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**

September 3, 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 August 6, 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. Fiscal Year 2026-27 Budget Amendments for City of Ukiah Water Operations and Millview County Water District Capital Improvements.

Recommended Action: Staff recommends that the Water Executive Committee approve the following amendments to the adopted FY 2026-27 Budget:

1. ***Increase appropriations for City of Ukiah Water operations by $360,000, as detailed in Attachment 1; and***
2. ***Increase appropriations for the Millview County Water District capital budget by $639,715 for the Removal of Settling Pond Berms and Field Leveling project, as detailed in Attachment 2.***

Attachments:

1. Budget Amendment
2. Quote

5. UNFINISHED BUSINESS

5.a. Adoption of Shared Direct Cost Allocation Methodology and Fiscal Year 2026-27 Final Budgets.

Recommended Action: Staff recommends that the Water Executive Committee:

1. ***Adopt Resolution establishing the policy and methodology for allocation of shared direct operating expenditures among UVWA member agencies and ratifying application of the methodology beginning January 1, 2026; and***
2. ***Adopt Resolution adopting the final Fiscal Year 2026-27 budgets for the UVWA member agencies.***

The Shared Direct Cost Allocation Resolution should be considered and adopted first because the Final Budget Resolution references and incorporates the allocation methodology established by that resolution.

Attachments:

1. Shared Direct Cost Allocation Resolution w Exhibit
2. FY 2026-27 Final Budget Resolution w Exhibits
3. Budget Changes, Preliminary to Final, FY 2026-27

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.

Recommended Action: Committee Consensus to schedule the next meeting date of October 1, 2026, at 5:00 p.m., or another date of the members choosing.

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

Closed Session may be held at any time during the meeting. Any public reports of action taken in closed session will be made in accordance with Government Code section 54957.1

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.

water
UKIAH VALLEY
WATER AUTHORITY

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
August 6, 2026
5:00 p.m.

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1. CALL TO ORDER AND ROLL CALL

The Water Executive Committee (WEC) met at a Regular Meeting on August 6, 2026, having been legally noticed on August 3, 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:** Douglas Crane, Devon Boer, *(arriving at 5:02 p.m.)* Adam Gaska, Steve Bogart, Bryan Ross, Tim Prince, and Tom Schoeneman. **Members Absent:** Juan Orozco, Gary Nevill, and Tami Baarsch-Bogart. **Staff Present:** Jared Walker, City of Ukiah Water Resources Director and Kristine Lawler, UVWA Clerk. **Also Present:** Phil Williams, City of Ukiah Legal Counsel; Christopher Neary, Millview County Water District Legal Counsel; and Dan Buffalo, City of Ukiah Finance Director.

CHAIR SCHOENEMAN PRESIDING.

2. APPROVAL OF MINUTES

a. Approval of the Minutes for the June 4, 2026, Regular Meeting.

Motion/Second: Gaska/Crane to approve the minutes for the June 4, 2026, Regular Meeting, as submitted. Motion **carried** by the following roll call votes: AYES: Crane, Gaska, Bogart, Ross, Prince, and Chair Schoeneman. NOES: None. ABSENT: Orozco, Boer, Nevill, and Baarsch-Bogart. ABSTAIN: None.

3. AUDIENCE COMMENTS ON NON-AGENDA ITEMS

No public comment was received.

4. NEW BUSINESS

No new business items were placed on the agenda.

5. UNFINISHED BUSINESS

a. Status Update/Presentation from Carollo Engineers on Application for SAFER Planning Grant Application

Presenters: Brian Avon and Susan Cannon, Carollo Engineers.

No public comment received.

Report received.

b. Presentation from State Water Resources Control Board on SAFER Program & Application Updates

Presenter: Tara Ouitavon, State Water Resources Control Board.

A PowerPoint presentation was received.

Public Comment: Madeline Cline.

c. Consideration and Possible Action for the Ukiah Valley Water Authority Joining Mendocino County Inland Water & Power Commission (IWPC).

Presenters: Jared Walker, City of Ukiah Water Resources Director and Phil Williams, City of Ukiah Legal Counsel.

A PowerPoint presentation was received.

No public comment received.

Member Consensus to direct Staff to pursue the steps to join the IWPC.

6. ADMINISTRATIVE AND OPERATIONAL REPORT

a. General Management Report.

Presenters: Jared Walker, City of Ukiah Water Resources Director; and

- **Hildebrand's Projections** - Dan Buffalo, Ukiah Finance Director.
- **IWPC Expenditures** – Phil Williams, Ukiah Legal Counsel.
- **Redwood Valley Domestic Water Concerns** - Jared Walker, City of Ukiah Water Resources Director.

No public comment received.

Report was received.

7. COMMITTEE MEMBER ANNOUNCEMENTS AND REPORTS

No 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 direct Staff to hold the next regular meeting on the scheduled date of September 3, 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.

DIRECTORS ADJOURNED TO CLOSED SESSION AT 6:34 P.M.

9. CLOSED SESSION

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 6:52 p.m.

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Kristine Lawler, UVWA Clerk

Agenda Item No: 4.a.

MEETING DATE/TIME: 9/3/2026

ITEM NO: 2026-1355

WATER EXECUTIVE COMMITTEE

STAFF REPORT

SUBJECT: Fiscal Year 2026-27 Budget Amendments for City of Ukiah Water Operations and Millview County Water District Capital Improvements.

PREPARED BY: Olga Keough, Controller, Jared Walker, Water Resources Director/UVWA General Manager, Dan Buffalo, Finance Director

PRESENTER: Jared Walker, City of Ukiah Water Resources Director

ATTACHMENTS:

1. Budget Amendment
2. Quote

Summary: Following adoption of the Ukiah Valley Water Authority (UVWA) Final Budget for Fiscal Year (FY) 2026-27, the Water Executive Committee (WEC) is being asked to consider two amendments to the adopted budget.

The first amendment increases the City of Ukiah Water operational budget by $360,000 to provide appropriations for overtime and standby compensation and other operating expenditures that were not included in the final budget.

The second amendment increases the Millview County Water District capital budget by $639,715 for the Removal of Settling Pond Berms and Field Leveling project approved by the Millview County Water District Board on June 16, 2026.

These amendments are being presented separately from adoption of the Final Budget in order to establish the Final Budget as the baseline financial plan resulting from the FY 2026-27 budget-development and member-agency review process and to separately identify and authorize subsequent changes to that adopted financial plan.

Background: On June 4, 2026, the WEC considered the proposed FY 2026-27 UVWA Annual Budget and approved a preliminary budget effective July 1, 2026. The preliminary budget established spending authority for the beginning of the fiscal year while providing additional time for review of the individual budgets by the UVWA member agencies.

Following that review process, the Final FY 2026-27 Budget was presented to the WEC on September 3, 2026, for formal adoption by resolution. The Final Budget separately establishes the expenditure authority for each UVWA member agency and supersedes the preliminary budget approved on June 4, 2026.

During completion of the budget process, staff identified additional appropriations necessary for City of Ukiah Water operations that were not included in the Final Budget. Separately, the Millview County Water District Board approved the Removal of Settling Pond Berms and Field Leveling capital project on June 16, 2026, after the FY 2026-27 budget had been finalized.

Rather than incorporating these subsequent changes into the Final Budget immediately prior to its adoption, staff is presenting them separately as amendments to the adopted budget. This approach preserves the Final Budget as the culmination of the established budget-development and member-agency review process and provides the WEC with a clear record of changes made to the adopted budget.

Discussion: City of Ukiah Water Operations — $360,000

The proposed amendment increases the City of Ukiah Water operational budget by $360,000.

Of the total amendment, $302,000 provides appropriations for overtime and standby salaries and wages associated with shared water operations and recycled water operations. The remaining $58,000 provides appropriations for other operating expenditures, including external and contractual services, legal expenses, supplies, small tools, software, equipment maintenance and repair, learning and development, chemicals, and fees.

These costs are necessary operating expenditures but were not included when the Final FY 2026-27 Budget was prepared for adoption. Because the Final Budget had already completed the budget-development and member-agency review process, staff recommends establishing the Final Budget first and separately approving this amendment. Doing so clearly identifies the additional expenditure authority and provides a transparent audit trail between the adopted budget and subsequent changes.

The amendment does not change the shared direct cost allocation methodology adopted separately by the WEC. Costs meeting the definition of shared direct operating expenditures will continue to be allocated among the applicable member agencies pursuant to the WEC-approved Shared Direct Cost Allocation Methodology. Costs directly attributable to an individual member agency will be charged directly to that agency, and indirect costs will continue to be allocated pursuant to the Joint Exercise of Powers Agreement. See Attachment 1 for line item detail of this requested amendment.

Millview County Water District Capital Project — $639,715

The proposed amendment also increases the Millview County Water District capital budget by $639,715 for the Removal of Settling Pond Berms and Field Leveling project.

The project consists of removing approximately 4,000 feet of existing settling pond berms, placing and leveling the material within the dried ponds above the floodplain elevation, and relocating excess material to lower areas of District property for leveling. See Attachment 2 for copy of the summarized quote.

The Millview County Water District Board approved the project on June 16, 2026. That action occurred after the FY 2026-27 budget had been finalized, and consequently the project was not included in the Final Budget presented to the WEC for adoption.

Although the Millview Board has separately approved the project, the WEC-adopted budget establishes expenditure authority for the Millview County Water District activities administered through UVWA. Accordingly, staff recommends that the WEC formally amend the Millview FY 2026-27 capital budget to incorporate the project and establish the corresponding expenditure authority.

The amendment increases the Millview capital budget by $639,715 and does not alter the budgets or expenditure authority of the other UVWA member agencies.

Relationship to the Final Budget

These amendments are intentionally being considered after adoption of the Final FY 2026-27 Budget. The Final Budget reflects the financial plan developed through the preliminary-budget process, subsequent review by the member agencies, and final presentation to the WEC. Incorporating changes identified after that process directly into the Final Budget immediately before adoption would obscure the distinction between the budget reviewed through that process and subsequent changes requiring additional expenditure authority.

Adopting the Final Budget first and then considering these amendments provides a clear budgetary record: the Final Budget establishes the FY 2026-27 baseline, and the amendments separately document and authorize the changes made to that baseline.

Upon approval, Finance will incorporate the amendments into the FY 2026-27 budget and maintain the adopted Final Budget and subsequent amendments as part of the Authority's official budgetary record.

Recommended Action: Staff recommends that the Water Executive Committee approve the following amendments to the adopted FY 2026-27 Budget:

1. Increase appropriations for City of Ukiah Water operations by $360,000, as detailed in Attachment 1; and
2. Increase appropriations for the Millview County Water District capital budget by $639,715 for the Removal of Settling Pond Berms and Field Leveling project, as detailed in Attachment 2.

Projection	Level	Account Type	Organization	Object	Account Description	2027 FINAL Budget	2027 Revised Budget
20271	FINAL	E	82527180	51130	OVERTIME SALARIES & WAGES	$0.00	$65,000.00
20271	FINAL	E	82527181	51130	OVERTIME SALARIES & WAGES	$0.00	$65,000.00
20271	FINAL	E	82527180	51140	STAND-BY SALARIES & WAGES	$0.00	$66,000.00
20271	FINAL	E	82527181	51140	STAND-BY SALARIES & WAGES	$0.00	$60,000.00
20271	FINAL	E	83027330	51130	OVERTIME SALARIES & WAGES	$0.00	$13,600.00
20271	FINAL	E	83027330	51140	STAND-BY SALARIES & WAGES	$0.00	$32,400.00
				Subtotal for overtime and stand-by salaries		$0.00	$302,000.00
20271	FINAL	E	82527181	56130	EXTERNAL SERVICES	$0.00	$5,000.00
20271	FINAL	E	83027330	52100	CONTRACTUAL SERVICES	$0.00	$10,000.00
20271	FINAL	E	83027330	52150	LEGAL SERVICES/EXPENSES	$0.00	$500.00
20271	FINAL	E	83027330	54100	SUPPLIES	$0.00	$5,000.00
20271	FINAL	E	83027330	54102	SMALL TOOLS	$0.00	$5,000.00
20271	FINAL	E	83027330	54320	SOFTWARE	$0.00	$3,000.00
20271	FINAL	E	83027330	56120	EQUIPMENT MAINTENANCE & REPAIR	$0.00	$20,000.00
20271	FINAL	E	83027330	57100	LEARNING AND DEVELOPMENT	$0.00	$3,000.00
20271	FINAL	E	83027330	58202	CHEMICALS	$0.00	$5,000.00
20271	FINAL	E	83027330	59101	FEES	$0.00	$1,500.00
					Subtotal for other operational	$0.00	$58,000.00
					Grand total	**$0.00**	**$360,000.00**

ATTACHMENT 2

QUOTE

328 George Place <> Ukiah, CA 95482
707-357-3333 phone <> Lic: 1056651

To:
Millview County Water District
151 Laws Avenue
Ukiah, CA 95482
Attn: Jared Walker

Quote Date: 5/31/2026
Quote valid for 60 days

Date	Description	Units	Rate/ Unit	Total
	Project: Removal of Settling Pond Berms and Field Leveling			
	This quote is provided to the Millview County Water District for the proposed removal of approximately 4000' of existing settling pond berms. The berms will be pushed into the dried ponds and leveled to an elevation above flood plain. Excess dirt will be excavated and moved onsite to the lower areas of the Water District property and leveled with existing field.			
	Excluded from Quote: 1) This quote does not include dirt compaction. If the project requires compaction, a separate quote will be provided. 2) All necessary permits will be obtained by the Water District.			
	Contractor Quote: $639,715			
			Quote Total:	**$639,715**

Agenda Item No: 5.a.

MEETING DATE/TIME: 9/3/2026

ITEM NO: 2026-1404

WATER EXECUTIVE COMMITTEE

STAFF REPORT

SUBJECT: Adoption of Shared Direct Cost Allocation Methodology and Fiscal Year 2026-27 Final Budgets.

PREPARED BY: Dan Buffalo, Finance Director, Jared Walker, Water Resources Director/UVWA General Manager

PRESENTER: Dan Buffalo, Finance Director

ATTACHMENTS:

1. Shared Direct Cost Allocation Resolution w Exhibit
2. FY 2026-27 Final Budget Resolution w Exhibits
3. Budget Changes, Preliminary to Final, FY 2026-27

Summary: The Water Executive Committee (WEC) is being asked to consider two related resolutions concerning the financial administration of the Ukiah Valley Water Authority (UVWA).

The first resolution formally adopts a methodology for allocating shared direct operating expenditures among UVWA member agencies and ratifies its application beginning January 1, 2026. The methodology establishes consistent treatment of costs directly attributable to individual agencies, shared direct operating costs, personnel costs, and certain unfunded accrued liability (UAL) costs. It also establishes the allocation bases for shared water and sewer operating costs and distinguishes shared direct costs from indirect costs allocated pursuant to the Joint Exercise of Powers Agreement (JPA Agreement).

The second resolution adopts the final Fiscal Year (FY) 2026-27 budgets for the City of Ukiah, Millview County Water District, Redwood Valley County Water District, Willow County Water District, and Calpella County Water District. The final budgets replace the preliminary budget approved by the WEC on June 4, 2026, and establish final expenditure authority for FY 2026-27.

