



Annual Budget

Fiscal Year 2018-19



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Annual Budget

Fiscal Year 2018-19
City of Ukiah, California

Annual Budget
Fiscal Year 2018-19
City of Ukiah, California

Compiled by
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Photos courtesy of Visit Ukiah and City of Ukiah staff

CITY OF UKIAH, CALIFORNIA

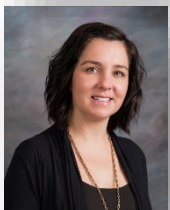
ANNUAL BUDGET
FISCAL YEAR 2018-19

GOVERNING BODY

City Council
Redevelopment Successor Agency Board of Directors



Kevin Doble
Mayor



Maureen Mulheren
Vice Mayor



Jim O. Brown
Council Member



Douglas Crane
Council Member



Stephen G. Scalmanini
Council Member



ADVISORY COMMITTEES/COMMISSIONS

Airport Commission
Planning Commission
Design Review Board
Traffic Engineering Committee
Paths, Open Space, and Creeks Commission
Demolition Permit Review Committee
Parks, Recreations, and Golf Commission
Investment Oversight Committee

EXECUTIVE MANAGEMENT TEAM

Sage Sangiacomo
City Manager

Shannon Riley
Deputy City Manager

David Rapport
City Attorney

Darcy Vaughn
Deputy City Attorney

Kristine Lawler
City Clerk

Chris Dewey
Public Safety Director

Daniel Grebil
Fire Authority Administrator

Craig Schlatter
Community Development Director

Tim Eriksen
Public Works Director/City Engineer

Sean White
Water Resources Director

Greg Owen
Airport Manager

Tami Bartolomei
Community Services Administrator

Daniel Buffalo
Finance Director

Scott Shaver
IT Administrator

Sheri Mannion
Human Resources/Risk Management Director

Mel Grandi
Electric Utility Director

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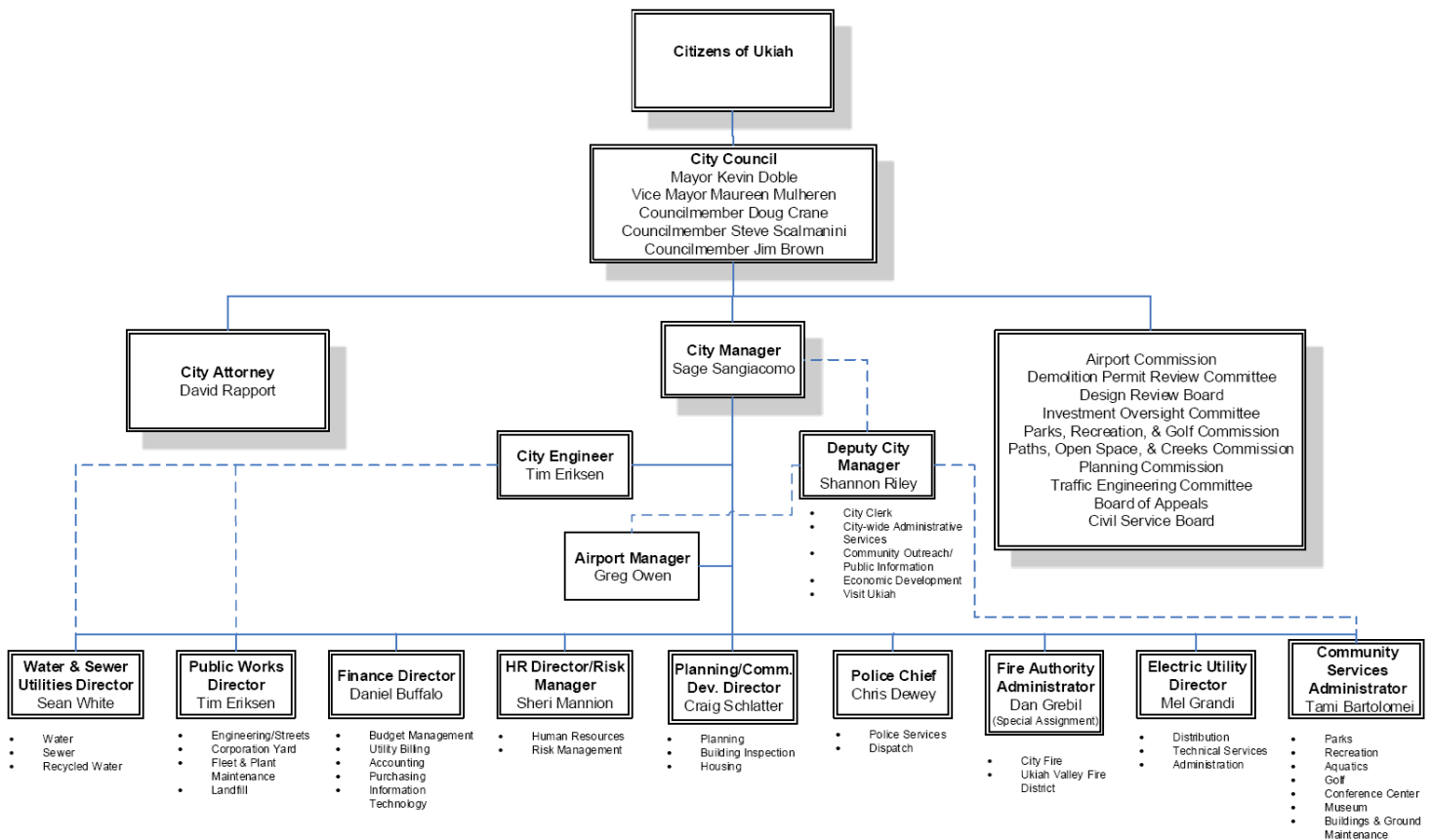
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CITY ORGANIZATIONAL CHART





Our Core Values:

PROFESSIONALISM

SERVICE

TEAMWORK

INNOVATION

SAFETY

More information on our core values can be found on the city's website,
www.cityofukiah.com/eep.

Our core values are what drive us to better serve our community by creating a culture of positivity, inclusion, and professional betterment. These values are as follows:

PROFESSIONALISM

We demonstrate professionalism through proficiency, reliability, and our drive to make opportunities happen.

- We strive to promote trust and confidence by being respectful, truthful, open and compassionate in everything we do.
- We are dedicated to continuous improvement and professional growth.
- We embrace our professional and social responsibility to our community.

SERVICE

We inspire confidence in our organization and our team members by consistently providing exceptional service.

- We meet the needs of a diverse community through dynamic, creative, and thoughtful service.
- We achieve tangible results through eagerness to find solutions and provide service.
- We are accountable for our actions and take ownership of our deeds.

TEAMWORK

We believe in creating an environment that fosters teamwork and processes that support equal opportunity, collaboration, and commitment to common goals.

- We inspire everyone to make a difference and celebrate success by valuing and recognizing each contribution.
- We believe that open, honest communication builds trust, which is the foundation of any relationship—whether it's with our employees or our community.
- We maintain a positive and engaging atmosphere where balance and fun are valued.

INNOVATION

We work to discover practical solutions, challenge prevailing assumptions, and create new ideas that prove useful.

- We are actively engaged in seeking strategic solutions and partnerships that will more effectively serve our community and our team members.
- We foster a culture of innovation that balances creativity with responsibility and sustainability.
- We are open to change and support and encourage suggestions from employees and the community.

SAFETY

We strive to keep our community and our workplace safe and healthy.

- We ensure the vital needs of our community are met through the protection of each other, the environment, and our assets.
- We foster a healthy community by ensuring accessibility and high quality programs and services for our citizens.
- We ensure the safety of our team-members and are well prepared for emergencies through effective and ongoing training and education.

CITY COUNCIL'S STRATEGIC PLAN

The Ukiah City Council, through a strategic process of discussion, observation, and education, has developed the following set of focused priorities and strategies. The four identified areas are in no way all-encompassing of the City's scope of work nor are they finite; rather, the strategic planning process is evolutionary and often vision-based. All of these areas work to further promote the vibrancy and sustainability of the Ukiah community and the organization.

Outcomes

The primary outcomes for the Strategic Planning Process are threefold:

1. Create alignment among the Councilmembers about the top strategic priorities for the City of Ukiah.
2. Develop a set of operational principles that will guide the practices and decisions of the council in focusing the strategic priorities.
3. Identify specific mechanisms for tracking these strategic priorities over time that will allow the Council and City Staff to make the necessary adjustments to achieve the strategic priorities.

General Principles

A set of accepted guidelines formed to capture values and priorities that transcend directly to the strategic plan.

- Our strategies and approaches maintain or enhance the unique positive characteristics of our community.
- Our decisions reflect fiscal responsibility, reliability, sustainability, and affordability with an understanding and consideration of impacts to the entire organization.
- We look to partner with our community members to promote greater ownership and involvement in their services.
- We look for strategies that increase efficiencies while enhancing customer service.
- Where applicable, we adjust rates and fees to reflect changes in the economy and cost of services.

Strategic Planning Areas & Initiatives

- Develop a prioritized plan for maintaining and improving public infrastructure.
 - *Continue the development and maintenance of a comprehensive Capital Improvement Plan.*
 - *Identify and/or develop funding for essential and vital infrastructure for the long-term.*
- Planning Valley-Wide takes place based on sound planning principles.
 - *Review and revise land use planning documents to be reflective of the long-term vision for the community*
 - *Analyze and consider opportunities for regional partnerships that support or improve the delivery of municipal services*
- Facilitate the development of a sound local economy that attracts investment, promotes economic diversity, supports businesses, creates employment opportunities, and generates public revenues.
 - *Identify and remove barriers to economic development while leveraging economic opportunities*
 - *Develop and preserve the downtown historic place as a regional center of civic and economic activity*
- Council and staff work together to create a more responsive and effective workplace environment.

- o *Promote core values that are embedded in the operational culture of the organization*
- o *Develop open communication and workflow practices that cultivate invested team members and community awareness/involvement*



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ukiah
California**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director

COMMUNITY PROFILE

Incorporated

Ukiah, incorporated in 1876, operates a full range of municipal functions including public safety, public works, community development, and community services. Furthermore, the City of Ukiah provides electric, water and wastewater utilities for its residents and operates an airport, golf course, museum, and conference center.

Government

Ukiah is a general law city operated under a council-manager form of government in which policy is set by a five-member council, elected at large to four-year overlapping terms. Council members must be residents of the City. The positions of Mayor and Vice-Mayor are chosen by the Council through its own policy and rotates among its members. The Mayor



conducts the Council meetings and represents the City in ceremonial occasions.

The Council serves as the policy board for the municipality. It provides direction, establishes goals, and sets priorities for city government. In addition to serving as the policy makers for the community, the City Council is also responsible for numerous land use decisions within its borders, including the General Plan. The City Council appoints the City Manager and City Attorney, and all members of advisory boards and commissions.



Location

Ukiah is located along the busy Highway 101 corridor, just two hours north of the Golden Gate Bridge. It is a perfect hub between the Bay Area and the Oregon border, and is also situated near the east/west intersection of Highway 20, providing access to the Central Valley and the Coast.

County

Mendocino (Ukiah is the county seat)

Area and Elevation

4.7 square miles at 633 feet above sea level

Population

Our population of 16,314 can be deceiving. Because Ukiah is the County seat and the business/education/shopping center for much of Mendocino, Lake, and even Sonoma Counties, our weekday population swells to roughly 35,000. The surrounding area—within a 30-minute radius of Ukiah—is home to over 104,000.

Education

The Ukiah area offers big-city educational opportunities in a small-town environment. Ukiah Unified School District provides traditional public schools, as well as a Spanish-immersion elementary school, a Montessori-based charter school, a Waldorf based charter school, an independent study-focused charter school, and more.

Other options include a private Waldorf school, a private Catholic K-8 school, and the Instilling Goodness/Developing Virtue Buddhist school. Furthermore, the University of California Davis's Hopland Research and Extension Center is one of nine operated by the UC Division of Agriculture and Natural Resources, and Mendocino College, with its 127-acre campus enrolls over 5,000 students each term.

Lifestyle and recreation

Ukiah is the only place where you can sip wine from America's greenest wine region or sample a locally brewed ale, hike amongst some of the tallest redwood trees in the world, and relax in a naturally warm and carbonated mineral spring...all in a day. Ukiah is where the redwoods meet the vines, a place where year-round events draw locals and visitors together, and where the entrepreneurial spirit is alive and well.

In the historic downtown, Ukiah's up-and-coming dining scene and the surrounding wineries have garnered attention from *Wine Spectator*, *VIA Magazine*, *Wine Enthusiast*, and more.



Sunset Magazine praised Ukiah's "19th-century architecture, charming tree-lined neighborhoods, and its laid-back vibe."

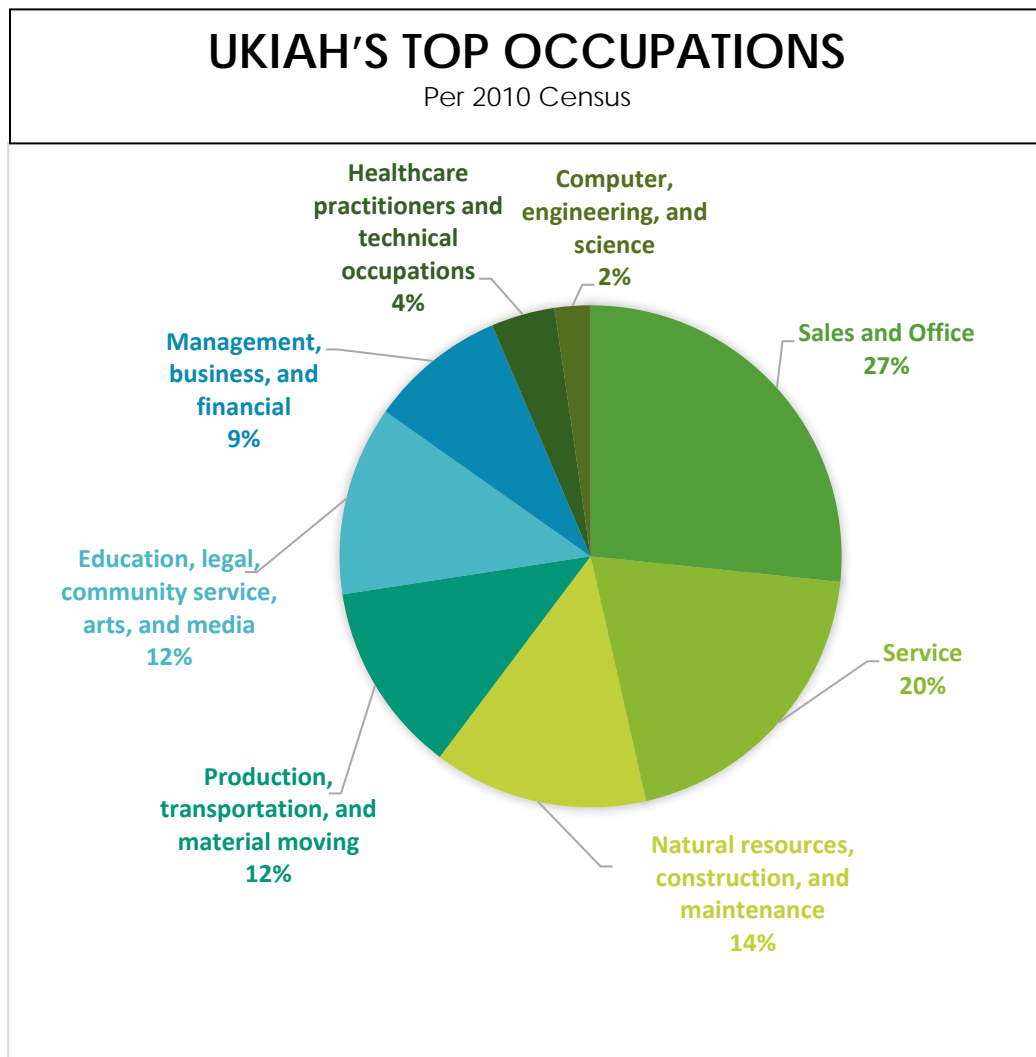


With 16 parks, five sporting areas, five tennis courts, municipal swimming pools, a rail trail, and recreation classes for all ages, there is no shortage of things to do here. New programs and activities are regularly being added, like the first-ever *Ukiah On Ice* skating rink, and facilities are always being developed and improved.

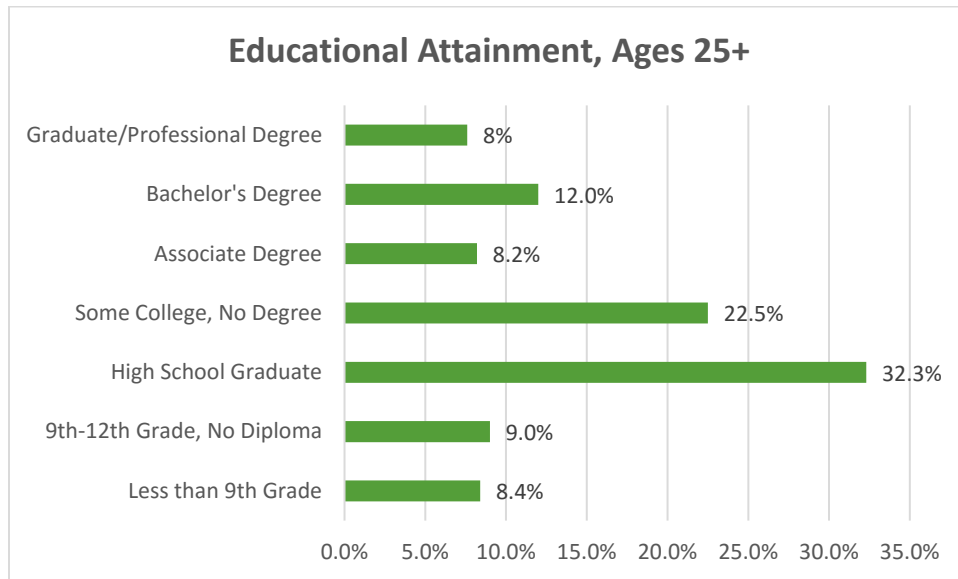
Local economy and employment

Ukiah serves a population of over 104,000 within a half-hour radius. This allows the city to have services, shopping and dining beyond what most cities our size would be able to accommodate. Leakage studies and sales tax data demonstrate that Ukiah effectively serves more than just our residents—and also shows that we can support even more sales-tax generating business.

The largest employment sectors are in sales/administration and service, together comprising 47% of the local area jobs. Additionally, the entrepreneurial spirit is strong here, with more-than-average self-employed. Unemployment has been on a downward trend, and in the spring of 2017, the Bureau of Labor Statistics reported that the rate in Ukiah was 5.4%.



Over 50% of the labor force, ages 25 and up, is comprised of individuals who have attained at least some college education, as seen on the chart below.



Small businesses

The City of Ukiah believes that small businesses are the foundation for economic vitality in our community. These businesses provide a rich and diverse experience and create a unique atmosphere that is essential to the fabric and preservation of our "small town". In fact, preservation of the distinct character of our business district can form the City's definition of its uniqueness and a sense of place for our families, friends and tourists alike. As such, we strive to provide services and resources that facilitate the retention and success of our small businesses.



THE
MARKS BLDG.
EST. 1889



Ukiah
Brewing Co.
& RESTAURANT

W PERKINS

UKIAH BREWING
COMPANY & RESTAURANT

OPEN

Lunch and Dinner

TO
U.S.
101



CITY MANAGER'S BUDGET MESSAGE

The Fiscal Year 2018-19 Budget presented in the following pages provides a balanced fiscal spending plan for services and capital improvement projects as directed by the policies and objectives of the City Council.

I am proud to represent the team members at the City of Ukiah, who are dedicated to ensuring a quality of life that supports the diverse needs of our citizens and businesses while preserving the unique character of the Valley. We have a strong sense of purpose because we live and work among our family, friends, and neighbors who rely on our services. We continue to foster this culture by embedding the core values of professionalism, service, teamwork, innovation, and safety into every aspect of our work.

Together, we are committed to tackling our biggest challenges and preparing our community for a vibrant future. Some highlights include:

- **Infrastructure improvements:** Infrastructure development will continue with the construction of three of the four phases of the recycled water system and ongoing electrical system improvements. In addition, revenues from Measures Y and Z will ensure there is a sustained effort to rebuild and maintain our local streets with more than \$3 million dedicated in this year's budget.
- **Leveraging partnerships:** Partnerships are a cornerstone to our expanding success. In the last year, the City and the Ukiah Valley Fire District signed a joint operating agreement that provides the framework for merging and expanding operations under the newly created Ukiah Valley Fire Authority for valley-wide fire and emergency response services. In addition, the Ukiah Police Department has engaged with the County of Mendocino and other service providers in an effort to address homelessness while limiting enabling factors.
- **Facilitating housing:** The City will continue to deploy a housing strategy that promotes the development of all types of housing, including market rate. Likewise, the City will continue to seek out economic development opportunities to grow, retain, and attract private investment and jobs.
- **Protecting reserves:** Over the next fiscal cycle, revenues are projected to grow but are closely paced by expenditures. Reserves are adequate and remain within the fiscal parameters established by the City Council. However, specific attention to the Wastewater Enterprise will be needed as a rate review has been delayed and the fund balance has been depleted due to the litigation by the Ukiah Valley Sanitation District.

- Balancing labor expenses: Overall, the largest annual operational expenditures are in labor costs, which are anticipated to rise with continued reform to the State's retirement system and upcoming labor negotiations. The City will have to closely monitor labor costs and make adjustments where necessary for long-term sustainability.

The City of Ukiah provides a diverse set of municipal services in a business model that is organized to promote efficiency and leverage an economy of scale to keep administrative overhead costs low. These costs are shared by all departments through an allocation plan that is also detailed within this budget, and we are pleased to operate at about a 6% administrative overhead rate.

This year's budget is also accompanied by a five-year capital improvement plan that begins to strategically identify future infrastructure projects and vehicle/equipment purchases. Capital improvements preserve and enhance the quality of life in Ukiah by methodically planning for our future.

The budget presentation continues to evolve as we design a financial environment that is accessible and reporting that is technically strong and readable. To complement the document, we are deploying an electronic platform called OpenGov which will provide public access to the City's financials for comprehensive transparency. Direct links to OpenGov are cited throughout the budget document and can also be accessed from the City's website at www.cityofukiah.com.

We look forward to ongoing engagement with our community as we review, improve, and streamline operations and invest in public infrastructure.

Respectfully,

A handwritten signature in blue ink, appearing to read "Sage Sangiacomo".

Sage Sangiacomo
City Manager

2017-18 Fiscal Year in Review

In addition to the regular day-to-day work that our team members carried out toward the goal of providing the highest level of service delivery, the teams also realized the following accomplishments in 2017-18:

- The **Police Department** saw a significant decrease in crime last year in our community. Officers solved 77 percent of the reported violent crimes, compared to the statewide average of 45 percent. We also solved 53 percent of the reported property crimes, compared to the state average of 12 percent. The Police Department implemented new body-worn cameras, vehicle cameras and tasers for our officers. These devices help document activities in the field, serve as a record of officer activity, provide video evidence and documentation. The new tasers will replace ten-year-old tasers and have been found to be extremely effective in providing officers with use of force alternatives.
- The **Finance Department** continued to evolve into a more efficient, productive, highly capable operation. FY 2017-18 saw a significant investment in the Department's team members, engaging individuals in training and professional development opportunities from advances accounting and management to best practices in customer service. Additionally, the Department developed a framework for a five-year capital improvement program (CIP) that will guide the City's current and future investments in its streets, parks, and utilities.
- **Economic Development** and the Parking Ad Hoc Committee have performed a detailed analysis of the Parking District and developed recommendations to create a more efficient and sustainable system. These recommendations have been presented at three public workshops and will be considered by the full Council.
- The **Fire Department** took the major step of agreeing to a Joint Powers Agreement for shared management of fire services between the Ukiah Valley Fire Authority and the City of Ukiah. A cost apportionment plan and Employee Transfer Agreement were signed, making all career firefighters City employees.
- **Recreation** had a busy and productive year in 2017-18. Team members successfully partnered with Ukiah High students and staff to host a baseball camp, ran a softball tournament fundraiser, and replaced the degraded mural at the Pool. Additionally, the divisions added two free family events at Observatory Park with telescopes, bounce houses, and organized activities; added a Children's Triathlon event with over 120 participants; coordinated "Strike Out Cancer" softball tournament, which raised \$1,000 for the Mendocino County Cancer Resource Centers; experienced a record high of 836 swim lessons taught at the pool by our Aquatics staff; experienced a record high number of Youth Basketball participants with over 1,200 registrations; and successfully managed the Ice Rink special event, adding full concessions to operations.

- The **Grace Hudson** Nature Education Project completed all major infrastructure elements, as well as the planting and nurturing of native flowering plants, shrubs, and grasses. In December, the new Museum Director joined the team and began the ongoing process of becoming acquainted with the Museum, the community, the Sun House Guild, and the Endowment Fund Board. In addition to managing the operations of the Museum, the new director has been assessing critical needs, gathering stakeholder input, and considering ideas for the Museum's future.
- The **Community Development Department** (formerly the Community Development and Planning Department) completed a restructuring in FY 17-18 to provide a higher level of customer service and deliver housing and economic development services in support of the City's strategic goals.
- The **Electric Utility** team is working every day to better your system so when you want to be warm, cool or just turn on a light, you can. In the past year, the City has invested over \$2,500,000 in improvements and maintenance to ensure Ukiah will have power all day, each and every day. Significant engineering is being done to ensure the electric system is maintained and designed to preserve your investment. Over the years, the City Council has invested in green renewable energy generating plants. The City continues to evaluate every cost-effective source of renewable energy for our customers. The City will continue to invest in capital and renewable energy sources next year and beyond.
- **Public Works** has begun the implementation of Measure Y funds for the improvement of all streets throughout the city. In this effort, the establishment of a Construction Management and Inspection Team has been implemented, as requested by Council.
- The **Water Division** of the **Water Resources Department** successfully completed the development and installation of Wells 4 and 9. These wells are two new sources of groundwater extraction that will be available for the community for many years. In addition, approximately a mile of water mains was replaced on Washington Avenue, Luce Avenue and Observatory Avenue.
- The **Wastewater Division** of the **Water Resources Department** successfully replaced over a mile of sewer mains and service laterals on Luce Avenue and Observatory Avenue. In addition, the installation of a barscreen was completed to protect the Influent Pump Station pumps from future failures resulting from inappropriate debris in the waste stream.
- The **Recycled Water Division** of the **Water Resources Department** began construction of Phases 1 through 3 of the Recycled Water System. This will provide approximately 1.2 million gallons of water per day to the Ukiah Valley.

- At the **Ukiah Municipal Airport**, you can now fuel your aircraft twenty-four hours a day, seven days a week with the new twelve-thousand-gallon self-serve Avgas tank.

2018-19 Looking Ahead

Departments and Divisions have tailored their individual goals with the four strategic planning areas established by City Council; planning for public infrastructure, employment of sound planning principles to the City and greater valley, promotion and strengthening of economic development, and improving the organizational workplace environment.

Additional department-specific priorities were also identified during the budget process, and we worked to finance those activities accordingly.

The budget presents an emphasis on service delivery and focuses resources to Council directed priorities while maintaining a balanced and sustainable budget. Public Safety services and utility operations remain a priority focus and represent the majority of the City's annual budgetary spending. Other critical components are Personnel and Economic Development.

Personnel. A continued goal is to retain and attract the highest quality and most productive team members. Given our limited resources, we rely on team members that can fill multiple functions and desire a rewarding and challenging work environment.

We have successfully recruited for a broad range of critical positions; over the past year, several key leadership positions were replaced due to retirements and natural attrition. In the upcoming year, we will continue to build a strong and skilled workforce. With attrition comes an influx of new approaches, but also the loss of institutional knowledge and expertise. To ensure the best utilization of our workforce, cross training and knowledge/task base development remains a priority.

All departments and divisions during the budget process were asked to examine the training needs of their team and bring forward an appropriation proposal to meet current year objectives. Training and leadership/career development works to unlock the full potential of our team members and pays dividends in greater service outcomes at a reduced cost.

Economic Development. The City has emerged as a leader for economic development activities in Mendocino County. Partnerships with both private and public entities is the cornerstone of our approach.

The City's economic development efforts are focused primarily on business retention and recruitment, and partnership with the Community Development Department to facilitate the development of housing, both market rate and affordable. The strength of our business community relies on the availability of housing for its workforce, so these two efforts go hand in hand.

Staff has been very active in pursuing a regional economic development approach. As the County seat and the business, medical, and education hub for parts of three counties, we recognize that we serve a much broader population base than just Ukiah residents. While this often means increased costs and workload for some departments, there is also a benefit to our business community and an expanded tax base for the City's General Fund. Therefore, it behooves us to look beyond our city limits for collaboration. For example, the Visit Ukiah program promotes all areas and events within a half-hour radius of Ukiah, knowing that visitors to the outlying areas are likely to stay in Ukiah's hotels and shop and dine in our community.

In the absence of redevelopment, Staff has utilized Community Development Block Grant (CDBG) funds to provide low-interest loans and technical assistance to small businesses. Also, we invest in partnerships with organizations including the Greater Ukiah Chamber of Commerce, the Ukiah Main Street Program, the West Company, and the Economic Development and Financing Corporation, who provide other specialized services to the business community.

With the addition of Costco, new lodging, and much more, Ukiah is well poised for strong economic growth in the coming years. Our Economic Development team is committed to facilitating that growth in a way that preserves Ukiah's unique character and its balance between large industry and small, independent businesses.

Citizen engagement. We continue to work to improve citizen engagement, customer service, and relationships with our local businesses. Communication and partnerships are critical to understanding, developing and delivering services. The City has created a multidiscipline taskforce that is working to improve and align services with the organization's core values. However, a consistent and unified approach for communication and engagement must be developed over the next year.

Service delivery. The City focuses on efficient, effective, and economical service delivery that has a meaningful and positive impact on health, comfort, and happiness. This focus supports the City's efforts in making difficult decisions among competing priorities while delivering and demonstrating value in the services provided. The City continues to ensure Ukiah residents get the services they need and want, as well as getting value for the tax dollars spent delivering those services. Innovation is a key element in improving service delivery.

The City Manager's Office has commissioned two Innovation Teams, comprised of volunteer City team members, led by two department heads. The mission of these teams is to elevate the process of finding ways to reduce costs and enhance service delivery. One team is working on approaches to homelessness issues while the other is working on internal efficiencies.

Capital Highlights

The City has engaged in the preparation of a comprehensive capital improvement program (CIP) budget. The CIP will outline in specificity the programs and projects identified by management, and desired by Council and the community of the highest need in Ukiah with at least a five-year outlook. Our goal has been, and continues to be, to focus on those projects that will yield the greatest return on investment or that are in the most urgent need of attention. Through this process, staff will plan for the long-term needs of the City's infrastructure and coordinate activities across departments.

In coordination with the CIP schedule, listed in the operational budget document, the City will be using an OpenGov platform as a project tracker. The CIP will be broken out into seven major sections: Streets & Rights-of-Way, Infrastructure, Information Technology, Facilities, Buildings and Land, Vehicles and Machinery & Equipment, Future Capital Projects, and Unfunded Projects. Each area will contain the items approved by the Council and an additional section under Equipment for projects that are unfunded. The project tracker allows for real time tracking of projects with updated data daily and narrative updates quarterly. Internal and external customers will be able to review projects that are of interest at any time.

The City has budgeted specific projects and capital outlays for 2018-19 that represent the most critical of the City's needs and the best use of resources for capital purposes.

A full list of this year's capital expenditures can be found in the Budget in Brief Section later in this presentation. The following are among the most notable:

- Recycled Water Project Phase 1-3 construction from the Wastewater Treatment Plant north to the Ukiah Sports Complex
- Redwood Business Park infrastructure improvements and Airport Park Boulevard reconstruction
- Caltrans right-of-way traffic improvements at Highway 101/Talmage Road
- Airport acquisition of an Avgas self-serve tank allows pilots to fuel their own airplanes 24 hours per day, 7 days per week
- Replacement of the failing Pressure Zone 2 South Water Tank in the western hills to retain the needed ability to store and distribute water; this tank is one of the primary storage tanks in its zone
- Fire equipment, including a Type-VI wildland fire engine.

Of particular importance to the citizens of Ukiah is the new revenues from Measure Y and how they will be deployed to improve our streets. The recommended budget demonstrates a complete budgetary accounting of

the utilization and reservation of funds generated by Measure Y to repair and maintain City streets and public rights-of-way. This includes using Measure Y resources to augment and enhance currently scheduled projects to ensure they are done well to maximize their benefit and longevity.

Housing Highlights

With a rental vacancy rate below 5% and limited new homes coming available for purchase, there is need for both affordable and market-rate housing units in Ukiah. City leaders continue to hear from local employers about the need for housing.

To address this need, the City Council adopted a two-part housing strategy for Ukiah. The strategy focuses on 1) incentivizing affordable housing development through deployment of funding through the Ukiah Housing Trust Fund; and 2) analyzing zoning policy for regulatory relief to facilitate the development of middle-income units. The City's Community Development Department also added a new Housing Division to more fully focus on the housing issue.

This strategy has produced results. Three applications received awards of funding or support through the Ukiah Housing Trust Fund application process, which could result in 151 new affordable housing units. The City was also able to increase density, leading to potentially more middle-income and affordable housing units, through the adoption of a new residential density calculation ordinance, and streamlined the process of developing accessory dwelling units.

In FY 18-19, the City will continue its focus on addressing the need for housing in Ukiah. Through the Ukiah Housing Trust Fund, the City will incentivize the development of infill vacant and underutilized parcels. The City's Housing Division will also utilize new and existing funding to implement programs and projects through the Community Development Block Grant (CDBG) program and Home Investments Partnership Program (HOME).

Through all of these efforts, the City expects to assist in increasing the supply of middle-income and affordable housing units by over 200 in the next 2-3 years. This, in addition to housing projects just outside City boundaries, should significantly impact the supply of housing in the Ukiah Valley.

Financial Highlights

Management is pleased to present a balanced operating budget for FY 2018-19. Through the use of regular revenues to fund ongoing costs, as well as one-time resources to fund irregular or one-time expenditures, the general fund remains well capitalized with an appropriate reserve, while water and electric funds strengthen further, even engaging in capital projects nearly impossible to fund with existing revenues just a few years ago. The wastewater enterprise, however, continues to face challenges moving forward, but we continue to execute the strategy approved by Council to meet those challenges.

A few of the most significant highlights are as follows:

MEASURE P

Measure P, passed by a simple majority (50 percent plus 1) of Ukiah voters in November of 2014, is a general (unrestricted) transaction and use tax. A general, unrestricted tax is one that can be used to fund any program, function, service, or project at the discretion of the City Council. It is not a special, restricted tax, which would require approval of two-thirds of the voting public. It continued a sun-setting transaction and use tax, known as Measure S (2005), accompanied by an advisory Measure T (2005). Measure P, however, was passed with no advisory measure.

Public Safety Appropriations. The general fund will continue to be committed to funding public safety with the use of Measure P proceeds in 2018-19. The majority of this increase is due to additional staffing, retirement plan costs, and the replacement of aging fire safety equipment. Specifically, for Fire, the City has contributed a greater amount of general fund resources, as the property tax revenues collected within the unincorporated area are insufficient to meet the fire protection standards desired by the community. In order to support sustainability in the years to come, long-term strategies to meet the public safety service needs of our community must be developed in collaboration with partnering service providers and the County of Mendocino.

The Purpose of Measure P is to augment public safety expenditures to provide a higher level of police and fire service to the community. Amounts collected from the tax are to be used in addition to the commitment of the general fund and not in replacement of.

MEASURE Y AND STREETS

Measure Y, passed by a simple majority (50 percent plus 1) of Ukiah voters in November of 2016, is a general (unrestricted) transaction and use tax. Similar to Measure P, this general, unrestricted tax is one that can be used to fund any program, function, service, or project at the discretion of the City Council. It is not a special, restricted tax but was accompanied by an advisory Measure Z (2016).

The Purpose of Measure Y is to augment general expenditures on streets and public rights-of-way. Amounts collected from the tax are to be used in addition to the commitment of the general fund and not in replacement of. The recommendation presented here is a prudent use of amounts collected from Measure Y, including the establishment of a project reserve for additional projects.

LIABILITY AND WORKERS COMP INSURANCE

Costs are expected to increase further in 2018-19. Of note, for the next several years is the commitment made by the City to ensure adequate funding for its liability and workers comp claims by its insurer, the Redwood Empire Municipal Insurance Fund (REMIF). This means increased contributions to REMIF, which will be funded by reserves in the City's liability fund.

The HR and Risk Management Department will continue to implement a strategy to curb the expenses related to worker's comp--in particular, getting our team members back to work following an injury as quickly as possible. Fortunately, other health insurance costs are anticipated to rise by only a nominal amount, in part due to the City's decision with its partner agencies to be self-funded through REMIF.

THE UTILITIES

The **Water enterprise** will continue to experience increased costs; however, the restructured water rate schedule will continue to sustain its operations and capital plans, with a focus on enhanced maintenance. **Wastewater** activities will focus on maintenance as well, including inflow and infiltration (I&I) identification/mitigation, infrastructure rehabilitation, and addressing disposal costs. As was identified last year, a thorough evaluation of rates for wastewater services must be completed for the enterprise to find sure footing moving forward. Additionally, both water and wastewater will continue to participate in the effort to implement recycled water in the City of Ukiah. It is a matter of disposal for the wastewater system and one of increased capacity for the water enterprise. For both, it is an effort to exercise best practices in municipal water and wastewater services and in environmental stewardship.

The **Electric Utility** will move forward with a number of infrastructure projects this year to improve the reliability and efficiency of the City's power grid. Of particular note will be its efforts to implement an automated meter reading system (AMI), which will provide the Utility and City customers with greater control of power distribution and use.

Revenues:

The City receives revenue from a variety of sources. Many of those revenues are to be used to support specific purposes. They come in the form of grants, subventions, charges for services, and other fees. We typically track those sources in funds called special revenue funds either because of legal requirements or because the City wants to track them and the activities financed by them separately from other revenue sources.

Then there are general revenues, which are accounted for almost entirely in the general fund. They predominantly can be used for any services or activities deemed necessarily and/or desirable by the City Council and the community.

General revenues collected in the general fund are comprised primarily of taxes in the form of sales and property. The former by far is the most significant in terms of volume and volatility because it is directly related to the economic health of our City and, by proxy, is an indicator of economic conditions of the greater regional economy, the state, and even the nation. Property taxes are much more stable and consistent.

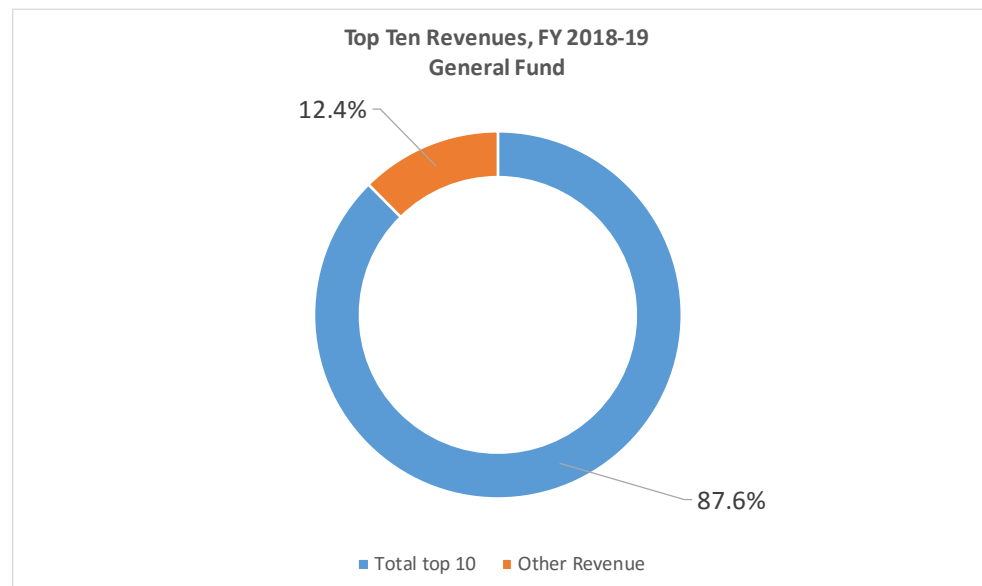
The information presented in this budget document is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates. Understanding that property and sales taxes generate the City's largest two sources of general

revenue, it is important to look at the economy in the context of people's wherewithal for producing general fund tax revenues.

Here we discuss our major revenue sources, principally taxes and user fees (such as water, wastewater, and electric rates). Further, we examine the major sources of revenue to the general fund, as they are truly the only source of discretionary resources for the City.

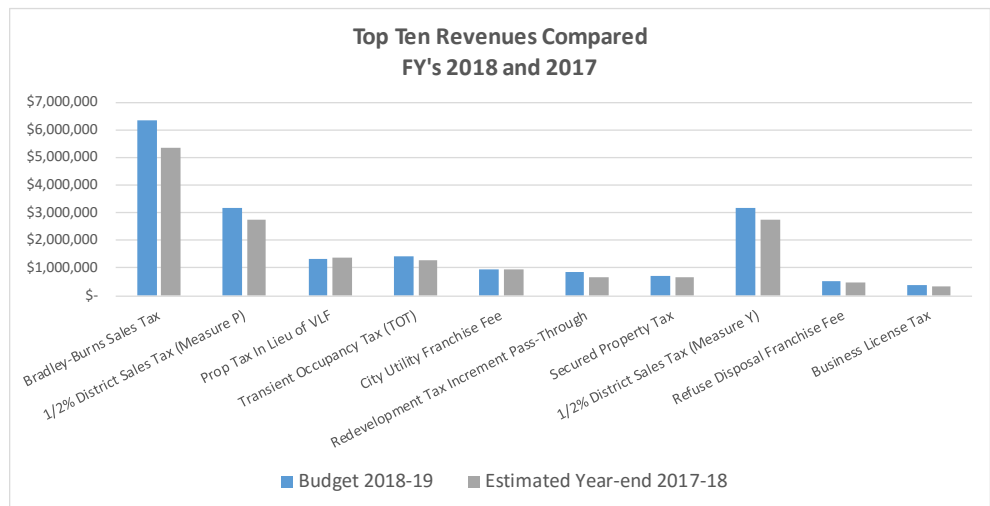
General Revenues - Top Ten:

The City's top ten revenue sources account for nearly 89 percent of total general fund income. Focusing on these sources can provide an excellent understanding of the City's revenue position.



Overall, these key revenues are expected to perform even stronger in 2018-19 than in the year prior. This is not unexpected, as resources from Measure Y and the Costco project will enhance the economic base of the City and the greater valley. Further, as Ukiah continues to grow as a regional center of commerce, we will see that economic base expand and deepen.

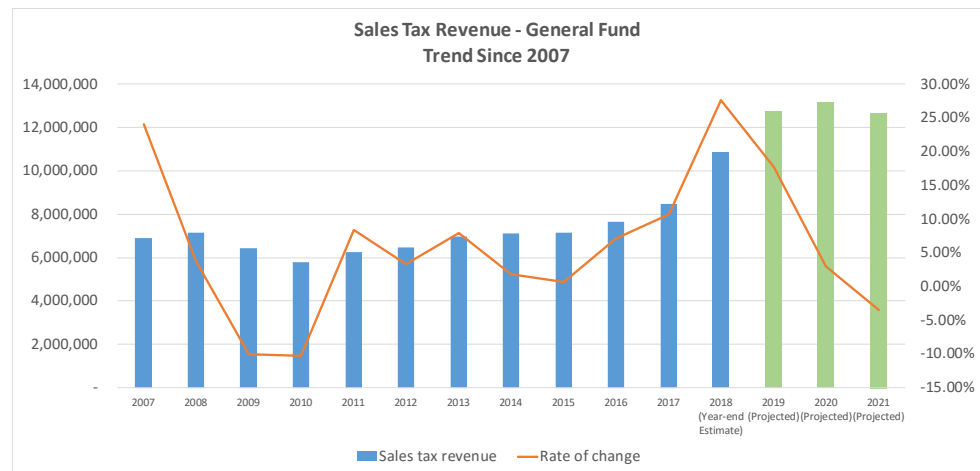
TOP 10 - GENERAL REVENUES	Budget 2018-19	Estimated Year-end 2017-18	Percent Change	Percent of Total 2017-18 Revenues
Top 10:				
Bradley-Burns Sales Tax	\$ 6,359,036	\$ 5,359,036	18.66%	29.46%
1/2% District Sales Tax (Measure P)	3,197,694	2,739,137	16.74%	14.81%
Prop Tax In Lieu of VLF	1,311,000	1,369,766	-4.29%	6.07%
Transient Occupancy Tax (TOT)	1,400,000	1,266,046	10.58%	6.49%
City Utility Franchise Fee	950,000	937,379	1.35%	4.40%
Redevelopment Tax Increment Pass-Through	869,000	665,900	30.50%	4.03%
Secured Property Tax	709,000	675,918	4.89%	3.28%
1/2% District Sales Tax (Measure Y)	3,197,694	2,739,137	16.74%	14.81%
Refuse Disposal Franchise Fee	520,000	497,308	4.56%	2.41%
Business License Tax	390,000	342,104	14.00%	1.81%
Total top 10	18,903,424	16,591,730	13.93%	87.58%
Other Revenue	2,681,647	2,392,382	12.09%	12.42%
Total operating revenue	\$ 21,585,071	\$ 18,984,112	13.70%	100.00%



Sales Tax. The City collects sales tax from three sources: normal Bradley-Burns sales taxes (1 percent of taxable transactions), a ½ percent transaction and use tax, commonly referred to as Measure P reserved by the City Council for public safety purposes and a ½ percent transaction and use tax, known as Measure Y and reserved for street maintenance. These three tax sources are distinct and considered separate sources. Bradley-Burns sales taxes are referred to as “sales and use” taxes, levied on transactions based geographically in the City. Measures P and Y are referred to as “transaction and use” taxes and are applied to any taxable sale in the City as well as any sale where the use of the item is in the City. For instance, a car purchased outside the City but registered to, and therefore presumed to be used at, an address within would be levied the ½ percent on the purchase price.

All are general taxes and can be used for any regular, general governmental purpose. However, the City Council, through resolution, has made it very clear their intention is to use those resources to enhance public safety and street and infrastructure maintenance.

Overall, sales tax receipts (Bradley-Burns and Measure P) were up moderately from a year ago due in part to stronger sales in the City's retail sector. The addition of Costco to the City's sales tax base is expected to have a dramatic impact to revenues in the general fund. For 2018-19 the estimated amount of sales tax collected from Costco applicable to the Bradley-Burns 1% is \$1 million.



Property Tax in Lieu of VLF (Vehicle License Fee). These are property tax shares allocated to cities and counties beginning in FY 04-05 as compensation for the State's take of Vehicle License Fees (VLF). This revenue source typically follows regular property tax collections, discussed under "Secured Property Tax" below, and is expected to be up 0.50 percent compared to fiscal year 2017-18.

Transient Occupancy Tax (TOT). Commonly referred to as a "bed," "hotel," or "room" tax, this revenue source has performed strongly over the last two years, up nearly 15 percent from 2014-15 and more than doubling since 2010-11. Driven by increased tourism in the greater Ukiah Valley area and a larger volume of travelers heading north, this revenue source is poised to continue its growth trend for several more years. An addition to 2018-19 will be a new hotel, which is expected to generate \$100,000 in TOT revenue.

The TOT rate in Ukiah is currently ten percent; however, eight percent is considered general revenue to the general fund, which is what is reported here. The remaining two percent funds economic development and tourism enterprise, and is deposited to a special revenue fund.

City Utility Franchise Fees. This revenue source is a charge to the City's electric utility, AT&T, Comcast, Water, Wastewater and PG&E gas. Franchise fees are not taxes; rather, they are rents paid by utility providers to operate on or in City rights-of-way and City property, such as streets, sidewalks, parklands, etc. The rents are established by the City Council and typically

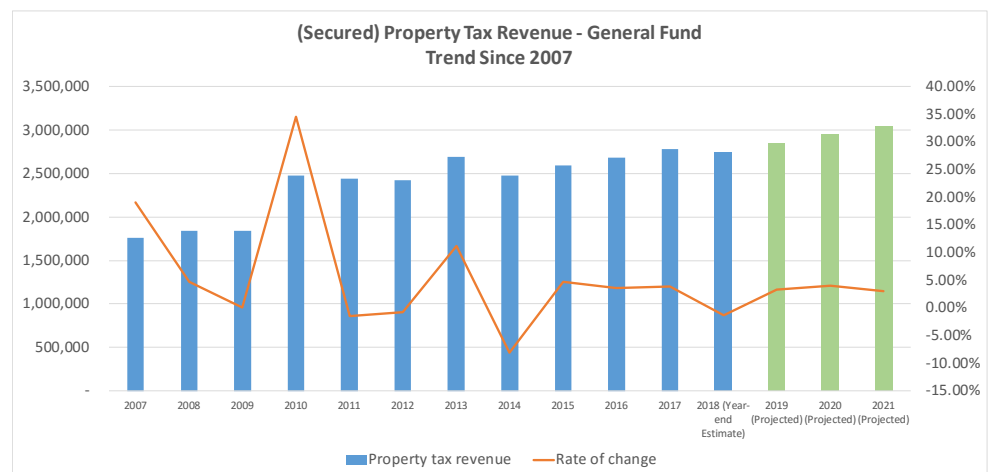
are correlated to gross revenues generated by the utility provider. Revenue from this source is expected to be higher in the coming year, as the implementation of the Utility’s adjusted rate structure continues.

Redevelopment Tax Increment Pass-Through (URDA Pass-Thru). After the dissolution of Redevelopment in California by the Legislature, the Ukiah Redevelopment Agency (URDA) was sent into receivership of a successor agency. Property tax increment revenue, once received by the former agency, was instead held in trust by the County Auditor-Controller in a specific fund, known as the Redevelopment Property Tax Trust Fund (RPTTF). Property tax increment collected in this fund would first pay the County Auditor-Controller’s administrative costs, then pass to the successor agency of the former URDA (City of Ukiah) to satisfy the obligations of the former agency, then to the taxing entities in the project area of the former URDA, including the Ukiah Unified School District and the County of Mendocino general fund. The City also receives a share of these residuals and deposits them in a specific account in the general fund, which is reported here.

This revenue source tracks relatively similar to regular (secured) property tax, although it is calculated from a slightly different derivative property tax base (tax increment). It is estimated to come in higher in 2018-19 due to a one-time allocation of available reserves from the Successor Agency.

Secured Property Tax. Traditionally, revenue from property tax was viewed as a very stable source. The housing collapse of 2008 tested that assumption. However, as the housing market continued to recover modestly in Ukiah, receipts came in slightly lower than the year prior. This was due to a combination of factors, including retroactive Prop 8 (1978) assessment adjustments and increased assessed values from housing sales. Slightly less than 11 percent of property taxes paid by property owners within the City are allocated to the City. The majority is distributed to local schools and the County of Mendocino.

As mentioned earlier, revenue from this source will continue to trend positively over the next few years as the County continues to process Prop 8 property value adjustments and as housing prices and home sales increase.



Refuse Disposal Franchise Fees. This revenue source is generated through a charge to the City's franchise solid waste hauler. As discussed earlier, franchise fees are not taxes; rather, they are rents paid by utility providers to operate on or in City rights-of-way and City property, such as streets, sidewalks, parklands, etc. The vehicles used to provide this service (garbage trucks) are heavy machines that wear streets more quickly and significantly than other commercial and non-commercial vehicles. Revenues from this source are expected to be higher in FY 2018-19 than in the preceding year because of increased sales by the hauler resulting from a revised rate schedule implemented in January of 2018.

Business License Fees. Businesses that operate within City limits are required to obtain a business license. The proceeds from the fees collected are available for unrestricted use in the general fund. Receipts are expected to be up nominally due to greater economic activity in the City. Additional business license taxes are collected within the Downtown Business Improvement District.

FURTHER REVENUE ANALYSIS

The City will serve as part of the countywide Oversight board to the Successor Agency to the former RDA and will be entitled to an administrative allowance to offset operating costs associated with the dissolution of the agency and the retirement of its obligations. This is an important financial resource to the City in ensuring a smooth transition away from redevelopment, but it is at risk of further State intervention and changes to redevelopment law.

Water and wastewater enterprise activities will continue to experience increased costs. The restructured water rate schedule will continue to sustain the water enterprise, but wastewater rates have not been adjusted in a number of years and will need to be evaluated this year.

Funding from other agencies is expected to increase with new transportation funding from the State and continued highway user tax (HUTA) allocations.

We will continue to evaluate and recommend changes to the City's fee structure to ensure fiscal sustainability in those activities that have specific benefit to users.

Finally, we will continue to explore new sources of revenue aggressively to ensure the City can maintain vital services to the community, including public safety, infrastructure improvements, and parks and recreation.

Expenditures:

Expenditure control is an important element of budget execution and financial resource management. The City Council and the City's management team exercise expenditure oversight during budget development and implementation to ensure finances remain structurally balanced and there are available resources to address the priorities of the community. Truly, it is a team effort.

The management team has been relentless in making sure that the City's budget remains structurally balanced both now and moving forward. This was accompanied by a detailed analysis of accomplishments and future objectives, to provide context to the numbers. The input of department heads and their budget team members was critical to this endeavor.

The following are changes of note in FY 2018-19. They are presented by major expenditure groups.

PERSONNEL:

Salaries and benefits are anticipated to increase from filling vacant positions, enhancing services in public safety and streets, and to cover increased health and pension costs. However, work needs to be done to ensure we retain and recruit the best workforce our community can afford. This budget includes reserving resources to that end. Please see the personnel schedule later in this document for additional detail on recommended staffing changes.

MATERIALS, SUPPLIES, AND SERVICES:

Operating expenditures will increase in the 2018-19 year as we invest in expanding capacity to meet our capital plans, train and develop our team members, and work toward meeting the primary goals of the City Council.

GRANTS AND LOANS:

Loans and grants will increase markedly as we look to deploy housing resources into the community, through a combination of grants and unspent redevelopment housing bond proceeds.

DEBT SERVICE:

Debt service will be higher in FY 2018-19, as full-year payments for debt issued in 2017-18 are realized. The City also will explore financing options for a Type-VI wildland fire engine.

CAPITAL OUTLAY (CIP):

This year is expected to be one in which the City will engage in significant capital projects. As was explored earlier in brief and further detailed throughout this document, we will engage in a variety of infrastructure projects, in addition to fixed asset replacement, primarily focused on recycled water and street and right-of-way rehabilitation.

OTHER SOURCES AND USES:

As part of its path toward maintaining fiscal sustainability, the City may rely on one-time uses of its fund balance/working capital to ensure the best possible level of service to its citizen. Recommended is the use of reserves and available fund balance/working capital sparingly from resources accumulated from past budgetary surpluses. Most of this will be used toward capital projects in electric, water, wastewater, and capital replacement reserve funds.

Other sources and uses are inflows and outflows that increase or decrease fund balance but are not considered revenues or expenditures. The predominant example would be transfers. For instance, a “transfer out” would be recognized if the general fund provided resources to a special revenue fund without receiving something proportionate. An example of this would be the general fund’s support of the Grace Hudson Museum, which is accounted for in special revenue fund with the intent that it might support itself with dedicated revenues, e.g. entry fees, facility rentals, etc.

Transfers into the general fund would be similar in characteristic. Another governmental, enterprise, or fiduciary fund may provide resources to it without receiving something in return. An example would be a gas tax fund transferring resources into the general fund so that the general fund could perform general street maintenance.

It should be noted and stressed: transfers are not the same as interfund borrowing. Such activity is a balance sheet activity and does not impact fund balance in total.

Fund balance is the remaining resources of a fund that can be used in the subsequent period, or budget year. Per generally accepted accounting principles (GAAP), the City characterizes its fund balance accounts as one of five main categories:

- **Nonspendable.** These are amounts not necessarily available but are nonetheless current enough to be liquidated and used. Examples include receivable amounts from long-term interfund borrowing and notes receivable.
- **Restricted.** These are amounts which can only be spent on specific activities prescribed by a third party, i.e. an entity other than the voters, City Council, or City management. An example would be amounts held by the fund derived from a grant by which the grantor has set the requirements as to how those proceeds are to be used.
- **Committed.** These are amounts designated by the highest level of the government’s authority (typically the voters or City Council) for discrete purposes. Further, the mechanism used to prescribe these amounts is one that is not readily created, altered, or otherwise reversed, e.g. an ordinance or voter initiative.
- **Assigned.** These amounts are similar to those characterized as committed but are more readily established, altered, or cancelled. The City Council or City Management can assign fund balance through resolution or budgetary policy, for instance. An example of this would be amounts designated as reserve by the City Council for exclusive use related to public safety or to act as a general rainy day reserve.
- **Unassigned.** These amounts are any that do not fall under the characterization of the aforementioned fund balance classifications described.

The Primary Funds: General Fund

The use of general fund resources by function are recommended as the follows:

Fiscal Year 2018-19

PROPOSED EXPENDITURES (by function)	Amount	% of Total
General and administrative	2,888,412	13.37%
Community development	912,638	4.22%
Roads and infrastructure	4,589,887	21.25%
Public safety	10,023,915	46.40%
Parks, buildings, and grounds	1,411,857	6.54%
Culture and recreation	996,104	4.61%
Administrative and internal service allocation	645,426	2.99%
Total appropriations	21,602,523	100.00%

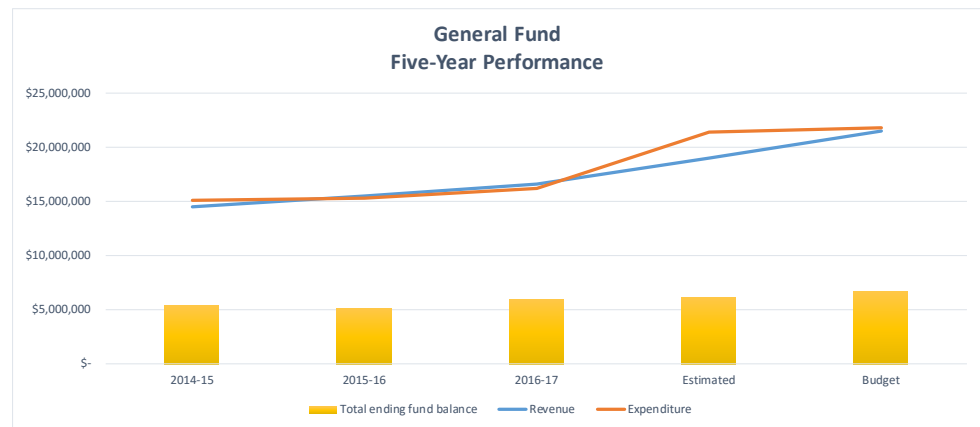
The general fund will remain well capitalized with an adequate reserve in 2018-19. We look to build those reserves further for specific purposes in the coming year, particularly to assist the City in ensuring it is able to retain and recruit personnel. An annual operating surplus is necessary to prepare for future cost of living increases for the workforce. Labor negotiations will begin this year, as contracts with the City's employee bargaining units are set to expire in September of 2018.

The City's general fund is its primary source of discretionary resources for the provision of service deemed necessary and desirable by the citizens of Ukiah and the City Council.

The schedule and chart below illustrate how the general fund has performed over the last five years, ending June 30, 2017, how it is expected to perform by the end of 2017-18, and how it is anticipated to perform by the end of 2018-19.

GENERAL FUND				2017-18	2018-19
Five-Year Trend	2014-15	2015-16	2016-17	Estimated	Budget
Revenue	14,493,862	15,554,906	16,433,817	18,984,112	21,585,071
Expenditure	15,099,745	15,363,009	16,202,045	21,130,003	21,602,523
Excess (deficiency)	(605,883)	191,897	231,772	(2,145,892)	(17,452)
Other in (out)	250,351	(337,962)	(153,894)	2,598,928	812,574
Change in fund balance	\$ (355,532)	\$ (146,065)	\$ 77,878	\$ 453,036	\$ 795,122
Beginning fund balance	5,715,426	5,359,894	5,213,001	6,026,789	6,479,825
Ending fund balance:					
Nonspendable	645,728	911,343	1,115,967	900,000	870,000
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	4,301,658	4,910,822	5,579,825	6,404,947
Unassigned	4,714,166	-	-	-	-
Total ending fund balance	\$ 5,359,894	\$ 5,213,001	\$ 6,026,789	\$ 6,479,825	\$ 7,274,947
Percent of revenue	37.0%	33.5%	36.7%	34.1%	33.7%

The general fund is estimated to end the 2018-19 year with a total fund balance of \$7.2 million, of which \$6.4 million is estimated to be available for spending. What is not available are amounts that have been loaned to other funds and other long-term receivables. Revenues received from Measure Y are accounted for in the general fund but are transferred in full to a capital project fund, Streets Capital (120) to finance streets and rights-of-way projects. The projected ending fund balance for June 30, 2017 and 2018 is 36.7% and 34.1% respectively, in compliance with Council-adopted reserve requirement of 25%.



Revenues flow into the fund from a wide variety of sources, including the top ten discussed earlier. Conversely, the general fund provides for a variety of services to the community, which are generally grouped as follows:

- General and administrative services (including, but not limited to, City Council, City Management, City Clerk, City Attorney, Finance, and Treasury Management)
- Public Safety (Police and Fire)
- Public Works (Engineering and Streets primarily)
- Housing and Community Development (Housing Program Administration, Planning, and Building)
- Parks and Recreation
- Capital Outlay

Business-type Activities:

The City provides various enterprise services, including water, wastewater, and electric. Water and wastewater are housed administratively within the Water Resources Department but are accounted for, like electric, in proprietary enterprise funds. Through the collection of fees and charges, these funds should collect revenues sufficient to finance costs associated with administration, operations, capital improvements (CIP), and debt service.

Enterprise activities are accounted for like a business in the private sector using the full accrual basis. This is starkly different from governmental fund accounting, which uses the modified accrual basis and is concerned only with current spendable resources, what we call fund balance. Drawing comparisons of information between the two methods can be challenging.

Although the City accounts and reports on these funds using full accrual accounting basis, here we present the activities of the water, wastewater, and electric enterprise funds in terms of working capital. Working capital is defined as the difference between current assets and current liabilities, which is closely approximate to the definition of fund balance in governmental funds. In other words, it is the resources available to meet ongoing operating, debt service, and capital activities in the near term. Non-cash expenses, such as depreciation and typically part of full accrual accounting, are excluded from this presentation.

The Primary Funds: Water and Wastewater Operations

Water funds are anticipated to strengthen further during the upcoming year with the implementation of the five-year rate plan; however, wastewater revenues will likely be less than current expenditures given several planned capital projects as well as the continued litigation efforts of the Ukiah Valley Sanitation District, which has inhibited the City's ability to refinance existing debt.

The Water Resources Department is committed to exploring ways to enhance revenues to meet service needs of the community. The engagement in an ambitious recycled water project is a large step forward in the endeavor, bringing tremendous benefit to reducing overall cost of water and wastewater services, as well as mitigating our impact on the environment.

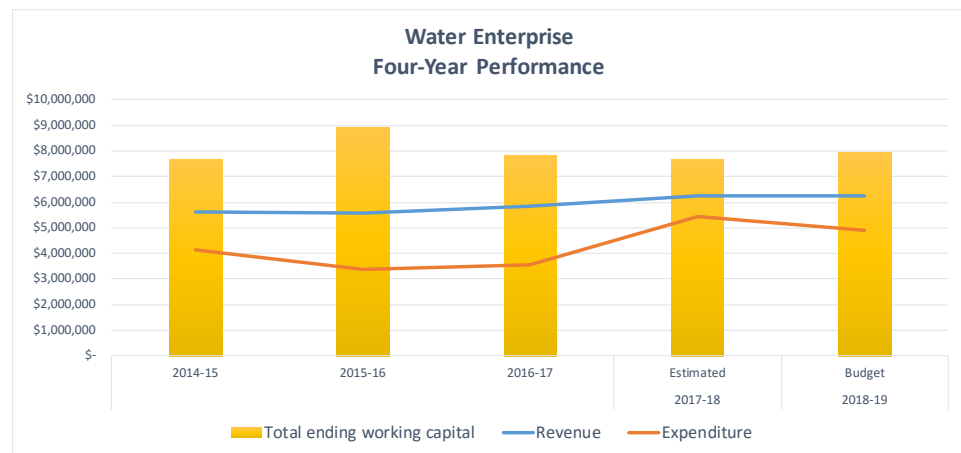
WATER ENTERPRISE OPERATIONS

Revenues from rates and grants are anticipated to exceed expenditures by \$784,612 across all water funds, bringing its estimated total working capital to \$7.4 million¹. A large portion of activity using available working capital will be in capital outlay, as several significant projects are being scheduled. The remaining working capital would be available to support operations, a comfortable cushion to protect operations for adverse conditions.

¹ Other in (out) in an enterprise fund represent other changes to working capital (defined as current assets less current liabilities) and are principally balance sheet transactions, such as the change of a long-term liability to a current liability.

WATER ENTERPRISE				2017-18	2018-19
Four-Year Trend	2014-15	2015-16	2016-17	Estimated	Budget
Revenue	5,637,489	5,593,811	5,839,414	6,225,968	6,230,420
Expenditure	4,155,823	3,371,327	3,548,489	5,418,492	5,445,808
Excess (deficiency)	1,481,666	2,222,484	2,290,925	807,476	784,612
Other in (out)	89,356	(978,187)	(3,343,782)	(1,000,000)	(1,040,000)
Change in working capital	\$ 1,571,022	\$ 1,244,297	\$ (1,052,857)	\$ (192,524)	\$ (255,388)
Total ending working capital	\$ 7,662,817	\$ 8,907,114	\$ 7,854,257	\$ 7,661,733	\$ 7,406,345

Due in large part to recent rate adjustments, the water enterprise is positioned strongly to ensure operations are maintained and capital projects can be engaged with adequate resources behind it.

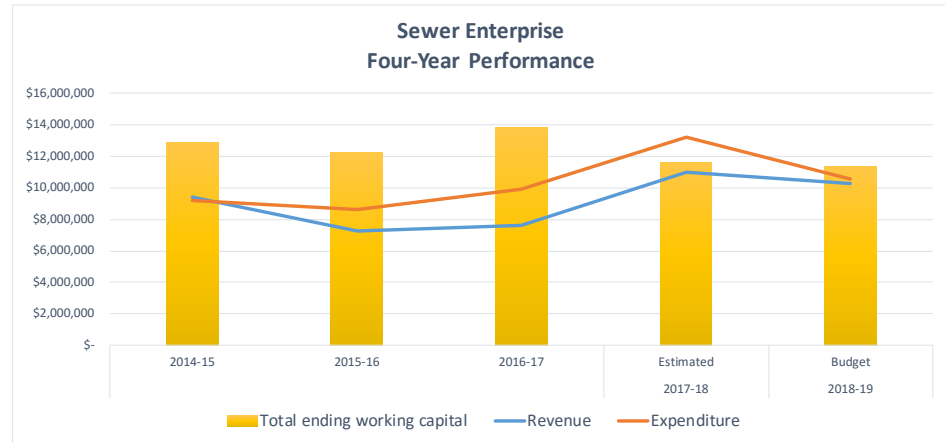


WASTEWATER ENTERPRISE OPERATIONS

Unlike the electric and water utilities, the wastewater enterprise is facing challenges financially. Expenditures are expected to exceed available revenue from rates by \$338,450. One million dollars is anticipated to continue litigation defense of the lawsuit brought by the Ukiah Valley Sanitation District. After debt service contributions from the Ukiah Valley Sanitation District are included, working capital for the utility is expected to increase. Its working capital remains strong, giving it a bit of a cushion. However, as expenditures continue to rise from the cost of operations, the revenue side must be considered critically.

SEWER ENTERPRISE				2017-18	2018-19
Four-Year Trend	2014-15	2015-16	2016-17	Estimated	Budget
Revenue	9,394,906	7,243,830	7,598,939	10,973,951	10,303,584
Expenditure	9,209,099	8,626,940	9,913,566	13,197,644	10,642,034
Excess (deficiency)	185,807	(1,383,110)	(2,314,627)	(2,223,693)	(338,450)
Other in (out)	55,906	764,022	3,891,765	950,000	997,500
Change in working capital	\$ 241,713	\$ (619,088)	\$ 1,577,138	\$ (1,273,693)	\$ 659,050
Total ending working capital	\$ 12,895,974	\$ 12,276,886	\$ 13,854,024	\$ 12,580,331	\$ 13,239,381

The fund has performed nominally over the last five years, with expenditures and revenues tracking closely. This is problematic for the fund, however, as it makes continued investments in significant capital outlay increasingly challenging. As has been mentioned before, this is something we will be watching closely and making appropriate recommended adjustments to operational spending where necessary.



Electric Utility. With the adjustment to rates in 2017, the Utility stands well positioned to engage in needed capital improvements and ensure that operations are provided adequate resources for the near future. In addition, while the rates offered to our customers remain well below those of our nearest competitors, PG&E and Sonoma Clean Power, we will continue to search for ways to provide high quality, green, reliable power services at the lowest possible cost.

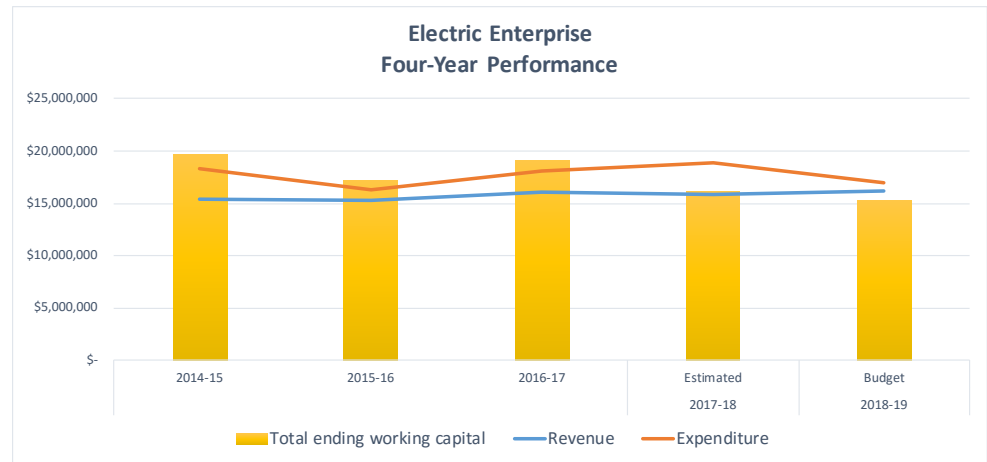
ELECTRIC ENTERPRISE OPERATIONS

Revenues from rates will come in stronger than in prior years due to recently enacted rate adjustments. Although operating costs are expected to be lower in 2018-19, the enterprise is expected to make significant capital investments throughout the year, using its available working capital to finance much of the effort. Working capital is expected to decrease \$1.28 million this year as it is employed aggressively in capital projects.

ELECTRIC ENTERPRISE Four-Year Trend	2014-15	2015-16	2016-17	2017-18 Estimated	2018-19 Budget
Revenue	15,408,054	15,266,853	16,113,289	15,852,420	16,302,017
Expenditure	18,303,483	16,328,206	18,061,440	18,974,067	17,582,566
Excess (deficiency)	(2,895,429)	(1,061,353)	(1,948,151)	(3,121,647)	(1,280,549)
Other in (out)	10,543,596	(1,446,932)	3,827,981	1,020,000	1,071,000
Change in working capital	\$ 7,648,167	\$ (2,508,285)	\$ 1,879,830	\$ (2,101,647)	\$ (209,549)
 Total ending working capital	 \$ 19,740,844	 \$ 17,232,559	 \$ 19,112,389	 \$ 17,010,742	 \$ 16,801,193

The electric enterprise is estimated to maintain a strong reserve by the end of 2018-19.

Additionally, the City maintains a public benefit program to assist low-income customers with the cost of their electric service. Budgetary information on that program is presented in the fund and department sections later in this document.



FINANCIAL POSITION

The overall financial position continues to reflect a period of growth and the incremental allocation of resources to priority services and projects. However, our City’s budgeting approach remains conservative, specifically with estimating revenues and committing resources as a means to ensure structural stability with changing economic conditions, legislative imposed burdens, and legal threats. This has led to a current projected year-end surplus and fortification of the City’s general fund reserve.

The Management Team has been dedicated to cost savings whenever possible and watchful of their expenditures so that the need to use reserves is limited, if necessary at all.

Proposed is a balanced budget across all funds. Use of budget surplus in the general fund generated in FY 2017-18 is anticipated in FY 2018-19. This use will be for the following one-time purpose, as outlined in City budget policies:

- Partial roof repair and rehabilitation for the Museum.

UKIAH VALLEY CONFERENCE CENTER



UKIAH

VALLEY CONFERENCE

200

VISITORS

200



FINANCIAL SECTION

ANNUAL BUDGET

BUDGET IN BRIEF

This is an introductory section meant to summarize information for the reader in a succinct and more readily comprehensible way.

City-Wide Compared

This is a comprehensive summary of the City as a whole, as recommended for fiscal year 2018-19. All budgeted funds are included in this synopsis¹.

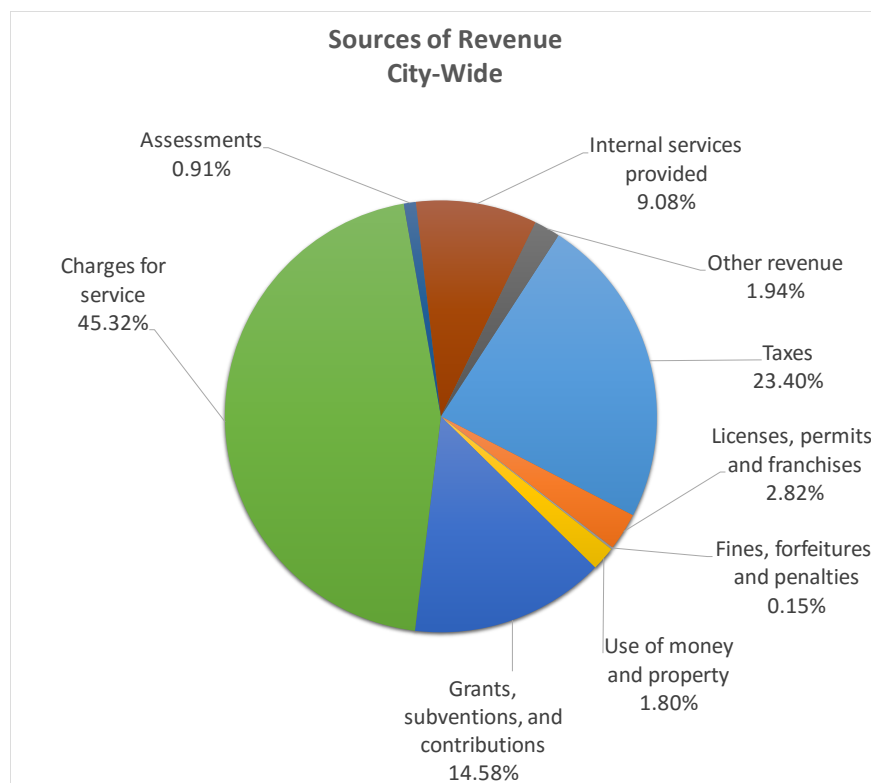
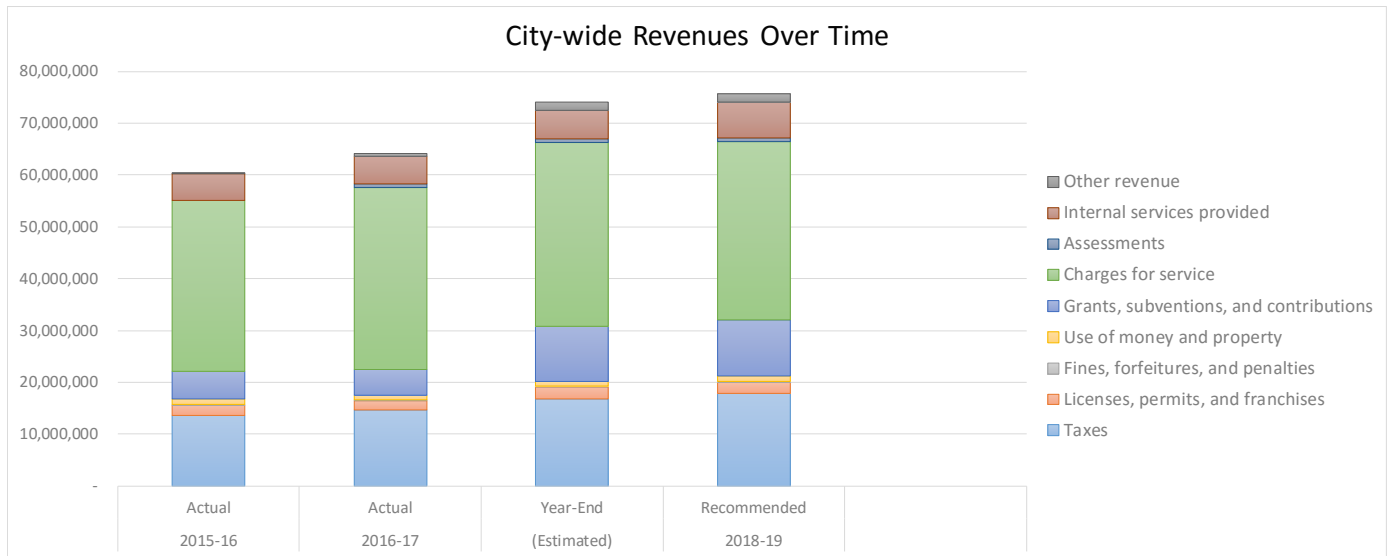
Fiscal Year 2018-19
City-Wide Comparison

Account Class	Fiscal Year Ended			
	2015-16 Actual	2016-17 Actual	2017-18 (Estimated) Year-End	2018-19 Recommended
Revenue				
Taxes	13,677,631	14,643,978	16,861,679	17,852,715
Licenses, permits, and franchises	1,923,786	1,879,657	2,293,258	2,148,741
Fines, forfeitures, and penalties	97,967	133,023	105,491	115,500
Use of money and property	1,131,215	920,980	948,805	1,374,205
Grants, subventions, and contributions	5,376,830	5,019,353	12,009,647	12,762,470
Charges for service	32,915,734	34,955,680	35,308,539	34,593,213
Assessments	-	689,305	691,580	691,580
Internal services provided	5,124,380	5,353,708	5,771,972	6,925,511
Other revenue	128,700	371,342	552,922	549,473
Total	60,376,244	63,967,027	74,543,893	77,013,408
Expenditures				
Personnel	20,658,313	22,826,409	23,846,869	26,570,466
Materials, services, and other operating	21,835,736	21,107,132	24,588,071	24,806,995
Grants, loans, and other assistance	-	-	500,000	500,000
Debt service	8,222,722	9,517,623	8,514,337	8,575,943
Capital outlay/CIP	6,832,315	8,343,066	38,358,525	17,251,920
Administration and overhead	2,316,053	2,432,417	3,034,384	3,228,146
Allocated administration and overhead	(2,339,598)	(2,484,526)	(2,875,751)	(3,227,047)
Internal service use	4,321,667	4,464,877	5,649,495	5,525,993
Total	61,847,208	66,206,998	101,615,931	83,232,416
Other financing sources (uses)				
Use of fund balance/working capital	-	-	9,594,749	1,951,243
Encumbrances	-	-	-	-
Proceeds from debt financing	107,691	199,838	22,450,000	300,000
Interfund financing	-	-	(1,468,946)	1,771,785
Transfers in	13,989,908	15,985,820	32,385,262	15,205,123
Transfers (out)	(11,737,998)	(17,605,508)	(32,385,262)	(15,205,123)
Other in	623	178,278	5,712	27,148
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Total	2,360,224	(1,241,572)	30,581,516	4,050,176
Change in total fund balance/working capital	\$ 889,260	\$ (3,481,543)	\$ 3,509,477	\$ (2,168,832)

¹ The information presented here includes large capital projects in FY 2018-19 that are financed, in part, by borrowing not considered revenue.

