone to be heard, please limit your comments to three (3) minutes per person and not more than ten (10) minutes per subject. The Brown Act regulations do not allow action to be taken on audience comments in which the subject is not listed on the agenda.

5. **APPROVAL OF MINUTES**

5.a. Approval of the Minutes of May 15, 2025, a Special Meeting.

Recommended Action: Approve the minutes of May 15, 2025, a Special Meeting.

Attachments:

1. 2025-05-15 FEC Draft Minutes

5.b. Approval of the Minutes of June 4, 2025, a Special Meeting.

Recommended Action: Approve the minutes of June 4, 2025, a Special Meeting.

Attachments:

1. 2025-06-04 FEC Draft Minutes

6. **UNFINISHED BUSINESS - DISCUSSION/ACTION**

7. **NEW BUSINESS - DISCUSSION/ACTION**

- 7.a. Review, Consideration, and Possible Approval of the 2026-27 Ukiah Valley Fire Authority Budget.

Recommended Action: Approve the Fiscal Year 2026-27 Ukiah Valley Fire Authority Preliminary Budget as presented, and authorize implementation of the budget as preliminary effective July 1, 2026.

Attachments:

1. UVFA Budget Summary (All Funds)
2. UVFA Budget Detail (All Funds)
3. UVFA Budget Summary (City)
4. UVFA Budget Summary (UVFD)
5. UVFA Budget Summary (by Fund)

8. CHIEFS REPORTS

- 8.a. Updates on Fire Authority Activities.

Recommended Action: Receive report on Fire Authority activities.

9. ADJOURNMENT

Please be advised that the Ukiah Valley Fire Authority needs to be notified 72 hours in advance of a meeting if any specific accommodations or interpreter services are needed in order for you to attend. The Ukiah Valley Fire Authority complies with ADA requirements and will attempt to reasonably accommodate individuals with disabilities upon request. Materials related to an item on this Agenda submitted to the Ukiah Valley Fire Authority after publication will be available online at the end of the next business day.

I hereby certify under penalty of perjury under the laws of the State of California that the foregoing agenda was posted at the following locations: Ukiah Valley Fire District Office - 1500 South State Street; Ukiah Civic Center - 300 Seminary Ave.. Ukiah, California, not less than 24 hours prior to the meeting set forth on this agenda.

Kristine Lawler, CMC/CPMC

Dated: 6/5/26



**UKIAH VALLEY FIRE AUTHORITY
FIRE EXECUTIVE COMMITTEE
SPECIAL MEETING
MINUTES**



Civic Center Council Chambers ♦ 300 Seminary Ave. ♦ Ukiah, CA 95482

Virtual: <https://us06web.zoom.us/j/92044541021>

**May 15, 2025
5:00 p.m.**

1. CALL TO ORDER AND ROLL CALL

The Fire Executive Committee met for a Special Meeting on May 15, 2025, which was legally noticed on May 14, 2025, and held at the Civic Center Council Chambers, 300 Seminary Ave. Ukiah, CA 95482, and the following virtual link: <https://us06web.zoom.us/j/92044541021>. Chair Bushby called the meeting to order at 5:00 p.m. Roll was taken with the following **Committee Members Present:** Kevin Jennings, Susan Sher, Juan Orozco, and Pete Bushby. **Staff Present:** Doug Hutchison, Fire Chief; Eric Singleton, Battalion Chief; Dan Buffalo, Finance Director; and Stephanie Abba Clerk of the Board.

The Pledge of Allegiance was led by Eric Singleton, Battalion Chief.

2. PUBLIC COMMENT ON NON-AGENDA ITEMS

No public comment was received.

3. APPROVAL OF MINUTES

a. Approval of the Minutes of January 14, 2025, a Regular Meeting.

Motion/Second: Sher/Orozco to approve the Regular Meeting Minutes for January 14, 2025, as submitted. Motion **carried** by the following roll call votes: AYES: Jennings, Sher, Orozco, and Bushby. NOES: None. ABSENT: None. ABSTAIN: None.

4. NEW BUSINESS – DISCUSSION/ACTION

a. Presentation and Review of the Ukiah Valley Fire Authority Preliminary Budget and Workshop for Fiscal Year 2025/26.

Presenter: Dan Buffalo, Finance Director.

Director Consensus to hold another meeting on June 4, 2025, following which they will make their recommendation regarding the budget.

5. ADJOURNMENT

There being no further business, the meeting adjourned at 6:19 p.m.

Stephanie Abba, Clerk of the Board



**UKIAH VALLEY FIRE AUTHORITY
FIRE EXECUTIVE COMMITTEE
SPECIAL MEETING
MINUTES**



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

Virtual Meeting Link: <https://us06web.zoom.us/j/87363354197>

June 4, 2025

3:00 p.m.

1. CALL TO ORDER AND ROLL CALL

The Fire Executive Committee met for a Special Meeting on June 4, 2025, which was legally noticed on May 30, 2025, and held at the Ukiah Valley Conference Center, 200 South School Street, Ukiah, CA 95482, and the following virtual link: <https://us06web.zoom.us/j/87363354197>. Chair Bushby called the meeting to order at 4:46 p.m. Roll was taken with the following **Committee Members Present**: Scott Cratty (*Alternate for Kevin Jennins*), Susan Sher, Juan Orozco, and Pete Bushby. **Staff Present**: Dan Buffalo, Finance Director, Sage Sangiacomo, City Manager; Justin Buckingham, Battalion Chief; Eric Singleton, Battalion Chief; Stephanie Abba, Fire District Clerk; and Kristine Lawler, City Clerk.

CHAIR BUSHBY PRESIDING.

2. PUBLIC COMMENT ON NON-AGENDA ITEMS

City Manager Sangiacomo noted that no public presence was online or in the room.

3. UNFINISHED BUSINESS – DISCUSSION/ACTION

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

Presenters: Dan Buffalo, Finance Director, Sage Sangiacomo, City Manager; Justin Buckingham, Battalion Chief; Eric Singleton, Battalion Chief.

No public comment was received.

Motion/Second: Orozco/Sher to approve the Fiscal Year 2025/26 Preliminary Budget for the Ukiah Valley Fire Authority and send it back to the City Council the Ukiah Valley Fire District (UVFD) Board of Directors for their consideration and preliminary adoption by the UVFD, and adoption by the City Council on June 18, 2025. Motion carried by the following votes: AYES: Cratty, Sher, Orozco, and Bushby. NOES: None. ABSENT: None. ABSTAIN: None.

4. ADJOURNMENT

There being no further business, the meeting adjourned at 4:50 p.m.

Kristine Lawler, City Clerk



AGENDA SUMMARY REPORT

SUBJECT: Review, Consideration, and Possible Approval of the 2026-27 Ukiah Valley Fire Authority Budget.

DEPARTMENT: Finance

PREPARED BY: Dan Buffalo, Finance Director, Oliver MacDonald, Senior Accountant, Doug Hutchison, Fire Chief, Eric Singleton, Battalion Chief

PRESENTER: Dan Buffalo, Finance Director, Oliver MacDonald, Senior Accountant, Doug Hutchison, Fire Chief, Eric Singleton, Battalion Chief

ATTACHMENTS:

1. UVFA Budget Summary (All Funds)
2. UVFA Budget Detail (All Funds)
3. UVFA Budget Summary (City)
4. UVFA Budget Summary (UVFD)
5. UVFA Budget Summary (by Fund)
6. Handout from Member Jennings
7. Preliminary Budget Workshop Presentation

Summary: The recommended preliminary Fiscal Year (FY) 2026-27 Ukiah Valley Fire Authority (UVFA) Budget provides funding for the continued delivery of fire protection, emergency medical response, fire prevention, training, and administrative services throughout the Authority's service area. The budget reflects the Authority's operational priorities, anticipated service demands, personnel costs, equipment maintenance needs, capital replacement planning, and ongoing compliance with applicable regulatory requirements.

The proposed budget is balanced and is designed to maintain current service levels while providing resources necessary to support the Authority's mission of protecting life, property, and the environment.

The Fire Executive Committee (FEC) approval and recommendation of the budget to the City of Ukiah (City) and Ukiah Valley Fire Protection (UVFD) authorizes expenditures and establishes the financial plan for operations during FY 2026-27.

Background: The Ukiah Valley Fire Authority was established through a Joint Powers Agreement between the City and UVFD (partner agencies) to provide coordinated and efficient fire protection and emergency response services throughout the Ukiah Valley region.

Each year, the Authority adopts an operating budget that serves as the financial plan for delivering services and accomplishing organizational goals. The budget identifies anticipated revenues and expenditures, provides spending authority for the upcoming fiscal year, and serves as the basis for monitoring financial performance throughout the year.

Under the terms of the JPA agreement, the FEC is responsible for reviewing preliminary and final budgets each

year, approving them, and recommending the adoption of the respective portions of each to the City of Ukiah and Ukiah Valley Fire Protection District. It is further charged with monitoring the budget through the year and to consider revisions when necessary.

Development of the FY 2026-27 budget included review of current operational needs, historical expenditure trends, projected revenues, personnel requirements, apparatus and equipment maintenance schedules, training needs, and capital improvement priorities. Staff also evaluated anticipated economic conditions, inflationary impacts, contractual obligations, and reserve requirements in preparing the proposed budget.

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

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

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

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

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

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

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

Staff will guide the FEC through the budget documents attached, present analysis and recommendations, and answer questions FEC members may have to help facilitate their review.

This is a preliminary budget. Approval and adoption of it establishes baseline spending authority starting July 1, 2026. The final budget to be considered by the FEC and the JPA partners must be complete and adopted by September 1, 2026. This allows for further consideration, deliberation, and revision to the final budget. It is also important to note that the budget is subject to revision at any point during the fiscal year.

Recommended Action:Approve the Fiscal Year 2026-27 Ukiah Valley Fire Authority Preliminary Budget as presented, and authorize implementation of the budget as preliminary effective July 1, 2026.