Background: The Joint Exercise of Powers Agreement establishing UVWA designates the WEC as the governing body of the Authority and assigns responsibility for preparation and adoption of Authority budgets. The JPA Agreement also designates the City of Ukiah as the administrative and operational agency responsible for providing financial and general services, including accounts payable, procurement, billing and accounts receivable, accounting and financial reporting, and budget development and monitoring.

As UVWA operations have become increasingly integrated, the City has continued to maintain separate accounting for the revenues, expenditures, assets, liabilities, and other financial activities attributable to each member agency. At the same time, integration of staffing and operations has resulted in operating costs that benefit multiple member agencies and cannot reasonably or efficiently be attributed to a single agency.

To address these shared costs, Finance developed the Allocation Methodology for Shared Direct Costs Among UVWA Member Agencies, dated May 7, 2026. The methodology was implemented beginning January 1, 2026, for the remaining six months of FY 2025-26 and establishes a standardized process for identifying, recording, allocating, and reconciling shared direct operating costs. The memorandum establishing the methodology is incorporated as an exhibit to the proposed Shared Direct Cost Allocation Resolution.

Separately, on June 4, 2026, the WEC considered the proposed FY 2026-27 budget. Because the individual member agency boards had not yet had an opportunity to review their respective budgets, the WEC approved a preliminary budget effective July 1, 2026. This established spending authority at the beginning of the fiscal year while allowing additional time for review of the proposed budgets by the member agencies. The WEC directed staff to return with the final budget for adoption by resolution following that review process.

The final budgets are now presented for WEC consideration and adoption.

Discussion:

Shared Direct Cost Allocation Methodology — Attachment 1

Attachment 1 is the proposed Shared Direct Cost Allocation Resolution, which formalizes the methodology developed by Finance and establishes it as WEC policy.

A fundamental principle of the methodology is that costs clearly identifiable and directly attributable to a specific member agency are charged directly to that agency. Shared allocation is used only when a direct operating cost supports shared operations and is not readily attributable to a single member agency.

Personnel costs are treated as shared direct costs because employees are deployed across service areas as part of the integrated UVWA operating model. Attempting to track individual employee time among the various member agencies would create substantial administrative effort and would not necessarily result in a more accurate allocation of personnel costs.

The methodology also establishes specific treatment of unfunded accrued liability (UAL) costs associated with personnel. UAL obligations attributable to an individual agency as of June 30, 2025, remain the responsibility of that agency. Increases occurring on or after July 1, 2025, are treated as shared direct costs consistent with the integrated staffing model.

For water operations, shared direct costs are accumulated in UVWA Water Shared Expenses Fund 825. Water production and distribution expenditures are separately identified within the fund, and costs are allocated among the applicable member agencies based upon their relative water production.

For sewer operations, shared costs are accounted for within Fund 840 and allocated among the applicable sewer operations based upon relative billed sewer revenues. Sewer allocations apply only to entities receiving the applicable sewer services.

The methodology expressly distinguishes shared direct operating expenditures from indirect costs. Indirect costs include general governmental and administrative support that cannot be directly attributed to water or sewer operations. These costs are not included in the Shared Direct Cost Pool and continue to be allocated in accordance with Section 7.B.4 and Exhibit B of the JPA Agreement.

Likewise, Master Service Agreement entities are treated separately. Costs attributable to an MSA are governed by the applicable agreement and are excluded from the UVWA member agency Shared Direct Cost Pool except where expressly provided by the applicable MSA.

The proposed resolution also formally ratifies application of the methodology beginning January 1, 2026. This documents the basis upon which shared direct operating expenditures were allocated during the final six months of FY 2025-26 and authorizes Finance to make any necessary year-end reconciliation or accounting adjustments consistent with the adopted methodology.

The methodology is intended to provide a consistent, transparent, and administratively efficient framework while preserving the principle that costs attributable to an individual member remain the responsibility of that member. Material future changes to the allocation methodology would require WEC approval, while Finance would retain authority to make non-substantive administrative changes such as updating account numbers, organizational codes, and accounting procedures.

Fiscal Year 2026-27 Final Budgets — Attachments 2 and 3

Attachment 2 is the proposed resolution adopting the final FY 2026-27 budgets for each UVWA member agency.
Rather than establishing a single commingled UVWA budget, the resolution separately adopts the budgets of:

- City of Ukiah Water;
- Millview County Water District;
- Redwood Valley County Water District;
- Willow County Water District; and
- Calpella County Water District, including its water and sewer activities.

Each member agency budget is incorporated as a separate exhibit to Attachment 2. Collectively, these exhibits constitute the UVWA Final Budget for FY 2026-27.

This structure recognizes the integrated administrative and operating model established through UVWA while maintaining the separate financial identity of each member agency. Revenues, expenditures, reserves, debt obligations, capital assets, and other financial activities attributable to each member continue to be separately accounted for. Adoption of the budgets does not commingle the financial resources or obligations of the member agencies.

The FY 2026-27 budget also includes the UVWA Water Shared Expenses Fund, which provides the budgetary mechanism for accumulating shared direct water operating expenditures. Those expenditures are subsequently allocated among the applicable member agencies pursuant to the Shared Direct Cost Allocation Resolution included as Attachment 1. Indirect costs remain separately allocated pursuant to the JPA Agreement and are not governed by the Shared Direct Cost Allocation Resolution.

Adoption of the final budgets will supersede the preliminary budget approved by the WEC on June 4, 2026. Expenditures and other financial transactions properly incurred under the preliminary budget beginning July 1, 2026, will remain authorized under the final adopted budgets.
As part of preparation of the final budgets, Finance updated revenue and expenditure estimates based upon the most current information available. Compared with the City Manager budget level, these revisions result in an estimated aggregate increase to net income of approximately $621,000 across the funds included in the budget report. Total estimated revenues increased by approximately $594,000, while estimated expenditures decreased by approximately $27,000.

Attachment 3 provides the detailed budget report supporting this comparison. The report presents each fund by individual revenue and expenditure account and includes separate columns for the **2027 City MGR (Preliminary Budget)** and **2027 FINAL** budget levels. This allows the WEC to identify the specific account-level adjustments incorporated between preparation of the City Manager budget, which was adopted as preliminary by the UVWA, and the final budget presented for adoption.

How to Read Attachment 3
Attachment 3 is organized by fund and then by individual revenue and expenditure account. For purposes of reviewing the changes incorporated into the Final Budget, the two principal columns are **2027 City MGR** and **2027 FINAL**.

The **2027 City MGR** column represents the budget estimates at the City Manager budget level. The **2027 FINAL** column represents the amounts included in the final budgets presented to the WEC for adoption through Attachment 2. A difference between these two columns therefore identifies an adjustment made during development of the Final Budget.

Because the report follows the City's accounting system convention, revenues are displayed as negative amounts (credits), while expenditures are displayed as positive amounts (debits). Consequently:

- A revenue amount that becomes more negative from City MGR to Final represents an increase in estimated revenue and, all else being equal, an increase to estimated net income.
- A revenue amount that becomes less negative represents a decrease in estimated revenue and a decrease to estimated net income.
- An expenditure amount that increases represents an increase in estimated expense and a decrease to estimated net income.
- An expenditure amount that decreases represents a decrease in estimated expense and an increase to estimated net income.
- At the fund-total level, a negative total generally represents estimated revenues exceeding expenditures, while a positive total represents estimated expenditures exceeding revenues.

Using these conventions, the estimated changes to net income between the Preliminary (**City MGR** column) and **Final** budget levels are summarized by fund as follows:

- City Water Operating and related Funds 820, 821, 822, 823, and UVWA Water Shared Expenses Fund 825: No changes.
- City Recycled Water Fund 830: Estimated $27,012 decrease to net income, resulting from increased personnel costs, primarily salaries and employee benefits.
- Millview County Water District Fund 922: Estimated $614,734 increase to net income, primarily attributable to an additional $600,000 in estimated domestic water revenue and increased interest revenue, partially offset by approximately $8,000 in additional operating expenditures.
- Millview Capital Charge Fund 923: Estimated $509,651 decrease to net income, primarily resulting from elimination of $525,000 in capital charge revenue, partially offset by increased interest revenue.
- Millview Connection Charge Fund 924: Estimated $242 increase to net income from increased interest revenue.
- Redwood Valley County Water District Fund 927: Estimated $323,858 increase to net income, primarily from an additional $300,000 in estimated domestic water revenue, other revenue adjustments, and a net reduction in operating expenditures.
- Willow County Water District Fund 932: Estimated $136,748 increase to net income, reflecting increased water and interest revenue estimates together with lower net operating expenditures, including reduced PG&E costs.
- Calpella County Water District Water Fund 937: Estimated $61,332 increase to net income, primarily attributable to increased water revenue estimates and reduced PG&E expenditures.
- Calpella Sewer Fund 938: Estimated $20,701 increase to net income, resulting from increased property tax, sewer service charge, and interest revenue estimates with no corresponding change in expenditures.

The most significant revisions occur within the Millview funds. Fund 922 reflects a substantial increase in estimated operating revenues, while Fund 923 reflects the elimination of previously budgeted capital charge revenue. Considered together, the Millview adjustments produce an estimated net increase to net income of approximately $105,000. The remaining overall increase is primarily attributable to revised revenue assumptions and expenditure estimates for Redwood Valley, Willow, and Calpella.

Following these revisions, the Final Budget reflects approximately $23.87 million in total revenues and transfers and $23.58 million in total expenditures and transfers, resulting in estimated aggregate net income of approximately $291,000, compared with an estimated aggregate net loss of approximately $330,000 at the City Manager budget level.

Together, the three attachments provide the WEC with the complete financial framework for FY 2026-27. Attachment 1 establishes how shared direct operating expenditures are allocated among the benefiting agencies; Attachment 2 establishes the expenditure authority and financial plan for each member agency; and Attachment 3 provides the detailed account-level comparison supporting the changes incorporated into the Final Budget.

Recommended Action: Staff recommends that the Water Executive Committee:

1. Adopt Resolution establishing the policy and methodology for allocation of shared direct operating expenditures among UVWA member agencies and ratifying application of the methodology beginning January 1, 2026; and
2. Adopt Resolution adopting the final Fiscal Year 2026-27 budgets for the UVWA member agencies.

The Shared Direct Cost Allocation Resolution should be considered and adopted first because the Final Budget Resolution references and incorporates the allocation methodology established by that resolution.

UKIAH VALLEY WATER AUTHORITY

RESOLUTION NO. 2026-___

RESOLUTION OF THE WATER EXECUTIVE COMMITTEE OF THE UKIAH VALLEY WATER AUTHORITY ESTABLISHING A POLICY AND METHODOLOGY FOR THE ALLOCATION OF SHARED DIRECT OPERATING EXPENDITURES AND RATIFYING ITS APPLICATION BEGINNING JANUARY 1, 2026

WHEREAS, the Ukiah Valley Water Authority ("UVWA" or the "Authority") is a joint exercise of powers authority formed pursuant to the Joint Exercise of Powers Act, Government Code section 6500 et seq., and the Joint Exercise of Powers Agreement establishing the Ukiah Valley Water Authority ("JPA Agreement"); and

WHEREAS, the Authority is governed by the Water Executive Committee ("WEC"), which serves as the governing body of the Authority and is responsible for the administration and operation of the Authority consistent with the JPA Agreement; and

WHEREAS, the members of the Authority are the City of Ukiah, Millview County Water District, Redwood Valley County Water District, Willow County Water District, and Calpella County Water District; and

WHEREAS, pursuant to Section 7 of the JPA Agreement, the City of Ukiah ("City") provides administrative, operational, financial, and general services to the Authority and its member agencies; and

WHEREAS, in providing such services, certain operating expenditures are clearly identifiable with and directly attributable to an individual member agency, while other direct operating expenditures support integrated operations and benefit more than one member agency and therefore require a reasonable and consistent method of allocation among the benefiting agencies; and

WHEREAS, costs that are clearly identifiable and directly attributable to a specific member agency should be charged directly to that member agency, while costs supporting shared operations that are not readily attributable to a single member agency should be treated as shared direct operating expenditures; and

WHEREAS, personnel are deployed across service areas as part of the Authority's integrated operations, making the individual tracking and assignment of personnel costs to particular member agencies administratively inefficient and inconsistent with the integrated operational model; and

WHEREAS, a standardized methodology for allocating shared direct operating expenditures promotes transparency, consistency, equity, financial accountability, and administrative efficiency among the Authority's member agencies; and

WHEREAS, indirect costs, including general administration and overhead, are separate from shared direct operating expenditures and are allocated in accordance with Section 7.B.4 and Exhibit B of the JPA Agreement, unless the City and WEC otherwise agree in writing as provided therein; and

WHEREAS, costs governed by a Master Service Agreement ("MSA"), project-specific agreement, capital funding arrangement, debt obligation, or other separate agreement are governed by the applicable agreement or funding arrangement and are not subject to the shared direct operating expenditure methodology except as expressly provided therein; and

WHEREAS, City Finance staff developed the **Allocation Methodology for Shared Direct Costs Among UVWA Member Agencies**, dated May 7, 2026, attached hereto as **Exhibit A** and incorporated herein by this reference ("Shared Direct Cost Allocation Methodology"); and

WHEREAS, the Shared Direct Cost Allocation Methodology establishes procedures for identifying, recording, allocating, reconciling, and reporting shared direct operating expenditures associated with water and sewer operations; and

WHEREAS, the Shared Direct Cost Allocation Methodology was implemented beginning January 1, 2026, for the remaining six months of Fiscal Year 2025-26 in order to provide a consistent basis for allocating shared direct operating expenditures among the benefiting agencies; and

WHEREAS, the WEC desires to formally approve the Shared Direct Cost Allocation Methodology, ratify and confirm its application beginning January 1, 2026, and establish the methodology for continued use in Fiscal Year 2026-27 and subsequent fiscal years.

NOW, THEREFORE, BE IT RESOLVED by the Water Executive Committee of the Ukiah Valley Water Authority as follows:

Section 1. Recitals.

The foregoing recitals are true and correct and are incorporated into this Resolution by this reference.

Section 2. Adoption of Shared Direct Cost Allocation Methodology.

The Water Executive Committee hereby approves and adopts the **Allocation Methodology for Shared Direct Costs Among UVWA Member Agencies**, dated May 7, 2026, attached hereto as **Exhibit A** and incorporated herein by this reference.

The methodology established by Exhibit A shall govern the identification, accounting, allocation, reconciliation, and reporting of shared direct operating expenditures except where otherwise expressly provided by the JPA Agreement, an applicable Master Service Agreement, another agreement, or subsequent action of the WEC.

Section 3. Ratification of Application Beginning January 1, 2026.

The Water Executive Committee hereby **ratifies, confirms, and approves the application of the Shared Direct Cost Allocation Methodology beginning January 1, 2026**, including its application to shared direct operating expenditures incurred during the period January 1, 2026 through June 30, 2026.