ANNUAL BUDGET

The following charts illustrate trends in revenue and its composition. ²

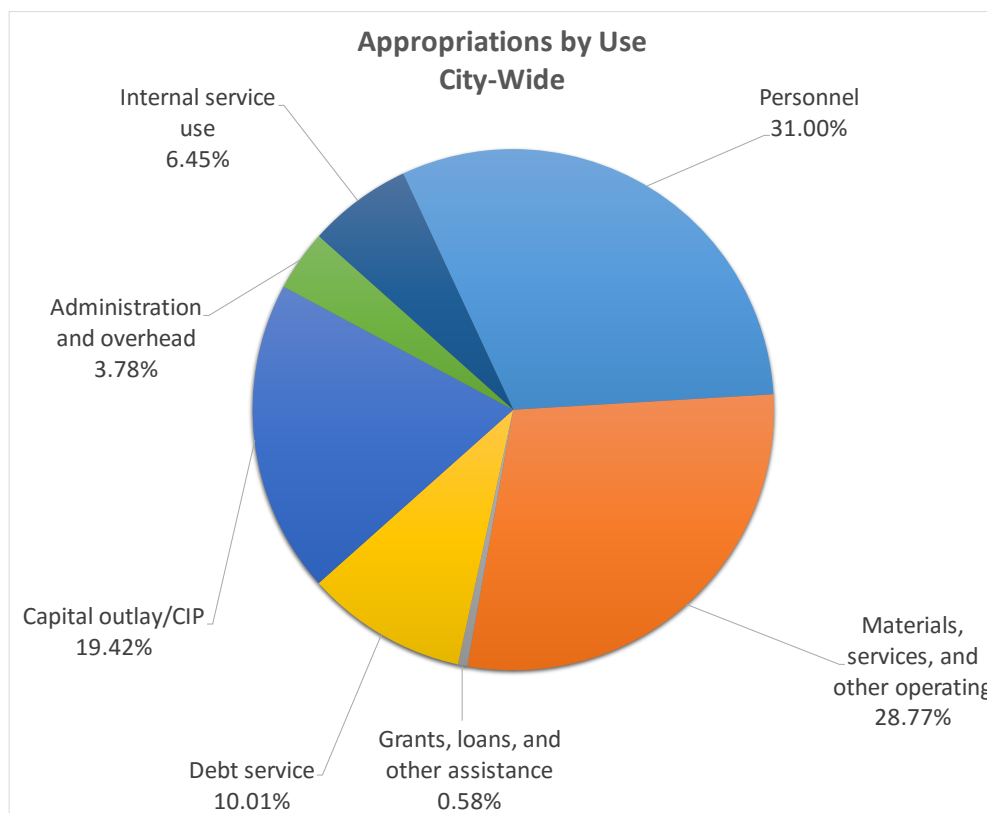
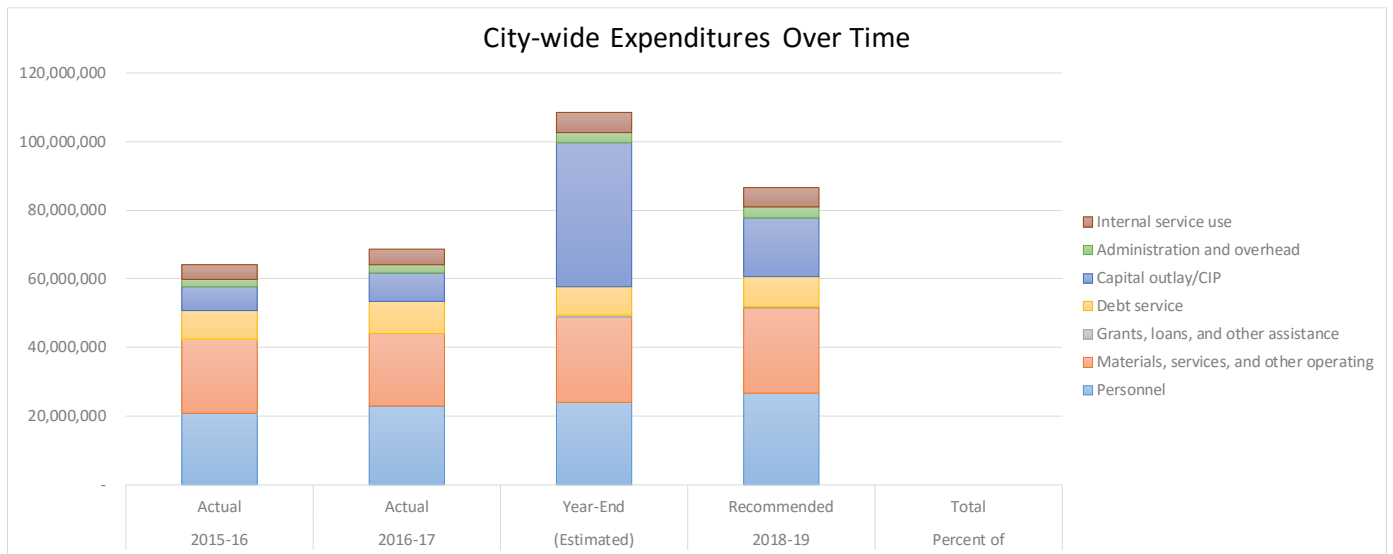


The following charts illustrate trends in expenditures and its composition. ³

² State funding in FY 2018-19 is anticipated to increase from the prior year due to grants from State Revolving Fund (SRF) for the recycled water project.

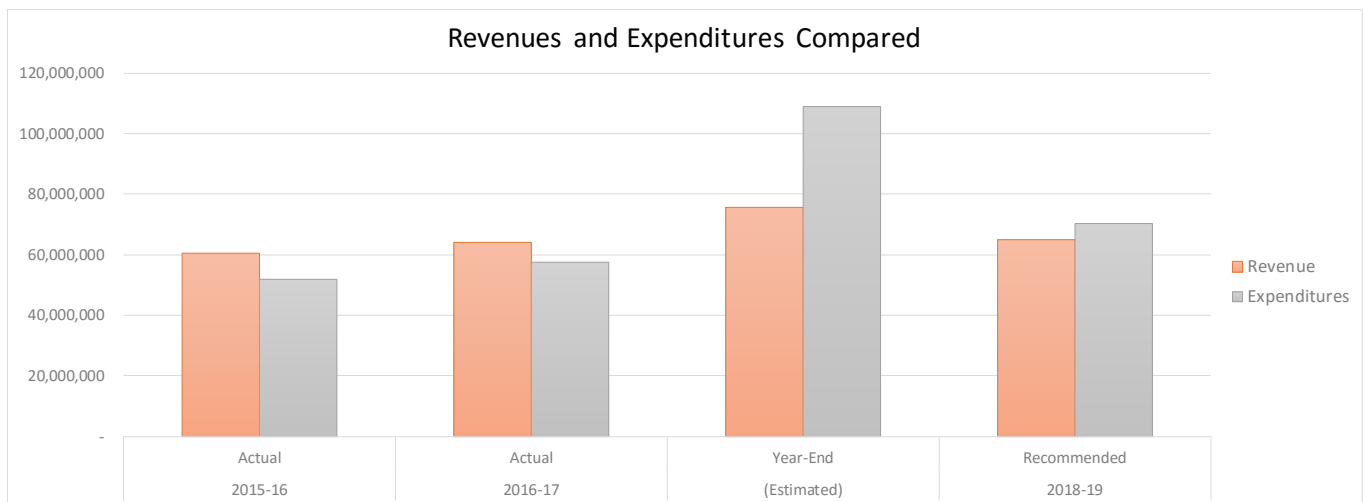
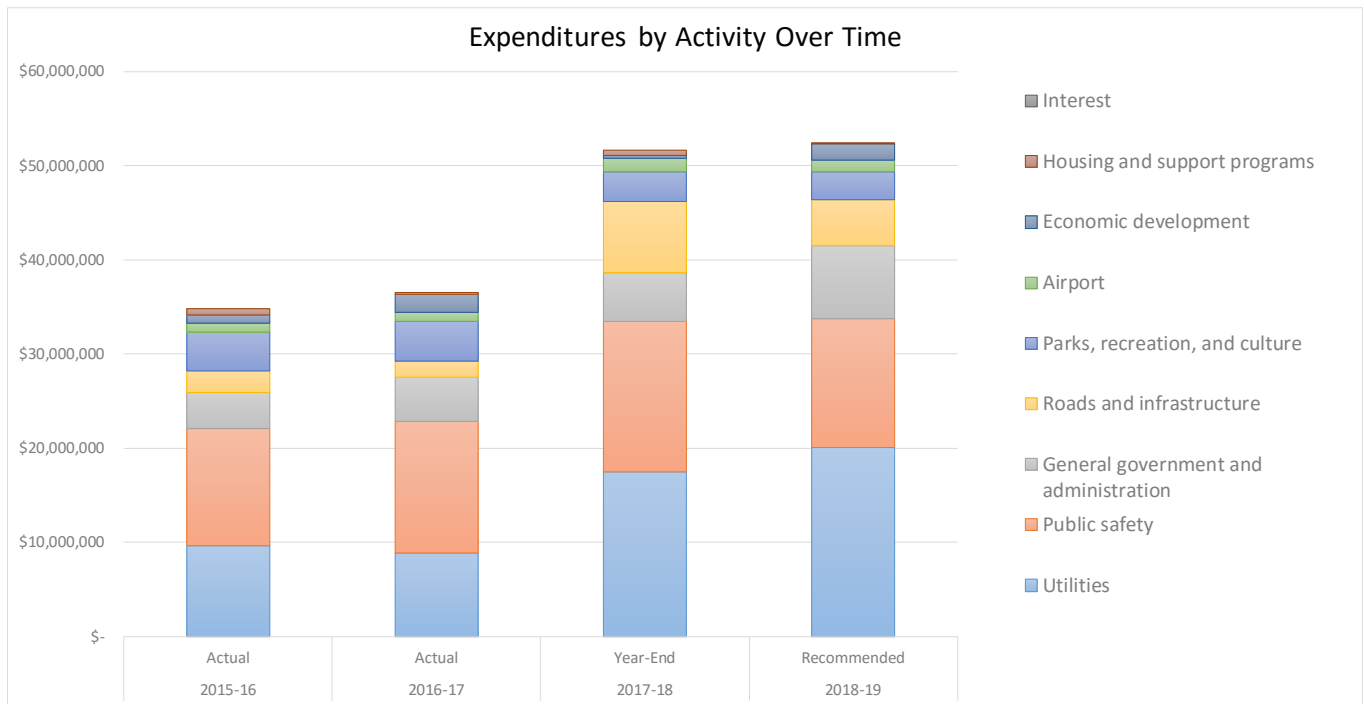
³ Capital expenditures in FY 2018-19, many of which are grant funded, are expected to increase significantly from the prior years are due in large part to the recycled water project and infrastructure improvements in the Redwood Business Park.

ANNUAL BUDGET

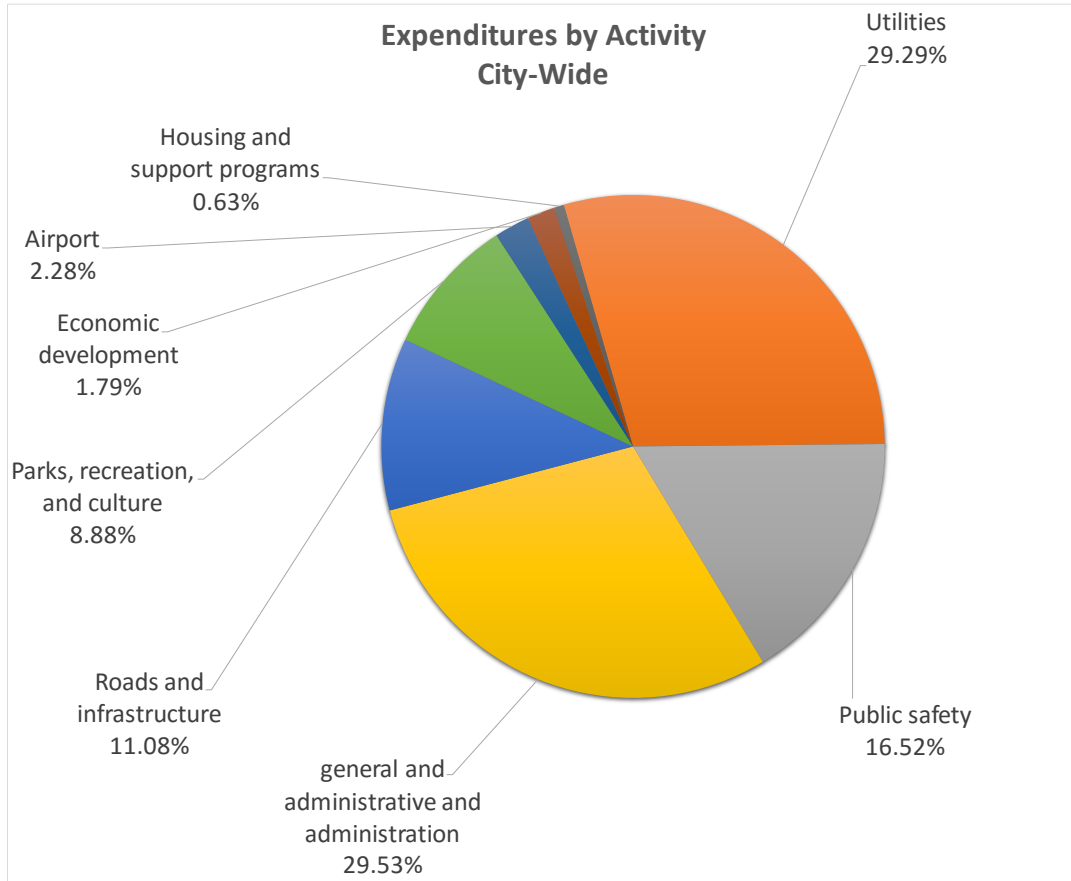


ANNUAL BUDGET

The following charts illustrate trends in expenditures by activity, e.g., public safety, economic development, and airport operations.



ANNUAL BUDGET



ANNUAL BUDGET

General Fund Compared

This is a comprehensive summary of the general fund, as proposed for fiscal year 2018-19.⁴

Fiscal Year 2018-19

GENERAL FUND	Prior FYs		Current		Budget	Projections	
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Revenue Sources							
Taxes	\$ 11,940,573	\$ 12,960,959	\$ 16,041,539	\$ 15,195,714	\$ 17,478,674	\$ 17,828,247	\$ 18,184,812
Licenses, permits, and franchises	1,853,722	1,792,596	1,921,829	2,091,084	2,035,825	2,076,542	2,118,072
Fines, forfeitures, and penalties	75,137	73,834	55,500	45,491	55,500	56,610	57,742
Use of money and property	159,278	95,015	208,800	134,846	181,800	185,436	189,145
Grants, subventions, and contributions	92,127	83,390	85,000	65,207	335,000	341,700	348,534
Charges for service	1,417,348	1,410,504	1,266,272	1,449,753	1,431,272	1,459,897	1,489,095
Assessments	-	-	-	-	-	-	-
Internal services provided	-	10,000	-	-	-	-	-
Other revenue	16,721	7,519	8,000	2,017	67,000	67,670	68,347
Total revenue	15,554,906	16,433,817	19,586,940	18,984,112	21,585,071	22,016,102	22,455,748
Expenditures and Appropriations							
Direct							
Personnel	11,546,891	12,159,445	12,395,100	12,278,681	12,820,465	13,205,079	13,601,231
Materials, services, and other operating	3,127,764	2,995,746	4,319,757	3,778,855	3,839,949	3,916,748	3,995,083
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	521,351	458,004	304,171	304,171	304,171
Capital outlay/CIP	29,820	44,479	8,146,739	4,071,255	3,992,513	399,251	39,925
Total direct	14,704,474	15,199,670	25,382,947	20,586,794	20,957,097	17,825,248	17,940,410
Indirect							
Administration and overhead	712,983	1,039,767	977,359	1,020,654	1,113,145	923,910	766,845
Allocated administration and overhead	(2,339,598)	(2,484,526)	(3,132,019)	(2,875,751)	(3,227,047)	(3,259,317)	(3,291,911)
Internal service use	2,285,150	2,447,134	2,399,601	2,398,307	2,759,328	2,814,515	2,870,805
Total indirect	658,535	1,002,375	244,940	543,210	645,426	479,107	345,740
Total expenditures	15,363,009	16,202,045	25,627,887	21,130,003	21,602,523	18,304,356	18,286,149
Revenue over (under) expenditures	191,897	231,772	(6,040,947)	(2,145,892)	(17,452)	3,711,747	4,169,598
Financing Sources (Uses)							
Use of fund balance/working capital	-	-	225,000	-	100,000	-	-
Encumbrances	-	-	-	-	-	-	-
Proceeds from debt financing	-	-	4,000,000	3,700,000	300,000	-	-
Interfund financing	-	-	1,480,000	-	1,700,000	-	-
Transfers in	345,445	390,825	2,186,703	519,796	2,637,704	-	-
Transfers (out)	(683,407)	(544,719)	(493,351)	(1,620,868)	(3,925,130)	(4,003,633)	(4,083,705)
Other in	-	-	-	-	-	-	-
Other (out)	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-
Deductions (from)	-	-	-	-	-	-	-
Net sources (uses)	(337,962)	(153,894)	7,398,352	2,598,928	812,574	(4,003,633)	(4,083,705)
Resources - Use							
Budgetary surplus (deficit)	\$ (146,065)	\$ 77,878	\$ 1,357,405	\$ 453,036	\$ 795,122	\$ (291,886)	\$ 85,893

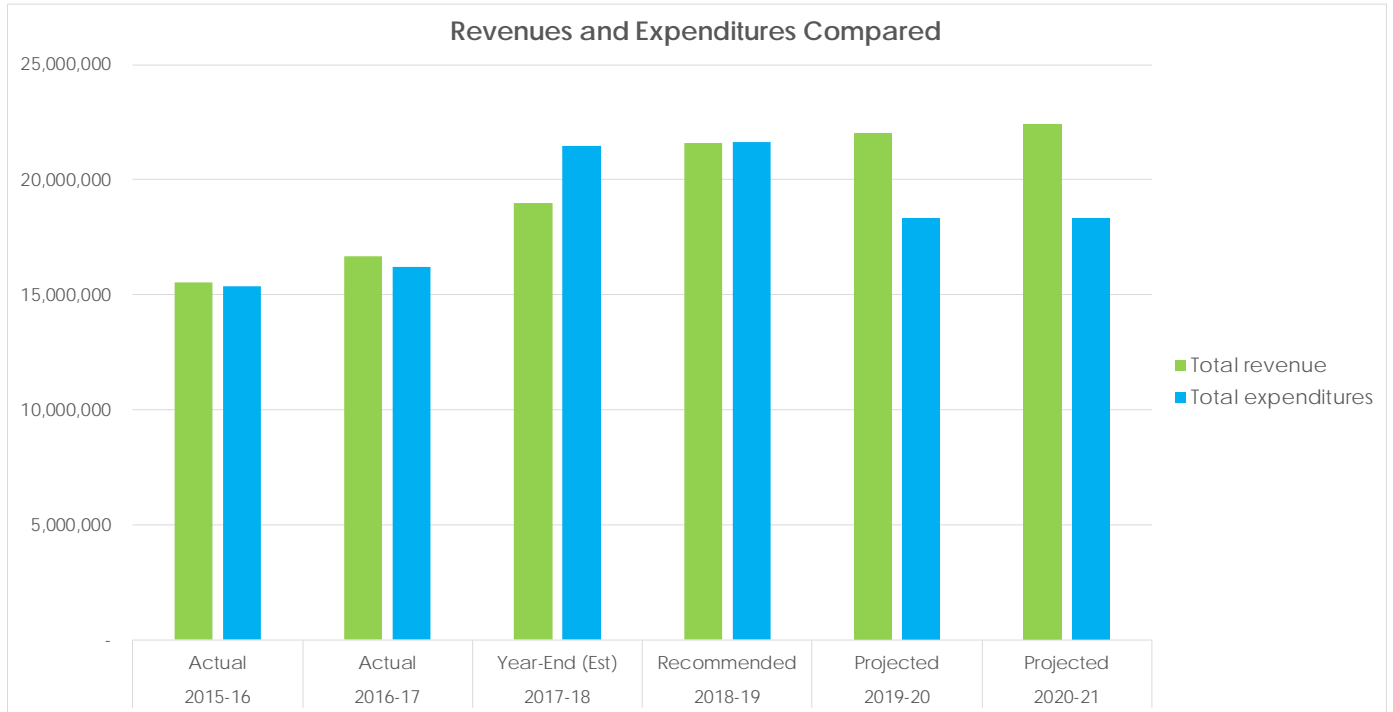
FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 5,741,840	\$ 6,436,962	\$ 6,145,076
Inflows	24,522,775	22,016,102	22,455,748
Outflows	23,827,653	22,307,988	22,369,855
Change to fund balance/working capital	695,122	(291,886)	85,893
Anticipated ending fund balance/working capital	\$ 6,436,962	\$ 6,145,076	\$ 6,230,969

⁴ The information presented here includes large capital projects in FY 2018-19 that are financed, in part, by borrowing not considered revenue, e.g., Redwood Business Park infrastructure improvements.

In order to better demonstrate total cost, the accounting of administration, overhead, and internal service use is scheduled to change in FY 2018-19. Indirect costs related to administrative cost centers are now being shown directly and not netted out, as they were in past years. The three line items affected by this are administration and overhead, allocated administration and overhead, and internal service use.

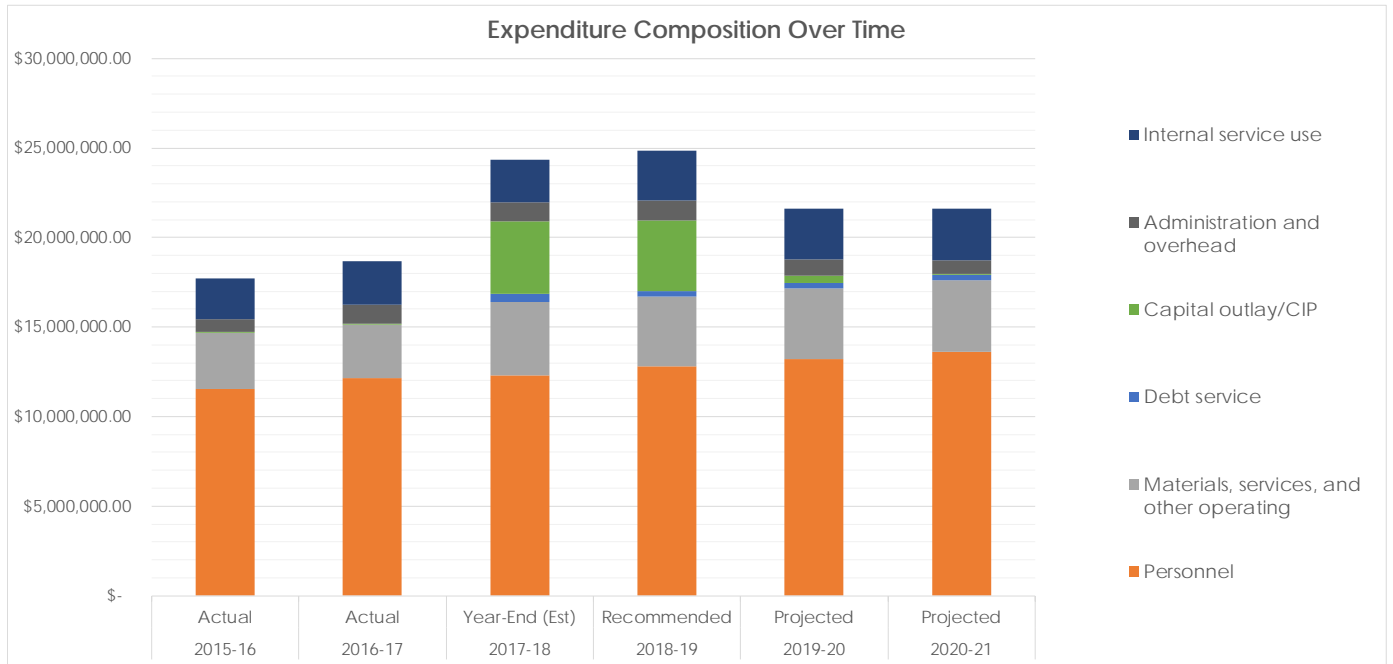
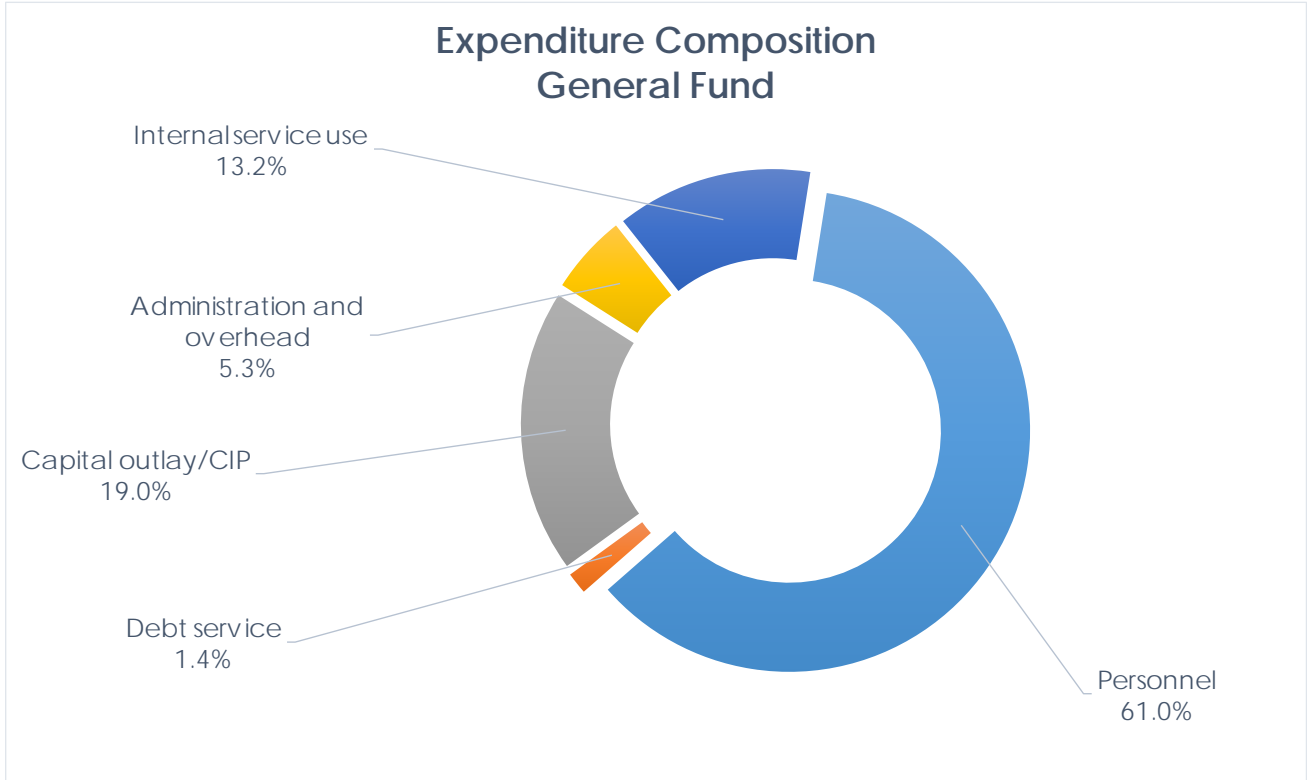
ANNUAL BUDGET



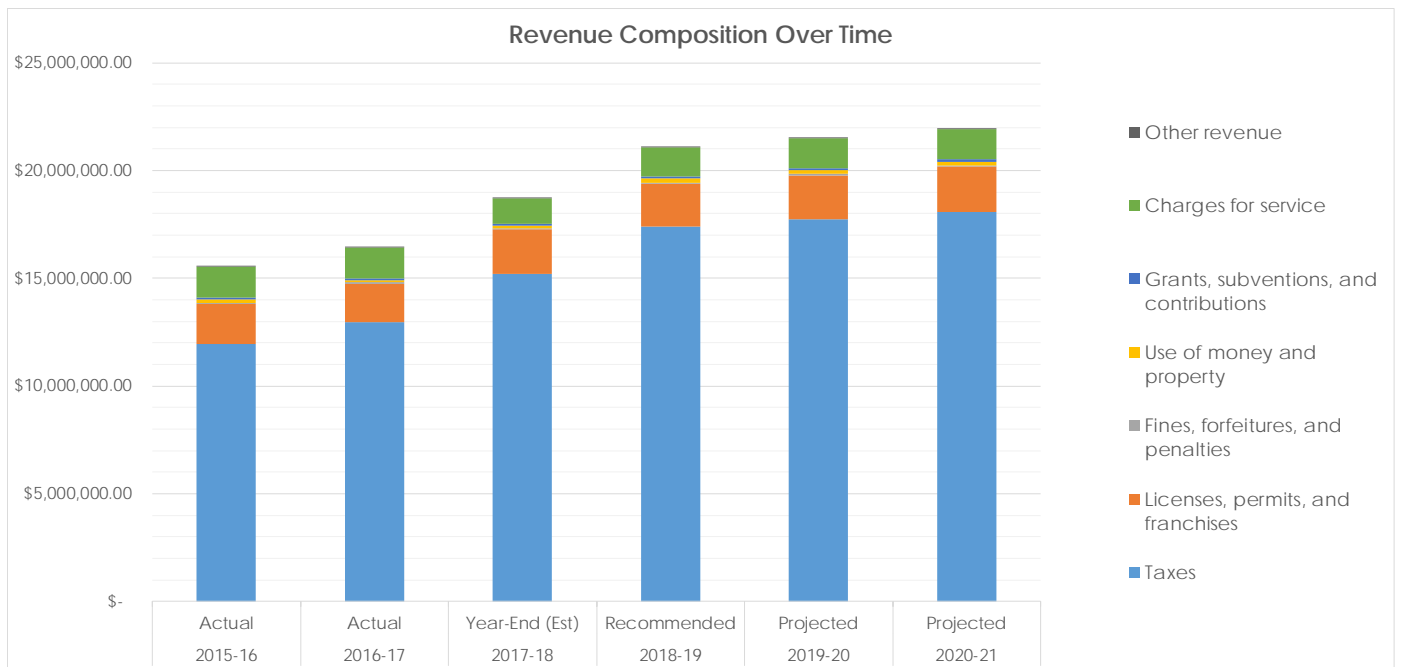
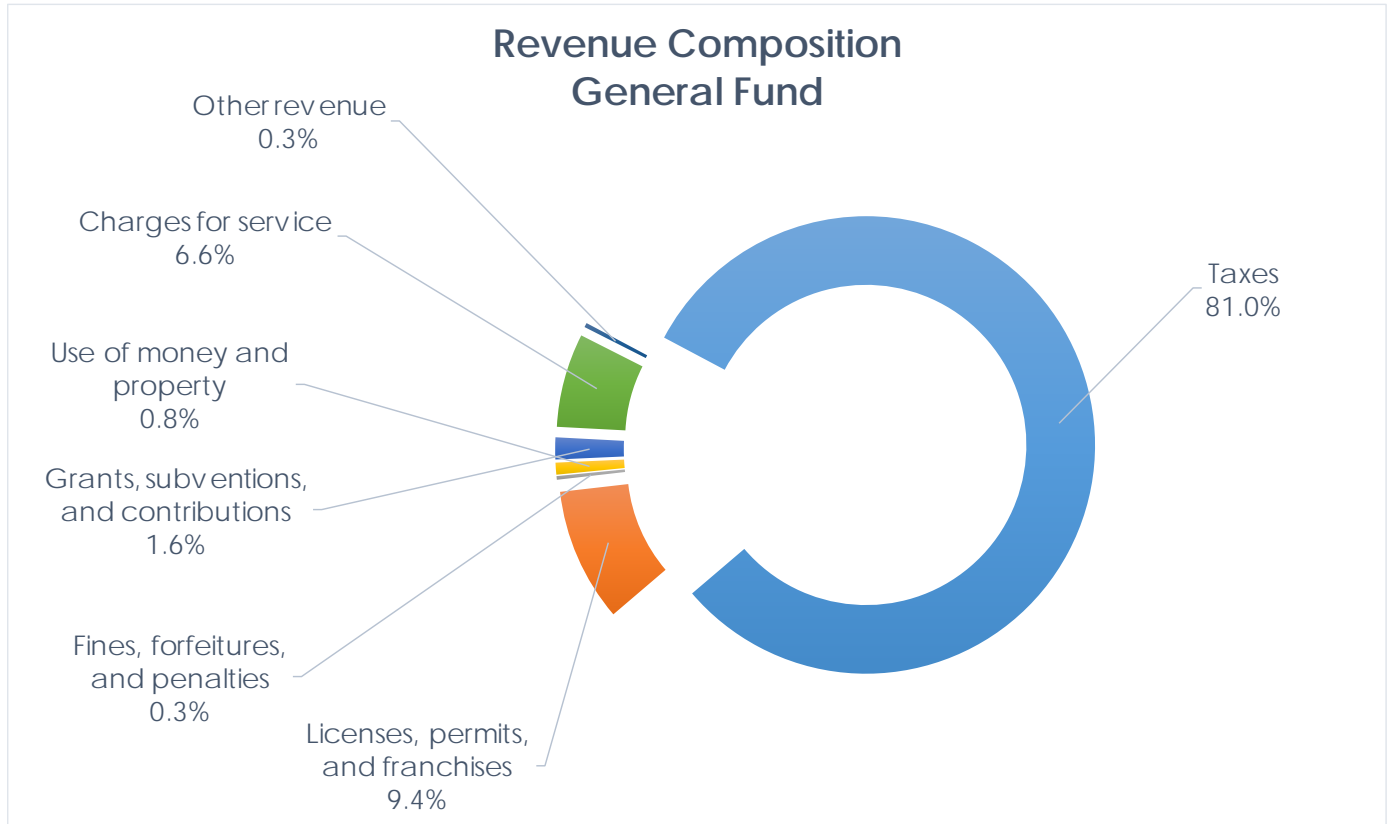
Note⁵

⁵ Budget appropriations in fiscal year 2017-18 were considerably higher than in previous or future years due to the Redwood Business Park improvements being budgeted in one year. The project has spanned two years in duration.

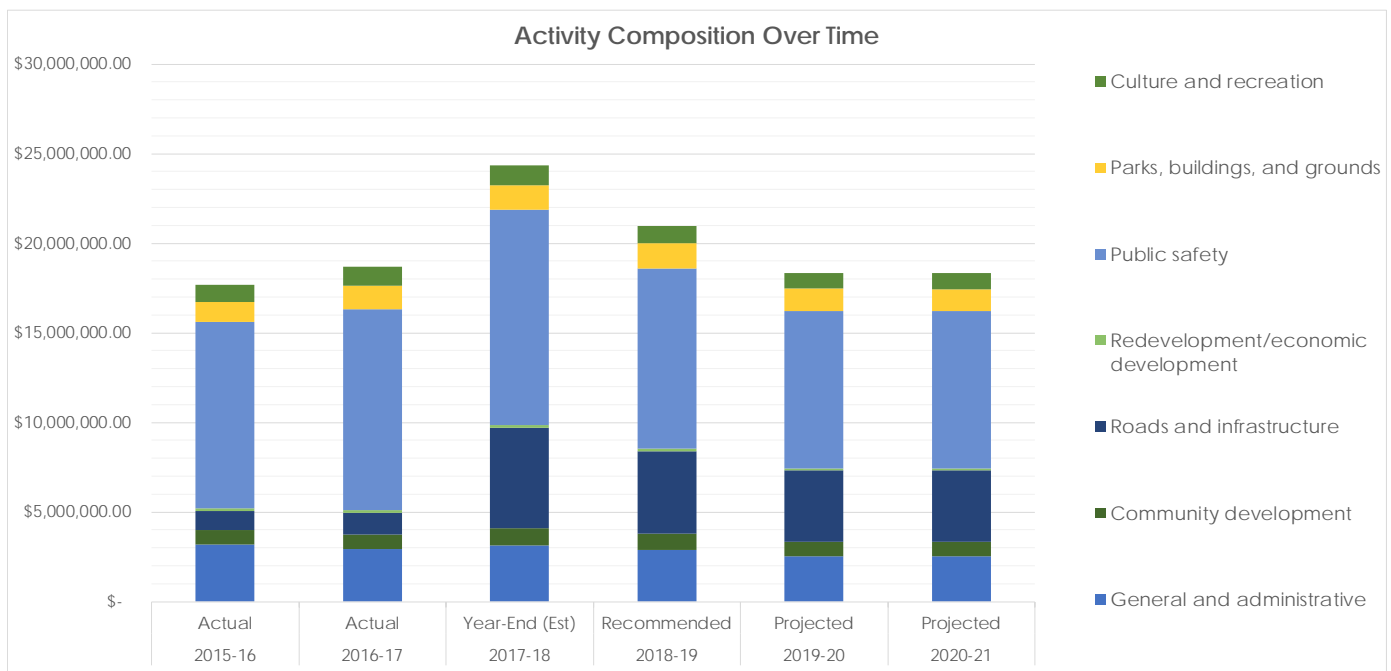
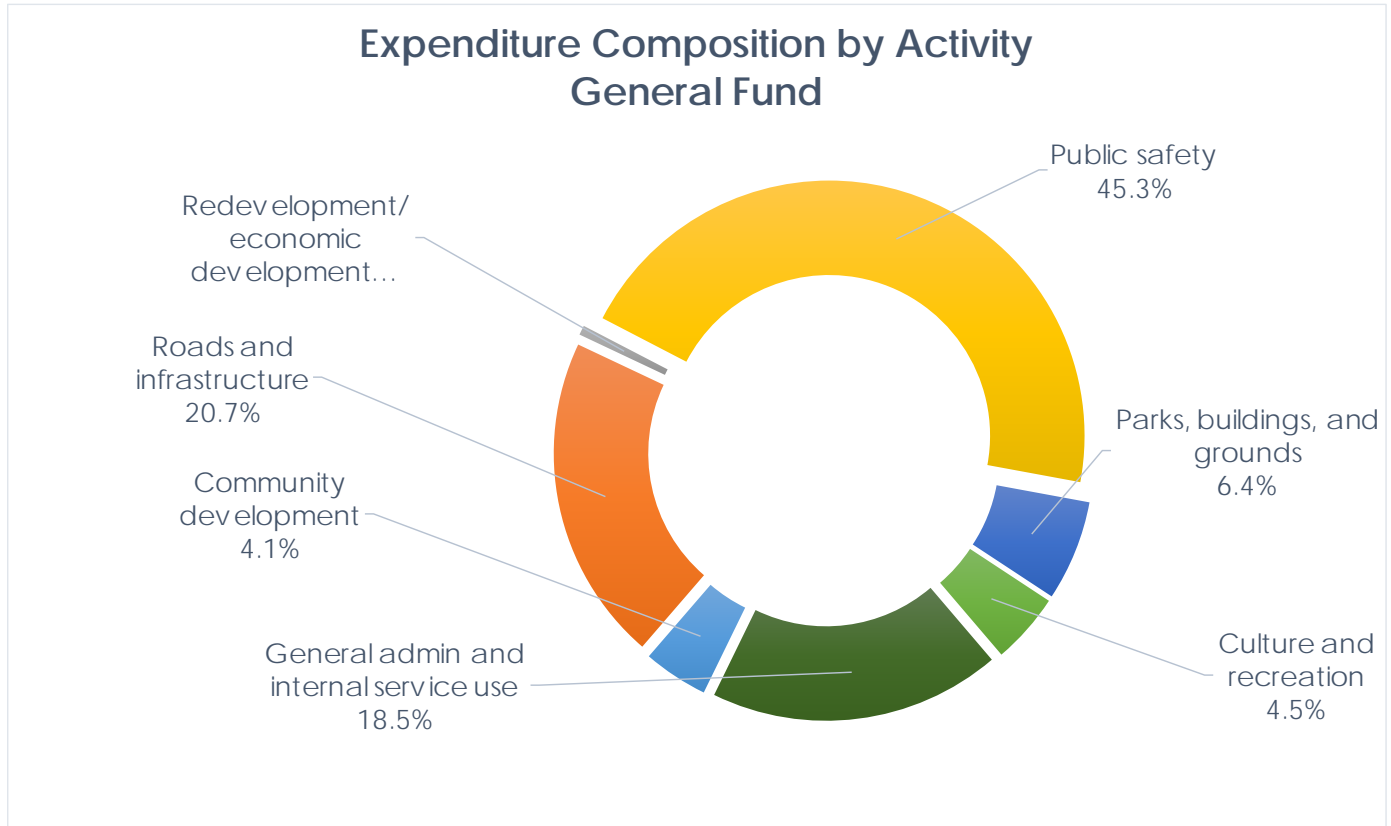
ANNUAL BUDGET



ANNUAL BUDGET



ANNUAL BUDGET



ANNUAL BUDGET

Historical Revenue Summary

This table illustrates from where and by how much revenues have come into the City over the last four years compared to fiscal year 2018-19.

Fiscal Year 2018-19
Revenue Summary by Fund

FUND NO.	FUND NAME	ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ESTIMATED REVENUE 2017-18	BUDGET REVENUE 2018-19
100	General Fund	\$ 15,554,906	\$ 16,433,817	\$ 18,984,112	\$ 21,585,071
Capital Project Funds:					
120	STREETS AND ROADS CAPITAL	-	-	-	-
220	EQUIPMENT RESERVE FUND	28,424	4,835	6,429	4,352
251	SPECIAL PROJECTS RESERVE	32,762	9,042	8,222	8,138
252	GENERAL FUND CAPITAL PROJECTS	-	-	-	-
300	PARK DEVELOPMENT FEES FUND	146,060	3,729	127	297
301	ANTON STADIUM FUND	528	181	141	163
302	OBSERVATORY PARK FUND	(1)	-	-	-
303	PLAYGROUND & PARK AMENITIES	40	14	40	13
304	SWIMMING POOL FUND	935	67	185	60
305	RIVERSIDE PARK FUND	(0)	20,179	135	161
306	SKATE PARK FUND	177	64	115	58
307	SOFTBALL COMPLEX FUND	102	37	73	33
308	PROJECT PLANNING FUND	-	-	-	-
506	CAPITAL IMPROVEMENT FUND	-	-	-	-
511	RAIL TRAIL	-	-	-	1,875,000
Total capital project funds		209,025	38,150	15,467	1,888,275
Special Revenue Funds:					
249	CITY HOUSING BOND PROCEEDS	3,499	11,082	24,000	9,974
250	SPECIAL REVENUE FUND	106,952	139,330	-	603
253	CITY PROP 172	-	-	51,105	55,000
310	MUSEUM GRANT FUND	1,105,255	710,167	-	-
311	ARRC GENERAL OPERATING FUND	74,380	90,824	96,000	106,000
312	DOWNTOWN BUSINESS IMPROVEMENT	19,042	8,392	18,000	18,000
313	LMHF HOUSING ASSET FUND	12,728	26,765	12,219	54,714
314	WINTER SPECIAL EVENTS	-	105,668	157,116	150,000
500	GAS TAX FUND	66,189	66,180	456,741	694,178
501	2107 GAS TAX FUND	118,037	115,573	-	116,532
502	2107.5 GAS TAX FUND	4,003	4,035	-	4,000
503	2105 GAS TAX FUND	91,193	91,164	-	93,924
505	SIGNALIZATION FUND	14,077	2,485	1,889	1,500
507	1998 STIP AUGMENTATION FUND	-	-	112,000	826,000
508	SB325 REIMBURSEMENT FUND	64,019	6,593	105,000	-
509	S.T.P.	-	-	155,000	-
510	TRANS-TRAFFIC CONGEST RELIEF	96,540	46,967	-	125,073
600	COMM. DEVELOPMT. BLOCK GRANT	1,893	686	522	522
601	EDBG 94-333 REVOLVING LOAN	(1)	-	-	-
602	SUMMERCREEK (00-HOME-0452)	8,162	2,286	258	7,458
603	08-HOME-4688 FUND	-	165,023	-	-
604	CDBG GRANT 09-STBG-6417 FUND	1	0	-	-
605	11-HOME-7654 FUND	1	41,252	-	-
606	CDBG GRANT 10-EDEF-7261 FUND	(36,993)	6,458	8,100	280,970
607	PROP. 84 GRANT FUND	0	0	-	2,500,000
608	CDBG PROGRAM INCOME	-	-	-	48,600
609	13-CDBG-8940	568,401	115,296	-	-
610	CITY RDA PROJECTS FUND	-	-	-	-
611	CDBG 16-CDBG-11147	-	-	500,000	732,558
612	16-HOME-11376	-	-	-	500,000
630	ASSET SEIZURE FUND	59,039	203,694	150,500	38,995
631	ASSET SEIZURE (DRUG/ALCOHOL)	0	0	1	-
633	H&S EDUCATION 11489(B)(2)(A1)	50,713	61,768	50,205	25,000
634	FEDERAL ASSET SEIZURE GRANTS	22,898	1,458	1,875	-
635	SUP. LAW ENFORCE. SVC. FD (SLESF)	101,772	144,282	106,007	98,000
636	CBTHP OFFICER	-	-	900,000	-
637	LOCAL LAW ENFORCE. BLK GRANT	-	-	-	-
638	ASSET FORFEITURE 11470.2 H&S	11,267	16,186	700	8,000
639	SPECIAL REVENUE POLICE	126,415	125,048	125,039	125,000
691	MUSEUM FUND	74,912	79,322	80,653	73,800
695	TRANSFER STATION FUND	-	125,663	350,000	375,000
750	VISIT UKIAH FUND	325	651	228	200
Total special revenue		2,764,719	2,514,301	3,463,158	7,069,600

(continued)

ANNUAL BUDGET

Fiscal Year 2018-19
Revenue Summary by Fund

FUND NO.	FUND NAME	ACTUAL REVENUE 2015-16	ACTUAL REVENUE 2016-17	ESTIMATED REVENUE 2017-18	BUDGET REVENUE 2018-19
Enterprise Funds*:					
640	PARKING DISTRICT #1	98,622	142,350	151,564	151,564
700	SANITARY DISPOSAL SITE FUND	159,627	316,739	369,850	410,000
701	LANDFILL CORRECTIVE ACTION	6,179	(6,179)	-	-
702	DISPOSAL CLOSURE RESERVE FUND	97,406	45,933	34,673	35,000
703	REFUSE/DEBRIS CONTROL	-	-	-	-
704	POST CLOSURE FUND-SOLID WASTE	1,955	53,309	45,130	61,000
705	LANDFILL SELF-INSUR. TRUST	10,076	(10,076)	-	-
720	GOLF FUND	67,872	34,686	131,329	222,932
730	CONFERENCE CENTER FUND	351,332	381,723	328,965	380,035
777	AIRPORT FUND	1,128,683	1,061,709	1,181,457	1,298,922
778	AIRPORT CAPITAL IMPROVEMENT	-	44,568	687,000	1,260,000
779	SPECIAL AVIATION FUND	(230)	209,027	311	300
800	ELECTRIC FUND	14,812,624	15,651,270	15,395,004	15,844,467
801	ELECTRIC CAPITAL RESERVE FUND	-	-	-	-
802	ELECTRIC RATE STABILIZATION	24,193	8,770	6,664	6,500
803	LAKE MENDOCINO BOND FUND	10,577	22,734	7,000	8,000
805	STREET LIGHTING FUND	191,341	185,068	199,419	192,750
806	PUBLIC BENEFITS CHARGES FUND	418,837	427,214	443,752	443,050
820	WATER FUND	5,615,342	5,858,886	6,205,968	6,210,420
821	WATER CAPITAL RESERVE FUND	-	-	-	-
822	WATER CONNECTION FEE FUND	(21,533)	(39,110)	20,000	20,000
823	WATER DEBT SERVICE RESERVE	-	-	-	-
830	RECYCLED WATER FUND	-	(285)	5,215,004	-
840	CITY WASTEWATER OPERATIONS FUND	7,067,298	6,995,294	8,220,862	7,654,479
841	SEWER BOND DEBT SERVICE FUND	2,609,658	2,629,670	2,615,803	2,611,705
842	RATE STABILIZATION-CITY FUND	46,144	16,727	32,000	33,000
843	CONNECTION FEE SEWER FUND	94,410	535,306	102,052	2,100
844	CITY SEWER CAPITAL PROJECTS FUND	21,289	(3,376)	3,234	2,300
Total enterprise funds		32,811,704	34,561,956	41,397,041	36,848,525
Internal Service Funds*:					
201	WORKER'S COMP FUND	776,002	897,744	1,199,787	1,000,000
202	LIABILITY FUND	590,598	349,074	659,847	481,503
203	GARAGE FUND	(2,695)	442,207	656,655	483,291
204	PURCHASING FUND	257,991	300,678	485,715	452,481
205	BILLING AND COLLECTION FUND	1,196,919	1,068,379	1,193,328	1,279,028
206	PUBLIC SAFETY DISPATCH FUND	1,274,047	1,138,830	1,251,717	1,334,603
208	BUILDING & MAINTENANCE FUND	658,685	728,783	690,711	987,323
209	IT FUND	911,665	959,834	1,189,713	1,431,485
Total internal service funds		5,663,211	5,885,529	7,327,473	7,449,714
Total City Funds		\$ 57,003,566	\$ 59,433,753	\$ 71,187,251	\$ 74,841,185
Fiduciary Funds**:					
915	UVFD GENERAL OPERATING FUND	-	1,325,581	1,764,451	1,878,050
916	UVFD PROP 172	-	71,657	65,000	65,000
917	UVFD MEASURE B	-	114,884	115,255	115,255
918	UVFD FIRE MITIGATION FEE	-	12,848	61,848	25,000
963	HOUSING DEBT FUND	363,232	376,373	-	63,000
966	REDEVELOPMENT DEBT SERVICE	1,245,594	1,251,331	5,500	6,000
968	NON HOUSING BOND PROCEEDS FUND	5,628	17,827	-	-
969	REDEVELOPMENT SUCCESSOR AGENCY	1,758,224	1,364,272	1,344,588	15,000
Total fiduciary funds		3,372,678	4,534,774	3,356,642	2,172,223
Total all funds		\$ 60,376,244	\$ 63,968,527	\$ 74,543,893	\$ 77,013,408

ANNUAL BUDGET

Historical Expenditure Summary

This table illustrates to where and by how many resources have been used by the City over the last four years compared to fiscal year 2018-19.

Fiscal Year 2018-19
Expenditure Summary by Fund

FUND NO.	FUND NAME	ACTUAL EXPENDITURE 2015-16	ACTUAL EXPENDITURE 2016-17	ESTIMATED EXPENDITURE 2017-18	BUDGET EXPENDITURE 2018-19
100	General Fund	\$ 17,702,607	\$ 18,686,571	\$ 24,005,754	\$ 21,602,523
Capital Project Funds:					
120	STREETS AND ROADS CAPITAL	-	-	-	3,369,712
220	EQUIPMENT RESERVE FUND	305,521	401,598	89,138	-
251	SPECIAL PROJECTS RESERVE	264,238	58,569	1,419,577	300,000
252	GENERAL FUND CAPITAL PROJECTS	-	-	-	-
300	PARK DEVELOPMENT FEES FUND	142,421	-	-	-
301	ANTON STADIUM FUND	4,015	671	18,028	18,000
302	OBSERVATORY PARK FUND	-	-	-	-
303	PLAYGROUND & PARK AMENITIES	-	-	-	-
304	SWIMMING POOL FUND	-	-	-	-
305	RIVERSIDE PARK FUND	-	-	-	20,000
306	SKATE PARK FUND	-	-	-	-
307	SOFTBALL COMPLEX FUND	-	-	-	-
308	PROJECT PLANNING FUND	-	-	-	-
506	CAPITAL IMPROVEMENT FUND	-	-	-	-
511	RAIL TRAIL FUND	-	-	-	1,875,000
	Total capital project funds	716,196	460,838	1,526,743	5,582,712
Special Revenue Funds:					
249	CITY HOUSING BOND PROCEEDS	-	-	500,000	500,000
250	SPECIAL REVENUE FUND	571,646	244,315	19,619	-
253	CITY PROP 172	-	-	-	92,750
310	MUSEUM GRANT FUND	1,308,288	1,277,154	28,378	-
311	ARRC GENERAL OPERATING FUND	101,071	103,590	107,054	91,525
312	DOWNTOWN BUSINESS IMPROVEMENT	15,603	12,837	15,008	16,266
313	LMIHF HOUSING ASSET FUND	-	32,975	5,000	1,009
314	WINTER SPECIAL EVENTS	-	81,308	160,078	153,476
500	GAS TAX FUND	-	-	-	166,684
501	2107 GAS TAX FUND	186,499	-	-	-
502	2107.5 GAS TAX FUND	-	-	-	-
503	2105 GAS TAX FUND	-	-	-	-
505	SIGNALIZATION FUND	-	-	-	-
507	1998 STIP AUGMENTATION FUND	-	-	112,000	221,000
508	SB325 REIMBURSEMENT FUND	64,019	1,724	182,862	-
509	S.T.P.	-	32,380	155,000	-
510	TRANS-TRAFFIC CONGEST RELIEF	203,831	226,778	275,604	318,991
600	COMM. DEVELOPM. BLOCK GRANT	-	-	-	-
601	EDBG 94-333 REVOLVING LOAN	-	-	-	-
602	SUMMERCREEK (00-HOME-0452)	-	-	-	-
603	08-HOME-4688 FUND	-	-	-	-
604	CDBG GRANT 09-STBG-6417 FUND	-	-	-	-
605	11-HOME-7654 FUND	-	-	-	-
606	CDBG GRANT 10-EDEF-7261 FUND	46,910	-	63,020	-
607	PROP. 84 GRANT FUND	-	-	-	-
608	CDBG PROGRAM INCOME	-	-	-	-
609	13-CDBG-8940	574,590	114,720	-	-
610	CITY RDA PROJECTS FUND	-	-	-	-
611	CDBG 16-CDBG-11147	-	-	34,884	-
612	16-HOME-11376	-	-	-	108,450
630	ASSET SEIZURE FUND	97,367	124,970	98,163	42,058
631	ASSET SEIZURE(DRUG/ALCOHOL)	-	-	-	-
633	H&S EDUCATION 11489(B)(2)(A1)	46,841	92,272	50,000	16,669
634	FEDERAL ASSET SEIZURE GRANTS	-	-	-	-
635	SUP.LAW ENFORCE.SVC.FD(SLESF)	104,971	102,425	124,233	106,963
636	CBTHP OFFICER	-	-	-	99,396
637	LOCAL LAW ENFORCE. BLK GRANT	-	-	-	-
638	ASSET FORFEITURE 11470.2 H&S	18,897	2,706	21,682	16,669
639	SPECIAL REVENUE POLICE	-	-	-	-
691	MUSEUM FUND	403,950	409,991	448,174	586,983
695	TRANSFER STATION FUND	-	-	-	-
750	VISIT UKIAH FUND	91,279	93,360	89,123	137,455
	Total special revenue	3,835,760	2,953,505	2,489,881	2,676,346

(continued)

ANNUAL BUDGET

Fiscal Year 2018-19
Expenditure Summary by Fund

FUND NO.	FUND NAME	ACTUAL EXPENDITURE 2015-16	ACTUAL EXPENDITURE 2016-17	ESTIMATED EXPENDITURE 2017-18	BUDGET EXPENDITURE 2018-19
Enterprise Funds*:					
640	PARKING DISTRICT #1	158,200	167,120	171,980	134,362
700	SANITARY DISPOSAL SITE FUND	374,519	573,378	775,372	763,631
701	LANDFILL CORRECTIVE ACTION	-	-	-	-
702	DISPOSAL CLOSURE RESERVE FUND	-	-	12,363	-
703	REFUSE/DEBRIS CONTROL	-	-	-	-
704	POST CLOSURE FUND-SOLID WASTE	-	-	248	-
705	LANDFILL SELF-INSUR. TRUST	-	-	-	-
720	GOLF FUND	52,001	39,162	43,985	229,813
730	CONFERENCE CENTER FUND	345,804	365,005	396,944	402,991
777	AIRPORT FUND	1,029,309	991,568	1,207,243	1,173,960
778	AIRPORT CAPITAL IMPROVEMENT	6,083	80,249	890,918	896,000
779	SPECIAL AVIATION FUND	72,197	208,849	148,077	211,375
800	ELECTRIC FUND	15,451,512	13,360,005	14,643,941	15,343,501
801	ELECTRIC CAPITAL RESERVE FUND	149,727	757,366	1,742,867	3,550,000
802	ELECTRIC RATE STABILIZATION	-	-	3,071	-
803	LAKE MENDOCINO BOND FUND	2,099,247	2,094,599	2,078,972	-
805	STREET LIGHTING FUND	1,403	2,245	196,081	238,234
806	PUBLIC BENEFITS CHARGES FUND	428,680	366,534	505,217	377,198
820	WATER FUND	2,775,495	3,029,585	3,953,962	4,665,166
821	WATER CAPITAL RESERVE FUND	-	-	-	-
822	WATER CONNECTION FEE FUND	1,572,160	4,322,329	1,464,530	1,369,792
823	WATER DEBT SERVICE RESERVE	-	-	-	-
830	RECYCLED WATER FUND	-	87,422	26,109,326	132,737
840	CITY WASTEWATER OPERATIONS FUND	4,654,838	4,947,298	6,350,754	5,605,483
841	SEWER BOND DEBT SERVICE FUND	4,838,787	4,798,055	4,872,669	4,867,300
842	RATE STABILIZATION-CITY FUND	-	-	10,471	-
843	CONNECTION FEE SEWER FUND	-	-	849	-
844	CITY SEWER CAPITAL PROJECTS FUND	1,081,757	1,024,242	1,962,901	1,111,282
Total enterprise funds		35,091,719	37,215,011	67,542,739	41,072,826
Internal Service Funds*:					
201	WORKER'S COMP FUND	684,098	856,743	798,315	800,000
202	LIABILITY FUND	590,598	598,137	659,847	675,862
203	GARAGE FUND	399,322	450,380	610,092	481,296
204	PURCHASING FUND	256,707	301,645	429,918	452,632
205	BILLING AND COLLECTION FUND	1,002,648	1,058,414	1,223,896	1,763,629
206	PUBLIC SAFETY DISPATCH FUND	1,567,187	1,142,791	1,241,189	1,307,321
208	BUILDING & MAINTENANCE FUND	597,880	724,899	724,891	1,066,010
209	IT FUND	906,936	960,551	1,091,062	1,537,598
Total internal service funds		6,005,376	6,093,560	6,779,211	8,084,348
Total City Funds		\$ 63,351,658	\$ 65,409,485	\$ 102,344,328	\$ 79,018,756
Fiduciary Funds**:					
915	UVFD GENERAL OPERATING FUND	-	1,356,301	1,883,800	1,987,816
916	UVFD PROP 172	-	-	-	91,903
917	UVFD MEASURE B	-	13,249	-	305,182
918	UVFD FIRE MITIGATION FEE	-	18,490	-	16,341
940	SANITATION DISTRICT OPERATING	-	-	-	130,128
963	HOUSING DEBT FUND	239,175	370,579	-	392,525
965	REDEVELOPMENT CAP IMPR FUND	-	3,404	1,514	-
966	REDEVELOPMENT DEBT SERVICE	339,115	1,244,090	-	1,018,265
969	REDEVELOPMENT SUCCESSOR AGENCY	256,859	275,926	262,039	271,500
Total fiduciary funds		835,148	3,282,038	2,147,354	4,213,661
Total all funds		\$ 64,186,806	\$ 68,691,524	\$ 104,491,682	\$ 83,232,416

ANNUAL BUDGET

Expenditures by Department

This table illustrates how individual departments have been funded over the last four years as compared to fiscal year 2018-19. Non-Departmental accounts for all activities unrelated to a specific department, which typically include debt service for the water and wastewater enterprises as well as the former redevelopment agency.

Fiscal Year 2018-19

Department/Division Expenditure History

Name	Actual	Actual	Estimated	Budget
	EXPENDITURE 2015-16	EXPENDITURE 2016-17	EXPENDITURE 2017-18	EXPENDITURE 2018-19
UNDEFINED	\$ 2,318,173	\$ 2,838,553	\$ 3,287,741	\$ 8,849,990
CITY COUNCIL	125,253	200,797	165,352	183,102
ELECTIONS	-	10,115	-	-
CITY MANAGER	355,381	481,503	502,845	551,876
CITY-WIDE ADMIN SERVICES	843,683	792,115	262,539	235,383
COMMUNITY OUTREACH/PUBLIC INFO	30,477	35,700	30,482	24,761
MISCELLANEOUS general and administrative ACTIVITIES	-	-	-	-
CITY CLERK	179,858	239,524	283,292	354,969
ECONOMIC DEVELOPMENT	138,611	177,379	154,649	164,457
VISIT UKIAH	90,695	93,360	89,123	137,455
EMERGENCY MANAGEMENT	-	-	-	52,369
BUDGET DEVELOPMENT AND MANAGEMENT	-	-	204,783	207,391
UTILITY BILLING	762,587	796,407	1,222,073	1,763,629
ACCOUNTING & REPORTING	905,621	931,980	823,993	886,493
PURCHASING	248,487	292,871	424,375	452,632
IT	1,071,761	992,876	1,091,062	1,477,918
CITY ATTORNEY	276,845	237,264	170,738	143,911
CITY TREASURER	83,662	73,398	99,263	64,380
HUMAN RESOURCES	497,441	553,241	556,733	572,410
RISK MANAGEMENT	684,098	856,743	1,458,162	1,475,862
REDEVELOPMENT SUCCESSOR AGENCY	61,089	42,770	47,205	21,500
GRANTS DIVISION	627,583	114,720	63,020	-
UNASSIGNED	-	-	-	-
POLICE OPERATIONS	9,501,923	9,972,752	10,074,818	10,450,292
CITY FIRE	2,859,427	3,077,494	3,347,695	3,830,336
FIRE OPERATIONS	43,905	129,847	60,999	-
DISTRICT FIRE	-	786,084	1,877,958	2,401,241
PARKS	1,147,504	1,309,341	1,412,888	1,661,383
PARK DEVELOPMENT	146,436	671	18,000	38,000
AQUATICS	180,341	203,811	235,504	252,175
GOLF	49,846	39,162	43,985	229,813
BUILDINGS & GROUNDS MAINTENANCE	550,874	670,854	632,217	965,916
CONFERENCE CENTER	345,804	365,005	396,944	402,991
MUSEUM	1,723,255	1,690,030	476,553	586,983
RECREATION	765,199	832,758	869,447	951,598
PLANNING SERVICES	482,696	557,683	559,988	578,261
BUILDING SERVICES	289,113	264,584	419,682	467,270
HOUSING SERVICES	-	30,000	505,000	608,450
FLEET AND PLANT MAINTENANCE	396,013	564,334	610,092	480,705
ENGINEERING	1,488,531	932,131	3,205,694	6,449,766
CORPORATION YARD	124,048	77,478	92,674	100,094
LANDFILL	365,659	563,827	731,074	763,631
STREETS	757,615	791,591	4,475,380	4,572,567
AIRPORT OPERATIONS	1,016,333	989,852	1,948,378	2,257,558
ELECTRIC DISTRIBUTION	2,785,203	2,552,440	2,492,047	6,436,540
TECHNICAL SERVICES	168,703	265,272	696,928	850,059
ELECTRIC GENERATION	2,205,459	2,686,456	2,192,830	1,057
ELECTRIC ADMINISTRATION	11,696,338	9,200,412	11,431,965	10,827,799
PUBLIC BENEFIT	428,409	353,941	27,217	-
ELECTRIC SERVICES	408	2,245	17,159	-
WATER SERVICES	4,095,554	7,456,806	5,416,992	4,265,890
SEWER SERVICES	10,595,529	10,754,265	13,088,206	6,773,544
RECYCLED WATER SERVICES	-	87,422	26,099,049	132,737
RDA - HISTORICAL	578,289	1,618,073	1,514	1,410,790
ALLOCATED ADMINISTRATION AND OVERHEAD	(2,339,598)	(2,484,526)	(2,875,751)	(3,227,047)
	\$ 61,847,208	\$ 66,206,998	\$ 101,615,931	\$ 83,232,416

Sources and Uses for Fiscal Year 2018-19

The following two tables illustrate where revenues are estimated to be derived for each budgeted City fund and where those financial resources are recommended to be applied, allocated by broad categories, such as salaries and benefits, operations, loans and grants, debt service, and capital improvements.

Such categories are characterized further as follows:

- Salaries and benefits include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime, and standby costs, etc.
- Materials, supplies, and other operating include costs associated with day-to-day activities, professional services, insurance costs, and travel and training.
- Debt service pertains to any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental.
- Grants, loans, and other assistance are expenditures made by the City as part of economic development and housing activities. They are funded through grants received from the state and federal governments and are found typically in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- Capital outlay typically identifies any expenditures related to semi-regular purchases, such as computer and technology, office equipment, building improvements, infrastructure and other items that are capitalized and depreciated.

ANNUAL BUDGET

Sources by Fund

Fiscal Year 2018-19

Sources by Fund

FUND NO.	FUND NAME	Taxes	Licenses, permits, and franchises	Fines, forfeitures, and penalties	Use of money and property
100	General Fund	\$ 17,478,674	\$ 2,035,825	\$ 55,500	\$ 181,800
Capital Project Funds:					
120	STREETS AND ROADS CAPITAL	-	-	-	-
220	EQUIPMENT RESERVE FUND	-	-	-	4,352
252	GENERAL FUND CAPITAL PROJECTS	-	-	-	-
300	PARK DEVELOPMENT FEES FUND	-	-	-	297
305	RIVERSIDE PARK FUND	-	-	-	161
306	SKATE PARK FUND	-	-	-	58
308	PROJECT PLANNING FUND	-	-	-	-
505	CAPITAL IMPROVEMENT FUND	-	-	-	1,500
511	RAIL TRAIL FUND	-	-	-	-
	Total capital project funds	-	-	-	14,775
Special Revenue Funds:					
249	CITY HOUSING BOND PROCEEDS	-	-	-	9,974
250	SPECIAL REVENUE FUND	-	-	-	603
253	CITY PROP 172	-	-	-	-
310	MUSEUM GRANT FUND	-	-	-	-
311	ARRC GENERAL OPERATING FUND	-	-	-	56,000
312	DOWNTOWN BUSINESS IMPROVEMENT	18,000	-	-	-
313	LMIHF HOUSING ASSET FUND	-	-	-	54,714
314	WINTER SPECIAL EVENTS	-	-	-	-
500	GAS TAX FUND	-	-	-	500
501	2107 GAS TAX FUND	-	-	-	-
502	2107.5 GAS TAX FUND	-	-	-	-
503	2105 GAS TAX FUND	-	-	-	-
505	SIGNALIZATION FUND	-	-	-	1,500
507	1998 STIP AUGMENTATION FUND	-	-	-	-
508	SB325 REIMBURSEMENT FUND	-	-	-	-
509	S.T.P.	-	-	-	-
510	TRANS-TRAFFIC CONGEST RELIEF	-	-	-	-
600	COMM. DEVELOPMT. BLOCK GRANT	-	-	-	522
601	EDBG 94-333 REVOLVING LOAN	-	-	-	-
602	SUMMERCREEK (00-HOME-0452)	-	-	-	258
603	08-HOME-4688 FUND	-	-	-	-
604	CDBG GRANT 09-STBG-6417 FUND	-	-	-	-
605	11-HOME-7654 FUND	-	-	-	-
606	CDBG GRANT 10-EDEF-7261 FUND	-	-	-	33,862
607	PROP. 84 GRANT FUND	-	-	-	-
608	CDBG PROGRAM INCOME	-	-	-	48,600
609	13-CDBG-8940	-	-	-	-
610	CITY RDA PROJECTS FUND	-	-	-	-
611	CDBG 16-CDBG-11147	-	-	-	232,558
612	16-HOME-11376	-	-	-	-
630	ASSET SEIZURE FUND	-	-	-	495
631	ASSET SEIZURE(DRUG/ALCOHOL)	-	-	-	-
633	H&S EDUCATION 11489(B)(2)(A1)	-	-	-	-
634	FEDERAL ASSET SEIZURE GRANTS	-	-	-	-
635	SUP.LAW ENFORCE.SVC.FD(SLESF)	-	-	-	-
636	CBTHP OFFICER	-	-	-	-
637	LOCAL LAW ENFORCE. BLK GRANT	-	-	-	-
638	ASSET FORFEITURE 11470.2 H&S	-	-	-	-
639	SPECIAL REVENUE POLICE	-	-	-	-
691	MUSEUM FUND	-	-	-	-
695	TRANSFER STATION FUND	-	-	-	375,000
750	VISIT UKIAH FUND	-	-	-	200
	Total special revenue	18,000	-	-	814,785

ANNUAL BUDGET

Grants, subventions, and contributions	Charges for service	Assessments	Internal services provided	Other revenue	Total
\$ 335,000	\$ 1,431,272	\$ -	\$ -	\$ 67,000	\$ 21,585,071
-	-	-	-	-	-
-	-	-	-	-	4,352
-	-	-	-	-	-
-	-	-	-	-	297
-	-	-	-	-	161
-	-	-	-	-	58
-	-	-	-	-	-
-	-	-	-	-	1,500
1,875,000	-	-	-	-	1,875,000
1,875,000	-	-	-	-	1,889,775
-	-	-	-	-	9,974
-	-	-	-	-	603
55,000	-	-	-	-	55,000
-	-	-	-	-	-
-	50,000	-	-	-	106,000
-	-	-	-	-	18,000
-	-	-	-	-	54,714
-	-	-	-	150,000	150,000
693,678	-	-	-	-	694,178
116,532	-	-	-	-	116,532
4,000	-	-	-	-	4,000
93,924	-	-	-	-	93,924
-	-	-	-	-	1,500
826,000	-	-	-	-	826,000
-	-	-	-	-	-
-	-	-	-	-	-
125,073	-	-	-	-	125,073
-	-	-	-	-	522
-	-	-	-	-	-
7,200	-	-	-	-	7,458
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
247,108	-	-	-	-	280,970
2,500,000	-	-	-	-	2,500,000
-	-	-	-	-	48,600
-	-	-	-	-	-
-	-	-	-	-	-
500,000	-	-	-	-	732,558
243,750	-	-	-	256,250	500,000
38,500	-	-	-	-	38,995
-	-	-	-	-	-
25,000	-	-	-	-	25,000
-	-	-	-	-	-
98,000	-	-	-	-	98,000
-	-	-	-	-	-
-	-	-	-	-	-
8,000	-	-	-	-	8,000
125,000	-	-	-	-	125,000
-	13,100	-	-	60,700	73,800
-	-	-	-	-	375,000
-	-	-	-	-	200
5,706,765	63,100	-	-	466,950	7,069,600

(continued)

ANNUAL BUDGET

Fiscal Year 2018-19

Sources by Fund

FUND NO.	FUND NAME	Taxes	Licenses, permits, and franchises	Fines, forfeitures, and penalties	Use of money and property
Enterprise Funds*:					
640	PARKING DISTRICT #1	11,816	79,400	60,000	348
700	SANITARY DISPOSAL SITE FUND	-	-	-	10,000
701	LANDFILL CORRECTIVE ACTION	-	-	-	-
702	DISPOSAL CLOSURE RESERVE FUND	-	-	-	35,000
703	REFUSE/DEBRIS CONTROL	-	-	-	-
704	POST CLOSURE FUND-SOLID WASTE	-	-	-	1,000
705	LANDFILL SELF-INSUR. TRUST	-	-	-	-
720	GOLF FUND	-	-	-	40,000
730	CONFERENCE CENTER FUND	-	-	-	5,550
777	AIRPORT FUND	-	-	-	896
778	AIRPORT CAPITAL IMPROVEMENT	-	-	-	-
779	SPECIAL AVIATION FUND	-	-	-	300
800	ELECTRIC FUND	-	-	-	25,625
801	ELECTRIC CAPITAL RESERVE FUND	-	-	-	-
802	ELECTRIC RATE STABILIZATION	-	-	-	6,500
803	LAKE MENDOCINO BOND FUND	-	-	-	8,000
805	STREET LIGHTING FUND	-	-	-	750
806	PUBLIC BENEFITS CHARGES FUND	-	-	-	50
820	WATER FUND	-	16	-	98,362
821	WATER CAPITAL RESERVE FUND	-	-	-	-
822	WATER CONNECTION FEE FUND	-	-	-	-
823	WATER DEBT SERVICE RESERVE	-	-	-	-
830	RECYCLED WATER FUND	-	-	-	-
840	CITY WASTEWATER OPERATIONS FUND	-	8,500	-	33,600
841	SEWER BOND DEBT SERVICE FUND	-	-	-	15,000
842	RATE STABILIZATION-CITY FUND	-	-	-	33,000
843	CONNECTION FEE SEWER FUND	-	-	-	2,100
844	CITY SEWER CAPITAL PROJECTS FUND	-	-	-	2,300
Total enterprise funds		11,816	87,916	60,000	318,381
Internal Service Funds*:					
201	WORKER'S COMP FUND	-	-	-	-
202	LIABILITY FUND	-	-	-	-
203	GARAGE FUND	-	-	-	1,654
204	PURCHASING FUND	-	-	-	869
205	BILLING AND COLLECTION FUND	-	-	-	2,658
206	PUBLIC SAFETY DISPATCH FUND	-	-	-	2,000
208	BUILDING & MAINTENANCE FUND	-	-	-	1,783
209	IT FUND	-	-	-	3,080
Total internal service funds		-	-	-	12,045
Total City Funds		\$ 17,508,490	\$ 2,123,741	\$ 115,500	\$ 1,341,787
Fiduciary Funds**:					
915	UVFD GENERAL OPERATING FUND	344,225	-	-	5,000
916	UVFD PROP 172	-	-	-	-
917	UVFD MEASURE B	-	-	-	-
918	UVFD FIRE MITIGATION FEE	-	25,000	-	-
960	COMMUNITY REDEV. AGENCY FUND	-	-	-	-
961	RDA HOUSING PASS-THROUGH FUND	-	-	-	-
962	REDEVELOPMENT HOUSING FUND	-	-	-	-
963	HOUSING DEBT FUND	-	-	-	3,000
964	RDA CAPITAL PASS-THROUGH FUND	-	-	-	-
965	REDEVELOPMENT CAP IMPR FUND	-	-	-	4,918
966	REDEVELOPMENT DEBT SERVICE	-	-	-	6,000
967	HOUSING BOND PROCEEDS FUND	-	-	-	-
968	NON HOUSING BOND PROCEEDS FUND	-	-	-	-
969	REDEVELOPMENT SUCCESSOR AGENCY	-	-	-	15,000
Total fiduciary funds		344,225	25,000	-	33,918
Total all funds		\$ 17,852,715	\$ 2,148,741	\$ 115,500	\$ 1,375,705

ANNUAL BUDGET

Grants, subventions, and contributions	Charges for service	Assessments	Internal services provided	Other revenue	Total
-	-	-	-	-	151,564
-	400,000	-	-	-	410,000
-	-	-	-	-	-
-	-	-	-	-	35,000
-	-	-	-	-	-
-	60,000	-	-	-	61,000
-	-	-	-	-	-
-	182,932	-	-	-	222,932
-	366,485	-	-	8,000	380,035
-	1,296,761	-	-	1,265	1,298,922
1,260,000	-	-	-	-	1,260,000
-	-	-	-	-	300
-	15,818,842	-	-	-	15,844,467
-	-	-	-	-	-
-	-	-	-	-	6,500
-	-	-	-	-	8,000
-	192,000	-	-	-	192,750
-	443,000	-	-	-	443,050
-	6,108,284	-	-	3,758	6,210,420
-	-	-	-	-	-
-	20,000	-	-	-	20,000
-	-	-	-	-	-
-	7,612,379	-	-	-	7,654,479
2,596,705	-	-	-	-	2,611,705
-	-	-	-	-	33,000
-	-	-	-	-	2,100
-	-	-	-	-	2,300
3,856,705	32,500,684	-	-	13,023	36,848,525
-	-	-	1,000,000	-	1,000,000
-	-	-	481,503	-	481,503
-	25,000	-	456,636	-	483,291
-	-	-	451,612	-	452,481
-	152,158	-	1,124,212	-	1,279,028
-	335,000	-	997,603	-	1,334,603
-	-	-	985,540	-	987,323
-	-	-	1,428,405	-	1,431,485
-	512,158	-	6,925,511	-	7,449,714
\$ 11,773,470	\$ 34,507,213	\$ -	\$ 6,925,511	\$ 546,973	\$ 74,842,685
924,000	26,000	576,325	-	2,500	1,878,050
65,000	-	-	-	-	65,000
-	-	115,255	-	-	115,255
-	-	-	-	-	25,000
-	-	-	-	-	-
-	-	-	-	-	-
-	60,000	-	-	-	63,000
-	-	-	-	-	-
-	-	-	-	-	4,918
-	-	-	-	-	6,000
-	-	-	-	-	-
-	-	-	-	-	15,000
989,000	86,000	691,580	-	2,500	2,172,223
\$ 12,762,470	\$ 34,593,213	\$ 691,580	\$ 6,925,511	\$ 549,473	\$ 77,014,908

ANNUAL BUDGET

Uses by Fund

Fiscal Year 2018-19
Uses by Fund

FUND NO.	FUND NAME	Personnel	Materials, services, and other operating	Grants, loans, and other assistance	Debt service
100	General Fund	\$ 12,820,465	\$ 3,839,949	\$ -	\$ 304,171
Capital Project Funds:					
120	STREETS AND ROADS CAPITAL	61,487	-	-	75,734
220	EQUIPMENT RESERVE FUND	-	-	-	-
251	SPECIAL PROJECTS RESERVE	-	-	-	-
252	GENERAL FUND CAPITAL PROJECTS	-	-	-	-
300	PARK DEVELOPMENT FEES FUND	-	-	-	-
301	ANTON STADIUM FUND	-	-	-	-
302	OBSERVATORY PARK FUND	-	-	-	-
303	PLAYGROUND & PARK AMENITIES	-	-	-	-
304	SWIMMING POOL FUND	-	-	-	-
305	RIVERSIDE PARK FUND	-	-	-	-
306	SKATE PARK FUND	-	-	-	-
307	SOFTBALL COMPLEX FUND	-	-	-	-
308	PROJECT PLANNING FUND	-	-	-	-
505	CAPITAL IMPROVEMENT FUND	-	-	-	-
511	RAIL TRAIL FUND	-	-	-	-
	Total capital project funds	61,487	-	-	75,734
Special Revenue Funds:					
249	CITY HOUSING BOND PROCEEDS	-	-	500,000	-
250	SPECIAL REVENUE FUND	-	-	-	-
253	CITY PROP 172	-	86,944	-	-
310	MUSEUM GRANT FUND	-	-	-	-
311	ARRC GENERAL OPERATING FUND	20,571	57,500	-	-
312	DOWNTOWN BUSINESS IMPROVEMENT	-	15,000	-	-
313	LMHF HOUSING ASSET FUND	-	-	-	-
314	WINTER SPECIAL EVENTS	20,433	125,000	-	-
500	GAS TAX FUND	-	105,000	-	-
501	2107 GAS TAX FUND	-	-	-	-
502	2107.5 GAS TAX FUND	-	-	-	-
503	2105 GAS TAX FUND	-	-	-	-
505	SIGNALIZATION FUND	-	-	-	-
507	1998 STIP AUGMENTATION FUND	-	-	-	-
508	SB325 REIMBURSEMENT FUND	-	-	-	-
509	S.T.P.	-	-	-	-
510	TRANS-TRAFFIC CONGEST RELIEF	-	125,073	-	-
600	COMM. DEVELOPMT. BLOCK GRANT	-	-	-	-
601	EDBG 94-333 REVOLVING LOAN	-	-	-	-
602	SUMMERCREEK (00-HOME-0452)	-	-	-	-
603	08-HOME-4688 FUND	-	-	-	-
604	CDBG GRANT 09-STBG-6417 FUND	-	-	-	-
605	11-HOME-7654 FUND	-	-	-	-
606	CDBG GRANT 10-EDEF-7261 FUND	-	-	-	-
607	PROP. 84 GRANT FUND	-	-	-	-
608	CDBG PROGRAM INCOME	-	-	-	-
609	13-CDBG-8940	-	-	-	-
610	CITY RDA PROJECTS FUND	-	-	-	-
611	CDBG 16-CDBG-11147	-	-	-	-
612	16-HOME-11376	78,676	28,032	-	-
630	ASSET SEIZURE FUND	-	38,500	-	-
631	ASSET SEIZURE(DRUG/ALCOHOL)	-	-	-	-
633	H&S EDUCATION 11489(B)(2)(A1)	-	15,000	-	-
634	FEDERAL ASSET SEIZURE GRANTS	-	-	-	-
635	SUP.LAW ENFORCE.SVC.FD(SLESF)	92,642	6,000	-	-
636	CBTHP OFFICER	91,792	-	-	-
637	LOCAL LAW ENFORCE. BLK GRANT	-	-	-	-
638	ASSET FORFEITURE 11470.2 H&S	-	15,000	-	-
639	SPECIAL REVENUE POLICE	-	-	-	-
691	MUSEUM FUND	352,908	63,800	-	-
695	TRANSFER STATION FUND	-	-	-	-
750	VISIT UKIAH FUND	28,600	98,150	-	-
	Total special revenue	685,623	778,999	500,000	-

ANNUAL BUDGET

Fiscal Year 2018-19
Uses by Fund

FUND NO.	FUND NAME	Personnel	Materials, services, and other operating	Grants, loans, and other assistance	Debt service
Enterprise Funds*:					
640	PARKING DISTRICT #1	-	107,968	-	-
700	SANITARY DISPOSAL SITE FUND	301,370	387,600	-	-
701	LANDFILL CORRECTIVE ACTION	-	-	-	-
702	DISPOSAL CLOSURE RESERVE FUND	-	-	-	-
703	REFUSE/DEBRIS CONTROL	-	-	-	-
704	POST CLOSURE FUND-SOLID WASTE	-	-	-	-
705	LANDFILL SELF-INSUR. TRUST	-	-	-	-
720	GOLF FUND	28,736	185,000	-	-
730	CONFERENCE CENTER FUND	191,144	137,000	-	-
777	AIRPORT FUND	360,148	687,609	-	-
778	AIRPORT CAPITAL IMPROVEMENT	-	-	-	-
779	SPECIAL AVIATION FUND	-	-	-	14,375
800	ELECTRIC FUND	3,612,466	10,050,100	-	-
801	ELECTRIC CAPITAL RESERVE FUND	-	-	-	-
802	ELECTRIC RATE STABILIZATION	-	-	-	-
803	LAKE MENDOCINO BOND FUND	-	-	-	-
805	STREET LIGHTING FUND	194,715	25,000	-	-
806	PUBLIC BENEFITS CHARGES FUND	-	345,000	-	-
820	WATER FUND	1,700,152	1,004,790	-	849,749
821	WATER CAPITAL RESERVE FUND	-	-	-	-
822	WATER CONNECTION FEE FUND	-	-	-	919,319
823	WATER DEBT SERVICE RESERVE	-	-	-	-
830	RECYCLED WATER FUND	118,754	-	-	-
840	CITY WASTEWATER OPERATIONS FUND	1,696,436	2,307,000	-	-
841	SEWER BOND DEBT SERVICE FUND	-	-	-	4,867,300
842	RATE STABILIZATION-CITY FUND	-	-	-	-
843	CONNECTION FEE SEWER FUND	-	-	-	-
844	CITY SEWER CAPITAL PROJECTS FUND	-	1,000,000	-	-
Total enterprise funds		8,203,921	16,237,067	-	6,650,743
Internal Service Funds*:					
201	WORKER'S COMP FUND	-	800,000	-	-
202	LIABILITY FUND	-	639,017	-	-
203	GARAGE FUND	299,915	97,450	-	-
204	PURCHASING FUND	364,600	35,370	-	-
205	BILLING AND COLLECTION FUND	796,564	659,785	-	-
206	PUBLIC SAFETY DISPATCH FUND	1,055,529	101,870	-	-
208	BUILDING & MAINTENANCE FUND	389,436	271,550	-	-
209	IT FUND	523,753	795,459	-	59,680
Total internal service funds		3,429,797	3,400,501	-	59,680
Total City Funds		\$ 25,201,293	\$ 24,256,516	\$ 500,000	\$ 7,090,328
Fiduciary Funds**:					
915	UVFD GENERAL OPERATING FUND	1,350,173	208,336	-	7,003
916	UVFD PROP 172	-	86,144	-	-
917	UVFD MEASURE B	-	3,500	-	51,480
918	UVFD FIRE MITIGATION FEE	-	-	-	16,341
940	SANITATION DISTRICT OPERATING	-	-	-	-
963	HOUSING DEBT FUND	-	-	-	392,525
964	RDA CAPITAL PASS-THROUGH FUND	-	-	-	-
965	REDEVELOPMENT CAP IMPR FUND	-	-	-	-
966	REDEVELOPMENT DEBT SERVICE	-	-	-	1,018,265
967	HOUSING BOND PROCEEDS FUND	-	-	-	-
968	NON HOUSING BOND PROCEEDS FUND	-	-	-	-
969	REDEVELOPMENT SUCCESSOR AGENCY	19,000	252,500	-	-
970	LMHF HOUSING ASSET FUND	-	-	-	-
971	CITY HOUSING BOND PROCEEDS	-	-	-	-
Total fiduciary funds		1,369,173	550,480	-	1,485,615
Total all funds		\$ 26,570,466	\$ 24,806,995	\$ 500,000	\$ 8,575,943