BUDGET AMENDMENT REQUIRED: N/A

CURRENT BUDGET AMOUNT: N/A

PROPOSED BUDGET AMOUNT: N/A

FINANCING SOURCE: N/A

PREVIOUS CONTRACT/PURCHASE ORDER NO.:

COORDINATED WITH:

Approved: _____

Doug Hutchison, Fire Chief

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 1

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
41 TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
43 GRANTS	-763,278.20	-1,467,497.76	-1,467,497.76	-877,014.48	-1,154,503.55	-2,991,414.92	103.8%
44 CHARGES FOR SERVICE	-3,555,447.72	-6,400,102.55	-6,400,102.55	-3,490,419.68	-4,360,213.58	-5,850,037.00	-8.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	.00	.00	.00	.00	-271,759.40	-46,540.16	.0%
48 OTHER	-49,201.03	-19,611.00	-19,611.00	-21,801.39	-24,133.12	-25,680.00	30.9%
49 INTEREST EARNINGS	-41,953.71	-2,000.00	-2,000.00	-12,226.26	-10,062.58	-11,378.93	468.9%
51 PERSONNEL	5,633,303.67	7,754,526.05	7,770,972.96	7,167,786.83	7,869,710.94	8,373,344.00	8.0%
52 OTHER OPERATING	2,295,673.37	2,827,838.00	2,831,426.78	1,849,543.57	2,216,141.54	2,117,866.10	-25.1%
60 INTERNAL SERVICE US	1,181,564.87	1,542,233.00	1,542,233.00	1,424,617.47	1,848,494.34	1,855,583.00	20.3%
62 ADMIN AND OVERHEAD	794,791.65	756,433.00	756,433.00	639,046.26	803,330.58	824,000.00	8.9%
63 APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE	496,953.13	1,460,090.38	1,460,090.38	300,441.74	787,164.25	813,527.60	-44.3%
80 CAPITAL OUTLAY	1,749,247.87	2,142,000.00	2,182,277.44	1,991,658.35	80,043.15	2,073,072.00	-3.2%
82 OTHER SOURCES	-711,224.67	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%
83 OTHER USES	114,881.21	30,784.00	30,784.00	.00	.00	1,977,349.69	6323.3%
84 ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%
TI TRANSFERS IN	.00	-470,785.00	-470,785.00	.00	-270,219.74	-176,168.96	-62.6%
TO TRANSFERS OUT	.00	492,865.00	492,865.00	.00	292,299.74	197,975.96	-59.8%
TOTAL 21 UKIAH VALLEY FIRE A	4,378,859.96	3,172,650.88	3,232,964.01	6,128,613.52	4,401,352.34	3,677,442.38	15.9%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,305,956.12	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,434,569.64	17,070,797.83	21,563,576.43	7.4%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,128,613.52	4,401,352.34	3,677,442.38	15.9%

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

Report title:
06/05/2026 13:51 | City of Ukiah
omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
| bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 2

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
41 TAXES & FRANCHISES							
SECURED PROPERTY TAX	-424,487.37	-439,687.00	-439,687.00	-442,275.63	-420,000.00	-441,636.00	.4%
UNSECURED PROPERTY TAX	-12,374.67	-12,000.00	-12,000.00	-10,932.27	-12,000.00	-12,000.00	.0%
SUPPLEMENTAL PROPERTY	-5,193.66	-5,000.00	-5,000.00	-3,299.10	-5,000.00	-5,000.00	.0%
PROP. 172 PUBLIC SAFET	-82,330.71	-105,000.00	-105,000.00	-58,870.68	-65,000.00	-65,000.00	-38.1%
MEASURE B SPECIAL TAX	-289,081.07	-310,000.00	-310,000.00	-263,627.00	-290,125.00	-290,125.00	-6.4%
SPECIAL PROPERTY TAX	-1,445,405.37	-1,550,000.00	-1,550,000.00	-1,318,135.03	-1,450,625.00	-1,503,799.00	-3.0%
HOME OWNERS PROP TAX R	-2,354.74	-2,000.00	-2,000.00	-3,999.53	-2,840.00	-3,000.00	50.0%
TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
43 GRANTS							
STATE OTHER	-71,674.20	.00	.00	.00	.00	.00	.0%
FEDERAL	-691,604.00	-1,467,497.76	-1,467,497.76	-877,014.48	-1,154,503.55	-2,991,414.92	103.8%
GRANTS	-763,278.20	-1,467,497.76	-1,467,497.76	-877,014.48	-1,154,503.55	-2,991,414.92	103.8%
44 CHARGES FOR SERVICE							
PLAN CHECK FEES	-232,894.62	-217,000.00	-217,000.00	-345,784.37	-314,000.00	-235,000.00	8.3%
SALE OF FIRE REPORTS	-190.00	-200.00	-200.00	-45.00	-50.00	-50.00	-75.0%
OES RESPONSE REIMBRSMN	-131,654.00	-84,943.00	-84,943.00	-54,885.37	-59,400.00	.00	-100.0%
AMBULANCE FEES	-7,939,225.74	-15,369,607.29	-15,369,607.29	-13,727,258.76	-17,966,907.00	-17,966,907.00	16.9%
AMBULANCE FEES - UNCOL	5,263,431.88	9,990,244.74	9,990,244.74	11,063,093.41	14,491,480.00	14,491,480.00	45.1%
REIMBURSABLE JOBS	-15,603.24	-12,000.00	-12,000.00	-7,407.44	-8,000.00	.00	-100.0%
INTERFUND SERVICES PRO	.00	-207,285.00	-207,285.00	-255,614.57	-340,819.00	-340,819.00	64.4%
INTERFACILITY TRANSFER	-499,312.00	-499,312.00	-499,312.00	-162,517.58	-162,517.58	-1,798,741.00	260.2%
CHARGES FOR SERVICE	-3,555,447.72	-6,400,102.55	-6,400,102.55	-3,490,419.68	-4,360,213.58	-5,850,037.00	-8.6%
45 INTERGOVERNMENTAL							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget					FOR PERIOD 99		
ACCOUNTS FOR:							
UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
2020 MEASURE D&E-TOT	-27,179.10	-15,000.00	-15,000.00	-23,350.23	-23,350.23	-15,000.00	.0%
COUNTY MEAS P (2022)	-1,136,931.93	-1,150,000.00	-1,150,000.00	-599,237.84	-1,136,000.00	-1,171,038.00	1.8%
INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS							
CONTRIBUTIONS & DONATI	-3,654,487.00	-2,963,577.00	-3,144,344.00	-180,767.00	-3,445,372.69	-3,377,398.24	14.0%
CONTRIBUTIONS TO OTHER CONTRIBUTIONS	3,654,487.00 .00	2,963,577.00 .00	3,144,344.00 .00	180,767.00 .00	3,173,613.29 -271,759.40	3,330,858.08 -46,540.16	12.4% .0%
48 OTHER							
SALES OF SURPLUS FIRE	-7,534.02	.00	.00	.00	.00	.00	.0%
MISCELLANEOUS FIRE	-3,038.49	-10,000.00	-10,000.00	-13,160.00	-15,000.00	-20,000.00	100.0%
INTEREST FROM LOAN	-6,610.56	-6,611.00	-6,611.00	-5,906.12	-5,906.00	-5,180.00	-21.6%
MISCELLANEOUS RECEIPTS OTHER	-32,017.96 -49,201.03	-3,000.00 -19,611.00	-3,000.00 -19,611.00	-2,735.27 -21,801.39	-3,227.12 -24,133.12	-500.00 -25,680.00	-83.3% 30.9%
49 INTEREST EARNINGS							
INTEREST ON INVESTMENT	-41,953.71	-2,000.00	-2,000.00	-12,226.26	-10,062.58	-11,378.93	468.9%
INTEREST EARNINGS	-41,953.71	-2,000.00	-2,000.00	-12,226.26	-10,062.58	-11,378.93	468.9%
51 PERSONNEL							
REGULAR SALARIES & WAG	3,167,242.15	4,637,474.00	4,603,058.18	3,844,184.23	4,174,131.22	4,886,204.00	5.4%
NON-REGULAR SALARIES &	129,880.30	101,905.00	106,105.00	302,904.69	340,860.00	.00	-100.0%
OVERTIME SALARIES & WA	794,500.71	506,112.00	548,912.00	982,067.69	1,143,140.29	697,065.00	37.7%
COMPENSATED ABSENCE EX	27,738.89	.00	.00	.00	.00	.00	.0%
RETIREMENT (PERS)	514,055.42	709,115.00	710,283.65	585,526.58	637,139.14	774,572.00	9.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
PERS UNFUNDED LIABILIT	721,194.00	853,029.00	853,029.00	853,029.00	853,029.00	925,094.00	8.4%
CONTRA UAL	-370,404.00	-375,096.00	-375,096.00	-375,096.00	-375,096.00	-372,930.00	-.6%
INSURANCE	495,936.78	1,020,245.00	1,020,245.00	598,281.90	679,269.39	1,053,815.00	3.3%
WORKERS COMP	83,078.76	223,539.05	224,085.73	281,047.67	308,489.56	333,461.00	49.2%
MEDICARE	56,664.35	65,214.00	65,328.40	72,827.74	80,677.55	71,536.00	9.7%
FICA	7,464.16	6,790.00	8,823.00	17,656.62	22,184.11	.00	-100.0%
UNIFORM ALLOWANCE	1,002.70	1,000.00	1,000.00	898.32	975.24	.00	-100.0%
CELL PHONE STIPEND	3,047.90	3,199.00	3,199.00	2,533.24	2,911.44	2,527.00	-21.0%
UVFA RETIREE HEALTH IN PERSONNEL	1,901.55 5,633,303.67	2,000.00 7,754,526.05	2,000.00 7,770,972.96	1,925.15 7,167,786.83	2,000.00 7,869,710.94	2,000.00 8,373,344.00	.0% 8.0%
52 OTHER OPERATING							
CONTRACTUAL SERVICES	594,961.71	826,650.00	716,049.00	372,590.55	544,290.00	745,991.00	-9.8%
AMBULANCE BILLING	50,197.17	65,000.00	92,300.00	74,513.70	65,000.00	80,000.00	23.1%
DEFIBRILLATOR MAINTENA	20,335.37	32,000.00	32,000.00	11,515.18	17,500.00	20,500.00	-35.9%
M. S. OVERSIGHT	64,500.00	52,000.00	52,000.00	43,000.00	52,000.00	52,000.00	.0%
LEGAL SERVICES/EXPENSE	26,467.91	8,000.00	9,100.00	4,569.18	6,507.26	7,000.00	-12.5%
ELECTION EXPENSE	36,974.20	2,000.00	2,000.00	.00	.00	20,000.00	900.0%
SECURITY SERVICES	435.00	1,000.00	1,000.00	335.50	1,000.00	1,000.00	.0%
VOLUNTEER EXPENSES	16,445.08	21,000.00	21,000.00	13,799.23	20,000.00	20,000.00	-4.8%
LIABILITY INSURANCE PR	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	.0%
SUPPLIES	67,269.14	79,300.00	79,300.00	43,445.73	39,500.00	50,383.00	-36.5%
POSTAGE	678.92	1,375.00	1,475.00	595.19	750.00	1,000.00	-27.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget					FOR PERIOD 99		
ACCOUNTS FOR:							
UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
SMALL TOOLS	79,015.60	125,000.00	125,016.48	42,348.35	55,906.00	41,500.00	-66.8%
SPECIALTY SUPPLIES	130,263.01	125,000.00	125,000.00	38,549.09	97,954.37	98,000.00	-21.6%
EMS SUPPLIES	78,685.48	82,000.00	82,000.00	68,432.99	70,785.52	71,000.00	-13.4%
SMALL VEHICLES AND EQU	.00	.00	9,805.30	9,805.30	9,805.30	.00	.0%
BACKGROUND & PHYSICALS	102,133.30	87,000.00	87,000.00	64,834.20	65,365.00	50,000.00	-42.5%
EMPLOYEE DEVELOPMENT	9,983.74	13,650.00	13,650.00	1,117.02	10,450.00	8,000.00	-41.4%
RECRUIT/RETAIN INCENTI	.00	.00	22,500.00	42,500.00	42,500.00	20,000.00	.0%
SOFTWARE	62,302.08	66,890.00	60,657.00	17,756.52	48,625.00	57,934.10	-13.4%
COMPUTER AND TECHNOLOG	-133.84	23,500.00	24,442.00	11,302.63	19,144.09	11,500.00	-51.1%
EQUIP RENTS AND LEASES	9,230.55	13,500.00	13,500.00	7,667.48	8,500.00	5,500.00	-59.3%
FINES & PENALTIES	449.98	.00	.00	.00	.00	.00	.0%
TELEPHONE	41,293.44	50,550.00	50,550.00	33,892.30	38,550.00	41,400.00	-18.1%
UTILITIES	40,476.99	60,072.00	60,072.00	40,496.15	50,700.00	56,000.00	-6.8%
EQUIPMENT MAINTENANCE	119,151.71	42,000.00	42,000.00	19,594.42	23,000.00	28,500.00	-32.1%
EXTERNAL SERVICES	211,606.17	131,000.00	171,000.00	155,424.63	137,500.00	176,000.00	34.4%
FUEL & FLUIDS	141,422.10	135,200.00	235,200.00	209,825.76	211,200.00	216,200.00	59.9%
BUILDING MAINT. & REPA	31,238.08	32,000.00	32,000.00	14,052.87	15,500.00	25,000.00	-21.9%
LEARNING AND DEVELOPME	129,178.08	426,250.00	289,158.00	184,864.43	202,000.00	142,500.00	-66.6%
MEMBERSHIPS & SUBSCRIP	5,017.99	18,243.00	18,243.00	2,904.99	5,700.00	5,300.00	-70.9%
PROPERTY TAXES PAID	4,157.73	4,158.00	4,158.00	.00	4,158.00	4,158.00	.0%
FEES	203,436.68	285,000.00	340,751.00	301,310.18	333,751.00	43,000.00	-84.9%
OTHER OPERATING	2,295,673.37	2,827,838.00	2,831,426.78	1,849,543.57	2,216,141.54	2,117,866.10	-25.1%
60 INTERNAL SERVICE USE							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
TRANSFER TO 106	.00	207,285.00	207,285.00	.00	270,219.74	176,168.96	-15.0%
TRANSFER TO UAL DEBT S	.00	22,080.00	22,080.00	.00	22,080.00	21,807.00	-1.2%
TRANSFERS OUT	.00	492,865.00	492,865.00	.00	292,299.74	197,975.96	-59.8%
TOTAL UKIAH VALLEY FIRE AUTH	4,378,859.96	3,172,650.88	3,232,964.01	6,128,613.52	4,401,352.34	3,677,442.38	15.9%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,305,956.12	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,434,569.64	17,070,797.83	21,563,576.43	7.4%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,128,613.52	4,401,352.34	3,677,442.38	15.9%
** END OF REPORT - Generated by Oliver MacDonald **							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