To the extent shared direct operating expenditures were identified, recorded, allocated, billed, transferred, or otherwise accounted for during that period in accordance with the methodology set forth in Exhibit A, such actions and resulting allocations are hereby ratified and approved.

The Finance Director and other appropriate City staff are authorized and directed to make any year-end reconciliation, accounting entry, billing adjustment, or other administrative correction necessary to conform Fiscal Year 2025-26 shared direct operating expenditures to the methodology adopted by this Resolution.

Section 4. Directly Attributable Costs.

Operating expenditures that can be clearly identified with and directly attributed to a specific member agency shall be charged directly to that member agency and shall not be included in the Shared Direct Cost Pool.

The determination of whether a cost is directly attributable to a specific member agency shall be based upon the nature and purpose of the expenditure and the agency or agencies receiving the benefit of the expenditure, consistent with Exhibit A.

Section 5. Shared Direct Operating Expenditures.

Direct operating expenditures that support shared operations, benefit more than one member agency, and are not readily attributable to a single member agency shall be treated as shared direct operating expenditures and allocated in accordance with Exhibit A.

Personnel costs shall be treated as shared direct operating expenditures as provided in Exhibit A. Historical unfunded accrued liability obligations attributable to individual agencies as of June 30, 2025, shall remain the responsibility of the respective agencies, while increases in such costs occurring on or after July 1, 2025, shall be treated as shared direct costs in accordance with Exhibit A.

Section 6. Water Shared Direct Cost Allocation.

Shared direct operating expenditures attributable to water operations shall be accumulated and accounted for within the **UVWA Water Shared Expenses Fund (Fund 825)** and the applicable organizational units identified in Exhibit A.

Such expenditures shall be allocated among the applicable member agencies based upon each agency's proportionate share of water production, calculated and reconciled in accordance with the procedures established in Exhibit A.

Section 7. Sewer Shared Direct Cost Allocation.

Shared direct operating expenditures attributable to sewer operations shall be accounted for and allocated in accordance with the procedures established in Exhibit A.

Sewer-related shared direct costs shall be allocated among the agencies receiving the applicable sewer services based upon relative billed sewer revenues, subject to the accounting, allocation, and reconciliation procedures established in Exhibit A and any applicable Master Service Agreement.

Section 8. Indirect Costs.

Indirect costs are expressly excluded from the Shared Direct Cost Pool established by this Resolution.

Indirect costs associated with the City's provision of services to the Authority and its member agencies, including general administration and overhead, shall continue to be charged in accordance with Section 7.B.4 and Exhibit B of the JPA Agreement, unless the City and WEC otherwise agree in writing as provided therein.

Section 9. Master Service Agreements and Other Excluded Costs.

Costs attributable to entities receiving services pursuant to a Master Service Agreement shall be allocated and recovered in accordance with the terms of the applicable agreement and shall not be allocated to UVWA member agencies through the Shared Direct Cost Pool except where expressly authorized by the applicable agreement.

The methodology adopted by this Resolution 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, except as expressly approved by the WEC.

Section 10. Administration and Annual Implementation.

The Finance Director and other appropriate City staff providing services to the Authority are authorized and directed to administer the Shared Direct Cost Allocation Methodology, including calculating allocation percentages, preparing and recording necessary accounting entries and internal billings, performing reconciliations, maintaining supporting documentation, and taking other administrative actions reasonably necessary to implement this Resolution and Exhibit A.

Allocation percentages and resulting allocations shall be calculated, applied, and reconciled in accordance with Exhibit A and shall be reflected, as appropriate, in the Authority's annual budget and financial records.

Section 11. Modifications to Methodology.

Material modifications to the allocation bases, treatment of categories of shared direct costs, or other substantive provisions of the Shared Direct Cost Allocation Methodology shall require approval by the Water Executive Committee.

The Finance Director is authorized to make non-substantive administrative changes necessary to implement the methodology, including updates to account numbers, organizational codes, accounting procedures, forms, and similar administrative matters, provided that such changes do not materially alter the allocation methodology approved by the WEC.

Section 12. Effective Date and Continuing Application.

This Resolution shall take effect immediately upon its adoption. As provided in Section 3, the WEC hereby ratifies and confirms application of the Shared Direct Cost Allocation Methodology beginning January 1, 2026.

The methodology shall continue to apply during Fiscal Year 2026-27 and subsequent fiscal years unless amended or superseded by subsequent action of the Water Executive Committee.

PASSED AND ADOPTED this **9th day of September 2026**, at a duly noticed meeting of the Water Executive Committee of the Ukiah Valley Water Authority by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Tom Schoeneman, Chair
Ukiah Valley Water Authority

ATTEST:

Kristine Lawler, Clerk
Ukiah Valley Water Authority

EXHIBIT A

ALLOCATION METHODOLOGY FOR SHARED DIRECT COSTS AMONG UVWA MEMBER AGENCIES

Memorandum dated May 7, 2026

The May 7, 2026 memorandum titled "Allocation Methodology for Shared Direct Costs Among UVWA Member Agencies," including Attachment 1 — Current Chart of Accounts (Shared Water Operating) and Attachment 2 — Draft Chart of Accounts (Sewer), is incorporated herein as Exhibit A.

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.

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.

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.

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.

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.

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.

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

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.

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.

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.

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.

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.

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

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

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)

Attachment 1 – Current Chart of Accounts (Shared Water Operating)

Rev 5/7/2026

Org		Object	Description
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

Attachment 2 – Draft Chart of Accounts (Sewer)

Rev 5/7/2026

Org		Object	Description
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	FEES
84027228	HOPLAND WASTEWATER	59300	REFUNDS
84027228	HOPLAND WASTEWATER	59400	OTHER EXPENSES

UKIAH VALLEY WATER AUTHORITY

RESOLUTION NO. 2026-___

RESOLUTION OF THE WATER EXECUTIVE COMMITTEE OF THE UKIAH VALLEY WATER AUTHORITY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-27

WHEREAS, the Ukiah Valley Water Authority ("UVWA" or the "Authority") is a joint exercise of powers authority formed pursuant to the Joint Exercise of Powers Act, Government Code section 6500 et seq., and the Joint Exercise of Powers Agreement establishing the Ukiah Valley Water Authority ("JPA Agreement"); and

WHEREAS, the Authority is governed by the Water Executive Committee ("WEC"), which serves as the governing body of the Authority and is vested under the JPA Agreement with responsibility for the administration of the Authority, including the preparation and adoption of annual budgets; and

WHEREAS, the members of the Authority are the City of Ukiah, Millview County Water District, Redwood Valley County Water District, Willow County Water District, and Calpella County Water District; and

WHEREAS, Calpella County Water District was admitted as a member of the Authority by Resolution No. 2025-02, adopted by the WEC on March 6, 2025, pursuant to Section 14 of the JPA Agreement; and

WHEREAS, pursuant to Section 7 of the JPA Agreement, the City of Ukiah ("City") provides financial and general services to the Authority and its members, including accounts payable, procurement, billing and accounts receivable, general accounting and reporting, and budget development and monitoring, at the level requested by the WEC and as funded by the budget approved by the WEC; and

WHEREAS, the JPA Agreement further authorizes the City to implement budgets approved by the WEC and provides that the City may not increase the total amount of the approved expenditure budget without prior approval of the WEC, except as otherwise expressly provided in the JPA Agreement; and

WHEREAS, on June 4, 2026, the WEC received and considered the proposed Fiscal Year 2026-27 Annual Budget and, by consensus, approved a preliminary budget effective July 1, 2026, thereby establishing spending authority at the beginning of the fiscal year while providing additional time for review by the member agencies; and

WHEREAS, as part of that action, the WEC directed staff to present the preliminary budget to the member agencies for further review and to return to the WEC for adoption of the final Fiscal Year 2026-27 Budget by resolution; and

WHEREAS, staff has completed that process and presented the final Fiscal Year 2026-27 budgets of the Authority's member agencies to the WEC for consideration and adoption; and

WHEREAS, the final Fiscal Year 2026-27 budgets provide for the revenues, operating expenditures, capital expenditures, debt service, transfers, and other financial activity necessary to administer, operate, maintain, and finance the respective activities of the member agencies during the fiscal year; and

WHEREAS, the budgets are maintained separately by member agency and fund in order to preserve the financial identity and accountability of each member agency and its respective activities; and

WHEREAS, Section 7.B.4 of the JPA Agreement provides that the City's cost to provide Services includes indirect costs, including general administration and overhead, and that, unless the City and WEC otherwise agree in writing, such indirect costs shall be charged consistently with Exhibit B to the JPA Agreement; and

WHEREAS, the Fiscal Year 2026-27 budget also includes the UVWA Water Shared Expenses Fund, through which certain direct costs benefiting more than one member agency are budgeted and subsequently allocated among the benefiting member agencies; and

WHEREAS, the WEC has separately adopted Resolution No. 2026-___, establishing the methodology for allocating shared direct operating expenditures among the member agencies; and

WHEREAS, the Fiscal Year 2026-27 budgets reflect the separate treatment of indirect costs in accordance with the JPA Agreement and shared direct operating expenditures in accordance with Resolution No. 2026-___.

NOW, THEREFORE, BE IT RESOLVED by the Water Executive Committee of the Ukiah Valley Water Authority as follows:

Section 1. Recitals.

The foregoing recitals are true and correct and are incorporated into this Resolution by this reference.

Section 2. Adoption of Fiscal Year 2026-27 Member Agency Budgets.

The Water Executive Committee hereby adopts the final Fiscal Year 2026-27 budgets of the member agencies of the Ukiah Valley Water Authority, as follows:

Exhibit A — City of Ukiah Water Budget
Exhibit B — Millview County Water District Budget
Exhibit C — Redwood Valley County Water District Budget
Exhibit D — Willow County Water District Budget
Exhibit E — Calpella County Water District Water and Sewer Budget

Each exhibit is attached hereto and incorporated herein by this reference.

Collectively, the budgets adopted by this Resolution constitute the Ukiah Valley Water Authority Final Budget for Fiscal Year 2026-27 for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

Section 3. Separate Budgets and Appropriations.

The budget of each member agency is separately adopted and shall constitute the expenditure authority for the funds and activities identified within the applicable exhibit.

The aggregate or consolidated presentation of the member agency budgets, if used for financial reporting, administrative, or informational purposes, shall not constitute a commingling of the budgets or appropriations of the member agencies and shall not authorize resources budgeted or appropriated for one member agency to be expended for the benefit of another member agency except as expressly authorized under the JPA Agreement, an applicable agreement, or action of the WEC.

Section 4. Supersession of Preliminary Budget.

The final Fiscal Year 2026-27 budgets adopted by this Resolution supersede the preliminary Fiscal Year 2026-27 Budget approved by the WEC on June 4, 2026.

All expenditures, obligations, encumbrances, transfers, and other financial transactions lawfully incurred pursuant to the preliminary budget on or after July 1, 2026, shall be deemed authorized expenditures and transactions under the final budgets adopted by this Resolution.

Section 5. Budgetary and Expenditure Authority.

The appropriations contained in Exhibits A through E constitute the expenditure authority approved by the WEC pursuant to the JPA Agreement.

The City of Ukiah, in its capacity as the administrative and operational service provider to the Authority, is authorized to administer and implement the adopted budgets and to make expenditures, enter into obligations, process transfers, and perform the financial and general services necessary to carry out the activities funded therein, subject to the limitations and requirements of the JPA Agreement, this Resolution, and applicable law.

Nothing in this Resolution shall authorize an increase in the total amount of the approved expenditure budget except as authorized by the JPA Agreement or by subsequent action of the WEC.

Section 6. Separate Accounting of Member Agency Funds.

The City shall continue to account separately for the funds, revenues, expenditures, reserves, debt obligations, capital assets, and other financial activities attributable to each member agency, consistent with the adopted budgets, JPA Agreement, applicable agreements, and generally accepted accounting principles.

Adoption of the budgets shall not be construed to transfer ownership of, combine, pledge, or otherwise alter the legal or financial character of any member agency's assets, liabilities, reserves, revenues, or obligations except as otherwise expressly authorized by the JPA Agreement or other applicable agreement.

Section 7. Allocation of Indirect and Shared Direct Costs.

Indirect costs associated with the City's provision of Services to the Authority and its member agencies, including general administration and overhead, shall be charged in accordance with Section 7.B.4 and Exhibit B of the JPA Agreement, unless the City and WEC otherwise agree in writing as provided therein.

The Fiscal Year 2026-27 budget also includes appropriations within the UVWA Water Shared Expenses Fund for direct costs budgeted centrally that benefit more than one member agency. Such shared direct operating expenditures shall be allocated among the member agencies in accordance with Resolution No. 2026-___, Establishing a Policy and Methodology for the Allocation of Shared Direct Operating Expenditures Among UVWA Member Agencies, as adopted by the WEC.

The UVWA Water Shared Expenses Fund is included within Exhibit A for budgetary and accounting presentation purposes. Its inclusion within the City of Ukiah Water Budget exhibit shall not be construed to characterize those expenditures as costs solely attributable to the City of Ukiah.

Adoption of the appropriations within the UVWA Water Shared Expenses Fund authorizes expenditures for the purposes identified in the budget. The allocation of those expenditures among member agencies shall be governed by Resolution No. 2026-___ and shall not be determined solely by the location or fund in which an expenditure is initially budgeted or recorded.

Section 8. Calpella County Water District.

The budget adopted as **Exhibit E** includes the water and sewer activities of Calpella County Water District following its admission as a member of the Authority pursuant to Resolution No. 2025-02.

Section 9. Administrative Implementation.

The Finance Director and other appropriate City staff providing services to the Authority are authorized and directed to make such accounting entries, administrative adjustments, and other actions as are reasonably necessary to implement the adopted budgets, provided that such actions do not increase the total amount of the approved expenditure budget or otherwise exceed the authority granted by the JPA Agreement or this Resolution.

Section 10. Effective Date.