ANNUAL BUDGET

Capital outlay/CIP	Administration and overhead	Allocated administration and overhead	Internal service use	Total
-	5,970	-	20,424	134,362
-	43,336	-	31,326	763,631
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	12,401	-	3,676	229,813
25,000	25,431	-	24,416	402,991
-	67,808	-	58,395	1,173,960
896,000	-	-	-	896,000
197,000	-	-	-	211,375
25,000	802,230	-	853,705	15,343,501
3,550,000	-	-	-	3,550,000
-	-	-	-	-
-	-	-	-	-
-	12,150	-	6,369	238,234
-	19,078	-	13,120	377,198
521,798	185,399	-	403,278	4,665,166
-	-	-	-	-
450,000	-	-	473	1,369,792
-	-	-	-	-
-	8,429	-	5,554	132,737
771,298	254,690	-	576,060	5,605,483
-	-	-	-	4,867,300
-	-	-	-	-
-	55,298	-	55,984	1,111,282
6,436,096	1,492,219	-	2,052,781	41,072,826
-	-	-	-	800,000
-	35,337	-	1,509	675,862
35,000	28,258	-	20,674	481,296
-	29,682	-	22,980	452,632
100,000	102,715	-	104,565	1,763,629
-	84,950	-	64,972	1,307,321
312,000	47,910	-	45,115	1,066,010
29,617	84,588	-	44,502	1,537,598
476,617	413,438	-	304,316	8,084,348
\$ 16,891,920	\$ 3,113,196	\$ (3,227,047)	\$ 5,192,550	\$ 79,018,756
110,000	109,993	-	202,311	1,987,816
-	4,764	-	996	91,903
250,000	194	-	8	305,182
-	-	-	-	16,341
-	-	-	130,128	130,128
-	-	-	-	392,525
-	-	-	-	-
-	-	-	-	-
-	-	-	-	1,018,265
-	-	-	-	-
-	-	-	-	-
-	-	-	-	271,500
-	-	-	-	-
360,000	114,950	-	333,443	4,213,661
\$ 17,251,920	\$ 3,228,146	\$ (3,227,047)	\$ 5,525,993	\$ 83,232,416

ANNUAL BUDGET

Use by Department/Division

Fiscal Year 2018-19
Expenditure Detail by Department/Division

Name	Personnel	Materials, services, and other operating	Grants, loans, and other assistance	Debt service
UNDEFINED	\$ 20,000	\$ 1,352,500	\$ -	\$ 6,933,171
CITY COUNCIL	81,850	5,365	-	-
CITY MANAGER	463,474	20,900	-	-
CITY-WIDE ADMIN SERVICES	29,985	172,200	-	-
COMMUNITY OUTREACH/PUBLIC INFO	-	22,500	-	-
CITY CLERK	226,965	67,115	-	-
ECONOMIC DEVELOPMENT	98,934	50,350	-	-
VISIT UKIAH	28,600	98,150	-	-
EMERGENCY MANAGEMENT	24,678	23,050	-	-
BUDGET DEVELOPMENT AND MANAGEMENT	158,558	15,164	-	-
UTILITY BILLING	796,564	659,785	-	-
ACCOUNTING & REPORTING	605,988	162,284	-	-
PURCHASING	364,600	35,370	-	-
IT	523,753	795,459	-	-
CITY ATTORNEY	-	129,500	-	-
CITY TREASURER	5,648	49,500	-	-
HUMAN RESOURCES	387,933	118,969	-	-
RISK MANAGEMENT	-	1,439,017	-	-
REDEVELOPMENT SUCCESSOR AGENCY	19,000	2,500	-	-
POLICE OPERATIONS	7,278,773	824,427	-	-
CITY FIRE	1,696,418	1,420,658	-	157,157
DISTRICT FIRE	1,350,173	297,980	-	74,825
ARRC	20,571	57,500	-	-
PARKS	800,572	296,285	-	-
PARK DEVELOPMENT	-	-	-	-
AQUATICS	129,154	79,500	-	-
GOLF	28,736	185,000	-	-
BUILDINGS & GROUNDS MAINTENANCE	348,709	232,950	-	-
CONFERENCE CENTER	191,144	137,000	-	-
MUSEUM	352,908	63,800	-	-
RECREATION	535,879	252,004	-	-
PLANNING SERVICES	440,456	61,320	-	-
BUILDING SERVICES	326,412	84,450	-	-
HOUSING SERVICES	78,676	28,032	500,000	-
FLEET AND PLANT MAINTENANCE	299,915	97,450	-	-
ENGINEERING	365,950	363,323	-	-
CORPORATION YARD	40,726	38,600	-	-
WATER & SEWER (OLD)	-	-	-	-
LANDFILL	301,370	387,600	-	-
STREETS	464,721	219,940	-	-
AIRPORT OPERATIONS	360,148	687,609	-	-
ELECTRIC DISTRIBUTION	1,991,353	533,500	-	-
TECHNICAL SERVICES	627,446	122,100	-	-
ELECTRIC GENERATION	1,000	-	-	-
ELECTRIC ADMINISTRATION	1,187,382	8,804,500	-	-
WATER SERVICES	1,700,152	1,004,790	-	-
SEWER SERVICES	1,696,436	3,307,000	-	-
RECYCLED WATER SERVICES	118,754	-	-	-
RDA - HISTORICAL	-	-	-	1,410,790
ALLOCATED ADMINISTRATION AND OVERHEAD	-	-	-	-
	\$ 26,570,466	\$ 24,806,995	\$ 500,000	\$ 8,575,943

ANNUAL BUDGET

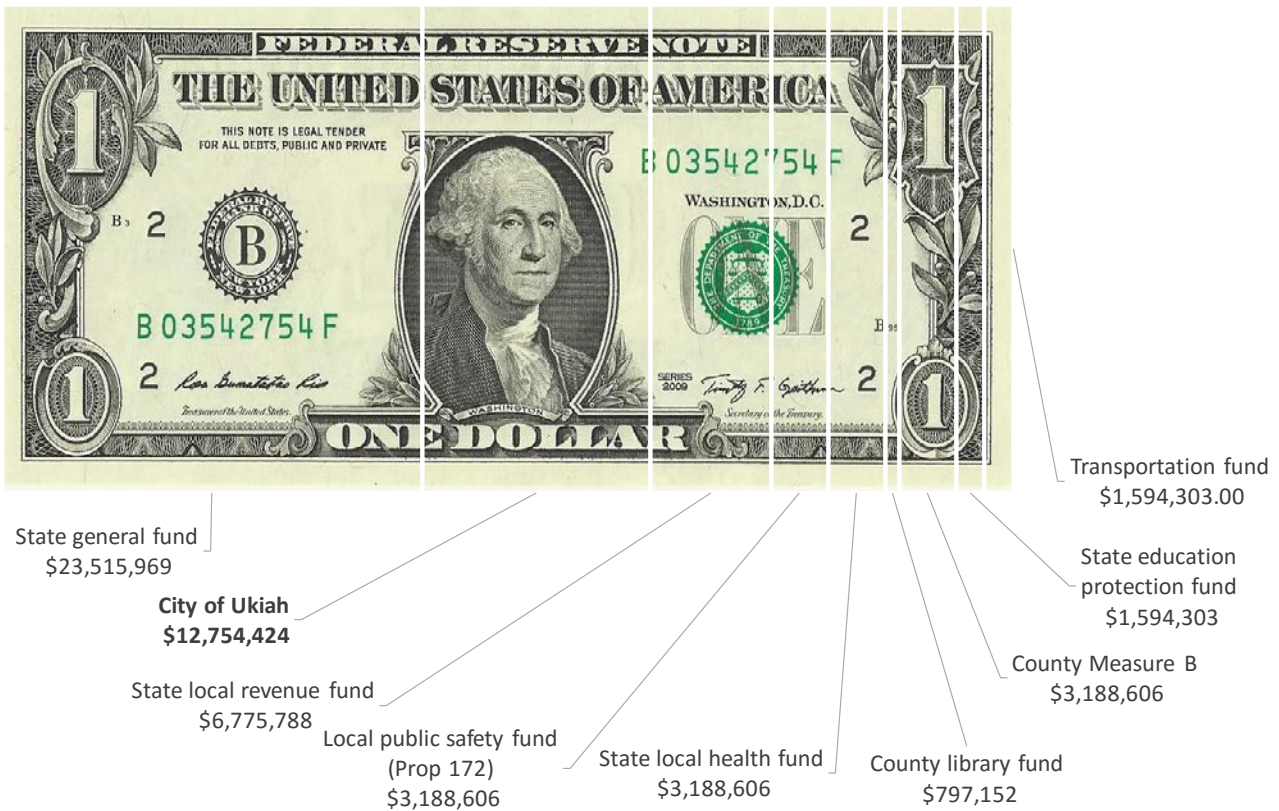
Capital outlay/CIP	Administration and overhead	Allocated administration and overhead	Internal service use	Total
\$ -	\$ 62,072	\$ -	\$ 482,247	\$ 8,849,990
-	9,245	-	86,642	183,102
-	31,440	-	36,062	551,876
-	9,463	-	23,735	235,383
-	1,244	-	1,017	24,761
-	20,917	-	39,972	354,969
-	8,776	-	6,397	164,457
-	8,173	-	2,532	137,455
-	3,105	-	1,536	52,369
-	12,516	-	21,153	207,391
100,000	102,715	-	104,565	1,763,629
-	57,031	-	61,190	886,493
-	29,682	-	22,980	452,632
29,617	84,588	-	44,502	1,477,918
-	7,161	-	7,250	143,911
-	3,934	-	5,298	64,380
-	33,850	-	31,659	572,410
-	35,337	-	1,509	1,475,862
-	-	-	-	21,500
160,000	571,450	-	1,615,642	10,450,292
50,000	145,084	-	361,020	3,830,336
360,000	114,950	-	203,314	2,401,241
-	4,317	-	9,137	91,525
365,000	84,278	-	115,247	1,661,383
38,000	-	-	-	38,000
-	19,265	-	24,255	252,175
-	12,401	-	3,676	229,813
300,000	42,988	-	41,269	965,916
25,000	25,431	-	24,416	402,991
100,000	32,330	-	37,945	586,983
-	65,493	-	98,222	951,598
-	35,032	-	41,452	578,261
-	29,027	-	27,381	467,270
-	-	-	1,742	608,450
35,000	28,258	-	20,082	480,705
5,616,194	47,543	-	56,756	6,449,766
12,000	4,922	-	3,846	100,094
-	-	-	-	-
-	43,336	-	31,326	763,631
3,650,013	48,800	-	189,094	4,572,567
1,093,000	67,808	-	48,993	2,257,558
3,550,000	165,385	-	196,302	6,436,540
25,000	49,129	-	26,384	850,059
-	55	-	2	1,057
-	565,801	-	270,116	10,827,799
971,798	185,399	-	403,751	4,265,890
771,298	309,988	-	688,822	6,773,544
-	8,429	-	5,554	132,737
-	-	-	-	1,410,790
-	-	-	-	(3,227,047)
\$ 17,251,920	\$ 3,228,146	\$ -	\$ 5,525,993	\$ 83,232,412

Sales Tax Distribution

Sales Tax Distribution

Where does your money go?

Total collection			\$ 56,597,757
State general fund	3.688	0.42	23,515,969
City of Ukiah	2.000	0.23	12,754,424
State local revenue fund	1.063	0.12	6,775,788
Local public safety fund (Prop 172)	0.500	0.06	3,188,606
State local health fund	0.500	0.06	3,188,606
County library fund	0.125	0.01	797,152
County Measure B	0.500	0.06	3,188,606
State education protection fund	0.250	0.03	1,594,303
Transportation fund	0.250	0.03	1,594,303
Total distribution (% rate)	<u>8.875</u>		<u>\$ 56,597,757</u>



Measure P

Measure P: Transaction and Use Tax

"Measure P, passed by a simple majority (50% plus one) of Ukiah voters in November of 2014, was a general (unrestricted) transaction and use tax. It replaced a sun-setting transaction and use tax, known as Measure S (2005). Measure T (2005), passed in conjunction with Measure S, was a distinctly separate, advisory Measure indicating the voting public's preference for the use of Measure S proceeds.

A general, unrestricted tax is one that can be used to fund any program, function, service, or project at the discretion of the City Council. It is not a special, restricted tax, which would require approval of two-thirds of the voting public. "

The language of Measure P (2014) is provided for below. It did not have an accompanying advisory measure on the ballot.

Ballot Measure "P":

""Shall the one-half of one percent (0.5%) transaction and use tax used to fund essential public services, including police, fire prevention and protection, and emergency medical services, set to expire on September 25, 2015, be extended by Ordinance No. 1149 until repealed by majority vote in a municipal election?""

The Ukiah City Council established an expenditure plan (Resolution No. 2014-28) for the use of Measure P revenues, consistent with the previously passed advisory Measure T. That resolution stated that those revenues should be used first to maintain a minimum level of public safety services. The plan defined "minimum level of public safety services" to be level of services available in fiscal year 2014-15, including the following: 1) thirty-two (32) full-time peace officers and 2) "[a] level of fire prevention and protective services commensurate with the City of Ukiah's portion of any City and District contractual agreement for joint fire, paramedic, and fire prevention operations."

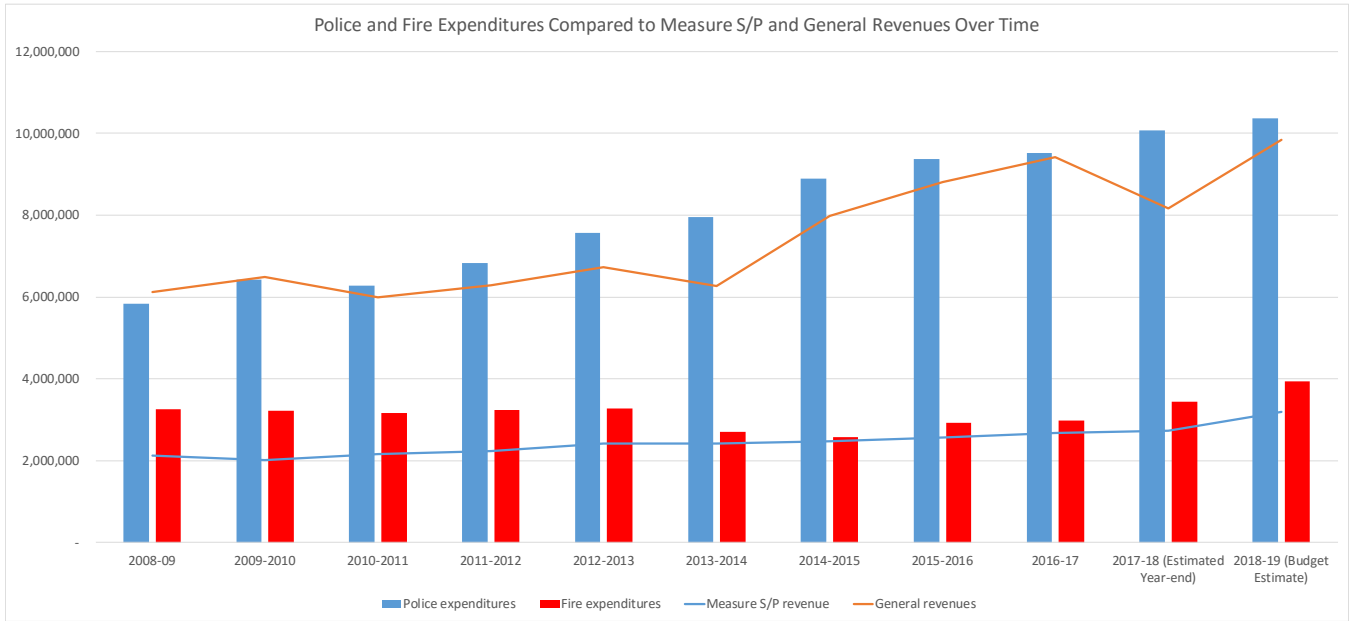
**Recommended
Eligible Measure P Costs**

**Uses and Sources
Public Safety Activities
Comparative, Baseline (2015) to June 30, 2019**

Expenditure Uses by Category	Measure P Baseline FY 2014-15	FY 2018-19 Recommended	Increase (Decrease)
Police:			
Sworn officers	32	34	2
Misc personnel	18	19	1
Personnel	\$ 6,049,608	\$ 7,278,773	\$ 1,229,165
Operations	1,866,612	3,011,519	1,144,907
Capital	186,594	160,000	(26,594)
Total police	8,896,287	10,450,292	2,347,478
Fire:			
Firefighters:			
City	11	19	8
UVFD	6	-	(6)
Personnel	1,506,406	1,696,418	190,012
Contributions	516,180	924,000	407,820
Operations	530,822	1,159,918	629,097
Capital	30,400	50,000	19,600
Total fire	2,583,807	3,830,336	1,246,529
Total public safety	11,480,094	14,280,628	2,800,534
Dedicated Revenue Sources			
Measure P transaction and use tax	2,465,521	3,197,694	732,173
Public safety programmatic revenue:			
Police	1,001,861	1,234,067	232,206
Fire	37,235	55,000	17,765
Total revenue	3,504,617	4,486,761	982,144
Excess (deficiency) revenues over expenditures	<u>(7,975,477)</u>	<u>(9,793,867)</u>	<u>(1,818,390)</u>
Other Financing Sources			
General revenues, general fund	7,975,477	9,793,867	1,818,390
Remaining resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

- 1) Internal service allocation applicable to Police and Fire excluded from this calculation.
- 2) Includes parking enforcement expenditures and associated revenue.
- 3) Includes dispatch service revenue, except for general fund contributions.
- 4) Includes a temporary reduction in budgeted officers and an increase to the number of CSO positions, an interim measure to meet work demands due to the number of sworn officer vacancies.



Notes⁷

⁷ Estimated general revenues used for public safety in 2017-18 shows a 1-year decline due to the receipt of the CBTHP grant of \$900,000. That grant, however, will be used over the next 9 years to fund an additional police officer.

Measure Y

Measure Y: Transaction and Use Tax

Measure Y, passed by a simple majority (50% plus one) of Ukiah voters in November of 2016, is a general (unrestricted) transaction and use tax. A general, unrestricted tax is one that can be used to fund any program, function, service, or project at the discretion of the City Council. It is not a special, restricted tax, which would require approval of two-thirds of the voting public. Measure Z, passed in conjunction with Measure Y, was a distinctly separate, advisory Measure Y, indicating the voting public's preference for the use of Measure Y proceeds. Language for the two ballot measures was as follows:

Ballot Measure "Y":

Shall Ordinance No. 1165 be adopted to impose as a general tax an additional transaction (sales) and use tax of one-half of one percent within the city limits of the City of Ukiah to fund essential City services, including street repair and maintenance? Such tax increase is estimated to raise \$2,470,000 annually at a rate of .5%. The duration of the tax will continue unless or until the tax is repealed by majority vote in a municipal election.

Advisory Measure "Z":

Shall street repair and maintenance and related public infrastructure improvements be the exclusive use of the revenues from an additional ½ percent sales tax in the City of Ukiah and add to and not replace current spending for street maintenance and repair?

Fiscal Year 2018-19 Recommended Measure Y Uses

Street Maintenance and Repair - General Fund	2018-19
Maintenance level	\$ 373,870 (a)
Recommended amount for streets in general fund, 2018-19	804,969 (b)
Increase (decrease) from base year (b) - (a)	\$ 431,099 (c)

Resources	2018-19
Measure Y: Transaction and Use Tax	\$ 3,197,694 (d)
General revenues and transfers	804,969 (e)
Total available for street maintenance and repair (d) + (e)	\$ 4,002,663 (f)

Analysis	2018-19
General fund base commitment amount (a)	\$ 373,870 (g)
Additional resources (c) + (d)	\$ 3,628,793 (h)
Total recommended general fund amount appropriated to street maintenance and repair (g) + (h)	\$ 4,002,663 (i)

Fiscal Year 2018-19 Recommended Measure Y Uses	Project No.	Cost	General Revenue Share	Other Financing Sources	Recommended Measure Y Share	Total Funding
Debt service on new infrastructure borrowing	13001	222,748	-	147,014	75,734	222,748
Enhanced Public Works capacity - Streets		208,351	-	-	208,351	208,351
Street projects to be determined by Council		2,913,609	-	-	2,913,609	2,913,609
Road and right-of-way maintenance		657,955	84,175	573,780	-	657,955
		\$ 4,002,663	\$ 84,175	\$ 720,794	\$ 3,197,694	\$ 4,002,663

Notes:

1) Base amount from City resolution 2016-34 and adjusted by changes to construction cost index.

Joint Venture with the Ukiah Valley Sanitation District

BUDGET SUMMARY
2018-19

CITY/DISTRICT JOINT VENTURE	Note	Actuals		Budget	Estimated	Budget			
		2015-16	2016-17	2017-18	Year End	2018-19	2018-19	2018-19	
Contribution Sources	Note i						Recommended		
Contributions from City:									
For operations and capital		\$ 2,458,789	\$ 2,614,796	\$ 3,938,786	\$ 3,339,714	\$	3,010,049		
For debt service		2,247,930	2,194,090	2,263,993	2,263,993	\$	2,270,595		
Contributions from District:									
For operations and capital		2,167,886	2,329,861	3,563,663	3,021,646		2,725,563		
For debt service		2,594,970	2,595,873	2,596,907	2,596,907		2,596,705		
Total revenue		<u>9,469,574</u>	<u>9,734,619</u>	<u>12,363,349</u>	<u>11,222,260</u>		<u>10,602,912</u>		
							City Share	District Share	
							2018-19	2018-19	
							Projected	Projected	
Expenditures and Appropriations	Note ii								
Direct									
Personnel:									
Regular		954,941	925,911	1,096,523	932,236		987,706	518,348	
Part-time and temp		26,284	17,743	14,250	17,136		18,000	9,446	
Overtime, standby, and call-out		59,074	89,433	73,500	90,861		88,200	46,287	
PERS		271,177	284,463	316,588	295,562		318,435	167,115	
Health		167,682	172,846	226,645	175,457		177,549	93,178	
Recruitment costs		-	-	-	-		-	-	
Other benefits and costs		79,501	84,709	117,070	94,166		106,546	55,915	
Materials, supplies, and services:									
Professional and contractual		231,211	352,625	987,869	589,410		1,000,000	524,800	
Legal		-	-	-	-		-	-	
Commodities		778	673	1,000	500		500	262	
Supplies		278,469	344,997	358,563	385,600		387,700	203,465	
Inventory		-	-	-	-		-	-	
Insurance		-	-	-	-		-	-	
Learning and development		8,133	13,883	23,700	26,700		28,700	15,062	
Technology		-	-	1,659	3,300		46,000	24,141	
Other operating		560,462	765,836	850,403	895,174		844,100	442,984	
Loans, grants, and other assistance		-	-	-	-		-	-	
Capital outlay:									
Land, buildings, and improvements		-	-	-	-		-	-	
Infrastructure		651,647	598,588	1,762,279	1,617,919		325,000	170,560	
Machinery, equipment, and vehicles		495,721	391,922	494,438	270,099		446,298	234,217	
Other capital outlay		-	-	-	-		-	-	
Debt service:									
Capital leases		-	-	-	-		-	-	
Principal		1,942,398	2,010,000	2,090,000	2,090,000		2,180,000	1,016,970	
Interest		2,900,502	2,779,963	2,770,900	2,770,900		2,687,300	1,253,625	
Contributions		-	-	-	-		-	-	
Total direct		<u>8,627,981</u>	<u>8,833,592</u>	<u>11,185,387</u>	<u>10,255,020</u>		<u>9,642,034</u>	<u>4,776,376</u>	
Indirect									
Administration and overhead	Note iii	244,644	264,520	253,014	249,396		254,690	133,661	
Internal service use:									
Liability Fund		240,621	231,674	276,780	276,780		195,769	102,740	
Garage Fund		13,396	36,704	38,098	11,370		34,211	17,954	
Purchasing Fund		2,318	48,705	59,051	40,187		64,335	33,763	
Billing and Collection Fund	Note iv	256,835	187,304	415,170	319,681		253,457	133,014	
Public Safety Dispatch Fund		13,177	16,342	13,990	10,500		19,946	10,468	
Building & Maintenance Fund		7,841	16,941	32,718	4,302		43,778	22,975	
IT Fund		62,761	98,838	89,141	55,024		94,691	49,694	
Total indirect		<u>841,593</u>	<u>901,028</u>	<u>1,177,962</u>	<u>967,240</u>		<u>960,878</u>	<u>504,269</u>	
Total expenditures		<u>9,469,574</u>	<u>9,734,619</u>	<u>12,363,349</u>	<u>11,222,260</u>		<u>10,602,912</u>	<u>5,280,645</u>	
								<u>5,322,267</u>	

Notes

- i. Amounts include contributions received by the District for debt service and charges to the District for operations and capital outlay. Does not include District revenues collected or administered by third parties, e.g., Mendocino County.
- ii. Includes only expenditures incurred by the City in the provision of wastewater services to the entire wastewater system. Does not include appropriations or expenditures for City only activities or District only activities.
- iii. Includes only costs related to administration and overhead for the entire system. Does not include additional administrative and/or overhead costs appropriated by the District.
- iv. Increase to Billing and Collection Fund budget from prior years primarily due to capital outlay plans, including procurement of new customer service and billing system (CIS). Project has not been completed but is expected to be in 2018-19.

The Ukiah Valley Fire Authority
(A Joint Venture with the Ukiah Valley Fire District)

BUDGET SUMMARY
2018-19

Ukiah Valley Fire Authority	Budget		Estimated Year End		Budget	
	2017-18		2017-18		2018-19	
Revenue Sources					Recommended	
Contributions from City	\$ 3,672,902		\$ 3,333,403		\$ 4,148,601	
Contributions from District	1,147,934		1,041,827		1,122,599	
Total contribution	4,820,836		4,375,230		5,271,200	

Expenditures and Appropriations	City Share		District Share		City Share		District Share		City Share		District Share	
	2017-18	District Share	2017-18	District Share	2017-18	District Share	2017-18	District Share	2018-19	District Share	2018-19	District Share
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Direct												
Personnel:												
Regular	1,570,056	785,028	785,028	1,450,000	780,000	670,000	1,616,554	808,277	808,277			
Part-time and temp	26,000	13,000	13,000	34,000	13,000	21,000	-	-	-			
Overtime, standby, and call-out	175,000	87,500	87,500	202,337	119,000	83,337	200,000	100,000	100,000			
PERS	735,156	516,469	218,687	718,700	508,249	210,451	777,465	561,982	215,483			
Health	228,218	114,102	114,116	230,146	120,051	110,095	258,795	129,354	129,441			
Recruitment costs	-	-	-	-	-	-	-	-	-			
Other benefits and costs	229,222	79,003	150,219	197,009	75,993	121,016	193,777	96,805	96,972			
Materials, supplies, and services:												
Professional and contractual	429,407	329,657	99,750	448,047	353,957	94,090	382,198	290,038	92,160			
Legal	-	-	-	-	-	-	-	-	-			
Commodities	-	-	-	-	-	-	-	-	-			
Supplies	140,258	75,708	64,550	117,378	73,388	43,990	251,768	126,284	125,484			
Inventory	-	-	-	-	-	-	-	-	-			
Insurance	-	-	-	-	-	-	-	-	-			
Learning and development	51,000	34,000	17,000	30,000	15,000	15,000	30,000	15,000	15,000			
Technology	7,200	4,200	3,000	10,140	5,940	4,200	6,000	3,000	3,000			
Other operating	191,594	1,155,371	41,718	15,093	804,599	60,918	88,293	25,958	62,336			
Loans, grants, and other assistance	-	-	-	-	-	-	-	-	-			
Capital outlay:												
Land, buildings, and improvements	110,000	-	110,000	25,000	-	25,000	110,000	-	110,000			
Infrastructure	-	-	-	-	-	-	-	-	-			
Machinery, equipment, and vehicles	136,979	121,979	15,000	121,000	121,000	-	300,000	50,000	250,000			
Other capital outlay	-	-	-	-	-	-	-	-	-			
Debt service:												
Capital leases	125,305	31,664	93,641	125,937	32,297	93,641	231,982	157,157	74,825			
Principal	-	-	-	-	-	-	-	-	-			
Interest	-	-	-	-	-	-	-	-	-			
Contributions	-	-	-	-	-	-	-	-	-			
Total direct	4,155,396	3,347,682	1,813,209	3,724,790	3,022,475	1,552,738	4,446,832	2,363,855	2,082,977			
Indirect												
Administration and overhead	190,011	95,006	95,006	190,011	95,006	95,006	260,034	145,084	114,950			
Internal service use	475,429	230,215	245,215	460,429	230,215	230,215	564,334	361,020	203,314			
Total indirect	665,440	325,220	340,220	650,440	325,220	325,220	824,368	506,104	318,264			
Total expenditures	4,820,836	3,672,902	2,153,429	4,375,230	3,347,695	1,877,958	5,271,200	2,869,958	2,401,241			

Capital Expenditures

FACILITIES/BUILDINGS/LAND						
COMMUNITY SERVICES DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Improvements to Vinewood Park	Staff received a grant to renovate Vinewood Park. The items that will be improved are some elements the Vinewood community expressed they would like to see improved.	Community Services	18011	In Progress	\$ 280,000	
Civic Center Reconfiguration - Shared Cost	Reconfiguration of Civic Center customer service and finance areas. Two divisions share this cost. Total cost: \$175,000	Community Services	15038	In Progress	\$ 75,000	Re-budgeted. Requesting quarterly status.
Fascia Renovation - Civic Center Annex	The fascia of the Civic Center Annex is deteriorating and is in need of repair.	Community Services	15037	In Progress	\$ 75,000	Was reviewed, and part of the 2017/2018 budget. Requesting rebudget in 2018/2019 budget. Requesting quarterly status.
Council Chamber Technology Upgrade	The technology in the Council Chamber is failing. Software and hardware that control the PTZ camera has failed. Other audio equipment and speakers are end of life and do not operate at a reasonable quality level. The camera technology is aged and picture quality is not acceptable and video streaming needs to be HD content for better viewing. This will bring the technology to a current functional level. This will also provide constituents a quality experience when viewing from home or attending our City Council meetings.	Community Services	15016	In Progress	\$ 150,000	Re-budgeted. Requesting quarterly status.
Picnic Area at Todd Grove Park	The Todd Grove picnic area is in need of replacing the asphalt surface area, barbeque and tables. There is currently \$50,000 in Park Development Funds 25100000.39044 to begin planning and design of the area.	Community Services	18013	New	\$ 50,000	18/19 currently funded, 19/20 is not.
Anton Stadium - Donor Sign	New sign to recognize donors for the Anton Stadium Project.	Community Services	18020	In Progress	\$ 20,000	Re-budgeted
Museum Roof Partial Repair/Replacement	Replace a portion of the roof of the Museum, or at least the underlayment. A good portion of the roof is now 30 years old and leaks are appearing in the older part of the building. Additionally, the beams under the front awning are suffering from wood rot, as is a section of the exterior under-roof at the southeast end. Benefits are to ensure protection of the building's exterior and the art and artifacts housed within the buildings, as well as ensure the safety of the visiting public and Museum staff.	Community Services	18021	In Progress	\$ 100,000	
Awning Clean and/or Replace - Conference Center	Clean or replace front School Street facing awning with logo.	Community Services	18028	New	\$ 10,000	
Paint offices and Conference Rooms - Conference Center	Paint the interior offices and conference rooms.	Community Services	18030	In Progress	\$ 15,000	
SUB-TOTAL:					\$ 775,000	
ELECTRIC UTILITY DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Electric Utility Service Center - Remodel & Facility Improvements	Provides offices and warehouse facilities for the Electric Utility Dept. to better serve the community. Currently offices are located in 40 year old temporary modular buildings with no foundation. The electrical construction and maintenance materials are stored in an uninsulated unsealed tin building.	Electric Utility Department	17023	In Progress	\$ 800,000	Re-budgeted.
Renewable Resource Development - Solar	Renewable energy development for the Utility's resource portfolio in meeting the States green energy mandates.	Electric Utility Department	ECC01	New	\$ 1,100,000	
SUB-TOTAL:					\$ 1,900,000	

(continued)

FINANCE DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Civic Center Reconfiguration - Shared Cost	Reconfiguration of Civic Center customer service and finance areas. Two divisions share this cost. Total cost: \$175,000	Finance	15038	In Progress	\$ 100,000	Re-budgeted.
SUB-TOTAL:					\$ 100,000	
FIRE AUTHORITY						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
South Station HVAC Replacement	It is recommended to continue from the 17/18 budget cycle into the 18/19 budget cycle, the replacement of the current HVAC system. The current HVAC system is not currently not operable. The HVAC system is a critical and essential component to providing and maintaining a minimal level of environmental comfort for crews assigned to 24hr. shifts, daytime staff, and the general public. The project completion is dependent upon the completion of repairs to the roof currently in progress.	Fire Authority	18060	In Progress	\$ 60,000	Re-budgeted.
South Station Roof Replacement	It is recommended to continue from the 17/18 budget cycle into the 18/19 budget cycle, the roof repair of the South Station. Due to excessive water damage in the past and the replacing the current HVAC system located on the roof, it is in need of major repairs. Structural repairs around the HVAC system platform along with minor repair throughout the roof. The composite roof also needs to be replaced replacement. Monies for the project were budget in the 17/18 budget cycle. The project in currently in process with an engineering report. It is recommend to continue with the funds being budget for the 18/19 budget cycle.	Fire Authority	18061	In Progress	\$ 50,000	Re-budgeted.
SUB-TOTAL:					\$ 110,000	
TOTALS FOR FACILITIES/BUILDINGS/LAND :					\$ 2,885,000	

(continued)

INFORMATION TECHNOLOGY						
FINANCE DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	
					18/19	Comments
Utility Billing CIS Replacement	The current utility billing software is becoming obsolete. Replacement is necessary.	Finance	18062	In Progress	\$ 400,000	
IBM/AS400 Replacement	The IBM server is at end of life. Purchase of a new server will also include a new Operating System and require us to make sure our old applications will function. Our vendor will primarily test our environment under the new OS. If all functions, the new server will be purchased and our full backup with data will be transferred to it. Utility Billing is currently reliant on this server for Customer Service use. In addition archive access to past City of Ukiah data is constantly needed for past history. IBM software and hardware maintenance will be included in the IT Software Budget (54320) for FY 18/19 for the following amounts: 3 year x 24/7, Software Maintenance = \$3966.25, Extended Maintenance = \$2,515.30 , for a Total=\$6,481.55	Finance	17042	New	\$ 29,617	
SUB-TOTAL:					\$ 429,617	
WATER RESOURCES DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	
					18/19	Comments
Water Treatment Plant Network Security	One Cisco ASA firewall at each location, with an additional Cisco ASA firewall at the Civic Center - >connecting to our Checkpoint firewall. This will provide the necessary security needed between our Civic Center, WWTP and WTP utilities. Our Water and Wastewater utilities utilize SCADA networks that serve as control centers for PLC (programmable logic controllers) which in turn control associated pumps, motors etc. These operations are connecting to the City of Ukiah network, to provide remote vendor support and will also provide necessary data shares for reporting purposes. This will protect our water utilities from the ever increasing network security breaches that are a continual threat.	Water Resources	17039	New	\$ 27,798	
Wastewater Treatment Plant Network Security	One Cisco ASA firewall at each location, with an additional Cisco ASA firewall at the Civic Center - >connecting to our Checkpoint firewall. This will provide the necessary security needed between our Civic Center, WWTP and WTP utilities. Our Water and Wastewater utilities utilize SCADA networks that serve as control centers for PLC (programmable logic controllers) which in turn control associated pumps, motors etc. These operations are connecting to the City of Ukiah network, to provide remote vendor support and will also provide necessary data shares for reporting purposes. This will protect our water utilities from the ever increasing network security breaches that are a continual threat.	Water Resources	17039	New	\$ 27,798	
SUB-TOTAL:					\$ 55,596	
TOTALS FOR INFORMATION TECHNOLOGY:					\$ 485,213	

(continued)

INFRASTRUCTURE						
AIRPORT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Runway 15-33 Pavement Reduction (Construction Phase 1)	Runway is currently 4,415 feet long and 150 feet wide. This project will provide construction to reduce the runway width to 75 feet by installing LED Medium Intensity Runway Lights to meet new runway width, adjust existing pavement markings to meet new pavement width with an application of slurry seal in areas that markings are removed, and then apply new pavement markings to meet new pavement width. Some crack fill and sealing will be required in areas where trenching is performed to prevent FOD. Pavement is 31 years old.	Airport	13044	In Progress	\$ 1,260,000	
SUB-TOTAL:					\$ 1,260,000	
ELECTRIC UTILITY DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Cherry Street Circuit Capacity Increase	Re-Conductor Cherry Street from Rail Line to Dora Street. Extends new circuit capacity to the south-west area of Ukiah improving system capacity and the ability to restore outages in the shortest amount of time necessary.	Electric Utility Department	18039	New	\$ 80,000	
Community Power Management Projects	Power pedestal replacement program goals includes reducing energy loss, improve lighting/access control, safety and availability of power in public places. <i>Includes charging stations and power pedestals.</i>	Electric Utility Department	18040	On-going	\$ 100,000	
Fairgrounds 4160 to 12,000 volt Conversion	Replaces existing low voltage (4160V) system with 12,000 Volt primary rated cable and transformers and secondary conductor. Fairgrounds to provide USERC specified metering and underground duct. Removes existing low voltage (4160V) system.	Electric Utility Department	18041	In Progress	\$ 150,000	
Substation and Hydroelectric Plant Control System Replacement	Replace the Mendocino Hydro control system hardware, program and coding for hydro specific automation control. The existing systems are outdated with limited after-market support and no new replacement part availability.	Electric Utility Department	18042	In Progress	\$ 200,000	
Underground Capital System Improvements (<\$50,000 each)	Transformer replacement and upgrades, wood pole testing and replacement, system capacity improvements and protection, control, monitoring and communication enhancements.	Electric Utility Department	18043	On-going	\$ 225,000	
Overhead Capital System Improvements (<\$50,000 each)	Transformer replacement and upgrades, system capacity improvements and protection, control, monitoring and Communication enhancements.	Electric Utility Department	18044	On-going	\$ 225,000	
Undergrounding Phase 3: Overhead to Underground	Relocates or undergrounds overhead electric, phone and cable TV utilities along Gobbi and State Streets.	Electric Utility Department	18045	In Progress	\$ 600,000	
SUB-TOTAL:					\$ 1,580,000	

(continued)

PUBLIC WORKS DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Museum Sidewalk	Construct new sidewalk along the Main Street frontage of the Sun House/Grace Hudson Museum.	Public Works	18069	In Progress	\$ 50,000	
NWP Rail Trail Phase 2	NWP Rail Trail Phase 2 Construction.	Public Works	17034	In Progress	\$ 1,484,000	
NWP Rail Trail Phase 3	This project will construct the NWP Rail Trail, Phase 3 from Clara Ave. to Brush St. The Non-Construction Phase (Design, Engineering, Permitting, Landscape Design) funding amount is \$442,000 in FY 18-19. The construction phase funding is \$1,400,067 in FY 19-20.	Public Works	18070	In Progress	\$ 391,000	
SUB-TOTAL:					\$ 1,925,000	
WATER RESOURCES DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Large Scale Solar - Shared Cost	The Water Resources Department spends approximately \$600k per year on electricity. There are numerous opportunities for grants to construct solar projects that will significantly reduce these annual costs. The department will be investing in the necessary planning and engineering to be able to qualify for grant funding. Total Project Cost: \$8,150,000	Water Resources	18067	New	\$ 75,000	
Replacement of Pressure Zone 2 South Reservoir	The new reservoir is needed due to the deteriorating condition of the existing one. This provides value to the Water customers as it provides storage for treated, potable water.	Water Resources	15071	In Progress	\$ 450,000	100% design complete. Out to bid this summer.
Henderson Lane Water Main Replacement	Project is needed in order to upgrade a failing water main. This is needed in order to provide potable water to the Water customers.	Water Resources	18051	In Progress	\$ 150,000	
Recycled Water Project Phases 1-3	This project will provide irrigation and frost protection water for vineyards and orchards along the Russian River. This will assist in reducing discharge to the Russian River	Water Resources	15062	In Progress	\$ 21,000,000	17/18 Budgeted and Encumbered - will be fully expensed in the 2018/2019 fiscal year
Chlorine Contact Basin Replacement	Replace the chlorine contact basin with a new facility in order to increase production of recycled water and meet Title 22 limits. The new basin will double the capacity of the existing contact basin. The new facility will also be significantly easier to maintain which will reduce the production of chlorination byproducts such as DCBM. We have received approximately \$1.5 M in Proposition 84 grant funding to help reduce costs.	Water Resources	18068	In Progress	\$ 3,999,000	Design is complete.
Large Scale Solar - Shared Cost	The Water Resources Department spends approximately \$600k per year on electricity. There are numerous opportunities for grants to construct solar projects that will significantly reduce these annual costs. The department will be investing in the necessary planning and engineering to be able to qualify for grant funding. Total Project Cost: \$8,150,000	Water Resources	18067	New	\$ 75,000	
AWT Actuators/Valves	These actuators and valves need to be replaced due to their age at the Wastewater Treatment Plant.	Water Resources	18053	New	\$ 40,000	
Chlorine Residual Valve/Alarm on Discharge	Engineering and installation. Critical safety valve to monitor the outflow of chlorinated water into the river.	Water Resources	18054	New	\$ 150,000	
Telemetry	Add telemetry to automatically control discharge ratio.	Water Resources	18055	New	\$ 30,000	
SUB-TOTAL:					\$ 25,969,000	
TOTALS FOR INFRASTRUCTURE:					\$ 30,734,000	

(continued)

STREETS & RIGHTS-OF-WAY

PUBLIC WORKS DEPARTMENT

Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Talmage Interchange/Redwood Business Park Improvements Project	This project will provide better traffic flow in the Airport Park Boulevard Area of Ukiah.	Public Works	13001	In Progress	\$ 3,633,000	
2018 Street Rehabilitation Project	This project generally consists of edge grinding and applying 2" AC overlay over existing asphalt concrete pavement as well as curb ramp construction, at various locations.	Public Works	18006	In Progress	\$ 1,193,592	This is currently being bid, and is anticipated to be awarded and encumbered in 2017/2018 budget, and rolled and paid for in the 2018/2019 budget.
2019 Measure Y Arterial Street Improvement Project	This project will improve the Streets network.	Public Works	18015	New	\$ 3,197,694	Needs Council direction.
Measure Y Street Improvement Projects	On-going projects to improve the Streets network.			New		Needs Council direction.
Smith Street Reconstruction	This project will improve the Streets network.	Public Works	15030	In Progress	\$ 250,000	
Low Gap Road and North Bush Street Roundabout	This project will complete the environmental, ROW, and design phases for a roundabout at Low Gap Road and N. Bush St. Construction phase not currently funded.	Public Works	18064	In Progress	\$ 110,000	Design authorized, but project requires additional Council review.
Slurry Seal Project	This project will improve the Streets network.	Public Works	18007	On-going	\$ 200,000	
Gobbi/Waugh Traffic Signal	This project will alleviate traffic for better vehicle flow.	Public Works	18029	New	\$ 716,000	Rebudgeted.
SUB-TOTAL:					\$ 9,300,286	
TOTALS FOR STREETS & RIGHTS-OF-WAY:					\$ 9,300,286	

VEHICLES, MACHINERY & EQUIPMENT

AIRPORT

Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Replace 20,000 gallon fuel tank with 20,000 gallon Jet A tank	Current tank is a split fuel system, containing both Jet A fuel and AvGas. Conversion to Jet A is necessary to maximize the fuel sources for the airport, and provide better service to its customers.	Airport	15042	In Progress	\$ 150,000	Rebudgeted.
ATV Golf Cart	With over 160 acres of airport ground, staff needs to be able to get around the airport quickly. The use of this vehicle is more practical for frequent stops made during airfield inspections.	Airport	E4956	New	\$ 12,000	
Mower Replacement - Shared Cost	The replacement of Equipment #1230, a 1987 Massey Ferguson with a 383 sidearm, is necessary as it is not CARB compliant, and replacement parts are unavailable. This equipment is used to maintain the public right-of-way, Wastewater Treatment Plant, and the Ukiah Municipal Airport. It keeps City facilities appearing tidy for the public, and specifically equipped with a sidearm mower for banks, levees and other difficult to access locations. Three divisions share the cost: \$140,000 total	Airport	E1231	New	\$ 35,000	
SUB-TOTAL:					\$ 197,000	

COMMUNITY SERVICES DEPARTMENT

Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Parks Replacement Truck	Parks Department needs to replace one truck in order for staff to continue to provide daily maintenance to parks and other City owned properties.	Community Services	V3263	New	\$ 35,000	
SUB-TOTAL:					\$ 35,000	

(continued)

ELECTRIC UTILITY DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Micron Oil Filter Cart	The proposed cart will be used to maintain, filter and transfer oils used in the plant's turbines and generators for lubrication and for oil used in hydraulic systems to operate large valves and gates. The new cart will provide staff will a significantly improved oil handling and filtering system resulting in longer equipment life with improved efficiency.	Electric Utility Department	18036	New	\$ 25,000	
Electric Meter Replacements	Electric Meter Replacement and cloud based data management system improving customer access to outage information, usage data and provide customer selectable notifications.	Electric Utility Department	15080	In Progress	\$ 10,000	Currently in the planning stage.
Clean Air Vehicle	Pending on new technology developments, purchase a clean air, electric or hydrogen fueled vehicle for local in town customer and construction site visits. Vehicle may be the beginning of the City's clean air mobile fleet that includes electric car charger incentives and loan programs.	Electric Utility Department	V4544	New	\$ 60,000	
SUB-TOTAL:					\$ 95,000	
FIRE AUTHORITY						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Type VI Wildland Fire Engine	This Engine is to replace U-6547, which is a 1999 Ford F-350 with a 120 gpm pump and 250 gallon water tank. The replacement is per NFPA guidelines of 10 years as a frontline, and 10 years as a reserve. The U-6547 will be repurposed as a utility vehicle. The new Wildland Type VI Engine will be equipped with a pump and water tank, and will have compartment space to allow additional medical and rescue gear to be stored. This will allow the vehicle to respond to any type of emergency incident, and will serve as a first out for volunteer and personnel call back response. It will also back-up vehicles E-6465 and E6463 when they are called on an out-of-county assignment, assisting other communities in need.	Fire Authority	V2671	New	\$ 29,200	Other org and object is 10021210.74501
Command/Chief Vehicle	This new Command/Chief Vehicle will serve as the Fire Chief's vehicle. It will replace U-6545, a 2004 Chevy 2500 HD, with current mileage of 88,744. This vehicle has been in a collision suffering major damage to the front end, which was repaired and vehicle has since been put back into service. U-6545 has been removed from service and the fleet.	Fire Authority	V3164	New	\$ 50,000	
Type I Reserve Fire Engine	This Engine is to replace E-6483, which is a 1995 Freightliner/3D with a pump capacity of 15000 gpm, with a 750 gallon water tank, and current mileage of 95,944. The purchase of a reserve type engine will serve to maintain our current ISO rating. It will be utilized and housed at the Central Station, with the primary assignment of volunteer response.	Fire Authority	V6822	New	\$ 250,000	Will be shopping for a used engine.
SUB-TOTAL:					\$ 329,200	
POLICE DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Replace Damaged Patrol Car	Replace patrol car that was damaged beyond repair as a result of a police pursuit. REMIF had determined that the damage was too costly to repair and declared the vehicle a complete loss. REMIF will be paying to replace the vehicle.	Police	V4206	In Progress	\$ 60,000	
Annual Police Car Replacement	Annually the Police Department schedules the replacement of two patrol cars. Typically, a patrol car lasts about 3 years before it reaches the end of it's service life. It take the department about a year to order, receive and outfit a car for patrol use. By scheduling regular replacement of cars, the department ensures we have enough cars available for patrol use.	Police	V4208 and V4199	On-going	\$ 100,000	V4208 - Durango, V4199 Charger
SUB-TOTAL:					\$ 160,000	

(continued)

PUBLIC WORKS DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Engineering Inspector Vehicle - Ford F-150 - Shared Cost	Due to the addition of Engineering Staff, a Ford F-150 is needed in order to manage and inspect projects that improve the Streets, Water and Wastewater infrastructure in order to provide required services to our citizens. Three divisions share the cost: \$33,000 total	Public Works	V3722	New	\$ 11,000	
Camera Truck Replacement - Shared Cost	The existing camera truck, Vehicle #2636, a 2008 Chevy Hi-Cube Van, equipped with Cues camera equipment, needs to be replaced, as the technology is outdated, and the vehicle itself unreliable. This replacement is necessary in order to continue to CCTV Sewer mains and Storm drains. Two divisions share this cost. Total cost: \$250,000	Public Works	V2637	New	\$ 27,500	
Mower Replacement - Shared Cost	The replacement of Equipment #1230, a 1987 Massey Ferguson with a 383 sidearm, is necessary as it is not CARB compliant, and replacement parts are unavailable. This equipment is used to maintain the public right-of-way, Wastewater Treatment Plant, and the Ukiah Municipal Airport. It keeps City facilities appearing tidy for the public, and specifically equipped with a sidearm mower for banks, levees and other difficult to access locations. Three divisions share the cost: \$140,000 total	Public Works	E1231	New	\$ 70,000	
Cold Planer	This equipment is needed to remove thermoplastic striping from the Streets network and to remove raised sidewalk in order to provide safer pedestrian facilities.	Public Works	E1401	New	\$ 25,000	
Backhoe Replacement - Shared Cost	The existing Backhoe, Equipment #1321, a 1990 Case 580 Backhoe, needs to be replaced in order to meet CARB requirements. It provides a much needed service of maintaining and repairing Water Mains, Sewer Mains, Streets and the Corporation Yard. All of these services are provided in order to continue providing services to our ratepayers and citizens. Four divisions share the cost: \$120,000 total	Public Works	E1323	New	\$ 12,000	
Ford F-150 - Fleet & Plant Maintenance	Fleet and Plant Maintenance Division currently uses Vehicle #3111, a 2004 Ford Ranger, that was originally purchased by the Police Department. The replacement is needed so this division is better equipped to continue to provide services to all City Department and outside agencies. Existing Vehicle #3111 will be transferred back to the Police Department.	Public Works	V3245	New	\$ 35,000	
Backhoe Replacement - Shared Cost	The existing Backhoe, Equipment #1321, a 1990 Case 580 Backhoe, needs to be replaced in order to meet CARB requirements. It provides a much needed service of maintaining and repairing Water Mains, Sewer Mains, Streets and the Corporation Yard. All of these services are provided in order to continue providing services to our ratepayers and citizens. Four divisions share the cost: \$120,000 total	Public Works	E1323	New	\$ 12,000	
SUB-TOTAL:					\$ 192,500	

(continued)

WATER RESOURCES DEPARTMENT						
Project Name	Project Description	Department	Project Number	Project Status	Estimated Costs	Comments
					18/19	
Engineering Inspector Vehicle - Ford F-150 - Shared Cost	Due to the addition of Engineering Staff, a Ford F-150 is needed in order to manage and inspect projects that improve the Streets, Water and Wastewater infrastructure in order to provide required services to our citizens. Three divisions share the cost: \$33,000 total	Water Resources	V3722	New	\$ 11,000	
WTP Ford F-150	Replaces Vehicle #3730, a 2002 Ford F-150. Due to the age and high usage of this vehicle, it is time to replace. This vehicle will be used to assist in the operations of the Water Department in order to provide potable water to our customers.	Water Resources	V3732	New	\$ 35,000	
Replace VFD at Ranney Collector	This replacement is necessary in order to update aging infrastructure so the City can continue to provide services to our water customers.	Water Resources	18049	New	\$ 100,000	
Upgrade SCADA System	This upgrade is necessary in order to update aging infrastructure so we can continue to provide services to our water customers.	Water Resources	18050	New	\$ 300,000	
Backhoe Replacement - Shared Cost	The existing Backhoe, Equipment #1321, a 1990 Case 580 Backhoe, needs to be replaced in order to meet CARB requirements. It provides a much needed service of maintaining and repairing Water Mains, Sewer Mains, Streets and the Corporation Yard. All of these services are provided in order to continue providing services to our ratepayers and citizens. Four divisions share the cost: \$120,000 total	Water Resources	E1323	New	\$ 48,000	
Engineering Inspector Vehicle - Ford F-150 - Shared Cost	Due to the addition of Engineering Staff, a Ford F-150 is needed in order to manage and inspect projects that improve the Streets, Water and Wastewater infrastructure in order to provide required services to our citizens. Three divisions share the cost: \$33,000 total	Water Resources	V3722	New	\$ 11,000	
Mower Replacement - Shared Cost	The replacement of Equipment #1230, a 1987 Massey Ferguson with a 383 sidearm, is necessary as it is not CARB compliant, and replacement parts are unavailable. This equipment is used to maintain the public right-of-way, Wastewater Treatment Plant, and the Ukiah Municipal Airport. It keeps City facilities appearing tidy for the public, and specifically equipped with a sidearm mower for banks, levees and other difficult to access locations. Three divisions share the cost: \$140,000 total	Water Resources	E1231	New	\$ 35,000	
Backhoe Replacement - Shared Cost	The existing Backhoe, Equipment #1321, a 1990 Case 580 Backhoe, needs to be replaced in order to meet CARB requirements. It provides a much needed service of maintaining and repairing Water Mains, Sewer Mains, Streets and the Corporation Yard. All of these services are provided in order to continue providing services to our ratepayers and citizens. Four divisions share the cost: \$120,000 total	Water Resources	E1323	New	\$ 48,000	
Camera Truck Replacement - Shared Cost	The existing camera truck, Vehicle #2636, a 2008 Chevy Hi-Cube Van, equipped with Cues camera equipment, needs to be replaced, as the technology is outdated, and the vehicle itself unreliable. This replacement is necessary in order to continue to CCTV Sewer mains and Storm drains. Two divisions share this cost. Total cost: \$250,000	Water Resources	V2637	New	\$ 212,500	
Ford/Orchard Lift Station Upgrade	This needs upgrading to change from single to three phase power, installing two new pumps, the pump guides, and the discharge valves.	Water Resources	15099	New	\$ 75,000	
Telescoping Lift	This equipment is needed at the Wastewater Treatment Plant to assist in maintaining the facility which provides Waste Water Treatment for the City and the Ukiah Valley Sanitation District.	Water Resources	E1718	New	\$ 12,000	
Methane Scrubbers	Methane Scrubbers are needed in order to clean the methane gas to provide an alternate energy source to operate the boilers at the Wastewater Treatment Plant, which will in turn decrease the City's energy cost at the plant.	Water Resources	18056	New	\$ 100,000	
TFSC REXA Valves	These valves need to be replaced due to their age and the environment they reside in at the Wastewater Treatment Plant.	Water Resources	18057	New	\$ 30,000	
SUB-TOTAL:					\$ 1,017,500	
TOTALS FOR VEHICLES, MACHINERY & EQUIPMENT:					\$ 2,026,200	

Cost of Service

Fiscal Year 2018-19
Cost of Service
(As Recommended)

Costs	Public safety	Roads and infrastructure	General and Administrative	Parks, buildings, and grounds	Community development
Direct					
Personnel	\$ 10,350,042	\$ 830,671	\$ 1,980,401	\$ 821,143	\$ 766,868
Materials, services, and other operating	2,566,114	583,263	3,555,014	353,785	145,770
Grants, loans, and other assistance	-	-	-	-	-
Debt service	231,982	-	6,933,171	-	-
Capital outlay/CIP	570,000	9,266,207	-	403,000	-
Total direct	13,718,138	10,680,141	12,468,586	1,577,928	912,638
Indirect					
Administration and overhead	834,588	96,343	284,210	88,595	64,060
Allocated administration and overhead	-	-	(3,227,047)	-	-
Internal service use	2,181,512	245,850	797,735	124,384	68,833
Total indirect	3,016,101	342,192	(2,145,102)	212,980	132,893
Total cost or service	\$ 16,734,239	\$ 11,022,333	\$ 10,323,484	\$ 1,790,908	\$ 1,045,530

Analysis

Direct cost share of total	81.98%	96.90%	120.78%	88.11%	87.29%
Indirect cost share of total:					
Administration and overhead	4.99%	0.87%	2.75%	4.95%	6.13%
Internal service use	13.04%	2.23%	7.73%	6.95%	6.58%
Allocated					
Total	100.00%	100.00%	131.26%	100.00%	100.00%
Indirect cost rate:					
Administration and overhead	6.08%	0.90%	2.28%	5.61%	7.02%
Internal service use	15.90%	2.30%	6.40%	7.88%	7.54%
Total indirect cost rate	21.99%	3.20%	8.68%	13.50%	14.56%

(Continued)

Fiscal Year 2018-19
Cost of Service
(As Recommended)

Costs	Redevelopment/ economic development	Housing and support programs	Electric utility	Water Resources	Airport
Direct					
Personnel	\$ 146,534	\$ 78,676	\$ 3,807,181	\$ 3,515,342	\$ 360,148
Materials, services, and other operating	151,000	28,032	9,460,100	4,311,790	687,609
Grants, loans, and other assistance	-	500,000	-	-	-
Debt service	1,410,790	-	-	-	-
Capital outlay/CIP	-	-	3,575,000	1,743,096	1,093,000
Total direct	1,708,324	606,708	16,842,281	9,570,228	2,140,757
Indirect					
Administration and overhead	16,948	-	780,371	503,815	67,808
Allocated administration and overhead	-	-	-	-	-
Internal service use	8,929	1,742	492,805	1,098,127	48,993
Total indirect	25,878	1,742	1,273,175	1,601,943	116,801
Total cost or service	\$ 1,734,201	\$ 608,450	\$ 18,115,456	\$ 11,172,171	\$ 2,257,558

Analysis

Direct cost share of total	98.51%	99.71%	92.97%	85.66%	94.83%
Indirect cost share of total:					
Administration and overhead	0.98%	0.00%	4.31%	4.51%	3.00%
Internal service use	0.51%	0.29%	2.72%	9.83%	2.17%
Allocated					
Total	100.00%	100.00%	100.00%	100.00%	100.00%
Indirect cost rate:					
Administration and overhead	0.99%	0.00%	4.63%	5.26%	3.17%
Internal service use	0.52%	0.29%	2.93%	11.47%	2.29%
Total indirect cost rate	1.51%	0.29%	7.56%	16.74%	5.46%

**Fiscal Year 2018-19
Cost of Service
(As Recommended)**

Costs	Total
Direct	
Personnel	\$ 26,570,466
Materials, services, and other operating	24,806,995
Grants, loans, and other assistance	500,000
Debt service	8,575,943
Capital outlay/CIP	17,251,920
Total direct	77,705,324
Indirect	
Administration and overhead	3,228,146
Allocated administration and overhead	(3,227,047)
Internal service use	5,525,993
Total indirect	5,527,093
Total cost or service	\$ 83,232,416

Analysis	
Direct cost share of total	93.36%
Indirect cost share of total:	
Administration and overhead	3.88%
Internal service use	6.64%
Allocated	-3.88%
Total	100.00%
Indirect cost rate:	
Administration and overhead	4.15%
Internal service use	7.11%
Total indirect cost rate	7.11%

(Continued)

Funds Summary

Fiscal Year 2018-19

Changes to Fund Balance/Working Capital

Fund Name	Estimated Beginning Fund Balance	Revenue	Expenditure	Other In (Out)	Estimated Ending Fund Balance
General Fund	\$ 5,741,840	\$ 21,585,071	\$ 21,602,523	\$ 712,574	\$ 6,436,962
Capital Project Funds:					
STREETS AND ROADS CAPITAL	1,000,000	-	3,369,712	3,197,694	827,982
EQUIPMENT RESERVE FUND	521,560	4,352	-	-	525,911
SPECIAL PROJECTS RESERVE	401,392	8,138	300,000	(100,000)	9,530
GENERAL FUND CAPITAL PROJECTS	-	-	-	-	-
PARK DEVELOPMENT FEES FUND	29,313	297	-	-	29,610
ANTON STADIUM FUND	31,906	163	18,000	-	14,069
OBSERVATORY PARK FUND	-	-	-	-	-
PLAYGROUND & PARK AMENITIES	2,592	13	-	-	2,605
SWIMMING POOL FUND	184	60	-	-	244
RIVERSIDE PARK FUND	20,314	161	20,000	-	475
SKATE PARK FUND	11,422	58	-	-	11,480
SOFTBALL COMPLEX FUND	6,575	33	-	-	6,608
PROJECT PLANNING FUND	-	-	-	-	-
CAPITAL IMPROVEMENT FUND	-	-	-	-	-
RAIL TRAIL FUND	-	1,875,000	1,875,000	-	-
Total capital project funds	2,025,257	1,888,275	5,582,712	3,097,694	1,428,515
Special Revenue Funds:					
CITY HOUSING BOND PROCEEDS	2,283,989	9,974	500,000	-	1,793,962
SPECIAL REVENUE FUND	0	603	-	-	603
CITY PROP 172	51,105	55,000	92,750	-	13,355
MUSEUM GRANT FUND	(263,961)	-	-	-	(263,961)
ARRC GENERAL OPERATING FUND	(13,993)	106,000	91,525	-	482
DOWNTOWN BUSINESS IMPROVEMENT	1,806	18,000	16,266	-	3,540
LMIHF HOUSING ASSET FUND	4,237,611	54,714	1,009	-	4,291,316
WINTER SPECIAL EVENTS	21,399	150,000	153,476	-	17,923
GAS TAX FUND	267,331	694,178	166,684	(422,767)	372,058
2107 GAS TAX FUND	34	116,532	-	-	116,566
2107.5 GAS TAX FUND	235	4,000	-	(4,000)	235
2105 GAS TAX FUND	3,401	93,924	-	(93,924)	3,401
SIGNALIZATION FUND	287,528	1,500	-	(287,013)	2,015
1998 STIP AUGMENTATION FUND	-	826,000	221,000	-	605,000
SB325 REIMBURSEMENT FUND	35,532	-	-	-	35,532
S.T.P.	75,947	-	-	-	75,947
TRANS-TRAFFIC CONGEST RELIEF	195,125	125,073	318,991	-	1,207
COMM. DEVELOPMT. BLOCK GRANT	121,565	522	-	-	122,087
EDBG 94-333 REVOLVING LOAN	-	-	-	-	-
SUMMERCREEK (00-HOME-0452)	1,708,729	7,458	-	-	1,716,187
08-HOME-4688 FUND	867,949	-	-	-	867,949
CDBG GRANT 09-STBG-6417 FUND	36	-	-	-	36
11-HOME-7654 FUND	757,930	-	-	-	757,930
CDBG GRANT 10-EDEF-7261 FUND	267,879	280,970	-	-	548,849
PROP. 84 GRANT FUND	20	2,500,000	-	(2,500,000)	20
CDBG PROGRAM INCOME	-	48,600	-	-	48,600
13-CDBG-8940	(0)	-	-	-	(0)
CITY RDA PROJECTS FUND	-	-	-	-	-
CDBG 16-CDBG-11147	465,116	732,558	-	-	1,197,674
16-HOME-11376	-	500,000	108,450	-	391,550
ASSET SEIZURE FUND	138,390	38,995	42,058	-	135,327
ASSET SEIZURE (DRUG/ALCOHOL)	9	-	-	-	9
H&S EDUCATION 11489(B)(2)(A1)	20,897	25,000	16,669	-	29,228
FEDERAL ASSET SEIZURE GRANTS	27,025	-	-	-	27,025
SUP.LAW ENFORCE.SVC.FD(SLESF)	37,477	98,000	106,963	-	28,513
CBTHP OFFICER	900,000	-	99,396	-	800,604
LOCAL LAW ENFORCE. BLK GRANT	-	-	-	-	-
ASSET FORFEITURE 11470.2 H&S	29,880	8,000	16,669	-	21,211
SPECIAL REVENUE POLICE	31,785	125,000	-	(125,000)	31,785
MUSEUM FUND	(12,389)	73,800	586,983	545,603	20,031
TRANSFER STATION FUND	35,137	375,000	-	(375,000)	35,137
VISIT UKIAH FUND	96,573	200	137,455	130,000	89,319
Total special revenue	12,677,095	7,069,600	2,676,346	(3,132,101)	13,938,248

(continued)

Enterprise Funds*:					
PARKING DISTRICT #1	(13,406)	151,564	134,362	-	3,796
SANITARY DISPOSAL SITE FUND	97,551	410,000	763,631	375,000	118,920
LANDFILL CORRECTIVE ACTION	-	-	-	-	-
REFUSE/DEBRIS CONTROL	-	-	-	-	-
POST CLOSURE FUND-SOLID WASTE	100,146	61,000	-	-	161,146
LANDFILL SELF-INSUR. TRUST	-	-	-	-	-
GOLF FUND	122,570	222,932	229,813	12,900	128,589
CONFERENCE CENTER FUND	(48,729)	380,035	402,991	71,785	100
AIRPORT FUND	302,063	1,298,922	1,173,960	(211,375)	215,650
AIRPORT CAPITAL IMPROVEMENT	(314,523)	1,260,000	896,000	-	49,477
SPECIAL AVIATION FUND	32,028	300	211,375	211,375	32,328
ELECTRIC FUND	12,022,472	15,844,467	15,343,501	-	12,523,439
ELECTRIC CAPITAL RESERVE FUND	7,090,941	-	3,550,000	-	3,540,941
ELECTRIC RATE STABILIZATION	1,550,206	6,500	-	-	1,556,706
LAKE MENDOCINO BOND FUND	2,075,548	8,000	-	-	2,083,548
STREET LIGHTING FUND	140,390	192,750	238,234	-	94,907
PUBLIC BENEFITS CHARGES FUND	(65,149)	443,050	377,198	-	703
WATER FUND	4,304,880	6,210,420	4,665,166	(1,852,524)	3,997,610
WATER CONNECTION FEE FUND	4,356,244	20,000	1,369,792	919,319	3,925,771
RECYCLED WATER FUND	498,449	-	132,737	3,456,000	3,821,713
CITY WASTEWATER OPERATIONS FUND	4,306,149	7,654,479	5,605,483	(3,216,242)	3,138,902
SEWER BOND DEBT SERVICE FUND	4,786,237	2,611,705	4,867,300	2,270,595	4,801,237
RATE STABILIZATION-CITY FUND	2,971,492	33,000	-	-	3,004,492
CONNECTION FEE SEWER FUND	1,080,468	2,100	-	-	1,082,568
CITY SEWER CAPITAL PROJECTS FUND	168,175	2,300	1,111,282	950,000	9,193
Total enterprise funds	53,711,659	36,848,525	41,072,826	2,986,833	52,474,190
Internal Service Funds*:					
LIABILITY FUND	1,098,301	481,503	675,862	-	903,942
GARAGE FUND	(1,840)	483,291	481,296	-	154
PURCHASING FUND	84,870	452,481	452,632	-	84,719
BILLING AND COLLECTION FUND	728,643	1,279,028	1,763,629	-	244,042
PUBLIC SAFETY DISPATCH FUND	(57,932)	1,334,603	1,307,321	44,933	14,283
IT FUND	172,572	1,431,485	1,537,598	100,000	166,459
Total internal service funds	3,988,513	7,449,714	8,084,348	144,933	3,498,811
Total City Funds	78,144,364	74,841,185	79,018,756	3,809,933	77,776,726
Fiduciary Funds**:					
UVFD GENERAL OPERATING FUND	797,449	1,878,050	1,987,816	-	687,683
UVFD PROP 172	136,657	65,000	91,903	(5,000)	104,754
UVFD MEASURE B	216,890	115,255	305,182	-	26,964
UVFD FIRE MITIGATION FEE	56,206	25,000	16,341	-	64,865
SANITATION DISTRICT OPERATING	712,763	-	130,128	-	582,634
COMMUNITY REDEV. AGENCY FUND	-	-	-	-	-
RDA HOUSING PASS-THROUGH FUND	-	-	-	-	-
REDEVELOPMENT HOUSING FUND	-	-	-	-	-
HOUSING DEBT FUND	332,403	63,000	392,525	-	2,878
RDA CAPITAL PASS-THROUGH FUND	-	-	-	-	-
REDEVELOPMENT CAP IMPR FUND	(4,918)	4,918	-	-	0
REDEVELOPMENT DEBT SERVICE	1,031,289	6,000	1,018,265	-	19,024
HOUSING BOND PROCEEDS FUND	-	-	-	-	-
NON HOUSING BOND PROCEEDS FUND	3,039,284	-	-	(1,340,000)	1,699,284
REDEVELOPMENT SUCCESSOR AGENCY	5,844,153	15,000	271,500	(360,000)	5,227,653
LMIHF HOUSING ASSET FUND	-	-	-	-	-
CITY HOUSING BOND PROCEEDS	-	-	-	-	-
Total fiduciary funds	12,162,177	2,172,223	4,213,661	(1,705,000)	8,415,739
Total all funds	\$ 90,306,540	\$ 77,013,408	\$ 83,232,416	\$ 2,104,933	\$ 86,192,465

*Denotes approximate available working capital.

**Denotes current assets. Funds not available for use by the City.



THE FUNDS

Funds are what government use to account for the inflow and outflow of resources. Think of them as discrete entities within a larger organization (the City of Ukiah). It is a similar arrangement to that of the parent-subsidiary corporate structure in the private sector.

There are three main categories of funds: governmental, proprietary, and fiduciary.

Governmental funds are those that serve a general or special purpose. These funds receive revenues primarily from taxes, grants, subventions, assessments, and other non-exchange resources. There are five different governmental fund types, which include the general fund, special revenue funds, capital project funds, debt service funds, and permanent funds. The City employs three of these five fund types, further described as follows:

The general fund. The primary fund which accounts for resources and uses subject to the discretion of the City Council. Revenues to this fund are predominantly unrestricted and available for use as the Council and community determine appropriate.

Special revenue funds. Just as the name implies, these are funds that receive revenues that are special or restricted by a third party for a particular use. Typically, these funds are used to account for grants and other types of resources.

Capital project funds. If a government desires to accumulate resources for engaging in extraordinary or non-regular capital projects or procurement, it may elect to do so in this fund type. The City of Ukiah uses several of these funds for just such purpose.

Proprietary funds, such as enterprise or internal service funds are those that receive revenues for the provision of services resulting from an exchange or exchange-like transaction. In other words, what is received in service is directly paid for by a fee or charge.

As an example, the City's water enterprise is funded by rates or charges for service. For every dollar paid by a water customer, a dollar in service is provided. That service delivery includes the costs of providing the service, including treatment, distribution, and administration.

There are two proprietary fund types: enterprise and internal service funds. The City of Ukiah uses both fund types to account for a variety of activities, including water, wastewater, electric, and airport services.

Proprietary funds are intended to support their activities with the revenues they generate, just like a business. Therefore, we account for these funds using the full accrual basis of accounting. The only difference between a proprietary activity of a government and a private business is the lack of a profit motive for the former.

Here we present the funds first by primary, or major, funds, which include the general fund, water operating fund, wastewater operating fund, and electric operating fund. We then follow that presentation with the other, non-primary funds.

Fiduciary funds are those in which assets are held by the City on behalf of others. Those assets are not available for use by the City.

Primary Funds

Primary funds are those in which the majority of City operating activities are accounted for. By examining these funds closely, the reader can gain a foundational understanding of where the majority of resources come from and where they are allocated.

General Fund (100)

The General Fund is used for all the general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are property taxes, sales taxes, franchise fees, business licenses, unrestricted revenues from the state, fines and forfeitures and interest income. Expenditures are made for community development, public safety, public works, and other services.

Electric Utility Operations and Maintenance (800)

Ukiah Municipal Code provides the authority for City to operate an electric utility system. Revenues (fees and charges) are collected to pay for power services received.

Water Operations and Maintenance (820)

Ukiah Municipal Code provides the authority for City to operate a water system. Revenues (fees and charges) are collected to pay for service (water) received.

Wastewater Operations and Maintenance (840)

Ukiah Municipal Code provides the authority for the City to operate wastewater system. Revenues (fees and charges) are collected to pay for availability of collection, transportation, treatment, and disposal system. This fund is used to account for shared expenditures between the City of Ukiah and the Ukiah Valley Sanitation District.

The operating budget presented here identifies expenditures and revenue sources by the fund. Expenditures are detailed by character or function to give the reader a fundamental understanding a where resources are planned to be used. Such functions are classified as follows:

- **Personnel.** Includes salaries and wages of full- and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
- **Materials, services and other operating.** Includes costs associated with day-to-day activities, including supplies; utility costs; small tools and equipment; computers and other small electronics; professional services; insurance premiums; and travel, conferences, and training.
- **Grants, loans, and other assistance.** These amounts are typically found only in the economic and housing divisions of the City Manager's Office and Community Development Department, respectively.
- **Debt service.** If the department is responsible for any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental at the fund level.
- **Capital outlay/CIP.** This typically identifies any expenditures related to semi-regular purchases, such as land, technology infrastructure, office equipment, building improvements, and other items that are capitalized and depreciated. Items found here are typically not related to maintenance.

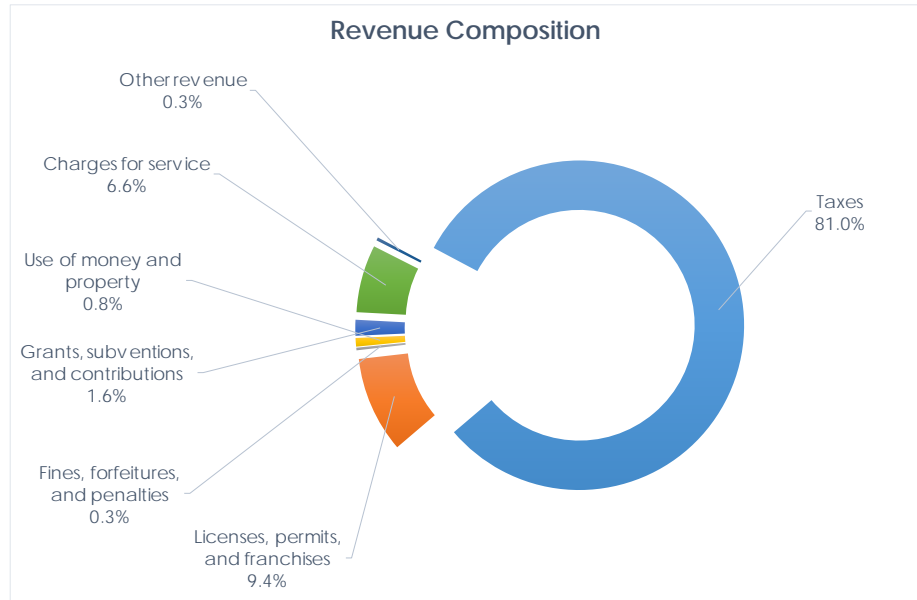
- **Administration and overhead.** The allocated cost of administrative functions borne by the City but for the benefit of the fund. These costs include that of the City Council, City Manager's Office, City Attorney, Finance, HR/Risk Management, and the City Treasurer.
- **Allocated administrative overhead.** The amount of administrative and overhead cost allocated to other funds.
- **Internal service use.** The cost of using internal services offered by the City for such functions as IT, purchasing, garage, corp yard, insurance and liability, and billing/customer services.

For additional budgetary detail, please refer the appendix.

THE GENERAL FUND

Description

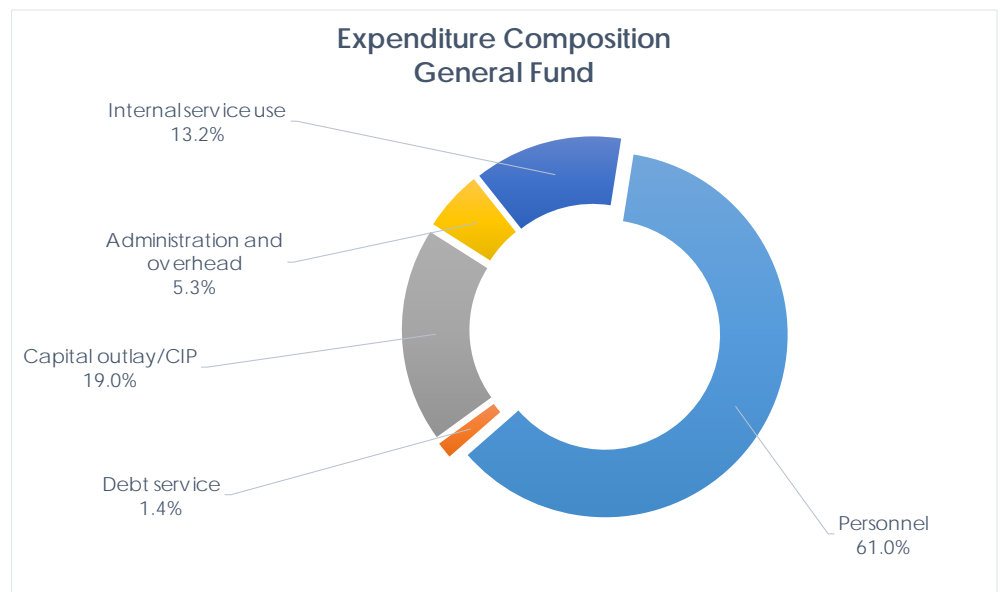
The General Fund accounts for sources and uses of resources that (primarily) are discretionary to the City Council in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are property taxes, sales taxes, franchise fees, business license fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are made for community development, parks and recreation, public safety (including police and fire), public works, and other services.

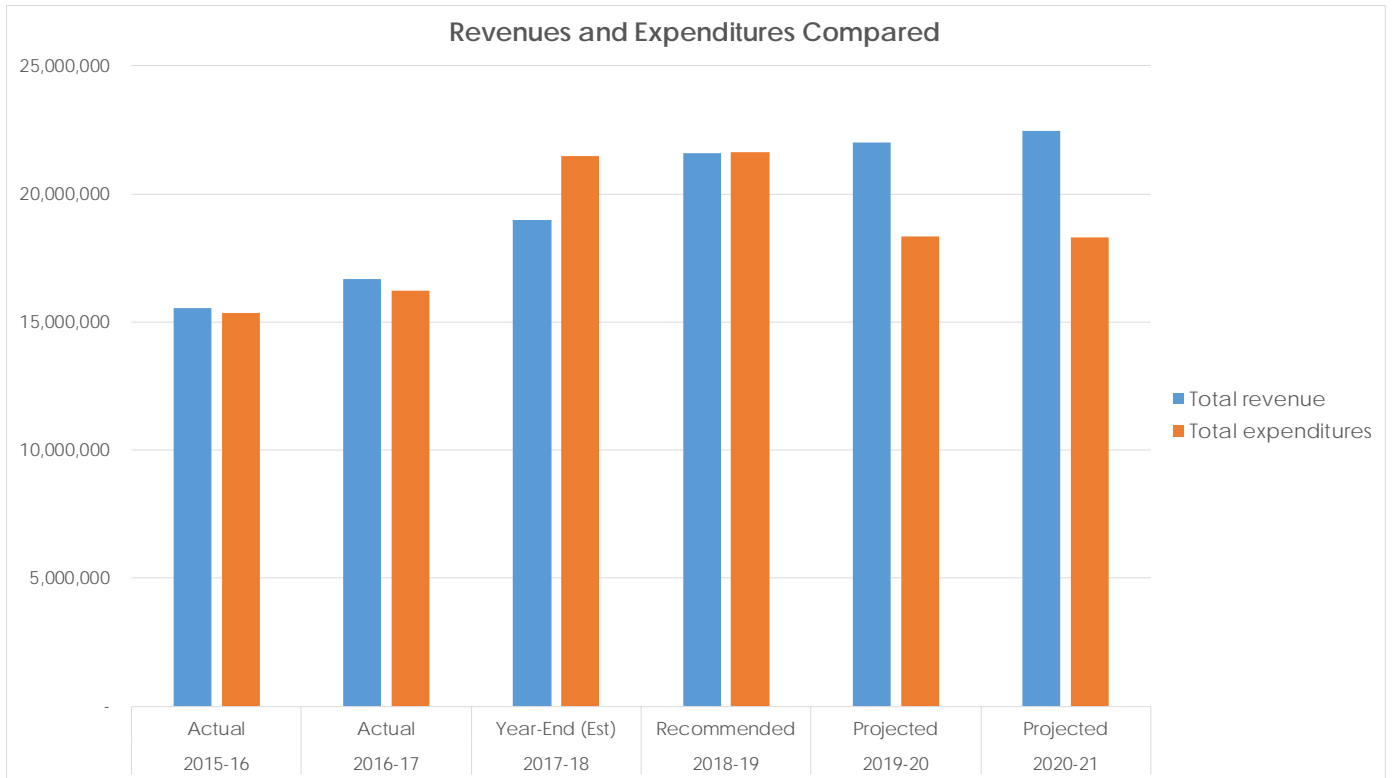


Services Provided

The General Fund provides the following direct services to the community:

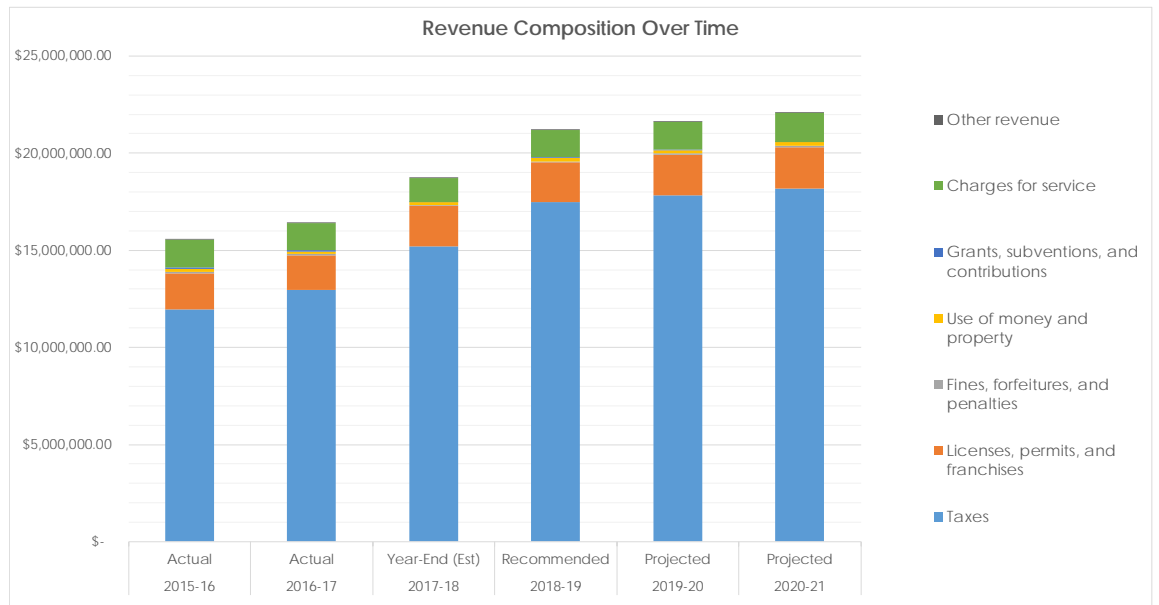
- Public safety:
 - ✓ Police
 - ✓ Fire
- General government:
 - ✓ City Council
 - ✓ City Clerk
- Street and infrastructure maintenance
- Parks and recreation
- Community Development:
 - ✓ Planning
 - ✓ Building
 - ✓ Economic Development





Major Revenue Sources

The General Fund receives revenue from a variety of sources; however, the majority of its revenue is derived from just a few.