Report title:
06/05/2026 13:49 | City of Ukiah
omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
| bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 3

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
43 GRANTS	-763,278.20	-1,467,497.76	-1,467,497.76	-877,014.48	-1,154,503.55	-2,991,414.92	103.8%
44 CHARGES FOR SERVICE	-3,263,590.35	-6,195,002.55	-6,195,002.55	-3,144,630.31	-4,046,193.58	-5,615,037.00	-9.4%
47 CONTRIBUTIONS	-3,654,487.00	-2,963,577.00	-3,144,344.00	-180,767.00	-3,445,372.69	-3,377,398.24	14.0%
48 OTHER	-48,578.75	-19,611.00	-19,611.00	-21,801.39	-24,133.12	-25,180.00	28.4%
49 INTEREST EARNINGS	-7,084.03	.00	.00	-75.32	-91.78	-88.11	.0%
51 PERSONNEL	5,385,917.12	7,486,719.05	7,503,165.96	6,900,054.68	7,601,903.94	8,116,415.00	8.4%
52 OTHER OPERATING	2,147,029.10	2,706,438.00	2,700,221.48	1,834,178.41	2,159,836.24	1,979,771.10	-26.8%
60 INTERNAL SERVICE US	1,176,984.97	1,535,735.00	1,535,735.00	1,421,533.16	1,841,867.61	1,851,166.00	20.5%
62 ADMIN AND OVERHEAD	786,893.30	731,541.00	731,541.00	618,017.04	776,895.32	793,881.00	8.5%
63 APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE	448,610.87	1,430,488.38	1,430,488.38	270,841.33	757,561.96	783,925.60	-45.2%
80 CAPITAL OUTLAY	1,749,247.87	2,032,000.00	2,032,000.01	1,951,381.16	39,765.96	2,073,072.00	2.0%
82 OTHER SOURCES	-711,224.67	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%
83 OTHER USES	114,881.21	30,784.00	30,784.00	.00	.00	1,977,349.69	6323.3%
84 ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%
TI TRANSFERS IN	.00	-470,785.00	-470,785.00	.00	-270,219.74	-176,168.96	-62.6%
TO TRANSFERS OUT	.00	492,865.00	492,865.00	.00	292,299.74	197,975.96	-59.8%
TOTAL 21 UKIAH VALLEY FIRE A	4,020,209.58	3,444,661.88	3,274,125.28	8,652,425.70	4,529,616.31	3,640,811.12	5.7%
TOTAL REVENUE	-8,448,243.00	-13,116,473.31	-13,297,240.31	-4,224,288.50	-8,940,514.46	-14,132,745.23	7.7%
TOTAL EXPENSE	12,468,452.58	16,561,135.19	16,571,365.59	12,876,714.20	13,470,130.77	17,773,556.35	7.3%
GRAND TOTAL	4,020,209.58	3,444,661.88	3,274,125.28	8,652,425.70	4,529,616.31	3,640,811.12	5.7%
** END OF REPORT - Generated by Oliver MacDonald **							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

Report title:
06/05/2026 13:53 | City of Ukiah
omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
| bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 4

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
41 TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
44 CHARGES FOR SERVICE	-291,857.37	-205,100.00	-205,100.00	-345,789.37	-314,020.00	-235,000.00	14.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	3,654,487.00	2,963,577.00	3,144,344.00	180,767.00	3,173,613.29	3,330,858.08	12.4%
48 OTHER	-622.28	.00	.00	.00	.00	-500.00	.0%
49 INTEREST EARNINGS	-34,869.68	-2,000.00	-2,000.00	-12,150.94	-9,970.80	-11,290.82	464.5%
51 PERSONNEL	247,386.55	267,807.00	267,807.00	267,732.15	267,807.00	256,929.00	-4.1%
52 OTHER OPERATING	148,644.27	121,400.00	131,205.30	15,365.16	56,305.30	138,095.00	13.8%
60 INTERNAL SERVICE US	4,579.90	6,498.00	6,498.00	3,084.31	6,626.73	4,417.00	-32.0%
62 ADMIN AND OVERHEAD	7,898.35	24,892.00	24,892.00	21,029.22	26,435.26	30,119.00	21.0%
70 DEBT SERVICE	48,342.26	29,602.00	29,602.00	29,600.41	29,602.29	29,602.00	.0%
80 CAPITAL OUTLAY	.00	110,000.00	150,277.43	40,277.19	40,277.19	.00	-100.0%
TOTAL 21 UKIAH VALLEY FIRE A	358,650.38	-272,011.00	-41,161.27	-2,523,812.18	-128,263.97	36,631.26	-113.5%
TOTAL REVENUE	-3,752,687.95	-3,795,787.00	-3,795,787.00	-3,081,667.62	-3,728,931.03	-3,753,388.82	-1.1%
TOTAL EXPENSE	4,111,338.33	3,523,776.00	3,754,625.73	557,855.44	3,600,667.06	3,790,020.08	7.6%
GRAND TOTAL	358,650.38	-272,011.00	-41,161.27	-2,523,812.18	-128,263.97	36,631.26	-113.5%
** END OF REPORT - Generated by Oliver MacDonald **							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget	FOR PERIOD 99
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ACCOUNTS FOR:				2025	2026	2026	2026	2026	2027	PCT
21 UKIAH VALLEY FIRE AUTHORITY		2025	2026	2026	2026	2026	2026	2027	PCT	
	Field #	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	COUNCIL	CHANGE		
Sequence 1	3	Y								
Sequence 2	10	Y								
Sequence 3	0	N								
Sequence 4	0	N								

Report title:
 06/05/2026 13:54 | City of Ukiah
 omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
 | bgnyrp