This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this **9th day of September 2026**, at a duly noticed meeting of the Water Executive Committee of the Ukiah Valley Water Authority by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Tom Schoeneman, Chair
Ukiah Valley Water Authority

ATTEST:

Kristine Lawler, Clerk
Ukiah Valley Water Authority

EXHIBIT A

CITY OF UKIAH WATER

FINAL BUDGET — FISCAL YEAR 2026-27

City of Ukiah Water budget schedules.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit A

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 FINAL	PCT CHANGE
820 CITY WATER OPERATING FUND							
43 GRANTS	-10,693.69	.00	.00	.00	.00	.00	.0%
44 CHARGES FOR SERVICE	-9,448,043.07	-11,050,232.00	-11,050,232.00	-8,499,624.60	-9,724,174.00	-9,374,000.00	-15.2%
48 OTHER	.00	.00	.00	-25,000.00	-25,000.00	.00	.0%
49 INTEREST EARNINGS	-53,194.40	-15,000.00	-15,000.00	-15,976.76	-15,000.00	-16,489.28	9.9%
51 PERSONNEL	2,628,894.58	3,556,227.63	3,634,373.77	3,336,236.72	3,335,308.84	.00	-100.0%
52 OTHER OPERATING	1,953,729.21	2,036,163.00	2,056,676.96	1,830,044.98	1,900,514.63	1,804,039.88	-11.4%
60 INTERNAL SERVICE US	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%
62 ADMIN AND OVERHEAD	385,675.84	437,996.00	437,996.00	447,594.84	465,151.01	135,631.00	-69.0%
70 DEBT SERVICE	1,043,744.87	1,051,123.66	1,051,123.66	868,263.87	1,051,123.66	799,599.88	-23.9%
80 CAPITAL OUTLAY	126,295.64	272,933.00	293,071.60	62,116.86	20,139.00	249,000.00	-8.8%
83 OTHER USES	4,241.71	.00	.00	.00	.00	83,724.26	.0%
TO 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%
820 CITY WATER OPERATI	877,238.88	-962,980.59	-844,181.89	-750,164.56	1,067,011.21	-321,362.26	-66.6%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit A

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 FINAL	PCT CHANGE
821 CITY WATER CAPITAL RESERVE							
43 GRANTS	-531,488.01	.00	.00	.00	.00	-37,500.00	.0%
49 INTEREST EARNINGS	-28,663.05	-20,000.00	-20,000.00	-11,286.23	-13,452.74	-12,048.44	-39.8%
52 OTHER OPERATING	.00	.00	142,103.63	142,266.96	.00	.00	.0%
62 ADMIN AND OVERHEAD	3,115.30	1,712.00	1,712.00	1,446.23	1,818.14	1,215.00	-29.0%
80 CAPITAL OUTLAY	1,455,781.33	320,000.00	591,848.49	303,554.26	309,567.18	725,000.00	126.6%
TI TRANSFERS IN	-2,549,721.00	.00	.00	.00	.00	-1,100,000.00	.0%
TO TRANSFERS OUT	1,075,563.33	.00	.00	531,488.01	531,488.01	.00	.0%
821 CITY WATER CAPITAL	-575,412.10	301,712.00	715,664.12	967,469.23	829,420.59	-423,333.44	-240.3%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit A

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 FINAL	PCT CHANGE
822 CITY WATER CONNECTION FEES							
UNDEFINED CHAR	-770,000.00	.00	.00	.00	.00	.00	.0%
44 CHARGES FOR SERVICE	.00	-25,000.00	-25,000.00	-53,133.06	-15,000.00	-15,000.00	-40.0%
52 OTHER OPERATING	1,375.00	1,400.00	1,400.00	1,375.00	1,375.00	1,375.00	-1.8%
60 INTERNAL SERVICE US	860.86	820.00	820.00	617.03	830.20	522.00	-36.3%
62 ADMIN AND OVERHEAD	105.87	89.00	89.00	74.81	94.52	102.00	14.6%
70 DEBT SERVICE	746,495.76	750,568.76	750,568.76	663,385.76	750,568.76	750,943.76	.0%
80 CAPITAL OUTLAY	267,858.34	.00	45,000.00	45,000.00	3,840.53	.00	.0%
83 OTHER USES	.00	.00	.00	.00	.00	637,158.88	.0%
TI TRANSFERS IN	.00	-919,319.00	-919,319.00	.00	-2,689,417.00	-1,379,133.00	50.0%
822 CITY WATER CONNECT	246,695.83	-191,441.24	-146,441.24	657,319.54	-1,947,707.99	-4,031.36	-97.9%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit A

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 FINAL	PCT CHANGE
823 CITY WATER DEBT SERVICE RESERV							
49 INTEREST EARNINGS	-13,483.08	-10,000.00	-10,000.00	-6,756.93	-6,437.54	-6,912.14	-30.9%
62 ADMIN AND OVERHEAD	1,040.99	856.00	856.00	722.62	909.07	697.00	-18.6%
70 DEBT SERVICE	168,814.94	168,814.94	168,814.94	128,955.94	168,814.94	168,814.94	.0%
TI TRANSFERS IN	.00	-165,000.00	-165,000.00	.00	.00	.00	-100.0%
823 CITY WATER DEBT SE	156,372.85	-5,329.06	-5,329.06	122,921.63	163,286.47	162,599.80	-3151.2%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit A

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 FINAL	PCT CHANGE
825 UVWA WATER SHARED EXPENSES							
44 CHARGES FOR SERVICE	.00	.00	.00	-22,908.36	-916,000.00	-2,386,099.34	.0%
51 PERSONNEL	.00	.00	.00	105,262.73	.00	3,665,934.00	.0%
52 OTHER OPERATING	.00	.00	.00	102,649.09	57,950.00	229,084.80	.0%
60 INTERNAL SERVICE US	.00	.00	.00	.00	.00	409,236.00	.0%
62 ADMIN AND OVERHEAD	.00	.00	.00	.00	.00	370,007.00	.0%
70 DEBT SERVICE	.00	.00	.00	.00	.00	251,229.00	.0%
TI TRANSFERS IN	.00	.00	.00	.00	.00	-2,071,561.00	.0%
825 UVWA WATER SHARED	.00	.00	.00	185,003.46	-858,050.00	467,830.46	.0%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit A

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 FINAL	PCT CHANGE
830 CITY RECYCLED WATER FUND							
40 INTERNAL SERVICES	.00	-653,334.00	-653,334.00	.00	-658,519.00	-655,527.00	.3%
43 GRANTS	-17,032,269.11	-4,186,778.18	-4,186,778.18	-4,907,967.79	-4,907,967.00	.00	-100.0%
49 INTEREST EARNINGS	-26,657.80	-25,000.00	-25,000.00	-509.74	-545.72	-319.24	-98.7%
51 PERSONNEL	353,338.74	376,973.43	388,008.34	457,961.03	427,162.39	474,345.00	25.8%
52 OTHER OPERATING	158,212.08	249,776.00	249,776.00	146,676.26	150,994.00	120,000.00	-52.0%
60 INTERNAL SERVICE US	118,768.23	22,208.00	22,208.00	21,094.34	27,646.08	23,701.00	6.7%
62 ADMIN AND OVERHEAD	54,013.01	47,079.00	47,079.00	39,773.36	49,997.82	48,685.00	3.4%
70 DEBT SERVICE	9,931.00	10,006.00	10,006.00	10,006.00	10,006.00	9,995.00	-.1%
80 CAPITAL OUTLAY	.00	.00	653,911.95	1,167,330.38	5,072,404.05	.00	.0%
83 OTHER USES	35,421.58	4,186,778.18	4,186,778.18	.00	.00	.00	-100.0%
TI TRANSFERS IN	-450,000.00	-150,000.00	-150,000.00	.00	.00	.00	-100.0%
830 CITY RECYCLED WATE	-16,779,242.27	-122,291.57	542,655.29	-3,065,636.16	171,178.62	20,879.76	-117.1%

EXHIBIT B

MILLVIEW COUNTY WATER DISTRICT

FINAL BUDGET — FISCAL YEAR 2026-27

Millview County Water District budget schedules.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit B

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 FINAL	PCT CHANGE
922 MILLVIEW COUNTY WATER DISTRICT							
44 CHARGES FOR SERVICE	-1,304,879.78	-1,285,705.00	-1,285,705.00	-1,380,732.71	-1,473,706.00	-2,077,225.00	61.6%
48 OTHER	-550.00	.00	.00	-6,144.45	-6,133.50	.00	.0%
49 INTEREST EARNINGS	-145,503.37	-123,000.00	-123,000.00	-136,221.31	-105,000.00	-105,000.00	-14.6%
51 PERSONNEL	37,146.00	.00	.00	64,439.00	41,065.00	41,065.00	.0%
52 OTHER OPERATING	1,512,059.36	1,340,223.00	1,340,223.00	1,181,863.11	1,493,036.33	1,821,174.09	35.9%
60 INTERNAL SERVICE US	.00	58,585.00	58,585.00	19,514.71	59,447.94	99,660.00	70.1%
62 ADMIN AND OVERHEAD	.00	66,242.00	66,242.00	27,980.76	70,348.89	64,183.00	-3.1%
70 DEBT SERVICE	99,745.00	102,000.00	102,000.00	99,860.00	101,000.00	100,000.00	-2.0%
80 CAPITAL OUTLAY	.00	.00	.00	49,873.23	25,073.05	275,000.00	.0%
84 ACCRUAL ADJUSTMENTS	-58,000.00	.00	.00	.00	.00	.00	.0%
922 MILLVIEW COUNTY WA	140,017.21	158,345.00	158,345.00	-79,567.66	205,131.71	218,857.09	38.2%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit B

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 FINAL	PCT CHANGE
923 MILLVIEW CAPITAL CHARGE							
44 CHARGES FOR SERVICE	-477,238.06	-453,000.00	-453,000.00	-303,493.48	-354,070.00	.00	-100.0%
49 INTEREST EARNINGS	-59,774.90	-50,000.00	-50,000.00	-70,842.36	-60,000.00	-60,000.00	20.0%
60 INTERNAL SERVICE US	.00	.00	.00	.00	.00	18,254.00	.0%
62 ADMIN AND OVERHEAD	.00	4,279.00	4,279.00	1,807.44	4,544.29	4,504.00	5.3%
80 CAPITAL OUTLAY	130,063.19	800,000.00	800,000.00	695,179.54	695,179.54	.00	-100.0%
923 MILLVIEW CAPITAL C	-406,949.77	301,279.00	301,279.00	322,651.14	285,653.83	-37,242.00	-112.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit B

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 FINAL	PCT CHANGE
924 MILLVIEW CONNECTION CHARGE							
44 CHARGES FOR SERVICE	-61,191.46	-40,000.00	-40,000.00	-9,133.62	-9,133.62	.00	-100.0%
49 INTEREST EARNINGS	-507.01	.00	.00	-749.62	-1,000.00	-1,000.00	.0%
62 ADMIN AND OVERHEAD	.00	.00	.00	.00	.00	76.00	.0%
924 MILLVIEW CONNECTIO	-61,698.47	-40,000.00	-40,000.00	-9,883.24	-10,133.62	-924.00	-97.7%

EXHIBIT C

REDWOOD VALLEY COUNTY WATER DISTRICT

FINAL BUDGET — FISCAL YEAR 2026-27

Redwood Valley County Water District budget schedules.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit C

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 FINAL	PCT CHANGE
927 REDWOOD VALLEY WATER DISTR							
41 TAXES & FRANCHISES	-31,690.93	-54,000.00	-54,000.00	-40,018.39	-54,000.00	-54,000.00	.0%
43 GRANTS	-463,760.49	.00	.00	-783,245.91	-624,418.31	-271,318.24	.0%
44 CHARGES FOR SERVICE	-1,625,677.69	-1,485,497.00	-1,485,497.00	-1,714,215.89	-1,766,445.61	-2,425,600.00	63.3%
48 OTHER	-69,920.10	.00	.00	-6,785.59	-6,300.00	-2,000.00	.0%
49 INTEREST EARNINGS	-6,316.06	-8,129.00	-8,129.00	-5,812.06	-5,000.00	-5,000.00	-38.5%
51 PERSONNEL	51,144.02	.00	.00	.00	.00	.00	.0%
52 OTHER OPERATING	2,637,772.91	1,446,796.00	1,446,796.00	1,461,081.13	1,686,007.03	2,159,496.06	49.3%
60 INTERNAL SERVICE US	.00	59,283.00	59,283.00	20,757.51	60,102.60	132,219.00	123.0%
62 ADMIN AND OVERHEAD	.00	65,587.00	65,587.00	27,703.73	69,653.28	92,730.00	41.4%
80 CAPITAL OUTLAY	.00	.00	.00	487,878.30	479,575.00	250,000.00	.0%
927 REDWOOD VALLEY WAT	491,551.66	24,040.00	24,040.00	-552,657.17	-160,826.01	-123,473.18	-613.6%

EXHIBIT D

WILLOW COUNTY WATER DISTRICT

FINAL BUDGET — FISCAL YEAR 2026-27

Willow County Water District budget schedules.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit D

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 FINAL	PCT CHANGE
932 WILLOW WATER DISTRICT OPERAT							
43 GRANTS	.00	.00	.00	-338,395.37	-338,395.00	.00	.0%
44 CHARGES FOR SERVICE	.00	-867,152.00	-867,152.00	-870,885.44	-851,268.28	-991,608.00	14.4%
46 RENTS & LEASES	.00	-7,200.00	-7,200.00	.00	.00	.00	-100.0%
48 OTHER	.00	-5,000.00	-5,000.00	-255,204.82	-504,910.87	-250,000.00	4900.0%
49 INTEREST EARNINGS	.00	-21,207.00	-21,207.00	-16,893.08	-15,000.00	-15,000.00	-29.3%
51 PERSONNEL	.00	.00	.00	25,817.18	27,394.00	20,000.00	.0%
52 OTHER OPERATING	8,834.64	791,954.00	791,954.00	655,311.18	861,226.74	953,767.08	20.4%
60 INTERNAL SERVICE US	.00	23,042.00	23,042.00	7,247.43	23,404.13	56,880.00	146.9%
62 ADMIN AND OVERHEAD	.00	32,892.00	32,892.00	13,893.26	34,931.25	33,641.00	2.3%
80 CAPITAL OUTLAY	.00	.00	.00	722,979.27	727,584.00	.00	.0%
932 WILLOW WATER DISTR	8,834.64	-52,671.00	-52,671.00	-56,130.39	-35,034.03	-192,319.92	265.1%

EXHIBIT E

CALPELLA COUNTY WATER DISTRICT

WATER AND SEWER FINAL BUDGET — FISCAL YEAR 2026-27

Calpella County Water District water and sewer budget schedules.