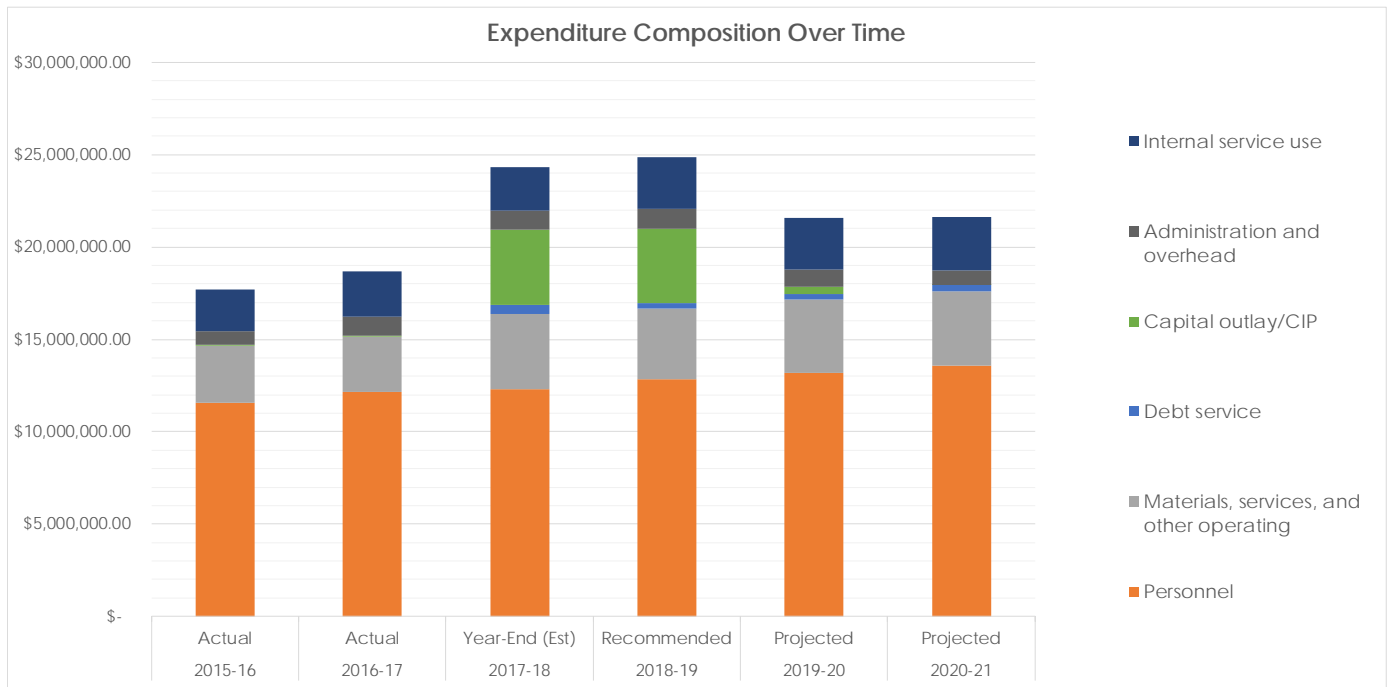
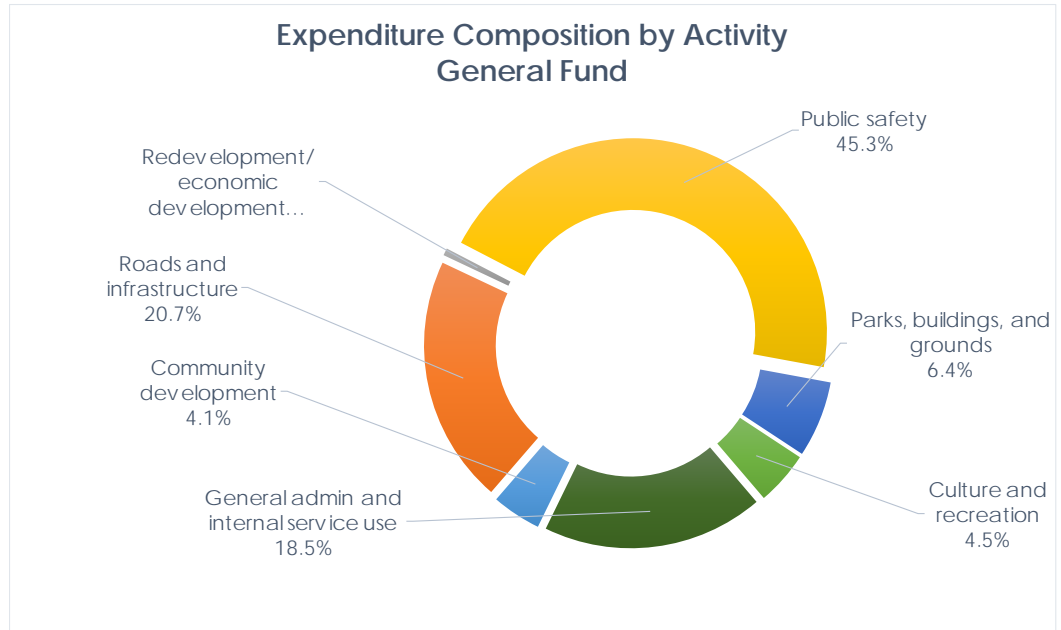
Note⁸

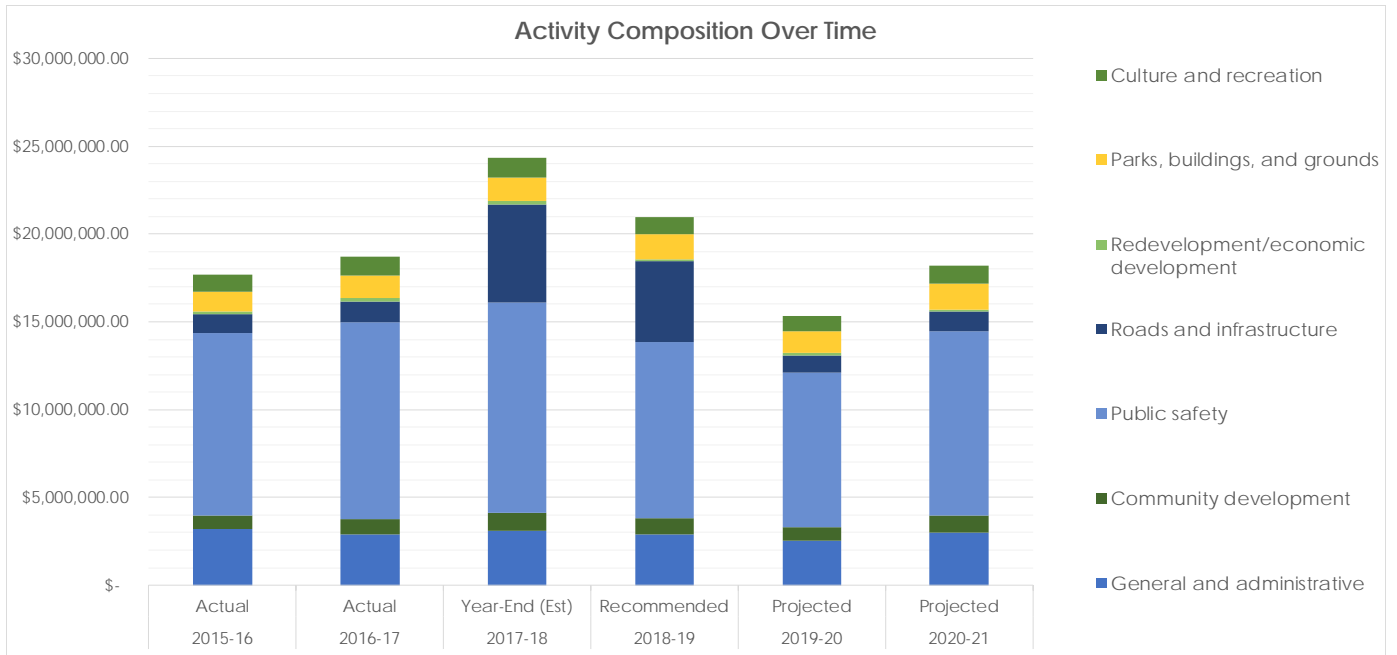
⁸ Total expenditures budgeted in 2017-18 is higher than prior year primarily due to capital expenditures on the Redwood Business Park improvements.

Expenditures by Function

Similar to revenues, the General Fund engages in a variety of activities, providing services to the community that protect, maintain, and enhance quality of life for the citizenry of Ukiah.

The majority of resources are allocated to public safety, streets, and infrastructure.





Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Funds](#).

BUDGET SUMMARY 2018-19

GENERAL FUND	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ 11,940,573	\$ 12,960,959	\$ 16,041,539	\$ 15,195,714	\$ 17,478,674	\$ 17,828,247	\$ 18,184,812
Licenses, permits, and franchises	1,853,722	1,792,596	1,921,829	2,091,084	2,035,825	2,076,542	2,118,072
Fines, forfeitures, and penalties	75,137	73,834	55,500	45,491	55,500	56,610	57,742
Use of money and property	159,278	95,015	208,800	134,846	181,800	185,436	189,145
Grants, subventions, and contributions	92,127	83,390	85,000	65,207	335,000	341,700	348,534
Charges for service	1,417,348	1,410,504	1,266,272	1,449,753	1,431,272	1,459,897	1,489,095
Assessments	-	-	-	-	-	-	-
Internal services provided	-	10,000	-	-	-	-	-
Other revenue	16,721	7,519	8,000	2,017	67,000	67,670	68,347
Total revenue	15,554,906	16,433,817	19,586,940	18,984,112	21,585,071	22,016,102	22,455,748
Expenditures and Appropriations							
Direct							
Personnel	11,546,891	12,159,445	12,395,100	12,278,681	12,820,465	13,205,079	13,601,231
Materials, services, and other operating	3,127,764	2,995,746	4,319,757	3,778,855	3,839,949	3,916,748	3,995,083
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	521,351	458,004	304,171	304,171	304,171
Capital outlay/CIP	29,820	44,479	8,146,739	4,071,255	3,992,513	399,251	39,925
Total direct	14,704,474	15,199,670	25,382,947	20,586,794	20,957,097	17,825,248	17,940,410
Indirect							
Administration and overhead	712,983	1,039,767	977,359	1,020,654	1,113,145	923,910	766,845
Allocated administration and overhead	(2,339,598)	(2,484,526)	(3,132,019)	(2,875,751)	(3,227,047)	(3,259,317)	(3,291,911)
Internal service use	2,285,150	2,447,134	2,399,601	2,398,307	2,759,328	2,814,515	2,870,805
Total indirect	658,535	1,002,375	244,940	543,210	645,426	479,107	345,740
Total expenditures	15,363,009	16,202,045	25,627,887	21,130,003	21,602,523	18,304,356	18,286,149
Revenue over (under) expenditures	191,897	231,772	(6,040,947)	(2,145,892)	(17,452)	3,711,747	4,169,598
Financing Sources (Uses)							
Use of fund balance/working capital	-	-	225,000	-	100,000	-	-
Encumbrances	-	-	-	-	-	-	-
Proceeds from debt financing	-	-	4,000,000	3,700,000	300,000	-	-
Interfund financing	-	-	1,480,000	-	1,700,000	-	-
Transfers in	345,445	390,825	2,186,703	519,796	2,637,704	-	-
Transfers (out)	(683,407)	(544,719)	(493,351)	(1,620,868)	(3,925,130)	(4,003,633)	(4,083,705)
Other in	-	-	-	-	-	-	-
Other (out)	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-
Deductions (from)	-	-	-	-	-	-	-
Net sources (uses)	(337,962)	(153,894)	7,398,352	2,598,928	812,574	(4,003,633)	(4,083,705)
Resources - Use							
Budgetary surplus (deficit)	\$ (146,065)	\$ 77,878	\$ 1,357,405	\$ 453,036	\$ 795,122	\$ (291,886)	\$ 85,893

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 5,741,840	\$ 6,436,962	\$ 6,145,076
Inflows	24,522,775	22,016,102	22,455,748
Outflows	23,827,653	22,307,988	22,369,855
Change to fund balance/working capital	695,122	(291,886)	85,893
Anticipated ending fund balance/working capital	\$ 6,436,962	\$ 6,145,076	\$ 6,230,969

This schedule illustrates how divisions draw resources from this fund⁹.

Direct Department/Divisional Use	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Allocated administration and overhead	\$ (2,339,598)	\$ (2,484,526)	\$ (3,132,019)	\$ (2,875,751)	\$ (3,227,047)	\$ (3,259,317)	\$ (3,291,911)
Divisional activity:							
0 UNDEFINED	546,879	7,077	67,737	47,052	186,876	162,296	162,404
100 CITY COUNCIL	125,253	200,797	168,556	165,352	183,102	159,018	159,124
113 ELECTIONS	-	10,115	-	-	-	-	-
121 CITY MANAGER	355,381	481,503	511,981	502,845	551,876	479,286	479,606
122 CITY-WIDE ADMIN SERVICES	253,085	193,978	283,266	262,539	235,383	204,423	204,559
123 COMMUNITY OUTREACH/PUBLIC INFO	30,477	35,700	21,482	30,482	24,761	21,505	21,519
125 CITY CLERK	179,858	239,524	312,614	283,292	354,969	308,279	308,485
126 ECONOMIC DEVELOPMENT	124,056	164,542	157,683	139,641	148,617	129,069	129,155
128 EMERGENCY MANAGEMENT	-	-	-	-	52,369	45,481	45,511
132 BUDGET DEVELOPMENT AND MANAGEMENT	-	-	221,467	204,783	207,391	180,113	180,233
134 ACCOUNTING & INTERNAL AUDIT	905,621	931,980	938,261	823,993	886,493	769,891	770,404
140 CITY ATTORNEY	227,753	191,637	171,450	144,636	132,798	115,331	115,408
151 CITY TREASURER	83,662	73,398	99,466	99,263	64,380	55,912	55,949
161 HUMAN RESOURCES	497,441	553,241	543,493	556,733	572,410	497,120	497,451
172 REDEVELOPMENT SUCCESSOR AGENCY	34,103	16,844	27,371	35,165	-	-	-
202 POLICE OPERATIONS	7,513,549	8,152,373	8,317,305	8,336,440	8,727,922	7,579,915	7,584,973
212 CITY FIRE	2,816,454	3,033,378	3,618,503	3,293,297	3,737,588	3,245,973	3,248,138
213 FIRE OPERATIONS	43,905	43,076	-	55,157	-	-	-
221 PARKS	1,147,504	1,309,341	1,469,444	1,362,888	1,611,383	1,399,433	1,400,367
223 AQUATICS	180,341	203,811	217,082	235,504	252,175	219,006	219,152
225 BUILDING MAINTENANCE	25,450	2,593	-	-	-	-	-
227 MUSEUM	-	275	-	-	-	-	-
228 RECREATION	765,199	832,758	858,865	869,447	951,141	826,035	826,586
231 PLANNING SERVICES	477,696	557,683	657,831	559,988	578,261	502,201	502,536
233 BUILDING SERVICES	289,113	264,584	412,412	419,682	467,270	405,808	406,079
242 ENGINEERING	321,804	394,772	1,371,827	1,214,195	545,114	473,414	473,730
246 STREETS	757,615	791,591	8,311,811	4,363,380	4,351,567	3,779,194	3,781,715
266 ELECTRIC SERVICES	408	-	-	-	-	-	-
Net sources (uses)	\$ 15,363,009	\$ 16,202,045	\$ 25,627,887	\$ 21,130,003	\$ 21,602,526	\$ 18,304,356	\$ 18,286,149

⁹ Undefined expenditures include property tax admin fees paid to the County of Mendocino, the senior trash subsidy, and bond debt service payments to I-Bank.

ELECTRIC UTILITY OPERATING FUND

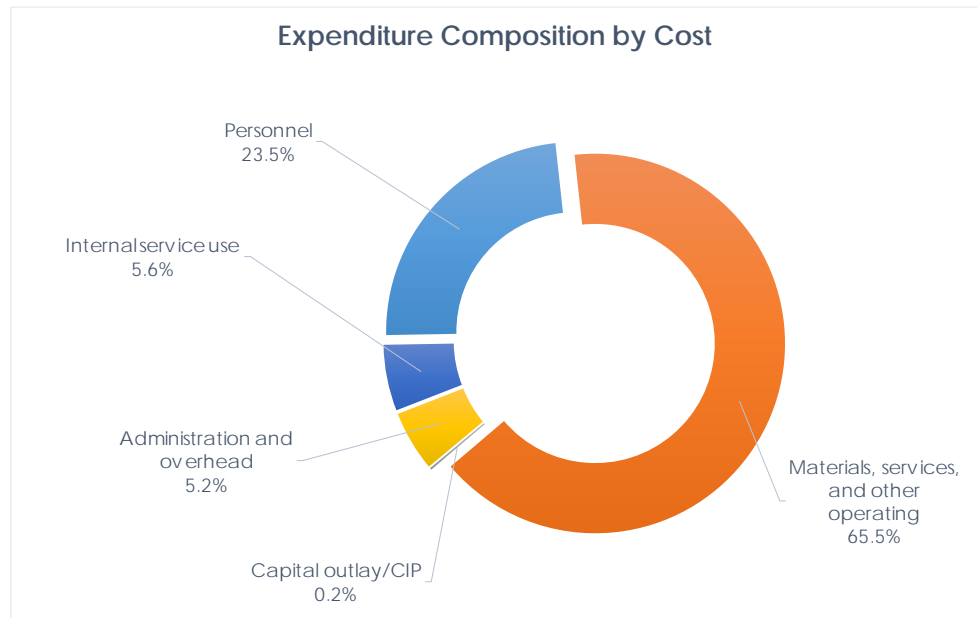
Description

The Electric Utility Operating Fund (800) provides 24-hour, 365-day response to emergency service calls for customer power problems, and outages. Additionally, this team is responsible for making high voltage power lines safe for Fire & Police personnel at structure fires, automobile accidents, and to make other situations where electric lines are near emergency crews.

This fund is the primary fund for the electric utility. Nearly all operating activities in the provision of electric power services are accounted for in this fund.

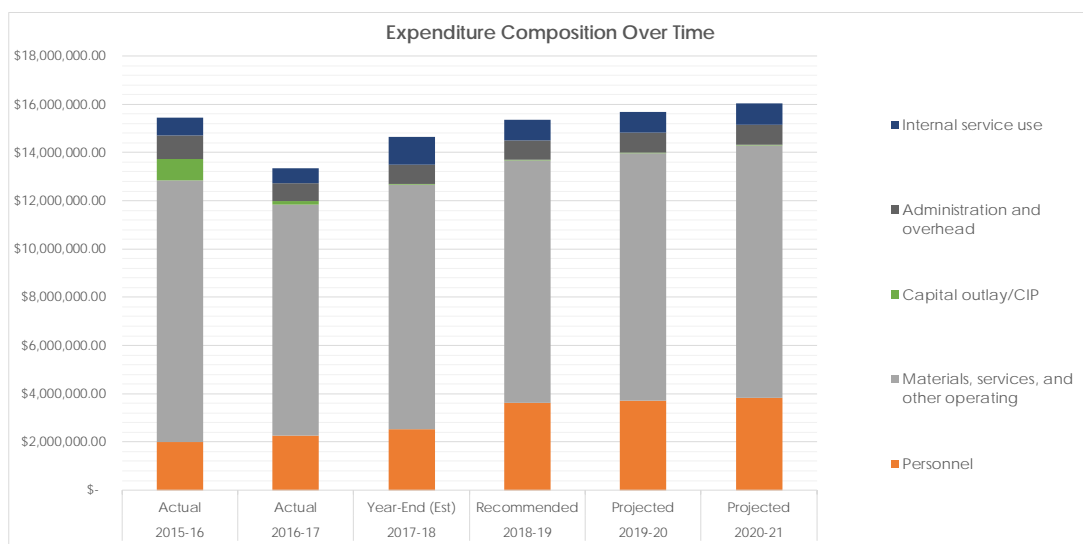
MAJOR REVENUE SOURCES

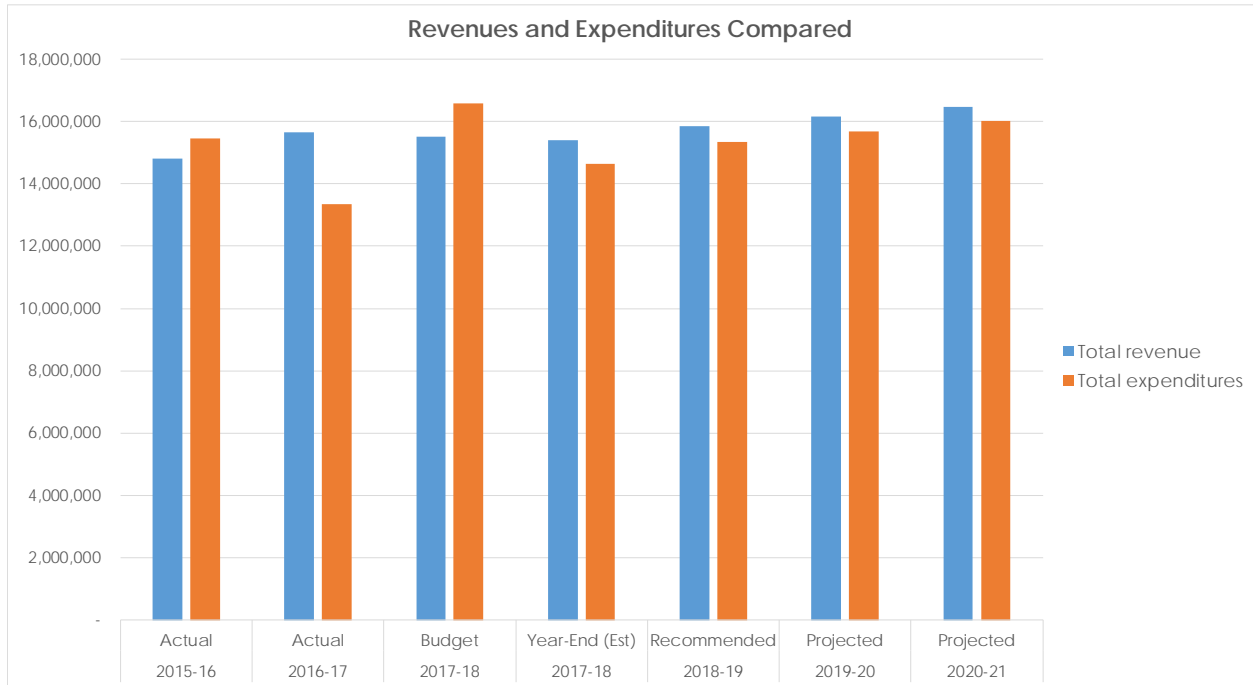
- ✓ User fees (charges for service)
- ✓ Energy credit sales



EXPENDITURES BY CHARACTER

Unlike the general fund, enterprise funds are intended to provide a specific purpose. Here is demonstrated how appropriations are to be used in the delivery of electric power services.





Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Funds](#).

BUDGET SUMMARY 2018-19

ELECTRIC FUND	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	155,779	105,447	25,000	-	25,625	26,138	26,660
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	14,656,845	15,544,576	15,482,773	15,085,180	15,818,842	16,135,219	16,457,924
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	1,248	-	309,824	-	-	-
Total revenue	14,812,624	15,651,270	15,507,773	15,395,004	15,844,467	16,161,357	16,484,584
Expenditures and Appropriations							
Direct							
Personnel	2,007,666	2,272,087	3,192,373	2,541,606	3,612,466	3,720,840	3,832,465
Materials, services, and other operating	10,849,595	9,562,184	10,735,066	10,126,589	10,050,100	10,251,102	10,456,124
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	879,463	153,579	699,785	29,535	25,000	25,500	26,010
Total direct	13,736,724	11,987,850	14,627,224	12,697,731	13,687,566	13,997,442	14,314,599
Indirect							
Administration and overhead	973,645	748,019	786,053	786,053	802,230	813,461	824,849
Internal service use	741,143	624,136	1,181,231	1,160,157	853,705	870,779	888,195
Total indirect	1,714,788	1,372,155	1,967,284	1,946,210	1,655,935	1,684,240	1,713,044
Total expenditures	15,451,512	13,360,005	16,594,508	14,643,941	15,343,501	15,681,682	16,027,643
Revenue over (under) expenditures	(638,888)	2,291,266	(1,086,735)	751,063	500,967	479,675	456,941
Financing Sources (Uses)							
Use of fund balance/working capital	-	-	3,705,726	3,705,726	-	-	-
Encumbrances	-	-	-	-	-	-	-
Proceeds from debt financing	-	-	-	-	-	-	-
Interfund financing	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	(3,703,272)	(3,705,726)	(3,705,726)	-	-	-
Other in	623	3,300	-	1,424	-	-	-
Other (out)	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-
Deductions (from)	-	-	-	-	-	-	-
Net sources (uses)	623	(3,699,972)	-	1,424	-	-	-
Resources - Use							
Budgetary surplus (deficit)	\$ (638,265)	\$ (1,408,706)	\$ (1,086,735)	\$ 752,487	\$ 500,967	\$ 479,675	\$ 456,941

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 12,022,472	\$ 12,523,439	\$ 13,003,114
Inflows	15,844,467	16,161,357	16,484,584
Outflows	15,343,501	15,681,682	16,027,643
Change to fund balance/working capital	500,967	479,675	456,941
Anticipated ending fund balance/working capital	\$ 12,523,439	\$ 13,003,114	\$ 13,460,054

This schedule illustrates how divisions draw resources from this fund.

Direct Department/Divisional Use	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Divisional activity:							
0 UNDEFINED	850,800	910,527	937,723	800,553	1,367,339	1,397,476	1,428,306
140 CITY ATTORNEY	5,728	15,237	-	10,000	11,113	11,358	11,608
229 INFORMATION TECHNOLOGY	-	-	-	-	-	-	-
261 ELECTRIC DISTRIBUTION	2,785,203	2,552,440	3,473,441	2,069,062	2,560,509	2,616,944	2,674,678
262 TECHNICAL SERVICES	168,703	265,272	444,694	696,928	850,060	868,796	887,963
263 ELECTRIC GENERATION	105,957	591,857	200,154	115,255	1,057	1,081	1,104
264 ELECTRIC ADMINISTRATION	11,534,884	9,024,672	11,538,496	10,952,142	10,553,423	10,786,027	11,023,983
Net sources (uses)	\$ 15,451,512	\$ 13,360,005	\$ 16,594,508	\$ 14,643,941	\$ 15,343,502	\$ 15,681,682	\$ 16,027,643

WATER OPERATING FUND

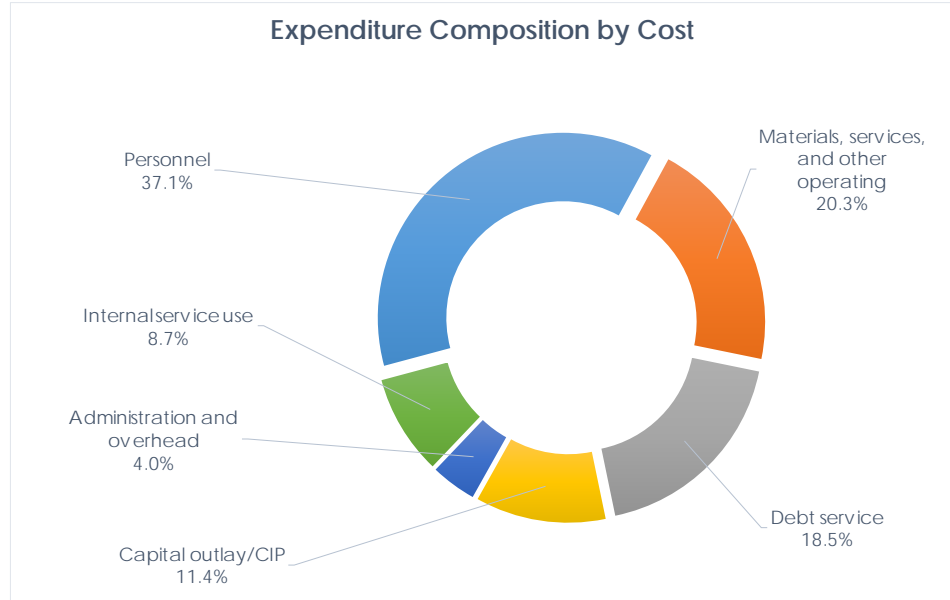
Description

The Water Operating Fund (820) is responsible for the production, treatment and distribution of drinking water to the residents and businesses of the City of Ukiah.

This fund is the primary fund for the water utility. Nearly all operating activities in the provision of water treatment and distribution services are accounted for in this fund.

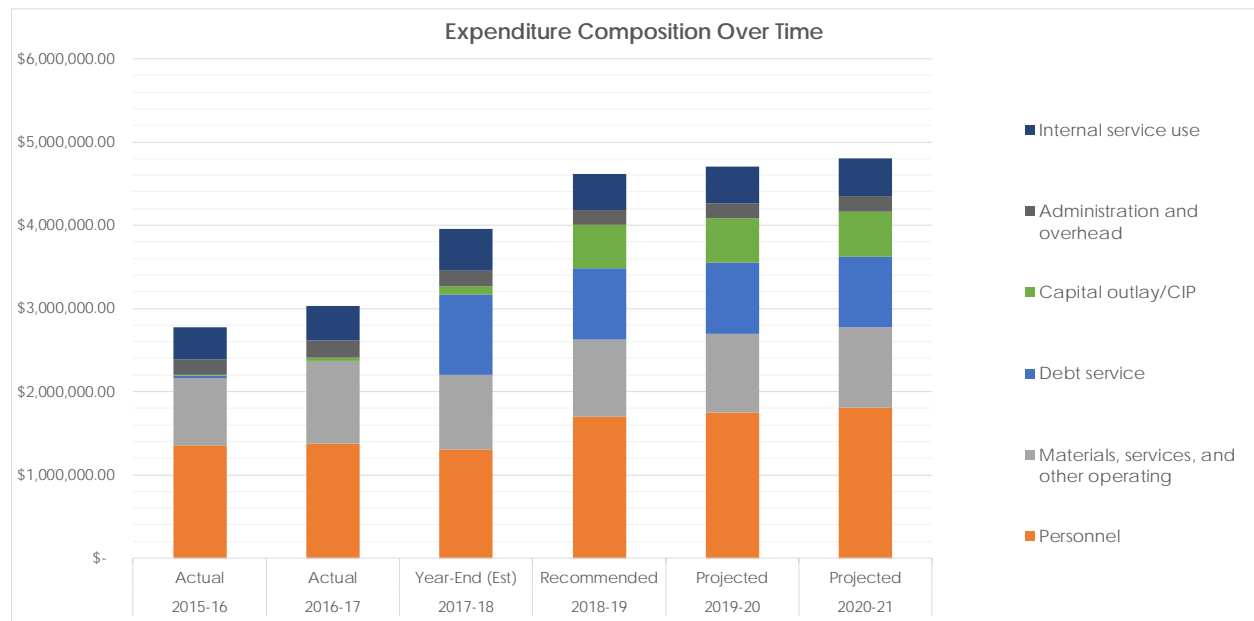
MAJOR REVENUE SOURCES

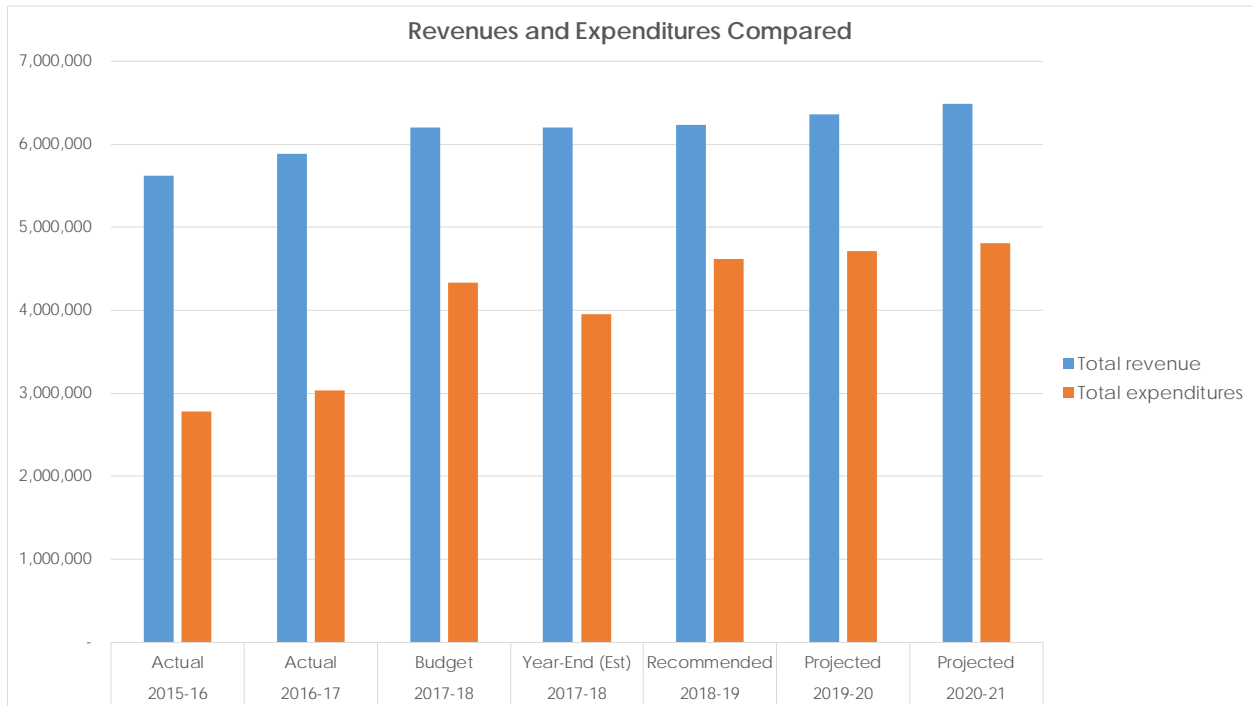
- ✓ User fees



EXPENDITURES BY CHARACTER

Unlike the general fund, enterprise funds are intended to provide a specific purpose. Here is demonstrated how appropriations are to be used in the delivery of water services.





Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Funds](#).

BUDGET SUMMARY 2018-19

WATER FUND	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	2,219	15	500	500	16	16	17
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	168,564	92,794	56,410	56,410	98,362	100,329	102,336
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	5,444,431	5,762,532	6,146,558	6,146,558	6,108,284	6,230,450	6,355,059
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	128	3,545	2,500	2,500	3,758	3,796	3,834
Total revenue	5,615,342	5,858,886	6,205,968	6,205,968	6,210,420	6,334,591	6,461,245
Expenditures and Appropriations							
Direct							
Personnel	1,350,629	1,372,034	1,470,986	1,302,065	1,700,152	1,751,157	1,803,692
Materials, services, and other operating	811,676	1,001,457	1,084,742	899,639	1,004,790	1,024,886	1,045,384
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	28,865	-	964,918	964,918	849,749	849,749	849,749
Capital outlay/CIP	9,818	35,501	111,809	101,000	521,798	532,234	542,879
Total direct	2,200,988	2,408,992	3,632,454	3,267,622	4,076,489	4,158,026	4,241,703
Indirect							
Administration and overhead	192,626	206,488	181,562	181,562	185,399	187,994	190,626
Internal service use	381,881	414,105	515,718	504,778	403,278	411,344	419,571
Total indirect	574,507	620,593	697,280	686,340	588,677	599,338	610,197
Total expenditures	2,775,495	3,029,585	4,329,734	3,953,962	4,665,166	4,757,364	4,851,899
Revenue over (under) expenditures	2,839,847	2,829,301	1,876,234	2,252,006	1,545,254	1,577,227	1,609,345
Financing Sources (Uses)							
Use of fund balance/working capital	-	-	-	-	307,270	313,415	319,684
Encumbrances	-	-	-	-	-	-	-
Proceeds from debt financing	-	-	18,750,000	18,750,000	-	-	-
Interfund financing	-	-	-	-	-	-	-
Transfers in	1,065,356	-	-	-	-	-	-
Transfers (out)	-	(7,988,565)	(18,750,000)	(18,750,000)	(1,875,319)	(1,912,825)	(1,951,082)
Other in	-	21,505	-	-	22,795	23,251	23,716
Other (out)	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-
Deductions (from)	-	-	-	-	-	-	-
Net sources (uses)	1,065,356	(7,967,060)	-	-	(1,545,254)	(1,576,159)	(1,607,682)
Resources - Use							
Budgetary surplus (deficit)	\$ 3,905,203	\$ (5,137,759)	\$ 1,876,234	\$ 2,252,006	\$ -	\$ 1,068	\$ 1,663

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 4,304,880	\$ 3,997,610	\$ 3,685,263
Inflows	6,233,215	6,357,842	6,484,961
Outflows	6,540,485	6,670,189	6,802,981
Change to fund balance/working capital	(307,270)	(312,347)	(318,021)
Anticipated ending fund balance/working capital	\$ 3,997,610	\$ 3,685,263	\$ 3,367,242

This schedule illustrates how divisions draw resources from this fund.

Direct Department/Divisional Use	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Divisional activity:							
0 UNDEFINED	5,538	-	-	-	994,269	1,013,919	1,034,067
140 CITY ATTORNEY	10,104	6,469	-	1,500	-	-	-
229 INFORMATION TECHNOLOGY	-	-	-	-	-	-	-
271 WATER SERVICES	2,759,734	3,023,116	4,329,734	3,952,462	3,670,896	3,743,444	3,817,832
Net sources (uses)	\$ 2,775,495	\$ 3,029,585	\$ 4,329,734	\$ 3,953,962	\$ 4,665,165	\$ 4,757,364	\$ 4,851,899

WASTEWATER OPERATING FUND

Description

The Wastewater Operating Fund (840) is the operating fund of the City to provide for the collection, treatment, and disposal of wastewater for the City of Ukiah and the Ukiah Valley Sanitation District (UVSD).

Costs for operations, debt service, and capital are budgeted in these two funds and are shared by the City and UVSD based on an agreed upon apportionment.

Fund 840 is considered a "joint operating fund" between the City and UVSD because many of the expenditures are shared between the two agencies;

however, the assets, liabilities, revenues, working capital, and net position of the fund are the City's alone. The share of expenditures in the fund apportioned to UVSD are recognized as revenue to this fund as are the required debt service contributions by UVSD. In total, fund revenues are discussed in greater detail below.

Cash and receivables held by the City on behalf of UVSD are held in separate funds exclusively for their benefit.

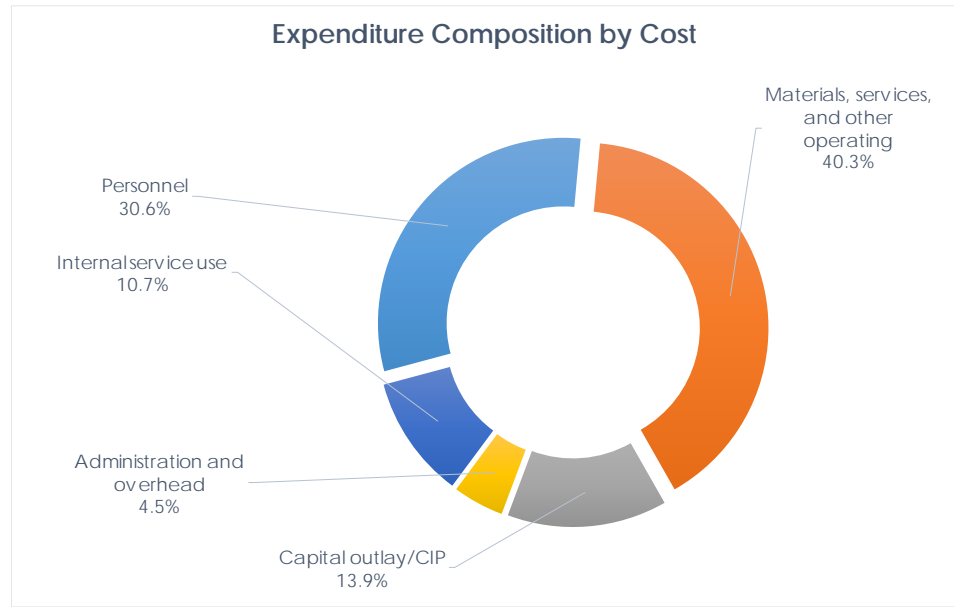
Major Revenue Sources

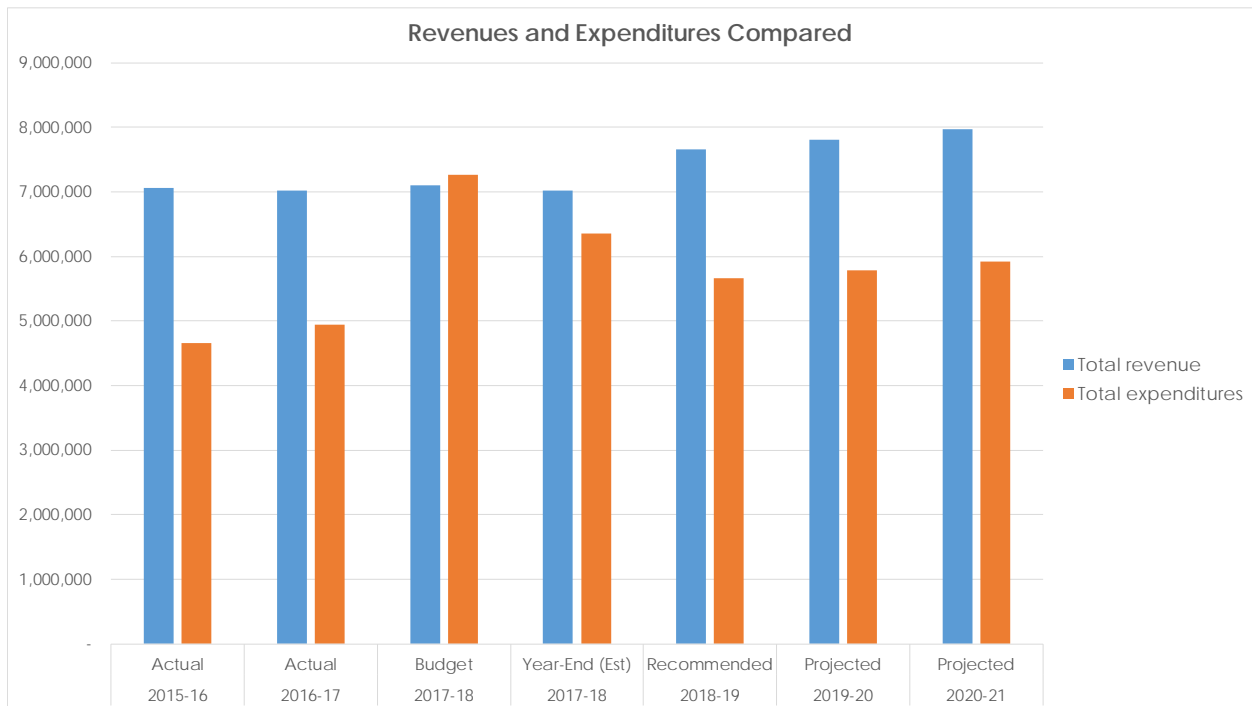
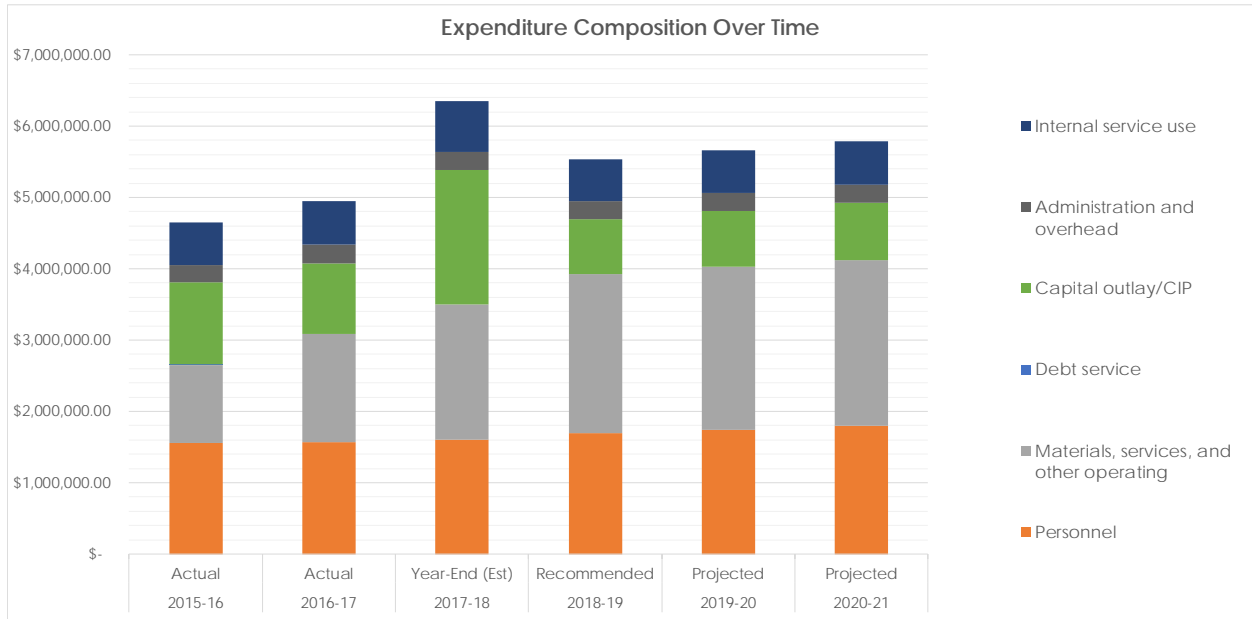
- ✓ Fees for service
- ✓ Charges to UVSD

Expenditures by Character

Fund 840 delivers services through a combination of personnel, materials, services, and other operating costs; debt service on capital infrastructure; and capital outlay. In doing so, it also incurs administrative and overhead costs, as well as costs related to the use of internal services provided by the City of Ukiah.

This fund is the primary fund for the wastewater utility. Nearly all operating activities in the provision of wastewater collection, treatment, and disposal services are accounted for in this fund.





Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Funds](#).

BUDGET SUMMARY 2018-19

CITY WASTEWATER OPERATIONS FUND	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	4,056	1,275	2,000	10,426	8,500	8,670	8,843
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	82,333	32,621	60,000	60,000	33,600	34,272	34,957
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	6,973,467	6,961,397	7,032,779	8,150,436	7,612,379	7,764,627	7,919,919
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	7,443	-	3,500	-	-	-	-
Total revenue	7,067,298	6,995,294	7,098,279	8,220,862	7,654,479	7,807,569	7,963,720
Expenditures and Appropriations							
Direct							
Personnel	1,558,659	1,575,105	1,844,576	1,605,418	1,696,436	1,747,329	1,799,749
Materials, services, and other operating	1,094,819	1,508,922	2,214,894	1,892,384	2,307,000	2,353,140	2,400,203
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	12,398	-	-	-	-	-	-
Capital outlay/CIP	1,147,368	990,510	2,256,717	1,888,018	771,298	786,724	802,458
Total direct	3,813,244	4,074,537	6,316,187	5,385,820	4,774,734	4,887,193	5,002,410
Indirect							
Administration and overhead	244,644	264,520	250,708	247,090	254,690	258,255	261,871
Internal service use	596,950	608,241	703,675	717,844	576,060	587,581	599,333
Total indirect	841,594	872,761	954,383	964,934	830,750	845,837	861,204
Total expenditures	4,654,838	4,947,298	7,270,570	6,350,754	5,605,483	5,733,029	5,863,614
Revenue over (under) expenditures	2,412,461	2,047,995	(172,291)	1,870,108	2,048,996	2,074,539	2,100,106
Financing Sources (Uses)							
Use of fund balance/working capital	-	-	1,020,493	1,020,493	1,035,800	1,056,516	1,077,646
Encumbrances	-	-	-	-	-	-	-
Proceeds from debt financing	-	-	-	-	-	-	-
Interfund financing	-	-	-	-	-	-	-
Transfers in	202,313	-	-	-	-	-	-
Transfers (out)	(2,271,815)	(2,536,984)	(4,386,413)	(4,386,413)	(3,220,595)	(3,285,007)	(3,350,707)
Other in	-	21,193	-	4,288	4,353	4,440	4,529
Other (out)	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-
Deductions (from)	-	-	-	-	-	-	-
Net sources (uses)	(2,069,502)	(2,515,791)	(3,365,920)	(3,361,632)	(2,180,442)	(2,224,051)	(2,268,532)
Resources - Use							
Budgetary surplus (deficit)	\$ 342,959	\$ (467,796)	\$ (3,538,211)	\$ (1,491,524)	\$ (131,446)	\$ (149,512)	\$ (168,426)

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 4,306,149	\$ 3,138,902	\$ 1,932,874
Inflows	7,658,832	7,812,009	7,968,249
Outflows	8,826,078	9,018,036	9,214,321
Change to fund balance/working capital	(1,167,246)	(1,206,028)	(1,246,072)
Anticipated ending fund balance/working capital	\$ 3,138,902	\$ 1,932,874	\$ 686,802

This schedule illustrates how divisions draw resources from this fund.

Direct Department/Divisional Use	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Divisional activity:							
0 UNDEFINED	46,789	-	-	-	123,329	126,135	129,008
140 CITY ATTORNEY	15,472	3,880	-	4,485	-	-	-
272 WASTEWATER SERVICES	4,592,577	4,943,418	7,270,570	6,346,269	5,482,155	5,606,894	5,734,605
Net sources (uses)	\$ 4,654,838	\$ 4,947,298	\$ 7,270,570	\$ 6,350,754	\$ 5,605,484	\$ 5,733,029	\$ 5,863,614

Notes¹

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- i. UVSD shares in the costs of direct and indirect expenditures/appropriations, as detailed above. It is not allocated any share of transfers out of the fund, which include \$1 million transfer out to another City fund, in part, for estimated litigation costs in defense of the lawsuit brought by UVSD against the City. That amount is not shared by UVSD. Litigation costs borne by UVSD are paid from the District's own separate funds held by third parties.
- ii. Debt service for the 2006 wastewater revenue bonds are not accounted for in this fund. City contributions to debt service are transferred from this fund to a debt service fund.
- iii. Disposal costs. The wastewater operation will begin to incur increased disposal costs as early as fiscal year 2018-19. This resulted from state permitting requirements that treated effluent discharge be treated to a higher standard. Two primary options to address this concern were to: 1) modify the existing wastewater treatment facility to bring effluent to the regulatory standard for discharge to the Russian River, or 2) develop a recycled water system to recapture the treated effluent for use in irrigation and non-potable purposes. The latter option was selected the by the Ukiah City Council due to, among other consideration, it being the less costly alternative and the positive impacts to the Ukiah community and the environment.
- iv. The City's water enterprise will construct the recycled water system and the wastewater enterprise will participate in funding joint operations of it from the City's own wastewater revenues. The system will serve to all the disposal of the City and District's wastewater effluent. The first three phases of the project are expected to be complete in 2018-19.
- v. Direct costs associated with materials, services, and other operating appropriations are budgeted similarly to 2017-18; however, the 2018-19 budget amount is markedly higher than estimates for the current year due to deferred studies and professional services. Those studies and services are now scheduled to be engaged in 2018-19.

NON-PRIMARY FUNDS

Non-primary funds are those in which special purpose City activities are accounted for. These include special revenue funds, capital project funds, smaller scale enterprise funds, and internal service funds. Several fiduciary funds are presented here as well. By examining these funds closely, the reader can gain a foundational understanding of where special, dedicated resources come from and how they are used.

OTHER GOVERNMENTAL FUNDS

Governmental funds are those that account for governmental activities funded by general revenues (i.e. taxes and fees) and special revenues (i.e. grants, subventions, special assessments, etc.). The fund types of governmental funds are the general fund, capital projects special revenue, debt service, and permanent funds. The numbers indicate the fund number in the City's financial management system.

SPECIAL REVENUE FUNDS

249	City Housing Bond Proceeds	The City Housing Bond Proceeds Fund is used to account for the unspent bond proceeds of the former Redevelopment Agency.
250	Special Revenue Fund	The Special Revenue Fund is used to account for reserve amounts being accumulated for special programs, projects and activities.
253	City Prop 172	Used to account for revenues received from allocation of Prop 172 monies for public safety.
310	Museum Grant Fund	The Museum Grant Fund is used to account for resources received for the Grace Hudson Museum provided by grantors or other third-party entities.
311	ARRC General Operating Fund	The ARRC General Operating Fund is used to account for resources and operating expenditures in support of the Alex Rorabaugh Center.
312	Downtown Business Improvement	The Downtown Business Improvement Fund is used to account for resources accumulated for improvements to the downtown business district, funded by business license fees and transferred to the Ukiah Main Street Program as the administrative agency.

- 313 **LMIH Housing Asset Fund** The Low and Moderate Income Housing Asset Fund is used to account for resources associated with program income received from low and moderate income housing assets. It contains restricted monies that are the proceeds of properties purchased by the Ukiah Redevelopment Agency (Agency) with affordable housing set-aside funds and were transferred to the City of Ukiah, as the Housing Successor to the former Agency, pursuant to Health and Safety Code Section 34176(a).
- 314 **Winter Special Events** The Winter Special Events Fund is used to account for resources and expenditures associated with winter events, such as the ice rink.
- 500 **2106 Gas Tax Fund** The Gas Tax (HUTA) Fund is used to account for resources received from highway user taxes (HUTA) and special street funding from the state.
- 501 **2107 Gas Tax Fund** The Gas Tax (HUTA) Fund is used to account for resources received from highway user taxes (HUTA) and special street funding from the state, including section 2107 allocations.
- 502 **2107.5 Gas Tax Fund** The Gas Tax (HUTA) Fund is used to account for resources received from highway user taxes (HUTA) and special street funding from the state, including section 2107.5 allocations.
- 503 **2105 Gas Tax Fund** The 2105 Gas Tax Fund records the receipt and expenditure of gas tax funds allocated from the State of California. Funds must be used for engineering administration expenses.
- 505 **Signalization Fund** The Signalization Fund is used to account for resources and activities associated with traffic signalization in the City of Ukiah pursuant to Government Code Section 66000 et. seq.
- 507 **1998 STIP Augmentation Fund** The 1998 STIP Augmentation Fund is used to account for the improvement of local streets allocated by the State of California through Mendocino Council of Governments.
- 508 **SB 325 Reimbursement Fund** The SB 325 Reimbursement Fund is used to account for resources accumulated for improvements to streets and rights-of-way.
- 509 **S.T.P.** The Surface Transportation Program Fund is used to account for resources accumulated for street and traffic safety improvements, funded by the Mendocino Council of Governments.

510	Trans-Traffic Congest Relief	The Trans-Traffic Congest Relief fund is used to account for resources accumulated for improvements to address traffic congestion in the City of Ukiah.
600	Comm. Development. Block Grant	The Community Development Block Grant Fund is used to account for resources accumulated and held resulting from prior Community Development Block Grant activities.
602	Summercreek (00-HOME-0452)	The SUMMERCREEK (00-HOME-0452) Fund is used to account for resources accumulated and held resulting from prior affordable housing Community Development Block Grant activities.
603	08-HOME-4688 Fund	The 08-HOME-4688 Fund is used to account for resources accumulated and held resulting from prior federal HOME grant activities related to affordable housing.
605	11-HOME-7654 Fund	The 11-HOME-7654 Fund is used to account for resources accumulated and held resulting from prior federal HOME grant activities related to affordable housing.
606	CDBG Grant 10-EDEF-7261 Fund	The Community Development Block Grant 10-EDEF-7261 Fund is used to account for resources accumulated and held resulting from prior Community Development Block Grant economic development activities.
607	Prop. 84 Grant Fund	The Proposition 84 Grant Fund is used to account for resources accumulated and used for infrastructure projects, such as recycled water.
609	13-CDBG-8940	The 13-CDBG-8940 Fund is used to account for resources accumulated and held resulting from prior Community Development Block Grant activities related to affordable housing.
612	16-HOME-11376	Use to account for grant activities related to a CDBG housing grant awarded to the City in 2016 related to affordable housing.
630	Asset Seizure Fund	The Asset Seizure fund is used to account for resources accumulated from adjudicated asset seizures in which the City participated.
631	Asset Seizure(Drug/Alcohol)	The Asset Seizure Drug alcohol) is used to account for resources accumulated from adjudicated asset seizure, specifically related to drug enforcement, in which the City participated.
633	H&S Education 11489(B)(2)(A1)	The Health & Safety Education 11489(b)(s)(A1) Fund is used to account for special resources available for police activities.
634	Federal Asset Seizure Grants	The Federal Asset Seizure Grants Fund is used to account for resources accumulated from adjudicated asset seizures.

- | | | |
|-----|---|--|
| 635 | Sup.Law Enforce.Svc.Fd(SLESF) | The Supplemental Law Enforcement Services Fund (SLESF) Fund is used to account for special resources for police, provided by funding through a State of California COPS Grant program. |
| 638 | Asset Forfeiture 11470.2 H&S | The Asset Forfeiture 11470.2 H&S Fund is used to account for resources accumulated from adjudicated asset seizures in which the City participated. |
| 639 | Special Revenue Police | The AB 109 Special Revenue Police Fund is used to account for resources available for police activities derived from state subventions. |
| 691 | Museum Fund | The Museum Fund is used to account for the operating activities of the City's parking district. |
| 695 | Transfer Station Fund | The Transfer Station Fund is used to account for resources accumulated from the activities of the City's solid waste transfer station. |
| 750 | Visit Ukiah Fund | The Visit Ukiah Fund is used to account for activities related to the City's Visit Ukiah program, with all funds derived from dedicated transient occupancy tax (TOT). |

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	249	250	253	310
Non-primary Funds	CITY HOUSING BOND PROCEEDS	SPECIAL REVENUE FUND	CITY PROP 172	MUSEUM GRANT FUND
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	9,974	603	-	-
Grants, subventions, and contributions	-	-	55,000	-
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	9,974	603	55,000	-
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	-
Materials, services, and other operating	-	-	86,944	-
Grants, loans, and other assistance	500,000	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	-	-	-
Total direct	500,000	-	86,944	-
Indirect				
Administration and overhead	-	-	4,808	-
Internal service use	-	-	998	-
Total indirect	-	-	5,806	-
Total expenditures	500,000	-	92,750	-
Revenue over (under) expenditures	(490,026)	603	(37,750)	-
Financing Sources (Uses)				
Use of fund balance/working capital	490,026	-	37,750	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	490,026	-	37,750	-
Resources - Use				
Budgetary surplus (deficit)	\$ -	\$ 603	\$ -	\$ -

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 2,283,989	\$ 0	\$ 51,105	\$ (263,961)
Inflows	9,974	603	55,000	-
Outflows	500,000	-	92,750	-
Change to fund balance/working capital	(490,026)	603	(37,750)	-
Anticipated ending fund balance/working capital	\$ 1,793,962	\$ 603	\$ 13,355	\$ (263,961)

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	311	312	313	314
Non-primary Funds	ARRC GENERAL OPERATING FUND	DOWNTOWN BUSINESS IMPROVEMENT	LMIHF HOUSING ASSET FUND	WINTER SPECIAL EVENTS
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources				
Taxes	\$ -	\$ 18,000	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	56,000	-	54,714	-
Grants, subventions, and contributions	-	-	-	-
Charges for service	50,000	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	150,000
Total revenue	106,000	18,000	54,714	150,000
Expenditures and Appropriations				
Direct				
Personnel	20,571	-	-	20,433
Materials, services, and other operating	57,500	15,000	-	125,000
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	-	-	-
Total direct	78,071	15,000	-	145,433
Indirect				
Administration and overhead	4,317	-	-	8,042
Internal service use	9,137	1,266	1,009	1
Total indirect	13,454	1,266	1,009	8,043
Total expenditures	91,525	16,266	1,009	153,476
Revenue over (under) expenditures	14,475	1,734	53,705	(3,476)
Financing Sources (Uses)				
Use of fund balance/working capital	-	-	-	3,476
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	-	-	3,476
Resources - Use				
Budgetary surplus (deficit)	\$ 14,475	\$ 1,734	\$ 53,705	\$ -
FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ (13,993)	\$ 1,806	\$ 4,237,611	\$ 21,399
Inflows	106,000	18,000	54,714	150,000
Outflows	91,525	16,266	1,009	153,476
Change to fund balance/working capital	14,475	1,734	53,705	(3,476)
Anticipated ending fund balance/working capital	\$ 482	\$ 3,540	\$ 4,291,316	\$ 17,923

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	500	501	502	503
Non-primary Funds	GAS TAX FUND	2107 GAS TAX FUND	2107.5 GAS TAX FUND	2105 GAS TAX FUND
	2018-19	2018-19	2018-19	2018-19
Revenue Sources	Budget	Budget	Budget	Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	500	-	-	-
Grants, subventions, and contributions	693,678	116,532	4,000	93,924
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	694,178	116,532	4,000	93,924
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	-
Materials, services, and other operating	105,000	-	-	-
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	50,000	-	-	-
Total direct	155,000	-	-	-
Indirect				
Administration and overhead	5,806	-	-	-
Internal service use	5,878	-	-	-
Total indirect	11,684	-	-	-
Total expenditures	166,684	-	-	-
Revenue over (under) expenditures	527,494	116,532	4,000	93,924
Financing Sources (Uses)				
Use of fund balance/working capital	-	-	-	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(422,767)	-	(4,000)	(93,924)
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	(422,767)	-	(4,000)	(93,924)
Resources - Use				
Budgetary surplus (deficit)	\$ 104,727	\$ 116,532	\$ -	\$ -
FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 267,331	\$ 34	\$ 235	\$ 3,401
Inflows	694,178	116,532	4,000	93,924
Outflows	589,451	-	4,000	93,924
Change to fund balance/working capital	104,727	116,532	-	-
Anticipated ending fund balance/working capital	\$ 372,058	\$ 116,566	\$ 235	\$ 3,401

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	505	507	509	510
	1998 STIP			
Non-primary Funds	SIGNALIZATION FUND	AUGMENTATION FUND	S.T.P.	TRANS-TRAFFIC CONGEST RELIEF
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	1,500	-	-	-
Grants, subventions, and contributions	-	826,000	-	125,073
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	1,500	826,000	-	125,073
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	-
Materials, services, and other operating	-	-	-	125,073
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	221,000	-	180,000
Total direct	-	221,000	-	305,073
Indirect				
Administration and overhead	-	-	-	6,916
Internal service use	-	-	-	7,002
Total indirect	-	-	-	13,918
Total expenditures	-	221,000	-	318,991
Revenue over (under) expenditures	1,500	605,000	-	(193,918)
Financing Sources (Uses)				
Use of fund balance/working capital	285,513	-	-	193,918
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(287,013)	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	(1,500)	-	-	193,918
Resources - Use				
Budgetary surplus (deficit)	\$ -	\$ 605,000	\$ -	\$ -
FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 287,528	\$ -	\$ 75,947	\$ 195,125
Inflows	1,500	826,000	-	125,073
Outflows	287,013	221,000	-	318,991
Change to fund balance/working capital	(285,513)	605,000	-	(193,918)
Anticipated ending fund balance/working capital	\$ 2,015	\$ 605,000	\$ 75,947	\$ 1,207

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	600	602	603	604
	COMM. DEVELOPMT. BLOCK GRANT	SUMMERCREEK (00-HOME-0452)	08-HOME-4688 FUND	CDBG GRANT 09-STBG-6417 FUND
Non-primary Funds	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	522	258	-	-
Grants, subventions, and contributions	-	7,200	-	-
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	522	7,458	-	-
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	-
Materials, services, and other operating	-	-	-	-
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	-	-	-
Total direct	-	-	-	-
Indirect				
Administration and overhead	-	-	-	-
Internal service use	-	-	-	-
Total indirect	-	-	-	-
Total expenditures	-	-	-	-
Revenue over (under) expenditures	522	7,458	-	-
Financing Sources (Uses)				
Use of fund balance/working capital	-	-	-	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	-	-	-
Resources - Use				
Budgetary surplus (deficit)	\$ 522	\$ 7,458	\$ -	\$ -

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 121,565	\$ 1,708,729	\$ 867,949	\$ 36
Inflows	522	7,458	-	-
Outflows	-	-	-	-
Change to fund balance/working capital	522	7,458	-	-
Anticipated ending fund balance/working capital	\$ 122,087	\$ 1,716,187	\$ 867,949	\$ 36

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	605	606	607	611
Non-primary Funds	11-HOME-7654 FUND	CDBG GRANT 10- EDEF-7261 FUND	PROP. 84 GRANT FUND	CDBG 16-CDBG-11147
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	-	33,862	-	232,558
Grants, subventions, and contributions	-	247,108	2,500,000	500,000
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	-	280,970	2,500,000	732,558
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	-
Materials, services, and other operating	-	-	-	-
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	-	-	-
Total direct	-	-	-	-
Indirect				
Administration and overhead	-	-	-	-
Internal service use	-	-	-	-
Total indirect	-	-	-	-
Total expenditures	-	-	-	-
Revenue over (under) expenditures	-	280,970	2,500,000	732,558
Financing Sources (Uses)				
Use of fund balance/working capital	-	-	-	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	(2,500,000)	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	-	(2,500,000)	-
Resources - Use				
Budgetary surplus (deficit) \$	\$ -	\$ 280,970	\$ -	\$ 732,558

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 757,930	\$ 267,879	\$ 20	\$ 465,116
Inflows	-	280,970	2,500,000	732,558
Outflows	-	-	2,500,000	-
Change to fund balance/working capital	-	280,970	-	732,558
Anticipated ending fund balance/working capital	\$ 757,930	\$ 548,849	\$ 20	\$ 1,197,674

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	612	630	631	633
Non-primary Funds	16-HOME-11376	ASSET SEIZURE FUND	ASSET SEIZURE(DRUG/ALCOHOL)	H&S EDUCATION 11489(B)(2)(A1)
	2018-19	2018-19	2018-19	2018-19
Revenue Sources	Budget	Budget	Budget	Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	-	495	-	-
Grants, subventions, and contributions	243,750	38,500	-	25,000
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	256,250	-	-	-
Total revenue	500,000	38,995	-	25,000
Expenditures and Appropriations				
Direct				
Personnel	78,676	-	-	-
Materials, services, and other operating	28,032	38,500	-	15,000
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	-	-	-
Total direct	106,708	38,500	-	15,000
Indirect				
Administration and overhead	-	2,129	-	829
Internal service use	1,742	1,429	-	840
Total indirect	1,742	3,558	-	1,669
Total expenditures	108,450	42,058	-	16,669
Revenue over (under) expenditures	391,550	(3,063)	-	8,331
Financing Sources (Uses)				
Use of fund balance/working capital	-	3,063	-	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	3,063	-	-
Resources - Use				
Budgetary surplus (deficit)	\$ 391,550	\$ -	\$ -	\$ 8,331

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ -	\$ 138,390	\$ 9	\$ 20,897
Inflows	500,000	38,995	-	25,000
Outflows	108,450	42,058	-	16,669
Change to fund balance/working capital	391,550	(3,063)	-	8,331
Anticipated ending fund balance/working capital	\$ 391,550	\$ 135,327	\$ 9	\$ 29,228

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	634	635	636	638
Non-primary Funds	FEDERAL ASSET SEIZURE GRANTS	SUP.LAW ENFORCE.SVC.FD (SLESF)	CBTHP OFFICER	ASSET FORFEITURE 11470.2 H&S
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	-	-	-	-
Grants, subventions, and contributions	-	98,000	-	8,000
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	-	98,000	-	8,000
Expenditures and Appropriations				
Direct				
Personnel	-	92,642	91,792	-
Materials, services, and other operating	-	6,000	-	15,000
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	-	-	-
Total direct	-	98,642	91,792	15,000
Indirect				
Administration and overhead	-	7,782	7,403	829
Internal service use	-	539	201	840
Total indirect	-	8,321	7,604	1,669
Total expenditures	-	106,963	99,396	16,669
Revenue over (under) expenditures	-	(8,963)	(99,396)	(8,669)
Financing Sources (Uses)				
Use of fund balance/working capital	-	8,963	99,396	8,669
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	8,963	99,396	8,669
Resources - Use				
Budgetary surplus (deficit)	\$ -	\$ -	\$ -	\$ -

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 27,025	\$ 37,477	\$ 900,000	\$ 29,880
Inflows	-	98,000	-	8,000
Outflows	-	106,963	99,396	16,669
Change to fund balance/working capital	-	(8,963)	(99,396)	(8,669)
Anticipated ending fund balance/working capital	\$ 27,025	\$ 28,513	\$ 800,604	\$ 21,211

BUDGET SUMMARY
2018-19
Governmental
Special Revenue Funds

	639	691	695	750	
Non-primary Funds	SPECIAL REVENUE POLICE	MUSEUM FUND	TRANSFER STATION FUND	VISIT UKIAH FUND	Total
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Licenses, permits, and franchises	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-
Use of money and property	-	-	375,000	200	766,185
Grants, subventions, and contributions	125,000	-	-	-	5,706,765
Charges for service	-	13,100	-	-	63,100
Assessments	-	-	-	-	-
Internal services provided	-	-	-	-	-
Other revenue	-	60,700	-	-	466,950
Total revenue	125,000	73,800	375,000	200	7,021,000
Expenditures and Appropriations					
Direct					
Personnel	-	352,908	-	28,600	685,623
Materials, services, and other operating	-	63,800	-	98,150	778,999
Grants, loans, and other assistance	-	-	-	-	500,000
Debt service	-	-	-	-	-
Capital outlay/CIP	-	100,000	-	-	551,000
Total direct	-	516,708	-	126,750	2,515,622
Indirect					
Administration and overhead	-	32,330	-	8,173	89,366
Internal service use	-	37,945	-	2,532	71,358
Total indirect	-	70,275	-	10,705	160,724
Total expenditures	-	586,983	-	137,455	2,676,346
Revenue over (under) expenditures	125,000	(513,183)	375,000	(137,255)	4,344,654
Financing Sources (Uses)					
Use of fund balance/working capital	-	-	-	7,255	1,138,030
Encumbrances	-	-	-	-	-
Proceeds from debt financing	-	-	-	-	-
Interfund financing	-	-	-	-	-
Transfers in	-	545,603	-	130,000	675,603
Transfers (out)	(125,000)	-	(375,000)	-	(3,807,704)
Other in	-	-	-	-	-
Other (out)	-	-	-	-	-
Additions to	-	-	-	-	-
Deductions (from)	-	-	-	-	-
Net sources (uses)	(125,000)	545,603	(375,000)	137,255	(1,994,071)
Resources - Use					
Budgetary surplus (deficit)	\$ -	\$ 32,420	\$ -	\$ -	\$ 2,350,583
FUND BALANCE/WORKING CAPITAL ANALYSIS					
Estimated beginning fund balance/working capital	\$ 31,785	\$ (12,389)	\$ 35,137	\$ 96,573	\$ 12,641,563
Inflows	125,000	619,403	375,000	130,200	7,696,603
Outflows	125,000	586,983	375,000	137,455	6,484,050
Change to fund balance/working capital	-	32,420	-	(7,255)	1,212,553
Anticipated ending fund balance/working capital	\$ 31,785	\$ 20,031	\$ 35,137	\$ 89,319	\$ 13,854,116

CAPITAL PROJECTS FUNDS

220	Equipment Reserve Fund	The Equipment Reserve Fund is used to account for resources accumulated for significant governmental capital acquisitions related to vehicles and equipment.
251	Special Projects Reserve	The Special Projects Reserve Fund is used to account for resources accumulated for governmental special projects.
300	Park Development Fees Fund	The Park Development Fees Fund is used to account for resources being collected for the development or enhancement of parklands in the City of Ukiah.
301	Anton Stadium Fund	The Anton Stadium Fund is used to account for resources accumulated for improvements to the stadium.
302	Observatory Park Fund	The Observatory Park Fund is used to account for resources accumulated for improvements to the park.
303	Playground & Park Amenities	The Playground & Park Amenities Fund is used to account for resources accumulated for improvements to City playgrounds and other similar park amenities.
304	Swimming Pool Fund	The Swimming Pool Fund is used to account for resources accumulated for improvements to the City-owned pool.
305	Riverside Park Fund	The Riverside Park Fund is used to account for resources accumulated for improvements to the park.
306	Skate Park Fund	The Skate Park Fund is used to account for resources accumulated for improvements to the park.
307	Softball Complex Fund	The Softball Complex Fund is used to account for resources accumulated for improvements to the complex.

BUDGET SUMMARY
2018-19
Governmental
Capital Project Funds

Non-primary Funds	STREETS CAPITAL		EQUIPMENT RESERVE FUND		SPECIAL PROJECTS RESERVE		PARK DEVELOPMENT FEES FUND	
	2018-19 Budget		2018-19 Budget		2018-19 Budget		2018-19 Budget	
Revenue Sources								
Taxes	\$	-	\$	-	\$	-	\$	-
Licenses, permits, and franchises		-		-		-		-
Fines, forfeitures, and penalties		-		-		-		-
Use of money and property		-		4,352		8,138		297
Grants, subventions, and contributions		-		-		-		-
Charges for service		-		-		-		-
Assessments		-		-		-		-
Internal services provided		-		-		-		-
Other revenue		-		-		-		-
Total revenue		-		4,352		8,138		297
Expenditures and Appropriations								
Direct								
Personnel		61,487		-		-		-
Materials, services, and other operating		-		-		-		-
Grants, loans, and other assistance		-		-		-		-
Debt service		75,734		-		-		-
Capital outlay/CIP		3,222,694		-		300,000		-
Total direct		3,359,915		-		300,000		-
Indirect								
Administration and overhead		5,029		-		-		-
Internal service use		4,767		-		-		-
Total indirect		9,796		-		-		-
Total expenditures		3,369,712		-		300,000		-
Revenue over (under) expenditures		(3,369,712)		4,352		(291,862)		297
Financing Sources (Uses)								
Use of fund balance/working capital		172,018		-		391,862		-
Encumbrances		-		-		-		-
Proceeds from debt financing		-		-		-		-
Interfund financing		-		-		-		-
Transfers in		3,197,694		-		-		-
Transfers (out)		-		-		(100,000)		-
Other in		-		-		-		-
Other (out)		-		-		-		-
Additions to		-		-		-		-
Deductions (from)		-		-		-		-
Net sources (uses)		3,369,712		-		291,862		-
Resources - Use								
Budgetary surplus (deficit)	\$	-	\$	4,352	\$	-	\$	297

FUND BALANCE/WORKING CAPITAL ANALYSIS								
Estimated beginning fund balance/working capital	\$	1,000,000	\$	521,560	\$	401,392	\$	29,313
Inflows		3,197,694		4,352		8,138		297
Outflows		3,369,712		-		400,000		-
Change to fund balance/working capital		(172,018)		4,352		(391,862)		297
Anticipated ending fund balance/working capital	\$	827,982	\$	525,911	\$	9,530	\$	29,610

BUDGET SUMMARY
2018-19
Governmental
Capital Project Funds

Non-primary Funds	ANTON	PLAYGROUND &	SWIMMING	RIVERSIDE PARK
	STADIUM FUND	PARK AMENITIES	POOL FUND	FUND
	2018-19	2018-19	2018-19	2018-19
Revenue Sources	Budget	Budget	Budget	Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	163	13	60	161
Grants, subventions, and contributions	-	-	-	-
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	163	13	60	161
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	-
Materials, services, and other operating	-	-	-	-
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	18,000	-	-	20,000
Total direct	18,000	-	-	20,000
Indirect				
Administration and overhead	-	-	-	-
Internal service use	-	-	-	-
Total indirect	-	-	-	-
Total expenditures	18,000	-	-	20,000
Revenue over (under) expenditures	(17,837)	13	60	(19,839)
Financing Sources (Uses)				
Use of fund balance/working capital	17,837	-	-	19,839
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	17,837	-	-	19,839
Resources - Use				
Budgetary surplus (deficit)	\$ -	\$ 13	\$ 60	\$ -

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 31,906	\$ 2,592	\$ 184	\$ 20,314
Inflows	163	13	60	161
Outflows	18,000	-	-	20,000
Change to fund balance/working capital	(17,837)	13	60	(19,839)
Anticipated ending fund balance/working capital	\$ 14,069	\$ 2,605	\$ 244	\$ 475

BUDGET SUMMARY
2018-19
Governmental
Capital Project Funds

Non-primary Funds	SKATE PARK	SOFTBALL	RAIL TRAIL FUND	Total
	FUND	COMPLEX FUND		
	2018-19	2018-19	2018-19	2018-19
Revenue Sources	Budget	Budget	Budget	Budget
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	58	33	-	13,275
Grants, subventions, and contributions	-	-	1,875,000	1,875,000
Charges for service	-	-	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	58	33	1,875,000	1,888,275
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	61,487
Materials, services, and other operating	-	-	-	-
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	75,734
Capital outlay/CIP	-	-	1,875,000	5,435,694
Total direct	-	-	1,875,000	5,572,915
Indirect				
Administration and overhead	-	-	-	5,029
Internal service use	-	-	-	4,767
Total indirect	-	-	-	9,796
Total expenditures	-	-	1,875,000	5,582,712
Revenue over (under) expenditures	58	33	-	(3,694,436)
Financing Sources (Uses)				
Use of fund balance/working capital	-	-	-	601,555
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	3,197,694
Transfers (out)	-	-	-	(100,000)
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	-	-	3,699,249
Resources - Use				
Budgetary surplus (deficit)	\$ 58	\$ 33	\$ -	\$ 4,813

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 11,422	\$ 6,575	\$ -	\$ 2,025,257
Inflows	58	33	1,875,000	5,085,969
Outflows	-	-	1,875,000	5,682,712
Change to fund balance/working capital	58	33	-	(596,742)
Anticipated ending fund balance/working capital	\$ 11,480	\$ 6,608	\$ -	\$ 1,428,515

OTHER PROPRIETARY

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise.

ENTERPRISE FUNDS

640	Parking District #1	The Parking District #1 Fund is used to account for the operating activities of the City's parking district.
700	Sanitary Disposal Site Fund	The Sanitary Disposal Site Fund is the primary fund used to account for activities related to the closure and post-closure of the landfill.
701	Landfill Corrective Action	The Landfill Corrective Action Fund is used to account for corrective action plan activities related to the closure and post-closure of the landfill.
702	Disposal Closure Reserve Fund	The Disposal Closure Reserve Fund is used to account for reserve amounts related to the closure and post-closure of the landfill.
703	Refuse/Debris Control	The Refuse/Debris Control Enterprise Fund is used to account for activities related to the closure and post-closure of the landfill
704	Post Closure Fund-Solid Waste	The Post Closure Fund-Solid Waste Fund is used to account for activities related to the closure and post-closure of the landfill
705	Landfill Self-Insured. Trust	The Landfill Self-Insured Trust Fund is used to account for activities related to the closure and post-closure of the landfill.
720	Golf Fund	The Golf Fund is issued to account for activities related to the City's municipal golf course, which is managed by a contracted, private vendor.
730	Conference Center Fund	The Conference Center Fund is used to account for activities of the Ukiah Valley Conference Center.
777	Airport Fund	The Airport Fund is the primary fund used to account for the operating activities of the City's municipal airport.
778	Airport Capital Improvement	The Airport Capital Improvement Fund is used to account for long-term capital planning of the City's municipal airport.
779	Special Aviation Fund	The Special Aviation Fund is used to account for grant-financed activities of the City's municipal airport.