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

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

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 5

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
100 CITY GENERAL FUND							
43 GRANTS	-350.00	.00	.00	.00	.00	.00	.0%
47 CONTRIBUTIONS	3,438,518.00	3,116,789.00	2,936,022.00	-180,767.00	3,163,546.72	3,884,753.53	24.6%
48 OTHER	-7,555.57	.00	.00	-16.54	.00	.00	.0%
70 DEBT SERVICE	.00	150,000.00	150,000.00	.00	.00	.00	-100.0%
80 CAPITAL OUTLAY	585,143.27	32,000.00	32,000.01	.00	13,100.69	.00	-100.0%
100 CITY GENERAL FUND	4,015,755.70	3,298,789.00	3,118,022.01	-180,783.54	3,176,647.41	3,884,753.53	17.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
105 CGF-(SUBFUND) FIRE AUTHORITY							
43 GRANTS	-77,630.27	.00	.00	.00	.00	-1,554,803.92	.0%
44 CHARGES FOR SERVICE	-88,484.49	-316,328.00	-316,328.00	-317,947.38	-408,249.00	-340,869.00	7.8%
47 CONTRIBUTIONS	-7,054,122.00	-6,037,325.00	-6,037,325.00	.00	-6,569,675.01	-7,215,611.61	19.5%
48 OTHER	-41,023.18	-19,611.00	-19,611.00	-21,784.85	-24,133.12	-25,180.00	28.4%
51 PERSONNEL	3,826,439.47	3,798,794.84	3,815,241.75	3,608,074.14	3,990,114.19	4,195,016.00	10.4%
52 OTHER OPERATING	1,138,465.06	725,280.00	719,063.48	508,221.28	692,099.52	643,537.90	-11.3%
60 INTERNAL SERVICE US	983,260.30	1,036,823.00	1,036,823.00	911,964.30	1,139,437.94	1,250,358.00	20.6%
62 ADMIN AND OVERHEAD	494,037.53	377,748.00	377,748.00	319,127.68	401,167.74	430,097.00	13.9%
70 DEBT SERVICE	339,207.00	489,849.00	489,849.00	124,899.20	490,849.00	473,453.64	-3.3%
80 CAPITAL OUTLAY	.00	2,000,000.00	2,000,000.00	1,947,457.99	.00	2,073,072.00	3.7%
82 OTHER SOURCES	.00	-2,000,000.00	-2,000,000.00	.00	.00	-1,947,458.00	-2.6%
83 OTHER USES	.00	30,784.00	30,784.00	.00	.00	1,954,157.03	6248.0%
TI TRANSFERS IN	.00	-263,500.00	-263,500.00	.00	.00	.00	-100.0%
TO TRANSFERS OUT	.00	225,454.00	225,454.00	.00	288,388.74	194,230.96	-13.8%
105 CGF-(SUBFUND) FIRE	-479,850.58	47,968.84	58,199.23	7,080,012.36	.00	130,000.00	171.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
106 USDA FOREST SERV CWDG							
43 GRANTS	-684,810.63	-1,467,497.76	-1,467,497.76	-877,014.48	-1,154,503.55	-1,436,611.00	-2.1%
49 INTEREST EARNINGS	-6,974.88	.00	.00	-.04	-.08	-.04	.0%
51 PERSONNEL	58,046.01	1,030,322.28	1,030,322.28	737,046.57	898,764.49	1,056,207.00	2.5%
52 OTHER OPERATING	137,495.04	256,365.00	256,365.00	110,356.54	132,503.88	165,413.00	-35.5%
60 INTERNAL SERVICE US	.00	207,285.00	207,285.00	255,614.57	340,819.00	340,819.00	64.4%
63 APPLIED INDIRECT	.00	114,564.76	114,564.76	.00	.00	.00	-100.0%
70 DEBT SERVICE	.00	48,725.00	48,725.00	.00	48,725.00	46,596.00	-4.4%
80 CAPITAL OUTLAY	476,418.99	.00	.00	.00	.00	.00	.0%
TI TRANSFERS IN	.00	-207,285.00	-207,285.00	.00	-270,219.74	-176,168.96	-15.0%
TO TRANSFERS OUT	.00	3,911.00	3,911.00	.00	3,911.00	3,745.00	-4.2%
106 USDA FOREST SERV C	-19,825.47	-13,609.72	-13,609.72	226,003.16	.00	.00	-100.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
253 CITY PROP 172							
47 CONTRIBUTIONS	-38,883.00	-43,041.00	-43,041.00	.00	-39,244.40	-46,540.16	8.1%
52 OTHER OPERATING	.00	4,158.00	4,158.00	.00	4,158.00	7,658.00	84.2%
253 CITY PROP 172	-38,883.00	-38,883.00	-38,883.00	.00	-35,086.40	-38,882.16	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
710 AMBULANCE SERVICES FUND							
43 GRANTS	-487.30	.00	.00	.00	.00	.00	.0%
44 CHARGES FOR SERVICE	-3,175,105.86	-5,878,674.55	-5,878,674.55	-2,826,682.93	-3,637,944.58	-5,274,168.00	-10.3%
49 INTEREST EARNINGS	-109.15	.00	.00	-75.28	-91.70	-88.07	.0%
51 PERSONNEL	1,501,431.64	2,657,601.93	2,657,601.93	2,554,933.97	2,713,025.26	2,865,192.00	7.8%
52 OTHER OPERATING	871,069.00	1,720,635.00	1,720,635.00	1,215,600.59	1,331,074.84	1,163,162.20	-32.4%
60 INTERNAL SERVICE US	193,724.67	291,627.00	291,627.00	253,954.29	361,610.67	259,989.00	-10.8%
62 ADMIN AND OVERHEAD	292,855.77	353,793.00	353,793.00	298,889.36	375,727.58	363,784.00	2.8%
70 DEBT SERVICE	109,403.87	741,914.38	741,914.38	145,942.13	217,987.96	263,875.96	-64.4%
80 CAPITAL OUTLAY	687,685.61	.00	.00	3,923.17	26,665.27	.00	.0%
82 OTHER SOURCES	-711,224.67	.00	.00	.00	.00	.00	.0%
83 OTHER USES	114,881.21	.00	.00	.00	.00	23,192.66	.0%
84 ACCRUAL ADJUSTMENTS	658,888.14	.00	.00	-119,291.58	.00	.00	.0%
TO TRANSFERS OUT	.00	263,500.00	263,500.00	.00	.00	.00	-100.0%
710 AMBULANCE SERVICES	543,012.93	150,396.76	150,396.76	1,527,193.72	1,388,055.30	-335,060.25	-322.8%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
915 UKIAH VALLEY FIRE DEPT							
41 TAXES & FRANCHISES	-1,889,815.81	-2,008,687.00	-2,008,687.00	-1,778,641.56	-1,890,465.00	-1,965,435.00	-2.2%
44 CHARGES FOR SERVICE	-179,335.62	-140,100.00	-140,100.00	-147,720.17	-135,020.00	-135,000.00	-3.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	3,404,299.00	2,695,645.00	2,695,645.00	.00	2,764,846.29	2,741,590.00	1.7%
48 OTHER	-622.28	.00	.00	.00	.00	-500.00	.0%
49 INTEREST EARNINGS	-22,928.99	-2,000.00	-2,000.00	-3,669.29	-2,500.00	-2,840.65	42.0%
51 PERSONNEL	247,386.55	267,807.00	267,807.00	267,732.15	267,807.00	256,929.00	-4.1%
52 OTHER OPERATING	122,311.46	111,400.00	111,400.00	5,559.86	38,500.00	130,095.00	16.8%
60 INTERNAL SERVICE US	4,512.47	6,498.00	6,498.00	3,084.31	6,626.73	4,417.00	-32.0%
62 ADMIN AND OVERHEAD	6,755.85	24,257.00	24,257.00	20,492.72	25,760.89	28,895.00	19.1%
70 DEBT SERVICE	8,880.12	8,880.60	8,880.60	8,880.12	8,882.00	8,880.60	.0%
915 UKIAH VALLEY FIRE	537,331.72	-201,299.40	-201,299.40	-2,246,869.93	-74,912.32	-119,007.05	-40.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
916 UVFD PROP 172							
41 TAXES & FRANCHISES	-82,330.71	-105,000.00	-105,000.00	-58,870.68	-65,000.00	-65,000.00	-38.1%
47 CONTRIBUTIONS	130,188.00	104,932.00	104,932.00	.00	65,000.00	62,000.00	-40.9%
49 INTEREST EARNINGS	-1,192.80	.00	.00	-153.26	-130.00	-145.52	.0%
62 ADMIN AND OVERHEAD	83.78	.00	.00	.00	.00	15.00	.0%
916 UVFD PROP 172	46,748.27	-68.00	-68.00	-59,023.94	-130.00	-3,130.52	4503.7%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
917 UVFD MEASURE B							
41 TAXES & FRANCHISES	-289,081.07	-310,000.00	-310,000.00	-263,627.00	-290,125.00	-290,125.00	-6.4%
44 CHARGES FOR SERVICE	-58,947.75	.00	.00	.00	.00	.00	.0%
47 CONTRIBUTIONS	120,000.00	163,000.00	282,355.00	119,355.00	282,355.00	394,680.08	142.1%
49 INTEREST EARNINGS	-8,681.20	.00	.00	-6,142.23	-5,400.00	-6,126.27	.0%
52 OTHER OPERATING	26,332.81	10,000.00	10,000.00	.00	8,000.00	8,000.00	-20.0%
60 INTERNAL SERVICE US	67.43	.00	.00	.00	.00	.00	.0%
62 ADMIN AND OVERHEAD	1,058.72	635.00	635.00	536.50	674.37	1,209.00	90.4%
70 DEBT SERVICE	18,741.86	.00	.00	.00	.00	.00	.0%
80 CAPITAL OUTLAY	.00	110,000.00	110,000.00	.00	.00	.00	-100.0%
917 UVFD MEASURE B	-190,509.20	-26,365.00	92,990.00	-149,877.73	-4,495.63	107,637.81	-508.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
918 UVFD MITIGATION FEES							
44 CHARGES FOR SERVICE	-53,574.00	-65,000.00	-65,000.00	-198,069.20	-179,000.00	-100,000.00	53.8%
47 CONTRIBUTIONS	.00	.00	61,412.00	61,412.00	61,412.00	132,588.00	.0%
49 INTEREST EARNINGS	-2,066.69	.00	.00	-2,186.16	-1,940.80	-2,178.38	.0%
52 OTHER OPERATING	.00	.00	9,805.30	9,805.30	9,805.30	.00	.0%
70 DEBT SERVICE	20,720.28	20,721.40	20,721.40	20,720.29	20,720.29	20,721.40	.0%
80 CAPITAL OUTLAY	.00	.00	40,277.43	40,277.19	40,277.19	.00	.0%
918 UVFD MITIGATION FE	-34,920.41	-44,278.60	67,216.13	-68,040.58	-48,726.02	51,131.02	-215.5%
TOTAL 21 UKIAH VALLEY FIRE A	4,378,859.96	3,172,650.88	3,232,964.01	6,128,613.52	4,401,352.34	3,677,442.38	15.9%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,305,956.12	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,434,569.64	17,070,797.83	21,563,576.43	7.4%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,128,613.52	4,401,352.34	3,677,442.38	15.9%
** END OF REPORT - Generated by Oliver MacDonald **							

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

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

Report title:
06/05/2026 13:55 | City of Ukiah
omacdonald | NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| P
| bgnyrp

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

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

Budget Concerns & Possible Alternatives

Equipment Replacement.