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit E

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 FINAL	PCT CHANGE
937 CALPELLA WATER DISTRICT OPERAT							
44 CHARGES FOR SERVICE	.00	-159,000.00	-159,000.00	-243,168.90	-239,980.00	-289,580.00	82.1%
48 OTHER	.00	.00	.00	-6,728.30	-6,723.00	.00	.0%
49 INTEREST EARNINGS	.00	-70.00	-70.00	-154.05	-155.00	-165.00	135.7%
52 OTHER OPERATING	3,047.42	180,580.00	180,580.00	173,851.98	193,714.78	187,137.12	3.6%
60 INTERNAL SERVICE US	.00	5,713.00	5,713.00	1,957.34	5,794.29	11,667.00	104.2%
62 ADMIN AND OVERHEAD	.00	8,473.00	8,473.00	3,578.92	8,998.31	10,476.00	23.6%
80 CAPITAL OUTLAY	.00	.00	.00	.00	.00	25,000.00	.0%
937 CALPELLA WATER DIS	3,047.42	35,696.00	35,696.00	-70,663.01	-38,350.62	-55,464.88	-255.4%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

Exhibit E

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 FINAL	PCT CHANGE
938 CALPELLA SEWER							
41 TAXES & FRANCHISES	.00	-23,100.00	-23,100.00	-25,552.38	-23,500.00	-23,500.00	1.7%
44 CHARGES FOR SERVICE	.00	-144,000.00	-144,000.00	-213,490.07	-213,400.00	-240,000.00	66.7%
48 OTHER	.00	.00	.00	-3,388.85	-3,389.00	.00	.0%
49 INTEREST EARNINGS	.00	-70.00	-70.00	-347.80	-600.00	-600.00	757.1%
52 OTHER OPERATING	2,668.98	144,280.00	144,280.00	108,199.62	126,997.31	151,795.00	5.2%
60 INTERNAL SERVICE US	.00	2,339.00	2,339.00	555.23	2,385.34	1,579.00	-32.5%
62 ADMIN AND OVERHEAD	.00	6,167.00	6,167.00	2,605.52	6,549.34	8,146.00	32.1%
80 CAPITAL OUTLAY	.00	.00	.00	94,825.00	50,000.00	100,000.00	.0%
938 CALPELLA SEWER	2,668.98	-14,384.00	-14,384.00	-36,593.73	-54,957.01	-2,580.00	-82.1%
TOTAL 44 UKIAH VALLEY WATER	-15,896,875.14	-568,025.46	674,672.22	-2,365,930.92	-383,376.85	-290,563.93	-48.8%
TOTAL REVENUE	-35,157,970.34	-21,945,793.18	-21,945,793.18	-19,974,767.92	-25,634,041.19	-23,866,185.68	8.8%
TOTAL EXPENSE	19,261,095.20	21,377,767.72	22,620,465.40	17,608,837.00	25,250,664.34	23,575,621.75	10.3%
GRAND TOTAL	-15,896,875.14	-568,025.46	674,672.22	-2,365,930.92	-383,376.85	-290,563.93	-48.8%

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

NEXT YEAR BUDGET LEVELS REPORT

Attachment 3

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

820 CITY WATER OPERATING FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
43190 STATE OTHER	.00	.00	.00	.00	.00	.00
43 GRANTS	.00	.00	.00	.00	.00	.00
44 44 CHARGES FOR SERVICE						
44262 CHARGES TO MILLV	.00	-463,023.00	.00	.00	.00	.00
44263 CHARGES TO REDWO	.00	-425,146.00	.00	.00	.00	.00
44265 CHARGES TO UVWA	.00	-302,660.00	.00	.00	.00	.00
44268 CHARGES TO CALPE	.00	-47,275.00	.00	.00	.00	.00
44271 CHARGES TO RIVER	.00	-28,648.00	.00	.00	.00	.00
44273 CHARGES TO HOPLA	.00	-60,220.00	.00	.00	.00	.00
44742 DOMESTIC WATER U	.00	.00	-3,000,000.00	-3,000,000.00	-3,000,000.00	-3,000,000.00
44745 WATER INSIDE-3/4	-4,751,441.00	-5,162,000.00	.00	.00	.00	.00
44746 WATER INSIDE-1"	-550,938.00	-604,000.00	.00	.00	.00	.00
44747 WATER INSIDE-1 1	-620,177.00	-663,500.00	.00	.00	.00	.00
44748 WATER INSIDE-2"	-943,133.00	-1,123,200.00	.00	.00	.00	.00
44749 WATER INSIDE-3"	-409,988.00	-574,000.00	.00	.00	.00	.00
44750 WATER INSIDE-4"	-318,840.00	-259,000.00	.00	.00	.00	.00
44751 WATER INSIDE-6"	-251,594.00	-409,800.00	.00	.00	.00	.00
44752 MUNICIPAL BASE C	.00	.00	-150,000.00	-150,000.00	-150,000.00	-150,000.00
44753 MUNICIPAL USAGE	.00	.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00
44755 FIRE SERVICE-2"	-8,400.00	-8,300.00	.00	.00	.00	.00
44756 FIRE SERVICE-4"	-130,515.00	-130,000.00	.00	.00	.00	.00
44757 FIRE SERVICE-6"	-202,536.00	-208,800.00	.00	.00	.00	.00

NEXT YEAR BUDGET LEVELS REPORT

Attachment 3

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

820 CITY WATER OPERATING FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
44758 3" FIRE SERVICE	-1,720.00	-1,860.00	.00	.00	.00	.00
44759 MUNICIPAL WATER-	-21,334.00	-32,000.00	.00	.00	.00	.00
44760 MUNICIPAL WATER-	-11,630.00	-12,900.00	.00	.00	.00	.00
44761 MUNICIPAL WATER-	-17,719.00	-23,600.00	.00	.00	.00	.00
44762 MUNICIPAL WATER-	-85,505.00	-72,500.00	.00	.00	.00	.00
44763 MUNICIPAL WATER-	-73,967.00	-308,900.00	.00	.00	.00	.00
44764 MUNICIPAL WATER-	-252,000.00	-87,200.00	.00	.00	.00	.00
44765 MUNICIPAL WATER-	-33,600.00	-34,900.00	.00	.00	.00	.00
44766 SERVICE CHARGES	-11,000.00	-1,500.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00
44768 BACKFLOW PREVENT	-5,815.00	-5,000.00	.00	.00	.00	.00
44774 FIRE SERVICE - W	.00	.00	-344,000.00	-344,000.00	-344,000.00	-344,000.00
44778 RESIDENTIAL WATE	.00	.00	-3,020,000.00	-3,020,000.00	-3,020,000.00	-3,020,000.00
44780 COMMERCIAL WATER	.00	.00	-1,210,000.00	-1,210,000.00	-1,210,000.00	-1,210,000.00
44781 COMMERCIAL WATER	.00	.00	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00
44810 SALE OF MATERIAL	-287.00	-300.00	.00	.00	.00	.00
44830 REIMBURSABLE JOB	-3,167.00	.00	.00	.00	.00	.00
44 CHARGES FOR SERVICE	-8,705,306.00	-11,050,232.00	-9,374,000.00	-9,374,000.00	-9,374,000.00	-9,374,000.00
48 48 OTHER						
48110 MISCELLANEOUS RE	-4,083.12	.00	.00	.00	.00	.00
48 OTHER	-4,083.12	.00	.00	.00	.00	.00
49 49 INTEREST EARNINGS						

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

820 CITY WATER OPERATING FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
46110 INTEREST ON INVE	-45,747.00	-15,000.00	-16,489.28	-16,489.28	-16,489.28	-16,489.28
49 INTEREST EARNINGS	-45,747.00	-15,000.00	-16,489.28	-16,489.28	-16,489.28	-16,489.28
51 51 PERSONNEL						
51110 REGULAR SALARIES	1,196,364.00	2,399,523.36	.00	.00	.00	.00
51120 NON-REGULAR SALA	.00	1,205.00	.00	.00	.00	.00
51130 OVERTIME SALARIE	.00	104,149.00	.00	.00	.00	.00
51140 STAND-BY SALARIE	.00	79,188.00	.00	.00	.00	.00
51210 RETIREMENT (PERS	149,811.00	275,830.05	.00	.00	.00	.00
51211 PERS UNFUNDED LI	278,882.00	325,482.00	.00	.00	.00	.00
51213 CONTRA UAL	-249,637.00	-251,524.00	.00	.00	.00	.00
51220 INSURANCE	307,308.00	529,428.00	.00	.00	.00	.00
51230 WORKERS COMP	56,452.00	131,932.08	.00	.00	.00	.00
51240 MEDICARE	16,248.00	32,970.28	.00	.00	.00	.00
51250 UNEMPLOYMENT	.00	656.00	.00	.00	.00	.00
51260 FICA	.00	75.00	.00	.00	.00	.00
51290 CELL PHONE STIPE	3,053.00	5,459.00	.00	.00	.00	.00
51 PERSONNEL	1,758,481.00	3,634,373.77	.00	.00	.00	.00
52 52 OTHER OPERATING						
52100 CONTRACTUAL SERV	475,690.00	259,553.46	352,000.00	352,000.00	352,000.00	352,000.00
52150 LEGAL SERVICES/E	125,000.00	243,046.29	180,000.00	180,000.00	180,000.00	180,000.00
52180 SECURITY SERVICE	700.00	700.00	1,661.88	1,661.88	1,661.88	1,661.88

NEXT YEAR BUDGET LEVELS REPORT

Attachment 3

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

820 CITY WATER OPERATING FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
54100 SUPPLIES	191,000.00	198,000.00	165,200.00	165,200.00	165,200.00	165,200.00
54101 POSTAGE	300.00	300.00	50.00	50.00	50.00	50.00
54102 SMALL TOOLS	28,000.00	28,000.00	22,000.00	22,000.00	22,000.00	22,000.00
54110 SMALL VEHICLES A	.00	4,902.65	.00	.00	.00	.00
54161 BACKGROUND & PHY	.00	.00	300.00	300.00	300.00	300.00
54320 SOFTWARE	14,406.90	13,625.00	16,305.00	16,305.00	16,305.00	16,305.00
54330 COMPUTER AND TEC	9,000.00	8,000.00	25,000.00	25,000.00	25,000.00	25,000.00
55100 TELEPHONE	10,100.00	7,800.00	6,300.00	6,300.00	6,300.00	6,300.00
55210 UTILITIES	422,212.00	643,735.00	643,735.00	643,735.00	643,735.00	643,735.00
56120 EQUIPMENT MAINTE	222,000.00	254,742.00	152,000.00	152,000.00	152,000.00	152,000.00
56130 EXTERNAL SERVICE	35,000.00	97,000.00	60,000.00	60,000.00	60,000.00	60,000.00
56210 FUEL & FLUIDS	52,000.00	93,553.00	5,000.00	5,000.00	5,000.00	5,000.00
56300 BUILDING MAINT.	121,000.00	21,000.00	20,000.00	20,000.00	20,000.00	20,000.00
56410 EQUIPMENT RENTAL	10,000.00	10,000.00	.00	.00	.00	.00
57100 LEARNING AND DEV	20,558.10	30,511.56	23,000.00	23,000.00	23,000.00	23,000.00
57300 MEMBERSHIPS & SU	9,650.00	9,908.00	8,788.00	8,788.00	8,788.00	8,788.00
58202 CHEMICALS	80,000.00	80,000.00	85,000.00	85,000.00	85,000.00	85,000.00
59100 PROPERTY TAXES P	16,099.25	.00	.00	.00	.00	.00
59101 FEES	52,150.00	52,300.00	37,700.00	37,700.00	37,700.00	37,700.00
52 OTHER OPERATING	1,894,866.25	2,056,676.96	1,804,039.88	1,804,039.88	1,804,039.88	1,804,039.88
60 60 INTERNAL SERVICE USE						
61200 PURCHASING ALLOC	53,445.00	57,173.00	41,470.00	41,470.00	41,470.00	41,470.00

820 CITY WATER OPERATING FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
61201 PURCHASING - BUY	10,140.62	14,123.62	17,805.00	17,805.00	17,805.00	17,805.00
61300 BILLING & COLLEC	243,739.00	318,727.00	325,921.00	325,921.00	325,921.00	325,921.00
61301 METER READING	185,726.00	213,895.00	368,470.00	368,470.00	368,470.00	368,470.00
61302 UVWA DIRECT CHAR	.00	.00	144,238.00	144,238.00	144,238.00	144,238.00
61410 RENT ALLOCATION	16,495.50	16,495.50	.00	.00	.00	.00
61420 BUILDING MAINTEN	6,773.00	6,882.00	.00	.00	.00	.00
61422 IT ALLOCATION	135,696.00	185,236.00	7,205.00	7,205.00	7,205.00	7,205.00
61430 CORP YARD ALLOCA	268,942.00	174,920.00	.00	.00	.00	.00
61500 INSURANCE ALLOCA	73,244.00	360,750.00	406,394.00	406,394.00	406,394.00	406,394.00
61600 GARAGE ALLOCATIO	115,397.00	131,580.00	94,313.00	94,313.00	94,313.00	94,313.00
61700 DISPATCH	30,741.00	33,707.00	40,622.00	40,622.00	40,622.00	40,622.00
60 INTERNAL SERVICE US	1,140,339.12	1,513,489.12	1,446,438.00	1,446,438.00	1,446,438.00	1,446,438.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	323,818.00	437,996.00	135,631.00	135,631.00	135,631.00	135,631.00
62 ADMIN AND OVERHEAD	323,818.00	437,996.00	135,631.00	135,631.00	135,631.00	135,631.00
70 70 DEBT SERVICE						
70102 BOND INTEREST EX	142,224.00	140,073.00	.00	.00	.00	.00
70103 LOAN INTEREST	182,847.13	177,445.33	166,445.91	166,445.91	166,445.91	166,445.91
70201 LOAN PRINCIPAL P	616,752.53	622,154.33	633,153.97	633,153.97	633,153.97	633,153.97
70202 BOND PRINCIPAL P	107,413.00	111,451.00	.00	.00	.00	.00
70 DEBT SERVICE	1,049,236.66	1,051,123.66	799,599.88	799,599.88	799,599.88	799,599.88
80 80 CAPITAL OUTLAY						

NEXT YEAR BUDGET LEVELS REPORT

Attachment 3

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

820 CITY WATER OPERATING FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
80100 MACHINERY & EQUI	211,127.14	110,138.60	.00	.00	.00	.00
80210 LAND ACQUISITION	92,933.00	92,933.00	.00	.00	.00	.00
80230 INFRASTRUCTURE	.00	.00	249,000.00	249,000.00	249,000.00	249,000.00
81000 CAPACITY RIGHTS	90,000.00	90,000.00	.00	.00	.00	.00
80 CAPITAL OUTLAY	394,060.14	293,071.60	249,000.00	249,000.00	249,000.00	249,000.00
82 82 OTHER SOURCES						
44820 SALE OF PROPERTY	-996.00	.00	.00	.00	.00	.00
82 OTHER SOURCES	-996.00	.00	.00	.00	.00	.00
83 83 OTHER USES						
94000 RESERVE FOR ENCU	.00	.00	83,724.26	83,724.26	83,724.26	83,724.26
83 OTHER USES	.00	.00	83,724.26	83,724.26	83,724.26	83,724.26
TO TO TRANSFERS OUT						
95821 TRANSFER TO FUND	.00	.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
95822 TRANSFER TO WATE	919,319.00	919,319.00	1,379,133.00	1,379,133.00	1,379,133.00	1,379,133.00
95823 TRANSFER TO WATE	165,000.00	165,000.00	.00	.00	.00	.00
95825 TRANSFER TO UVWA	.00	.00	2,071,561.00	2,071,561.00	2,071,561.00	2,071,561.00
95830 TRANSFER TO FUND	150,000.00	150,000.00	.00	.00	.00	.00
TO TRANSFERS OUT	1,234,319.00	1,234,319.00	4,550,694.00	4,550,694.00	4,550,694.00	4,550,694.00
TOTAL 820 CITY WATER OPERATI	-961,011.95	-844,181.89	-321,362.26	-321,362.26	-321,362.26	-321,362.26