800	Electric Fund	The Electric Utility Fund is the primary fund for all operating activities in the provision of electric power services within the City of Ukiah, and is primarily funded by user fees and energy credit sales. Expenditures are made to properly operate and maintain the utility.
801	Electric Capital Reserve Fund	The Electric Capital Reserve Fund is used to account for resources reserved for long-term capital planning of the City's electric utility.
802	Electric Rate Stabilization	The Electric Rate Stabilization Fund is used to account for resources reserved in the case of significant revenue decline.
803	Lake Mendocino Bond Fund	The Lake Mendocino Bond Fund is used to account for resources reserved for debt service of the electric utility.
805	Street Lighting Fund	The Street Lighting Fund is used to account for resources accumulated for street light operation, maintenance and capital planning.
806	Public Benefits Charges Fund	The Public Benefits Charges Fund is used to account for activities related to benefit programs intended to assist Ukiah low income and senior citizen customers with the electric utility rates.
820	Water Fund	The Water Fund is responsible for the production, treatment and distribution of drinking water to the residents and businesses of the City of Ukiah, and is primarily funded by user fees. Expenditures are made to properly operate and maintain the utility.
821	Water Capital Reserve Fund	The Water Capital Reserve Fund is used to account for resources reserved for long-term capital planning of the City's water enterprise.
822	Water Connection Fee Fund	The Water Connection Fee Fund is used to account for resources accumulated and used in expansion activities of the water enterprise.
823	Water Debt Service Reserve	The Water Debt Service Reserve Fund is used to account for resources reserved for debt service of the water enterprise.
830	Recycled Water Fund	The Recycled Water Fund is used to account for activities related to the City's recycled water efforts, currently a shared initiative between the City's water and wastewater enterprises.

- 840 **City Wastewater Operations Fund** The Wastewater Fund is the operating fund of the City to provide for the collection, treatment, and disposal of wastewater for the City of Ukiah and the Ukiah Valley Sanitation District (UVSD), and is primarily funded by fees for services and charges to UVSD. It is a "joint operating fund" between the City and UVSD, with many of the expenditures to operate and maintain the utility are shared between the two agencies.

- 841 **Wastewater Bond Debt Service Fund** The Wastewater Bond Debt Service Fund is used to account for resources reserved for debt service of the wastewater enterprise.

- 842 **Rate Stabilization-City Fund** The Rate Stabilization-City Fund is used to account for resources reserved in the case of significant wastewater revenue decline.

- 843 **Connection Fee Wastewater Fund** The Connection Fee Wastewater Fund is used to account for resources accumulated and used in expansion activities of the wastewater enterprise.

- 844 **City Wastewater Capital Projects Fund** The City Wastewater Capital Projects Fund is used to account for resources reserved for long-term capital planning of the City's wastewater enterprise.

BUDGET SUMMARY
2018-19
Proprietary
Enterprise Funds

Non-primary Funds	PARKING	SANITARY	POST CLOSURE	GOLF FUND
	DISTRICT #1	DISPOSAL SITE	FUND-SOLID	
	2018-19	2018-19	2018-19	2018-19
Revenue Sources	Budget	Budget	Budget	Budget
Taxes	\$ 11,816	\$ -	\$ -	\$ -
Licenses, permits, and franchises	79,400	-	-	-
Fines, forfeitures, and penalties	60,000	-	-	-
Use of money and property	348	10,000	1,000	40,000
Grants, subventions, and contributions	-	-	-	-
Charges for service	-	400,000	60,000	182,932
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	151,564	410,000	61,000	222,932
Expenditures and Appropriations				
Direct				
Personnel	-	301,370	-	28,736
Materials, services, and other operating	107,968	387,600	-	185,000
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	-	-	-
Total direct	107,968	688,970	-	213,736
Indirect				
Administration and overhead	5,970	43,336	-	12,401
Internal service use	20,424	31,326	-	3,676
Total indirect	26,394	74,661	-	16,077
Total expenditures	134,362	763,631	-	229,813
Revenue over (under) expenditures	17,202	(353,631)	61,000	(6,881)
Financing Sources (Uses)				
Use of fund balance/working capital	-	-	-	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	375,000	-	6,900
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	375,000	-	6,900
Resources - Use				
Budgetary surplus (deficit)	\$ 17,202	\$ 21,369	\$ 61,000	\$ 19

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ (13,406)	\$ 97,551	\$ 100,146	\$ 116,570
Inflows	151,564	785,000	61,000	229,832
Outflows	134,362	763,631	-	229,813
Change to fund balance/working capital	17,202	21,369	61,000	19
Anticipated ending fund balance/working capital	\$ 3,796	\$ 118,920	\$ 161,146	\$ 116,589

BUDGET SUMMARY
2018-19
Proprietary
Enterprise Funds

Non-primary Funds	CONFERENCE	AIRPORT FUND	AIRPORT	SPECIAL
	CENTER FUND		CAPITAL	AVIATION FUND
	2018-19	2018-19	2018-19	2018-19
	Budget	Budget	Budget	Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	5,550	896	-	300
Grants, subventions, and contributions	-	-	1,260,000	-
Charges for service	366,485	1,296,761	-	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	8,000	1,265	-	-
Total revenue	380,035	1,298,922	1,260,000	300
Expenditures and Appropriations				
Direct				
Personnel	191,144	360,148	-	-
Materials, services, and other operating	137,000	687,609	-	-
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	14,375
Capital outlay/CIP	25,000	-	896,000	197,000
Total direct	353,144	1,047,757	896,000	211,375
Indirect				
Administration and overhead	25,431	67,808	-	-
Internal service use	24,416	58,395	-	-
Total indirect	49,847	126,203	-	-
Total expenditures	402,991	1,173,960	896,000	211,375
Revenue over (under) expenditures	(22,956)	124,962	364,000	(211,075)
Financing Sources (Uses)				
Use of fund balance/working capital	-	86,413	-	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	71,785	-	-	-
Transfers in	-	-	-	211,375
Transfers (out)	-	(211,375)	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	71,785	(124,962)	-	211,375
Resources - Use				
Budgetary surplus (deficit)	\$ 48,829	\$ -	\$ 364,000	\$ 300

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ (48,729)	\$ 302,063	\$ (314,523)	\$ 32,028
Inflows	380,035	1,298,922	1,260,000	211,675
Outflows	331,206	1,385,335	896,000	211,375
Change to fund balance/working capital	48,829	(86,413)	364,000	300
Anticipated ending fund balance/working capital	\$ 100	\$ 215,650	\$ 49,477	\$ 32,328

BUDGET SUMMARY
2018-19
Proprietary
Enterprise Funds

Non-primary Funds	ELECTRIC CAPITAL RESERVE FUND	ELECTRIC RATE STABILIZATION	LAKE MENDOCINO BOND FUND	STREET LIGHTING FUND
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	-	6,500	8,000	750
Grants, subventions, and contributions	-	-	-	-
Charges for service	-	-	-	192,000
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	-	6,500	8,000	192,750
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	194,715
Materials, services, and other operating	-	-	-	25,000
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	3,550,000	-	-	-
Total direct	3,550,000	-	-	219,715
Indirect				
Administration and overhead	-	-	-	12,150
Internal service use	-	-	-	6,369
Total indirect	-	-	-	18,519
Total expenditures	3,550,000	-	-	238,234
Revenue over (under) expenditures	(3,550,000)	6,500	8,000	(45,484)
Financing Sources (Uses)				
Use of fund balance/working capital	3,550,000	-	-	45,484
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	3,550,000	-	-	45,484
Resources - Use				
Budgetary surplus (deficit)	\$ -	\$ 6,500	\$ 8,000	\$ -

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 7,090,941	\$ 1,550,206	\$ 2,075,548	\$ 140,390
Inflows	-	6,500	8,000	192,750
Outflows	3,550,000	-	-	238,234
Change to fund balance/working capital	(3,550,000)	6,500	8,000	(45,484)
Anticipated ending fund balance/working capital	\$ 3,540,941	\$ 1,556,706	\$ 2,083,548	\$ 94,907

BUDGET SUMMARY
2018-19
Proprietary
Enterprise Funds

Non-primary Funds	PUBLIC BENEFITS	WATER CAPITAL	WATER	RECYCLED
	CHARGES FUND	RESERVE FUND	CONNECTION	WATER FUND
	2018-19	2018-19	2018-19	2018-19
	Budget	Budget	Budget	Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	50	-	-	-
Grants, subventions, and contributions	-	-	-	-
Charges for service	443,000	-	20,000	-
Assessments	-	-	-	-
Internal services provided	-	-	-	-
Other revenue	-	-	-	-
Total revenue	443,050	-	20,000	-
Expenditures and Appropriations				
Direct				
Personnel	-	-	-	118,754
Materials, services, and other operating	345,000	-	-	-
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	919,319	-
Capital outlay/CIP	-	-	450,000	-
Total direct	345,000	-	1,369,319	118,754
Indirect				
Administration and overhead	19,078	-	-	8,429
Internal service use	13,120	-	473	5,554
Total indirect	32,198	-	473	13,983
Total expenditures	377,198	-	1,369,792	132,737
Revenue over (under) expenditures	65,852	-	(1,349,792)	(132,737)
Financing Sources (Uses)				
Use of fund balance/working capital	-	-	430,473	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	919,319	3,456,000
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	-	1,349,792	3,456,000
Resources - Use				
Budgetary surplus (deficit)	\$ 65,852	\$ -	\$ -	\$ 3,323,263
FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ (65,149)	\$ 77,687	\$ 4,356,244	\$ 498,449
Inflows	443,050	-	939,319	3,456,000
Outflows	377,198	-	1,369,792	132,737
Change to fund balance/working capital	65,852	-	(430,473)	3,323,263
Anticipated ending fund balance/working capital	\$ 703	\$ 77,687	\$ 3,925,771	\$ 3,821,713

BUDGET SUMMARY
2018-19
Proprietary
Enterprise Funds

Non-primary Funds	SEWER BOND DEBT SERVICE FUND	RATE STABILIZATION- CITY FUND	CONNECTION FEE SEWER FUND	CITY SEWER CAPITAL PROJECTS FUND	Total
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 11,816
Licenses, permits, and franchises	-	-	-	-	79,400
Fines, forfeitures, and penalties	-	-	-	-	60,000
Use of money and property	15,000	33,000	2,100	2,300	125,794
Grants, subventions, and contributions	2,596,705	-	-	-	3,856,705
Charges for service	-	-	-	-	2,961,178
Assessments	-	-	-	-	-
Internal services provided	-	-	-	-	-
Other revenue	-	-	-	-	9,265
Total revenue	2,611,705	33,000	2,100	2,300	7,104,158
Expenditures and Appropriations					
Direct					
Personnel	-	-	-	-	1,194,867
Materials, services, and other operating	-	-	-	1,000,000	2,875,177
Grants, loans, and other assistance	-	-	-	-	-
Debt service	4,867,300	-	-	-	5,800,994
Capital outlay/CIP	-	-	-	-	5,118,000
Total direct	4,867,300	-	-	1,000,000	14,989,038
Indirect					
Administration and overhead	-	-	-	55,298	249,901
Internal service use	-	-	-	55,984	219,737
Total indirect	-	-	-	111,282	469,638
Total expenditures	4,867,300	-	-	1,111,282	15,458,676
Revenue over (under) expenditures	(2,255,595)	33,000	2,100	(1,108,982)	(8,354,518)
Financing Sources (Uses)					
Use of fund balance/working capital	-	-	-	158,982	4,271,352
Encumbrances	-	-	-	-	-
Proceeds from debt financing	-	-	-	-	-
Interfund financing	-	-	-	-	71,785
Transfers in	2,270,595	-	-	950,000	8,189,189
Transfers (out)	-	-	-	-	(211,375)
Other in	-	-	-	-	-
Other (out)	-	-	-	-	-
Additions to	-	-	-	-	-
Deductions (from)	-	-	-	-	-
Net sources (uses)	2,270,595	-	-	1,108,982	12,320,951
Resources - Use					
Budgetary surplus (deficit)	\$ 15,000	\$ 33,000	\$ 2,100	\$ -	\$ 3,966,433

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 4,786,237	\$ 2,971,492	\$ 1,080,468	\$ 168,175	\$ 25,002,390
Inflows	4,882,300	33,000	2,100	952,300	15,293,347
Outflows	4,867,300	-	-	1,111,282	15,598,266
Change to fund balance/working capital	15,000	33,000	2,100	(158,982)	(304,919)
Anticipated ending fund balance/working capital	\$ 4,801,237	\$ 3,004,492	\$ 1,082,568	\$ 9,193	\$ 24,697,471

INTERNAL SERVICE FUNDS

- 201 **Worker's Comp Fund** The Worker's Compensation Fund is used to account for premiums paid for worker's compensation benefits as required by the State of California.
- 202 **Liability Fund** The Liability Fund is used to account for resources needed to meet liability insurance premiums and to allocate those costs to all City functions through its Cost Allocation Plan.
- 203 **Garage Fund** The Garage Fund is used to account for shared resources used to operate the City's central garage and corporation yard and to allocate those costs to all City functions through its Cost Allocation Plan.
- 204 **Purchasing Fund** The Purchasing Fund is used to account for shared resources used to maintain and implement the City's central procurement system and to allocate those costs to all City functions through its Cost Allocation Plan.
- 205 **Billing And Collection Fund** The Billing and Collection Fund is used to account for shared resources used to provide billing and collection service to City functions and other governmental entities and to allocate those costs accordingly through its Cost Allocation Plan.
- 206 **Public Safety Dispatch Fund** The Public Safety Dispatch Fund is used to account for shared resources used to provide public safety dispatch services to City departments and other governmental entities and to allocate those costs accordingly through its Cost Allocation Plan.
- 208 **Building & Maintenance Fund** The Building & Maintenance Fund is used to account for shared resources used to provide central building and grounds maintenance services to City departments and to allocate those costs accordingly through its Cost Allocation Plan.
- 209 **IT Fund** The IT Fund is used to account for shared resources used to provide information technology services to City departments and to allocate those costs accordingly through its Cost Allocation Plan.

BUDGET SUMMARY
2018-19
Proprietary
Internal Service Funds

Non-primary Funds	WORKER'S COMP FUND	LIABILITY FUND	GARAGE FUND	PURCHASING FUND
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	-	-	1,654	869
Grants, subventions, and contributions	-	-	-	-
Charges for service	-	-	25,000	-
Assessments	-	-	-	-
Internal services provided	1,000,000	481,503	456,636	451,612
Other revenue	-	-	-	-
Total revenue	1,000,000	481,503	483,291	452,481
Expenditures and Appropriations				
Direct				
Personnel	-	-	299,915	364,600
Materials, services, and other operating	800,000	639,017	97,450	35,370
Grants, loans, and other assistance	-	-	-	-
Debt service	-	-	-	-
Capital outlay/CIP	-	-	35,000	-
Total direct	800,000	639,017	432,365	399,970
Indirect				
Administration and overhead	-	35,337	28,258	29,682
Internal service use	-	1,509	20,674	22,980
Total indirect	-	36,845	48,931	52,662
Total expenditures	800,000	675,862	481,296	452,632
Revenue over (under) expenditures	200,000	(194,359)	1,994	(151)
Financing Sources (Uses)				
Use of fund balance/working capital	-	194,359	-	151
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	-	194,359	-	151
Resources - Use				
Budgetary surplus (deficit)	\$ 200,000	\$ -	\$ 1,994	\$ -

FUND BALANCE/WORKING CAPITAL ANALYSIS				
Estimated beginning fund balance/working capital	\$ 1,363,504	\$ 1,098,301	\$ (1,840)	\$ 84,870
Inflows	1,000,000	481,503	483,291	452,481
Outflows	800,000	675,862	481,296	452,632
Change to fund balance/working capital	200,000	(194,359)	1,994	(151)
Anticipated ending fund balance/working capital	\$ 1,563,504	\$ 903,942	\$ 154	\$ 84,719

BUDGET SUMMARY
2018-19
Proprietary
Internal Service Funds

Non-primary Funds	BILLING AND COLLECTION FUND	PUBLIC SAFETY DISPATCH FUND	BUILDING & MAINTENANCE FUND	IT FUND	Total
	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget	2018-19 Budget
Revenue Sources					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-
Use of money and property	2,658	2,000	1,783	3,080	12,045
Grants, subventions, and contributions	-	-	-	-	-
Charges for service	152,158	335,000	-	-	512,158
Assessments	-	-	-	-	-
Internal services provided	1,124,212	997,603	985,540	1,428,405	6,925,511
Other revenue	-	-	-	-	-
Total revenue	1,279,028	1,334,603	987,323	1,431,485	7,449,714
Expenditures and Appropriations					
Direct					
Personnel	796,564	1,055,529	389,436	523,753	3,429,797
Materials, services, and other operating	659,785	101,870	271,550	795,459	3,400,501
Grants, loans, and other assistance	-	-	-	-	-
Debt service	-	-	-	59,680	59,680
Capital outlay/CIP	100,000	-	312,000	29,617	476,617
Total direct	1,556,349	1,157,399	972,986	1,408,509	7,366,595
Indirect					
Administration and overhead	102,715	84,950	47,910	84,588	413,438
Internal service use	104,565	64,972	45,115	44,502	304,316
Total indirect	207,279	149,922	93,025	129,089	717,753
Total expenditures	1,763,629	1,307,321	1,066,010	1,537,598	8,084,348
Revenue over (under) expenditures	(484,601)	27,282	(78,687)	(106,113)	(634,634)
Financing Sources (Uses)					
Use of fund balance/working capital	484,601	-	78,687	6,113	763,911
Encumbrances	-	-	-	-	-
Proceeds from debt financing	-	-	-	-	-
Interfund financing	-	-	-	-	-
Transfers in	-	44,933	-	100,000	144,933
Transfers (out)	-	-	-	-	-
Other in	-	-	-	-	-
Other (out)	-	-	-	-	-
Additions to	-	-	-	-	-
Deductions (from)	-	-	-	-	-
Net sources (uses)	484,601	44,933	78,687	106,113	908,844
Resources - Use					
Budgetary surplus (deficit)	\$ -	\$ 72,215	\$ -	\$ -	\$ 274,209

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 728,643	\$ (57,932)	\$ 600,395	\$ 172,572	\$ 3,988,513
Inflows	1,279,028	1,379,536	987,323	1,531,485	7,594,647
Outflows	1,763,629	1,307,321	1,066,010	1,537,598	8,084,348
Change to fund balance/working capital	(484,601)	72,215	(78,687)	(6,113)	(489,701)
Anticipated ending fund balance/working capital	\$ 244,042	\$ 14,283	\$ 521,708	\$ 166,459	\$ 3,498,811

FIDUCIARY

These funds account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Government-wide financial statements, but are presented in the separate Fiduciary Fund financial statements.

AGENCY FUNDS

- | | | |
|-----|-----------------------------------|---|
| 900 | Special Deposit Trust Fund | The Special Deposit Trust Fund is used to hold funds that have been provided for a specific use, and do not belong to the City until the services are actually performed. |
| 915 | UVFD | The Ukiah Valley Fire District Fund is used to account for the activities of the Ukiah Valley Fire District. The City provides accounting, budget management, and other fiscal and administrative services to the District. |
| 916 | UVFD Prop 172 | The UVFD Prop 172 Fund is used to account for the special revenues received from the State Board of Equalization specifically for the Ukiah Valley Fire District. |
| 917 | UVFD Measure B | The UVFD Measure B Fund is used to account for the special tax revenues received from the passing of Measure B - the Mental Health Treatment Act. |
| 918 | UVFD Fire Mitigation Fee | Use to account for activities funded by revenues from the fire mitigation fee imposed by the Ukiah Valley Fire District. |

PRIVATE PURPOSE TRUST FUNDS

- | | | |
|-----|---------------------------------------|---|
| 969 | Redevelopment Successor Agency | The Ukiah Redevelopment Successor Agency Fund is the primary fund of the former Ukiah Redevelopment Agency. This fund accounts for resources received and activities performed in the dissolution of the former agency, including administrative costs. |
|-----|---------------------------------------|---|

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BUDGET SUMMARY

2018-19

Fiduciary

Agency Funds (for Informational Purposes Only)

Non-primary Funds	UVFD GENERAL	UVFD PROP 172	UVFD MEASURE	UVFD FIRE
	OPERATING		B	MITIGATION FEE
	FUND			
	2018-19	2018-19	2018-19	2018-19
	Budget	Budget	Budget	Budget
Revenue Sources				
Taxes	\$ 344,225	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	25,000
Fines, forfeitures, and penalties	-	-	-	-
Use of money and property	5,000	-	-	-
Grants, subventions, and contributions	924,000	65,000	-	-
Charges for service	26,000	-	-	-
Assessments	576,325	-	115,255	-
Internal services provided	-	-	-	-
Other revenue	2,500	-	-	-
Total revenue	1,878,050	65,000	115,255	25,000
Expenditures and Appropriations				
Direct				
Personnel	1,350,173	-	-	-
Materials, services, and other operating	208,336	86,144	3,500	-
Grants, loans, and other assistance	-	-	-	-
Debt service	7,003	-	51,480	16,341
Capital outlay/CIP	110,000	-	250,000	-
Total direct	1,675,512	86,144	304,980	16,341
Indirect				
Administration and overhead	109,993	4,764	194	-
Internal service use	202,311	996	8	-
Total indirect	312,304	5,759	202	-
Total expenditures	1,987,816	91,903	305,182	16,341
Revenue over (under) expenditures	(109,766)	(26,903)	(189,927)	8,659
Financing Sources (Uses)				
Use of fund balance/working capital	109,766	31,903	189,927	-
Encumbrances	-	-	-	-
Proceeds from debt financing	-	-	-	-
Interfund financing	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	(5,000)	-	-
Other in	-	-	-	-
Other (out)	-	-	-	-
Additions to	-	-	-	-
Deductions (from)	-	-	-	-
Net sources (uses)	109,766	26,903	189,927	-
Resources - Use				
Budgetary surplus (deficit)	\$ -	\$ -	\$ -	\$ 8,659

FUND BALANCE/WORKING CAPITAL ANALYSIS

Estimated beginning fund balance/working capital	\$ 797,449	\$ 136,657	\$ 216,890	\$ 56,206
Inflows	1,878,050	65,000	115,255	25,000
Outflows	1,987,816	96,903	305,182	16,341
Change to fund balance/working capital	(109,766)	(31,903)	(189,927)	8,659
Anticipated ending fund balance/working capital	\$ 687,683	\$ 104,754	\$ 26,964	\$ 64,865

BUDGET SUMMARY
2018-19
Fiduciary
Private Purpose Trust

Non-primary Funds	REDEVELOPMENT SUCCESSOR AGENCY	Total
	2018-19 Budget	2018-19 Budget
Revenue Sources		
Taxes	\$ -	\$ 344,225
Licenses, permits, and franchises	-	25,000
Fines, forfeitures, and penalties	-	-
Use of money and property	15,000	20,000
Grants, subventions, and contributions	-	989,000
Charges for service	-	26,000
Assessments	-	691,580
Internal services provided	-	-
Other revenue	-	2,500
Total revenue	15,000	2,098,305
Expenditures and Appropriations		
Direct		
Personnel	19,000	1,369,173
Materials, services, and other operating	252,500	550,480
Grants, loans, and other assistance	-	-
Debt service	-	74,825
Capital outlay/CIP	-	360,000
Total direct	271,500	2,354,477
Indirect		
Administration and overhead	-	114,950
Internal service use	-	203,315
Total indirect	-	318,265
Total expenditures	271,500	2,672,742
Revenue over (under) expenditures	(256,500)	(574,438)
Financing Sources (Uses)		
Use of fund balance/working capital	616,500	948,096
Encumbrances	-	-
Proceeds from debt financing	-	-
Interfund financing	-	-
Transfers in	-	-
Transfers (out)	(360,000)	(365,000)
Other in	-	-
Other (out)	-	-
Additions to	-	-
Deductions (from)	-	-
Net sources (uses)	256,500	583,096
Resources - Use		
Budgetary surplus (deficit)	\$ -	\$ 8,659

FUND BALANCE/WORKING CAPITAL ANALYSIS		
Estimated beginning fund balance/working capital	\$ 5,844,153	\$ 7,051,356
Inflows	15,000	2,098,305
Outflows	631,500	3,037,742
Change to fund balance/working capital	(616,500)	(939,438)
Anticipated ending fund balance/working capital	\$ 5,227,653	\$ 6,111,918

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THE BUDGET UNITS

Budget units are the departments and divisions that draw resources either directly or indirectly from funds in the provision of City services. A single budget unit may draw resources from one or several funds. Similarly, a single fund may allocate resources to one or many different budget units.

As an example, the Finance Department is comprised of four distinct divisions (budget units) that draw resources from and provide services to several different funds. The Accounting Division of the Finance Department is accounted for in the general fund. However, it provides administrative services to several other funds either directly or indirectly, the cost of which is allocated using the City's Cost Allocation Plan. The Billing and Customer Services Division of the Finance Department, however, is accounted for in an internal service fund and provides services directly to other funds that require it.

The operating budget presented here identifies expenditures and revenue sources by the department. Expenditures are detailed by character or function within the department to give the reader a fundamental understanding where resources are planned to be used. Such functions are classified as follows:

- ✓ Salaries and benefits, which include salaries and wages of full and part-time employees, healthcare premiums, City retirement contributions, overtime and standby costs, etc.
- ✓ Operations, including costs associated with day-to-day activities, professional services, insurance costs, and travel and training
- ✓ Debt service, if the department is responsible for any regular payments on bonds, loans, leases, or other long-term obligations. Generally, all debt service is managed in non-departmental
- ✓ Housing loans/grants, which typically are found only in the Economic Development and Housing divisions of the City Manager's Office and Community Development Department, respectively
- ✓ Capital outlay, which typically identifies any expenditures related to semi-regular purchases, such as computers and technology, office equipment, building improvements, and other items that are capitalized and depreciated

Among the information included in this proposed budget are prior year actuals, current fiscal year budget and year-end estimates, and a projection of cost estimates for the next two years, which have been compiled, based on known information to date.

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00. NON DEPARTMENTAL

This activity accounts for the costs of support services needed to run the general City Hall operations. It also accounts for the cost of various items, which are not directly attributable to a specific department. These items typically include bank fees and charges, costs associated with property tax administration fees by the county, fees charged by the State Board of Equalization for administration of sales tax collection, franchise fees paid by the City electric utility, and most debt service. With this undefined division, the City accounts for the majority of revenue across all funds.

BUDGET SUMMARY 2018-19

Non-Departmental	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Revenue Sources	Actual	Actual	Budget				
Taxes	\$13,677,631	\$14,643,978	\$17,670,151	\$16,861,679	\$17,852,715	\$18,209,769	\$18,573,965
Licenses, permits, and franchises	1,585,560	1,645,636	1,687,204	1,734,939	1,725,400	1,759,908	1,795,106
Fines, forfeitures, and penalties	95,098	117,212	112,500	102,491	112,500	114,750	117,045
Use of money and property	402,417	500,321	655,579	574,795	965,764	985,079	1,004,781
Grants, subventions, and contributions	2,138,337	1,889,969	5,177,891	3,483,272	8,605,765	8,777,880	8,953,438
Charges for service	2,132,331	2,723,085	1,613,363	1,639,760	584,000	595,680	607,594
Assessments	-	689,305	703,731	691,580	691,580	705,412	719,520
Internal services provided	1,428,967	422,217	-	-	-	-	-
Other revenue	26,180	272,301	189,076	178,833	476,250	481,013	485,823
Total revenue	21,486,520	22,904,024	27,809,495	25,267,349	31,013,974	31,629,491	32,257,271
Expenditures and Appropriations							
Direct							
Personnel	-	358,535	18,000	34,666	20,000	20,600	21,218
Materials, services, and other operating	1,153,510	1,344,750	1,618,279	1,482,521	1,352,500	1,333,565	1,314,895
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	340,260	69,686	188,542	65,000	6,933,171	6,933,171	6,933,171
Capital outlay/CIP	204,981	1,034,064	3,639,269	1,441,522	-	-	-
Total direct	1,698,751	2,807,035	5,464,090	3,023,710	8,305,671	8,287,336	8,269,284
Indirect							
Administration and overhead	-	6,501	181,925	223,157	62,072	62,519	62,969
Internal service use	619,422	25,017	40,874	40,874	482,247	491,892	501,730
Total indirect	619,422	31,518	222,799	264,031	544,319	554,411	564,699
Total expenditures	2,318,173	2,838,553	5,686,889	3,287,741	8,849,990	8,841,747	8,833,983
Revenue over (under) expenditures	19,168,347	20,065,472	22,122,606	21,979,608	22,163,984	22,787,744	23,423,287
Financing Sources (Uses)							
Use of fund balance/working capital	-	-	10,179,749	9,594,749	1,951,243	1,990,268	2,030,073
Encumbrances	-	-	-	-	-	-	-
Proceeds from debt financing	107,691	199,838	18,750,000	18,750,000	-	-	-
Interfund financing	-	-	(1,463,502)	(1,468,946)	-	-	-
Transfers in	7,461,914	13,357,187	24,103,531	25,151,053	6,877,505	7,015,055	7,155,356
Transfers (out)	(9,466,183)	(15,329,380)	(29,868,234)	(27,998,849)	(11,060,209)	(11,281,413)	(11,507,041)
Other in	-	132,280	-	-	-	-	-
Other (out)	-	-	-	-	-	-	-
Additions to	-	-	-	-	-	-	-
Deductions (from)	-	-	-	-	-	-	-
Net sources (uses)	(1,896,578)	(1,640,074)	21,701,544	24,028,007	(2,231,461)	(2,276,090)	(2,321,612)
Resources - Use							
Budgetary surplus (deficit)	\$17,271,769	\$18,425,397	\$43,824,150	\$46,007,616	\$19,932,523	\$20,511,653	\$21,101,675

The following schedule illustrates the relationship of the Department to each fund in which it operates.

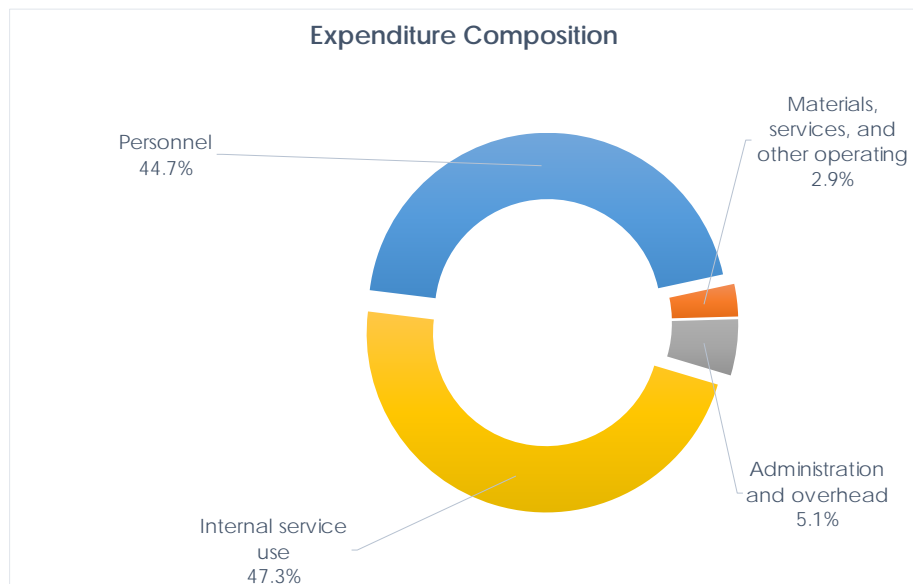
FUND USE BY DEPARTMENT		2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Funds:								
100	GENERAL FUND	546,879	7,077	67,737	47,052	186,876	180,087	179,926
120	STREETS CAPITAL	-	-	-	-	75,734	72,983	72,918
203	GARAGE FUND	3,309	-	-	-	591	570	569
204	PURCHASING FUND	2,152	-	-	-	-	-	-
205	BILLING AND COLLECTION FUND	10,247	-	-	-	-	-	-
206	PUBLIC SAFETY DISPATCH FUND	9,449	-	-	-	-	-	-
208	BUILDING & MAINTENANCE FUND	4,381	-	-	-	-	-	-
209	IT FUND	-	-	59,562	-	59,680	57,512	57,460
220	EQUIPMENT RESERVE FUND	-	-	3,608	3,608	-	-	-
251	SPECIAL PROJECTS RESERVE	-	-	11,162	11,162	-	-	-
301	ANTON STADIUM FUND	-	-	28	28	-	-	-
311	ARRC GENERAL OPERATING FUND	3,986	-	11,679	11,679	2,035	1,961	1,959
312	DOWNTOWN BUSINESS IMPROVEMENT	1,048	-	-	-	426	410	410
313	LMIHF HOUSING ASSET FUND	-	2,975	-	-	1,009	973	972
314	WINTER SPECIAL EVENTS	-	81,308	142,000	160,078	153,018	147,459	147,327
507	1998 STIP AUGMENTATION FUND	-	-	-	-	-	-	-
611	CDBG 16-CDBG-11147	-	-	34,884	34,884	-	-	-
640	PARKING DISTRICT #1	9,742	-	-	-	1,071	1,032	1,031
691	MUSEUM FUND	3,090	-	-	-	-	-	-
700	SANITARY DISPOSAL SITE FUND	-	-	43,309	43,309	-	-	-
701	LANDFILL CORRECTIVE ACTION	-	-	784	-	-	-	-
702	DISPOSAL CLOSURE RESERVE FUND	-	-	12,363	12,363	-	-	-
704	POST CLOSURE FUND-SOLID WASTE	-	-	248	248	-	-	-
705	LANDFILL SELF-INSUR. TRUST	-	-	1,279	-	-	-	-
720	GOLF FUND	2,155	-	-	-	-	-	-
750	VISIT UKIAH FUND	584	-	-	-	-	-	-
777	AIRPORT FUND	12,549	-	65,000	65,000	9,402	9,061	9,053
778	AIRPORT CAPITAL IMPROVEMENT	-	80,249	201,033	201,033	-	-	-
779	SPECIAL AVIATION FUND	72,197	208,849	30,743	28,243	14,375	13,853	13,840
800	ELECTRIC FUND	850,800	910,527	937,723	800,553	1,367,339	1,317,661	1,316,484
801	ELECTRIC CAPITAL RESERVE FUND	149,727	757,366	3,694,049	1,498,803	-	-	-
802	ELECTRIC RATE STABILIZATION	-	-	3,071	3,071	-	-	-
803	LAKE MENDOCINO BOND FUND	(255)	-	1,397	1,397	-	-	-
805	STREET LIGHTING FUND	1,403	-	-	-	4,543	4,378	4,374
806	PUBLIC BENEFITS CHARGES FUND	271	-	-	-	10,481	10,100	10,091
820	WATER FUND	5,538	-	-	-	994,269	958,146	957,290
822	WATER CONNECTION FEE FUND	352,260	-	-	-	919,792	886,375	885,583
830	RECYCLED WATER FUND	-	-	10,277	10,277	-	-	-
840	CITY WASTEWATER OPERATIONS FUND	46,789	-	-	-	123,329	118,848	118,742
841	SEWER BOND DEBT SERVICE FUND	-	-	2,306	2,306	4,867,300	4,690,465	4,686,275
842	RATE STABILIZATION-CITY FUND	-	-	5,857	5,857	-	-	-
843	CONNECTION FEE SEWER FUND	-	-	849	849	-	-	-
844	CITY SEWER CAPITAL PROJECTS FUND	-	25,017	95,941	95,941	-	-	-
915	UVFD GENERAL OPERATING FUND	-	515,185	-	-	-	-	-
918	UVFD FIRE MITIGATION FEE	-	-	-	-	-	-	-
940	SANITATION DISTRICT OPERATING	-	-	-	-	130,128	125,401	125,289
969	REDEVELOPMENT SUCCESSOR AGENCY	229,872	250,000	250,000	250,000	250,000	240,917	240,702
Net sources (uses)		\$ 2,318,173	\$ 2,838,553	\$ 5,686,889	\$ 3,287,741	\$ 9,175,090	\$ 8,841,880	\$ 8,833,987

10. LEGISLATIVE

The legislative body for the City of Ukiah is the City Council. The same body acts as the governing authority for the Successor Agency to the City of Ukiah Redevelopment Agency. The City Council is advised by the following standing commissions and committees:

- ✓ Airport Commission
- ✓ Planning Commission
- ✓ Design Review Board
- ✓ Traffic Engineering Committee
- ✓ Paths, Open Space, and Creeks Commission
- ✓ Demolition Permit Review Committee
- ✓ Parks, Recreations, and Golf Commission
- ✓ Investment Oversight Committee

The City Council for the City of Ukiah, comprised of five council members, provides policy direction to the City Manager. The Council adopts ordinances to control the affairs of the City, as well as oversees the fiscal affairs of the City and approves and adopts the annual City budget. The Council also provides policy direction for the

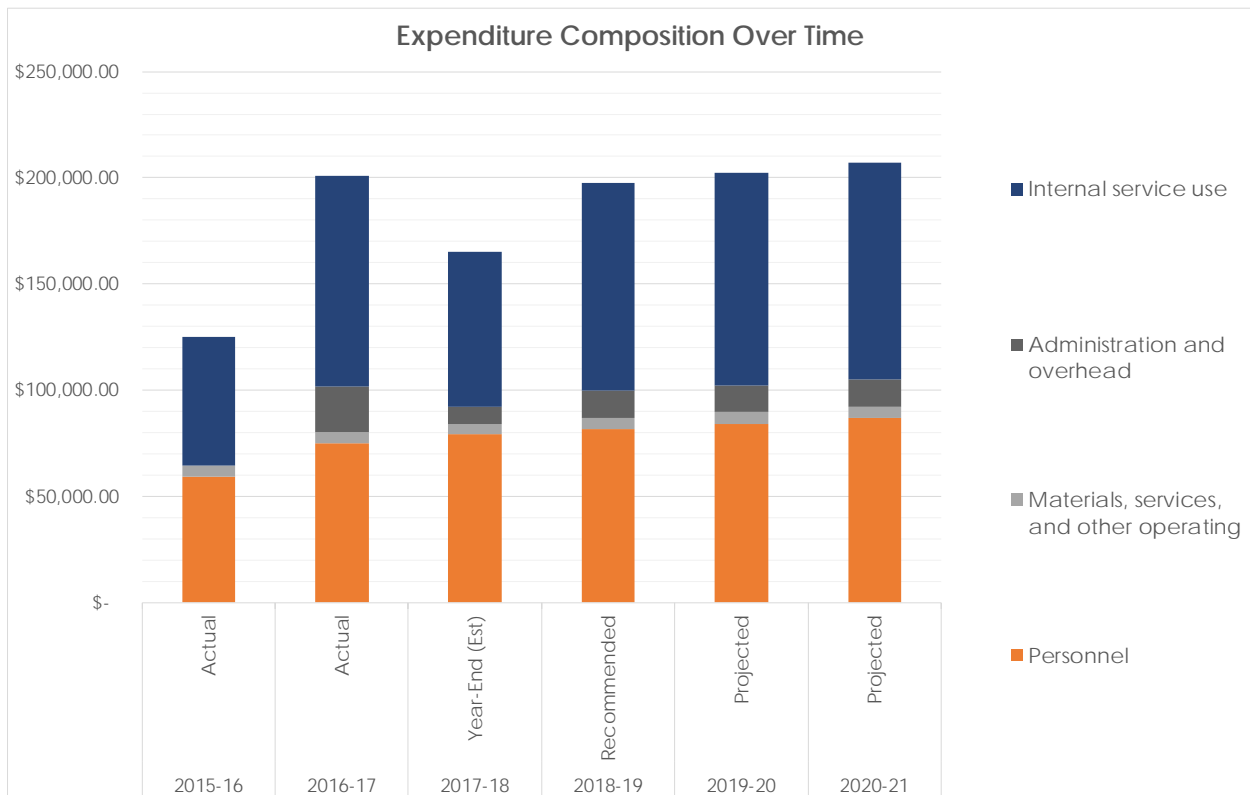


enforcement of City ordinances and may pass emergency ordinances for the immediate preservation or protection of public health, property, or safety. The Council enters into contracts and cooperative or joint activities with other government bodies.

The City of Ukiah Planning Commission is a committee of five persons appointed by the Ukiah City Council to review matters related to planning and development. The Planning Commission meets twice each month for the purpose of considering City land use matters. Included on the agendas are such things as the General Plan, re-zonings, use permits, subdivisions, architectural and design review, planning policy matters, and interpretations.

Significant Changes from Prior Year

- ✓ Planning Commission stipends budgeted under City Council and no longer under Community Development.



2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: City Council
Division: City Council

	Accomplishments	Status	Comments
1	Develop Tax Sharing Agreement with the County of Mendocino.	In progress	Discussions between the County CEO and City Manager have started back up.
2	Consider the development of trench cut fees.		Policy discussion will start in FY 18/19.
3	Develop a plan to engage and direct activities/priorities of the City's commissions.		Improved engagement with cross departmental support is in progress. Full plan development will need to be part of a Strategic Planning Activity for FY 18/19.
4	Update the Ukiah General Plan.		Project will start in the later part of FY 18/19.
5	Implement Downtown Streetscape Improvement Plan.		Project will start in FY 18/19.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: CITY COUNCIL
Division: CITY COUNCIL

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Develop Tax Sharing Agreement with the County of Mendocino.	Priority 3	
	2 Consider the development of trench cut fees.	Priority 2	
	3 Develop a plan to engage and direct activities/priorities of the City's commissions.	Priority 4	
	4 Update the Ukiah General Plan.	Priority 2	
	5 Implement Downtown Streetscape Improvement Plan.	Priority 1	

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Coordinate with the County and State for a reuse plan for the Courthouse.	Priority 2	

	2	Evaluate and amend the City zoning code to improve efficiencies/public service and protect natural resources.	Priority 2	
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Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY

2018-19

City Council

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel	59,449	75,117	81,837	79,187	81,850	84,306	86,835
Materials, services, and other operating	5,206	5,180	5,325	4,770	5,365	5,472	5,582
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-
Total direct	64,654	80,297	87,162	83,958	87,215	89,778	92,416
Indirect							
Administration and overhead	-	21,328	8,292	8,292	9,245	9,374	9,506
Internal service use	60,599	99,172	73,102	73,102	86,642	88,375	90,142
Total indirect	60,599	120,500	81,394	81,394	95,887	97,749	99,648
Total expenditures	125,253	200,797	168,556	165,352	183,102	187,527	192,064
Net cost of service	(125,253)	(200,797)	(168,556)	(165,352)	(183,102)	(187,527)	(192,064)

The following schedule illustrates the relationship of the Department to each fund in which it operates.

FUND USE BY DEPARTMENT		2015-16 Actual	2016-17 Actual	2017-18 Budget	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Funds:								
100	GENERAL FUND	125,253	200,797	168,556	165,352	183,102	187,525	192,062

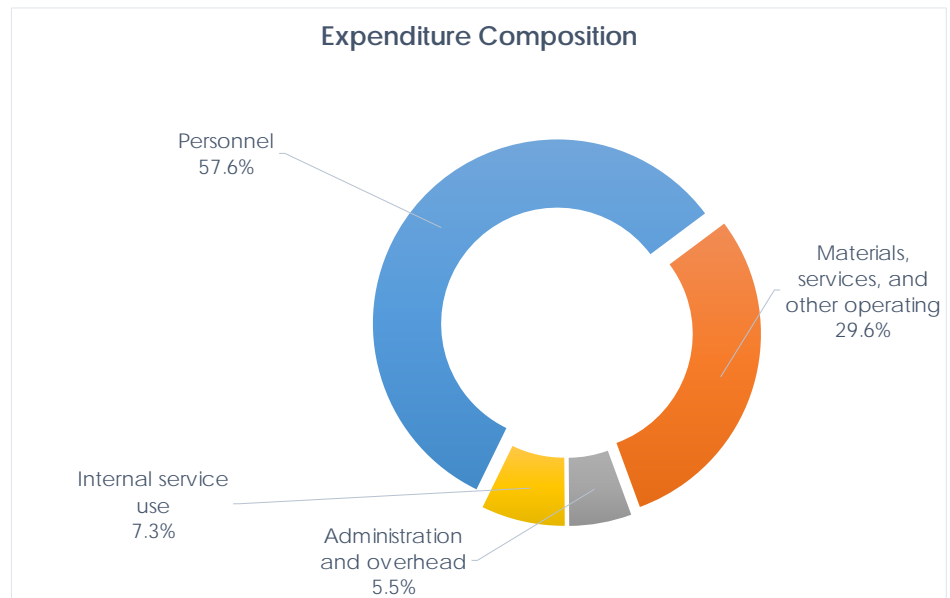
12. CITY MANAGER'S OFFICE

Description

The City of Ukiah is governed by a Council/Manager form of government with the City Manager, appointed by the City Council, serving as the chief executive and administrative officer of the City. The City Manager administers policies and legislation adopted by the City Council, directs all departments, offices and operations of the City, and prepares and administers the annual City budget. In addition to city-wide administrative duties, the office directly manages administrative services, record keeping, community engagement and outreach, economic development, and visitor services.

Activities Performed

- ✓ Assist the City Council with the evolution and implementation of the City's Strategic Plan.
- ✓ Develop and implement new organizational strategies to embed and strengthen core values within the culture of the agency.
- ✓ Coordinate the City's records retention management program.
- ✓ Collaborate with the business community and community partners to stimulate economic development.
- ✓ Develop and promote a vibrant visitor attraction program.



Divisions

The Department is subdivided into eight divisions:

- ✓ City Manager
- ✓ City-Wide Admin Services
- ✓ Community Outreach/Public Information
- ✓ City Clerk
- ✓ Economic Development
- ✓ Visit Ukiah
- ✓ Redevelopment Successor Agency
- ✓ Emergency Management

2017-18 Highlights

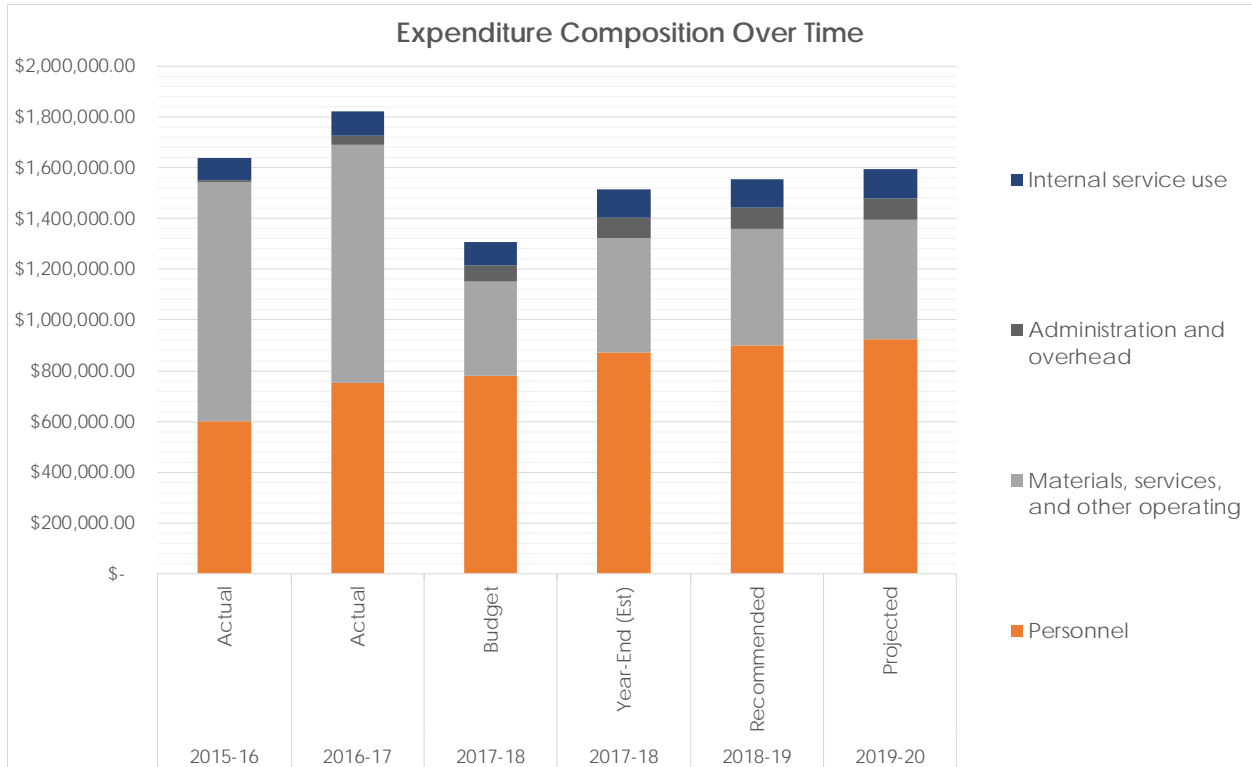
- ✓ Developed and implemented the Ukiah Leadership Academy, designed to develop new leaders from within the organization.
- ✓ Improved online accessibility of public records and City-related program/project information.
- ✓ Continued to facilitate private investment in housing and commercial development including efforts to promote the development of Costco, the new courthouse, and the various housing projects.
- ✓ Visit Ukiah continues to implement a successful visitor attraction program as measured by year-over-year increases in the transient occupancy tax revenue for the City, which has more than doubled since 2010.

Major Initiatives in 2018-19

- ✓ Continue to plan for improved community relations and communication along with the capacity to maintain focused and sustained engagement.
- ✓ Establish transparency of City Records by way of a highly searchable database available online.
- ✓ Develop and begin implementation of an improved parking plan for the downtown.
- ✓ Develop and "refresh" Visit Ukiah's branding, which will include significant updates to the website and marketing materials and the launch of a mobile app.
- ✓ Engage with County representatives to negotiate tax-sharing agreement between agencies.

Significant Changes from Prior Year

- ✓ A new division has been included in the City Manager's Office for emergency management activities. Staff from the Community Services Department have performed this function. No additional personnel have been added with this change; rather, 0.20 FTE of the Community Services Administrator has been reassigned from Community Services to this new division.
- ✓ Reclassification of the vacant Deputy City Clerk position to an Analyst for higher-level support to the City Manager's Office and potential for a more successful recruitment outcome.



Budget Summary

The summary information presented here¹¹ is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY

2018-19

City Manager's Office

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	50,177	4,295	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	50,177	4,295	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel	601,874	751,094	817,471	780,549	872,635	898,814	925,779
Materials, services, and other operating	939,196	940,605	444,595	370,655	454,265	463,350	472,617
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	14,255	14,255	-	-	-
Total direct	1,541,070	1,691,699	1,276,321	1,165,458	1,326,900	1,362,165	1,398,396
Indirect							
Administration and overhead	7,667	35,405	62,759	62,759	83,117	84,281	85,461
Internal service use	89,968	92,477	94,713	94,713	111,252	113,477	115,747
Total indirect	97,635	127,882	157,472	157,472	194,370	197,758	201,208
Total expenditures	1,638,705	1,819,581	1,433,793	1,322,930	1,521,270	1,559,923	1,599,604
Net cost of service	(1,588,528)	(1,815,286)	(1,433,793)	(1,322,930)	(1,521,270)	(1,559,923)	(1,599,604)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	942,857	1,115,247	1,287,025	1,218,799	1,367,975	1,402,700	1,438,382
201	WORKER'S COMP FUND	-	-	-	-	-	-	-
202	LIABILITY FUND	590,598	598,137	-	-	-	-	-
312	DOWNTOWN BUSINESS IMPROVEMENT	14,555	12,837	15,008	15,008	15,840	16,242	16,655
750	VISIT UKIAH FUND	90,695	93,360	131,760	89,123	137,455	140,944	144,529
Net sources (uses)		\$ 1,638,705	\$ 1,819,581	\$ 1,433,793	\$ 1,322,930	\$ 1,521,306	\$ 1,559,923	\$ 1,599,604

¹¹ Funding for Visit Ukiah activities result from transfers from the general fund derived from TOT revenues.

CITY MANAGER

Description

The daily business of City operations is the responsibility of the City Manager, the chief executive officer, appointed by the City Council. The City Manager prepares recommendations and implements the policy direction approved by the Council. The City Manager is responsible for the administration of the City services by exercising effective leadership and management of the City. City personnel report to the City Manager.

Activities Performed

- ✓ Assist the City Council with the evolution of the strategic planning process.
- ✓ Enhance communication strategies including regular updates to all team members, individual meetings with all departments/divisions, and suggestion boxes.
- ✓ Lead and develop the Leadership Academy and Innovation Teams to implement solutions and improve succession training within the organization.
- ✓ Facilitate departmental reorganizations to effectively provide leadership and administrative oversight for City operations and services.

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: City Manager
Division: City Manager

	Accomplishments	Status	Comments
1	Develop strategies and foster discussions to end the Ukiah Valley Sanitation District's litigation against the City.	In progress	Efforts to end the litigation against the City are ongoing.
2	Improve coverage of duties and back-up in the absence of the City Manager.	Completed	With appointment of Deputy City Manager, improved coverage of duties and back-up has been achieved.
3	Develop a plan for improved community relations and communication along with the capacity to maintain focused and sustained engagement.	Ongoing	A comprehensive community engagement plan remains an important goal. Some focused engagement in two neighborhoods will occur through a partnership with NCO.
4	Facilitate the implementation of core value improvement strategies.	Ongoing	A "Core Values Workplan" tracks the implementation of various goals; progress has been made in many areas and new goals continue to be developed by the leadership team. Completed the first Ukiah Leadership Academy, designed to facilitate the development skills and experience within prospective future leaders.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: CITY MANAGER'S OFFICE
Division: CITY MANAGER

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Complete the second Ukiah Leadership Academy.	Priority 4	This program provides training and mentoring to prospective leaders within the organization.
	2 Continue to facilitate the sustainability and full integration of fire and emergency medical services.	Priority 3	With the merger completed, the transition of staffing, financial and administrative responsibilities, and facilities is ongoing.
	3 Engage with County representatives to negotiate tax sharing agreement between agencies.	Priority 2	
	4 Work with Labor units through negotiations.	Priority 4	MOU's expire in September 2018. Staff will work with Labor units to continue negotiations in house.

		Relation to Strategic	
		Objectives	Priorities
		Comments	
INTERMEDIATE- TERM (2-5 YEARS)	1	Plan and facilitate cooperation with the County and special districts for integrated and/or coordinated municipal level service delivery and infrastructure development.	Priority 3
	2	Ensure adequate succession planning and retention of institutional knowledge is occurring for executive leadership positions.	Priority 3

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

CITY MANAGER

CITY MANAGER	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	224,862	285,041	304,319	284,527	304,670	313,810	323,224
Part-time and temp	-	7,905	-	-	-	-	-
Overtime, standby, and call-out	-	-	-	-	-	-	-
PERS	58,688	84,973	80,336	77,070	97,065	99,977	102,976
Health	23,025	26,512	21,210	29,258	30,269	31,177	32,112
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	17,095	24,343	27,017	26,360	31,470	32,414	33,387
Materials, supplies, and services:							
Professional and contractual	1,393	738	9,600	18,000	8,000	8,160	8,323
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	262	3,280	3,600	2,551	3,600	3,672	3,745
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	6,205	5,601	7,100	4,235	7,100	7,242	7,387
Technology	-	-	-	2,624	-	-	-
Other operating	2,203	3,902	2,200	1,620	2,200	2,244	2,289
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	333,733	442,294	455,382	446,246	484,374	498,696	513,444
Indirect							
Administration and overhead	-	7,756	25,099	25,099	31,440	32,069	32,710
Internal service use	21,648	31,453	31,500	31,500	36,062	36,783	37,519
Total indirect	21,648	39,209	56,599	56,599	67,502	68,852	70,229
Total expenditures	355,381	481,503	511,981	502,845	551,876	567,548	583,673
Net cost of service	(355,381)	(481,503)	(511,981)	(502,845)	(551,876)	(567,548)	(583,673)

CITY-WIDE ADMINISTRATIVE SERVICES

Description

This division includes the general administrative support expenses for the operation of the City including administrative support, professional association memberships, rental of conference rooms for City-wide meetings, copy machines, mail room equipment, and office supplies.

Activities Performed

- ✓ Maintain central copy services
- ✓ Operate the City's main business phone line
- ✓ Provide limited administration support services
- ✓ Maintain memberships to professional and community organizations
- ✓ Provide meeting room space and services for operations and City sponsored activities.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

CITY-WIDE ADMIN SERVICES

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-

Expenditures and Appropriations

Direct

Personnel:							
Regular	11,987	10,208	10,893	9,331	17,213	17,729	18,261
Part-time and temp	7,936	7,353	7,482	8,493	-	-	-
Overtime, standby, and call-out	96	88	-	-	-	-	-
PERS	3,523	3,153	4,680	3,201	4,451	4,584	4,722
Health	4,779	3,186	5,632	3,153	6,942	7,150	7,365
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	2,194	2,007	2,836	2,161	1,379	1,420	1,463
Materials, supplies, and services:							
Professional and contractual	659,706	621,084	65,000	35,000	37,500	38,250	39,015
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	32,864	14,964	20,000	20,000	20,000	20,400	20,808
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-
Other operating	89,937	91,619	115,200	115,200	114,700	116,994	119,334
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	14,255	14,255	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	813,023	753,662	245,978	210,793	202,185	206,528	210,968
Indirect							
Administration and overhead	-	2,055	8,127	8,127	9,463	9,652	9,845
Internal service use	30,660	27,587	29,161	29,161	23,735	24,210	24,694
Total indirect	30,660	29,642	37,288	37,288	33,198	33,862	34,540
Total expenditures	843,683	783,304	283,266	248,081	235,383	240,391	245,507
Net cost of service	(843,683)	(783,304)	(283,266)	(248,081)	(235,383)	(240,391)	(245,507)

COMMUNITY OUTREACH/PUBLIC INFORMATION

Description

This division provides outreach and public information activities for the City including printing, noticing, webpage maintenance, social media outreach, cable/internet broadcasting, youth scholarship program, and support for City sponsored community events.

Activities Performed

- ✓ Provide promotion, design and advertising services through newspaper and other media sources for general advertising & promotion, surveys, general promotional materials, and miscellaneous publications and supplies.
- ✓ Support for community participation, education, awards and sponsorship of events.
- ✓ Supports all youth sponsorship opportunities through City programs.
- ✓ Lends support agency wide for promotions, events and scholarships.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

COMMUNITY OUTREACH/PUBLIC INFO

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Revenue Sources	Actual	Actual	Budget				
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-

Expenditures and Appropriations

Direct

Personnel:							
Regular	-	-	-	-	-	-	-
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	-	-	-	-	-	-	-
Materials, supplies, and services:							
Professional and contractual	15,073	16,250	2,500	9,000	7,000	7,140	7,283
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	14,500	17,000	17,000	19,500	15,500	15,810	16,126
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-
Other operating	-	-	-	-	-	-	-
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	29,573	33,250	19,500	28,500	22,500	22,950	23,409
Indirect							
Administration and overhead	-	1,172	1,143	1,143	1,244	1,269	1,294
Internal service use	904	1,278	839	839	1,017	1,038	1,058
Total indirect	904	2,450	1,982	1,982	2,261	2,307	2,353
Total expenditures	30,477	35,700	21,482	30,482	24,761	25,257	25,762
Net cost of service	(30,477)	(35,700)	(21,482)	(30,482)	(24,761)	(25,257)	(25,762)

CITY CLERK

Description

The City Clerk's office serves the City Council, and is a resource for the public and City staff, as well as functioning as administrative support for the City Manager's office. The City Clerk conducts municipal elections, and is also charged with keeping and maintaining complete and accurate records for the City and other related proceedings; maintaining the Municipal Code; assisting in the filing of Campaign Statements and Statements of Economic Interests; publishing all ordinances adopted by Council; posting notices of hearings, bid openings, Board and Commission vacancies, and other legal notices; receiving claims and court documents; processing Public Record Act requests; administering the Records Management Program; Recruiting and Maintaining the Qualified Contractors List; and maintaining a comprehensive historical collection of documents.

Activities Performed

Service to the City Council operations:

- ✓ Forecast, schedule, compile, and publish agendas for City Council and various other meetings and events.
- ✓ Take minutes for City Council and various other meetings.
- ✓ Process documents, including but not limited to resolutions, ordinances, letters, and contracts, approved by Council.
- ✓ Conduct municipal elections for councilmembers, measures, and initiatives.

Administrative and City Clerk operations:

- ✓ Records Management including electronic/hard-copy filing, retention, destruction, retrieval, research, organization and maintenance of file systems, receipt and response for Public Record Act requests, and receipt and processing of legal documents.
- ✓ Administrative duties and support for both City Manager and City Clerk offices.
- ✓ Serve as Liaison to City Council, City Manager, Staff, and City Agency, including recruitment and maintenance of database for Qualified Contractors, Boards and Commissions, and Conflict of Interest Code/Economic Disclosure; and posting of legal notices.

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: CITY MANAGER
Division: CITY CLERK

	Accomplishments	Status	Comments
1	Set up, initiate, and train staff with new agenda flow program.	Completed	Peak Agenda was set up, and staff writers of agenda items were trained in how to use the program, which is now being implemented for most City Council agendas.
2	Meet with Directors and make comprehensive list of records retained within the department towards the goal of having a comprehensive Central Filing System.	In progress	A presentation was given to Directors regarding the new Central Filing System, and the steps that will be taken to implement the system. The City Clerk's office has met with staff in the Community Development department, and is now working with staff in the Finance department to establish an accurate list of records. This is a substantial project and it is anticipated that this objective will be on-going to the next fiscal year.
3	Enter the balance of Leases, Grant of Easements, and Deeds into the electronic repositories.	In progress	Staff is currently entering these files into the electronic repositories.
4	Overseeing the relocation of the record retentions storage boxes, and organizing for easy retrieval.	In progress	Staff has researched and followed up on various options. Due to budget constraints, this project is on hold until a future time.
5	Develop universal calendar of City Council, ad hoc committee meetings, and prominent staff meetings.	In progress	Completed by the City Clerk's office. Currently troubleshooting minor issues and will be training staff how to use the calendar.
6	Annual records retention purge.	Completed	Staff has distributed the destruction lists to the various departments; however, this objective is on hold until the storage boxes have been moved to a permanent location.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: CITY MANAGER'S OFFICE
Division: CITY CLERK

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Maintain a high standard of services to the City Council, City Manager, and staff for routine duties, tasks, requests, and research.	Priority 4	Routine duties make up the bulk of work and staff time in the City Clerk's office, including: preparing and publishing agendas; writing minutes; processing legislative documents; research for council, staff, and public; responding to emails, phone calls, mail, and front desk inquiries; in addition to many miscellaneous projects.
	2 Complete the Records Retention Storage Relocation Project.	Priority 4	Relocating the records retention boxes has become an imperative. Numerous options have been explored; the current preference will take Council action and a number of components to complete the project successfully.
	3 Enter remaining folders in Vault into the electronic repositories.	Priority 4	Steady progress has been made in bringing old file folders and records up to date with the digital age. There are some remaining categories in the vault that still need to be entered into the electronic repositories.

	4	Complete interviews and list of accurate records for Finance, Public Works, Electric Utility, and Community Services for the Central File System.	Priority 4	The current records retention schedule is based off a State document from 2001, and does not accurately reflect the records that staff processes and maintains. This project is to interview each staff member and update the record indexes, which are being renumbered to synchronize with the Central File System and electronic repositories.
	5	Facilitate the November 2018 Election Process; including updating online election page and resources.	Priority 4	Three councilmember seats will be expiring in 2018. The Clerk's office will update the Candidate Packets and election resources online, facilitate the election process, and be a liaison for possible candidates.
	6	Annual Records Purge.	Priority 4	Once the records retention facility is established and boxes are moved, it will be necessary to purge old outdated records to make room for incoming boxes.

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Update and Refine Records Retention Guidelines to accurately reflect the records within departments.	Priority 4	This is an on-going task that the City Clerk's department will be reviewing every three years. By State mandate, every agency must establish a Record Retention Schedule, which is the legal authority to dispose of official public records.
	2	Collect and upload available electronic documents into the Central Filing System. Then scan remaining documents by department into the Central Filing System.	Priority 4	By entering previously non-electronic documents into the digital repository, these documents will ultimately be accessible by the Council, staff, and public with a high-powered search mechanism. Additionally, collecting the data into one location will make for easy research and retrieval.

	3	Complete processing and entering hard copy records from vault into Laserfiche and FileTrail.	Priority 4	By organizing and entering hard copy documents into the digital repository, these documents will ultimately be accessible by the Council, staff, and public with a high-powered search mechanism. Additionally, the hard copy files will be easy to locate and retrieve.
	4	Innovate elections processes.	Priority 4	Elections are complex and each election is unique; however, certain basic steps are common. The City Clerk's office would like to expand on the processes in place to provide more information online, and to help establish clearer steps to navigate staff through the election process.
	5	Establish transparency of City Records by way of highly searchable database available online.	Priority 4	Government transparency promotes trust within our community. Additionally, having the documents online saves the City Clerk's office and other departmental staff from long searches to produce records for Public Record Act requests.

		Relation to Strategic		
		Objectives	Priorities	Comments
LONG-TERM (6+ YEARS)	1	Complete and Maintain a Comprehensive Electronic Central Filing System, inclusive of all departmental records.	Priority 4	Having a high-powered search engine with all City records available will be a valuable tool for staff and public. Documents will be easily located within the City's system.
	2	Bring record keeping up-to-date with standard practices that possibly include going paperless; fine-tuning the email policy; training of staff, and a permanent, efficient storage facility.	Priority 4	Good organization of records is essential to a smooth running agency. Equally important is keeping up with standard practices used statewide as our technological world evolves.

	3	Have all aspects of City Clerk functions streamlined to a high level of proficiency.	Priority 4	The City Clerk's office is highly impacted by a high volume and large variety of tasks. Streamlining as many functions as possible will help to ensure that the work flow is as effortless and efficient as possible, will allow clerks to accomplish more duties in less time, and will help clerks to have clear direction within the office, and for Council, staff, and public in respect to inquiries.
	4	Innovate City Clerk office aid to departments in helping to establish best practices for records management and document flow.	Priority 4	Working with departments to establish some basic uniform practices in records management will assist in inter-office file sharing, communication, organization, and file retention.
	5	Complete technical upgrade in Chambers. (Collaboration with IT)	Priority 4	A technological upgrade is badly needed in the Council Chamber. The City Clerk's office is working with Information Technology (IT) to bring up-to-date video and sound for public meetings. This project may fit into the intermediate-term category; however, it is a big project that may take time and coordinating with other contractors.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

CITY CLERK

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	81,923	112,872	127,327	119,573	139,804	143,998	148,318
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	3	-	6	-	-	-
PERS	24,594	35,505	39,229	38,017	43,688	44,999	46,349
Health	20,413	25,123	24,453	22,671	27,862	28,698	29,559
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	6,836	9,981	12,069	11,789	15,611	16,079	16,562
Materials, supplies, and services:							
Professional and contractual	16,188	23,179	14,500	9,174	24,000	24,480	24,970
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	3,617	2,374	2,100	3,035	2,600	2,652	2,705
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	2,929	5,747	5,800	261	2,500	2,550	2,601
Technology	-	-	37,020	28,696	37,320	38,066	38,828
Other operating	851	799	645	600	695	709	723
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	157,350	215,583	263,143	233,821	294,080	302,231	310,614
Indirect							
Administration and overhead	-	-	16,258	16,258	20,917	21,335	21,762
Internal service use	22,508	23,941	33,213	33,213	39,972	40,771	41,587
Total indirect	22,508	23,941	49,471	49,471	60,889	62,107	63,349
Total expenditures	179,858	239,524	312,614	283,292	354,969	364,338	373,963
Net cost of service	(179,858)	(239,524)	(312,614)	(283,292)	(354,969)	(364,338)	(373,963)

ECONOMIC DEVELOPMENT

Description

The Economic Development team has continued to significantly improve the level of support for business activity, resulting in the creation and retention of businesses and jobs. By leveraging multiple cross-department disciplines on an as-needed basis, the team maximizes staff expertise while efficiently addressing business and economic development needs.

Activities Performed

- ✓ Collaborate with the business community and other agencies to educate and stimulate economic development.
- ✓ Facilitate pre-development meetings for commercial real estate investors and new business projects, significantly reducing the likelihood of unanticipated development challenges for the clients.
- ✓ Assist with the development of important community projects and infrastructure, including the build-out of the Redwood Business Park, the Downtown Streetscape Project, the Ukiah Courthouse, housing projects and more.

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: CITY MANAGER
Division: ECONOMIC DEVELOPMENT

	Accomplishments	Status	Comments
1	Implement an improved parking plan for the downtown area by evaluating the recommendations of the existing parking study to determine relevancy with the changed downtown business climate.	In progress	Ad hoc committee has prepared recommendation for Council and hosted three public workshops. Implementation is proposed to be coordinated with streetscape project.
2	Continue to facilitate the development of housing, both affordable and market-rate, in the City of Ukiah.	Ongoing	Actively working with developers on multiple housing projects, both affordable and market-rate.
3	Continue to facilitate the development of the Costco, courthouse, PEP Senior Housing, and Downtown Streetscape Projects.	In progress	PEP Senior Housing project completed, courthouse site improvements in progress (building on hold), Costco under construction, Downtown Streetscape project postponed.
4	Work to keep Staff informed about current projects and continue improving interdepartmental coordination.	Ongoing	Ongoing - Implemented rotating department meeting schedule in 2018; continuing Development Team meetings

5	Continue to facilitate private investment in the areas of housing and commercial, and industrial development.	Ongoing	Ongoing - Actively working with developers on multiple housing projects; facilitating commercial and industrial development projects.
6	Continue to develop business and economic resources and make available on the City Website.	Ongoing	Ongoing - Updating and adding new resources to the City Website.
7	Facilitate the discussion with stakeholders related to the possible reuse of the existing Courthouse site.	Deferred	Construction of new courthouse has been delayed by the State for at least two more years.
8	Engage with property owners in the downtown when persistent vacancies exist.	Ongoing	Actively connecting existing and prospective business owners with vacant spaces.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: CITY MANAGER'S OFFICE
Division: ECONOMIC DEVELOPMENT

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Continue to facilitate the development of housing, both affordable and market-rate, in the City of Ukiah.	Priority 2	Work with Community Development Department to facilitate housing development.
	2 Facilitate the development of an anchor business or development in the downtown.	Priority 3	
	3 Facilitate the build-out of Airport Business Park and other commercial areas.	Priority 3	
	4 Facilitate business development and retention.	Priority 3	Connect businesses with available sites and resources.

	Objectives	Relation to Strategic Priorities	Comments
<u>INTERMEDIATE- TERM (2-5 YEARS)</u>	1 Continue to facilitate private investment in the areas of housing and commercial, and industrial development.	Priority 3	

	Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1 Engage with educational partners to improve academic standing and performance.	Priority 3	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

ECONOMIC DEVELOPMENT	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Revenue Sources	Actual	Actual	Budget				
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	50,177	4,295	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	50,177	4,295	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	66,472	60,810	81,034	61,605	53,155	54,750	56,392
Part-time and temp	-	-	-	402	3,943	4,061	4,183
Overtime, standby, and call-out	-	-	-	-	-	-	-
PERS	19,773	18,554	34,962	34,043	24,225	24,951	25,700
Health	3,260	5,515	386	9,264	9,584	9,872	10,168
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	4,762	4,848	6,477	6,003	8,027	8,268	8,516
Materials, supplies, and services:							
Professional and contractual	27,806	57,873	27,000	27,000	39,000	39,780	40,576
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	1,790	183	2,200	700	6,000	6,120	6,242
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	(438)	3,108	7,500	2,500	5,000	5,100	5,202
Technology	-	-	-	-	-	-	-
Other operating	2,152	66	1,000	1,000	350	357	364
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	125,577	150,957	160,559	142,517	149,284	153,259	157,343
Indirect							
Administration and overhead	989	18,869	12,132	12,132	8,776	8,951	9,130
Internal service use	12,045	7,553	-	-	6,397	6,525	6,656
Total indirect	13,034	26,422	12,132	12,132	15,173	15,476	15,786
Total expenditures	138,611	177,379	172,691	154,649	164,457	168,735	173,129
Net cost of service	(88,435)	(173,083)	(172,691)	(154,649)	(164,457)	(168,735)	(173,129)

VISIT UKIAH

Description

The mission of Ukiah's Transient Occupancy Tax Program (TOT) is to responsibly administer a continuously improving promotional program for the Greater Ukiah Area utilizing Measure X funds. The program will leverage partnerships with key groups and organizations, foster community pride, and increase tourism.

Activities Performed

- ✓ Development of a Ukiah brand
- ✓ Marketing of Ukiah

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: ECONOMIC DEVELOPMENT
Division: VISIT UKIAH

	Accomplishments	Status	Comments
1	Continue to evolve the Visit Ukiah brand to ensure relevancy and effectiveness.	Ongoing	Evaluating design concepts for rebranding.
2	Continue to increase awareness of Visit Ukiah brand, both locally and in target markets through marketing, press releases, and word of mouth.	Ongoing	Continuing marketing program with magazines, travel guides, expanded social media presence, and digital newsletters.
3	Continue to increase awareness of Ukiah as a destination wedding location.	In progress	Promoting wedding venues and providing support to wedding vendors.
4	Continue to capitalize on partnerships with Mendocino County Tourism Commission (MCTC) and other Destination Marketing Operations (DMOs).	Ongoing	Working closely with MCTC on inland participation in County-wide events and marketing; shared social media contracts with MCTC.
5	Complete gateway signage project.	In progress	Working with Caltrans to determine parameters for project; will implement when new branding is in place.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: CITY MANAGER'S OFFICE
Division: VISIT UKIAH

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	Comments
NEAR-TERM	1 Continue to evolve the Visit Ukiah brand to ensure relevancy and effectiveness.	Department-specific	
	2 Continue to increase awareness of Visit Ukiah brand, both locally and in target markets through marketing, press releases, and word of mouth.	Priority 3	
	3 Continue to capitalize on partnerships with Mendocino County Tourism Commission (MCTC) and other Destination Marketing Operations (DMOs).	Department-specific	
	4 Increase awareness of the Ukiah area as a destination for outdoor recreation.	Priority 3	

	Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Continue to facilitate the development of additional lodging resources in Ukiah.	Department-specific	

Budget Summary

The summary information presented here¹² is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

VISIT UKIAH

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	448	-	12,130	12,130	13,000	13,390	13,792
Part-time and temp	16,965	20,381	15,000	18,829	15,600	16,068	16,550
Overtime, standby, and call-out	-	-	-	-	-	-	-
PERS	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	2,243	2,733	-	2,664	-	-	-
Materials, supplies, and services:							
Professional and contractual	55,243	60,182	92,330	52,000	88,400	90,168	91,971
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	1,338	780	5,500	3,500	2,500	2,550	2,601
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	4,982	3,066	6,000	-	6,000	6,120	6,242
Technology	-	-	-	-	1,000	1,020	1,040
Other operating	595	-	800	-	250	255	260
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	81,814	87,142	131,760	89,123	126,750	129,571	132,457
Indirect							
Administration and overhead	6,678	5,553	-	-	8,173	8,336	8,503
Internal service use	2,203	665	-	-	2,532	2,583	2,634
Total indirect	8,881	6,218	-	-	10,705	10,919	11,137
Total expenditures	90,695	93,360	131,760	89,123	137,455	140,490	143,594
Net cost of service	(90,695)	(93,360)	(131,760)	(89,123)	(137,455)	(140,490)	(143,594)

¹² Visit Ukiah is funded by transfers from the general fund of a portion of transient occupancy taxes collected.

UKIAH REDEVELOPMENT SUCCESSOR AGENCY

Description

Accounts for facilitation the dissolution process of the former Ukiah Redevelopment Agency.

Activities Performed

- ✓ Administration of debt service of the former Redevelopment Agency.
- ✓ Maintenance of properties of the former Agency.
- ✓ Preparation of the Successor Agency's annual Recognized Obligation Payment Schedule (ROPS) and administrative budget.
- ✓ Serves as administration of the Successor Agency and the Redevelopment Oversight Board for Mendocino County Successor Agencies, including Fort Bragg and Willits.

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: CITY MANAGER
Division: SUCCESSOR AGENCY

	Accomplishments	Status	Comments
1	Implement the Recognized Obligation Payment Schedule for 17-18.	Completed	
2	Develop the Recognized Obligation Payment Schedule for 18-19.	In progress	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: CITY MANAGER'S OFFICE
Division: SUCCESSOR AGENCY

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure Employ sound planning principles to the City and greater valley
Priority 2	Promote and strengthen economic development
Priority 3	Improve the organizational workplace environment
Priority 4	

	Objectives	Relation to Strategic Priorities		Comments
		Objectives	Priorities	
NEAR-TERM	1 Implement the Recognized Obligation Payment Schedule for 18-19.	Department-specific		
	2 Develop the Recognized Obligation Payment Schedule for 19-20.	Department-specific		
	3 Assist the County of Mendocino with the merging of Oversight Boards per RDA Dissolution law.	Department-specific		

	Objectives	Relation to Strategic Priorities		Comments
		Objectives	Priorities	
INTERMEDIATE-TERM (2-5 YEARS)	1 Continue to work toward closing out all remaining enforceable obligations and disposition of all property.		Priority 3	The Successor Agency is in the process of implementing the Long Range Property Management Plan which is a multiyear task.
	2 Explore the possible development of a last and final recognized obligation payment schedule.	Department-specific		A last and final recognized payment schedule can't be filed with pending litigation per RDA Dissolution law. The existing case has been fully briefed and is awaiting oral argument. Count of Appeals #: C078589 (Superior Court #: 34-2014-80001744).

	Objectives	Relation to Strategic Priorities		Comments
		Objectives	Priorities	
LONG-TERM (6+ YEARS)	1 Closeout all Agency related operations and business.	Department-specific		Continue to work toward closing out all remaining enforceable obligations and disposition of all property.

Budget Summary

The summary information presented here¹³ is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

REDEVELOPMENT SUCCESSOR AGENCY

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	229,572	250,000	250,000	250,000	250,000	250,000	250,000
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	229,572	250,000	250,000	250,000	250,000	250,000	250,000

Expenditures and Appropriations

Direct

Personnel:							
Regular	24,153	18,457	-	16,461	19,000	19,570	20,157
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	-	-	-	-	-	-
PERS	7,278	5,901	-	2,064	-	-	-
Health	-	-	-	-	-	-	-
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	1,613	1,335	-	1,309	-	-	-
Materials, supplies, and services:							
Professional and contractual	24,802	16,731	21,119	21,119	-	-	-
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,500	2,550	2,601
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-
Other operating	300	-	-	-	-	-	-
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	58,146	42,424	21,119	40,953	21,500	22,120	22,758
Indirect							
Administration and overhead	1,789	-	2,677	2,677	-	-	-
Internal service use	1,154	346	3,575	3,575	-	-	-
Total indirect	2,943	346	6,252	6,252	-	-	-
Total expenditures	61,089	42,770	27,371	47,205	21,500	22,120	22,758
Net cost of service	168,483	207,230	222,629	202,795	228,500	227,880	227,242

¹³ In 2018-19 the individual oversight boards of the three Successor Agencies in Mendocino County (Ukiah, Willits, and Fort Bragg) will be combined into one. Administration of the combined oversight board will be the responsibility of the City of Ukiah Redevelopment Successor Agency.

EMERGENCY MANAGEMENT

Description

City of Ukiah Office of Emergency Management (OEM) is a division within the City Manager's Office and is responsible for coordinating emergency planning, preparedness, response, and recovery of the City of Ukiah Operational Area for man-made or natural disasters. OEM works before, during and after emergencies to minimize impacts on the community. The Division operates in conjunction with other government agencies, private sector, and community stakeholders to advocate for preparedness, prevention, response, recovery, and mitigation.

Activities Performed

- ✓ Mitigation
- ✓ Preparedness
- ✓ Response
- ✓ Recovery

2017-18 Accomplishments

This is a new division in the City Manager's Office. Objectives were not established for this activity in the prior fiscal year.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: CITY MANAGER'S OFFICE
Division: EMERGENCY MANAGEMENT

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Update the Hazard Mitigation Plan.	Priority 1	The Mendocino County Hazard Mitigation Plan update. The County of Mendocino County Office of Emergency Services is the lead in developing the plan updates. These updates will include the four cities (Ukiah, Willits, Fort Bragg, and Point Arena). There will be coordination between the County, Cities and other various agencies to complete the updates.

	2	Update the Emergency Operation Plan.	Priority 2	In 2013 The County of Mendocino Office of Emergency Services provided the four cities with a draft Emergency Operations Plan. The plan needs to be updated and adopted by the City of Ukiah.
	3	Provide Emergency Management Training.	Priority 1	Being prepared for disasters requires training. These trainings will include, Emergency Operation Center functions, Incident Command System Training and other various trainings that are essential to ensure that everyone knows what to do when there is an emergency.
	4	Provide Community Preparedness Training and Education.	Priority 2	Providing training and education to the community on how to be prepared and understanding what to do before, during and after a disaster will help to reduce fear, anxiety, and losses that accompany most disasters.
	5	Purchase Emergency Management Software.	Department-specific	The software is an integrated collection of web-based tools that are used to build and maintain successful emergency operation programs. The software includes products and services that assist Emergency Managers to fulfill requirements, organize priorities, develop documents, plans, and training exercises.

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Develop Emergency Operation Plan Annexes.	Priority 2	The annexes as specific emergency plans and should include: Evacuation plans, Response and Recovery plans, and Points of Distribution plan.