Replacement of aging apparatus is a valid and very important issue, however adequate staffing levels to include one additional engine company (central) may net the fire department longer shelf life of a given apparatus. Staffing up the central station would or should reduce the mileage of the north and south engines.

Training up the 911 ambulance crews would also help reduce the word load of the first in engine companies. Today's call volumes may prohibit such training of the on duty 911 ambulance crews. Such abilities were utilized in the early stages of our ambulance service in the mid 2000's, with 5-0 staffing levels, 3 on the engine and 2 on the ambulance, paramedics were on each first our apparatus.

"Hot Boxes"

These are critically important training aids to our staff. Most new hires have not had much "hot fire environment" training or experiences. These boxes would provide all staff with the opportunity to learn in a semi realistic, controlled environment, this would also include our volunteers without forcing them to take time off from jobs to travel to a site to train. Secondly, these hot boxes may provide the fire department with a means of making money from hosting other agencies to participate in training opportunities. It continues to surprise me that the City can't find an appropriate place to place these training aids, but can spend money on other non safety related items.

Staffing levels.

Staffing levels go hand in hand with apparatus replacement. Increasing staffing levels would or should help reduce absences and overtime. As an example if the FD were to have 3-0 maximum staffing on suppression apparatus, this would allow for one absence per apparatus. Of course this may be contingent upon having the appropriate staffing on hand to fill the vacancy.

Additional staff.

Currently the FD Headquarters Station at Laws Ave. and South State St, has no administrative secretary during normal hours of operation. This must and should be addressed sooner than later. There us to be a secretary that was able to assist with some of the daily, weekly and monthly operational needs of the department. Currently we have on Battalion Chief who monitors, and inputs a vast amount of work that could be handled by this secretarial position, thus reducing the workload of the BC.

Closing Thoughts.

The Board of Directors seems to be overlooked, or feels like, during the budget planning process until time comes to approve the submitted budget. Now it may be possible that this may be one of those operational portions that the Board has no direct responsibility. But it seems as though there is those on the board with life and career experiences that may or could be found helpful in budget, and personnel development. Or at least have construction opinions.

Lastly, it seems that we could better utilize our time by doing away with the FEC and have four combined quarterly meetings between the City Council and the Board of Directors. This does not eliminate the Boards requirements as they could meet as needed, as properly noticed. Having the Finance Director, Fire Chief or his representative repeat information on three different occasions seems counterproductive and a waste of their time.

Thank you all for your time and commitment,

Kevin Jennings, Board Member, Retire Fire

PRELIMINARY BUDGET WORKSHOP UVFA

JUNE 9, 2026

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

Doug Hutchison | *Fire Authority Chief*

Oliver MacDonald, CPA | *Controller*

Eric Singleton | *Battalion Chief*



FEC Overview



Budget Review and Discussion



Indirect Cost Allocation Plan



Budget Development Process Review

AGENDA

UVFA FIRE EXECUTIVE COMMITTEE

POWERS AND DUTIES

COLLABORATE TO:

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

UVFA FIRE EXECUTIVE COMMITTEE

POWERS AND DUTIES (CONT)

4

BUDGET AND COST APPORTIONMENT AUTHORITY

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

UVFA FIRE EXECUTIVE COMMITTEE

POWERS AND DUTIES

(CONT)

5

THE FIRE EXECUTIVE COMMITTEE'S ROLE IS PRIMARILY TO:

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

BUDGET OVERVIEW

6



QUICK VOCAB REVIEW

- **REVENUE** - INFLOWS OF FINANCIAL RESOURCES RECEIVED BY THE AGENCY TO SUPPORT ITS OPERATIONS, PROGRAMS, AND CAPITAL PROJECTS
- **EXPENDITURE** - OUTFLOWS OF FINANCIAL RESOURCES USED TO PAY FOR SERVICES, PERSONNEL, CAPITAL PROJECTS, AND OPERATIONAL COSTS
- **TRANSFERS (INTERFUND)** – NEITHER REVENUE OR EXPENDITURE, BUT SUBSIDY FROM ONE FUND TO ANOTHER
- **APPROPRIATION** – A BUDGETED AMOUNT
- **FUND BALANCE** – NET FINANCIAL POSITION OF A **GOVERNMENTAL** FUND
- **NET POSITION** – OVERALL FINANCIAL POSITION OF A GOVERNMENTAL ENTITY AND USED IN **BUSINESS-TYPE** FUNDS
 - ENTERPRISE FUNDS
 - INTERNAL SERVICE FUNDS
- **WORKING CAPITAL** – (CURRENT ASSETS – CURRENT LIABILITIES)
 - WHAT'S AVAILABLE TO MEET CURRENT OPERATIONAL AND CAPITAL NEEDS
- **CHARACTER** – MAJOR REVENUE OR COST CATEGORY