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

821 CITY WATER CAPITAL RESERVE	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
43 43 GRANTS						
43290 FEDERAL	.00	.00	-37,500.00	-37,500.00	-37,500.00	-37,500.00
43 GRANTS	.00	.00	-37,500.00	-37,500.00	-37,500.00	-37,500.00
49 49 INTEREST EARNINGS						
46110 INTEREST ON INVE	-46,407.00	-20,000.00	-12,048.44	-12,048.44	-12,048.44	-12,048.44
49 INTEREST EARNINGS	-46,407.00	-20,000.00	-12,048.44	-12,048.44	-12,048.44	-12,048.44
52 52 OTHER OPERATING						
54110 SMALL VEHICLES A	.00	142,103.63	.00	.00	.00	.00
52 OTHER OPERATING	.00	142,103.63	.00	.00	.00	.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	2,646.00	1,712.00	1,215.00	1,215.00	1,215.00	1,215.00
62 ADMIN AND OVERHEAD	2,646.00	1,712.00	1,215.00	1,215.00	1,215.00	1,215.00
80 80 CAPITAL OUTLAY						
80100 MACHINERY & EQUI	120,000.00	166,787.50	345,000.00	345,000.00	345,000.00	345,000.00
80220 BUILDING IMPROVE	.00	250,000.00	300,000.00	300,000.00	300,000.00	300,000.00
80230 INFRASTRUCTURE	3,084,000.00	175,060.99	80,000.00	80,000.00	80,000.00	80,000.00
80 CAPITAL OUTLAY	3,204,000.00	591,848.49	725,000.00	725,000.00	725,000.00	725,000.00
TI TI TRANSFERS IN						
91820 TRANSFER FROM WA	.00	.00	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00
TI TRANSFERS IN	.00	.00	-1,100,000.00	-1,100,000.00	-1,100,000.00	-1,100,000.00
TOTAL 821 CITY WATER CAPITAL	3,160,239.00	715,664.12	-423,333.44	-423,333.44	-423,333.44	-423,333.44

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

822 CITY WATER CONNECTION FEES	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
44 44 CHARGES FOR SERVICE						
44767 SERV CHGS - NEW	-25,000.00	-25,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00
44 CHARGES FOR SERVICE	-25,000.00	-25,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00
52 52 OTHER OPERATING						
52500 TRUSTEE FEES	1,250.00	1,400.00	1,375.00	1,375.00	1,375.00	1,375.00
52 OTHER OPERATING	1,250.00	1,400.00	1,375.00	1,375.00	1,375.00	1,375.00
60 60 INTERNAL SERVICE USE						
61300 BILLING & COLLEC	700.00	820.00	522.00	522.00	522.00	522.00
61500 INSURANCE ALLOCA	15.00	.00	.00	.00	.00	.00
60 INTERNAL SERVICE US	715.00	820.00	522.00	522.00	522.00	522.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	90.00	89.00	102.00	102.00	102.00	102.00
62 ADMIN AND OVERHEAD	90.00	89.00	102.00	102.00	102.00	102.00
70 70 DEBT SERVICE						
70102 BOND INTEREST EX	294,068.76	270,568.76	245,943.76	245,943.76	245,943.76	245,943.76
70202 BOND PRINCIPAL P	460,000.00	480,000.00	505,000.00	505,000.00	505,000.00	505,000.00
70 DEBT SERVICE	754,068.76	750,568.76	750,943.76	750,943.76	750,943.76	750,943.76
80 80 CAPITAL OUTLAY						
80230 INFRASTRUCTURE	864,924.00	45,000.00	.00	.00	.00	.00
80 CAPITAL OUTLAY	864,924.00	45,000.00	.00	.00	.00	.00
83 83 OTHER USES						

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

822 CITY WATER CONNECTION FEES	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
94000 RESERVE FOR ENCU	.00	.00	637,158.88	637,158.88	637,158.88	637,158.88
83 OTHER USES	.00	.00	637,158.88	637,158.88	637,158.88	637,158.88
TI TI TRANSFERS IN						
91820 TRANSFER FROM WA	-919,319.00	-919,319.00	-1,379,133.00	-1,379,133.00	-1,379,133.00	-1,379,133.00
TI TRANSFERS IN	-919,319.00	-919,319.00	-1,379,133.00	-1,379,133.00	-1,379,133.00	-1,379,133.00
TOTAL 822 CITY WATER CONNECT	676,728.76	-146,441.24	-4,031.36	-4,031.36	-4,031.36	-4,031.36

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

823 CITY WATER DEBT SERVICE RESERV	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
49 49 INTEREST EARNINGS						
46110 INTEREST ON INVE	-15,507.00	-10,000.00	-6,912.14	-6,912.14	-6,912.14	-6,912.14
49 INTEREST EARNINGS	-15,507.00	-10,000.00	-6,912.14	-6,912.14	-6,912.14	-6,912.14
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	884.00	856.00	697.00	697.00	697.00	697.00
62 ADMIN AND OVERHEAD	884.00	856.00	697.00	697.00	697.00	697.00
70 70 DEBT SERVICE						
70102 BOND INTEREST EX	168,814.94	168,814.94	168,814.94	168,814.94	168,814.94	168,814.94
70 DEBT SERVICE	168,814.94	168,814.94	168,814.94	168,814.94	168,814.94	168,814.94
TI TI TRANSFERS IN						
91820 TRANSFER FROM WA	-165,000.00	-165,000.00	.00	.00	.00	.00
TI TRANSFERS IN	-165,000.00	-165,000.00	.00	.00	.00	.00
TOTAL 823 CITY WATER DEBT SE	-10,808.06	-5,329.06	162,599.80	162,599.80	162,599.80	162,599.80

825 UVWA WATER SHARED EXPENSES	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
44 44 CHARGES FOR SERVICE						
44222 ADMINISTRATION F	.00	.00	-53,774.34	-53,774.34	-53,774.34	-53,774.34
44262 CHARGES TO MILLV	.00	.00	-923,775.00	-923,775.00	-923,775.00	-923,775.00
44263 CHARGES TO REDWO	.00	.00	-781,583.00	-781,583.00	-781,583.00	-781,583.00
44265 CHARGES TO UVWA	.00	.00	-465,110.00	-465,110.00	-465,110.00	-465,110.00
44268 CHARGES TO CALPE	.00	.00	-56,095.00	-56,095.00	-56,095.00	-56,095.00
44271 CHARGES TO RIVER	.00	.00	-34,250.00	-34,250.00	-34,250.00	-34,250.00
44273 CHARGES TO HOPLA	.00	.00	-71,512.00	-71,512.00	-71,512.00	-71,512.00
44 CHARGES FOR SERVICE	.00	.00	-2,386,099.34	-2,386,099.34	-2,386,099.34	-2,386,099.34
51 51 PERSONNEL						
51110 REGULAR SALARIES	.00	.00	2,354,589.00	2,354,589.00	2,354,589.00	2,354,589.00
51120 NON-REGULAR SALA	.00	.00	36,390.00	36,390.00	36,390.00	36,390.00
51210 RETIREMENT (PERS	.00	.00	274,696.00	274,696.00	274,696.00	274,696.00
51211 PERS UNFUNDED LI	.00	.00	371,218.00	371,218.00	371,218.00	371,218.00
51213 CONTRA UAL	.00	.00	-251,229.00	-251,229.00	-251,229.00	-251,229.00
51220 INSURANCE	.00	.00	666,233.00	666,233.00	666,233.00	666,233.00
51230 WORKERS COMP	.00	.00	166,760.00	166,760.00	166,760.00	166,760.00
51240 MEDICARE	.00	.00	33,476.00	33,476.00	33,476.00	33,476.00
51260 FICA	.00	.00	2,256.00	2,256.00	2,256.00	2,256.00
51290 CELL PHONE STIPE	.00	.00	11,545.00	11,545.00	11,545.00	11,545.00
51 PERSONNEL	.00	.00	3,665,934.00	3,665,934.00	3,665,934.00	3,665,934.00
52 52 OTHER OPERATING						

NEXT YEAR BUDGET LEVELS REPORT

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

825 UVWA WATER SHARED EXPENSES	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
52100 CONTRACTUAL SERV	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
54100 SUPPLIES	.00	.00	40,500.00	40,500.00	40,500.00	40,500.00
54102 SMALL TOOLS	.00	.00	19,000.00	19,000.00	19,000.00	19,000.00
54110 SMALL VEHICLES A	.00	.00	15,000.00	15,000.00	15,000.00	15,000.00
54161 BACKGROUND & PHY	.00	.00	900.00	900.00	900.00	900.00
56101 USE OF VEHICLES	.00	.00	82,184.80	82,184.80	82,184.80	82,184.80
56120 EQUIPMENT MAINTE	.00	.00	5,000.00	5,000.00	5,000.00	5,000.00
56210 FUEL & FLUIDS	.00	.00	50,000.00	50,000.00	50,000.00	50,000.00
57100 LEARNING AND DEV	.00	.00	6,000.00	6,000.00	6,000.00	6,000.00
57300 MEMBERSHIPS & SU	.00	.00	500.00	500.00	500.00	500.00
52 OTHER OPERATING	.00	.00	229,084.80	229,084.80	229,084.80	229,084.80
60 60 INTERNAL SERVICE USE						
61200 PURCHASING ALLOC	.00	.00	2,893.00	2,893.00	2,893.00	2,893.00
61420 BUILDING MAINTEN	.00	.00	8,484.00	8,484.00	8,484.00	8,484.00
61422 IT ALLOCATION	.00	.00	173,000.00	173,000.00	173,000.00	173,000.00
61430 CORP YARD ALLOCA	.00	.00	224,859.00	224,859.00	224,859.00	224,859.00
60 INTERNAL SERVICE US	.00	.00	409,236.00	409,236.00	409,236.00	409,236.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	.00	.00	370,007.00	370,007.00	370,007.00	370,007.00
62 ADMIN AND OVERHEAD	.00	.00	370,007.00	370,007.00	370,007.00	370,007.00
70 70 DEBT SERVICE						

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

825 UVWA WATER SHARED EXPENSES	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
70102 BOND INTEREST EX	.00	.00	137,355.00	137,355.00	137,355.00	137,355.00
70202 BOND PRINCIPAL P	.00	.00	113,874.00	113,874.00	113,874.00	113,874.00
70 DEBT SERVICE	.00	.00	251,229.00	251,229.00	251,229.00	251,229.00
TI TI TRANSFERS IN						
91820 TRANSFER FROM WA	.00	.00	-2,071,561.00	-2,071,561.00	-2,071,561.00	-2,071,561.00
TI TRANSFERS IN	.00	.00	-2,071,561.00	-2,071,561.00	-2,071,561.00	-2,071,561.00
TOTAL 825 UVWA WATER SHARED	.00	.00	467,830.46	467,830.46	467,830.46	467,830.46

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

830 CITY RECYCLED WATER FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
40 40 INTERNAL SERVICES						
44266 CHARGES TO SEWER	.00	-653,334.00	-655,527.00	-655,527.00	-655,527.00	-655,527.00
40 INTERNAL SERVICES	.00	-653,334.00	-655,527.00	-655,527.00	-655,527.00	-655,527.00
43 43 GRANTS						
43209 GRANTS	-31,967,331.53	-4,186,778.18	.00	.00	.00	.00
43 GRANTS	-31,967,331.53	-4,186,778.18	.00	.00	.00	.00
49 49 INTEREST EARNINGS						
46110 INTEREST ON INVE	.00	-25,000.00	-319.24	-319.24	-319.24	-319.24
49 INTEREST EARNINGS	.00	-25,000.00	-319.24	-319.24	-319.24	-319.24
51 51 PERSONNEL						
51110 REGULAR SALARIES	224,932.00	257,412.25	286,919.00	286,919.00	303,550.00	303,550.00
51120 NON-REGULAR SALA	.00	964.00	15,596.00	15,596.00	15,596.00	15,596.00
51130 OVERTIME SALARIE	.00	5,723.00	.00	.00	.00	.00
51140 STAND-BY SALARIE	.00	22,136.00	.00	.00	.00	.00
51210 RETIREMENT (PERS	28,232.00	28,693.43	33,100.00	33,100.00	35,148.00	35,148.00
51211 PERS UNFUNDED LI	11,094.00	12,948.00	14,768.00	14,768.00	14,768.00	14,768.00
51213 CONTRA UAL	-9,931.00	-10,006.00	-9,995.00	-9,995.00	-9,995.00	-9,995.00
51220 INSURANCE	51,519.00	54,211.00	74,496.00	74,496.00	81,462.00	81,462.00
51230 WORKERS COMP	9,987.00	11,536.58	25,081.00	25,081.00	26,214.00	26,214.00
51240 MEDICARE	3,084.00	3,537.08	4,334.00	4,334.00	4,568.00	4,568.00

830 CITY RECYCLED WATER FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
51260 FICA	.00	60.00	967.00	967.00	967.00	967.00
51290 CELL PHONE STIPE	908.00	793.00	2,067.00	2,067.00	2,067.00	2,067.00
51 PERSONNEL	319,825.00	388,008.34	447,333.00	447,333.00	474,345.00	474,345.00
52 52 OTHER OPERATING						
52100 CONTRACTUAL SERV	10,000.00	19,500.00	.00	.00	.00	.00
52150 LEGAL SERVICES/E	1,000.00	.00	.00	.00	.00	.00
54100 SUPPLIES	3,000.00	3,000.00	.00	.00	.00	.00
54101 POSTAGE	100.00	100.00	.00	.00	.00	.00
54102 SMALL TOOLS	5,000.00	2,000.00	.00	.00	.00	.00
54320 SOFTWARE	3,000.00	3,000.00	.00	.00	.00	.00
55210 UTILITIES	88,710.00	149,676.00	120,000.00	120,000.00	120,000.00	120,000.00
56120 EQUIPMENT MAINTE	50,000.00	50,000.00	.00	.00	.00	.00
57100 LEARNING AND DEV	5,000.00	5,000.00	.00	.00	.00	.00
57300 MEMBERSHIPS & SU	1,000.00	1,000.00	.00	.00	.00	.00
58202 CHEMICALS	50,000.00	15,000.00	.00	.00	.00	.00
59101 FEES	1,000.00	1,500.00	.00	.00	.00	.00
52 OTHER OPERATING	217,810.00	249,776.00	120,000.00	120,000.00	120,000.00	120,000.00
60 60 INTERNAL SERVICE USE						
61200 PURCHASING ALLOC	1,096.00	1,106.00	.00	.00	.00	.00
61422 IT ALLOCATION	13,877.00	14,174.00	15,866.00	15,866.00	15,866.00	15,866.00
61500 INSURANCE ALLOCA	6,408.00	6,928.00	7,835.00	7,835.00	7,835.00	7,835.00

NEXT YEAR BUDGET LEVELS REPORT

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FOR PERIOD 99

830 CITY RECYCLED WATER FUND	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
63000 INTERFUND SERVIC	140,000.00	.00	.00	.00	.00	.00
60 INTERNAL SERVICE US	161,381.00	22,208.00	23,701.00	23,701.00	23,701.00	23,701.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	45,851.00	47,079.00	48,685.00	48,685.00	48,685.00	48,685.00
62 ADMIN AND OVERHEAD	45,851.00	47,079.00	48,685.00	48,685.00	48,685.00	48,685.00
70 70 DEBT SERVICE						
70102 BOND INTEREST EX	5,658.00	5,572.00	5,465.00	5,465.00	5,465.00	5,465.00
70202 BOND PRINCIPAL P	4,273.00	4,434.00	4,530.00	4,530.00	4,530.00	4,530.00
70 DEBT SERVICE	9,931.00	10,006.00	9,995.00	9,995.00	9,995.00	9,995.00
80 80 CAPITAL OUTLAY						
80230 INFRASTRUCTURE	.00	653,911.95	.00	.00	.00	.00
80 CAPITAL OUTLAY	.00	653,911.95	.00	.00	.00	.00
83 83 OTHER USES						
94000 RESERVE FOR ENCU	.00	4,186,778.18	.00	.00	.00	.00
83 OTHER USES	.00	4,186,778.18	.00	.00	.00	.00
TI TI TRANSFERS IN						
91820 TRANSFER FROM WA	-150,000.00	-150,000.00	.00	.00	.00	.00
91840 TRANSFER FROM CI	-300,000.00	.00	.00	.00	.00	.00
TI TRANSFERS IN	-450,000.00	-150,000.00	.00	.00	.00	.00
TOTAL 830 CITY RECYCLED WATE	-31,662,533.53	542,655.29	-6,132.24	-6,132.24	20,879.76	20,879.76