LONG-TERM (6+ YEARS)	Objectives	Relation to Strategic Priorities	Comments
	1	Develop Continuity of Government plan.	Priority 4

Budget Summary

The summary information presented here¹⁴ is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

EMERGENCY MANAGEMENT

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Revenue Sources	Actual	Actual	Budget				
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	-	-	-	-	20,349	20,959	21,588
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	-	-	-	-	-	-
PERS	-	-	-	-	2,528	2,604	2,682
Health	-	-	-	-	(3)	(3)	(3)
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	-	-	-	-	1,804	1,858	1,914
Materials, supplies, and services:							
Professional and contractual	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	-	-	-	-	2,050	2,091	2,133
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	-	3,500	3,570	3,641
Technology	-	-	-	-	17,000	17,340	17,687
Other operating	-	-	-	-	500	510	520
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	-	-	-	-	47,728	48,929	50,162
Indirect							
Administration and overhead	-	-	-	-	3,105	3,167	3,230
Internal service use	-	-	-	-	1,536	1,567	1,598
Total indirect	-	-	-	-	4,641	4,734	4,828
Total expenditures	-	-	-	-	52,369	53,663	54,990
Net cost of service	-	-	-	-	(52,369)	(53,663)	(54,990)

¹⁴ This is a new division added in FY 2018-19, previously budgeted out of Community Services Department.

13. FINANCE AND INFORMATION TECHNOLOGY (IT)

Description

The Finance Department is responsible for the fiscal health of the City as well as the collection and expenditure of funds in accordance with all applicable laws and regulations. This includes managing the processes and recording for day-to-day transactions, providing accurate reporting to the City Council, City Manager and other departments as well as performing high level, broad fiscal analysis of current activities, and evaluating economic trends affecting the local economy. As such, the Department is best viewed as providing two levels of service: internal/external operations and fiscal analysis and advisory services.

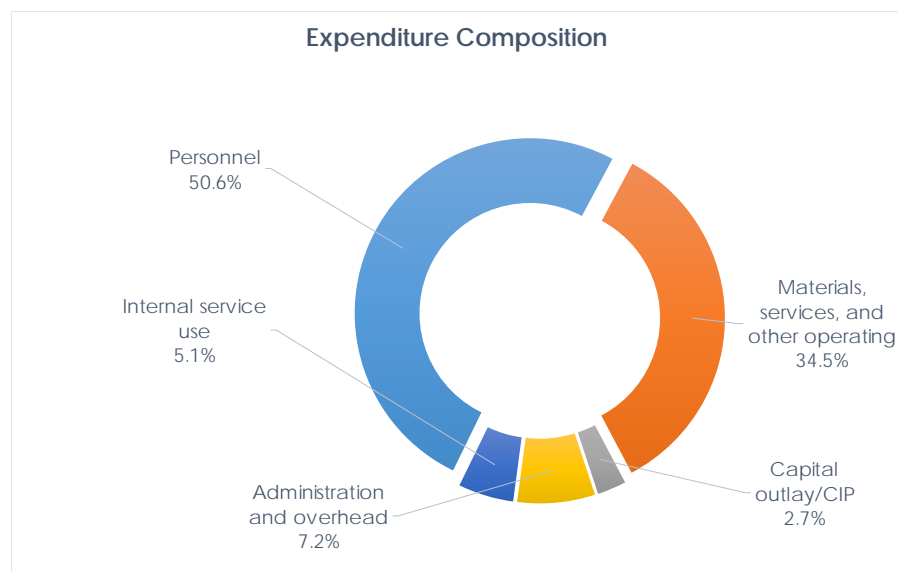
Activities Performed

Fiscal and advisory services:

- ✓ Primary advisor to the City Manager, City Council, and departments on fiscal and financial matters
- ✓ Provide leadership in the development and implementations citywide financial policies

Internal and external operations:

- ✓ Provide comprehensive centralized procurement services to all City functions
- ✓ Provide billing and customer support services to City residents and businesses, including business license administration
- ✓ Perform all general accounting, accounts payable, and payroll processing for the City
- ✓ Annual budget development, analysis and document preparation
- ✓ Financial reporting, including preparation of monthly budget reports to management, quarterly financial reports to the City Council, and the City's Comprehensive Annual Financial Report (CAFR)



Divisions

The Department is subdivided into five distinct but integrated divisions. They are described in further detail below and are as follows:

1. Budget Development and Management
2. Accounting and Reporting
3. Procurement Services
4. Billing and Customer Services
5. Information Technology (IT)

2017-18 Highlights

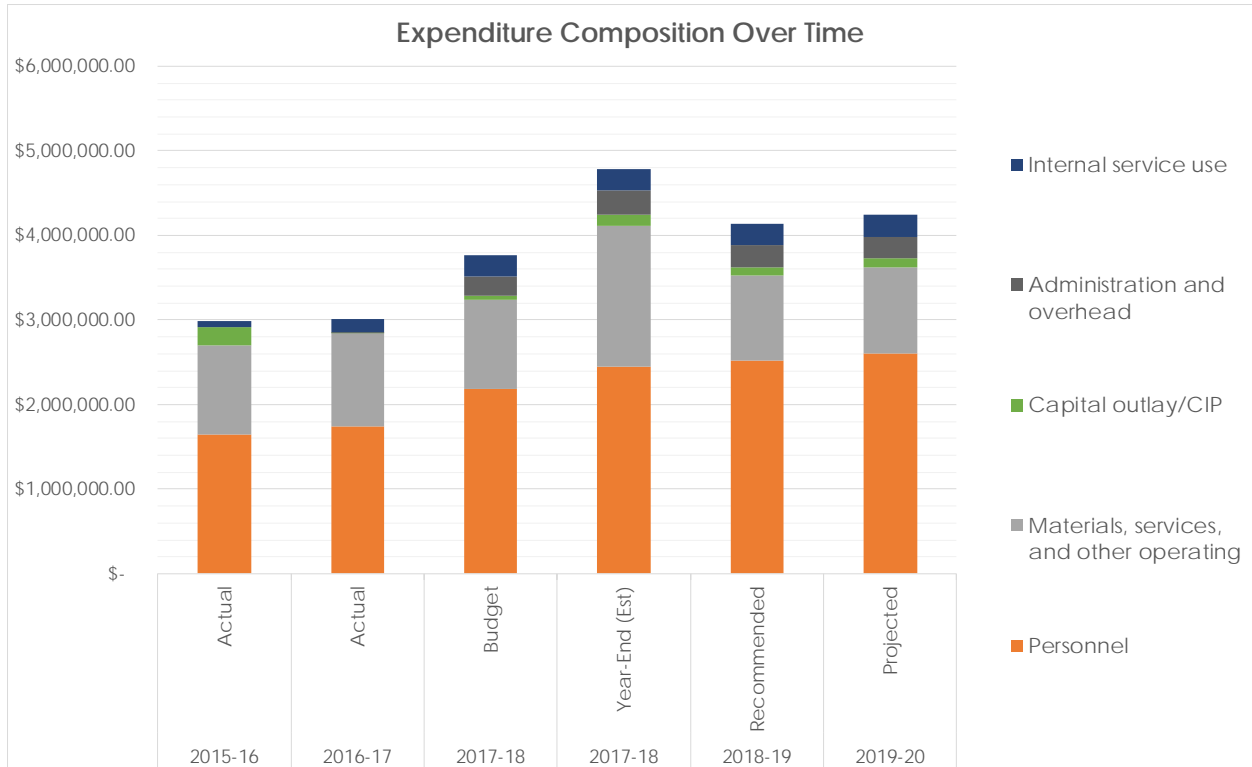
- ✓ Engaged team members in training and professional development opportunities from advanced accounting and management to best practices in customer service.
- ✓ Developed a framework for a five-year capital improvement program (CIP) that will guide the City's current and future investments in its streets, parks, and utilities.

Major Initiatives in 2018-19

- ✓ Implementation of additional reporting features to OpenGov platform to enhance usability and transparency.
- ✓ Implementation of new billing and customer service system (CIS) in coordination with the Electric Utility.
- ✓ Implementation of an internal audit function in support of the City Manager's goals of finding efficiencies in and improving effectiveness of service delivery.
- ✓ Development of a Department policy and procedures manual.
- ✓ Implementation of a new travel and expense program to streamline processing and accounting while enhancing management oversight.
- ✓ Implementation of the Cal Card program.
- ✓ Technology replacements to meet revised security requirements.
- ✓ Enhanced cross-training of team members to provide greater redundancy for critical Department functions.

Significant Changes from Prior Year

- ✓ Implementation of new billing and customer service system (CIS) is expected to span two fiscal years.



Notes:¹⁵

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- i. Personnel costs (approx.. \$252K annually) associated with meter reading services were accounted for in Water and Electric divisions in FY 2015-16 and 2016-17. These costs were accounted for in the Finance Department beginning FY 2017-18.
- ii. Materials, services, and other operating costs anticipated to be higher in FY 2017-18 than in years prior or after due to implementation of CIS system in Utility Billing.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY 2018-19

Finance	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	18,063	(4,296)	2,991	2,991	6,608	6,740	6,875
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	133,956	141,970	127,000	121,000	152,158	155,201	158,305
Assessments	-	-	-	-	-	-	-
Internal services provided	1,474,572	2,136,819	1,675,095	1,675,095	3,004,229	3,064,314	3,125,600
Other revenue	28,765	49,421	-	-	-	-	-
Total revenue	1,655,356	2,323,914	1,805,086	1,799,086	3,162,995	3,226,254	3,290,780
Expenditures and Appropriations							
Direct							
Personnel	1,651,746	1,742,666	2,357,289	2,184,836	2,449,464	2,522,948	2,598,637
Materials, services, and other operating	1,042,628	1,095,438	1,200,877	1,052,740	1,668,062	1,000,837	1,020,854
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	216,656	2,500	363,144	51,000	129,617	103,694	105,767
Total direct	2,911,031	2,840,604	3,921,311	3,288,576	4,247,143	3,627,479	3,725,258
Indirect							
Administration and overhead	-	18,419	226,650	226,650	286,531	253,866	257,421
Internal service use	77,425	155,110	251,059	251,059	254,389	259,477	264,667
Total indirect	77,425	173,529	477,709	477,709	540,920	513,344	522,087
Total expenditures	2,988,456	3,014,133	4,399,020	3,766,285	4,788,064	4,140,822	4,247,345
Net cost of service	(1,333,100)	(690,219)	(2,593,934)	(1,967,199)	(1,625,069)	(914,568)	(956,566)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	905,621	931,980	1,159,728	1,028,776	1,093,885	945,992	970,323
204	PURCHASING FUND	248,487	292,871	477,715	424,375	452,632	391,437	401,504
205	BILLING AND COLLECTION FUND	723,863	796,407	1,513,620	1,222,073	1,763,628	1,525,186	1,564,414
209	IT FUND	906,936	960,551	1,242,750	1,091,062	1,477,918	1,278,104	1,310,977
220	EQUIPMENT RESERVE FUND	195,309	32,325	5,207	-	-	-	-
251	SPECIAL PROJECTS RESERVE	7,883	-	-	-	-	-	-
800	ELECTRIC FUND	238	-	-	-	-	-	-
820	WATER FUND	119	-	-	-	-	-	-
Net sources (uses)		\$ 2,988,456	\$ 3,014,133	\$ 4,399,020	\$ 3,766,285	\$ 4,788,183	\$ 4,140,842	\$ 4,247,345

BUDGET MANAGEMENT

Description

The Budget Management Division is responsible for the development, revision, and monitoring of the City's budget.

Activities Performed

- ✓ Budget development process management
- ✓ Budget document design and presentation
- ✓ Budget compliance monitoring
- ✓ Special projects

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: FINANCE
Division: BUDGETING

Accomplishments	Status	Comments
Develop 5-year CIP Budget.	In progress	Working with Ad Hoc to develop CIP budget for FY 2018/19.
Complete Budget Story.	Completed	Presented to Council in December 2017, launched publication on ISSUU, and uploaded to the City of Ukiah Website.
Review and build on Cost Allocation Plan.	In progress	Continuing to review.
Review and build on budget document.	In progress	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: FINANCE
Division: BUDGETING

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Launch OpenGov Performance Measures and Stories on the City Website.	Priority 3	Staff will work with the Website designer to update the City's Website to include the OpenGov link for CIP Project Tracking.
	2 Create procedures and train departments how to update CIP narrative in the OpenGov environment.	Department-specific	Staff will work on creating procedures on how to update project narrative on a regular basis and set a schedule to ensure timely updates.
	3 Continue building OpenGov to enhance communication both internally and externally.	Priority 3	Performance Measures and Stories is the foundation to build on additional dashboards for internal and external use for both financial reporting and project tracking.
	4 Complete Budget Story.	Department-specific	

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Set regular meetings with departments to review expenditures and revenues.	Department-specific	Regular meetings will keep communication open and help departments become proactive in the day-to-day operations.
	2 Maximize OpenGov Platforms.	Department-specific	This will be an ongoing process to review the OpenGov Platforms to ensure continued communication and transparency.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

BUDGET DEVELOPMENT AND MANAGEMENT	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	6,000	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	6,000	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	-	-	111,796	97,734	96,105	98,988	101,958
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	-	-	-	-	-	-
PERS	-	-	32,115	30,578	34,068	35,090	36,143
Health	-	-	20,048	19,085	17,754	18,287	18,835
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	-	-	10,062	9,940	10,631	10,950	11,278
Materials, supplies, and services:							
Professional and contractual	-	-	-	-	2,000	2,040	2,081
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	-	-	1,500	1,500	1,000	1,020	1,040
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	9,268	9,268	9,668	9,861	10,059
Technology	-	-	-	-	1,142	1,165	1,188
Other operating	-	-	829	829	1,354	1,381	1,409
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	-	-	185,618	168,934	173,722	178,782	183,991
Indirect							
Administration and overhead	-	-	10,470	10,470	12,516	12,766	13,022
Internal service use	-	-	25,379	25,379	21,153	21,576	22,008
Total indirect	-	-	35,849	35,849	33,669	34,342	35,029
Total expenditures	-	-	221,467	204,783	207,391	213,125	219,020
Net cost of service	-	-	(215,467)	(204,783)	(207,391)	(213,125)	(219,020)

BILLING AND CUSTOMER SERVICE

Description

The Utility Billing Division is responsible for all utility billings, including electric, water, wastewater and garbage as well as monthly Ukiah Valley Sanitation District (UVSD) billing. This includes collecting and processing all payments as a result of these billings. The Division also processes the monthly Business License billing and collection of all payments pertaining to a Business License and provides the monthly billing for all miscellaneous charges.

The Division is dedicated to making sure the residents, as well as our internal customers, are treated with respect. All team members take their role seriously and are dedicated to performing at the highest level. They interact with each other with dignity and respect.

Activities Performed

Internal and external operations:

- ✓ Provide excellent customer service and support to the residents of the City of Ukiah and the Ukiah Valley Sanitation District (UVSD)
- ✓ Generate billing for 8,000 plus City utility and UVSD wastewater accounts each month
- ✓ Work with the residents of the City of Ukiah on past due utility bills to ensure payments are made even though they may be late
- ✓ Provide monthly billing to 160-200 miscellaneous billing customers, including airport hangar rentals, parking permits, retiree benefits, miscellaneous job cost recoveries and insurance claims
- ✓ Perform all necessary collection documents on closed unpaid utility accounts as well as UVSD accounts
- ✓ Provide internal customer service while working closely with Planning, Building, Water, Wastewater and Electric Departments
- ✓ Process and post all payments received on a daily basis: i.e. cash, check or credit card
- ✓ We have a Utility Metering staff that consists of our Lead Service Attendant, one full-time meter reader, one 32-hour meter reader and one on-call meter reader
- ✓ Metering staff reads all utility meters and reports to staff any issues they may come upon while reading meters (water leaks, electric meter issues, sidewalk damage, etc.) in all types of weather conditions

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: FINANCE
Division: UTILITY BILLING

	Accomplishments	Status	Comments
1	Software Implementation.	In progress	Working closely with the Purchasing Division on research and create RFP to ensure all departmental needs are met internally as well as external (public access).
2	Mobile/Web base access for all customers.	In progress	These applications will be installed as a new cloud based system when implemented.
3	Over the counter credit card payments.	In progress	Implement over the counter credit card payments for customers through Paymentus.
4	Inter-department training.	In progress	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: FINANCE
Division: UTILITY BILLING

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Coordinate with the Procurement Department to purchase a new Utility Billing System.	Priority 1	Work with consultant to find a cloud based Customer Information Service (CIS) system that meets all our departmental needs. This project should take approximately 2 to 3 years to complete.

	2	Implement a mobile/web base portal for customers.	Priority 2	Introduce a web based portal for customers to access utility bills, view a graph of monthly usage, and know where and why the power has gone out.
	3	Outsource monthly print and UVSD mailing.	Priority 3	Maybe one year out.
	4	Inter-department training.	Priority 4	Continue to cross-train all CSR's and Meter Readers in all aspects that pertain to the Utility Billing Department and the meter reading process.
	5	Work with a temp agency to hire temporary staff.	Department-specific	Temporary staff is needed to cover a team member while on maternity leave.

		Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Install over the counter credit card machines.	Department-specific	Implement over the counter credit card payments for customers through Paymentus.
	2	Continue implementation of new Utility Billing System.	Priority 1	Implementation of a new Utility Billing System will be a 2 to 3 year project.

		Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1	Continue staff development and training.	Department-specific	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19 UTILITY BILLING

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	13,723	92	2,658	2,658	2,658	2,711	2,765
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	133,956	141,970	121,000	121,000	152,158	155,201	158,305
Assessments	-	-	-	-	-	-	-
Internal services provided	1,022,555	876,714	-	-	1,124,212	1,146,696	1,169,630
Other revenue	26,685	48,594	-	-	-	-	-
Total revenue	1,196,919	1,067,371	123,658	123,658	1,279,028	1,304,608	1,330,701
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	332,921	325,196	476,388	458,697	469,454	483,538	498,044
Part-time and temp	-	-	6,733	14,510	18,820	19,385	19,966
Overtime, standby, and call-out	5,892	4,090	5,000	295	-	-	-
PERS	95,236	98,368	157,069	148,286	149,124	153,598	158,206
Health	67,197	74,776	108,250	106,483	106,904	110,111	113,414
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	27,422	29,638	52,692	47,730	52,262	53,830	55,445
Materials, supplies, and services:							
Professional and contractual	104,983	157,677	153,167	160,000	155,000	158,100	161,262
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	64,592	28,979	24,050	80,750	17,150	17,493	17,843
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	171	2,919	14,800	8,000	15,500	15,810	16,126
Technology	-	-	220,000	15,000	456,000	9,120	9,394
Other operating	7,279	7,686	15,750	2,600	16,135	16,458	16,787
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	100,000	-	100,000	102,000	104,040
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	34,224	-	4,598	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	739,917	729,329	1,338,497	1,042,352	1,556,349	1,139,442	1,170,527
Indirect							
Administration and overhead	-	-	82,022	82,022	102,715	104,769	106,864
Internal service use	22,670	67,078	97,699	97,699	104,565	106,656	108,789
Total indirect	22,670	67,078	179,721	179,721	207,279	211,425	215,653
Total expenditures	762,587	796,407	1,518,218	1,222,073	1,763,629	1,350,867	1,386,180
Net cost of service	434,332	270,964	(1,394,560)	(1,098,415)	(484,601)	(46,258)	(55,479)

Notes:

- i. Materials, services, and other operating are recommended to increase due to the provision of a new CIS customer service system and new business license system, as well as additional contractual costs related to their implementation.

- ii. CIP costs increase in 2018-19 due to improvements of the customer service area of the lobby and in the Finance Department at the Civic Center. These amounts were budgeted in 2017-18 but the project was not started.
- iii. Other significant cost increases to the Division result from filling vacant positions and increases to PERS contribution amounts.
- iv. The total cost of this division is not being allocated through the CAP, as is regularly done. Costs associated with capital improvements and one-time personnel changes are being funded by available working capital (reserves) in the Utility Billing Fund (205).

ACCOUNTING AND INTERNAL AUDIT

Description

The Accounting and Internal Audit Division is responsible for the fiscal health of the City accurately recording receipt of all money and expenditure of funds in accordance with all applicable laws and regulations. This includes managing the processes and recording for day-to-day transactions, providing accurate reporting to the City Council, City Manager, and other departments as well as performing high level, broad fiscal analysis of current activities, and evaluating economic trends affecting the local economy.

As such, the Division is best viewed as providing two levels of service: internal and external. This concept applies to operations, fiscal analysis, and advisory services.

One primary function of the department is to support the internal customers with answers as to how to retrieve/analyze information from the current general ledger system as well as historical data.

A second function is to provide financial data to the City's external customers such as Federal, State and County entities, bond holders, and the residents of the City of Ukiah.

Activities Performed

Fiscal and advisory services:

- ✓ Primary advisor to the City Manager, City Council, and departments on fiscal and financial matters
- ✓ Provide leadership in the development and implementations citywide financial policies
- ✓ Perform internal audits of select city functions and activities looking for opportunities for efficiencies and report results to City management.

Internal and external operations:

- ✓ Perform all general accounting, accounts payable, and payroll processing for the City
- ✓ Financial reporting, including preparation of monthly financial statements for the Ukiah Valley Fire District and Ukiah Valley Sanitation District, and quarterly financial reports to the City Council and the City's
- ✓ Comprehensive Annual Financial Report (CAFR)
- ✓ Provide accounting for all City grants
- ✓ Perform all cost accounting tasks for work performed by the City on a cost reimbursement basis including water, wastewater and electric jobs as well as major planning permits, FEMA, and EMMA
- ✓ Prepare monthly and quarterly tax returns
- ✓ Perform internal audits of all City departments, divisions, functions, and activities and provide recommendations for improvements and efficiencies, if applicable, based on the innovation program and policies set forth by the City Manager's Office

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: FINANCE
Division: ACCOUNTING AND INTERNAL AUDIT

	Accomplishments	Status	Comments
1	Ensure a smooth transition with the retirement of the Payroll Officer.	In progress	Initial plan to succeed the retired Payroll Officer revealed a number of unforeseen obstacles. The Department has revised its approach and devoted additional resources to the endeavor. The Department has also taken the opportunity to implement greater efficiencies into the payroll process, allocating appropriate resources.
2	Chart of Accounts restructuring for reporting efficiencies.	In progress	Significant improvements have been made to the books to enhance reporting and budget maintenance. This is an ongoing endeavor.
3	Bring financial statement preparation in-house.	Completed	City's 2016-17 CAFR is in draft form and to the auditor for final review. Report was prepared in-house in its entirety. The Department will continue, however, building its competency and capacity to enhance its internal reporting capabilities.
4	Inventory all Fixed Assets.	In progress	Expected to be complete by summer 2018.
5	Complete CAFR preparation on or before December 31st.	In progress	The City's 2016-17 CAFR is scheduled to be issued by June 30, 2018, six months past the Department's initial estimate. The 2017-18 CAFR will be issued no later than December 31, 2018.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: FINANCE
Division: ACCOUNTING AND INTERNAL AUDIT

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Continue cross training of team members.	Priority 4	This improves the functional capacity of the Department and allows for greater flexibility in resources allocation.
	2 Develop an internal audit function.	Priority 4	A component of the City Manager's Office core values initiative, an internal audit function will focus on providing management, Council, and departments with recommendations to improve operations and service delivery.
	3 Implement Munis asset module.	Priority 1	This will allow for a centralized store of capital asset information and improve upon the efficiency of tracking and reporting on assets.
	4 Issue 2017-18 CAFR by December 31, 2018.	Department-specific	This is a best practice in financial reporting by governmental agencies. It will be a continued standard for the Department.
	5 Complete TOT audit.	Department-specific	A best practice in revenue auditing to ensure collection of all bed taxes assessed in the City and assist hoteliers with the process of collection and remittance of the tax.

	6	Establish consistent, regular quarterly financial reporting.	Priority 4	This is important for the community, Council, and management to have regular financial updates that are easy and succinct to read and understand, yet comprehensive.
	7	Implement Munis ESS Time and Attendance module (electronic time sheets).	Priority 4	This will improve operational efficiency City-wide both Payroll and departments.

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Complete an accounting policies and procedures manual.	Priority 4	Part of a larger policy development project, this effort will result in a living document that will guide current and future Department team members on the function of accounting and reporting.
	2	Enhance use of OpenGov and other electronic reporting platforms.	Priority 1	The Department plans to deploy OpenGov for budgetary and CIP reporting. It's use, however, has far greater potential, which the Department is committed to exploring, developing, and implementing.
	3	Develop and execute a succession plan for professional and managerial-level positions within the Department.	Priority 4	This will allow the Department to better plan for and implement strategies for retention and recruitment of critical positions.

		Relation to Strategic		
		Objectives	Priorities	Comments
LONG-TERM (6+ YEARS)	1	Review/re-evaluate MUNIS as the ERP system.	Department-specific	A general review of the current system is a best practice to ensure it meets the current and future needs of the City.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

ACCOUNTING & INTERNAL AUDIT

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-

Expenditures and Appropriations

Direct

Personnel:							
Regular	345,735	390,748	344,422	304,555	376,682	387,982	399,622
Part-time and temp	-	321	-	-	6,000	6,180	6,365
Overtime, standby, and call-out	1,190	667	-	2,512	1,500	1,545	1,591
PERS	97,383	109,089	107,389	102,308	115,555	119,022	122,592
Health	59,510	62,464	65,721	45,381	65,901	67,878	69,914
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	27,526	33,082	31,376	28,274	40,350	41,561	42,807
Materials, supplies, and services:							
Professional and contractual	298,087	193,643	183,988	151,500	88,100	89,862	91,659
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	14,434	21,017	16,500	23,239	20,500	20,910	21,328
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	5,261	24,975	21,000	20,000	21,430	21,859	22,296
Technology	-	-	32,959	3,400	29,250	29,835	30,432
Other operating	9,484	3,320	2,505	17,422	3,004	3,064	3,125
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	20,000	13,000	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	858,611	839,325	825,860	711,592	768,272	789,697	811,733
Indirect							
Administration and overhead	-	18,419	44,732	44,732	57,031	58,172	59,335
Internal service use	47,010	74,236	67,669	67,669	61,190	62,414	63,662
Total indirect	47,010	92,655	112,401	112,401	118,221	120,586	122,997
Total expenditures	905,621	931,980	938,261	823,993	886,493	910,283	934,730
Net cost of service	(905,621)	(931,980)	(938,261)	(823,993)	(886,493)	(910,283)	(934,730)

PURCHASING

Description

The Purchasing Division of the Finance Department coordinates and executes the procurement of equipment, supplies, construction contracts, and contractual services for all City departments, which includes maintaining the warehouse inventory for the electric, water and wastewater utilities.

In addition, Purchasing facilitates the sale and/or disposal of surplus supplies and equipment. The primary goals are saving the City money, and providing overall value.

The Purchasing Division provides many different levels of services to all departments. We pride ourselves in going the extra mile, and assisting departments, whether it is product sourcing issues, contractual issues, or working through budget issues to complete a necessary purchase.

Activities Performed

Procurement services include:

- ✓ Advise and direct all departments regarding City purchasing policies and procedures
- ✓ Monitor compliance with State and local laws and regulations
- ✓ Coordination of the purchase of City materials, supplies, equipment, construction contracts, and services
- ✓ Preparation of detailed specifications
- ✓ Create, review and approve purchase orders, contracts, and requisitions
- ✓ Manage bid and contracting process for all construction projects
- ✓ Manage and maintain inventory for the utilities
- ✓ Coordinate the documentation and identification of fixed assets
- ✓ Coordinate the sale of surplus equipment
- ✓ Prepare and present reports to Council
- ✓ Resolve complaints and problems with vendors

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18

Department: FINANCE

Division: PURCHASING

	Accomplishments	Status	Comments
1	Move Electric Utility Department (EUD) inventory and organize new warehouse facility at Hastings property.	In progress	Floor prep has been completed, shelving units are being installed.
2	Convert to Munis inventory module and implement barcode system.	Deferred	Due to anticipated readiness of Hastings property, this will most likely be deferred until next year.
3	Implement a Purchase Card Program.	In progress	Implementation in progress.
4	Implement a Travel Expense and Reimbursement Program.	In progress	Implementation in progress.
5	Review of procurement policies for efficiencies and compliance improvements.	In progress	Ongoing - always discussion.
6	Internal performance survey.	Completed	
7	Procurement staff development and training.	In progress	Purchasing staff have attended multiple trainings.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: FINANCE
Division: PURCHASING

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities		Comments
NEAR-TERM	1 Move Electric Utility Department (EUD) inventory and organize new warehouse facility at Hastings property.	Department-specific		
	2 Convert to Munis inventory module and implement barcode system.	Department-specific		
	3 Review of procurement policies for efficiencies and compliance improvements.	Department-specific		
	4 Procurement staff development and training.	Department-specific		
	5 CIP Budget Development and Reporting.	Department-specific		
	6 Implement Requisition Module.	Department-specific		
	7 Implement On-Line Bidding.	Department-specific		
	8 Review of current procurement thresholds.	Department-specific		

	Relation to Strategic		
	Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Continued review of procurement policies for efficiencies, cost savings, and compliance improvements.	Department-specific	
	2 Continued staff development and training.	Department-specific	
	3 Continued CIP Budget Development and Reporting.	Department-specific	

	Relation to Strategic		
	Objectives	Priorities	Comments
LONG-TERM (6+ YEARS)	1 Continued review of procurement policies for efficiencies, cost savings, and compliance improvements.	Department-specific	
	2 Continued staff development and training.	Department-specific	
	3 Continued CIP Budget Development and Reporting.	Priority 1	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

PURCHASING	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	1,614	(966)	150	150	869	887	904
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	245,726	300,606	485,565	485,565	451,612	465,161	479,115
Other revenue	-	-	-	-	-	-	-
Total revenue	247,340	299,640	485,715	485,715	452,481	466,047	480,020
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	131,374	142,293	209,649	186,174	219,695	226,286	233,074
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	39	-	-	-	-	-
PERS	37,178	43,020	64,100	60,495	71,684	73,835	76,050
Health	28,205	34,207	53,260	39,879	47,590	49,018	50,488
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	11,884	13,998	22,008	19,255	25,631	26,400	27,192
Materials, supplies, and services:							
Professional and contractual	22,153	26,701	20,472	14,295	-	-	-
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	4,736	7,996	4,200	3,850	8,000	8,160	8,323
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	3,983	9,255	17,700	14,600	16,600	16,932	17,271
Technology	-	-	-	-	9,200	9,384	9,572
Other operating	1,229	1,565	1,570	1,070	1,570	1,601	1,633
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	240,742	279,075	392,959	339,619	399,970	411,616	423,604
Indirect							
Administration and overhead	-	-	37,089	37,089	29,682	30,276	30,881
Internal service use	7,745	13,796	47,667	47,667	22,980	23,439	23,908
Total indirect	7,745	13,796	84,756	84,756	52,662	53,715	54,789
Total expenditures	248,487	292,871	477,715	424,375	452,632	465,331	478,393
Net cost of service	(1,146)	6,769	8,000	61,340	(151)	716	1,627

INFORMATION TECHNOLOGY (IT)

Description

The Information Technology Division provides management and technical services for the City's computer, network, and telephone systems. These systems provide all of the City's computer services, including standardized desktop applications, business applications, databases, electronic mail, remote access, mapping and other services.

IT services include system planning, maintenance, network security, systems back-up, Internet access and oversight of user applications. The IT Department provides direct customer support to employees through desktop installation, configuration, maintenance, repair, and network access services. In addition, the IT Department coordinates with our Web Developer regarding enhancement and maintenance of the City's Internet and Intranet sites.

The IT Department provides end user technology training to all departments either through in-house training and/or outside service providers.

Examples of the applications managed by the Division include:

- ✓ Office365 management for email, online storage, sharing and apps
- ✓ Microsoft Azure cloud management of portal services
- ✓ Phone Switch support and configuration
- ✓ Training setup and tear down for conference rooms
- ✓ Maintenance and support of our City Cloud

Activities Performed

- ✓ Provide Public Safety support for our PD command staff, office staff, dispatch center, police car mobile data computers
- ✓ Provide helpdesk user support, monitoring, daily change management for all aspects of our network, including any necessary network engineering required for all departments
- ✓ Provide security monitoring, anti-virus/anti-malware/anti-spam and firewall support
- ✓ Manage, monitor and support 60+ virtual servers and 20 physical servers as they apply to City functionality, utilizing System Center Suite software
- ✓ Provide new computer and peripheral ordering, imaging, upgrades and deployment for all City departments
- ✓ Work in tandem as necessary with our advanced contract vendors, providing project management and direction for our many projects
- ✓ Provide software support for our many software suites, as they relate to specific department functionality

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: FINANCE
Division: INFORMATION TECHNOLOGY

	Accomplishments	Status	Comments
1	Establish Offsite Disaster Recovery Plan - Microsoft Azure Cloud.	In progress	After seven months, Microsoft has finally finished the migration of our Office 365 Enterprise to Office 365 Gov. This migration will fulfill mandatory data security compliance issues. One of these requirements, is that all critical data is kept in storage locations within the United States. Our forward movement regarding this was contingent on Microsoft's completion and is now moving forward. IT can now proceed with the "Express Route" connection with Azure, which will facilitate creation of our Disaster Recovery Plan.
2	Training New IT Staff to offset contract service dependency. Utilize our high level contract vendors for IT Roadmap direction on current and future cost saving technologies.	In progress	IT is continually moving forward with Staff training to alleviate contract service cost. When compared to last year's cost, we have already diminished cost and reliance on contract service vendors.
3	Establish Equipment Infrastructure lifecycle replacements and IT Master Plan.	In progress	We are establishing equipment lifecycle replacement schedules that will allow planned purchases and diminish surprise end- of-life renewal costs. The IT Master Plan is underway, and in constant change.
4	Education and employee awareness of IT solutions.	In progress	IT has established Microsoft application training as part of our Enterprise agreement. This will allow users to progress at their own pace, while still maintaining cost savings. In addition, we are establishing User Education Program training sessions taught monthly by IT Staff , which will allow users to become more aware of the City's usable technologies.
5	Develop new automation scenarios.	In progress	We are stream-lining Windows and Application deployment to allow quicker deployment of computers. We are also adding additional notification monitoring for computer and server support warranties.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: FINANCE
Division: INFORMATION TECHNOLOGY

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Contract Services displacement.	Priority 4	Displacement of Contract Services is a continual goal with considerable budget savings being realized. Continue to utilize internal staff talent to offset costs.
	2 North and South Fire Stations - MDF Network Cable Pulls for all computers/printers-Switch/Router - IT will need to plan both installations.	Priority 4	Upon Fiber approval from Council for our WAN network link replacement. IT will need to plan the network infrastructure maps. Telecom Services will then need to install MDF CAT6 pulls for all computers and network printers. A new router and network switch will also need to be purchased for each location.
	3 Work to increase security.	Priority 4	Perimeter Penetration Testing-Email Phishing - File-Folder Permission overhaul.
	4 Azure Infrastructure Cost Evaluation.	Priority 4	Continue to evaluate cost and savings as Azure Cloud services become more attractive. Displace on-premise hardware and maintenance support costs.
	5 Inet Intranet Sharepoint Migration.	Priority 4	Create a Sharepoint Site in Azure and migrate our data.

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Implement technologies that are more cost effective.	Priority 4	By using more innovative ideas and technologies, the overall footprint and cost of operations will diminish. Employee services will increase.
	2 Increase dependence on automation.	Priority 4	Continue to develop automated processes to save service time.
	3 Begin moving hardware and service dependencies to Cloud services unless cost prohibitive.	Priority 4	By moving hardware footprints to cloud services, costs for equipment maintenance and support will decrease. Disaster recovery and redundant fall-back will be more available.
	4 Focus on IT Staff training and employee retention.	Priority 4	Keep as much expertise in house as possible, while utilizing Vendors in more of an IT Roadmap and directional model. Provide IT employees with more of a planned career path with the City.
	5 Implement Cardlock (Phase 2) Access Security for PD.	Priority 4	Will improve access security for all officers and staff within PD.
	6 Work to increase security.	Priority 4	Perimeter Penetration Testing-Email Phishing - File-Folder Permission overhaul.
	7 Cisco ASA Firewall.	Priority 4	End of Life Planning for Checkpoint Security Device.

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Diminish Onsite Hardware Reliance / Support Costs.	Priority 4	Cloud dependency to increase/Increase in employee services.
	2 IT Staff Training / Provide better service for new technologies.	Priority 4	Will allow IT Staff to offer better and more timely service.
	3 Utilize newer technologies objectively.	Priority 4	Stay updated on new technology as it applies to the City.
	4 Employee use of more effective technologies.	Priority 4	Keep employees up-to-date on newer technologies.
	5 Work to increase security.	Priority 4	Perimeter Penetration Testing-Email Phishing - File-Folder Permission overhaul.

Budget Summary

The summary information presented here¹⁶ is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

IT	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	2,726	(3,423)	183	183	3,080	3,142	3,205
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	197,720	959,499	1,189,530	1,189,530	1,428,405	1,456,973	1,486,112
Other revenue	-	-	-	-	-	-	-
Total revenue	200,446	956,076	1,189,713	1,189,713	1,431,485	1,460,115	1,489,317
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	383,093	380,671	285,707	274,886	305,286	314,445	323,878
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	-	35,000	33,126	39,500	40,685	41,906
PERS	-	-	88,871	87,040	100,818	103,842	106,958
Health	-	-	41,186	39,009	43,781	45,094	46,447
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	-	-	28,448	28,602	34,368	35,399	36,461
Materials, supplies, and services:							
Professional and contractual	144,254	270,840	114,000	100,000	146,460	149,389	152,377
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	117,489	45,512	13,200	15,888	6,200	6,324	6,450
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	5,761	17,755	30,000	30,000	30,000	30,600	31,212
Technology	204,494	210,489	201,919	200,729	440,499	449,309	458,295
Other operating	34,237	65,109	101,500	178,800	172,300	175,746	179,261
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	182,432	2,500	238,546	38,000	29,617	30,209	30,814
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	1,071,761	992,876	1,178,377	1,026,080	1,348,829	1,381,043	1,414,059
Indirect							
Administration and overhead	-	-	52,337	52,337	84,588	86,279	88,005
Internal service use	-	-	12,645	12,645	44,502	45,392	46,299
Total indirect	-	-	64,982	64,982	129,089	131,671	134,304
Total expenditures	1,071,761	992,876	1,243,359	1,091,062	1,477,918	1,512,714	1,548,363
Net cost of service	(871,315)	(36,800)	(53,646)	98,651	(46,433)	(52,599)	(59,046)

¹⁶ Of the increase to the IT budget for 2017-18, the following items are of note:

- i. \$106K is for one-time expenditures for hardware acquisition, one-time defined as not recurring for 5-10 years.
- ii. \$174K are for costs shifted from other departments to the IT budget, including telephone.
- iii. \$155K is for the Council chambers technology update.
- iv. \$29K for AS400 technology update

14. CITY ATTORNEY

Description

The City of Ukiah contracts with David Rapport, City Attorney and Darcy Vaughn, Deputy City Attorney, for the provision of City Attorney services, to provide sound, timely, and cost effective legal advice and representation to the City Council, Commissions, Boards, City officers, and staff.

Activities Performed

- ✓ Provides legal representation to the City
- ✓ Reviews contracts, leases, agreements, and other documents
- ✓ Assists with the formation of policy, regulations, and ordinances
- ✓ Assesses claims and other risk management issues

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY

2018-19

City Attorney

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel	-	-	-	-	-	-	-
Materials, services, and other operating	270,784	233,026	189,200	166,782	129,500	132,090	134,732
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-
Total direct	270,784	233,026	189,200	166,782	129,500	132,090	134,732
Indirect							
Administration and overhead	-	-	3,956	3,956	7,161	7,261	7,363
Internal service use	6,061	4,238	1,294	-	7,250	7,395	7,543
Total indirect	6,061	4,238	5,250	3,956	14,411	14,656	14,906
Total expenditures	276,845	237,264	194,450	170,738	143,911	146,746	149,638
Net cost of service	(276,845)	(237,264)	(194,450)	(170,738)	(143,911)	(146,746)	(149,638)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	227,753	191,637	171,450	144,636	132,798	135,411	138,079
204	PURCHASING FUND	6,068	8,773	8,000	5,543	-	-	-
205	BILLING AND COLLECTION FUND	2,433	-	5,000	-	-	-	-
700	SANITARY DISPOSAL SITE FUND	8,860	9,552	10,000	990	-	-	-
777	AIRPORT FUND	427	1,716	-	3,584	-	-	-
800	ELECTRIC FUND	5,728	15,237	-	10,000	11,113	11,332	11,555
820	WATER FUND	10,104	6,469	-	1,500	-	-	-
840	CITY WASTEWATER OPERATIONS FUND	15,472	3,880	-	4,485	-	-	-
Net sources (uses)		\$ 276,845	\$ 237,264	\$ 194,450	\$ 170,738	\$ 143,915	\$ 146,746	\$ 149,638

15. CITY TREASURER

Description

The Elected City Treasurer performs an oversight role for the investing of all public funds for the City of Ukiah, in concert with the City's Financial Department and Director of Finance. The City of Ukiah's investments are professionally managed by Public Financial Management, Inc. (The PFM Group) in accordance with investment policies adopted by the Ukiah City Council. These investment policies conform to both Federal and State laws governing investments of public funds. The City Council appoints an investment committee consisting of the Treasurer and City staff, as well as public members, who advise the City Council with regard to investment policies and oversight.

Activities Performed

- ✓ Oversees the Investment Oversight Committee
- ✓ Reviews investment policies
- ✓ Provides professional advice to the City Council regarding the treasury and investments

Budget Summary

The summary information presented here¹⁷ is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY

2018-19

City Treasurer

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel	5,543	5,592	5,598	5,395	5,648	5,817	5,992
Materials, services, and other operating	74,179	60,119	80,000	80,000	49,500	50,490	51,500
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-
Total direct	79,721	65,711	85,598	85,395	55,148	56,307	57,492
Indirect							
Administration and overhead	-	388	4,651	4,651	3,934	3,989	4,045
Internal service use	3,941	7,299	9,217	9,217	5,298	5,404	5,512
Total indirect	3,941	7,687	13,868	13,868	9,232	9,393	9,557
Total expenditures	83,662	73,398	99,466	99,263	64,380	65,701	67,049
Net cost of service	(83,662)	(73,398)	(99,466)	(99,263)	(64,380)	(65,701)	(67,049)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	83,662	73,398	99,466	99,263	64,380	65,699	67,047
	Net sources (uses)	\$ 83,662	\$ 73,398	\$ 99,466	\$ 99,263	\$ 64,382	\$ 65,701	\$ 67,049

²⁵The primary expense for the City Treasurer is for contract services with Public Financial Management, Inc. for the professional management of the City's investments.

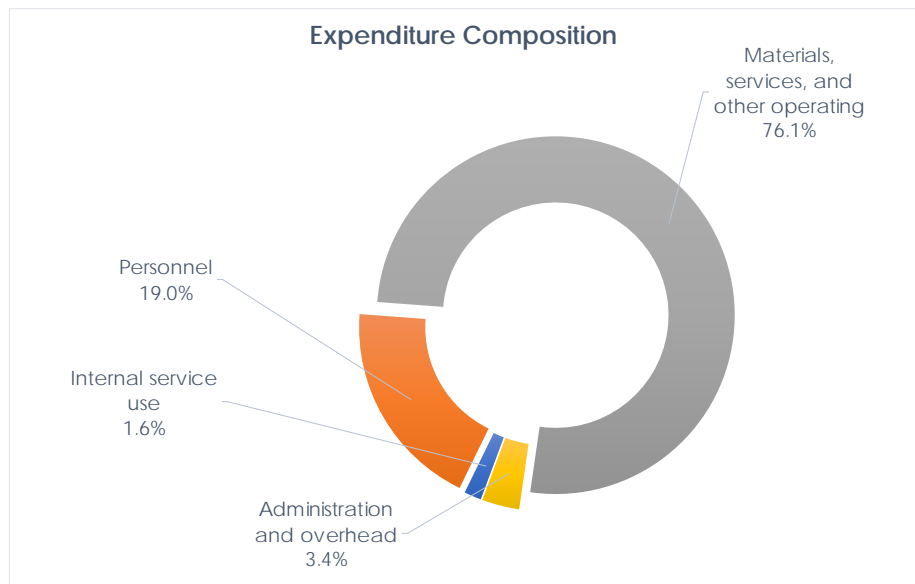
16. HUMAN RESOURCES AND RISK MANAGEMENT

Description

The Human Resources/Risk Management Department administers two divisions. The Human Resources Division provides a full range of services and support to departments within the City, including recruitment and selection, employee onboarding, training, performance management, and labor relations. The Risk Management Division is responsible for protecting the City's resources by working proactively to limit liability exposures and providing cost effective risk management programs. This City is a member of the Redwood Empire Municipal Insurance Fund (REMIF) – a self-insured pooled employee health benefit and liability program.

Activities Performed

- ✓ Attract, retain, and develop high quality employees committed to the City's Core Values
- ✓ Develop and maintain comprehensive Personnel Policies and Procedures
- ✓ Develop and maintain positive labor relations with collective bargaining units
- ✓ Implement and maintain the City's classification and compensation plans
- ✓ Evaluate and coordinate Citywide employee training and development needs
- ✓ Administer employee benefit programs
- ✓ Administer employee and labor relation activities as mandated by Federal and State law, municipal code, and current Memoranda of Understandings (MOU)
- ✓ Maintain accurate employee personnel files and records
- ✓ Administer City workers' compensation program
- ✓ Serve as one of two City-assigned REMIF Board Members
- ✓ Administer and process property and casualty claims against the City
- ✓ Administer City property recovery program
- ✓ Develop and coordinate safety policies and procedures
- ✓ Coordinate and administer City liability insurance programs
- ✓ Review and maintain insurance certificates associated with City contracts.
- ✓ Oversight of Workplace Safety/Occupational Safety Health Administration (OSHA) program



Divisions

The Department is subdivided into two divisions:

1. Human Resources
2. Risk Management

2017-18 Highlights

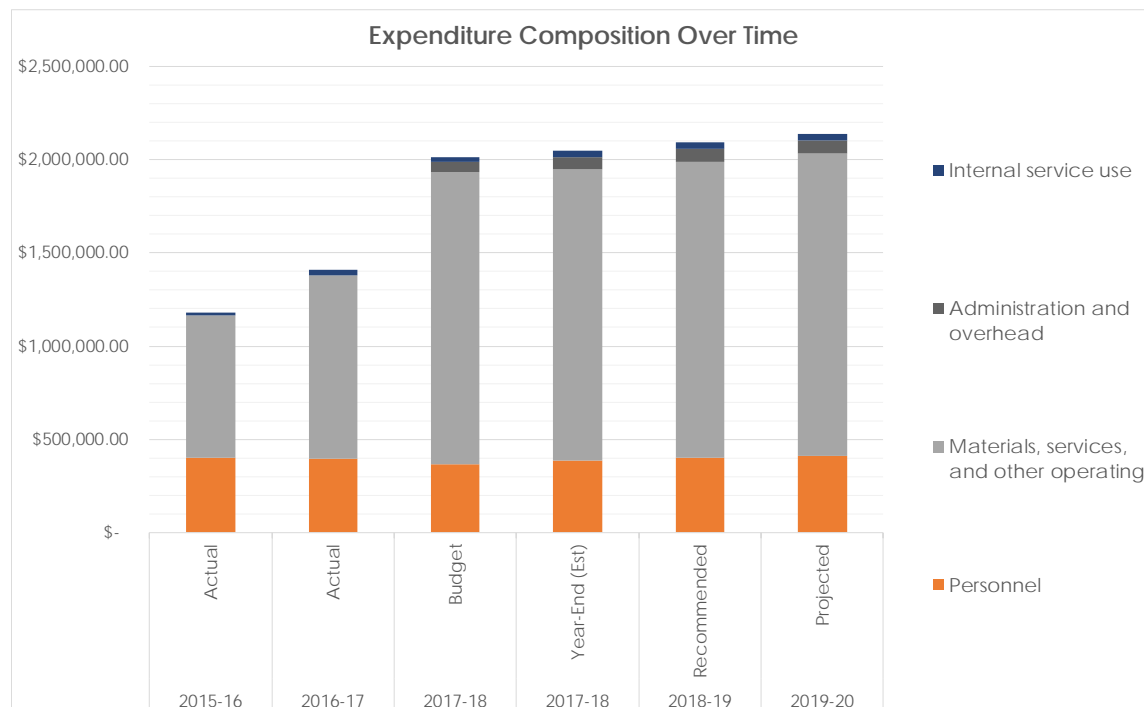
- ✓ Completion of a comprehensive revision/update of the City of Ukiah Personnel Rules & Regulations manual for legal compliance with current Federal and State laws. Draft version is ready for review by the City Manager's Office.
- ✓ Successful implementation of Third Party Administration for Worker's Compensation and Liability Claims, formerly handled by REMIF in-house staff.
- ✓ Processed over 30 recruitments and successfully hired 18 year-round employees.

Major Initiatives in 2018-19

- ✓ Continuous Human Resources and Risk Management support to all City employees and departments, including but not limited to employee relations, benefits, personnel recruitments, worker's compensation claims administration, employee training, personnel budgeting, labor relations, liability insurance tracking, and processing of liability claims.
- ✓ Successful negotiations of seven new labor contracts, including implementation of revised/updated Personnel Rules and Regulations manual.

Significant Changes from Prior Year¹⁸

- ✓ Costs associated with workers comp are now accounted for in this department.



¹⁸ Materials, services, and other operating are accounted for in this department beginning in FY 2017-18.

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: HUMAN RESOURCES/RISK MANAGEMENT
Division:

	Accomplishments	Status	Comments
1	Develop Human Resources/Risk Management Staff.	In progress	
2	Continue implementation of Munis Electronic Timekeeping & Attendance Module.	Deferred	This project relies heavily on coordination with the Finance/Payroll Division. The long-term Payroll Officer retired in September 2017 causing the need to delay this project until new personnel are fully trained. This project is deferred until the Payroll Division is ready to move forward.
3	Expand the Citywide safety program to reduce workers compensation costs, enhance compliance with workplace safety, and improve overall health and wellness.	In progress	
4	Analyze, review, and implement technologies to enhance workflow and service delivery, in particular, an Applicant Tracking System.	In progress	Staff are currently reviewing two options for an online Applicant Tracking System. Staff will provide a final decision as we move into the 2018/19 budget year.
5	Review, update, and implement new employee performance evaluation forms, including routing and delivery procedures.	In progress	Staff are currently developing a draft performance evaluation form and guide for supervisors. Staff will fully implement in the 2018/19 budget year.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: HUMAN RESOURCES/RISK MANAGEMENT
Division:

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	Comments
		Priorities	
NEAR-TERM	1 Continue development of Human Resources/Risk Management staff.	Department-specific	
	2 Continue implementation of Munis Electronic Timekeeping & Attendance Module.	Priority 4	Working with Finance Department.
	3 Implementation of Munis Online Recruitment Module.	Priority 4	
	4 Work with City Manager's office to negotiate 7 new Labor contracts.	Priority 4	All labor contracts expire in September 2018. Staff will work with labor units to continue negotiations in house.

	Objectives	Relation to Strategic	Comments
		Priorities	
INTERMEDIATE-TERM (2-5 YEARS)	1 Work on recruitment and retention strategies.	Department-specific	Work with departments to determine external factors that influence recruitment.

	2	Expand the Citywide safety program to reduce workers compensation costs, enhance compliance with workplace safety, and improve overall health and wellness.	Priority 4	The Safety Committee will work on developing a citywide Wellness Program.
	3	Review, update, and implement new employee performance evaluation forms.	Priority 4	

		Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1	Analyze, review, and implement technologies to enhance workflow and service delivery.	Priority 4	
	2	Review and update Personnel Rules & Regulations for compliance with State and Federal Regulations, as needed.	Priority 4	

Budget Summary

The summary information presented here¹⁹ is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

Human Resources/Risk Management	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	1,366,600	1,246,818	1,859,634	1,859,634	1,481,503	1,511,133	1,541,356
Other revenue	-	-	-	-	-	-	-
Total revenue	1,366,600	1,246,818	1,859,634	1,859,634	1,481,503	1,511,133	1,541,356
Expenditures and Appropriations							
Direct							
Personnel	402,609	397,706	375,856	367,123	387,933	399,571	411,558
Materials, services, and other operating	760,268	982,304	744,903	1,565,190	1,557,986	1,589,146	1,620,929
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-
Total direct	1,162,877	1,380,010	1,120,759	1,932,314	1,945,919	1,988,717	2,032,487
Indirect							
Administration and overhead	-	-	54,899	54,899	69,186	70,155	71,137
Internal service use	18,663	29,974	27,682	27,682	33,167	33,831	34,507
Total indirect	18,663	29,974	82,581	82,581	102,353	103,985	105,644
Total expenditures	1,181,540	1,409,984	1,203,340	2,014,895	2,048,273	2,092,702	2,138,131
Net cost of service	185,061	(163,167)	656,294	(155,261)	(566,770)	(581,569)	(596,775)

FUND USE BY DEPARTMENT	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:							
100 GENERAL FUND	497,441	553,241	543,493	556,733	572,410	585,224	597,929
201 WORKER'S COMP FUND	684,098	856,743	-	798,315	800,000	817,908	835,664
202 LIABILITY FUND	-	-	659,847	659,847	675,862	690,992	705,992
Net sources (uses)	\$ 1,181,540	\$ 1,409,984	\$ 1,203,340	\$ 2,014,895	\$ 2,046,882	\$ 2,092,701	\$ 2,138,130

¹⁹ Beginning in FY 2017-18, liability and workers comp premiums were accounted for in Human Resources/Risk Management. Previously, those costs were accounted for in City-wide Admin Services, Division 122. This accounts for the significant increase in cost for materials, services, and other operating.

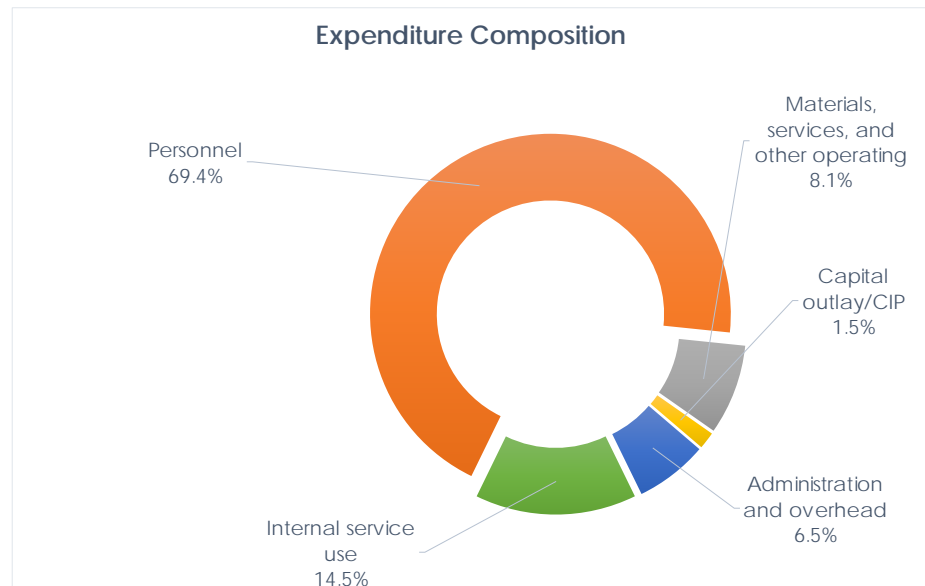
20. POLICE

Description

Keeping Ukiah safe is our primary mission. Our officers work hard to reduce violent crimes and property crimes, and to improve the quality of life within our neighborhoods.

With issues as broad and complex as community safety, we want to stay focused on the areas that will have the biggest impact, and to do that we developed a long-term strategic plan called Measuring What Matters Most. This plan clearly defines five goals for the effective delivery of police service, identifying the performance measures that affect both safety and quality of life in Ukiah. They are as follows:

- ✓ Reducing Crime and the Fear of Crime
- ✓ Improving the Quality of Life in Our Neighborhoods
- ✓ Enhancing Community and Police Partnerships
- ✓ Developing Personnel
- ✓ Continued Accountability



The department has also adopted a set of core departmental values, "Safety, Professionalism, and Community Service" which is interwoven throughout our organization from our training program to annual evaluations and daily performance; they guide our staff and organization in our day-to-day activities.

People can learn more about our strategic plan, core values and department activities by visiting our website at www.ukiahpolice.com.

Divisions

The Department is divided into two primary divisions:

1. Operations
2. Dispatch

The Department is further subdivided into the following sections:

1. Patrol Activities
2. Detectives
3. Crime Prevention
4. Special Enforcement
5. Records
6. Communications

- 7. Parking
- 8. Community Service Officers

2017-18 Highlights

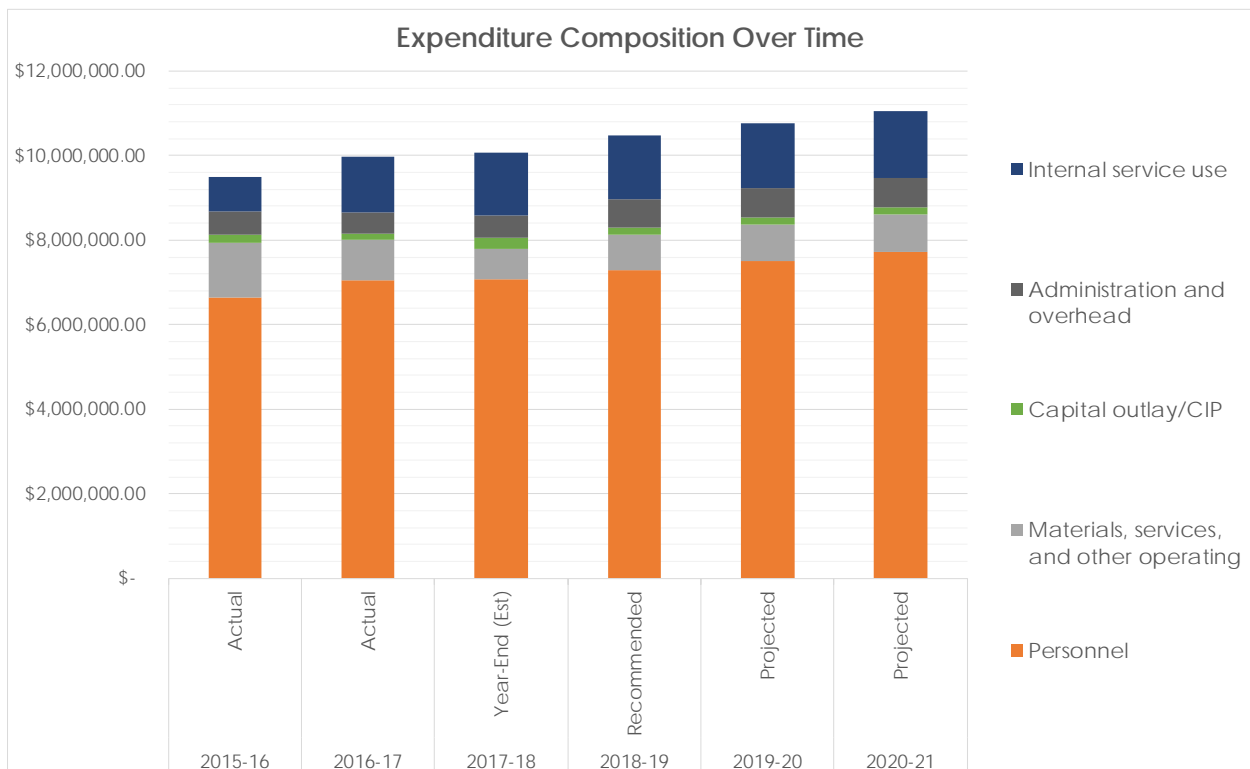
- ✓ Violent crimes reduced by 9 percent.
- ✓ Property crimes reduced 20 percent.
- ✓ Traffic related violations reduced by 14 percent.

Major Initiatives in 2018-19

- ✓ Improve the quality of life within our neighborhoods.
- ✓ Develop personnel.
- ✓ Enhance community and Police partnerships.

Significant Changes from Prior Year

- ✓ The Administrative Secretary position, formerly allocated to both Police and Fire, has been redistributed to the Fire Department. The current Administrative Secretary has been fully allocated to Police and budgeted through December 31, 2018; at which point she plans to retire.
- ✓ Temporary reclassification of one Police Officer position to Community Services Officer.
- ✓ Addition of a sworn officer position as a result of the Community Re-Entry Facility Grant.



Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

Police	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	487	758	425	2,445	425	434	442
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	43,296	11,393	35,000	27,468	20,000	20,400	20,808
Charges for service	543,134	590,105	692,155	691,473	683,400	697,068	711,009
Assessments	-	-	-	-	-	-	-
Internal services provided	231,252	817,090	910,152	910,152	997,603	1,017,555	1,037,906
Other revenue	-	-	-	-	-	-	-
Total revenue	818,169	1,419,346	1,637,732	1,631,537	1,701,428	1,735,456	1,770,165
Expenditures and Appropriations							
Direct							
Personnel	6,652,720	7,045,006	6,971,645	7,063,627	7,278,773	7,497,136	7,722,050
Materials, services, and other operating	1,280,970	956,423	822,789	727,947	824,427	840,916	857,734
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	200,078	145,374	261,132	261,132	160,000	163,200	166,464
Total direct	8,133,768	8,146,803	8,055,565	8,052,705	8,263,200	8,501,252	8,746,248
Indirect							
Administration and overhead	545,189	519,421	527,881	527,881	571,450	579,450	587,562
Internal service use	822,966	1,306,528	1,494,232	1,494,232	1,615,642	1,647,955	1,680,914
Total indirect	1,368,155	1,825,949	2,022,113	2,022,113	2,187,092	2,227,405	2,268,477
Total expenditures	9,501,923	9,972,752	10,077,678	10,074,818	10,450,292	10,728,657	11,014,725
Net cost of service	(8,683,754)	(8,553,406)	(8,439,946)	(8,443,281)	(8,748,864)	(8,993,201)	(9,244,559)

FUND USE BY DEPARTMENT	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:							
100 GENERAL FUND	7,513,549	8,152,373	8,317,305	8,336,440	8,732,181	8,964,579	9,203,610
206 PUBLIC SAFETY DISPATCH FUND	1,557,738	1,142,791	1,254,387	1,241,189	1,307,322	1,342,115	1,377,901
220 EQUIPMENT RESERVE FUND	14,103	188,093	31,132	31,132	-	-	-
630 ASSET SEIZURE FUND	97,367	124,970	143,478	98,163	42,058	43,177	44,328
633 H&S EDUCATION 11489(B)(2)(A1)	46,841	92,272	50,000	50,000	16,669	17,113	17,569
635 SUP.LAW ENFORCE.SVC.FD(SLESF)	104,971	102,425	109,397	124,233	106,963	109,810	112,738
636 CBTHP OFFICER	-	-	-	-	99,396	102,042	104,763
638 ASSET FORFEITURE 11470.2 H&S	18,897	2,706	-	21,682	16,669	17,113	17,569
640 PARKING DISTRICT #1	148,458	167,120	171,980	171,980	133,292	136,839	140,488
Net sources (uses)	\$ 9,501,923	\$ 9,972,752	\$ 10,077,678	\$ 10,074,818	\$ 10,450,527	\$ 10,728,657	\$ 11,014,725

POLICE OPERATIONS AND DISPATCH

Description

Operations

Keeping Ukiah safe is our primary mission. Our officers work hard to reduce violent crimes and property crimes, and to improve the quality of life within our neighborhoods. With issues as broad and complex as community safety, we want to stay focused on the areas that will have the biggest impact, and to do that we developed a long-term strategic plan called Measuring What Matters Most. This plan clearly defines five goals for the effective delivery of police service, identifying the performance measures that affect both safety and quality of life in Ukiah.

Dispatch

Dispatch provides dispatching services to Police, Fire, Emergency (911), Electric, Water, Wastewater and other City of Ukiah functions.

ACTIVITIES PERFORMED:

- ✓ Fort Bragg Dispatch
- ✓ Ukiah Dispatch

Activities Performed:

- ✓ Enforcement
- ✓ Major Crimes Task Force
- ✓ Parking Enforcement
- ✓ Code Enforcement
- ✓ Animal Control
- ✓ Fort Bragg Dispatch
- ✓ Ukiah Dispatch

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: POLICE
Division: POLICE OPERATIONS

	Accomplishments	Status	Comments
1	Continue Police Department Strategic Plan (established in 2008) with the next Strategic Plan Performance Report for Calendar Year 2016 in May of 2017.	In progress	

2	<p>Specific Strategic Plan goals include:</p> <ol style="list-style-type: none"> 1. Reducing Crime and the Fear of Crime. 2. Improving the Quality of Life in our Neighborhoods. 3. Enhancing Community and Police Partnerships. 4. Developing Department Personnel. 5. Continued Accountability of Department. 	In progress	<p>Specific areas of focus include working to reducing homelessness activities and impacts, and improve traffic safety in the community. Within these areas the department's Special Enforcement Team, Crime Prevention Specialist, and City Crews have focused on removing debris from creek beds, (16 tons) and working with locations throughout the city to eliminate encampments and reduce homeless impacts. Police patrol personnel continue to outreach the homeless community and Captain Wyatt is partnering with the County to assist with the latest homeless services study by Dr. Marbut. To help our limited staff to better direct their traffic enforcement activities, the Police Dept., recently purchased a traffic survey tool to monitor and capture data about locations and the time of day when violations occur.</p>
3	Continue Replacement of Officer Body Cameras and Patrol Car Camera Systems.	In progress	
4	Replace Officer's Tasers.	In progress	
5	Continue research and deployment of public cameras to increase safety.	In progress	

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: POLICE
Division: DISPATCH

	Accomplishments	Status	Comments
1	Continue Fort Bragg and CalFire Dispatch Contracts.	In progress	
2	Use technological innovations to increase dispatch capacity and merge operations with other dispatch centers.	In progress	A new 911 system installation is planned for the second week of February. This installation will help combine (virtually) the law enforcement dispatch centers in Mendocino County, and the Lake County Sheriff Office dispatch center. Dispatch staff continues to work with, organize training opportunities and train with other dispatchers within Mendocino County and share resources during emergency events.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: POLICE
Division: POLICE OPERATIONS

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	Comments
NEAR-TERM	1 Continue to recruit and retain police officer candidates.	Department-specific	Recruiting and training police officers is becoming increasingly difficult. In this last year (2017), the City received 50 applications for employment and only 4 officers were eventually hired; about 8% of the applications. So far in 2018 applications for police officer have continued to decrease.
	2 Continue homeless related activities and county-wide study (including shopping cart and dumpster revisions).	Department-specific	The department is partnering with the County's Health and Human Services Agency and other community groups to find ways to reduce and end homeless and transient impacts within the Ukiah community.
	3 Continue traffic enforcement efforts.	Department-specific	The department continues to place a high effort on traffic enforcement (as time allows) and traffic education within Ukiah. During 2017, traffic accidents were reduced by 14% from the previous year.
	4 Finish deployment of officer body cameras, replacement of officer Tasers and continue public park and other areas camera project.	Department-specific	Over the last year, working with the City Procurement Manager, the City has developed and published a RFP for officer body cameras and Tasers. Following an extensive evaluation and testing phase, the department is recommending a purchase for Council approval in April of 2018. Public Park camera solutions are being researched and evaluated, and further work in this area will occur within the coming fiscal year.

	5	Start hiring process for additional officer authorized through the Community Re-Entry Facility Grant.	Department-specific	Within the coming budget, the Police Department is seeking authorization to hire an additional police officer with funding realized through the Community Re-Entry Facility Grant.
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		Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Continue Police Department Strategic Plan (established in 2008) with the next Strategic Plan Performance Report for Calendar Year 2016, in May of 2017.	Department-specific	The department continues to progress within its long-term strategic plan; which is now in its tenth year. Despite increased Parole and Probation releases back to the community and a redefinition and relaxation of specific crimes, including drug use, theft, violent and property crimes, through the objectives of our Strategic Plan the community has realized a 9% reduction in violent crime, a 20% reduction in property crimes and an overall reduction of 15% in crime. To help the department move forward with our long-term strategic plan in the future, staff has developed a "work plan" of achievements and goals for each year. The 2017 UPD Performance Plan, work plans have been attached on the following pages.
	2	Consider new and emerging technologies for staff efficiency, including field tablets and cellphone utilization.	Department-specific	The department continues to search for opportunities to make staff as efficient as possible utilizing emerging technologies.

		Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1	Continue long-term strategic plan and evaluate as needed.	Department-specific	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: POLICE
Division: DISPATCH

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	Comments
NEAR-TERM	1 Finish 911 replacement project.	Department-specific	
	2 Continue coordinated training opportunities.	Department-specific	
	3 Deploy dispatch center intercom and video conferencing system.	Department-specific	

	Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Continue working towards complete virtual dispatch center system with participating agencies.	Priority 2	
	2 Coordinate technology upgrades with patrol staff to improve efficiency of existing staff.	Department-specific	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

POLICE OPERATIONS	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	309,785	342,239	373,755	347,489	365,000	372,300	379,746
Assessments	-	-	-	-	-	-	-
Internal services provided	231,252	817,090	910,152	910,152	997,603	1,017,555	1,037,906
Other revenue	-	-	-	-	-	-	-
Total revenue	541,037	1,159,329	1,283,907	1,257,641	1,362,603	1,389,855	1,417,652
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	3,541,748	3,779,343	3,910,341	3,885,513	4,073,958	4,196,177	4,322,062
Part-time and temp	2,602	-	42,105	11,285	-	-	-
Overtime, standby, and call-out	594,036	659,087	364,000	621,641	356,000	366,680	377,680
PERS	1,486,672	1,504,100	1,499,590	1,466,723	1,650,539	1,700,055	1,751,057
Health	680,516	692,201	724,815	650,615	713,860	735,276	757,334
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	347,146	410,275	430,794	427,850	484,416	498,948	513,917
Materials, supplies, and services:							
Professional and contractual	667,872	407,385	324,019	305,120	321,039	327,460	334,009
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	175,624	214,120	155,890	98,757	122,725	125,180	127,683
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	94,654	122,654	70,000	70,000	89,400	91,188	93,012
Technology	5,000	-	52,736	58,186	93,496	95,366	97,274
Other operating	331,448	206,897	220,144	195,884	197,767	201,722	205,757
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	200,078	145,374	261,132	261,132	160,000	163,200	166,464
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	8,127,396	8,141,435	8,055,565	8,052,705	8,263,200	8,501,252	8,746,248
Indirect							
Administration and overhead	545,189	519,421	527,881	527,881	571,450	582,879	594,536
Internal service use	822,966	1,306,528	1,494,232	1,494,232	1,615,642	1,647,955	1,680,914
Total indirect	1,368,155	1,825,949	2,022,113	2,022,113	2,187,092	2,230,834	2,275,451
Total expenditures	9,495,551	9,967,384	10,077,678	10,074,818	10,450,292	10,732,086	11,021,699
Net cost of service	(8,954,514)	(8,808,056)	(8,793,771)	(8,817,177)	(9,087,689)	(9,342,231)	(9,604,047)

Additional Department Information

WORK PLAN REPORT: 2017 ACHIEVEMENTS



City of UKIAH, CALIFORNIA
POLICE DEPARTMENT

SAFETY
PROFESSIONALISM
COMMUNITY SERVICE

PERFORMANCE REPORT | 2017
WORK PLAN-ACHIEVEMENTS & GOALS

WORK PLAN REPORT: 2018 GOALS



City of UKIAH, CALIFORNIA
POLICE DEPARTMENT

SAFETY
PROFESSIONALISM
COMMUNITY SERVICE

PERFORMANCE REPORT | 2017
WORK PLAN-ACHIEVEMENTS & GOALS

21. FIRE

Description

The Fire Department provides all-hazard response, preparedness, and prevention services to protect life and property from fire and all other emergencies. This is accomplished through public education, fire code management, fire suppression, paramedic level (ALS) pre-hospital emergency medical care, hazardous condition mitigation, and rescue services.

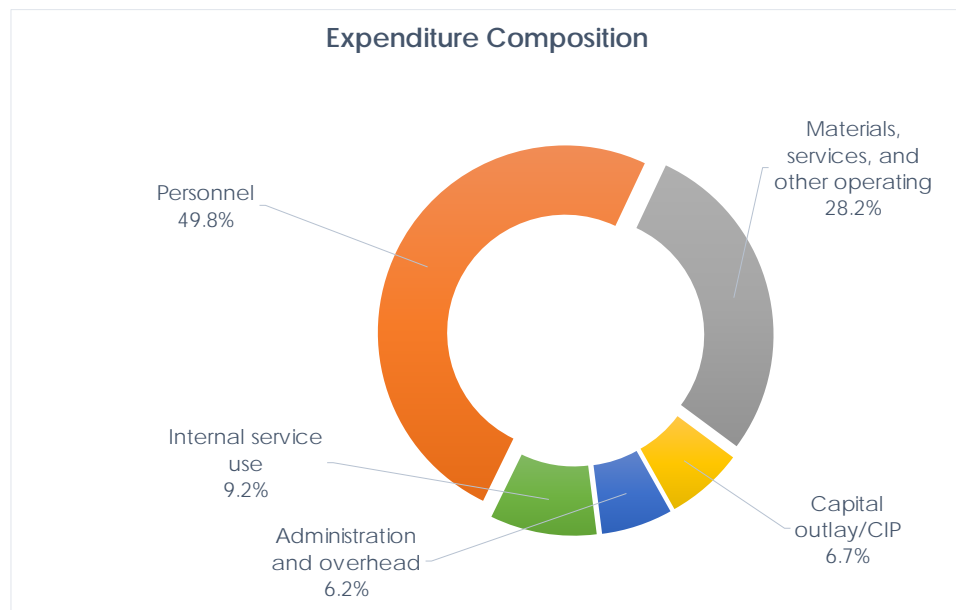
The Fire Department is continuing to provide service to the entire Ukiah Valley. We are working diligently with our close partner, Ukiah Valley Fire District (UVFD), to be a more efficient fire protection agency under a joint powers agreement. The merged agencies are operating as the Ukiah Valley Fire Authority.

Activities Performed

Operations:

Provides emergency response to fires, medical calls for basic and advanced life support, vehicle accidents, technical rescues, hazardous materials, explosions, floods and earthquakes, as well as non-emergency public service calls, through a consistent state of readiness.

Additionally, fire companies attempt to annually complete life safety and fire prevention inspections of businesses and multifamily occupancies, as well as delivering public education and community outreach. Volunteers are a dwindling yet valuable resource that we utilize to accomplish our goals.



Training:

Ensures the fire organization completes and participates in annual in-service mandatory and recurrent training, all required medical continuing education and certifications, along with maintaining license and training records, administering skills testing, course development and instruction, maintaining and updating training materials, setting standards, assisting in recruitments and testing, all designed to attain and provide for a high level of proficiency and excellence for paid and volunteer staff.

Fire Prevention:

Ensures compliance and is responsible for administering the California Fire Code, and nationally recognized standards and practices, as well as conformance with fire and life safety requirements established by local, State and Federal governments, as it relates to new and existing businesses, schools, multifamily and permitted occupancies. Further, services are

provided for new construction plan reviews and inspections, vegetation management and weed abatement, hazardous materials storage and use, hazard abatement, along with fire cause and origin investigations, community awareness and safety programs, public education and outreach.

Divisions

The Department is subdivided into two divisions:

- ✓ City Fire
- ✓ District Fire

For purposes of this presentation both divisions are combined here at the Fire Department level.

2017-18 Highlights

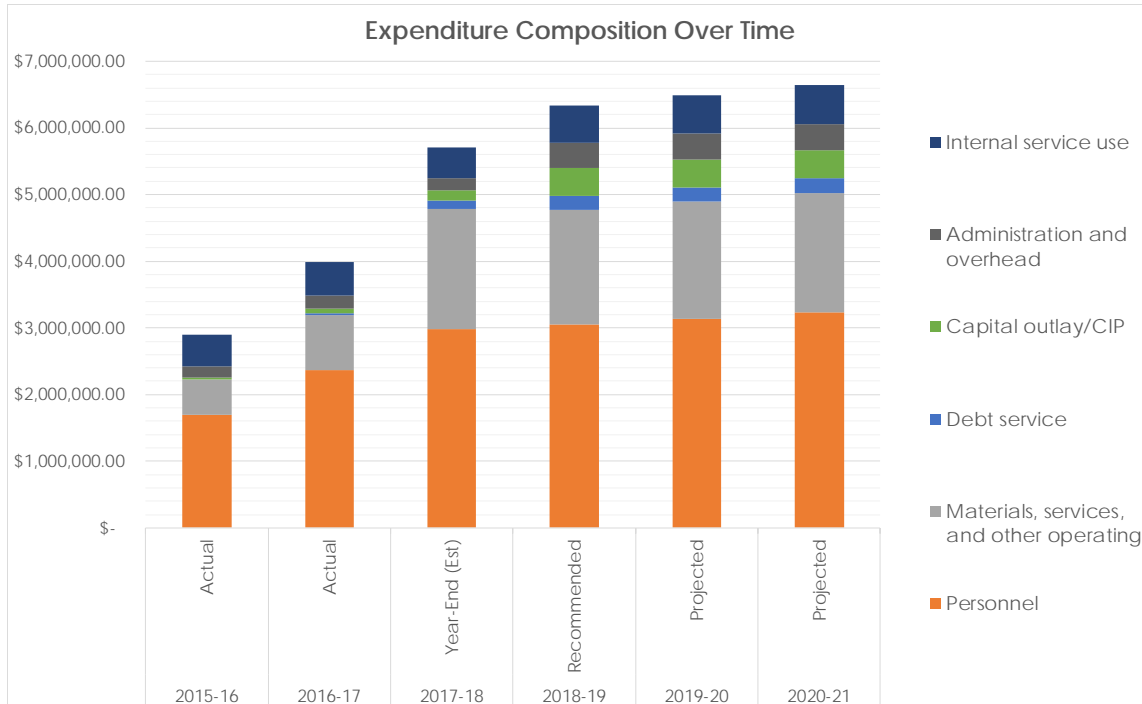
- ✓ Successfully completed the Joint Powers Agreement between the City and Ukiah Valley Fire District.

Major Initiatives in 2018-19

- ✓ Hire Fire Chief
- ✓ RE-negotiate the Fire Dispatch Agreement
- ✓ Update Operating Procedures

Significant Changes from Prior Year

- ✓ The Administrative Secretary position, formerly allocated to both Police and Fire, has been redistributed fully to the Fire Department. This position is separate from the currently filled position allocated to the Police Department through December 31, 2018. Additionally, the part-time Fire Receptionist position has been absorbed into the full-time Administrative Secretary position.
- ✓ Implementation of a vehicle replacement plan.
- ✓ In February 2017, the City picked up treasury management for Ukiah Valley Fire Authority.



2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
 Department: UKIAH VALLEY FIRE AUTHORITY
 Division:

	Accomplishments	Status	Comments
1	Revisit Master Plan and determine if standards of cover are adequate for the population served.	Not started	
2	Identify Merger options with governance and financial.	Completed	Joint Powers Agreement was put into place as the operational agreement between (UFD & UVFA) creating Ukiah Valley Fire Authority. All employees transferred to city per Employee Transfer Agreement. Operational expenses were agreed to be shared equally.
3	Identify Alternative funding options for Ukiah Valley Fire Authority (UFD & UVFA).	In progress	Staff has been looking into different options to increase funding.
4	Develop Capital replacement plan.	In progress	Staff is currently looking into options for all equipment.
5	Hire Permanent Fire Chief.	In progress	
6	Review and update joint UFD and UVFA policies and procedures.	Completed	This process is being done utilizing Lexipol. The completion of interrogation of the two departments is predicted in 18/19 fiscal year.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: UKIAH VALLEY FIRE AUTHORITY
Division:

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Implement the key management services contained in the Agreement of Shared Management Services of Fire Departments.	Priority 2	
	2 Fill all vacant authorized positions.	Priority 4	
	3 Increase total suppression shift personnel to eighteen (=+3).	Priority 4	
	4 Implement UVFA's Standard Operating Procedures.	Priority 1	
	5 Implement the Fleet Replacement Plan.	Priority 2	
	6 Develop a Facilities Enhancement Plan.	Priority 4	
	7 Improve the Central Station Training Facility/Grounds.	Priority 4	
	8 Re-negotiate the Fire Dispatch Agreement.	Priority 1	
	9 Represent UVFA's interests in EOA Negotiations/Implementation.	Priority 1	
	10 Develop Performance Goals and Objectives for the Intermediate (2+) and Long (6+) Terms.	Priority 2	

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Complete the implementation of the key management services contained in the Agreement for Shared Management Services of the Fire Departments.	Priority 2	
	2 Identify alternate funding sources of UVFA operations.	Priority 3	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

Ukiah Valley Fire Authority

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	16,848	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	42,000	38,500	42,000	42,000	42,000	42,840	43,697
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	31,828	97,883	20,000	219,216	80,000	81,600	83,232
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	73,828	136,383	62,000	278,064	122,000	124,440	126,929
Expenditures and Appropriations							
Direct							
Personnel	1,700,466	2,372,018	2,963,652	2,893,192	3,046,591	3,137,989	3,232,128
Materials, services, and other operating	520,476	813,224	1,824,955	1,471,083	1,718,637	1,753,010	1,788,070
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	32,737	125,305	125,937	231,982	231,982	231,982
Capital outlay/CIP	28,010	74,749	246,979	146,000	410,000	418,200	426,564
Total direct	2,248,953	3,292,729	5,160,891	4,636,212	5,407,210	5,541,180	5,678,744
Indirect							
Administration and overhead	178,647	198,380	190,011	190,011	260,034	263,674	267,366
Internal service use	475,732	502,316	475,429	460,429	564,334	575,621	587,133
Total indirect	654,379	700,696	665,440	650,440	824,368	839,295	854,499
Total expenditures	2,903,332	3,993,425	5,826,331	5,286,652	6,231,578	6,380,475	6,533,243
Net cost of service	(2,829,504)	(3,857,042)	(5,764,331)	(5,008,589)	(6,109,578)	(6,256,035)	(6,406,314)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	2,860,359	3,076,453	3,618,503	3,348,454	3,739,055	3,828,309	3,919,970
220	EQUIPMENT RESERVE FUND	42,973	44,117	54,398	54,398	-	-	-
253	CITY PROP 172	-	-	-	-	92,750	94,964	97,237
915	UVFD GENERAL OPERATING FUND	-	841,115	2,153,429	1,883,800	1,987,816	2,035,267	2,083,997
916	UVFD PROP 172	-	-	-	-	91,903	94,097	96,350
917	UVFD MEASURE B	-	13,249	-	-	305,182	312,467	319,948
918	UVFD FIRE MITIGATION FEE	-	18,490	-	-	16,341	16,732	17,132
Net sources (uses)		\$ 2,903,332	\$ 3,993,425	\$ 5,826,331	\$ 5,286,652	\$ 6,231,719	\$ 6,380,475	\$ 6,533,243

22. COMMUNITY SERVICES

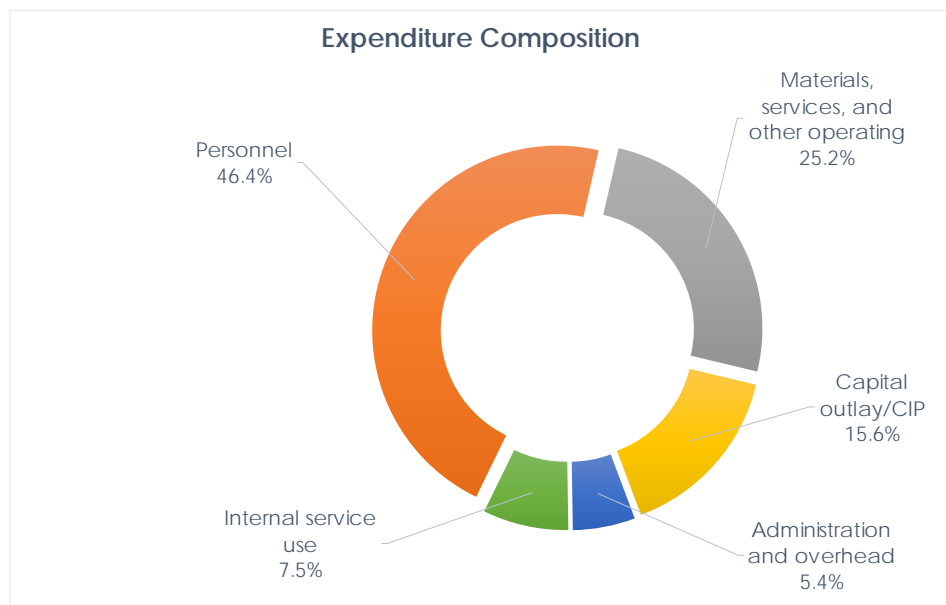
Description

The City of Ukiah's Community Services department offers an array of programs, services and facilities to the residents of our city and the broader communities.