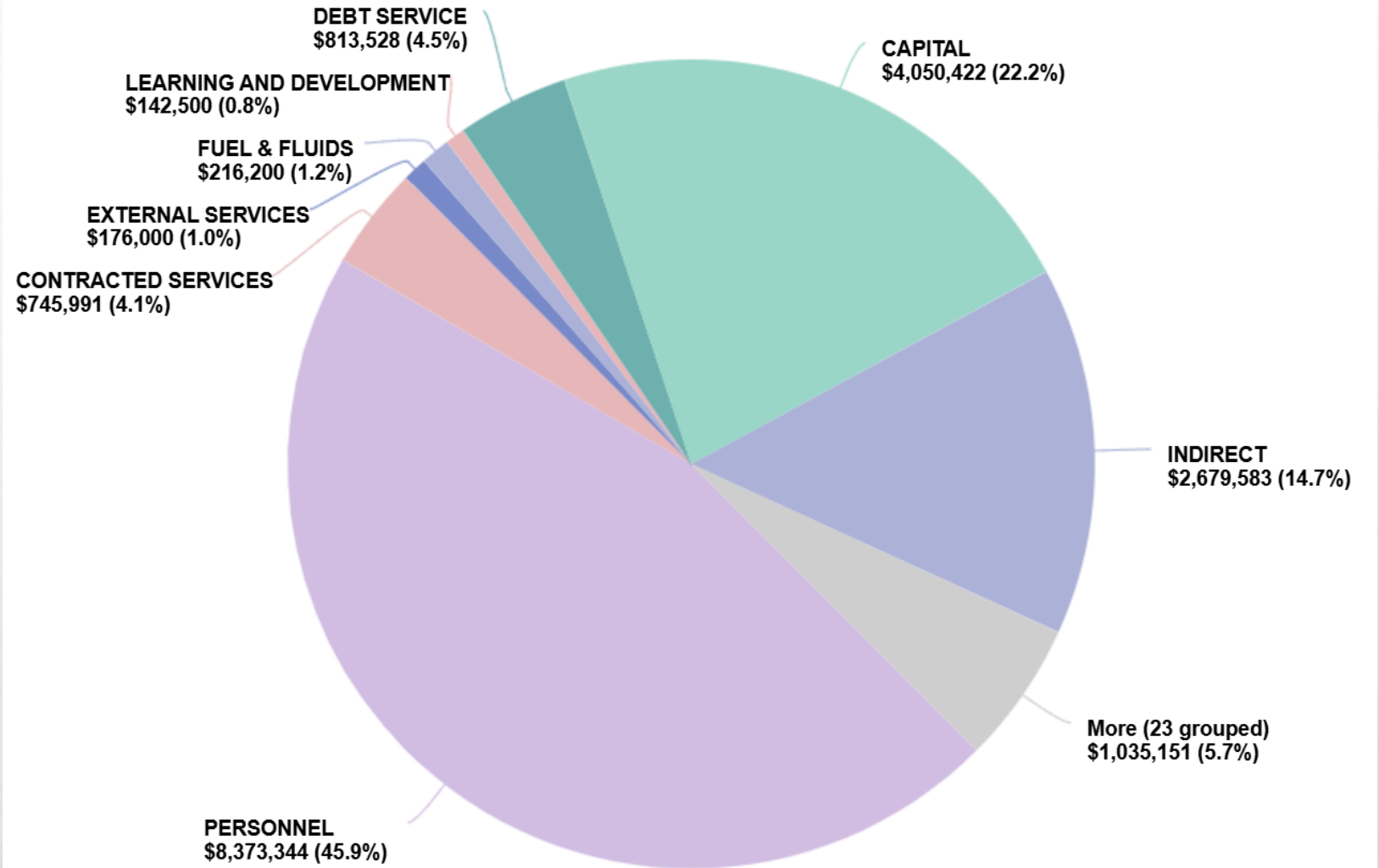
UVFA ACTIVITIES

SUMMARY

SERVICE COSTS

\$18.2 MILLION

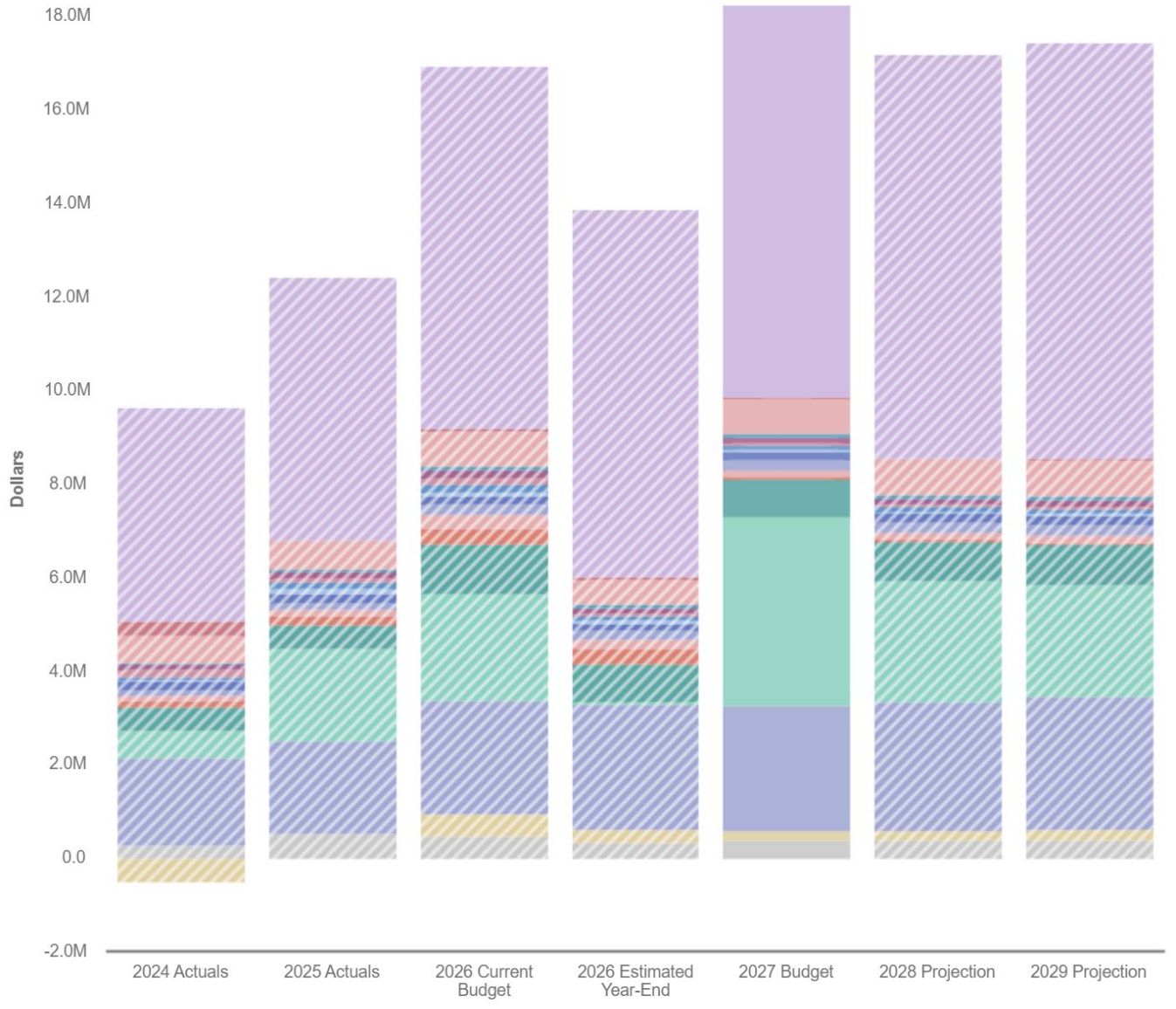
9



SERVICE COSTS

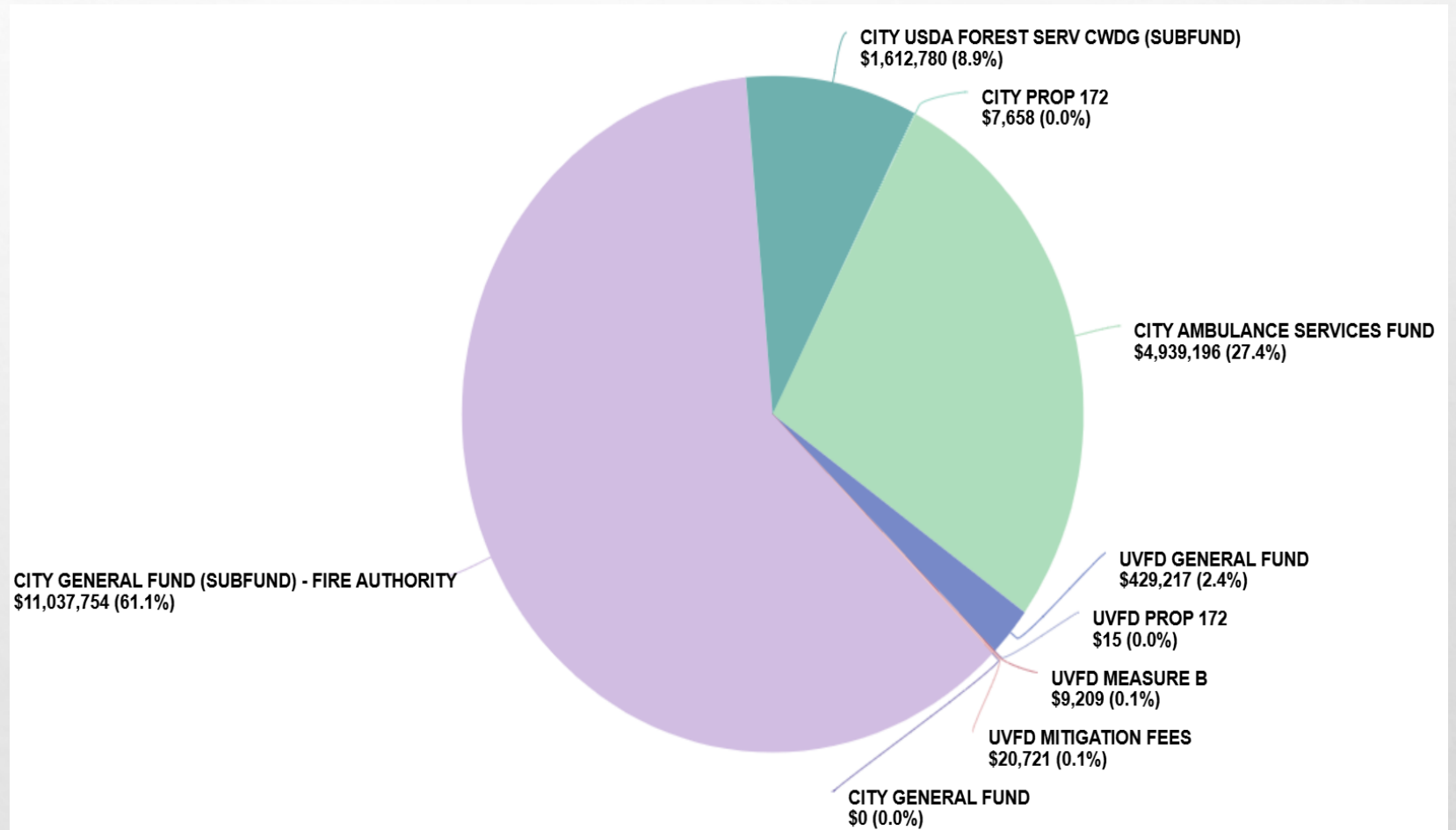
\$18.2 MILLION

10



SERVICE COSTS

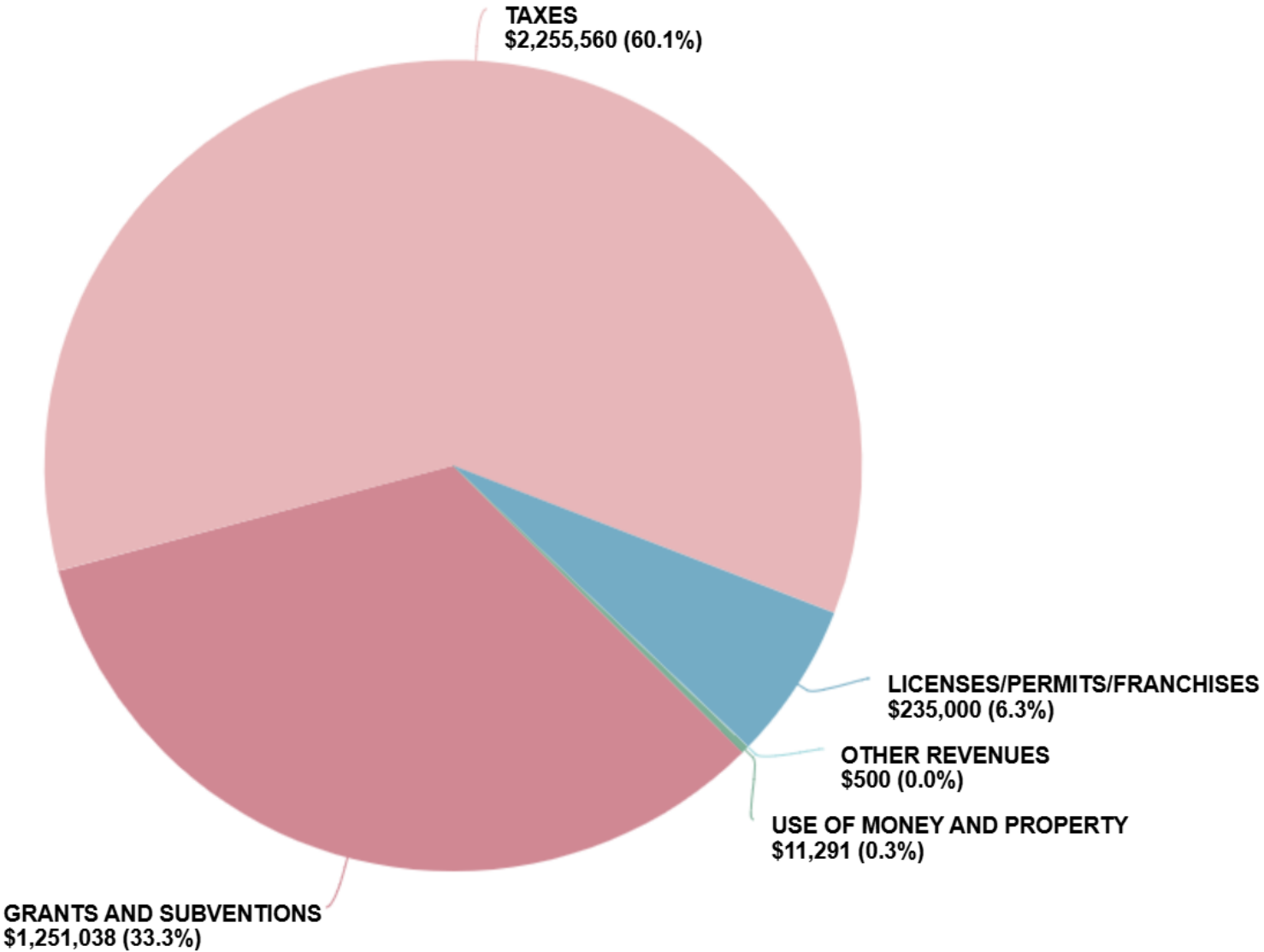
BY FUND



REVENUES

UVFD

12



SERVICE COSTS

UVFA FUNDS

13

City

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

District

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

UVFA ACTIVITIES

DEEP DIVE

14

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

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

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

TOTAL BUDGET

ALL FUNDS

City of Ukiah

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 3

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

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

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CITY BUDGET CITY FUNDS

UVFD BUDGET

DISTRICT FUNDS

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City of Ukiah



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Attachment 4

PROJECTION: 20271 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
41 TAXES & FRANCHISES	-2,261,227.59	-2,423,687.00	-2,423,687.00	-2,101,139.24	-2,245,590.00	-2,320,560.00	-4.3%
44 CHARGES FOR SERVICE	-291,857.37	-205,100.00	-205,100.00	-345,789.37	-314,020.00	-235,000.00	14.6%
45 INTERGOVERNMENTAL	-1,164,111.03	-1,165,000.00	-1,165,000.00	-622,588.07	-1,159,350.23	-1,186,038.00	1.8%
47 CONTRIBUTIONS	3,654,487.00	2,963,577.00	3,144,344.00	180,767.00	3,173,613.29	3,330,858.08	12.4%
48 OTHER	-622.28	.00	.00	.00	.00	-500.00	.0%
49 INTEREST EARNINGS	-34,869.68	-2,000.00	-2,000.00	-12,150.94	-9,970.80	-11,290.82	464.5%
51 PERSONNEL	247,386.55	267,807.00	267,807.00	267,732.15	267,807.00	256,929.00	-4.1%
52 OTHER OPERATING	148,644.27	121,400.00	131,205.30	15,365.16	56,305.30	138,095.00	13.8%
60 INTERNAL SERVICE US	4,579.90	6,498.00	6,498.00	3,084.31	6,626.73	4,417.00	-32.0%
62 ADMIN AND OVERHEAD	7,898.35	24,892.00	24,892.00	21,029.22	26,435.26	30,119.00	21.0%
70 DEBT SERVICE	48,342.26	29,602.00	29,602.00	29,600.41	29,602.29	29,602.00	.0%
80 CAPITAL OUTLAY	.00	110,000.00	150,277.43	40,277.19	40,277.19	.00	-100.0%
TOTAL 21 UKIAH VALLEY FIRE A	358,650.38	-272,011.00	-41,161.27	-2,523,812.18	-128,263.97	36,631.26	-113.5%
TOTAL REVENUE	-3,752,687.95	-3,795,787.00	-3,795,787.00	-3,081,667.62	-3,728,931.03	-3,753,388.82	-1.1%
TOTAL EXPENSE	4,111,338.33	3,523,776.00	3,754,625.73	557,855.44	3,600,667.06	3,790,020.08	7.6%
GRAND TOTAL	358,650.38	-272,011.00	-41,161.27	-2,523,812.18	-128,263.97	36,631.26	-113.5%
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** END OF REPORT - Generated by Oliver MacDonald **

NET EFFECT

ALL FUNDS

City of Ukiah



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2027/1 FY2027 Budget						FOR PERIOD 99	
ACCOUNTS FOR:							
21 UKIAH VALLEY FIRE AUTHORITY	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 COUNCIL	PCT CHANGE
100 CITY GENERAL FUND	4,015,755.70	3,298,789.00	3,118,022.01	-180,783.54	3,176,647.41	4,014,753.53	21.7%