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

922 MILLVIEW COUNTY WATER DISTRICT	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
44 44 CHARGES FOR SERVICE						
44131 EASEMENTS REVIEW	.00	-10,000.00	-9,000.00	-9,000.00	-9,000.00	-9,000.00
44742 DOMESTIC WATER U	.00	-757,530.00	-900,000.00	-900,000.00	-1,500,000.00	-1,500,000.00
44744 METERED 5/8"	.00	-250,000.00	-547,725.00	-547,725.00	-547,725.00	-547,725.00
44745 WATER INSIDE-3/4	-1,262,015.00	-15,200.00	.00	.00	.00	.00
44746 WATER INSIDE-1"	.00	-55,700.00	.00	.00	.00	.00
44747 WATER INSIDE-1 1	.00	-20,400.00	.00	.00	.00	.00
44748 WATER INSIDE-2"	.00	-50,840.00	.00	.00	.00	.00
44749 WATER INSIDE-3"	.00	-4,350.00	.00	.00	.00	.00
44750 WATER INSIDE-4"	.00	-10,800.00	.00	.00	.00	.00
44751 WATER INSIDE-6"	.00	-64,260.00	.00	.00	.00	.00
44766 SERVICE CHARGES	.00	-355.00	.00	.00	.00	.00
44768 BACKFLOW PREVENT	.00	-2,610.00	-1,500.00	-1,500.00	-1,500.00	-1,500.00
44772 METERED 8"	.00	-11,400.00	.00	.00	.00	.00
44773 METERED 10"	.00	-16,360.00	.00	.00	.00	.00
44774 FIRE SERVICE - W	.00	-15,900.00	-18,285.00	-18,285.00	-19,000.00	-19,000.00
44 CHARGES FOR SERVICE	-1,262,015.00	-1,285,705.00	-1,476,510.00	-1,476,510.00	-2,077,225.00	-2,077,225.00
49 49 INTEREST EARNINGS						
46110 INTEREST ON INVE	.00	-123,000.00	-82,981.44	-82,981.44	-105,000.00	-105,000.00
49 INTEREST EARNINGS	.00	-123,000.00	-82,981.44	-82,981.44	-105,000.00	-105,000.00
51 51 PERSONNEL						

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PROJECTION: 20271 FY2027 Budget — FOR PERIOD 99

922 MILLVIEW COUNTY WATER DISTRICT	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
51110 REGULAR SALARIES	50,000.00	.00	.00	.00	.00	.00
51211 PERS UNFUNDED LI	.00	.00	41,065.00	41,065.00	41,065.00	41,065.00
51 PERSONNEL	50,000.00	.00	41,065.00	41,065.00	41,065.00	41,065.00
52 52 OTHER OPERATING						
52100 CONTRACTUAL SERV	.00	127,600.00	104,500.00	104,500.00	104,500.00	104,500.00
52101 INTERAGENCY SERV	507,813.50	.00	.00	.00	.00	.00
52115 PERFORMANCE AGRE	.00	463,023.00	1,099,174.09	1,099,174.09	1,099,174.09	1,099,174.09
52150 LEGAL SERVICES/E	.00	19,000.00	.00	.00	.00	.00
52521 LIABILITY INSURA	.00	2,200.00	3,000.00	3,000.00	3,000.00	3,000.00
52524 PROPERTY INSURAN	.00	13,000.00	11,200.00	11,200.00	11,200.00	11,200.00
54100 SUPPLIES	.00	67,350.00	8,000.00	8,000.00	10,500.00	10,500.00
54101 POSTAGE	.00	1,000.00	.00	.00	.00	.00
54102 SMALL TOOLS	.00	.00	.00	.00	500.00	500.00
54320 SOFTWARE	.00	3,000.00	2,500.00	2,500.00	2,500.00	2,500.00
54330 COMPUTER AND TEC	.00	.00	2,500.00	2,500.00	2,500.00	2,500.00
55100 TELEPHONE	.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
55200 PG&E	.00	409,000.00	347,000.00	347,000.00	347,000.00	347,000.00
55210 UTILITIES	.00	1,700.00	2,500.00	2,500.00	2,500.00	2,500.00
55221 WATER PURCHASED	.00	85,000.00	78,000.00	78,000.00	80,000.00	80,000.00
56120 EQUIPMENT MAINTE	.00	22,000.00	7,000.00	7,000.00	10,000.00	10,000.00
57300 MEMBERSHIPS & SU	.00	38,250.00	46,950.00	46,950.00	46,950.00	46,950.00
58202 CHEMICALS	.00	55,000.00	45,000.00	45,000.00	45,000.00	45,000.00

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PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

922 MILLVIEW COUNTY WATER DISTRICT	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
59101 FEES	.00	28,000.00	50,850.00	50,850.00	50,850.00	50,850.00
59108 BANK FEES	.00	100.00	.00	.00	.00	.00
52 OTHER OPERATING	507,813.50	1,340,223.00	1,813,174.09	1,813,174.09	1,821,174.09	1,821,174.09
60 60 INTERNAL SERVICE USE						
61200 PURCHASING ALLOC	.00	18,197.00	6,588.00	6,588.00	6,588.00	6,588.00
61300 BILLING & COLLEC	35,336.00	40,388.00	51,023.00	51,023.00	51,023.00	51,023.00
61500 INSURANCE ALLOCA	597.00	.00	.00	.00	.00	.00
61600 GARAGE ALLOCATIO	.00	.00	42,049.00	42,049.00	42,049.00	42,049.00
60 INTERNAL SERVICE US	35,933.00	58,585.00	99,660.00	99,660.00	99,660.00	99,660.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	3,594.00	66,242.00	64,183.00	64,183.00	64,183.00	64,183.00
62 ADMIN AND OVERHEAD	3,594.00	66,242.00	64,183.00	64,183.00	64,183.00	64,183.00
70 70 DEBT SERVICE						
70103 LOAN INTEREST	.00	42,000.00	41,000.00	41,000.00	41,000.00	41,000.00
70201 LOAN PRINCIPAL P	.00	60,000.00	59,000.00	59,000.00	59,000.00	59,000.00
70 DEBT SERVICE	.00	102,000.00	100,000.00	100,000.00	100,000.00	100,000.00
80 80 CAPITAL OUTLAY						
80230 INFRASTRUCTURE	.00	.00	275,000.00	275,000.00	275,000.00	275,000.00
80 CAPITAL OUTLAY	.00	.00	275,000.00	275,000.00	275,000.00	275,000.00
TOTAL 922 MILLVIEW COUNTY WA	-664,674.50	158,345.00	833,590.65	833,590.65	218,857.09	218,857.09

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FOR PERIOD 99

923 MILLVIEW CAPITAL CHARGE	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
44 44 CHARGES FOR SERVICE						
44776 CAPITAL CHARGE /	.00	-453,000.00	-525,000.00	-525,000.00	.00	.00
44 CHARGES FOR SERVICE	.00	-453,000.00	-525,000.00	-525,000.00	.00	.00
49 49 INTEREST EARNINGS						
46110 INTEREST ON INVE	.00	-50,000.00	-44,650.66	-44,650.66	-60,000.00	-60,000.00
49 INTEREST EARNINGS	.00	-50,000.00	-44,650.66	-44,650.66	-60,000.00	-60,000.00
60 60 INTERNAL SERVICE USE						
61300 BILLING & COLLEC	.00	.00	18,254.00	18,254.00	18,254.00	18,254.00
60 INTERNAL SERVICE US	.00	.00	18,254.00	18,254.00	18,254.00	18,254.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	.00	4,279.00	4,504.00	4,504.00	4,504.00	4,504.00
62 ADMIN AND OVERHEAD	.00	4,279.00	4,504.00	4,504.00	4,504.00	4,504.00
80 80 CAPITAL OUTLAY						
80230 INFRASTRUCTURE	.00	800,000.00	.00	.00	.00	.00
80 CAPITAL OUTLAY	.00	800,000.00	.00	.00	.00	.00
TOTAL 923 MILLVIEW CAPITAL C	.00	301,279.00	-546,892.66	-546,892.66	-37,242.00	-37,242.00

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PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

924 MILLVIEW CONNECTION CHARGE	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
44 — 44 CHARGES FOR SERVICE						
44745 WATER INSIDE-3/4	-1,193,775.00	.00	.00	.00	.00	.00
44777 SERVICE CONNECTI	.00	-40,000.00	.00	.00	.00	.00
44 CHARGES FOR SERVICE	-1,193,775.00	-40,000.00	.00	.00	.00	.00
49 — 49 INTEREST EARNINGS						
46110 INTEREST ON INVE	.00	.00	-757.71	-757.71	-1,000.00	-1,000.00
49 INTEREST EARNINGS	.00	.00	-757.71	-757.71	-1,000.00	-1,000.00
51 — 51 PERSONNEL						
51110 REGULAR SALARIES	50,000.00	.00	.00	.00	.00	.00
51 PERSONNEL	50,000.00	.00	.00	.00	.00	.00
52 — 52 OTHER OPERATING						
52101 INTERAGENCY SERV	500,982.50	.00	.00	.00	.00	.00
52 OTHER OPERATING	500,982.50	.00	.00	.00	.00	.00
60 — 60 INTERNAL SERVICE USE						
61300 BILLING & COLLEC	33,425.00	.00	.00	.00	.00	.00
61500 INSURANCE ALLOCA	597.00	.00	.00	.00	.00	.00
60 INTERNAL SERVICE US	34,022.00	.00	.00	.00	.00	.00
62 — 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	3,594.00	.00	76.00	76.00	76.00	76.00
62 ADMIN AND OVERHEAD	3,594.00	.00	76.00	76.00	76.00	76.00
TOTAL 924 MILLVIEW CONNECTIO	-605,176.50	-40,000.00	-681.71	-681.71	-924.00	-924.00

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

927 REDWOOD VALLEY WATER DISTR	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
41 41 TAXES & FRANCHISES						
41110 SECURED PROPERTY	.00	-54,000.00	-54,000.00	-54,000.00	-54,000.00	-54,000.00
41 TAXES & FRANCHISES	.00	-54,000.00	-54,000.00	-54,000.00	-54,000.00	-54,000.00
43 43 GRANTS						
43209 GRANTS	.00	.00	-271,318.24	-271,318.24	-271,318.24	-271,318.24
43 GRANTS	.00	.00	-271,318.24	-271,318.24	-271,318.24	-271,318.24
44 44 CHARGES FOR SERVICE						
44740 RANCHERIA FIXED	.00	-16,800.00	-16,000.00	-16,000.00	-16,000.00	-16,000.00
44741 IRRIGATION WATER	.00	-7,650.00	-205,000.00	-205,000.00	-205,000.00	-205,000.00
44742 DOMESTIC WATER U	.00	-809,065.00	-900,000.00	-900,000.00	-1,200,000.00	-1,200,000.00
44743 NON-POTABLE METE	.00	-173,420.00	-320,000.00	-320,000.00	-320,000.00	-320,000.00
44748 WATER INSIDE-2"	.00	-450,970.00	.00	.00	.00	.00
44749 WATER INSIDE-3"	.00	-2,010.00	.00	.00	.00	.00
44755 FIRE SERVICE-2"	.00	-1,062.00	.00	.00	.00	.00
44768 BACKFLOW PREVENT	.00	-24,520.00	-24,500.00	-24,500.00	-25,000.00	-25,000.00
44778 RESIDENTIAL WATE	.00	.00	-659,600.00	-659,600.00	-659,600.00	-659,600.00
44 CHARGES FOR SERVICE	.00	-1,485,497.00	-2,125,100.00	-2,125,100.00	-2,425,600.00	-2,425,600.00
48 48 OTHER						
48110 MISCELLANEOUS RE	.00	.00	.00	.00	-2,000.00	-2,000.00
48 OTHER	.00	.00	.00	.00	-2,000.00	-2,000.00
49 49 INTEREST EARNINGS						

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

927 REDWOOD VALLEY WATER DISTR	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
46110 INTEREST ON INVE	.00	-8,129.00	-3,642.39	-3,642.39	-5,000.00	-5,000.00
49 INTEREST EARNINGS	.00	-8,129.00	-3,642.39	-3,642.39	-5,000.00	-5,000.00
52 52 OTHER OPERATING						
52100 CONTRACTUAL SERV	.00	112,950.00	367,990.00	367,990.00	367,990.00	367,990.00
52115 PERFORMANCE AGRE	.00	425,146.00	929,966.06	929,966.06	929,966.06	929,966.06
52150 LEGAL SERVICES/E	.00	15,000.00	5,000.00	5,000.00	5,000.00	5,000.00
52301 PROPERTY TAX ADM	.00	.00	1,000.00	1,000.00	1,000.00	1,000.00
52521 LIABILITY INSURA	.00	3,000.00	.00	.00	.00	.00
52524 PROPERTY INSURAN	.00	12,000.00	13,000.00	13,000.00	13,000.00	13,000.00
54100 SUPPLIES	.00	3,000.00	32,000.00	32,000.00	32,000.00	32,000.00
54101 POSTAGE	.00	500.00	.00	.00	.00	.00
54102 SMALL TOOLS	.00	.00	400.00	400.00	400.00	400.00
54320 SOFTWARE	.00	2,500.00	.00	.00	.00	.00
54330 COMPUTER AND TEC	.00	.00	2,000.00	2,000.00	2,000.00	2,000.00
55100 TELEPHONE	.00	3,200.00	1,500.00	1,500.00	1,500.00	1,500.00
55200 PG&E	.00	338,500.00	350,000.00	350,000.00	350,000.00	350,000.00
55210 UTILITIES	.00	8,700.00	1,000.00	1,000.00	1,000.00	1,000.00
55221 WATER PURCHASED	.00	250,000.00	222,000.00	222,000.00	222,000.00	222,000.00
55223 ELECTRIC	.00	.00	25,000.00	25,000.00	25,000.00	25,000.00
56120 EQUIPMENT MAINTE	.00	110,000.00	35,000.00	35,000.00	35,000.00	35,000.00
56130 EXTERNAL SERVICE	.00	.00	500.00	500.00	500.00	500.00
56300 BUILDING MAINT.	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00

NEXT YEAR BUDGET LEVELS REPORT

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PROJECTION: 20271 FY2027 Budget   FOR PERIOD 99