Activities Performed

Community Services is committed to providing recreational programs, events, activities and facilities that will enhance the quality of life for all ages. We provide programming and facilities of the highest quality. The Community Service divisions take pride in the partnerships and collaborations with other governmental agencies, schools, community-based organizations, neighborhood groups and the business sector for delivery of programs that serve our community. The key

to Community Services' successful framework is our staff and their individual and collective commitment to providing the best services possible. Their continual responsiveness identifying and answering challenges and opportunities will have a positive impact on many generations to come.



Divisions

The department is subdivided into eight divisions:

- ✓ ARRC
- ✓ Parks
- ✓ Aquatics
- ✓ Golf
- ✓ Buildings and Grounds Maintenance
- ✓ Conference Center
- ✓ Museum
- ✓ Recreation

2017-18 Highlights

- ✓ Completed Museum outdoor education grant
- ✓ Extended pool operational period
- ✓ Negotiated and executed an amended contract with the Ukiah Valley Golf Course operator to navigate the short-term challenges and ensure the long-term success of the golf course operation.

The Wild Gardens

- ✓ The major infrastructure elements of the project were completed, as was the planting and nurturing of flowering plants, shrubs, and grasses. Native species are taking hold but remain vulnerable to competition from exotic species; vigilance will be required over the next year to ensure Native species continue to thrive. Staff can now turn its attention more fully to curriculum development for school visitation and creation of interpretive materials and signage for the general public.
- ✓ Following a final site visit, the State of California Office Grants & Local Services expressed great enthusiasm for the Wild Gardens – calling it a model project – and signed off on fulfillment of the Nature Education Facilities grant that made it possible.

Sun House

- ✓ Thanks to the Sun House Guild, the exterior of the Sun House was given a long overdue treatment of Total Wood Protection and a paint touch up of exterior trim. This will help ensure the protection of the house from rain, mold, UV light, and wood rot, as well as restoring its visual luster. Subsequently, plans were put in motion for refreshing landscaping around the house by creating a plant environment more closely reflecting the time Grace and John Hudson lived there.

New Museum Director

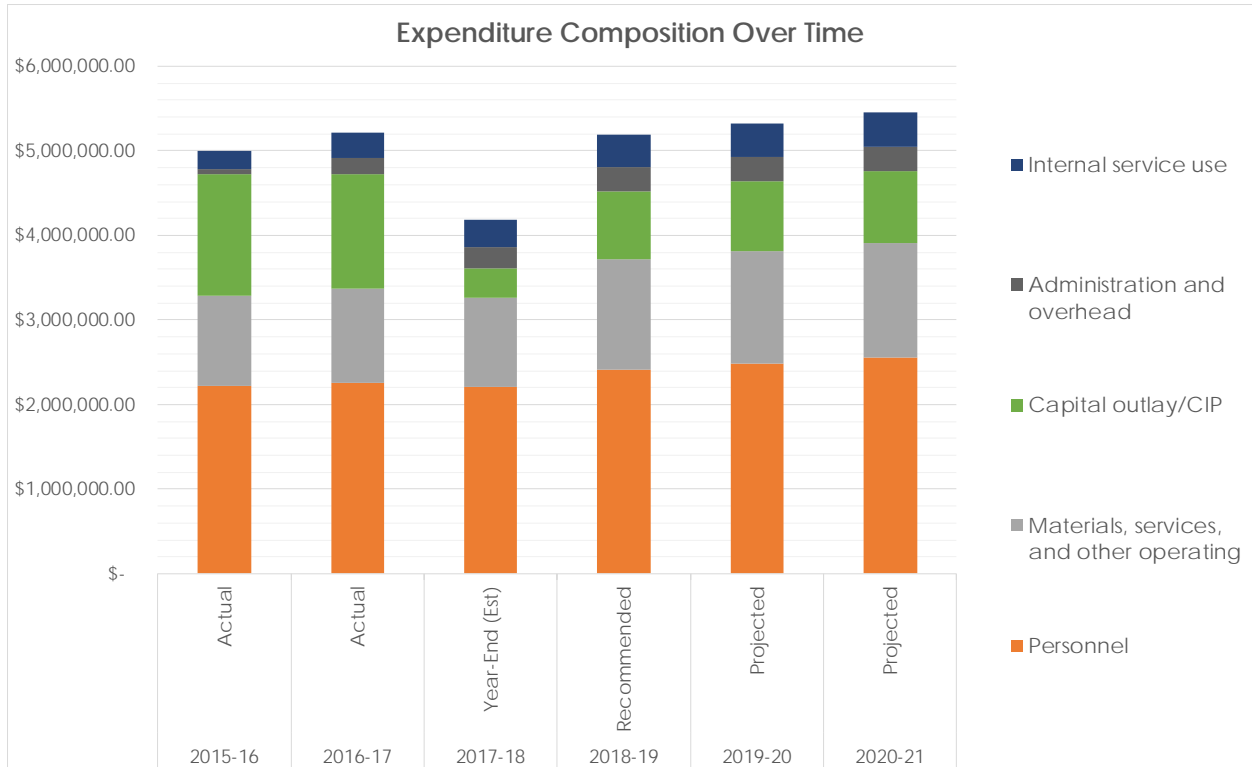
- ✓ David Burton was hired in October to be the next museum director, following the 20-year tenure of Sherrie Smith-Ferri. After moving from Washington State, he started work on December 4 and began the ongoing process of becoming acquainted with the Museum and community, City Government, the Sun House Guild, and the Endowment Fund Board. In addition to managing the operations of the Museum, during his first six months he has been assessing critical needs, listening to community members, and considering ideas for the Museum's future.

Major Initiatives in 2018-19

- ✓ Build neighborhood resilience programs
- ✓ Move training in-house

Significant Changes from Prior Year

- ✓ Reclassification of part-time, 32-hour Event Coordinator Assistant position to a full-time position.
- ✓ Reclassification of various part-time, seasonal positions to a full-time Seasonal Program Coordinator position.
- ✓ Assist the Ukiah Valley Golf Course operator with the implementation of an expanded food and beverage service at the golf course to serve golf patrons and the community at large.



Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY 2018-19

Community Services	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	164,751	136,406	233,988	140,728	133,350	136,017	138,737
Grants, subventions, and contributions	-	12,500	-	-	280,000	285,600	291,312
Charges for service	976,131	1,144,317	1,053,972	1,160,978	1,306,389	1,332,517	1,359,167
Assessments	-	-	-	-	-	-	-
Internal services provided	585,571	730,764	690,591	690,591	985,540	1,005,251	1,025,356
Other revenue	66,153	62,781	102,500	60,500	67,700	68,377	69,061
Total revenue	1,792,607	2,086,768	2,081,051	2,052,796	2,772,979	2,827,762	2,883,633
Expenditures and Appropriations							
Direct							
Personnel	2,221,786	2,251,537	2,317,904	2,212,365	2,407,674	2,479,904	2,554,301
Materials, services, and other operating	1,070,821	1,116,091	1,139,903	1,050,815	1,304,039	1,330,120	1,356,722
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	1,428,865	1,356,610	616,513	341,138	828,000	844,560	861,451
Total direct	4,721,472	4,724,238	4,074,320	3,604,317	4,539,713	4,654,584	4,772,475
Indirect							
Administration and overhead	63,808	194,513	261,477	261,477	286,504	290,515	294,582
Internal service use	221,063	296,471	315,119	315,119	354,168	361,251	368,476
Total indirect	284,871	490,984	576,596	576,596	640,672	651,766	663,058
Total expenditures	5,006,343	5,215,222	4,650,916	4,180,913	5,180,385	5,306,350	5,435,533
Net cost of service	(3,213,736)	(3,128,455)	(2,569,865)	(2,128,117)	(2,407,406)	(2,478,588)	(2,551,900)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	2,118,494	2,348,778	2,545,391	2,467,840	2,814,699	2,883,080	2,953,269
208	BUILDING & MAINTENANCE FUND	506,394	647,761	917,062	632,217	964,477	987,909	1,011,959
220	EQUIPMENT RESERVE FUND	33,136	23,109	5,685	-	-	-	-
251	SPECIAL PROJECTS RESERVE	-	-	50,000	50,000	50,000	51,215	52,462
300	PARK DEVELOPMENT FEES FUND	142,421	-	-	-	-	-	-
301	ANTON STADIUM FUND	4,015	671	18,000	18,000	18,000	18,437	18,886
305	RIVERSIDE PARK FUND	-	-	-	-	20,000	20,486	20,985
310	MUSEUM GRANT FUND	1,308,288	1,277,154	28,378	28,378	-	-	-
311	ARRC GENERAL OPERATING FUND	97,085	103,590	101,888	95,375	89,490	91,665	93,896
314	WINTER SPECIAL EVENTS	-	-	-	-	458	469	480
691	MUSEUM FUND	400,860	409,991	466,139	448,174	586,983	601,244	615,881
720	GOLF FUND	49,846	39,162	45,302	43,985	229,813	235,396	241,127
730	CONFERENCE CENTER FUND	345,804	365,005	473,071	396,944	402,991	412,782	422,831
Net sources (uses)		\$ 5,006,343	\$ 5,215,222	\$ 4,650,916	\$ 4,180,913	\$ 5,180,493	\$ 5,306,350	\$ 5,435,533

ALEX RORABAUGH RECREATION CENTER (ARRC)

Description

The Alex Rorabaugh Recreation Center (ARRC) is a community center with accommodations to host a large variety of activities and events. The ARRC provides a fun and safe place for kids, families, and the wider community. The ARRC is managed by the Ukiah Valley Conference Center and its Board of Directors.

Activities Performed

- ✓ Manage building
- ✓ Book events
- ✓ Secure tenant rentals
- ✓ Provide janitorial services

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY SERVICES
Division: ALEX RORABAUGH RECREATION CENTER

	Accomplishments	Status	Comments
1	Increase facility rentals and usage, thereby increasing revenues. Both private rental and usage is increasing along with tenant usage and sporting activities.	In progress	New tenants have been solicited and are actively renting the facilities.
2	Continue to maximize rental of all tenant/office space.	In progress	Ongoing process.
3	Host additional major events and work towards securing events previously hosted at the site.	In progress	Ongoing process.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
COMMUNITY
Department: SERVICES
Division: ALEX RORABAUGH RECREATION CENTER

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Increase facility rentals and usage.	Priority 1	Increase revenues through private rental usage, tenant usage and sporting activities.
	2 Host additional major events.	Department-specific	Increase revenues.
	3 Create management tenant policies.	Department-specific	For management of facilities.

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Maximize rental opportunities in gym and center rooms.	Department-specific	Ongoing objective.

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Strive and continue to be an excellent center serving the community.	Department-specific	Ongoing objective.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

ARRC	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	55,750	60,020	56,000	56,000	56,000	57,120	58,262
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	18,630	30,804	40,000	40,000	50,000	51,000	52,020
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	74,380	90,824	96,000	96,000	106,000	108,120	110,282
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	9,971	8,364	22,331	19,777	17,339	17,859	18,395
Part-time and temp	9,549	14,129	-	-	-	-	-
Overtime, standby, and call-out	239	251	-	189	-	-	-
PERS	3,005	1,514	1,235	2,317	-	-	-
Health	2,937	3,221	7,528	3,050	3,232	3,329	3,429
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	2,098	2,552	2,553	1,801	-	-	-
Materials, supplies, and services:							
Professional and contractual	1,738	12,993	5,145	5,145	22,000	22,440	22,889
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	1,980	1,370	4,025	4,025	2,000	2,040	2,081
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-
Other operating	52,451	37,382	52,000	52,000	33,500	34,170	34,853
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	83,970	81,776	94,817	88,304	78,071	79,838	81,647
Indirect							
Administration and overhead	6,561	7,694	7,071	7,071	4,317	4,404	4,492
Internal service use	6,554	14,120	-	-	9,137	9,320	9,506
Total indirect	13,115	21,814	7,071	7,071	13,454	13,723	13,998
Total expenditures	97,085	103,590	101,888	95,375	91,525	93,561	95,645
Net cost of service	(22,704)	(12,766)	(5,888)	625	14,475	14,559	14,638

PARKS

Description

The City of Ukiah Parks Department is responsible for the maintenance of 16 parks, Ukiah Municipal Swimming Pools, five sporting areas, five tennis courts, and also provides maintenance for nine parking lots, the city sub stations, Successor Agency properties, former Redevelopment housing properties, the Civic Center, Ukiah Railroad Depot property, Ukiah trail systems including the rail trail, and the School Street planters.

Additionally, the Parks Department maintains all trees located on City property including those located on City streets.

The department also provides staffing support for Sundays in the Park, Family Fun in the Sun, Ukiah Country PumpkinFest, and other community events.

Activities Performed

Parks Department Staff provide the following:

- ✓ Grounds maintenance to all City properties
- ✓ Replanting of trees and plants in all parks
- ✓ Playground maintenance
- ✓ Cleans and maintains public facilities located in parks
- ✓ Park safety
- ✓ Management of department equipment and vehicles
- ✓ Maintenance of outdoor recreation facilities including:
 - ✓ Anton Stadium
 - ✓ Ukiah Skate Park
 - ✓ Ukiah Sport Complex
 - ✓ Riverside Park

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY SERVICES
Division: PARKS

	Accomplishments	Status	Comments
1	Repair and maintain properties.	In progress	This is an ongoing process.
2	Upgrade turf maintenance equipment for California Air Resources Board (C.A.R.B.) regulations as well as efficiency.	Completed	Equipment has been received.
3	Replace broken fixtures at various park restrooms.	In progress	This is an ongoing process. Todd Grove restroom has been completed.
4	Complete Anton Stadium donor wall.	In progress	The wall has been designed.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: COMMUNITY SERVICES
Division: PARKS

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Renovations at Vinewood Park that will include the basketball court, walk ways, and picnic area. If funding allows an addition of a toddler play area.	Priority 1	Community Services received a grant for renovations and possible additions to Vinewood Park.
	2 Develop plans/design for Nokomis Tennis Courts.	Priority 1	Community Services staff is working with partners on the renovations of the tennis court.
	3 Purchase a new utility truck.	Department-specific	Replace one utility truck that is no longer in service due to age and reliability.

	4	Refurbish BBQ area and walkways at Todd Grove Park.	Priority 1	
	5	Secure time and material contract with contractor for Todd Grove wall.	Priority 1	A contractor has been secured.
	6	Picnic Area at Todd Grove Park/Priority 1/The Todd Grove picnic area is in need of replacing the asphalt surface area, barbeque and tables.	Priority 1	There is currently \$50,000 in Park Development Funds to begin planning and design of the area.
	7	Debris removal form Riverside Park - Riverside Flood Regeneration Project.	Priority 1	Grant funds have been secured for the project.

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Replace Anton Stadium irrigation system.	Priority 1	Reclaimed/purple pipe water system.
	2	Replace Todd Grove irrigation system.	Priority 1	Reclaimed/purple pipe water system.
	3	Remove two abandoned buildings from City properties.	Priority 1	One building located at Anton Stadium and one on Standley St. Both are unrepairable.
	4	Replace Ukiah Sports Complex irrigation system.	Priority 1	Reclaimed/purple pipe water system.
	5	Install an inclusive play area at Oak Manor Park.	Priority 1	The City has received several requests from the community for inclusive play areas. Oak Manor Park has been identified by staff as a potential park to add an inclusive play area. Staff is seeking grant funding.
	6	Install a restroom at Oak Manor Park.	Priority 1	Oak Manor Park is heavily used by the community for parties and other various events. The park at this time only has a port-a-let. Staff is seeking grant funding.
	7	Continue discussion with Water Resources for joint water projects at Riverside Park.	Priority 1	Both Community Services and the Water Department staff continue discussions regarding water resources at the park.

		Relation to Strategic	
		Objectives	Priorities
		Comments	
LONG-TERM (6+ YEARS)	1	Acquire new property for additional park activities.	Priority 1 Additional parks that support communities like the Wagenseller areas are needed to support healthy communities. Staff is seeking grant funding.
	2	Redesign irrigation system at Ukiah Sports Complex.	Priority 1 Reclaimed/purple pipe water system.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

PARKS

REVENUE SOURCES	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	36,414	36,652	31,800	38,599	31,800	32,436	33,085
Grants, subventions, and contributions	-	12,500	-	-	280,000	285,600	291,312
Charges for service	-	-	16,872	-	16,872	17,209	17,554
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	6,000	6,060	6,121
Total revenue	36,414	49,152	48,672	38,599	334,672	341,305	348,071

Expenditures and Appropriations

Direct

Personnel:							
Regular	438,100	435,008	445,118	430,395	438,661	451,821	465,375
Part-time and temp	29,315	28,491	32,245	15,155	30,000	30,900	31,827
Overtime, standby, and call-out	28,559	24,152	20,000	26,662	15,000	15,450	15,914
PERS	131,259	134,403	138,921	135,777	145,538	149,904	154,402
Health	100,277	110,241	112,428	106,699	113,021	116,412	119,904
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	44,646	47,343	52,665	48,982	58,352	60,103	61,906
Materials, supplies, and services:							
Professional and contractual	53,627	65,263	104,968	43,580	47,185	48,129	49,091
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	55,772	47,068	58,761	46,500	48,000	48,960	49,939
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	2,543	7,012	7,000	5,500	6,000	6,120	6,242
Technology	-	-	-	-	-	-	-
Other operating	205,793	206,797	223,800	230,100	195,100	199,002	202,982
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	330,000	336,600	343,332
Infrastructure	-	-	50,000	50,000	-	-	-
Machinery, equipment, and vehicles	-	-	75,000	75,000	35,000	35,700	36,414
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	1,089,894	1,105,778	1,320,906	1,214,350	1,461,857	1,499,100	1,537,328
Indirect							
Administration and overhead	-	99,238	88,393	88,393	84,278	85,964	87,683
Internal service use	57,610	104,325	110,145	110,145	115,247	117,552	119,903
Total indirect	57,610	203,563	198,538	198,538	199,525	203,516	207,586
Total expenditures	1,147,504	1,309,341	1,519,444	1,412,888	1,661,383	1,702,616	1,744,914
Net cost of service	(1,111,090)	(1,260,189)	(1,470,772)	(1,374,290)	(1,326,711)	(1,361,311)	(1,396,843)

AQUATICS

Description

The Recreation Division is responsible for the staffing, programming, and management of the Ukiah Municipal Swimming Pools for Aquatics programs and events. Every summer, the Municipal Pools host public swim, swim lessons, and aquatic fitness classes. Aquatics Staff also operates concessions from the pool facility, offering an array of healthy snacks and seasonally appropriate treats.

The division also offers Free Swim events during the annual 4th of July event, 'All-American Picnic in the Park', and 'Blast Off to Summer'.

Of particular importance is that this division provides employment opportunities and training for 25 members of the community's youth.

Activities Performed

- ✓ Public Swim
- ✓ Lap Swim
- ✓ Swim Lessons
- ✓ Aquatics Fitness Classes
- ✓ Pool Rentals
- ✓ Summer Safari Day Camp swim
- ✓ Concessions offerings

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY SERVICES
Division: AQUATICS

	Accomplishments	Status	Comments
1	Through community research, staff determined that a new splash pad would be the best fit to remedy the defunct kiddie pool area. Staff is currently looking at funding options for the project.	Completed	Staff is currently looking for funding options for the project.
2	Increased season of pool usage to maximize community access to the facility.	Completed	The Pool is now open from Memorial Day Weekend through Labor Day Weekend, an increase of 10 days of operation. The pool is also open through September for aquatics classes.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: COMMUNITY SERVICES
Division: AQUATICS

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Reorganize Department Staff to improve services and cut costs.	Priority 4	Create new Seasonal Program Coordinator position by eliminating 5 part-time positions, thus saving total staffing costs.
	2 Develop new aquatics class offerings.	Department-specific	New class offerings will focus on health benefits and expansion of demographics.
	3 Move all trainings (CPR/ First Aid/ AED/ Lifeguard) to in-house trainer.	Priority 4	In-house training will cut costs and improve documentation, will possibly require purchase of equipment.

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Renovate facility to maximize space (Splash Pad).	Priority 1	A new Splash Pad as a replacement for the defunct kiddie pool area would allow full community usage of the facility.
	2 Evaluate facility for future expansion and operational restructuring.	Priority 1	Possible move of concessions operation.
	3 Explore improved pool heating options.	Department-specific	Improved pool heating would allow for an expanded season of use for the community.
	4 Expansion of pool programming to include swimming clubs and special events.	Department-specific	

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Replace pool lining.	Priority 1	Existing lining will reach useful life.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

AQUATICS	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Revenue Sources	Actual	Actual	Budget				
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	76,533	90,587	77,000	90,000	90,000	91,800	93,636
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	76,533	90,587	77,000	90,000	90,000	91,800	93,636
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	19,392	19,752	21,006	20,129	26,270	27,058	27,870
Part-time and temp	72,807	85,302	69,775	86,731	74,250	76,478	78,772
Overtime, standby, and call-out	-	-	-	1,994	-	-	-
PERS	5,484	6,042	6,376	6,243	8,504	8,760	9,022
Health	1,125	4,804	4,776	4,537	6,317	6,507	6,702
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	11,036	13,269	12,087	14,307	13,813	14,227	14,654
Materials, supplies, and services:							
Professional and contractual	-	-	-	-	-	-	-
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	25,383	28,875	34,000	34,000	34,000	34,680	35,374
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	3,460	5,350	5,000	2,500	2,500	2,550	2,601
Technology	-	-	-	-	-	-	-
Other operating	41,655	40,415	44,000	45,000	43,000	43,860	44,737
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	180,341	203,811	197,020	215,442	208,654	214,119	219,732
Indirect							
Administration and overhead	-	-	13,271	13,271	19,265	19,651	20,044
Internal service use	-	-	6,791	6,791	24,255	24,740	25,235
Total indirect	-	-	20,062	20,062	43,520	44,391	45,279
Total expenditures	180,341	203,811	217,082	235,504	252,175	258,510	265,010
Net cost of service	(103,808)	(113,224)	(140,082)	(145,504)	(162,175)	(166,710)	(171,374)

GOLF

Description

The City of Ukiah contracts with Tayman Park, a private contractor specializing in golf course management, to manage the operations, maintenance, and improvements at the Ukiah Valley Golf Course. The facility is a Northern California Golf Association (NCGA) rated 18-hole, Par 70 course consisting of 5,850 yards of play on 89 acres. The City's budget for this operation is for administration and oversight of the management contract.

Activities Performed

- ✓ Golf tournaments
- ✓ Junior golf, camps & clinics
- ✓ Player development & private lessons
- ✓ Memberships
- ✓ Pro Shop
- ✓ Todd Grove Rental Room

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY SERVICES
Division: GOLF

	Accomplishments	Status	Comments
1	Work with Tayman Park to expand play and tournament activities, ongoing work performed by Tayman Park.	In progress	Working with Tayman Golf Group to accomplish this objective.
2	Tayman Park will continue to expand food and beverage services and improve outdoor seating and improvements to the Todd Grove Clubhouse.	In progress	Working with Tayman Golf Group to have food and beverage services up and ready by the end of 2018.
3	Tayman Park will implement the 5th operation and capital improvement plan as well as submit the 6th year plan for review and approval. Projects and programs include irrigation water source development, tee reconstruction, fairway and collar resurfacing, irrigation component replacement, cart paths, patio renovation, and electrical trenching.	In progress	Working with Tayman Golf Group to accomplish this objective.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: COMMUNITY SERVICES
Division: GOLF

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Continue to work with Tayman Park on building improvements.	Priority 1	Tayman Park Golf has been working closely with staff on building improvements to the Todd Grove Club House. Plans have been submitted, permits issued and work is set to begin.
	2 Continue to work with Tayman Park to provide additional food and beverages.	Priority 1	Tayman Park Golf has provided staff with a plan that will provide additional food and beverages at the Club House. The additional food and beverage menu will begin after the building and maintenance improvements are complete.
	3 Continue to work with Tayman Park to increase revenue.	Department-specific	Tayman Park Golf and staff have continued to meet and work toward increasing revenue. With the new improvements to the building and new menu it is projected revenues increase

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Continue to explore with Tayman Park the feasibility of a Driving Range; ongoing work performed by Tayman Park.	Department-specific	The highest priority at this point is completing the irrigation system renovation. Driving range would follow.
	2 Continue to work with Tayman Park and the Water Department to bring the purple pipe irrigation to the golf course.	Priority 1	The purple pipe will allow the course to be watered with reclaimed water, reducing the cost of water and use of potable water.

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Continue building and turf maintenance.	Department-specific	Ongoing

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

GOLF

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	66,437	33,250	40,629	40,629	40,000	40,800	41,616
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	80,000	182,932	186,591	190,323
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	66,437	33,250	40,629	120,629	222,932	227,391	231,939
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	24,003	16,661	17,343	16,196	18,011	18,551	19,108
Part-time and temp	2,036	2,121	2,245	2,303	-	-	-
Overtime, standby, and call-out	125	13	-	133	-	-	-
PERS	7,230	5,123	5,326	5,212	5,780	5,953	6,132
Health	2,073	2,796	2,864	2,722	2,880	2,966	3,055
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	2,254	1,856	2,116	2,011	2,065	2,127	2,191
Materials, supplies, and services:							
Professional and contractual	600	500	1,000	1,000	-	-	-
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	652	-	1,000	1,000	-	-	-
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-
Other operating	3,190	2,254	6,000	6,000	185,000	188,700	192,474
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	42,162	31,325	37,894	36,577	213,736	218,298	222,960
Indirect							
Administration and overhead	3,125	3,139	2,739	2,739	12,401	12,649	12,902
Internal service use	4,559	4,699	4,669	4,669	3,676	3,750	3,825
Total indirect	7,684	7,838	7,408	7,408	16,077	16,399	16,727
Total expenditures	49,846	39,162	45,302	43,985	229,813	234,697	239,687
Net cost of service	16,591	(5,912)	(4,673)	76,644	(6,881)	(7,306)	(7,748)

BUILDING AND GROUNDS MAINTENANCE

Description

The Building and Grounds Maintenance division provides operational maintenance for the Civic Center, Annex Facility, Train Depot, UVCC, Grace Hudson Museum, ARRC and Gym, and many other City-owned and operated buildings.

It is also responsible for ongoing preventative and routine maintenance and emergency repairs. This division also participates in supporting and staffing events. Building Maintenance also provides support to other city-owned buildings as required.

Activities Performed

- ✓ Provide building and facility maintenance
- ✓ Support special events and community activities
- ✓ Provide support services for various departments as needed
- ✓ Coordinate and assist with Capital Improvement Projects as listed in the budget
- ✓ Develop schedule for routine maintenance procedures
- ✓ This department is a 24-hour, 365 days a year, on-call department

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY SERVICES
Division: BUILDING AND GROUNDS MAINTENANCE

	Accomplishments	Status	Comments
1	Provide building and facility maintenance.	In progress	This is an ongoing process.
2	Repair fascia on the Annex.	In progress	This is an ongoing process.
3	Repair the fountain and tile in front of the Civic Center.	In progress	This project is going out to bid.
4	Provide staffing for special events as needed.	In progress	Staff assisted with Pumpkinfest, Holiday events and more.
5	Provide safe work environment for employees.	Ongoing	
6	Develop schedule for routine maintenance procedures.	Ongoing	
7	Evaluate HVAC systems and replace any failing units.	In progress	One unit has been replaced at the Civic Center UPD Offices.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: COMMUNITY SERVICES
Division: BUILDING AND GROUNDS MAINTENANCE

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	Comments
NEAR-TERM	1 Provide quality maintenance services.	Department-specific	This includes performing routine checks every three to six months to make sure everything is in working order.
	2 Improve communication to employees for facility needs.	Department-specific	Through the use of Facility Dude work orders.
	3 Carry out a facility condition assessment of the buildings.	Priority 1	Evaluate and document the level of deferred maintenance.
	4 Work on projects that will reduce environmental impact by reducing energy or water usage.	Department-specific	

	Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Evaluate HVAC systems and replace any failing units.	Department-specific	
	2 Re-evaluate planned maintenance schedules to continue to provide reliable service.	Department-specific	Online Facility Maintenance Portal.

	Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1 Provide building and facility maintenance.	Department-specific	
	2 Continue to modernize and upgrade our maintenance portal/system.	Department-specific	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

BUILDING MAINTENANCE

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	585,571	730,764	690,591	690,591	985,540	1,005,251	1,025,356
Other revenue	-	-	-	-	-	-	-
Total revenue	585,571	730,764	690,591	690,591	985,540	1,005,251	1,025,356

Expenditures and Appropriations

Direct

Personnel:							
Regular	184,871	195,747	198,908	185,882	217,263	223,781	230,494
Part-time and temp	679	707	749	768	-	-	-
Overtime, standby, and call-out	2,908	6,787	5,000	3,080	4,000	4,120	4,244
PERS	53,846	60,208	54,290	52,820	53,755	55,368	57,029
Health	44,092	47,836	52,118	49,022	53,073	54,665	56,305
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	16,865	19,358	21,640	20,228	20,618	21,237	21,874
Materials, supplies, and services:							
Professional and contractual	37,611	44,085	30,200	29,750	30,800	31,416	32,044
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	29,595	23,377	22,000	17,200	22,500	22,950	23,409
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	200	775	1,500	1,500	1,500	1,530	1,561
Technology	-	-	1,000	1,000	-	-	-
Other operating	117,098	152,272	137,150	123,150	178,150	181,713	185,347
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	1,050	-	299,400	49,760	300,000	30,000	31,500
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	34,555	80,346	473	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	523,370	631,498	824,428	534,160	881,659	626,780	643,807
Indirect							
Administration and overhead	-	-	37,169	37,169	42,988	43,847	44,724
Internal service use	27,504	39,356	60,888	60,888	41,269	42,095	42,937
Total indirect	27,504	39,356	98,057	98,057	84,257	85,942	87,661
Total expenditures	550,874	670,854	922,485	632,217	965,916	712,722	731,468
Net cost of service	34,697	59,910	(231,894)	58,374	19,624	292,529	293,888

CONFERENCE CENTER

Description

The Ukiah Valley Conference Center (UVCC) is a multi-use facility that operates as a meeting focused event center for small or large events, as well as providing tenant spaces for retail and offices.

UVCC is an important asset to the City of Ukiah that serves as a hub of commerce and connection that brings people from all over the state to downtown Ukiah.

The Conference Center also coordinates tenant activities at other City properties.

Activities Performed

- ✓ Provide room rentals in downtown Ukiah for small or large events
- ✓ Provide tenant leases for retail and office space
- ✓ Provide local catering services for clients
- ✓ Event coordination and reservations for City parks
- ✓ Event coordination for the Alex Thomas Plaza
- ✓ Event coordination for the Alex Rorabaugh Center
- ✓ Event coordination for the Council Chambers
- ✓ Maintain and operate facilities
- ✓ Serve as a hub of commerce and connection in Ukiah

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY SERVICES
Division: CONFERENCE CENTER

	Accomplishments	Status	Comments
1	Maintaining an active Facebook account with growing user base and continuing to increase visibility through social media, specifically targeting small conferences, conventions and rentals with a social media plan.	Ongoing	
2	Participate in meeting professional organizations in California to increase exposure, including the North Bay Wedding Fair & the Meeting Professionals International (MPI) Annual Expo & Conference.	Ongoing	Ongoing objective. This year we were able to provide rental space for HBO because of establishing these connections.
3	Continue a comprehensive inventory and inspection evaluation of banquet furniture to repair and/or replace.	Ongoing	Ongoing objective. New chairs have been identified and in the process of being ordered.

4	Replace worn video screens to keep the facility in full operating functionality.	In progress	Ongoing process.
5	Strive to incorporate our Core Values into all areas of our operations.	In progress	Ongoing process.
6	Modernize and replace HVAC system.	In progress	Funding secured. Currently working with Purchasing and vendors to complete.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
COMMUNITY
Department: SERVICES
Division: CONFERENCE CENTER

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	
		Objectives	Comments
NEAR-TERM	1 Purchase new chairs.	Department-specific	Funding secured. Currently working with Purchasing and Vendors to complete.
	2 Replace carpet in Red Rooms.	Department-specific	Funding secured. Currently working with Purchasing and Vendors to complete.
	3 Increase online exposure.	Department-specific	An increased online presence would attract more potential customers.
	4 Modernized/Increase Signage for Rear of Building.	Department-specific	Clients often have trouble locating rear entrance. Increased signage would not only be more inviting but helpful to clients and customers.

	Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Replace boardroom tables in smaller rooms.	Department-specific	Current tables are being worn down and need modernization and replacement.
	2 Increased Conference Center Staff Training.	Department-specific	To provide a higher standard of customer service and be able to offer more in-house services to increase revenue.
	3 Increased and modernized technology in office and for clients.	Department-specific	New office technology would allow staff to service clients more efficiently while new technology (speaker phone, projector, etc) would allow more revenue streams.
	4 Update lobby space.	Department-specific	Secure funding to furnish lobby space and hallways.
	5 Update smaller meeting rooms.	Department-specific	Secure funding for paint, carpet etc.

	Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1 Seek long-term clients.	Priority 3	Long-term clients would provide a reliable stream of revenue.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

CONFERENCE CENTER

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	6,150	6,484	105,559	5,500	5,550	5,661	5,774
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	329,029	362,459	353,100	315,465	366,485	373,815	381,291
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	16,153	12,781	50,000	8,000	8,000	8,080	8,161
Total revenue	351,332	381,723	508,659	328,965	380,035	387,556	395,226
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	121,977	104,448	121,172	111,640	133,837	137,852	141,988
Part-time and temp	288	14,842	-	2,019	-	-	-
Overtime, standby, and call-out	794	1,017	1,000	6,513	1,000	1,030	1,061
PERS	33,088	30,566	25,469	25,626	26,000	26,780	27,584
Health	14,663	16,887	34,951	14,427	22,673	23,353	24,054
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	9,144	10,124	12,595	10,635	7,634	7,863	8,099
Materials, supplies, and services:							
Professional and contractual	9,852	9,800	8,000	8,000	7,500	7,650	7,803
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	47,348	56,049	48,000	35,000	35,000	35,700	36,414
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	350	200	2,500	2,500	2,500	2,550	2,601
Technology	-	-	1,000	1,000	14,000	1,400	1,428
Other operating	47,993	55,615	52,000	38,200	78,000	79,560	81,151
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	100,000	75,000	25,000	25,500	26,010
Infrastructure	-	-	25,000	25,000	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	285,496	299,547	431,687	355,560	353,144	349,239	358,192
Indirect							
Administration and overhead	25,122	26,956	23,456	23,456	25,431	25,939	26,458
Internal service use	35,186	38,502	17,928	17,928	24,416	24,904	25,403
Total indirect	60,308	65,458	41,384	41,384	49,847	50,844	51,861
Total expenditures	345,804	365,005	473,071	396,944	402,991	400,083	410,053
Net cost of service	5,529	16,719	35,588	(67,979)	(22,956)	(12,527)	(14,827)

MUSEUM

The Grace Hudson Museum and The Sun House preserve, document, research and interpret the Carpenter-Hudson collections for public benefit, with emphasis on the lifework of artist Grace Carpenter Hudson (1865-1937) and her husband, ethnologist Dr. John W. Hudson (1857-1936). The Hudson-Carpenter family's contributions enrich the understanding and development of the artistic, historical and cultural heritage of California's North Coast during the late 19th and early 20th century guide and inform the Museum's activities. A living cultural resource for the entire community, the Museum continues the Hudson-Carpenter family legacy by producing related programs, publications and exhibitions that provide quality educational experiences in the arts and humanities for all visitors (adopted by the Ukiah City Council in 1988).

Activities Performed

- ✓ Responsible for the long-term preservation and enhancement of the Grace Hudson Museum's physical assets including buildings (Museum itself, Sun House, Outdoor Classroom, Sun House Garage, Pomo Brush Arbor) grounds (The Wild Gardens, the Ts'iwish Wetlands, Sun House Gardens, Pomo Plants Courtyard, Redwoods Path and Parking Lot Bioswale), furnishings and collections (some 30,000 objects including fine art, historic glass plate negatives and photographs, artifacts, textiles and manuscripts)
- ✓ Serve a broad general public (both local and tourist) with quality educational experiences through changing multi-disciplinary exhibitions and long-terms exhibitions focused on Grace Hudson's artwork, the Carpenter-Hudson family's history and Pomo Indian culture and history. In addition, the Museum also presents a full slate of exhibit-related public programming including illustrated lectures, musical programs, art workshops, movie screenings, poetry readings, etc.
- ✓ Provide educational enrichment to K-6 classes from regional elementary schools, both public and private, through docent-led tours of Museum exhibitions and the Sun House
- ✓ Promote tourist visitation in the Ukiah area and support the promotional efforts of other Ukiah-area attractions through participation in First Friday Artwalk, Visit Ukiah, the Mendocino Heritage Network, and the National Trust for Historic Preservation's Historic Artists Homes & Studios program.

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY SERVICES
Division: MUSEUM

	Accomplishments	Status	Comments
1	<p>Presented four major exhibitions:</p> <ul style="list-style-type: none"> ✓ California’s Wild Edge: The Coast in Prints, Poetry, & History ✓ Mastering the Molten: Mendocino County Art Glass ✓ Beauty and the Beast: California Wildflowers and Climate Change ✓ Our People, Our Land, Our Images: International Indigenous Photographers 	In progress	California’s Wild Edge and Mastering the Molten were completed and were very popular with visitors as were accompanying public programs. Beauty and the Beast opened Feb 10 with a strong slate of public programs scheduled in partnership with the Sanhedrin chapter of the California Native Plant Society. The wildflower show was extended and closes on June 17. It will be followed by Our People, Our Land, Our Images, opening June 30, a photography exhibition featuring the work of indigenous artists from four different continents; this show was organized by the C.N. Gorman Museum at UC Davis.
2	Work with a graphic designer to develop and produce a variety of promotional materials to launch and engage the public in visiting The Wild Gardens.	In progress	Efforts around the Wild Gardens have largely been redirected towards completion of interpretive components. Development of promotional materials will follow.
3	Engage in long-term planning for the Museum and its operations and produce a written strategic plan. (This process will involve the new Museum Director and other City of Ukiah staff, Sun House Guild Board, Grace Hudson Museum Endowment Board, and representatives from other key Museum supporter and user groups.)	In progress	The new Director has discussed the importance of strategic planning with all major stakeholder groups and is in the process of identifying a prospective facilitator. Completion of this goal will move to the 2018/19 fiscal year. (Efforts in 2017/18 were redirected to completing infrastructure and advancing interpretive priorities for the Wild Gardens.)

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
COMMUNITY
Department: SERVICES
Division: MUSEUM

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development

		Relation to Strategic	
		Objectives	Comments
NEAR-TERM	1	Work with Sun House Guild Board to restore and revitalize historic landscaping around the Sun House, including restoration of a functional irrigation system.	Funds were raised at the museum's 2017 gala to accomplish this work as well as wood protection treatment for exterior of the Sun House. Wood treatment has been accomplished leaving about \$16,000 for irrigation, landscape design, and planting. Total costs for restoration of irrigation and historic landscaping are now estimated at approximately \$48,000. The Endowment Fund Board recently committed \$16,000 towards this effort, meaning another \$16,000 needs to be secured by the Sun House Guild.
	2	Create policies and fee structure for rental of the museum's public room and other possible museum spaces.	This will need to occur before promotion and marketing of rentable spaces can begin.
	3	Fully plot out exhibition calendar through 2020.	Currently, an exhibition needs to be confirmed for summer 2019.
	4	Create 2-3 year operations plan based on adopted strategic priorities.	Strategic priorities will be a key outcome of upcoming strategic planning.
	5	Work to rent the facility for events.	

		Relation to Strategic	
		Objectives	Priorities
		Comments	
INTERMEDIATE- TERM (2-5 YEARS)	1	Implement a 2-3 year operations plan to advance strategic priorities.	Priority 3
	2	Create and initiate a comprehensive fundraising campaign that both grows the endowment and provides support for operations and programming.	Department-specific
	3	Ensure the museum plays an active role in promoting and growing tourism in the Ukiah Valley and Mendocino County.	Priority 3

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

MUSEUM	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	20,000	20,000	20,000	7,100	7,242	7,387
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	50,000	50,000	52,500	52,500	53,700	54,237	54,779
Total revenue	50,000	70,000	72,500	72,500	60,800	61,479	62,166
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	156,354	167,819	197,157	177,142	215,520	221,986	228,645
Part-time and temp	40,915	13,204	-	785	-	-	-
Overtime, standby, and call-out	11	-	-	-	-	-	-
PERS	45,924	45,675	48,059	44,145	59,865	61,661	63,511
Health	36,056	40,560	56,152	46,039	57,303	59,022	60,793
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	19,816	19,388	22,746	20,389	20,220	20,827	21,451
Materials, supplies, and services:							
Professional and contractual	24,258	12,307	28,300	29,487	18,150	18,513	18,883
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	4,789	4,781	9,000	7,000	4,500	4,590	4,682
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	909	1,107	2,000	1,081	5,000	5,100	5,202
Technology	-	-	2,692	3,701	3,000	3,060	3,121
Other operating	28,961	39,951	8,008	26,380	33,150	33,813	34,489
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	14,107	2,609	20,262	20,000	100,000	102,000	104,040
Infrastructure	1,287,728	1,273,655	28,378	28,378	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	1,659,829	1,621,056	422,754	404,528	516,708	530,571	544,818
Indirect							
Administration and overhead	29,000	32,359	29,913	29,913	32,330	32,977	33,636
Internal service use	34,426	36,615	42,112	42,112	37,945	38,704	39,478
Total indirect	63,426	68,974	72,025	72,025	70,275	71,681	73,114
Total expenditures	1,723,255	1,690,030	494,779	476,553	586,983	602,252	617,932
Net cost of service	(1,673,255)	(1,620,030)	(422,279)	(404,053)	(526,183)	(540,773)	(555,766)

RECREATION

Description

The Recreation Division facilitates a wide array of youth and adult recreational programs including classes, sports leagues, camps, clinics and tournaments. Recreation Staff is responsible for operating seasonal programs such as Summer Safari Day Camp, Aquatics and Ukiah on Ice. Three times per year, the Recreation Division proudly produces the Recreation Guide, now done in-house. The Division is the lead agency in executing City-sponsored community events. All programs and events lead by the Recreation Division rely on well-coordinated sponsor recruitment, marketing, community volunteers, employment of local youth and facility management.

Activities Performed

- ✓ Special Events: PumpkinFest, Sundays in the Park, Moonlight Movie Madness, Family Fun in the Sun, All American Picnic in the Park, Flynn Creek Circus, Event Vendors
- ✓ Recreation Classes: Over 160 contractor classes provided annually with a terrific variety of offerings
- ✓ Recreation Guide: "Go-to" publication for local events and activities, produced in-house, distributed to over 18,000 Ukiah area residents
- ✓ Youth and Adult Sports: Youth Basketball, Youth Softball, Adult Softball, Adult Basketball, Co-ed Volleyball, Futsal, Sports Classes and Clinics, tournaments
- ✓ Summer Safari Day Camp: over 30 years in existence, serves hundreds of local families
- ✓ Aquatics: Swim Lessons, Public Swim, Lap Swim, Aquatics Classes, Pool Rentals
- ✓ Ukiah On Ice: Downtown Ice Skating Rink

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY SERVICES
Division: RECREATION

Accomplishments	Status	Comments
Streamline recruitment and hiring process for part-time staff who work out of various GL accounts and in various capacities.	Completed	Part-time employee hiring now flows through a generic "Recreation Assistant" template enabling employees to work under multiple GL accounts without extra paperwork.
Install new control system for scoreboards at Sports Complex which will post live scores online through the web based application.	Deferred	Deferred to next year based on available funding.
Remove and replace degraded mural at Municipal Pools.	Completed	Completed through a partnership with Ukiah High students.

Create Children's Triathlon Event utilizing City facilities including Municipal Pools, Todd Grove Park and adjacent parks (Giorno and Lions Field).	Completed	The first annual Kids Triathlon was a huge success with over 120 participants.
Develop "Friends of Observatory Park" group to sustain fiscal viability and volunteer support for programming.	In progress	Strategic plan is being developed by staff and volunteers. Will continue meeting in the third quarter with planning consultant.
Build Neighborhood Resilience Programs that will enhance the livability of our community by working to create beautiful, safe, and healthy neighborhoods.	In progress	This pilot project is a partnership between North Coast Opportunities and the City of Ukiah. Two neighborhoods were identified by City staff; Wagonseller and Vinewood Park areas. 400+ community members from these neighborhoods participated in a short survey that was distributed by Miles Gordon, a consultant hired to assist with building the program. Miles went door-to-door speaking to people in the neighborhoods, community meetings were set and from these meetings and surveys successes, needs and desires were identified. Vinewood Park neighborhood held its first Neighborhood Watch and Community Emergency Response meeting/training.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: COMMUNITY SERVICES
Division: RECREATION

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	
		Priorities	Comments
NEAR-TERM	1 Develop Teen Program as addition to Summer programming.	Department-specific	Children ages 13-15 are in need of summer activities and programs in our community.

	2	Reorganize Department Staff to improve services and cut costs.	Priority 4	Create new Seasonal Program Coordinator position by eliminating 5 part-time positions, thus saving total staffing costs.
	3	Continue to implement fundraisers for Youth Sports programs to fund new equipment.	Department-specific	Youth Softball and Basketball need new equipment and better facilities which cannot be funded through fee increases.
	4	Restructuring of Free Summer Events to better serve the needs of the community.	Department-specific	Expand and improve the event offerings to include educational and healthy lifestyle elements.
	5	Outfit Department van with graphic wrap and equipment for special events.	Department-specific	Improve Department profile and branding.

		Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Develop plan for Softball Complex parking lot.	Priority 1	Parking lot needs lighting and paving/ striping for safety and ADA accessibility.
	2	Fund new Movie screen through sponsorship.	Department-specific	Movies in the Plaza is in need of an updated screen and equipment.
	3	Install new lighting at Todd Grove stage area.	Priority 1	Existing lighting is outdated and barely functions.

		Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1	Incorporate expanded senior activities into Recreation offerings.	Department-specific	Department has very few offerings for Senior Citizens.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

RECREATION

RECREATION	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	551,940	640,467	547,000	615,513	593,000	604,860	616,957
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	551,940	640,467	547,000	615,513	593,000	604,860	616,957

Expenditures and Appropriations

Direct

Personnel:							
Regular	202,038	193,115	190,432	185,731	217,340	223,860	230,576
Part-time and temp	142,055	143,290	132,545	150,368	131,970	135,929	140,007
Overtime, standby, and call-out	24,025	15,871	17,000	15,781	17,000	17,510	18,035
PERS	53,138	59,428	58,969	58,168	75,197	77,453	79,776
Health	34,720	39,187	46,776	37,224	52,171	53,736	55,348
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	35,998	38,064	41,238	40,609	42,201	43,467	44,771
Materials, supplies, and services:							
Professional and contractual	129,206	163,786	147,054	155,179	157,304	160,450	163,659
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	83,768	88,960	83,500	85,202	84,900	86,598	88,330
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	2,340	4,974	5,000	5,335	6,000	6,120	6,242
Technology	-	-	2,800	1,300	1,300	1,326	1,353
Other operating	2,687	2,101	1,500	2,500	2,500	2,550	2,601
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	709,975	748,776	726,814	737,396	787,883	808,999	830,699
Indirect							
Administration and overhead	-	25,127	59,465	59,465	65,493	66,803	68,139
Internal service use	55,224	58,855	72,586	72,586	98,222	100,186	102,190
Total indirect	55,224	83,982	132,051	132,051	163,715	166,990	170,329
Total expenditures	765,199	832,758	858,865	869,447	951,598	975,989	1,001,028
Net cost of service	(213,259)	(192,291)	(311,865)	(253,935)	(358,598)	(371,129)	(384,071)

23. COMMUNITY DEVELOPMENT

Description

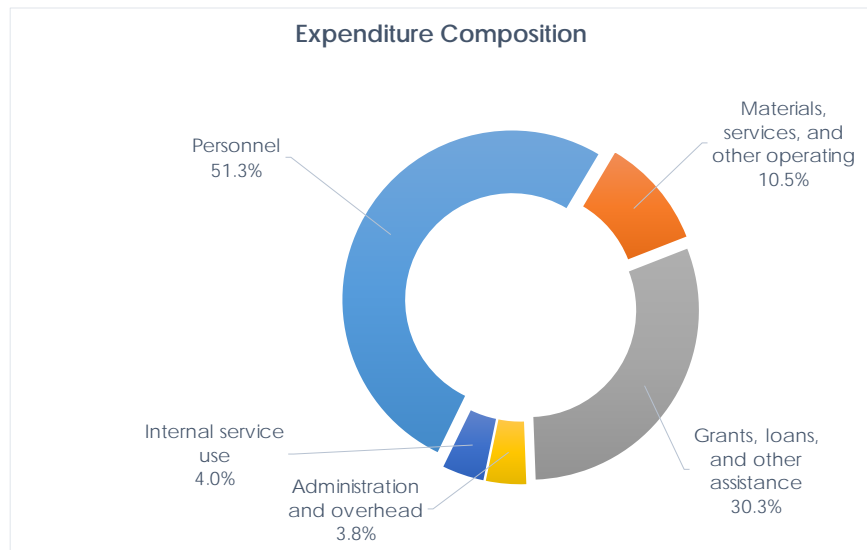
The Community Development Department is comprised of three integrated divisions – Building and Code Enforcement Services, Housing Services, and Planning Services.

Activities Performed

Building Services Division: The Building and Code Enforcement Services Division is responsible for reviewing plans, issuing building permits, performing field inspections, and monitoring building code enforcement activities to ensure compliance with local and state mandated regulations related to building construction, maintenance, rehabilitation, and accessibility.

Housing Division: The Housing Services Division administers and implements the City's federal, state, and local housing and community development programs to improve and expand the City's housing stock and assist in the development of economic opportunities for residents.

Planning Division: The Planning Services Division assists with planning for the City's future development and maintains and implements the City's General Plan, while also providing information to the public and processing applications related to planning permits, zoning, and development requirements.



2017-18 Highlights

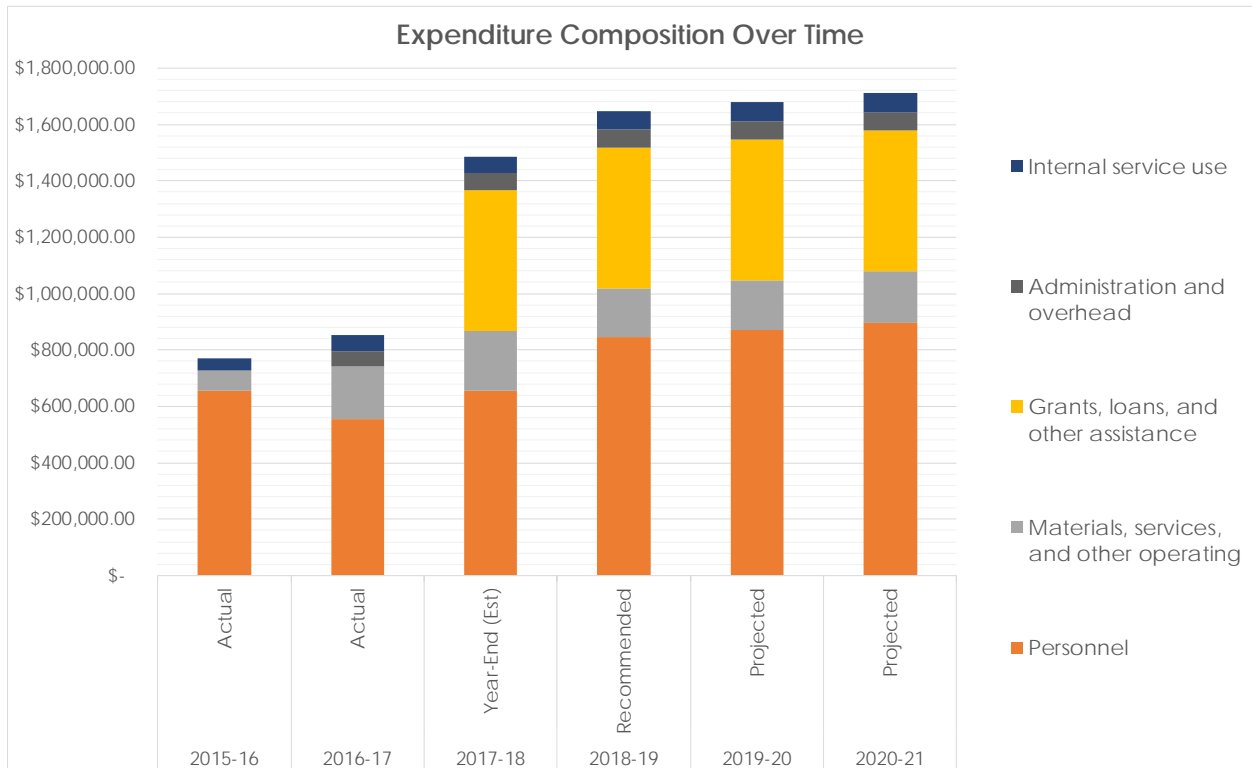
- ✓ Completed restructuring of Department to be more customer-service focused and in line with the City Council's strategic goal of facilitating the development of a sound local economy.
- ✓ Added new Housing Services Division; developed and implemented programs under a 2017 Housing Strategy and Ukiah Housing Trust Fund.
- ✓ Completed draft Wagenseller Park Feasibility Analysis.

Major Initiatives in 2018-19

- ✓ Initiate update of General Plan.
- ✓ Effectively deploy Housing Division resources towards support of the City's Housing Strategy and economic development objectives.
- ✓ Expedite building services plan review and improve customer service experience.

Significant Changes from Prior Year

- ✓ The Associate Planner of Housing position has been put on hold and not included in the FY 2018-19 budget.



Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY

2018-19

Community Development

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	299,849	207,834	320,600	434,275	394,900	402,798	410,854
Fines, forfeitures, and penalties	2,870	15,811	3,000	3,000	3,000	3,060	3,121
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	1,050	23,119	1,000	2,300	46,000	32,200	25,760
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	500	505	510
Total revenue	303,769	246,764	324,600	439,575	444,400	438,563	440,245

Expenditures and Appropriations

Direct

Personnel	655,525	554,379	779,559	657,007	845,544	870,910	897,038
Materials, services, and other operating	73,397	186,272	178,509	210,488	173,802	177,278	180,824
Grants, loans, and other assistance	-	-	500,000	500,000	500,000	500,000	500,000
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	-	-	-	-	-
Total direct	728,922	740,651	1,458,068	1,367,495	1,519,346	1,548,188	1,577,861

Indirect

Administration and overhead	-	55,020	60,796	60,796	64,060	64,957	65,866
Internal service use	42,887	56,595	56,379	56,379	70,575	71,986	73,426
Total indirect	42,887	111,615	117,175	117,175	134,635	136,943	139,292
Total expenditures	771,809	852,266	1,575,243	1,484,670	1,653,981	1,685,131	1,717,153
Net cost of service	(468,040)	(605,502)	(1,250,643)	(1,045,095)	(1,209,581)	(1,246,568)	(1,276,908)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	766,809	822,266	1,070,243	979,670	1,045,530	1,065,202	1,085,444
249	CITY HOUSING BOND PROCEEDS	-	-	500,000	500,000	500,000	509,408	519,088
251	SPECIAL PROJECTS RESERVE	5,000	-	-	-	-	-	-
313	LMIHF HOUSING ASSET FUND	-	30,000	5,000	5,000	-	-	-
612	16-HOME-11376	-	-	-	-	108,450	110,491	112,590
Net sources (uses)		\$ 771,809	\$ 852,266	\$ 1,575,243	\$ 1,484,670	\$ 1,654,011	\$ 1,685,132	\$ 1,717,154

PLANNING SERVICES

Description

Community and City Planning efforts assist property owners, developers, and the public in matters related to the use and development of private property. This includes: providing information on the regulations and guidelines that apply to property and projects; reviewing and processing of building permits; providing assistance on project design and development; processing land use entitlements for private and public development proposals; and performing environmental review associated with development proposals.

Long Range Planning focuses on the development and implementation of the City of Ukiah General Plan. The General Plan consists of six State of California mandated Elements and a State-certified Housing Element. Long Range Planning also develops, implements, and/or assists in the creation of special programs and projects such as the Airport Industrial Park Planned Development and creek master plans and the maintenance of the Zoning ordinance. Such efforts reflect current State law and modern planning principles.

Activities Performed

- ✓ Process land use entitlements for private and public development proposals including major use and minor use permits, site development permits, and variances
- ✓ Conduct pre-development application meetings for businesses and developers seeking projects in the City
- ✓ Provide staff support to the Planning Commission, Design Review Board, Paths Creeks, Open space commission, Demolition Permit Review Committee, and Building Appeals Board
- ✓ Complete CEQA review of projects as required by State Law
- ✓ Implementation of the Ukiah Valley General Plan which consists of seven State mandated elements

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY DEVELOPMENT
Division: PLANNING SERVICES

	Accomplishments	Status	Comments
1	Continue permit streamlining efforts.	In progress	Permit streamlining act compliance was achieved on planning projects.
2	Implement and continue to work on marijuana dispensaries ordinance.	In progress	The cultivation and cannabis-related business ordinances were completed by the ad hoc and posted on the division's web page. Still to be developed is the adult-use ordinance.
3	Complete site identification study for the Wagenseller Neighborhood Park.	In progress	The draft study was completed and presented to the Wagenseller Neighborhood Association for comment. The study will be circulated to City advisory bodies for comment before being finalized.
4	Convert noticing to post card style notices.	Deferred	The Department is evaluating whether or not this will increase efficiency.
5	Amend Zoning Ordinance to comply with AB 2299 Second Unit Law.	Completed	Division staff developed the accessory dwelling unit ordinance and secured adoption from City Council.
6	Initiate the General Plan update process.	Deferred	The General Plan update will be initiated once the department is fully staffed.
7	Continue professional support to the City Council, Planning Commission, Design Review Board, and Paths Open Space and Creeks Commission.	In progress	The Paths Open Space and Creeks Commission has not had cause to meet. (POSC) will be re-engaged in the review of the Wagenseller Park Feasibility Analysis.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: COMMUNITY DEVELOPMENT
Division: PLANNING SERVICES

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Consolidate number of forms, complete form updates and post on division web pages.	Priority 2	
	2 Recruit and hire Associate Planner-Housing and Planning Manager.	Priority 4	
	3 Start the General Plan update process.	Priority 2	This process typically takes 2-3 years.
	4 Organize and digitize planning records.	Priority 4	Improve service to public and speed up planning process; support city clerk central files process.
	5 Develop and deploy customer satisfaction survey.	Priority 4	

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Complete the update of the General Plan.	Priority 2	
	2 Complete the EIR for the General Plan.	Priority 2	
	3 Start discussions about updating the Zoning Ordinance.	Priority 2	Typically, a Zoning Ordinance update follows a General Plan update.

	4	Develop standardization procedure for annual reporting on GP implementation.	Priority 2	
	5	Start discussions with Mendocino County about updating Ukiah Valley Area Plan (UVAP).	Priority 2	As development in the Ukiah Valley builds out, the City may consider annexation.

		Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1	Implement the General Plan.	Priority 2	
	2	Complete update of the Zoning Ordinance.	Priority 2	Typically, a Zoning Ordinance update follows a General Plan update.
	3	Achieve a reputation for providing the highest level of planning services and outstanding customer service.	Priority 3	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

PLANNING SERVICES

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	4,800	7,100	10,000	5,800	31,500	32,130	32,773
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	1,050	23,119	1,000	2,300	46,000	32,200	25,760
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	500	505	510
Total revenue	5,850	30,219	11,000	8,100	78,000	64,835	59,043

Expenditures and Appropriations

Direct

Personnel:							
Regular	270,858	229,476	333,705	271,827	275,401	283,663	292,173
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	-	-	0	-	-	-
PERS	76,540	65,215	93,632	89,282	94,908	97,755	100,688
Health	40,701	28,746	32,388	35,695	41,465	42,709	43,990
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	21,022	18,677	25,626	24,481	28,682	29,542	30,429
Materials, supplies, and services:							
Professional and contractual	34,304	122,950	57,572	41,770	45,000	45,900	46,818
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	4,421	16,778	17,542	5,000	5,000	5,100	5,202
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	4,003	77	8,000	4,000	7,500	7,650	7,803
Technology	-	-	7,900	6,786	2,750	2,805	2,861
Other operating	1,455	1,430	8,570	8,250	1,070	1,091	1,113
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	453,304	483,348	584,934	487,091	501,776	516,216	531,077
Indirect							
Administration and overhead	-	34,742	35,363	35,363	35,032	35,733	36,448
Internal service use	29,392	39,593	37,534	37,534	41,452	42,281	43,127
Total indirect	29,392	74,335	72,897	72,897	76,485	78,014	79,575
Total expenditures	482,696	557,683	657,831	559,988	578,261	594,231	610,652
Net cost of service	(476,846)	(527,464)	(646,831)	(551,888)	(500,261)	(529,396)	(551,609)

BUILDING SERVICES

Description

Building Services is a division of the Community Development and Planning Department. Building Services is responsible for maintaining, thorough plan review and building inspection, the minimum requirements to safeguard the public health, safety, and general welfare of the community.

Activities Performed

- ✓ Inspecting structures to verify structural strength, means of egress facilities, stability, access to persons with disabilities, sanitation, adequate lighting and ventilation, energy conservation, safety to life and property from fire and other hazards attributed to the built environment and to verify safety to fire fighters and emergency responders during emergency operations
- ✓ Managing and implementing the permitting process for the City's built environment through plan review and inspection services
- ✓ Assisting applicants and the general public as they navigate through the various processes and laws pertaining to construction and life safety within the City
- ✓ Performing Code Enforcement action in order to remove blight, unsafe conditions, and illegal activity related to the built environment
- ✓ Providing public outreach to increase safety awareness and present relevant information through mailings, meetings, and trainings
- ✓ Maintaining records for all buildings constructed within the City
- ✓ Advising the City on regulations and assisting in the creation of ordinances related to the built environment
- ✓ Evaluating buildings and structures that have sustained damage due to a natural disaster

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY DEVELOPMENT
Division: BUILDING SERVICES

	Accomplishments	Status	Comments
1	Continue cross training (building/planning) efforts.	In progress	
2	Implement on-line Customer Self Service building permit application/issuance and building inspection scheduling.	Not started	Additional training is needed by all division staff in the Munis permitting module. This will be accomplished in the next 6 months.
3	Palace Hotel building code violation enforcement: work with the receiver and building professionals to get started.	Completed	

4	Install front-counter computer for customer access to building permits, scheduling, and other information.	Deferred	The front counter computer is installed but is not yet ready for customer interaction. This will be deferred until after the office remodeling project is complete.
5	Provide local training on new codes to the community and advertise classes at the North Coast Builders Exchange and classes hosted by the local ICC Chapter, Redwood Empire Association of Code Officials.	In progress	Building division staff are working with Planning division staff to update forms, including new educational resources for the public. Once these are completed, the division will provide training to the community.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: COMMUNITY DEVELOPMENT
Division: BUILDING SERVICES

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Recruit, hire, and train building inspector.	Priority 4	The new inspector will provide department consistency in the office and field.
	2 Continue cross-training efforts with other department team members.	Department-specific	Allows more seamless customer service experience and promotes division integration.
	3 Provide local training to the community, contractors, and code officials.	Priority 3	
	4 Expedite plan review and improve customer service at the front counter.	Priority 3	
	5 Restart rapid review.	Priority 3	Possible June 2018 start date.

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Continue to provide local training to the community, contractors, and code officials.	Priority 3	An ongoing goal.
	2 Create a method for tracking review times and increase on-time first review for building permits beyond 90%.	Priority 3	
	3 Complete the organization and digitization of building files.	Department-specific	Includes electronic reviews and scan plans for efficiency.

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Continue cross training (building/planning) efforts.	Priority 4	Helps when covering for others and provides a better service.
	2 Continue to provide local training to the community, contractors, and code officials.	Priority 4	An ongoing goal.
	3 Continue tracking and improving on-time first review for building permits beyond 90%.	Department-specific	
	4 Provide the most competent, efficient, and service oriented Community Development Department possible.	Department-specific	
	5 Achieve a reputation for providing the highest level of building services and outstanding customer service.	Priority 3	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

BUILDING SERVICES

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	295,049	200,734	310,600	428,475	363,400	370,668	378,081
Fines, forfeitures, and penalties	2,870	15,811	3,000	3,000	3,000	3,060	3,121
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	297,919	216,546	313,600	431,475	366,400	373,728	381,203

Expenditures and Appropriations

Direct

Personnel:							
Regular	164,589	140,508	206,538	151,606	202,329	208,399	214,651
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	-	-	1	-	-	-
PERS	48,725	43,283	53,822	49,174	66,471	68,465	70,519
Health	20,384	16,300	18,426	21,005	36,135	37,219	38,336
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	12,706	12,175	15,422	13,935	21,477	22,121	22,785
Materials, supplies, and services:							
Professional and contractual	19,047	7,015	59,926	123,000	60,000	61,200	62,424
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	5,425	1,597	4,282	4,000	3,700	3,774	3,849
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	1,841	4,017	6,000	7,500	12,000	12,240	12,485
Technology	-	-	2,500	2,182	5,550	5,661	5,774
Other operating	2,900	2,410	1,218	3,000	3,200	3,264	3,329
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	275,618	227,304	368,134	375,404	410,862	422,343	434,152

Indirect

Administration and overhead	-	20,278	25,433	25,433	29,027	29,608	30,200
Internal service use	13,495	17,002	18,845	18,845	27,381	27,928	28,487
Total indirect	13,495	37,280	44,278	44,278	56,408	57,536	58,687
Total expenditures	289,113	264,584	412,412	419,682	467,270	479,879	492,839
Net cost of service	8,806	(48,038)	(98,812)	11,793	(100,870)	(106,151)	(111,636)

HOUSING SERVICES

Description

Housing Services is a division of the Department of Community Development. The division is principally responsible for the development of programs and services to assist in meeting the housing needs for Ukiah’s residents.

Activities Performed

Major activities for the Housing Division are expected to be more fully developed in FY 2017-18. At a minimum, the Division will develop short and long-term housing strategies for the expenditure of City housing bond proceeds.

- ✓ Implementation of the Housing Element including Goals, Objectives and Policies
- ✓ Implement Economic Development initiatives including permit streamlining and connection fee deferrals

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: COMMUNITY DEVELOPMENT
Division: HOUSING SERVICES

	Accomplishments	Status	Comments
1	Develop short and long-term strategies for the expenditure of the City's housing bond proceeds.	Completed	Staff worked with City Council to develop and deploy a two-part housing strategy focusing on affordable and market-rate housing development.
2	Develop major activities and focus of Housing Division.	Completed	Division staff began implementation of the following major activities: CDBG and HOME program services and administration, economic development implementation, creation and deployment of Ukiah Housing Trust Fund resources.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: COMMUNITY DEVELOPMENT
Division: HOUSING SERVICES

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Deploy Ukiah Housing Trust Fund Resources.	Priority 3	
	2 Continue to facilitate the development of housing, both affordable and market-rate, in the City of Ukiah.	Priority 3	
	3 Work with Planning Division to implement zoning recommendations that facilitate the development of additional "middle-income" housing.	Priority 3	
	4 Deploy economic development resources to facilitate the creation and retention of new and existing jobs in Ukiah.	Priority 3	
	5 Host "housing summit" for developers and housing partners.	Priority 3	

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Work with Planning Services Division to update the General Plan Housing Element.	Priority 2	
	2 Fully implement housing, community and economic development programs and projects for the City of Ukiah.	Priority 3	

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Facilitate the development of an adequate supply of housing of all types for residents of the City of Ukiah.	Priority 2	
	2 Develop long-term programs and services that support the improvement and maintenance of housing stock in Ukiah.	Priority 3	
	3 Achieve a reputation for providing the highest level of housing and economic development services and outstanding customer service to the public.	Priority 3	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19 HOUSING SERVICES

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	-	-	-	-	46,322	47,712	49,143
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	-	-	-	-	-	-
PERS	-	-	-	-	20,016	20,617	21,235
Health	-	-	-	-	7,399	7,621	7,850
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	-	-	-	-	4,939	5,087	5,240
Materials, supplies, and services:							
Professional and contractual	-	-	-	-	28,032	28,593	29,164
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	-	-	-	-
Technology	-	-	-	-	-	-	-
Other operating	-	30,000	5,000	5,000	-	-	-
Loans, grants, and other assistance	-	-	500,000	500,000	500,000	510,000	520,200
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	-	30,000	505,000	505,000	606,708	619,629	632,832
Indirect							
Administration and overhead	-	-	-	-	-	-	-
Internal service use	-	-	-	-	1,742	1,777	1,812
Total indirect	-	-	-	-	1,742	1,777	1,812
Total expenditures	-	30,000	505,000	505,000	608,450	621,406	634,644
Net cost of service	-	(30,000)	(505,000)	(505,000)	(608,450)	(621,406)	(634,644)

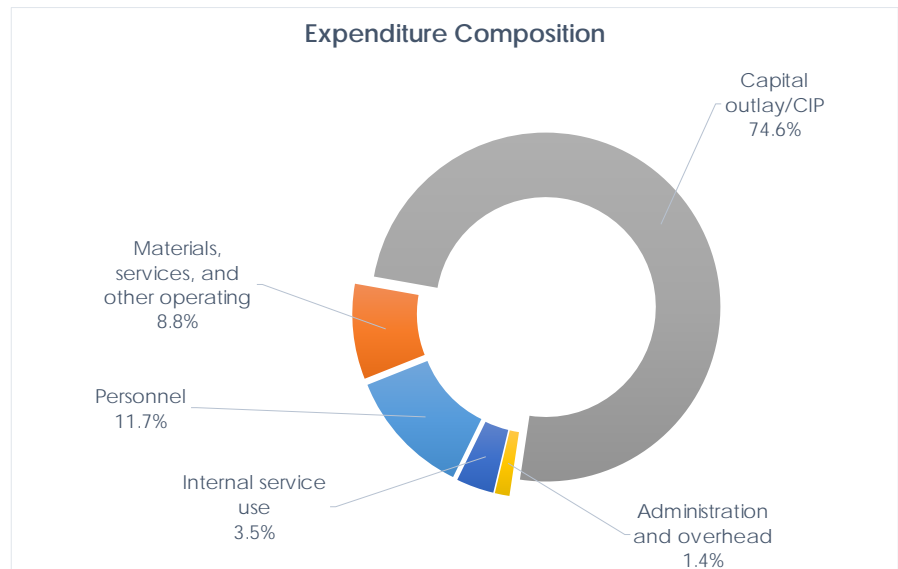
24. PUBLIC WORKS

Description

The Public Works Department is a multi-faceted, multi-disciplinary activity of the City. It incorporates the functions of garage services to City departments; infrastructure planning, construction and maintenance, including City streets and public rights-of-way; and corporation yard services to City departments.

Activities Performed

- ✓ Provides technical assistance to the Traffic Engineering Committee
- ✓ Maintains vehicle compliance with CHP, BIT inspections as well as OSHA, CARB, MCAQMD, and MCDEH requirement
- ✓ Evaluates intersections to improve traffic congestion
- ✓ Provides construction management and inspection services for capital improvement projects



Divisions

The Department is subdivided into five divisions:

- ✓ Fleet and Plant Maintenance
- ✓ Engineering
- ✓ Corporation Yard
- ✓ Landfill (solid waste services including transfer station)
- ✓ Streets (includes storm water activities)

2017-18 Highlights

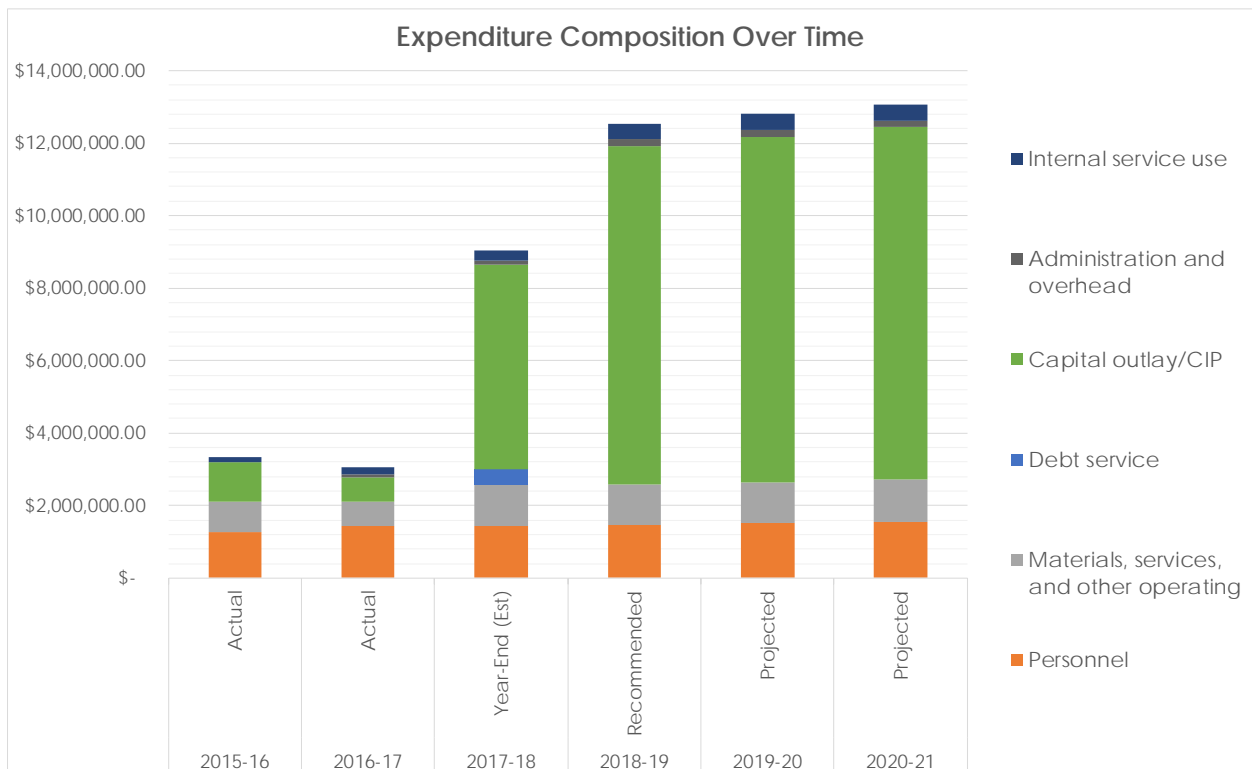
- ✓ Began construction of transportation improvements for Redwood Business Park
- ✓ Completed storm drain improvements at North State, Low Gap Road, and Brush Streets
- ✓ Completed water and sewer main replacement project and street reconstruction on Luce Avenue, Observatory Avenue and Washington Avenue
- ✓ Implemented in-house construction management and inspection for major capital improvement projects

Major Initiatives in 2018-19

- ✓ Complete the design and construction of Rail Trail Phase 2 and 3
- ✓ Finalize the design and complete environmental documentation for landfill closure project
- ✓ Plan, develop and implement goals for Measure Y street improvements

Significant Changes from Prior Year

- ✓ Operations have been scaled to provide capacity for new street work funded by Measure Y.
- ✓ Reclassification of Engineering Analyst to Management Analyst for higher level support.



Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY 2018-19

Public Works	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	32,100	24,958	14,000	94,573	20,500	20,910	21,328
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	75,661	140,000	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	37,418	-	491,946	636,500	456,636	465,769	475,085
Other revenue	-	-	-	-	-	-	-
Total revenue	145,179	164,958	505,946	731,073	477,136	486,679	496,413
Expenditures and Appropriations							
Direct							
Personnel	1,281,486	1,450,768	1,445,766	1,434,606	1,472,682	1,516,863	1,562,368
Materials, services, and other operating	840,372	661,271	1,798,223	1,144,912	1,106,913	1,129,051	1,151,632
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	425,707	425,707	-	-	-
Capital outlay/CIP	1,083,932	671,544	20,747,999	5,737,036	9,313,207	9,499,471	9,689,461
Total direct	3,205,791	2,783,583	24,417,696	8,742,261	11,892,802	12,145,385	12,403,461
Indirect							
Administration and overhead	-	74,951	109,068	109,068	172,858	175,278	177,732
Internal service use	124,405	195,755	277,903	263,585	301,103	307,125	313,268
Total indirect	124,405	270,706	386,971	372,653	473,961	482,403	491,000
Total expenditures	3,330,196	3,054,289	24,804,667	9,114,914	12,366,763	12,627,788	12,894,461
Net cost of service	(3,185,017)	(2,889,331)	(24,298,721)	(8,383,840)	(11,889,627)	(12,141,109)	(12,398,048)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	1,079,419	1,186,363	9,683,638	5,577,575	4,896,681	5,000,005	5,105,594
120	STREETS CAPITAL	-	-	-	-	3,293,977	3,363,483	3,434,512
203	GARAGE FUND	396,013	450,380	640,045	610,092	480,904	491,051	501,421
205	BILLING AND COLLECTION FUND	109,650	105,112	-	-	-	-	-
208	BUILDING & MAINTENANCE FUND	87,105	77,138	72,227	92,674	101,335	103,473	105,658
220	EQUIPMENT RESERVE FUND	20,000	113,955	-	-	-	-	-
250	SPECIAL REVENUE FUND	571,646	244,315	19,619	19,619	-	-	-
251	SPECIAL PROJECTS RESERVE	246,355	52,319	1,389,634	1,358,415	250,000	255,275	260,666
500	GAS TAX FUND	-	-	-	-	166,684	170,202	173,796
501	2107 GAS TAX FUND	186,499	-	-	-	-	-	-
508	SB325 REIMBURSEMENT FUND	64,019	1,724	187,216	182,862	-	-	-
509	S.T.P.	-	32,380	407,426	155,000	-	-	-
510	TRANS-TRAFFIC CONGEST RELIEF	203,831	226,778	970,969	275,604	318,991	325,722	332,601
511	RAIL TRAIL FUND	-	-	-	-	1,875,000	1,914,564	1,954,995
700	SANITARY DISPOSAL SITE FUND	365,659	563,827	807,182	731,074	763,631	779,745	796,211
702	DISPOSAL CLOSURE RESERVE FUND	-	-	10,514,711	-	-	-	-
Net sources (uses)		\$ 3,330,196	\$ 3,054,289	\$ 24,804,667	\$ 9,114,914	\$ 12,366,839	\$ 12,627,788	\$ 12,894,461

FLEET AND PLANT MAINTENANCE

Description

The City Fleet and Plant Maintenance Division provides maintenance to over 401 vehicles and equipment. The vehicles and equipment are serviced by three full-time mechanics, and managed by the Fleet and Plant Maintenance Supervisor. All vehicles and equipment are serviced at regular intervals, depending on use. The City mechanics ensure compliance with requirements of the California Highway Patrol, Bi-annual Terminal inspections (CHP BIT), Occupational Safety and Health Administration (OSHA) Aerial Inspections, California Air Resources Board (CARB), Mendocino County Air Quality Management District (MCAQMD), and Mendocino County Division of Environmental Health (MCDEH).