105 CGF-(SUBFUND) FIRE	-479,850.58	47,968.84	58,199.23	7,080,581.00	.00	.00	-100.0%
106 USDA FOREST SERV C	-19,825.47	-13,609.72	-13,609.72	432,752.28	.00	.00	-100.0%
253 CITY PROP 172	-38,883.00	-38,883.00	-38,883.00	.00	-35,086.40	-38,882.16	.0%
710 AMBULANCE SERVICES	543,012.93	150,396.76	150,396.76	1,251,662.60	1,388,055.30	-335,060.25	-322.8%
915 UKIAH VALLEY FIRE	537,331.72	-201,299.40	-201,299.40	-2,250,099.93	-74,912.32	-119,007.05	-40.9%
916 UVFD PROP 172	46,748.27	-68.00	-68.00	-59,023.94	-130.00	-3,130.52	4503.7%
917 UVFD MEASURE B	-190,509.20	-26,365.00	92,990.00	-149,877.73	-4,495.63	107,637.81	-508.3%
918 UVFD MITIGATION FE	-34,920.41	-44,278.60	67,216.13	-68,040.58	-48,726.02	51,131.02	-215.5%
TOTAL 21 UKIAH VALLEY FIRE A	4,378,859.96	3,172,650.88	3,232,964.01	6,057,170.16	4,401,352.34	3,677,442.38	15.9%
TOTAL REVENUE	-12,200,930.95	-16,912,260.31	-17,093,027.31	-7,377,983.87	-12,669,445.49	-17,886,134.05	5.8%
TOTAL EXPENSE	16,579,790.91	20,084,911.19	20,325,991.32	13,435,154.03	17,070,797.83	21,563,576.43	7.4%
GRAND TOTAL	4,378,859.96	3,172,650.88	3,232,964.01	6,057,170.16	4,401,352.34	3,677,442.38	15.9%
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UVFD FUND BALANCE

• ALL FUNDS

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

INTERAGENCY LOAN

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

INDIRECT COST ALLOCATION

WHAT IS IT?

- A systematic method used to distribute **indirect costs**—expenses that benefit multiple departments or programs but are not directly attributable to a single function—across the appropriate cost centers.
- Provides **total** cost of a service: $\text{Total cost} = \text{Direct cost} + \text{Indirect cost}$

KEY COMPONENTS

- **Identification of Indirect Costs**

- **Cost Pools**

- Costs are grouped into pools based on the function they serve.
 - Example: An **administrative services** cost pool might include finance, HR, and IT.

- **Allocation Bases (Cost Drivers)**

- These define how costs are distributed among benefiting departments.
- Common allocation bases include:
 - **Square footage occupied** (for facilities costs)
 - **Number of employees** (for HR-related costs)
 - **Expenditures managed** (for Finance-related costs)

- **Calculation of Indirect Cost Rates**

- Typically expressed as a percentage
- Separate rates may be calculated for different cost pools.

- **Application of Costs to Departments or Programs**

- Once allocated, indirect costs are charged to departments based on their usage.

WHY IS IT IMPORTANT?

- **Efficiency**

- In lieu of direct charges or billing tracked to time other measurement of effort.

- **Financial Transparency**

- Provides a clear method for allocating shared costs.

- **Cost Recovery**

- Helps recover eligible indirect costs from grants and other funding sources.

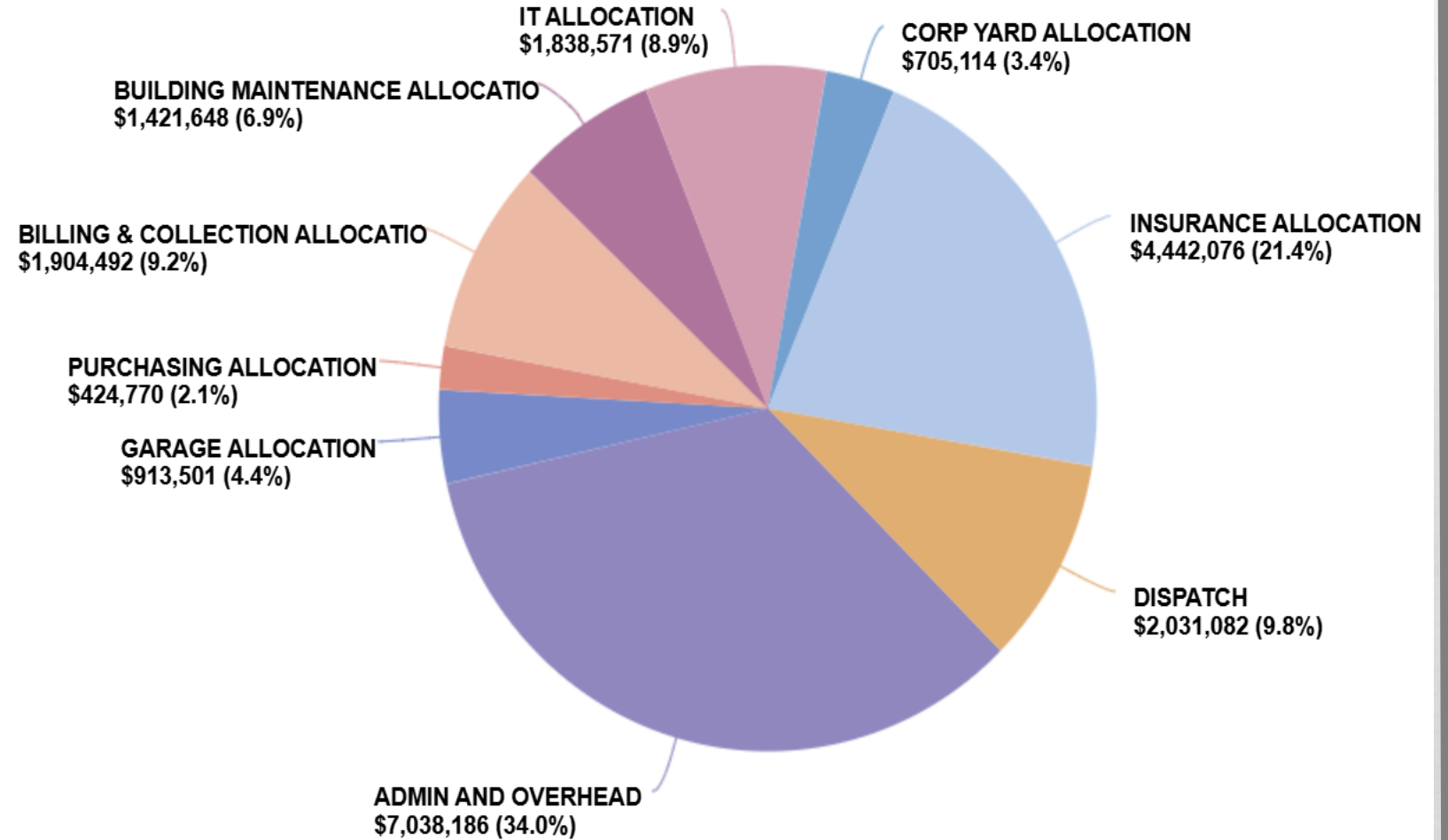
- **Budgeting & Planning**

- Ensures departments are charged fairly for central services.

- **Regulatory Compliance**

- Essential for grants requiring cost allocation, such as **federal or state grants** (e.g., OMB's Uniform Guidance, 2 CFR Part 200).

INDIRECT COST CENTERS



WHAT COSTS GET ALLOCATED?