927 REDWOOD VALLEY WATER DISTR	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
57300 MEMBERSHIPS & SU	.00	41,200.00	85,940.00	85,940.00	30,940.00	30,940.00
58202 CHEMICALS	.00	102,000.00	55,000.00	55,000.00	55,000.00	55,000.00
59101 FEES	.00	19,000.00	42,200.00	42,200.00	77,200.00	77,200.00
59108 BANK FEES	.00	100.00	.00	.00	.00	.00
52 OTHER OPERATING	.00	1,446,796.00	2,179,496.06	2,179,496.06	2,159,496.06	2,159,496.06
60 60 INTERNAL SERVICE USE						
61200 PURCHASING ALLOC	.00	11,138.00	23,316.00	23,316.00	23,316.00	23,316.00
61300 BILLING & COLLEC	.00	48,145.00	73,330.00	73,330.00	73,330.00	73,330.00
61600 GARAGE ALLOCATIO	.00	.00	35,573.00	35,573.00	35,573.00	35,573.00
60 INTERNAL SERVICE US	.00	59,283.00	132,219.00	132,219.00	132,219.00	132,219.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	.00	65,587.00	92,730.00	92,730.00	92,730.00	92,730.00
62 ADMIN AND OVERHEAD	.00	65,587.00	92,730.00	92,730.00	92,730.00	92,730.00
80 80 CAPITAL OUTLAY						
80230 INFRASTRUCTURE	.00	.00	250,000.00	250,000.00	250,000.00	250,000.00
80 CAPITAL OUTLAY	.00	.00	250,000.00	250,000.00	250,000.00	250,000.00
TOTAL 927 REDWOOD VALLEY WAT	.00	24,040.00	200,384.43	200,384.43	-123,473.18	-123,473.18

NEXT YEAR BUDGET LEVELS REPORT

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FOR PERIOD 99

932 WILLOW WATER DISTRICT OPERAT	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
44 44 CHARGES FOR SERVICE						
44741 IRRIGATION WATER	.00	-38,984.00	-36,000.00	-36,000.00	-37,500.00	-37,500.00
44742 DOMESTIC WATER U	.00	-348,590.00	-360,000.00	-360,000.00	-400,000.00	-400,000.00
44766 SERVICE CHARGES	.00	-355.00	.00	.00	.00	.00
44768 BACKFLOW PREVENT	.00	-2,610.00	-2,880.00	-2,880.00	-2,880.00	-2,880.00
44774 FIRE SERVICE - W	.00	.00	-1,728.00	-1,728.00	-1,728.00	-1,728.00
44777 SERVICE CONNECTI	.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00	-5,000.00
44778 RESIDENTIAL WATE	.00	-316,201.00	-328,640.00	-328,640.00	-367,000.00	-367,000.00
44779 IRRIGATION WATER	.00	-23,537.00	-25,000.00	-25,000.00	-29,000.00	-29,000.00
44780 COMMERCIAL WATER	.00	-59,803.00	-57,000.00	-57,000.00	-68,500.00	-68,500.00
44781 COMMERCIAL WATER	.00	-72,072.00	-64,000.00	-64,000.00	-80,000.00	-80,000.00
44 CHARGES FOR SERVICE	.00	-867,152.00	-880,248.00	-880,248.00	-991,608.00	-991,608.00
46 46 RENTS & LEASES						
46741 OTHER RENTAL	.00	-7,200.00	.00	.00	.00	.00
46 RENTS & LEASES	.00	-7,200.00	.00	.00	.00	.00
48 48 OTHER						
44825 SALES OF ASSETS	.00	.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00
48110 MISCELLANEOUS RE	.00	-5,000.00	.00	.00	.00	.00
48 OTHER	.00	-5,000.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00
49 49 INTEREST EARNINGS						

NEXT YEAR BUDGET LEVELS REPORT

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FOR PERIOD 99

932 WILLOW WATER DISTRICT OPERAT	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
46110 INTEREST ON INVE	.00	-21,207.00	-10,311.75	-10,311.75	-15,000.00	-15,000.00
49 INTEREST EARNINGS	.00	-21,207.00	-10,311.75	-10,311.75	-15,000.00	-15,000.00
51 51 PERSONNEL						
51211 PERS UNFUNDED LI	.00	.00	20,000.00	20,000.00	20,000.00	20,000.00
51250 UNEMPLOYMENT	.00	.00	2,000.00	2,000.00	.00	.00
51 PERSONNEL	.00	.00	22,000.00	22,000.00	20,000.00	20,000.00
52 52 OTHER OPERATING						
52100 CONTRACTUAL SERV	.00	34,600.00	46,815.00	46,815.00	46,815.00	46,815.00
52115 PERFORMANCE AGRE	.00	302,660.00	553,422.08	553,422.08	553,422.08	553,422.08
52150 LEGAL SERVICES/E	.00	15,000.00	.00	.00	2,000.00	2,000.00
52521 LIABILITY INSURA	.00	32,000.00	.00	.00	.00	.00
52524 PROPERTY INSURAN	.00	.00	500.00	500.00	500.00	500.00
54100 SUPPLIES	.00	70,800.00	42,250.00	42,250.00	42,250.00	42,250.00
54103 LAB SUPPLIES	.00	46,835.00	500.00	500.00	500.00	500.00
55200 PG&E	.00	187,268.00	200,000.00	200,000.00	175,000.00	175,000.00
55221 WATER PURCHASED	.00	43,990.00	40,000.00	40,000.00	40,000.00	40,000.00
56120 EQUIPMENT MAINTE	.00	7,710.00	700.00	700.00	5,000.00	5,000.00
57300 MEMBERSHIPS & SU	.00	37,700.00	42,480.00	42,480.00	42,480.00	42,480.00
58202 CHEMICALS	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
59101 FEES	.00	13,391.00	35,800.00	35,800.00	35,800.00	35,800.00
52 OTHER OPERATING	.00	791,954.00	972,467.08	972,467.08	953,767.08	953,767.08
60 60 INTERNAL SERVICE USE						

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FOR PERIOD 99

932 WILLOW WATER DISTRICT OPERAT	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
61200 PURCHASING ALLOC	.00	10,240.00	5,103.00	5,103.00	5,103.00	5,103.00
61300 BILLING & COLLEC	.00	12,802.00	30,605.00	30,605.00	30,605.00	30,605.00
61600 GARAGE ALLOCATIO	.00	.00	21,172.00	21,172.00	21,172.00	21,172.00
60 INTERNAL SERVICE US	.00	23,042.00	56,880.00	56,880.00	56,880.00	56,880.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	.00	32,892.00	33,641.00	33,641.00	33,641.00	33,641.00
62 ADMIN AND OVERHEAD	.00	32,892.00	33,641.00	33,641.00	33,641.00	33,641.00
TOTAL 932 WILLOW WATER DISTR	.00	-52,671.00	-55,571.67	-55,571.67	-192,319.92	-192,319.92

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937 CALPELLA WATER DISTRICT OPERAT	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
44 44 CHARGES FOR SERVICE						
44263 CHARGES TO REDWO	.00	.00	-19,000.00	-19,000.00	-21,000.00	-21,000.00
44742 DOMESTIC WATER U	.00	-130,000.00	-105,000.00	-105,000.00	-116,000.00	-116,000.00
44768 BACKFLOW PREVENT	.00	-2,000.00	-1,980.00	-1,980.00	-1,980.00	-1,980.00
44778 RESIDENTIAL WATE	.00	-27,000.00	-65,500.00	-65,500.00	-92,000.00	-92,000.00
44780 COMMERCIAL WATER	.00	.00	-20,000.00	-20,000.00	-22,600.00	-22,600.00
44781 COMMERCIAL WATER	.00	.00	-38,000.00	-38,000.00	-36,000.00	-36,000.00
44 CHARGES FOR SERVICE	.00	-159,000.00	-249,480.00	-249,480.00	-289,580.00	-289,580.00
49 49 INTEREST EARNINGS						
46110 INTEREST ON INVE	.00	-70.00	-132.86	-132.86	-165.00	-165.00
49 INTEREST EARNINGS	.00	-70.00	-132.86	-132.86	-165.00	-165.00
52 52 OTHER OPERATING						
52100 CONTRACTUAL SERV	.00	12,300.00	13,050.00	13,050.00	13,050.00	13,050.00
52115 PERFORMANCE AGRE	.00	47,275.00	66,787.12	66,787.12	66,787.12	66,787.12
52521 LIABILITY INSURA	.00	1,250.00	1,500.00	1,500.00	1,500.00	1,500.00
54100 SUPPLIES	.00	4,000.00	6,000.00	6,000.00	6,000.00	6,000.00
54101 POSTAGE	.00	950.00	.00	.00	.00	.00
55200 PG&E	.00	30,000.00	46,200.00	46,200.00	25,000.00	25,000.00
55210 UTILITIES	.00	4,000.00	.00	.00	.00	.00
55221 WATER PURCHASED	.00	50,000.00	60,000.00	60,000.00	60,000.00	60,000.00

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937 CALPELLA WATER DISTRICT OPERAT	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
56120 EQUIPMENT MAINTE	.00	18,000.00	.00	.00	.00	.00
57300 MEMBERSHIPS & SU	.00	10,805.00	4,800.00	4,800.00	4,800.00	4,800.00
59101 FEES	.00	2,000.00	10,000.00	10,000.00	10,000.00	10,000.00
52 OTHER OPERATING	.00	180,580.00	208,337.12	208,337.12	187,137.12	187,137.12
60 60 INTERNAL SERVICE USE						
61200 PURCHASING ALLOC	.00	1,386.00	1,091.00	1,091.00	1,091.00	1,091.00
61300 BILLING & COLLEC	.00	4,327.00	8,013.00	8,013.00	8,013.00	8,013.00
61600 GARAGE ALLOCATIO	.00	.00	2,563.00	2,563.00	2,563.00	2,563.00
60 INTERNAL SERVICE US	.00	5,713.00	11,667.00	11,667.00	11,667.00	11,667.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	.00	8,473.00	10,476.00	10,476.00	10,476.00	10,476.00
62 ADMIN AND OVERHEAD	.00	8,473.00	10,476.00	10,476.00	10,476.00	10,476.00
80 80 CAPITAL OUTLAY						
80230 INFRASTRUCTURE	.00	.00	25,000.00	25,000.00	25,000.00	25,000.00
80 CAPITAL OUTLAY	.00	.00	25,000.00	25,000.00	25,000.00	25,000.00
TOTAL 937 CALPELLA WATER DIS	.00	35,696.00	5,867.26	5,867.26	-55,464.88	-55,464.88

NEXT YEAR BUDGET LEVELS REPORT

Attachment 3

PROJECTION: 20271 FY2027 Budget

FOR PERIOD 99

938 CALPELLA SEWER	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
41 41 TAXES & FRANCHISES						
41110 SECURED PROPERTY	.00	-23,100.00	-23,100.00	-23,100.00	-23,500.00	-23,500.00
41 TAXES & FRANCHISES	.00	-23,100.00	-23,100.00	-23,100.00	-23,500.00	-23,500.00
44 44 CHARGES FOR SERVICE						
44620 SEWER SERVICE CH	.00	-144,000.00	-220,000.00	-220,000.00	-240,000.00	-240,000.00
44 CHARGES FOR SERVICE	.00	-144,000.00	-220,000.00	-220,000.00	-240,000.00	-240,000.00
49 49 INTEREST EARNINGS						
46110 INTEREST ON INVE	.00	-70.00	-299.35	-299.35	-600.00	-600.00
49 INTEREST EARNINGS	.00	-70.00	-299.35	-299.35	-600.00	-600.00
52 52 OTHER OPERATING						
52100 CONTRACTUAL SERV	.00	18,500.00	22,570.00	22,570.00	22,570.00	22,570.00
52115 PERFORMANCE AGRE	.00	47,275.00	42,000.00	42,000.00	42,000.00	42,000.00
52301 PROPERTY TAX ADM	.00	.00	600.00	600.00	600.00	600.00
52521 LIABILITY INSURA	.00	2,550.00	1,500.00	1,500.00	1,500.00	1,500.00
54100 SUPPLIES	.00	9,000.00	5,000.00	5,000.00	5,000.00	5,000.00
54101 POSTAGE	.00	600.00	.00	.00	.00	.00
55200 PG&E	.00	2,200.00	25,500.00	25,500.00	25,500.00	25,500.00
55210 UTILITIES	.00	20,000.00	.00	.00	.00	.00
56120 EQUIPMENT MAINTE	.00	13,500.00	5,000.00	5,000.00	5,000.00	5,000.00
57300 MEMBERSHIPS & SU	.00	30,655.00	9,625.00	9,625.00	9,625.00	9,625.00

NEXT YEAR BUDGET LEVELS REPORT

Attachment 3

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

938 CALPELLA SEWER	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL
58202 CHEMICALS	.00	.00	10,000.00	10,000.00	10,000.00	10,000.00
59101 FEES	.00	.00	30,000.00	30,000.00	30,000.00	30,000.00
52 OTHER OPERATING	.00	144,280.00	151,795.00	151,795.00	151,795.00	151,795.00
60 60 INTERNAL SERVICE USE						
61200 PURCHASING ALLOC	.00	2,339.00	1,579.00	1,579.00	1,579.00	1,579.00
60 INTERNAL SERVICE US	.00	2,339.00	1,579.00	1,579.00	1,579.00	1,579.00
62 62 ADMIN AND OVERHEAD						
62100 ADMIN & OVERHEAD	.00	6,167.00	8,146.00	8,146.00	8,146.00	8,146.00
62 ADMIN AND OVERHEAD	.00	6,167.00	8,146.00	8,146.00	8,146.00	8,146.00
80 80 CAPITAL OUTLAY						
80230 INFRASTRUCTURE	.00	.00	100,000.00	100,000.00	100,000.00	100,000.00
80 CAPITAL OUTLAY	.00	.00	100,000.00	100,000.00	100,000.00	100,000.00
TOTAL 938 CALPELLA SEWER	.00	-14,384.00	18,120.65	18,120.65	-2,580.00	-2,580.00
TOTAL REVENUE	-44,800,486.65	-21,945,793.18	-23,272,121.84	-23,272,121.84	-23,866,185.68	-23,866,185.68
TOTAL EXPENSE	14,733,249.87	22,620,465.40	23,602,509.75	23,602,509.75	23,575,621.75	23,575,621.75
GRAND TOTAL	-30,067,236.78	674,672.22	330,387.91	330,387.91	-290,563.93	-290,563.93

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

NEXT YEAR BUDGET LEVELS REPORT

Attachment 3

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

938 CALPELLA SEWER	2025 REVISED BUD	2026 REVISED BUD	2027 BUDGET REV	2027 CITY MGR	2027 COUNCIL	2027 FINAL

	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:
08/28/2026 10:02 |City of Ukiah |P
dbuffalo |NEXT YEAR BUDGET LEVELS REPORT |bgnyrp

PROJECTION: 20271 FY2027 Budget FOR PERIOD 99

Report type:	2
Budget level:	5
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:	C
Print text:	N
Amounts/totals exceed 999 million dollars:	N
Print five budget levels:	N
Report view:	D