Administrative and Overhead	Basis of Allocation
City Council	% of Budget
City Manager	% of Budget
City-Wide Admin Services	% of Budget
Community Outreach/PIO	% of Budget
City Clerk	% of Budget
Economic Development	% of Budget
Emergency Management	% of Budget
Disbursements (AP, Payroll)	% of Budget
Accounting and Budgeting	% of Budget
City Attorney	% of Budget
City Treasurer	Prior Year Interest
Human Resources	FTE
Grant Program Management	% of Budget
Internal Services	
Worker's Comp	% of Salary
Insurance Liability	Risk assessment
Garage	Labor and parts
Purchasing	Contractual services and supplies
Billing & Collections	Billable revenues
Dispatch	Call volume
Buildings, Grounds, and Corp Yard	Square footage and total budget
Information Technology	FTE

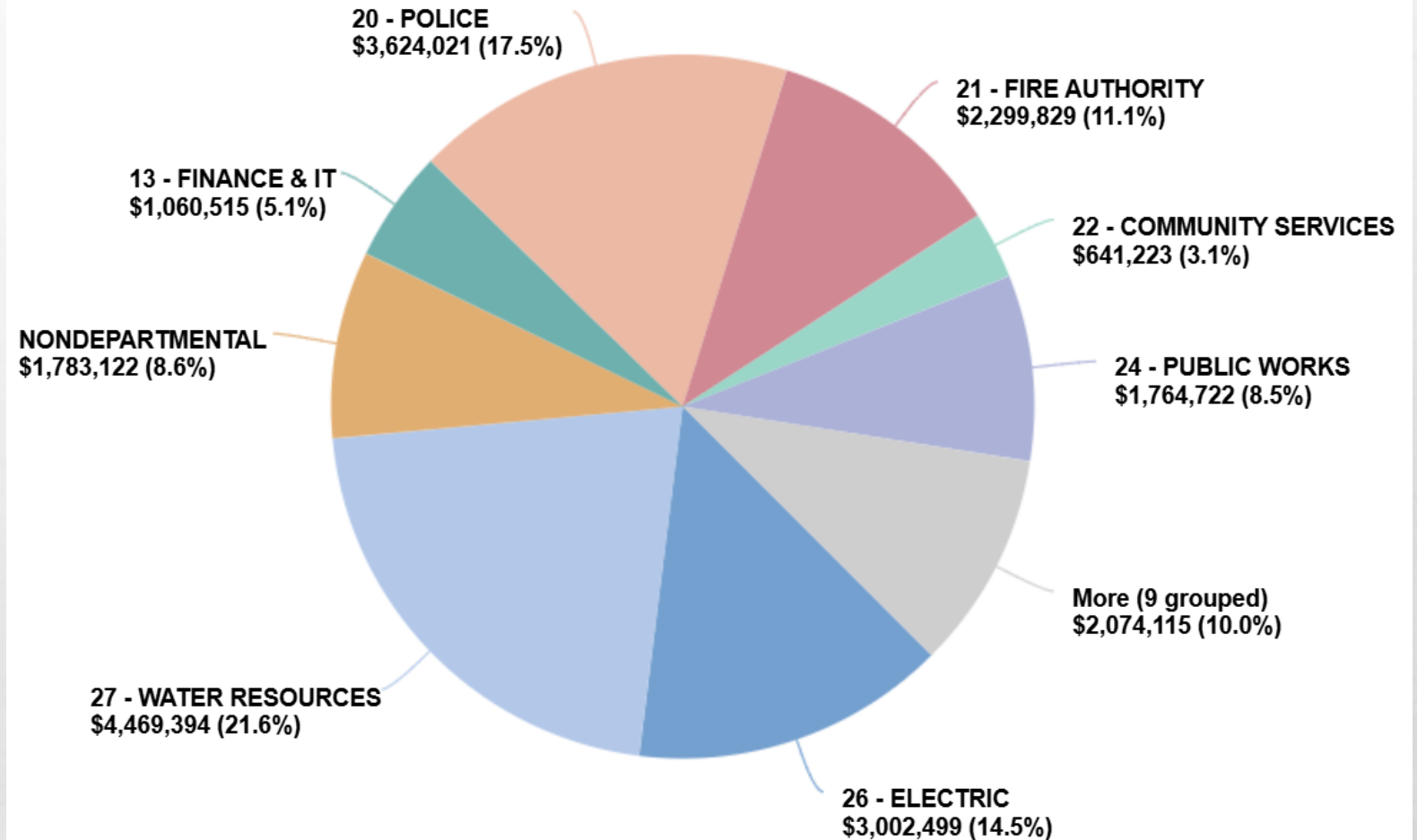
2027 Indirect Rates:

Admin and overhead:	4.53%
Internal service funds:	<u>8.81%</u>
Total indirect rate:	13.35%

INDIRECT COSTS

BY DEPARTMENT
CITY-WIDE

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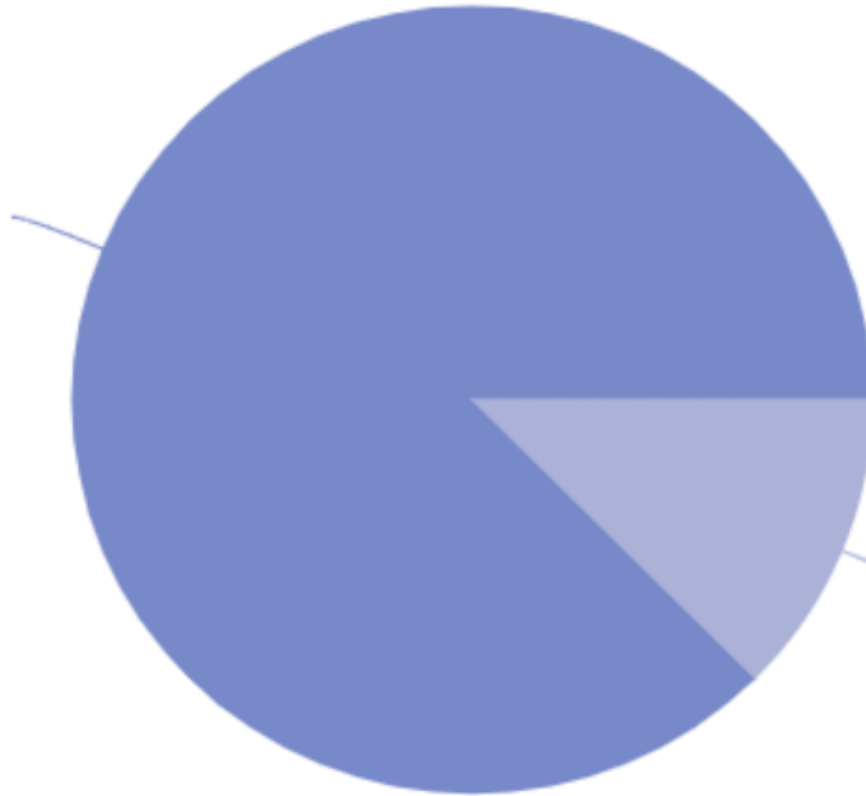
SERVICE COSTS

BY UVFA

14.26% INDIRECT RATE
(12.5% SHARE OF TOTAL COST)

28

DIRECT
\$18,787,607 (87.5%)



INDIRECT
\$2,679,583 (12.5%)

BUDGET PROCESS AND SCHEDULE

BUDGET PROCESS

January

Narratives and Personnel

- Personnel requests and analysis
- Budget planning and prep



CIP and Narratives

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



Munis Budget Entry

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



Meetings, Analysis, and Revision



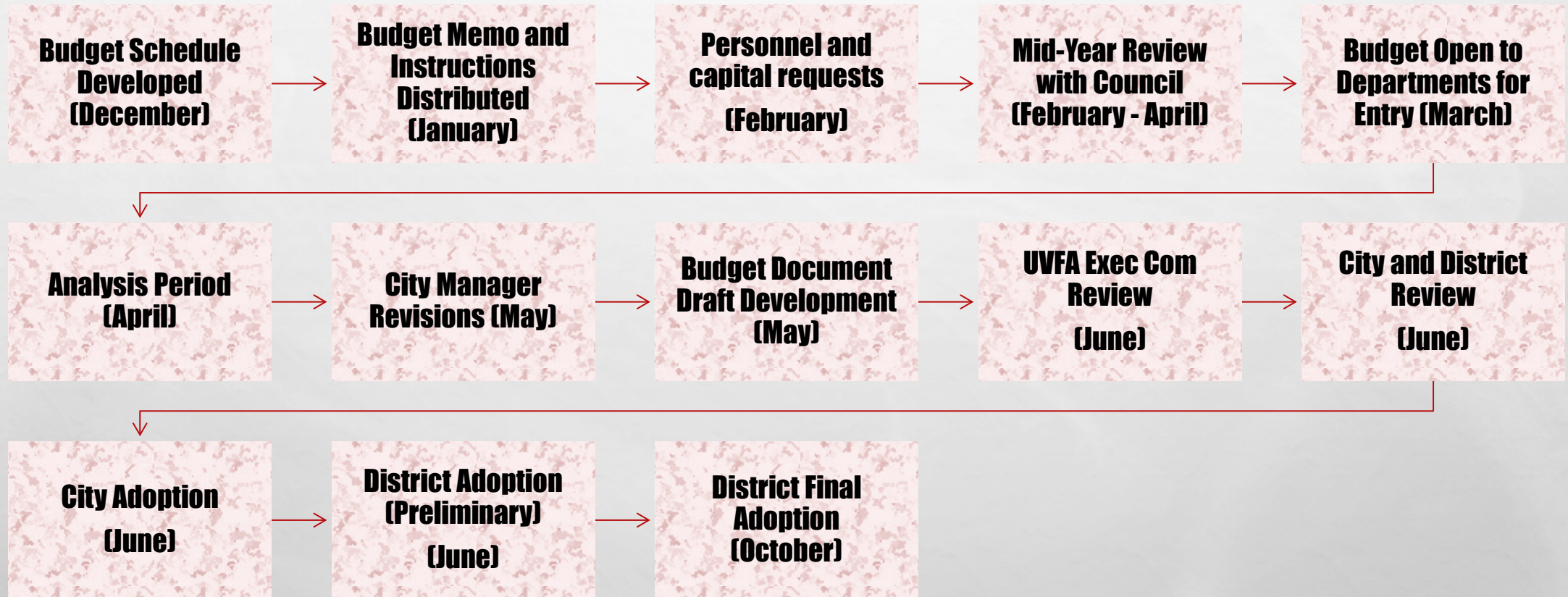
Document and Presentation Preparation



Hearings and Adoption

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

BUDGET PROCESS (UVFA)



RECOMMENDED ACTION

- Review and provide input on recommended preliminary budget
- Send preliminary budget to City Council and UVFD Board for consideration and adoption
 - June 17 joint meeting
- Set final budget meeting in August to consider final budget
- Adopt final budget by October 1, 2026

QUESTIONS

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