Activities Performed

- ✓ Maintain vehicle compliance with CHP BIT inspections as well as OSHA, CARB, MCAQMD and MCDEH requirements
- ✓ Continue to provide service to all City departments, Ukiah Valley Fire Department, Fort Bragg Police Department, Mendocino County District Attorney, and Hopland Fire.
- ✓ Continue to maintain compliance with the generator set, which provides emergency backup power to the Civic Center per National Fire Protection Association (NFPA) 110 standards
- ✓ Performs all maintenance and repair responsibilities for machine equipment at the Water and Wastewater treatment plants

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: PUBLIC WORKS
Division: FLEET AND PLANT MAINTENANCE

	Accomplishments	Status	Comments
1	Restructure the personnel in the Fleet Maintenance Division.	Completed	Recruited for and hired a Plant Mechanic.
2	Replace heating system with a more efficient system.	Not started	Deferred to FY 2019-20
3	Maintain vehicle compliance with CHP BIT inspections as well as OSHA, CARB, MCAQMD and MCDEH requirements.	In progress	
4	Continue to provide service to all City departments, Ukiah Valley Fire Department, and Mendocino County District Attorney.	Completed	Ongoing
5	Replace pressurized overhead lubrication system.	In progress	
6	Continue to maintain compliance with the generator set which provides emergency backup power to the Civic Center per National Fire Protection Association (NFPA) 110 standards.	Completed	Ongoing

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: PUBLIC WORKS
Division: FLEET AND PLANT MAINTENANCE

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Restructure the personnel in the Fleet Maintenance Division.	Priority 4	With the added responsibilities of both the Water and Wastewater Treatment facilities, personnel is required to assure adequate coverage and compensation.
	2 Maintain vehicle compliance with CHP BIT inspections as well as Occupational Safety and Health Administration (OSHA), California Air Resources Board (CARB), Mendocino County Air Quality Management District (MCAQMD) and Mendocino County Department of Environmental Health (MCDEH) requirements.	Department-specific	Ongoing
	3 Continue to provide service to all City departments, Ukiah Valley Fire Authority, Mendocino County District Attorney, and Hopland Fire.	Priority 2	Ongoing

	4	Provide maintenance support to the Water and Wastewater Treatment Plants.	Priority 4	Utilize in house expertise to accomplish efficiency and provide redundancy.
	5	Replace pressurized overhead lubrication system.	Department-specific	Replace aged infrastructure.
	6	Continue to maintain compliance with the generator set which provides emergency backup power to the Civic Center per National Fire Protection Association (NFPA) 110 standards.	Priority 1	Ongoing

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Perform preventative maintenance to the Garage Facility.	Priority 1	Address deferred maintenance to aging infrastructure.
	2	Implement asset management program.	Priority 1	Team members to begin vetting solutions for effective implementation of an asset management program.
	3	Replace heating system with a more efficient one.	Priority 1	Replace aged infrastructure.

		Relation to Strategic		
		Objectives	Priorities	Comments
LONG-TERM (6+ YEARS)	1	Expand Garage facility.	Priority 1	Accommodate larger fleet.
	2	Full implementation of an asset management program.	Priority 1	Asset management program is fully functioning.
	3	Site evaluation for future corp yard location.	Priority 1	Looking for better locations to expand.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

FLEET AND PLANT MAINTENANCE

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	(33,132)	-	491,946	636,500	456,636	465,769	475,085
Other revenue	-	-	-	-	-	-	-
Total revenue	(33,132)	-	491,946	636,500	456,636	465,769	475,085

Expenditures and Appropriations

Direct

Personnel:							
Regular	195,097	217,339	190,198	202,634	178,805	184,169	189,694
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	15,354	7,336	6,000	5,041	6,000	6,180	6,365
PERS	58,410	67,270	60,893	61,214	58,984	60,753	62,576
Health	36,020	42,073	35,030	37,971	36,249	37,336	38,457
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	16,761	19,906	18,656	20,011	19,877	20,473	21,088
Materials, supplies, and services:							
Professional and contractual	8,675	8,273	9,000	9,000	9,000	9,180	9,364
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	16,162	30,598	59,500	59,550	31,550	32,181	32,825
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	841	4,553	12,000	12,000	12,000	12,240	12,485
Technology	-	-	-	4,000	4,000	4,080	4,162
Other operating	36,232	25,391	36,300	34,300	40,900	41,718	42,552
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	113,955	153,781	120,000	35,000	35,700	36,414
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	383,553	536,694	581,357	565,722	432,365	444,011	455,981
Indirect							
Administration and overhead	-	-	24,602	24,602	28,258	28,823	29,399
Internal service use	12,460	27,640	34,086	19,768	20,082	20,484	20,893
Total indirect	12,460	27,640	58,688	44,370	48,340	49,307	50,293
Total expenditures	396,013	564,334	640,045	610,092	480,705	493,318	506,273
Net cost of service	(429,145)	(564,334)	(148,099)	26,408	(24,068)	(27,549)	(31,189)

ENGINEERING

Description

The Engineering Division provides development review on privately developed projects, manages capital improvement projects from design through construction, manages and implements the City's Storm Water Management Plan for compliance with NPDES, provides technical assistance to the Traffic Engineering Committee. The Engineering Division also provides technical engineering support to the Water Resources Department.

Activities Performed

- ✓ Assists other Divisions in Public Works by providing technical assistance for the preparation and implementation of Capital Improvement Projects
- ✓ Assists contractors by providing information related to the City's Standard Details for construction work
- ✓ Provides technical assistance to the Traffic Engineering Committee and makes recommendations on requests received both internally and externally
- ✓ Implements the Master Pavement Rehabilitation Program for improvements to the Street Infrastructure Network
- ✓ Provides construction management and inspection services for capital improvement projects

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: PUBLIC WORKS
Division: ENGINEERING

	Accomplishments	Status	Comments
1	Continue "Master Pavement Rehabilitation Program (MPRP)" - Year 3.	In progress	
2	Complete construction of 2016 Sewer & Water replacement project and street rehabilitation (Washington, Luce, and Observatory).	In progress	
3	Implement a Trench Cut Fee.	Not started	
4	Update and resubmit application for NWP Rail Trail, Phase 3.	Completed	Completed and awarded.

5	Begin discussion with Council on a sidewalk program/policy and standards for pedestrian and crosswalk markings, among others..	In progress	
6	Implement a "Reporting to City Source App".	Completed	City Sourced is being used.
7	Complete construction of slurry seal and asphalt overlay projects.	In progress	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: PUBLIC WORKS
Division: ENGINEERING

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Continue "Master Pavement Rehabilitation Program (MPRP)" - Year 3.	Priority 1	On-going. With the recent hiring of an Engineering Analyst and the approval of a sales tax measure for street maintenance, staff is optimistic about designing and completing several key street maintenance projects.
	2 Complete construction of street rehabilitation project (Washington, Luce, and Observatory).	Priority 1	Construction of this project will extend into this fiscal year.
	3 Implement a Trench Cut Fee.	Priority 3	Implementation of this fee will be critical as the City begins to pave streets.
	4 Complete paperwork for Rail Trail, Phase 3.	Priority 1	The City will need to determine whether to resubmit an application for funding of this project.

	5	Implement discussion for the future of the Orr Creek bridge.	Priority 1	Direction on the future of the Orr Street bridge, whether open it to vehicle traffic or limit it to pedestrian traffic.
	6	Develop pavement marking standards.	Priority 1	For vehicle and pedestrian traffic. Develop a standard for where each will apply.

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Utilize Pavement Management Program to select intermediate term projects for street paving.	Priority 1	May need to accumulate funding over a few years to pay for projects.
	2	Orchard Avenue design and construction.	Priority 1	This project will provide dedicated left turn traffic signals on Orchard Avenue to east and west bound Orchard Avenue.
	3	Implementation of Measure Y funds.	Priority 1	Direction on whether to construct projects with Measure Y funds based on the Pavement Management Program matrix. Single projects to improve traffic movements in certain areas or a combination of both.

		Relation to Strategic		
		Objectives	Priorities	Comments
LONG-TERM (6+ YEARS)	1	Utilize Pavement Management Program to select long-term projects for street reconstruction.	Priority 1	May need to accumulate funding over several years to pay for projects.
	2	Implementation of Measure Y funds.	Priority 1	Direction on whether to construct projects with Measure Y funds based on the Pavement Management Program matrix. Single projects to improve traffic movements in certain areas or a combination of both.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

ENGINEERING

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	32,100	24,958	14,000	94,573	20,500	20,910	21,328
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	75,661	140,000	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	107,761	164,958	14,000	94,573	20,500	20,910	21,328

Expenditures and Appropriations

Direct

Personnel:							
Regular	162,868	167,737	202,288	221,163	215,742	222,214	228,881
Part-time and temp	1,530	-	-	-	-	-	-
Overtime, standby, and call-out	2,224	931	1,000	18,182	17,000	17,510	18,035
PERS	44,240	47,240	60,011	61,756	69,879	71,976	74,135
Health	24,900	24,897	32,216	32,896	39,825	41,020	42,250
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	13,081	14,324	19,072	20,977	23,504	24,209	24,935
Materials, supplies, and services:							
Professional and contractual	183,245	62,539	853,447	274,862	305,073	311,174	317,398
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	3,301	4,053	18,893	18,250	13,250	13,515	13,785
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	2,728	1,729	7,700	8,570	8,500	8,670	8,843
Technology	7,817	6,250	15,900	22,423	12,000	12,240	12,485
Other operating	18,631	19,150	24,200	34,617	24,500	24,990	25,490
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	994,180	522,629	2,145,783	1,782,036	5,552,694	5,663,748	5,777,023
Machinery, equipment, and vehicles	-	10,000	256,220	-	63,500	64,770	66,065
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	40,000	40,000	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	1,458,744	881,479	3,676,730	2,535,732	6,345,467	6,476,036	6,609,326
Indirect							
Administration and overhead	-	23,437	84,466	84,466	47,543	48,494	49,464
Internal service use	29,787	27,215	199,789	199,789	56,756	57,891	59,049
Total indirect	29,787	50,652	284,255	284,255	104,299	106,385	108,512
Total expenditures	1,488,531	932,131	3,960,985	2,819,987	6,449,766	6,582,421	6,717,839
Net cost of service	(1,380,771)	(767,173)	(3,946,985)	(2,725,414)	(6,429,266)	(6,561,511)	(6,696,510)

CORPORATION YARD

Description

The Corporation Yard is the base of operations for Public Works field crews and Electric crews, and serves as the City Fleet and Plant Maintenance Facility. The Street Maintenance Crew, the Water and Wastewater Maintenance Crew, and the Electric Utility Maintenance Crew stage their equipment and maintenance supplies at the Corporation Yard. Expenses for the Corporation Yard are divided respectively based on the amount of square feet that each department occupies.

Activities Performed

- ✓ After the proposed NCRWQCB Low Threat Case Closure is approved, decommissioning and removal of the dual phase extraction and ozone sparge remediation system, as well as abandonment of monitoring and extraction wells
- ✓ Replace a section of fence on the East Side of the Corporation Yard to prevent future break-ins
- ✓ Pave over the south end of the Corporation Yard to meet requirements of NCRWQCB

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: PUBLIC WORKS
Division: CORPORATION YARD

	Accomplishments	Status	Comments
1	Plan for personnel resources to make minor improvements.	In progress	
2	After the proposed North Coast Regional Water Quality Control Board (NCRWQCB) Low Threat Case Closure is approved, decommission, and remove the dual phase extraction and ozone sparge remediation system, abandon monitoring wells, and abandon extraction wells.	In progress	Closure is approved per the NCRWQCB.
3	Pave area near material bays in the Corporation Yard.	Completed	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: PUBLIC WORKS
Division: CORPORATION YARD

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Continue major repairs to the Corporation Yard including fixing broken windows, replacing trim boards, painting buildings, cleaning up debris and general maintenance of the grounds and facilities.	Priority 1	Repairs are ongoing.
	2 After the proposed North Coast Regional Water Quality Control Board (NCRWQCB) Low Threat Case Closure is approved, decommission, and remove the dual phase extraction and ozone sparge remediation system, abandon monitoring wells, and abandon extraction wells.	Priority 1	Bid documents are being prepared to decommission the system.
	3 Pave area behind Fleet Maintenance Facility.	Priority 3	Meet regulatory requirements of NCRWQCB.

	4	Stormwater Discharge Permit.	Priority 1	Maintain compliance with the MS4 permit issued for Stormwater Discharge from the Corp Yard as regulated by the Regional Water Quality Control Board. Near-term project is to pave additional areas of the facility.
	5	Decommissioning of the tank remediation equipment.	Priority 1	Decommission the remediation system based on approval from the Regional Water Quality Control Board that no further action is required as the affected area has been remediated.

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Replace fence around the entire Corporation Yard.	Priority 2	Prevent future loss from break-ins.
	2	Develop a plan to improve all buildings and facilities to current day standards.	Priority 4	Budget for Corporation Yard facility master plan.
	3	Stormwater Discharge Permit.	Priority 1	Maintain compliance with the MS4 permit issued for Stormwater Discharge from the Corp Yard as regulated by the Regional Water Quality Control Board.

		Relation to Strategic		
		Objectives	Priorities	Comments
LONG-TERM (6+ YEARS)	1	Improve all buildings and facilities to current day standards.	Goal 4	Provide facilities to protect the health and safety of the team members utilizing the facility.
	2	Site evaluation to consider new facility.	Priority 1	Long-term, the City needs to consider an alternate location to free up property for airport operations.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

CORPORATION YARD	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18 Year-End (Est)	2018-19 Recommended	2019-20 Projected	2020-21 Projected
Revenue Sources	Actual	Actual	Budget				
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	70,550	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	70,550	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	31,551	26,822	24,647	24,545	26,429	27,222	28,039
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	1,437	176	500	-	-	-	-
PERS	9,456	8,203	7,810	7,739	8,407	8,660	8,919
Health	3,868	3,478	2,800	2,890	3,107	3,200	3,296
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	2,585	2,323	2,323	2,300	2,783	2,866	2,952
Materials, supplies, and services:							
Professional and contractual	44,974	2,664	11,247	3,500	9,500	9,690	9,884
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	7,520	7,518	7,500	31,500	7,500	7,650	7,803
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	1,200	1,200	1,224	1,248
Technology	-	-	-	-	-	-	-
Other operating	16,952	20,640	15,400	19,000	20,400	20,808	21,224
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	12,000	12,240	12,485
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	118,344	71,824	72,227	92,674	91,326	93,560	95,851
Indirect							
Administration and overhead	-	-	-	-	4,922	5,020	5,121
Internal service use	5,704	5,654	-	-	3,846	3,923	4,001
Total indirect	5,704	5,654	-	-	8,768	8,943	9,122
Total expenditures	124,048	77,478	72,227	92,674	100,094	102,503	104,973
Net cost of service	(53,498)	(77,478)	(72,227)	(92,674)	(100,094)	(102,503)	(104,973)

LANDFILL (AND TRANSFER STATION)

Description

The Landfill property, 283 acres, is maintained on a regular basis by the Street Maintenance Crew. The Engineering Division is currently working with the other agencies involved in the final cap and closure of the property. It is anticipated that construction activities will begin in 2018.

Activities Performed

- ✓ Maintain the Landfill property
- ✓ Maintain and repair the gas extraction system
- ✓ Maintain the leachate collection system
- ✓ Repair slides on the slopes of the property
- ✓ Oversee contract for transfer station operation (special presentation)

2017-18 Outcomes and Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: PUBLIC WORKS
Division: LANDFILL

	Accomplishments	Status	Comments
1	Complete Environmental Document.	In progress	
2	Complete Final Plans, Specs and Permits for Closure Construction.	In progress	
3	Begin Closure construction.	Not started	
4	Transfer Station acquisition complete.	Completed	Completed March 2017.
5	Begin process of annexing Transfer Station Property.	In progress	
6	To provide oversight of the rental of the Transfer Station to franchisee.	In progress	
7	To provide supplemental funding for the Landfill Closure project and post closure maintenance efforts.	In progress	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: PUBLIC WORKS
Division: LANDFILL

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	Comments
NEAR-TERM	1 Complete Environmental Document.	Department-specific	This is in progress. Waiting on a status update from the Water Board.
	2 Complete Final Plans, Specs and Permits for Closure Construction.	Department-specific	
	3 Begin Closure construction.	Department-specific	

	Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Maintain Landfill per WDR's from Regional Board.	Department-specific	

	Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1 Maintain Landfill per WDR's from Regional Board.	Department-specific	

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: PUBLIC WORKS
Division: TRANSFER STATION

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

		Relation to Strategic		
		Objectives	Priorities	
NEAR-TERM	1	Complete Transfer Station acquisition.	Priority 2	
	2	Begin process of annexing Transfer Station Property.	Priority 2	
	3	Provide oversight of the rental of the Transfer Station to franchisee.	Department-specific	On-going meetings with Transfer Station management and site inspections of the facility.
	4	To provide supplemental funding for the Landfill Closure project and post closure maintenance efforts.	Department-specific	The rate adjustment will provide additional funding for the closure project.

		Relation to Strategic		
		Objectives	Priorities	
INTERMEDIATE-TERM (2-5 YEARS)	1	Complete annexation of Transfer Station and associated City properties.	Priority 2	
	2	Continue to monitor and oversee operation of the Transfer Station.	Priority 1	On-going for as long as the City is in the Transfer Station business.

		Relation to Strategic		
		Objectives	Priorities	
LONG-TERM (6+ YEARS)	1	Continue to monitor and oversee operation of the Transfer Station.	Priority 1	On-going for as long as the City is in the Transfer Station business.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

LANDFILL	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	88,736	189,750	191,380	179,684	186,141	191,725	197,477
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	948	1,538	1,500	3,517	3,800	3,914	4,031
PERS	25,781	57,221	59,905	57,505	60,215	62,021	63,882
Health	17,068	28,113	30,364	29,318	31,063	31,995	32,955
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	7,469	16,534	18,420	17,222	20,151	20,756	21,378
Materials, supplies, and services:							
Professional and contractual	161,051	152,411	328,586	285,000	250,000	255,000	260,100
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	376	8,318	26,449	5,100	25,500	26,010	26,530
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	-	-	-	-	-
Technology	-	-	-	3,100	2,500	2,550	2,601
Other operating	64,229	105,865	106,550	106,600	109,600	111,792	114,028
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	10,514,711	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	365,659	559,750	11,277,864	687,046	688,970	705,763	722,982
Indirect							
Administration and overhead	-	-	-	-	43,336	44,202	45,086
Internal service use	-	4,077	44,028	44,028	31,326	31,952	32,591
Total indirect	-	4,077	44,028	44,028	74,661	76,155	77,678
Total expenditures	365,659	563,827	11,321,892	731,074	763,631	781,918	800,660
Net cost of service	(365,659)	(563,827)	(11,321,892)	(731,074)	(763,631)	(781,918)	(800,660)

STREETS

Description

The Streets Division is responsible for the maintenance of City streets, creeks, and storm drains.

Activities Performed

- ✓ Maintains the right-of-way including weed abatement
- ✓ Installs, maintains and replaces all signs in the City
- ✓ Paints/Thermoplastic pavement markings including crosswalks, STOP markings, red/yellow/white curb, etc.
- ✓ Performs graffiti removal and traffic collision cleanup
- ✓ Repairs or replaces items that get damaged or vandalized by the public
- ✓ Repairs and maintains sidewalks
- ✓ Manages City's storm water program
- ✓ Adhere to street sweeping activities to maintain compliance with the NPDES Municipal Separate Storm Sewer System Permit.

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: PUBLIC WORKS
Division: STREETS

	Accomplishments	Status	Comments
1	Continue to maintain the storm drain system to prevent flooding.	In progress	
2	Construct a new Storm Drain at the Ukiah Fairgrounds to replace a line that has failed.	Deferred	Pending a proposed future development on the Fairgrounds property.
3	Implement NPDES Municipal Separate Storm Sewer System Permit.	In progress	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: PUBLIC WORKS
Division: STREETS

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Continue implementation of "Master Pavement Rehabilitation Program (MPRP)" - Year 3.	Priority 1	On-going. With the recent hiring of an Engineering Analyst and the approval of a sales tax measure for street maintenance, staff is optimistic about designing and completing several key street maintenance projects.
	2 Implement a "Reporting to City Source App".	Priority 1	The app is available for public use. Staff to monitor and respond to reported items.
	3 Complete construction of slurry seal and asphalt overlay projects.	Priority 1	Projects are either awarded, in final design, or out for bid.
	4 Rehabilitation of Washington Avenue, Observatory Avenue, and Luce Avenue.	Priority 1	Construction of this project will extend into this fiscal year with completion anticipated by mid-summer 2018.
	5 Continue maintenance of traffic signal system.	Priority 1	
	6 Coordinate repairs resulting from signal pole knockdowns.	Priority 1	
	7 Coordinate minor adjustments to traffic signal controllers	Priority 1	

	8	Evaluate traffic signal maintenance contract.	Priority 1	
	9	Participate in joint City-MCOG-County project at N State & Empire Drive/Ford Rd and N. State and Kuki Lane.	Priority 2	
	10	Continue to implement NPDES permit requirements	Department-specific	

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Utilize Pavement Management Program to select intermediate term projects for street paving.	Priority 1	May need to accumulate funding over a few years to pay for larger projects.
	2	Implement traffic signal maintenance contract.		

		Relation to Strategic		
		Objectives	Priorities	Comments
LONG-TERM (6+ YEARS)	1	Utilize Pavement Management Program to select long-term projects for street reconstruction.	Priority 1	May need to accumulate funding over several years to pay for larger projects.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

STREETS	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	257,600	235,768	265,119	251,622	268,622	276,681	284,981
Part-time and temp	-	17,625	15,000	-	-	-	-
Overtime, standby, and call-out	4,533	4,214	21,000	11,679	12,000	12,360	12,731
PERS	72,913	66,979	83,166	80,097	88,806	91,470	94,214
Health	66,700	58,261	66,929	58,899	64,526	66,462	68,456
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	22,995	24,502	29,541	25,743	30,767	31,690	32,641
Materials, supplies, and services:							
Professional and contractual	46,917	42,465	46,600	46,600	35,000	35,700	36,414
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	68,623	66,146	155,251	106,640	125,540	128,051	130,612
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	88	2,237	2,000	1,200	1,500	1,530	1,561
Technology	-	-	-	-	-	-	-
Other operating	134,650	73,065	61,700	57,900	57,900	59,058	60,239
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	10,000	-	7,647,505	3,812,000	3,568,013	3,639,373	3,712,161
Machinery, equipment, and vehicles	3,245	17,643	30,000	23,000	82,000	83,640	85,313
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	688,264	608,907	8,423,811	4,475,380	4,334,674	4,426,014	4,519,321
Indirect							
Administration and overhead	-	51,514	-	-	48,800	49,776	50,771
Internal service use	69,351	131,170	-	-	189,094	192,876	196,733
Total indirect	69,351	182,684	-	-	237,893	242,651	247,504
Total expenditures	757,615	791,591	8,423,811	4,475,380	4,572,567	4,668,666	4,766,825
Net cost of service	(757,615)	(791,591)	(8,423,811)	(4,475,380)	(4,572,567)	(4,668,666)	(4,766,825)

25. AIRPORT

Description

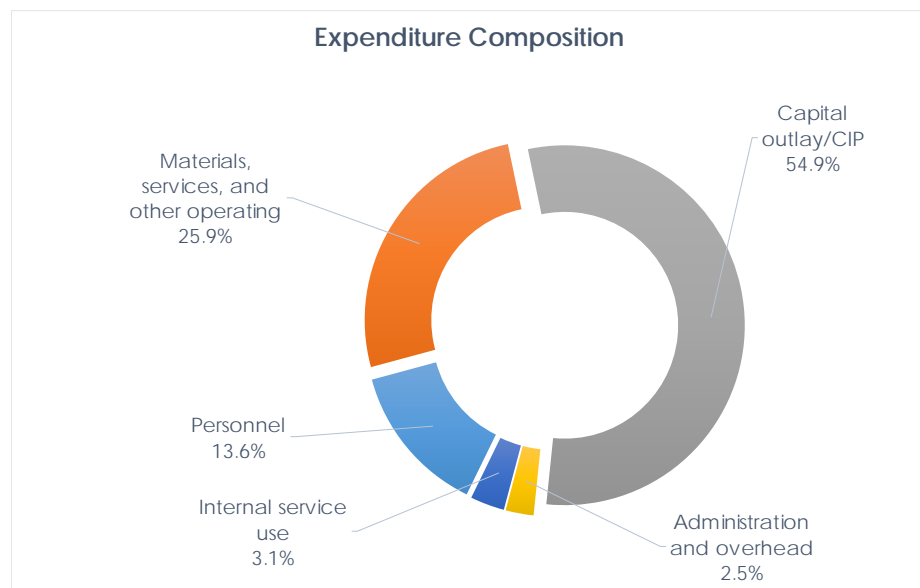
The Ukiah Municipal Airport provides an alternative form of transportation and emergency access in and out of Ukiah. To support this, the major activities of the Airport support the fueling of all forms of aircraft.

The operations and maintenance activities include the management, supervision and training of staff as well as the upkeep of facilities and equipment. The Airport: maintains over two miles of runway and taxi-way pavement; maintains 260 runway and taxi-way lights; maintains two fuel trucks-Jet A truck holding 5,000 gallons and Avgas truck holding 750 gallons of fuel; maintains a 20,000 gallon bulk fuel storage tank that is split to hold 12,000 gallons Avgas and 8,000 gallons of Jet A; maintains 160 acres of airport property; and maintains over 60 hangars and other buildings. The acquisition of a 12,000-gallon self-serve tank will allow pilots to fill their aircraft twenty-four hours a day, seven days a week.

Activities Performed

- ✓ Formulates and manages programs for the development and promotion of aviation and airport facilities
- ✓ Supervises City operated avgas and jet fuel facilities
- ✓ Provides management of land-lease

facilities and parking for private and corporate aircraft, fixed-base operators, and other airfield tenants. Keeps tenants appropriately informed



2017-18 Highlights

- ✓ Acquisition of a 12,000-gallon self-serve tank that allows pilots to fill their aircraft 24 hours a day, 7 days a week
- ✓ Completion of Federal Aviation Administration (FAA) grant:
 - The FAA requested a Pavement Classification Number (PCN) analysis to be performed by the City at Ukiah Regional Airport, which was included as part of the APMP study. The PCN analysis was conducted on City-maintained airfield pavements. In order to derive PCN values, a geotechnical investigation was performed to provide subsurface information in areas for which records are not available or the pavement sections have been unknown. The PCN calculations

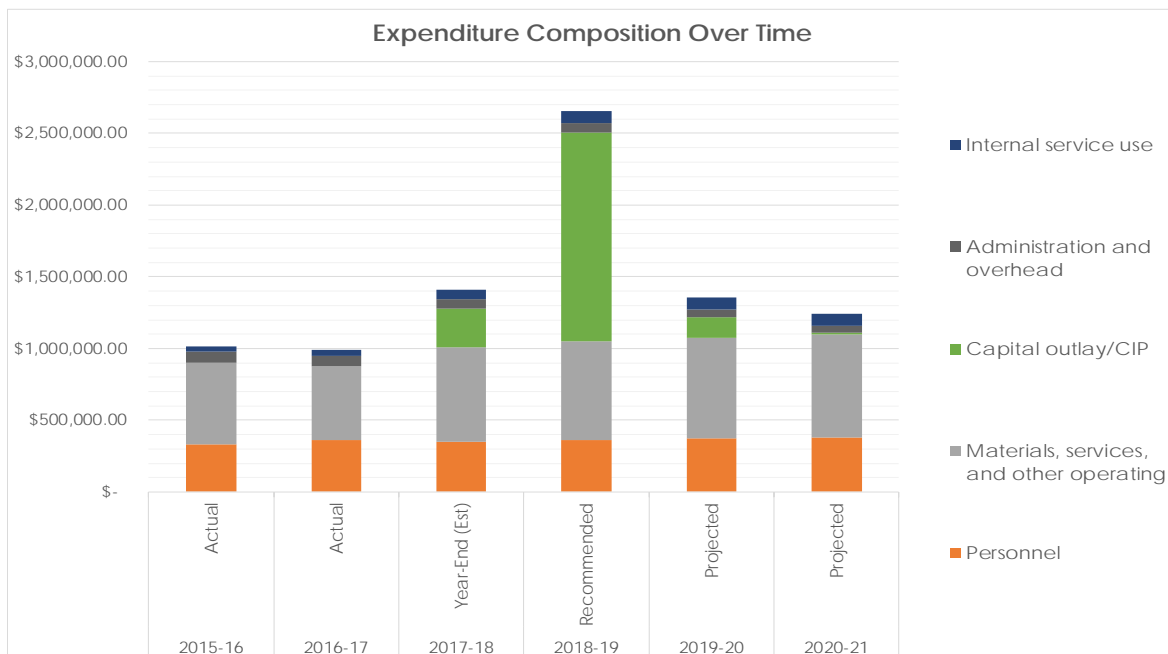
were performed using the FAA COMFAA program in accordance with Advisory Circular (AC) 150/5335-5C "Pavement Strength – PCN."

Major Initiatives in 2018-19

- ✓ Staff hopes to begin Phase 1 of the Runway 15-33 Rehabilitation project. This project will include runway light removal and replacement, as well as narrowing of the runway to 75 feet in preparation for Phase 2 which will be repaving the runway.
- ✓ Completion of Phase 3 of the Airport fueling projects. Staff hopes to install a 20,000 gallon jet a storage tank to increase available fuel for airport needs.

Significant Changes from Prior Year

None.



2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: AIRPORT
Division: AIRPORT OPERATIONS

	Accomplishments	Status	Comments
1	Runway 15-33 Pavement Rehab & Taxiway Realignment Phase 1.	In progress	Staff is working with FAA to complete the design.
2	Phase 3 Convert Bulk Fuel storage tank to 20,000 of Jet A.	In progress	Staff is working on a spec to replace the current tank.
3	Install 12,000 gallon AvGas Self fuel tank.	Completed	The 12,000 Gallon Avgas tank was installed and operational in late summer 2017.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: AIRPORT
Division: AIRPORT OPERATIONS

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Runway 15-33 Pavement Reduction Phase 2.	Priority 1	Federal Aviation Administration (FAA) Grant Construction Project.
	2 20,000 Gallon Jet A fuel tank.	Priority 1	This will increase the fuel storage available during peak demands.
	3 Update Mendocino County Airport Land Use Commission (ALUC).	Priority 2	

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Taxiway B,D demo: Construction of new Taxiway A2, A4, R/W 33 Blast pad.	Priority 1	FAA Grant Construction Project.
	2 Rehab of Taxiway A, A3 and A5 Design.	Priority 1	FAA Grant Design Project.

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Rehab of Taxiway A, A3, and A5 .	Priority 1	FAA Grant Construction Project.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY 2018-19

Airport	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	2,978	311	1,207	1,207	1,196	1,220	1,244
Grants, subventions, and contributions	-	254,866	1,947,000	687,000	1,260,000	-	-
Charges for service	1,125,475	1,078,080	1,236,568	1,179,296	1,296,761	1,322,696	1,349,150
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	(17,954)	1,265	1,265	1,265	1,278	1,290
Total revenue	1,128,453	1,315,304	3,186,040	1,868,768	2,559,222	1,325,194	1,351,685
Expenditures and Appropriations							
Direct							
Personnel	329,625	361,276	367,293	350,535	360,148	370,953	382,081
Materials, services, and other operating	571,967	517,428	682,959	655,200	687,609	701,361	715,388
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay/CIP	-	-	1,379,768	806,768	1,093,000	109,300	10,930
Total direct	901,592	878,703	2,430,020	1,812,503	2,140,757	1,181,614	1,108,400
Indirect							
Administration and overhead	76,289	68,712	67,547	67,547	67,808	56,280	46,713
Internal service use	38,452	42,437	68,328	68,328	48,993	49,973	50,973
Total indirect	114,741	111,149	135,875	135,875	116,801	106,253	97,685
Total expenditures	1,016,333	989,852	2,565,895	1,948,378	2,257,558	1,287,867	1,206,085
Net cost of service	112,120	325,452	620,145	(79,610)	301,664	37,326	145,600

FUND USE BY DEPARTMENT	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:							
777 AIRPORT FUND	1,016,333	989,852	1,183,176	1,138,659	1,164,558	664,336	622,149
778 AIRPORT CAPITAL IMPROVEMENT	-	-	1,262,885	689,885	896,000	511,134	478,676
779 SPECIAL AVIATION FUND	-	-	119,834	119,834	197,000	112,381	105,245
Net sources (uses)	\$ 1,016,333	\$ 989,852	\$ 2,565,895	\$ 1,948,378	\$ 2,257,588	\$ 1,287,867	\$ 1,206,085

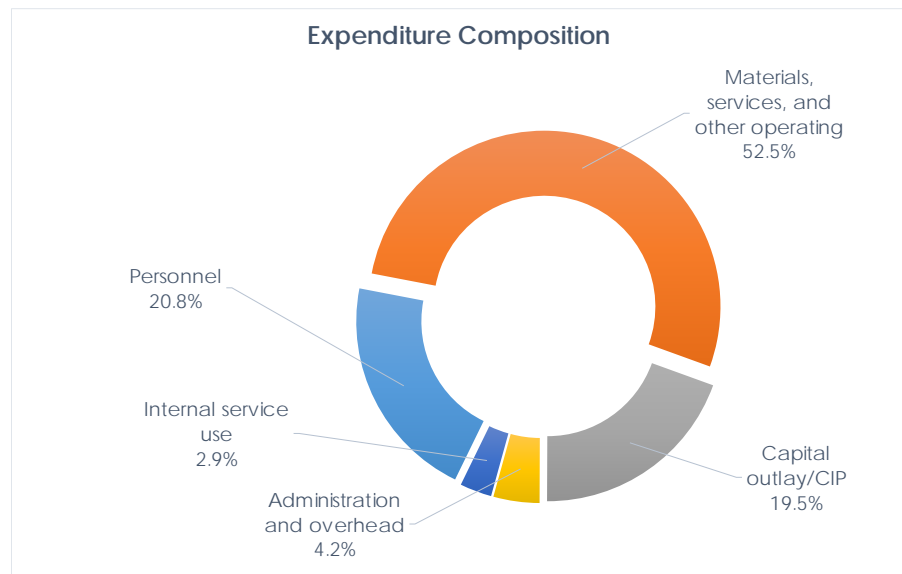
26. ELECTRIC

Description

The Electric Enterprise Fund provides 24-hour, 365-day response to emergency service calls for customer power problems, and outages. Additionally, this team is responsible for making high voltage power lines safe for Fire & Police personnel at structure fires, automobile accidents and other situations where electric lines are near emergency crews. The Electric Department continues to invest in the electric system using industry best practices to provide better, more reliable service to our customers.

Services Provided (Activities Performed)

- ✓ Maintenance to overhead and underground distribution system
- ✓ Testing services for internal and external constructed projects
- ✓ Provides overall financial and organizational oversight of the department
- ✓ Develops rates and rate structures



Divisions

The Department is subdivided into three distinct but integrated divisions. They are described in further detail below and are as follows:

1. Distribution
 - a. Overhead
 - b. Underground
 - c. Street Lighting
2. Technical Services
 - a. Telemetry & Calibration
 - b. Substation
 - c. Hydroelectric
3. Administration
 - a. Power Purchase
 - b. Cap & Trade
 - c. Public Benefits

2017-18 Highlights

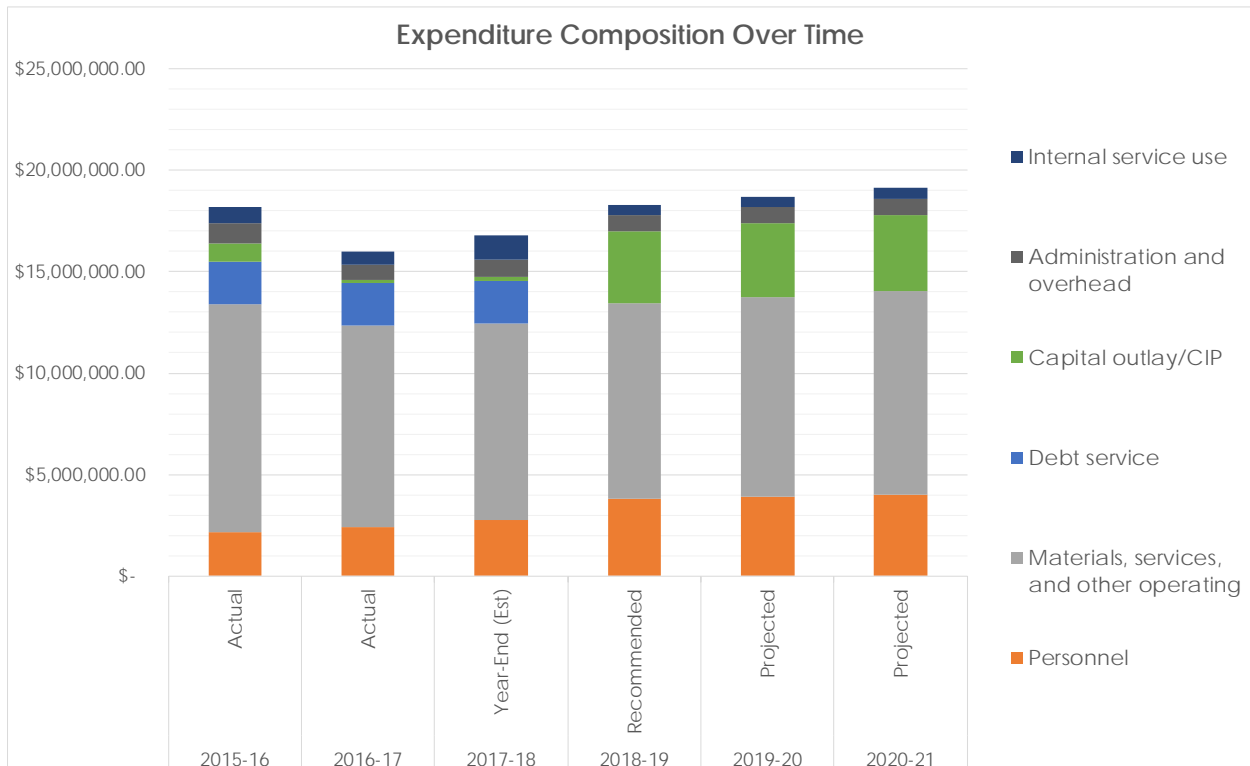
- ✓ Rebuilt two of three “BIG” substation power transformers, completed feeder capacity increases, transformer/switchgear equipment replacements, completed service center improvements and added communication technology upgrades.
- ✓ Technology is fantastic! The Electric department has been utilizing electronic notifications to alert Technicians and Lineman when emergency outages occur and to maintain system performance.

Major Initiatives in 2018-19

- ✓ Implementation of initial phase of Electric Service Center facility improvement project, including addition of local, renewable energy generation to help meet the State’s green energy mandate and lower Ukiah’s energy carbon footprint.

Significant Changes from Prior Year

- ✓ Recommendation by Department to adjust personnel base salaries, included in FY 2018-19 budget.



Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY

2018-19

Electric

	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	194,216	137,902	39,493	14,493	40,925	41,744	42,578
Grants, subventions, and contributions	527	32	-	-	-	-	-
Charges for service	15,262,829	16,155,875	16,125,115	15,727,522	16,453,842	16,782,919	17,118,578
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	1,248	-	309,824	-	-	-
Total revenue	15,457,572	16,295,056	16,164,608	16,051,839	16,494,767	16,824,663	17,161,156
Expenditures and Appropriations							
Direct							
Personnel	2,153,150	2,420,327	3,409,636	2,743,232	3,807,181	3,921,396	4,039,038
Materials, services, and other operating	10,358,373	9,000,668	10,202,693	9,807,386	9,460,100	9,649,302	9,842,288
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	2,095,715	2,089,024	2,071,875	2,071,875	-	-	-
Capital outlay/CIP	879,463	153,579	5,386,785	229,535	3,575,000	3,646,500	3,719,430
Total direct	15,486,701	13,663,598	21,070,989	14,852,028	16,842,281	17,217,198	17,600,756
Indirect							
Administration and overhead	1,005,394	768,371	801,911	801,911	780,371	791,296	802,374
Internal service use	792,425	628,796	1,225,282	1,204,208	492,805	502,661	512,714
Total indirect	1,797,819	1,397,167	2,027,193	2,006,119	1,273,175	1,293,957	1,315,088
Total expenditures	17,284,520	15,060,765	23,098,182	16,858,147	18,115,456	18,511,155	18,915,844
Net cost of service	(1,826,948)	1,234,290	(6,933,574)	(806,308)	(1,620,689)	(1,686,492)	(1,754,688)

FUND USE BY DEPARTMENT		2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
		Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:								
100	GENERAL FUND	408	-	-	-	-	-	-
205	BILLING AND COLLECTION FUND	156,455	156,896	-	1,823	-	-	-
251	SPECIAL PROJECTS RESERVE	5,000	6,250	-	-	-	-	-
800	ELECTRIC FUND	14,594,747	12,434,240	15,656,785	13,833,388	13,965,050	14,269,785	14,581,750
801	ELECTRIC CAPITAL RESERVE FUND	-	-	4,694,325	244,064	3,550,000	3,627,465	3,706,769
803	LAKE MENDOCINO BOND FUND	2,099,502	2,094,599	2,077,575	2,077,575	-	-	-
805	STREET LIGHTING FUND	-	2,245	250,280	196,081	233,691	238,791	244,011
806	PUBLIC BENEFITS CHARGES FUND	428,409	366,534	419,217	505,217	366,717	374,719	382,911
Net sources (uses)		\$ 17,284,520	\$ 15,060,765	\$ 23,098,182	\$ 16,858,147	\$ 18,115,845	\$ 18,511,154	\$ 18,915,844

DISTRIBUTION

Description

The Electric Utility's Distribution Division provides skilled construction services supporting the customer's electric needs. The division also provides wide range of services including contract administration, inspection and 24x7 emergency response services supporting first responders.

Our employees strive to meet the customer's needs while providing an effective low cost solution.

Activities Performed

- ✓ Distribution system construction services for
 - ✓ Capital improvements - for improved capacity, reliability, operating flexibility
 - ✓ Overhead and underground line extensions – for new electrical loads
 - ✓ Maintenance and equipment replacement - insuring high electric reliability
- ✓ Maintain 40 miles of overhead lines and 30 miles of underground 12,000 Volt distribution lines
- ✓ Maintain 2,200 street lights and dusk-dawn lights
- ✓ Provide vegetation clearance for overhead 12,000 Volt power lines per State mandates
- ✓ 24/7 Emergency response services with skilled field personnel
- ✓ Inspection and testing of overhead and underground distribution and communication systems

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: ELECTRIC
Division: ELECTRIC DISTRIBUTION

	Accomplishments	Status	Comments
1	AMI Meter Replacement: Completed Business Case and significant engineering research resulting in a draft Request for Proposal.	In progress	Collaborating with finance department to complete AMI and CIS project without significant impact to either project.
2	Misc. System Upgrades: Continue with an aggressive system improvement program includes transformer, poles, conductor and equipment capacity increases for both underground and overhead system.	In progress	Designed and Awarded contract for Empire/Bush capacity upgrade. Designed and replaced over 15 aging poles and over 30 aging transformers from ongoing replacement list. Completed audit of all overhead electrical services feeding customers in preparation of upcoming PUC audit.

3	Work Force Development: Recruit, develop and maintain a skilled workforce.	In progress	Created internship program to provide aspiring lineman some real life work experience.
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2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: ELECTRIC
Division: DISTRIBUTION

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Start Meter replacement (AMI) project.	Priority 1	Collaborating with Finance to reduce AMI - CIS scheduling conflicts.
	2 Develop renewable energy resources - Utility Service Center.	Priority 2	Design complete. Working with Planning on Hastings solar structure, Project #1.
	3 Complete 2019 of the Service Center improvements.	Priority 4	Yard grading, fencing and selected office remodeling.
	4 Start 4160-12Kv conversion at Fairgrounds.	Priority 1	Design complete. Agreements being negotiated with Fairgrounds management.
	5 Start Gobbi Street underground, District #3.	Priority 1	Design complete. Easements in progress.

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Complete AMI project.	Priority 1	Scheduling may vary pending timeliness of CIS deployment.
	2 Complete Service Center improvements.	Priority 4	Complete TI and yard electrical training facility.
	3 Complete renewable energy resource, Project #1.	Priority 2	Part of an overall State resource mandate for renewable energy as part of resource mix.
	4 Contract 10 year pole testing.	Priority 1	Wood pole maintenance testing.
	5 Substation #2 - Preliminary transmission route design. Identify site and purchase land.	Priority 1	Future planning to meet City and customer needs.
	6 Start design of State Street Underground, District #3.	Priority 2	UG Districts identified by Ukiah City Council.

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Large scale renewable resource project (Solar, Hydro or Wind Project).	Priority 1	Evaluate technologies and economics to best meet our customer's needs.
	2 Design/facilitate State Street underground, District #4.	Priority 1	UG Districts identified by Ukiah City Council.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

ELECTRIC DISTRIBUTION	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	906,895	986,741	1,498,240	1,016,810	1,180,081	1,215,483	1,251,948
Part-time and temp	38,304	41,313	52,896	45,996	20,000	20,600	21,218
Overtime, standby, and call-out	177,265	166,075	138,200	183,121	123,500	127,205	131,021
PERS	261,879	288,128	439,011	376,468	377,670	389,000	400,670
Health	84,798	134,120	198,986	157,964	161,818	166,673	171,673
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	78,887	94,906	145,578	107,149	128,284	132,133	136,096
Materials, supplies, and services:							
Professional and contractual	138,149	126,350	310,172	172,000	293,000	298,860	304,837
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	223,810	367,966	215,836	190,821	195,000	198,900	202,878
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	10,604	8,691	39,000	14,000	45,500	46,410	47,338
Technology	-	-	-	-	-	-	-
Other operating	-	-	-	-	-	-	-
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	600,000	-	1,900,000	1,938,000	1,976,760
Infrastructure	837,200	129,328	1,991,535	154,535	1,580,000	1,611,600	1,643,832
Machinery, equipment, and vehicles	27,413	-	2,748,250	50,000	70,000	71,400	72,828
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	2,785,203	2,343,619	8,377,704	2,468,864	6,074,853	6,216,263	6,361,100
Indirect							
Administration and overhead	-	156,091	15,858	15,858	165,385	168,693	172,067
Internal service use	-	52,730	7,325	7,325	196,302	200,228	204,232
Total indirect	-	208,821	23,183	23,183	361,687	368,921	376,299
Total expenditures	2,785,203	2,552,440	8,400,887	2,492,047	6,436,540	6,585,184	6,737,399
Net cost of service	(2,785,203)	(2,552,440)	(8,400,887)	(2,492,047)	(6,436,540)	(6,585,184)	(6,737,399)

TECHNICAL SERVICES

Description

The Electric Utility Technical Services Division is responsible for the operation, maintenance, testing and calibration of the Department's protection and control systems used for generation, distribution substation and data/communication systems. Responsibilities include High Voltage maintenance of vacuum and SF6 power circuit breakers, switchgear and power transformers. These are necessary and critical to the Department's operation. The Division plans and schedules work internally and externally with the USCOE, Fish & Game, Sonoma Water Agency and NCPA. The team deals with a wide variety of advanced systems that provide control and protection of the Utility's most critical systems.

Activities Performed

- ✓ Tests and maintains high voltage power equipment at the Orchard Substation. Equipment includes: power transformers, vacuum and SF6 circuit breakers, instrument transformers, station service equipment, battery backup systems and chargers, 12,000 volt capacitors, re-closures and pad mounted switchgear
- ✓ Tests and calibrates protective relays
- ✓ Maintains and monitors wired and wireless intelligent equipment devices, remote control units, controllers and fiber communication systems
- ✓ Provides power quality monitoring, testing and evaluation of customer data to locate and resolve electrical problems
- ✓ Performs field testing on a wide array of switchgear and cable systems to evaluate equipment's condition
- ✓ Tests and evaluates through thermal imaging the condition of electrical connections and defective cable systems

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: ELECTRIC
Division: TECHNICAL SERVICES

	Accomplishments	Status	Comments
1	Communications: Automate Substation and Hydro equipment .	Completed	Developed substation text alerts for technicians and engineers to notify of abnormal conditions.
2	Equipment Upgrades: Continue with an aggressive system improvement program.	Completed	Repaired substation transformer bushings and gaskets. Repaired tainter valve and penstock at Hydroplant. Repaired wicket gates at Hydroplant.

3	Services Improvements: Continued review of contracts and services to improve efficiencies.	Completed	Completed in-house landscaping agreement for Orchard Substation with the Community Services Department.
4	2018 Final Bond Payment.	Completed	Made last bond payment on Hydro Plant in the amount of \$2.1M.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: ELECTRIC
Division: TECHNICAL SERVICES

City-Wide Goals	Description
Goal 1	Develop a prioritized plan for public infrastructure
Goal 2	Employ sound planning principles to the City and greater valley
Goal 3	Promote and strengthen economic development
Goal 4	Improve the organizational workplace environment

	Objectives	Relation to City-Wide	
		Goal	Comments
NEAR-TERM	1 Upgrade governor at the Hydro Electric plant.	Priority 1	Upgrades older outdated governor.
	2 Complete scheme for Substation restoration.	Priority 1	Control scheme improvements that will restore power immediately during specific protection operational events.
	3 Complete Arc Flash and Coordination Study.	Priority 4	
	4 Review and identify meter for AMI project.	Priority 2	Collaborating with Finance to reduce AMI - CIS scheduling conflicts.

		Relation to City-Wide		
		Objectives	Goal	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Complete meter installations for AMI project.	Priority 1	Collaborating with Finance to reduce AMI - CIS scheduling conflicts.
	2	SCADA communication for engineering access on Sub and Hydro Electric plant.	Priority 4	Improves the time for power restoration.
	3	Complete equipment and tool storage building at the Hydro Electric plant.	Priority 4	Replace parts efficiently to better maintain and store equipment.
	4	Continue to evaluate aging equipment and new technology to better improve efficiency, working conditions, and provide customers with reliable renewable energy.	Priority 1	Doing our job!

		Relation to City-Wide		
		Objectives	Goal	Comments
LONG-TERM (6+ YEARS)	1	New Substation addition.	Priority 2	Collaborating with other departments for growth and City expansion information.
	2	Continue to evaluate aging equipment and new technology to better improve efficiency, working conditions, and provide customers with reliable renewable energy.	Priority 1	Doing our job!

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

TECHNICAL SERVICES	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	89,118	125,767	167,882	246,844	360,853	371,679	382,829
Part-time and temp	-	-	-	56,584	-	-	-
Overtime, standby, and call-out	25,036	27,134	39,500	65,953	69,000	71,070	73,202
PERS	26,039	38,760	78,945	93,714	115,391	118,852	122,418
Health	8,133	15,127	24,349	44,436	46,642	48,041	49,482
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	6,654	10,402	14,818	29,898	35,560	36,627	37,726
Materials, supplies, and services:							
Professional and contractual	-	-	26,700	47,000	38,500	39,270	40,055
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	9,469	14,667	39,000	47,000	27,500	28,050	28,611
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	4,255	5,001	27,000	34,000	40,000	40,800	41,616
Technology	-	-	-	-	-	-	-
Other operating	-	-	1,500	6,500	16,100	16,422	16,750
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	25,000	25,000	25,000	25,500	26,010
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	168,703	236,858	444,694	696,928	774,546	796,311	818,700
Indirect							
Administration and overhead	-	19,830	-	-	49,129	50,112	51,114
Internal service use	-	8,584	-	-	26,384	26,912	27,450
Total indirect	-	28,414	-	-	75,514	77,024	78,564
Total expenditures	168,703	265,272	444,694	696,928	850,059	873,335	897,264
Net cost of service	(168,703)	(265,272)	(444,694)	(696,928)	(850,059)	(873,335)	(897,264)

ADMINISTRATION

Description

The Electric Utility Administration Division provides the financial and organizational oversight of the department. Additionally, other duties include system design / engineering, administrative support, energy resource purchasing and system planning. This Division develops rates and rate structures, establishes department policies, goals and objectives, monitors cash flow, capital and O&M budgets, and coordinates training that develops each individual to their full potential for the department.

Activities Performed

- ✓ Procures reliable gas and electric energy sources at the lowest practical cost. Includes monitoring capacity, energy, renewables (RECs) and Cap-n-Trade markets in accordance with the Western Electric Coordinating Council (WECC), National Electric Reliability Corporation (NERC) and California Energy Commission (CEC)
- ✓ Acquires and monitors power generation and transmission resources in accordance with forecasted needs
- ✓ Provides ten-year bulk power cost analysis
- ✓ Purchases energy and capacity to close open positions consistent with the department's Risk Management and external mandates
- ✓ Provides in-house design, engineering and inspection services to reduce costs and delays, and enhances staff's knowledge of the system through the design to completion. With this in-house approach, employees gain experience with the ability to handle future situations with personal knowledge and experience. This results with the electric customer having lower cost and shorter outages so they can do what they want and have more money to do it with!
- ✓ Collects and translates load research data for system analysis, cost-of-service and time-of-use and loading determinants
- ✓ Monitors the industry, the City and legislation to provide an overall planning and strategic direction of the Department

Energy Efficiency Programs and Services: In March, 2016, the State Legislature enacted AB2021. This legislation requires publicly owned utilities to adopt ten-year energy efficiency goals to save energy (kWh's) and reduce demand (kW reduction). The City offers a comprehensive suite of customer rebates to promote energy efficiency. These include programs from residential homeowners to commercial business to specialty rebates based on the customer's special circumstances.

Low-Income Billing Assistance: The City offers billing assistance programs to help low-income and senior customers pay their electric bills.

Low-Income Housing Incentive Program (NEW): The Electric Utility has implemented a new low-income housing program that provides incentives to developers to build energy efficient low-income housing that exceeds Title 24 minimums. This would provide long-term sustained energy savings to residents of these projects.

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: ELECTRIC
Division: ELECTRIC ADMINISTRATION

	Accomplishments	Status	Comments
1	Energy Resources: Manage our energy resources to meet State requirements.	Completed	Complied with current mandates.
2	Work Force Development: Recruit, develop and maintain a skilled workforce.	In progress	Working with NCPA on an internship opportunity for technical positions such as Engineering Technicians.
3	Complete Hydro Bond Payment: final payment on the \$25M bond.	Completed	Made last bond payment on Hydro Plant in the amount of \$2.1M.
4	Process Improvement: Joint Pole cost allocation and contract review.	Completed	Revamped Joint Pole billing to AT&T to reflect up-to-date charges resulting in approximate 30% more income.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: ELECTRIC
Division: ELECTRIC ADMINISTRATION

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	Comments
NEAR-TERM	1 Roll out customer portal as part of the AMI project to improve customer access to information and services.	Priority 1	Collaborating with Finance to reduce AMI - CIS scheduling conflicts.

	2	Complete agreement with Verizon for small cell tower in Ukiah.	Priority 1	Provides better communication services in Ukiah.
	3	Complete job description updates to help recruit and retain Lineman, Engineers, and Engineering Technicians.	Priority 1	Working with City Administration to eliminate obstacles.
	4	Continue to develop cost effective renewable and storage options.	Priority 3	Keeping the cost low.

		Relation to Strategic		
		Objectives	Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1	Develop carbon free community based renewable resources.	Priority 1	State mandated.
	2	Provide the best in class maintenance and system improvements increasing reliability, capacity and customer satisfaction.	Priority 3	Business customers have few disruptions and less production losses.
	3	Recruit , develop and maintain a skilled workforce.	Priority 1	
	4	Develop electric energy programs that are useful and beneficial to our customers.	Priority 3	Benefits the end user.
	5	Meet State mandated reporting and program performance goals.	Priority 1	

	Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1 Provide the best in class technology for maintenance and system upgrades.	Priority 1	
	2 Continue to encourage customer participation in conservation and renewable energy through education and closer customer engagement.	Priority 3	
	3 Recruit, develop and maintain a skilled workforce.	Priority 4	
	4 Research and develop additional services and products.	Priority 3	
	5 Meet State mandated reporting requirements and program performance goals.	Priority 4	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY 2018-19

ELECTRIC ADMINISTRATION	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	207,220	219,101	313,647	120,250	556,399	573,091	590,284
Part-time and temp	61,573	61,283	57,000	63,269	309,280	318,558	328,115
Overtime, standby, and call-out	1,441	1,979	1,500	1,722	2,000	2,060	2,122
PERS	58,793	66,729	73,133	52,596	166,409	171,401	176,543
Health	36,451	40,277	43,370	19,343	66,425	68,418	70,470
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	24,812	28,131	29,171	19,467	86,869	89,475	92,159
Materials, supplies, and services:							
Professional and contractual	189,594	155,638	937,930	678,400	713,200	727,464	742,013
Legal	-	-	-	-	-	-	-
Commodities	9,079,184	7,751,898	8,344,161	8,344,161	7,950,000	8,109,000	8,271,180
Supplies	28,069	24,913	32,800	27,500	20,800	21,216	21,640
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	32,456	34,771	35,000	35,000	30,000	30,600	31,212
Technology	5,000	6,250	-	-	-	-	-
Other operating	192,282	132,596	95,500	124,048	90,500	92,310	94,156
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	14,850	-	-	-	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	9,931,724	8,523,566	9,963,212	9,485,755	9,991,882	10,203,593	10,419,895
Indirect							
Administration and overhead	973,645	114,024	786,053	786,053	565,801	577,117	588,659
Internal service use	790,969	562,822	1,181,231	1,160,157	270,116	275,519	281,029
Total indirect	1,764,614	676,846	1,967,284	1,946,210	835,917	852,636	869,688
Total expenditures	11,696,338	9,200,412	11,930,496	11,431,965	10,827,799	11,056,229	11,289,584
Net cost of service	(11,696,338)	(9,200,412)	(11,930,496)	(11,431,965)	(10,827,799)	(11,056,229)	(11,289,584)

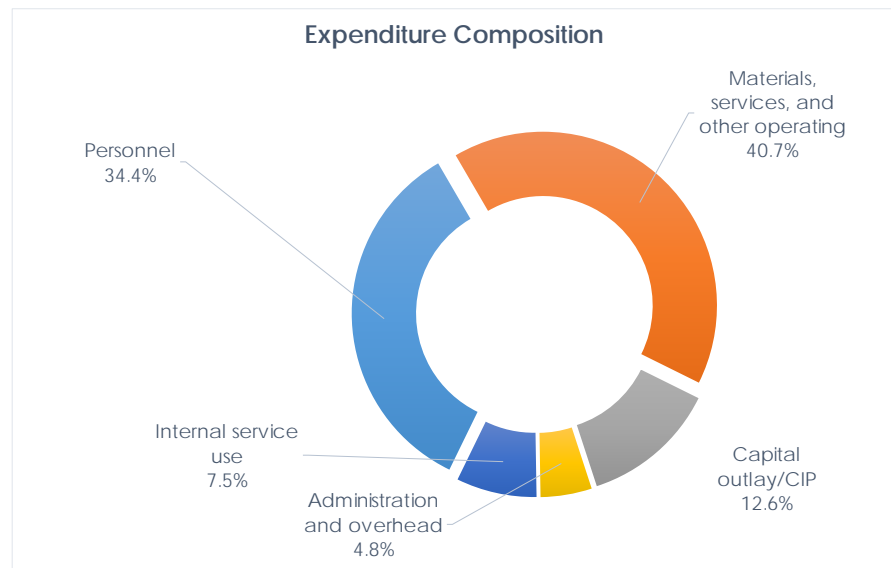
27. WATER RESOURCES

Description

The Water Resources Department is responsible for the production, treatment and distribution of drinking water; the collection, treatment and disposal of wastewater; while simultaneously facilitating the disposal objectives of wastewater in an economical and environmentally sustainable way. The Department is divided into three divisions: water, wastewater, and recycled water.

Services Provided (Activities Performed)

- ✓ Operate the Water Treatment Plant in a manner that meets the regulatory requirements for providing clean, safe and reliable drinking water for the community
- ✓ Operate the Wastewater Treatment Plant in a manner that meets the regulatory requirements for discharge



2017-18 Highlights

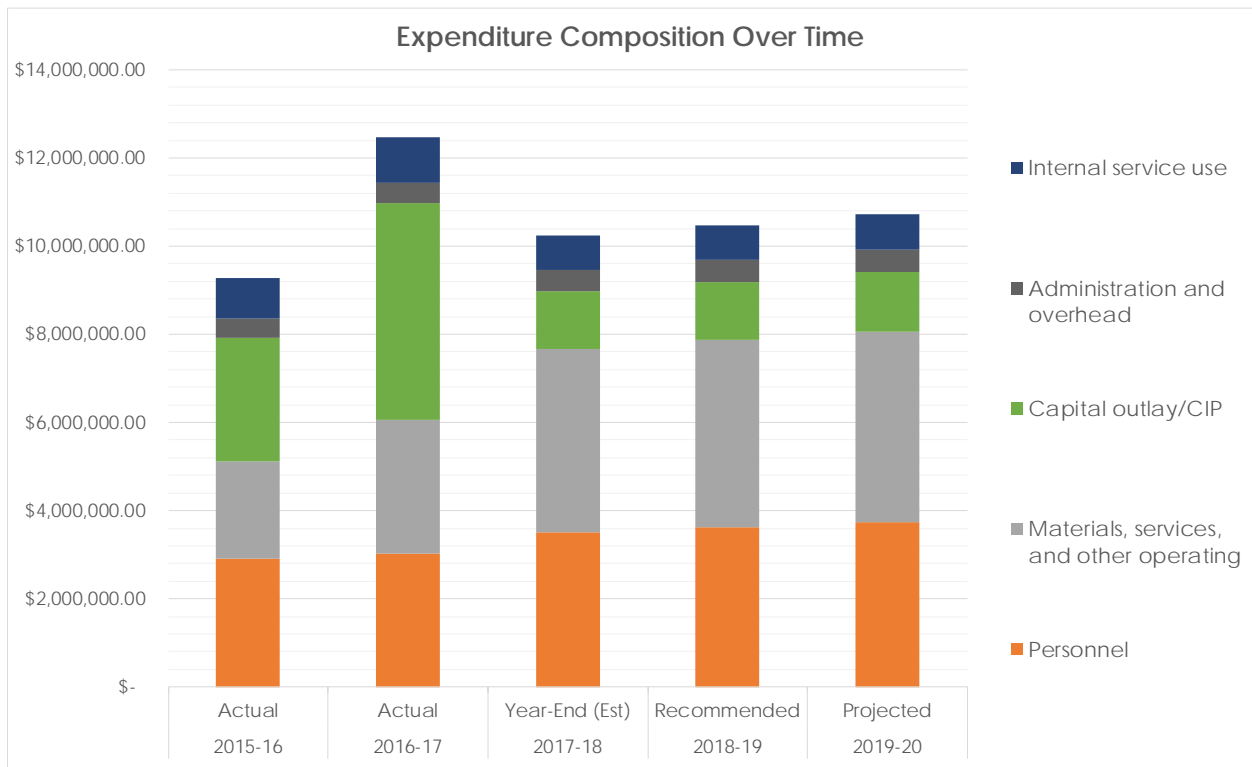
- ✓ The Water Division successfully completed the Development and Installation of Wells 4 and 9. These Wells are two new sources of Groundwater extraction that will be available for many years. In addition, approximately a mile of water mains was replaced on Washington Street, Luce Avenue and Observatory Avenue.
- ✓ The Wastewater Division successfully replaced over a mile of sewer mains and service laterals on Luce Avenue and Observatory Avenue. In addition, the installation of a bar screen was completed to protect the Influent Pump Station pumps from future failures resulting from inappropriate debris in the waste stream.
- ✓ The Recycled Water Division began construction of Phases 1 through 3 of the Recycled Water System. This will provide approximately 1.2 million gallons of water per day to the Ukiah Valley.

Major Initiatives in 2018-19

- ✓ Complete and implement a wastewater rate study
- ✓ Continue to perform preventative maintenance operations for the smooth operation of both treatment plant facilities
- ✓ Evaluate inflow and infiltration into the collection system and its correlation on the recycled water system

Significant Changes from Prior Year

None.



Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Departments](#).

BUDGET SUMMARY 2018-19

Water Resources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	5,791	470	1,500	10,178	7,516	7,666	7,820
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	306,790	113,749	172,592	172,592	184,362	188,049	191,810
Grants, subventions, and contributions	2,594,970	2,595,873	7,811,907	7,811,907	2,596,705	2,648,639	2,701,612
Charges for service	12,429,251	12,746,952	13,199,337	14,316,994	13,740,663	14,015,476	14,295,786
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	7,601	3,545	6,000	2,500	3,758	3,796	3,834
Total revenue	15,344,403	15,460,590	21,191,336	22,314,171	16,533,004	16,863,627	17,200,861
Expenditures and Appropriations							
Direct							
Personnel	2,909,288	3,014,696	3,441,315	3,020,716	3,515,342	3,620,803	3,729,427
Materials, services, and other operating	2,218,730	3,050,540	5,227,041	4,713,443	4,311,790	4,398,026	4,485,986
Grants, loans, and other assistance	-	-	-	-	-	-	-
Debt service	5,210,633	5,713,731	5,825,818	5,825,818	-	-	-
Capital outlay/CIP	2,790,329	4,901,242	33,797,457	29,328,625	1,743,096	1,777,958	1,813,517
Total direct	13,128,980	16,680,209	48,291,630	42,888,602	9,570,228	9,796,786	10,028,930
Indirect							
Administration and overhead	437,270	471,008	432,270	428,652	503,815	510,869	518,021
Internal service use	926,504	1,022,347	1,283,764	1,286,993	1,098,127	1,120,090	1,142,492
Total indirect	1,363,774	1,493,355	1,716,034	1,715,645	1,601,943	1,630,959	1,660,513
Total expenditures	14,492,754	18,173,564	50,007,664	44,604,247	11,172,171	11,427,745	11,689,443
Net cost of service	851,648	(2,712,974)	(28,816,328)	(22,290,076)	5,360,833	5,435,882	5,511,418

FUND USE BY DEPARTMENT	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Funds:							
820 WATER FUND	2,759,734	3,023,116	4,329,734	3,952,462	3,670,896	3,867,329	3,955,894
822 WATER CONNECTION FEE FUND	1,219,901	4,322,329	5,553,853	1,464,530	450,000	474,080	484,937
830 RECYCLED WATER FUND	-	87,422	26,111,570	26,099,049	132,737	139,840	143,042
840 CITY WASTEWATER OPERATIONS FUND	4,592,577	4,943,418	7,270,570	6,346,269	5,482,155	5,775,511	5,907,775
841 SEWER BOND DEBT SERVICE FUND	4,838,787	4,798,055	4,870,363	4,870,363	-	-	-
842 RATE STABILIZATION-CITY FUND	-	-	4,614	4,614	-	-	-
844 CITY SEWER CAPITAL PROJECTS FUND	1,081,757	999,225	1,866,960	1,866,960	1,111,282	1,170,748	1,197,559
Net sources (uses)	\$ 14,492,754	\$ 18,173,564	\$ 50,007,664	\$ 44,604,247	\$ 10,847,295	\$ 11,427,738	\$ 11,689,442

WATER SERVICES

Description

The Water Division is comprised of three sections: Administration, Production and Distribution. The Administration section is responsible for all compliance, permitting, funding oversight, and budgeting and assists the other divisions with technical assistance. The Distribution section is closely coordinated with the Wastewater Collection section of the Wastewater Division, as the same team of employees maintains and improves both systems. The Production section is responsible for the operation and maintenance of the Water Treatment Plant (WTP) and all other groundwater and surface water sources.

Activities Performed

Administration:

- ✓ Provide technical assistance to the Water Division Teams in order to ensure their operations are efficient
- ✓ Implement Capital Improvement Projects for system upgrades while monitoring revenues and expenditures to ensure the rates are supporting their purpose

Operations and Maintenance

- ✓ Provide daily maintenance to the system to keep it in operation
- ✓ Identify defects in the system that need repaired or upgraded

Treatment

- ✓ Operate the Water Treatment Plant in a manner that meets the regulatory requirements for providing clean, safe and reliable drinking water supply for the community
- ✓ Maintain the plant and groundwater wells to keep them fully functioning
- ✓ Monitor the Water Distribution system to ensure it is properly functioning

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: WATER RESOURCES
Division: WATER SERVICES

	Accomplishments	Status	Comments
1	Expand SCADA System to Wells and Booster Pumps.	In progress	Received cost estimate for system expansion.
2	Seismic Retrofit of Pressure Zone 1S Reservoir Analysis.	Not started	Sister tank to Pressure Zone 2. Old tank needs to be replaced.
3	Construction Replacement Pressure Zone 2 South Reservoir.	In progress	Plans and specifications are prepared and ready to bid.
4	Begin Groundwater Sustainability Plan for SGMA Compliance.	In progress	County is preparing the RFP.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: WATER RESOURCES
Division: WATER SERVICES

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic	
		Priorities	Comments
NEAR-TERM	1 Expand SCADA System to Wells and Booster Pumps.	Priority 1	
	2 Construct Replacement Pressure Zone 2 South Reservoir.	Priority 1	Design initiated in FY 2016-2017. Going out to bid for fall construction.
	3 Begin Groundwater Sustainability Plan (GSP) for Sustainable Groundwater Management Act (SGMA) Compliance.	Priority 2	GSP will provide a comprehensive evaluation of groundwater resources in the Ukiah Valley groundwater basin and provide recommendations on how to best manage the basin.
	4 Water main replacement.	Priority 1	Replace approximately 1500 feet of water main on Henderson Lane.
	5 Optimize how water interacts with other divisions.	Department-specific	Water Administration supports the engineering and daily operations of the Water Distribution and Water Treatment Systems.

	Objectives	Relation to Strategic	
		Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Investigate expansion of percolation ponds.	Priority 1	Achieve zero discharge and improve groundwater recharge.

	Objectives	Relation to Strategic	
		Priorities	Comments
LONG-TERM (6+ YEARS)	1 Increase beneficial use under City Water Rights.	Priority 2	Optimize source timing and maximize conservation and conjunctive use. Discharge/recharge ground water.

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [platform: OpenGov Divisions.](#)

BUDGET SUMMARY 2018-19

WATER SERVICES	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
Revenue Sources	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	2,219	15	500	500	16	16	17
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	135,679	30,661	56,410	56,410	98,362	100,329	102,336
Grants, subventions, and contributions	-	-	-	-	-	-	-
Charges for service	5,455,784	5,785,555	6,166,558	6,166,558	6,128,284	6,250,850	6,375,867
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	128	3,545	2,500	2,500	3,758	3,796	3,834
Total revenue	5,593,810	5,819,776	6,225,968	6,225,968	6,230,420	6,354,991	6,482,053
Expenditures and Appropriations							
Direct							
Personnel:							
Regular	875,953	867,843	869,567	752,182	985,394	1,014,956	1,045,404
Part-time and temp	9,348	17,925	8,250	3,465	18,000	18,540	19,096
Overtime, standby, and call-out	65,655	76,678	70,000	73,263	72,000	74,160	76,385
PERS	260,881	262,066	267,402	247,301	316,658	326,158	335,943
Health	160,215	165,549	168,203	149,620	197,969	203,908	210,025
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	75,936	82,180	87,564	76,235	110,131	113,435	116,838
Materials, supplies, and services:							
Professional and contractual	177,781	356,052	410,532	186,700	311,200	317,424	323,772
Legal	-	-	-	-	-	-	-
Commodities	18,800	-	-	-	-	-	-
Supplies	164,666	194,593	162,079	209,810	198,890	202,868	206,925
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	22,239	26,626	29,000	25,000	39,000	39,780	40,576
Technology	6,270	6,250	1,659	4,000	16,000	16,320	16,646
Other operating	426,702	428,622	481,472	472,629	439,700	448,494	457,464
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	595,465	3,175,815	5,513,853	1,454,530	850,000	867,000	884,340
Machinery, equipment, and vehicles	291,836	252,245	151,809	111,000	121,798	124,234	126,719
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	3,151,748	5,912,444	8,221,389	3,765,734	3,676,740	3,767,277	3,860,134
Indirect							
Administration and overhead	192,626	206,488	181,562	181,562	185,399	189,107	192,889
Internal service use	383,446	414,105	515,718	504,778	403,751	411,826	420,063
Total indirect	576,072	620,593	697,280	686,340	589,150	600,933	612,952
Total expenditures	3,727,820	6,533,038	8,918,669	4,452,074	4,265,890	4,368,210	4,473,085
Net cost of service	1,865,989	(713,262)	(2,692,701)	1,773,894	1,964,530	1,986,781	2,008,967

WASTEWATER SERVICES

Description

The Wastewater Division is comprised of three sections: Administration, Collection and Treatment. The Administration section is responsible for all compliance, permitting, funding oversight, budgeting and assists the other divisions with technical assistance. The Collection section is closely coordinated with the Water Distribution section of the Water Division, as the same team of employees maintains and improves both systems. The Treatment section is responsible for the operation and maintenance of the Wastewater Treatment Plant (WWTP) and all discharges from the WWTP.

The wastewater system is run by approximately 23 full and part time employees.

Activities Performed

Administration:

- ✓ Ensure that Compliance with the Wastewater Collection System and Wastewater Treatment Plant meets all State requirements
- ✓ Administer the National Pollutant Discharge Elimination System (NPDES) Permit for discharge to the Russian River from the Wastewater Treatment Plant
- ✓ Implement Capital Improvement Projects for system upgrades while monitoring revenues and expenditures to ensure the rates are supporting their purpose

Operations and Maintenance

- ✓ Provide daily maintenance to the system to keep it in operation
- ✓ Identify defects in the system that need to be repaired or upgraded

Treatment

- ✓ Operate the Wastewater Treatment Plant in a manner that meets the regulatory requirements for discharge
- ✓ Maintain the plant to keep it fully functioning

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: WATER RESOURCES
Division: WASTEWATER SERVICES

	Accomplishments	Status	Comments
1	Complete National Pollutant Discharge Elimination System (NPDES) Permit negotiations and adoption.	In progress	Permit is scheduled to be adopted in May.
2	Installation of the bar screen to reduce the risk of damage to the IPS Pumps.	Completed	Completed in November 2017.
3	Consider options for repair or replacement of the Belt Filter Press (BFP) which dewateres the sludge. The BFP drums/rollers are worn and failing.	In progress	Evaluating alternative technology instead of repairing.
4	Improve reliability of SCADA system at the treatment plant to reduce plant shutdowns.	In progress	
5	Complete Rate Study.	In progress	A new rate study needs to be completed as the rates are stale. There is an existing contract with the Reed Group. Data collection has started and waiting on the ok to proceed. The process could take six months.
6	Initiate City/District analysis and a possible master plan for addressing the Inflow and Infiltration (I and I) into the collection system.	In progress	

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: WATER RESOURCES
Division: WASTEWATER SERVICES

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

	Objectives	Relation to Strategic Priorities	Comments
NEAR-TERM	1 Improve Recruiting Success.	Priority 4	Review Classification and Compensation.
	2 Replace/Upgrade Belt Filter Press.	Priority 1	Consider Producing Class A Biosolids.
	3 Apply for Solar Grants.	Priority 1	Reduce Ongoing Utility Expenses.
	4 Complete Chlorine Contact Basin Expansion.	Priority 1	Eliminate Advanced Wastewater Treatment (AWT) Production Constraint.
	5 Complete National Pollutant Discharge Elimination System (NDPES) Permit Renewal.	Priority 2	
	6 Complete rate study.	Priority 1	
	7 Install Methane Scrubber.	Priority 1	Reduce Ongoing Utility Expenses.

	Objectives	Relation to Strategic Priorities	Comments
INTERMEDIATE-TERM (2-5 YEARS)	1 Begin inflow/infiltration reduction projects.	Priority 1	
	2 Reduce Discharge to the Russian River.	Priority 2	

	Objectives	Relation to Strategic Priorities	Comments
LONG-TERM (6+ YEARS)	1 Achieve Zero Discharge to the Russian River.	Priority 2	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

WASTEWATER SERVICES

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	3,572	455	1,000	9,678	7,500	7,650	7,803
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	171,112	83,089	116,182	116,182	86,000	87,720	89,474
Grants, subventions, and contributions	2,594,970	2,595,873	2,596,907	2,596,907	2,596,705	2,648,639	2,701,612
Charges for service	6,973,467	6,961,397	7,032,779	8,150,436	7,612,379	7,764,627	7,919,919
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	7,473	-	3,500	-	-	-	-
Total revenue	9,750,593	9,640,813	9,750,368	10,873,203	10,302,584	10,508,636	10,718,808

Expenditures and Appropriations

Direct

Personnel:							
Regular	954,941	925,911	1,096,523	932,236	987,706	1,017,337	1,047,857
Part-time and temp	26,284	17,743	14,250	17,136	18,000	18,540	19,096
Overtime, standby, and call-out	59,074	89,433	73,500	90,861	88,200	90,846	93,571
PERS	271,177	284,463	316,588	295,562	318,435	327,988	337,827
Health	167,682	172,846	226,645	175,457	177,549	182,875	188,362
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	79,501	84,709	117,070	94,166	106,546	109,742	113,035
Materials, supplies, and services:							
Professional and contractual	541,836	879,381	2,854,829	2,451,885	2,000,000	2,040,000	2,080,800
Legal	-	-	-	-	-	-	-
Commodities	778	673	1,000	500	500	510	520
Supplies	278,469	344,997	358,563	385,600	387,700	395,454	403,363
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	8,133	13,883	23,700	26,700	28,700	29,274	29,859
Technology	5,901	6,250	1,659	3,300	46,000	46,920	47,858
Other operating	560,462	765,836	850,403	895,174	844,100	860,982	878,202
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	1,483,814	1,074,494	1,762,279	1,617,919	325,000	331,500	338,130
Machinery, equipment, and vehicles	495,721	391,922	494,438	270,099	446,298	455,224	464,328
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	4,933,775	5,052,541	8,191,447	7,256,595	5,774,734	5,907,193	6,042,810
Indirect							
Administration and overhead	244,644	264,520	250,708	247,090	309,988	316,188	322,511
Internal service use	550,161	608,241	709,452	723,621	688,822	702,599	716,651
Total indirect	794,805	872,761	960,160	970,711	998,810	1,018,786	1,039,162
Total expenditures	5,728,580	5,925,302	9,151,607	8,227,306	6,773,544	6,925,979	7,081,972
Net cost of service	4,022,013	3,715,511	598,761	2,645,897	3,529,040	3,582,657	3,636,836

RECYCLED WATER

Description

The Recycled Water Division is a new operation that evolved from the need to discharge effluent from the Wastewater Treatment Plant to a location other than the Russian River. This need is driven by the increased regulations that are in place for discharging treated effluent to a surface water body. There are still a number of decisions that need to be made for the successful operation of this utility.

Activities Performed

- ✓ Initial construction of Phases 1 to 3 of Recycled Water System
- ✓ Operation of the System will begin in the current or next fiscal year

2017-18 Accomplishments

ACCOMPLISHMENTS

Fiscal Year: 2017-18
Department: PUBLIC WORKS
Division: RECYCLED WATER SERVICES

	Accomplishments	Status	Comments
1	Complete construction of a portion or complete Phases 1 through 3 during Fiscal Year 2017/2018.	In progress	Construction to commence Spring 2018.

2018-19 Objectives

PERFORMANCE OBJECTIVES

Fiscal Year: 2018-19
Department: WATER RESOURCES
Division: RECYCLED WATER SERVICES

Strategic Priorities	Description
Priority 1	Develop a prioritized plan for public infrastructure
Priority 2	Employ sound planning principles to the City and greater valley
Priority 3	Promote and strengthen economic development
Priority 4	Improve the organizational workplace environment

		Relation to Strategic		
		Objectives	Priorities	
NEAR-TERM	1	Complete construction of a portion, or complete Phases 1 through 3 during Fiscal Year 2017/2018.	Priority 1	Bid Documents will be released once final approval is received from the State Water Resources Control Board on the financing and grant.
	2	Evaluation of Riverside Park for possible on-site storage.	Priority 1	Construction of phases 1-3 will provide Recycled Water to the Park and further analysis may include future on-site storage of Recycled Water at the park.

		Relation to Strategic		
		Objectives	Priorities	
INTERMEDIATE-TERM (2-5 YEARS)	1	Investigate expansion of percolation ponds.	Priority 2	Achieve zero discharge and improve groundwater recharge.

		Relation to Strategic		
		Objectives	Priorities	
LONG-TERM (6+ YEARS)	1	Increase beneficial use under City Water Rights.	Priority 2	

Budget Summary

The summary information presented here is further detailed by following this link to the City's OpenGov platform: [OpenGov Divisions](#).

BUDGET SUMMARY

2018-19

RECYCLED WATER SERVICES

Revenue Sources	Prior FYs		Current		Budget	Projections	
	2015-16	2016-17	2017-18	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Budget	Year-End (Est)	Recommended	Projected	Projected
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-	-	-	-	-
Fines, forfeitures, and penalties	-	-	-	-	-	-	-
Use of money and property	-	-	-	-	-	-	-
Grants, subventions, and contributions	-	-	5,215,000	5,215,000	-	-	-
Charges for service	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-
Internal services provided	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenue	-	-	5,215,000	5,215,000	-	-	-

Expenditures and Appropriations

Direct

Personnel:							
Regular	-	43,903	83,637	73,139	75,832	78,107	80,450
Part-time and temp	-	-	-	-	-	-	-
Overtime, standby, and call-out	-	523	-	271	-	-	-
PERS	-	13,724	24,436	23,280	24,092	24,815	25,559
Health	-	5,674	10,013	9,759	10,853	11,179	11,514
Recruitment costs	-	-	-	-	-	-	-
Other benefits and costs	-	3,732	7,667	6,783	7,977	8,216	8,463
Materials, supplies, and services:							
Professional and contractual	-	4,247	34,145	34,145	-	-	-
Legal	-	-	-	-	-	-	-
Commodities	-	-	-	-	-	-	-
Supplies	-	1,536	7,000	7,000	-	-	-
Inventory	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Learning and development	-	-	10,000	10,000	-	-	-
Technology	-	-	-	-	-	-	-
Other operating	-	-	1,000	1,000	-	-	-
Loans, grants, and other assistance	-	-	-	-	-	-	-
Capital outlay:							
Land, buildings, and improvements	-	-	-	-	-	-	-
Infrastructure	-	14,083	25,875,078	25,875,078	-	-	-
Machinery, equipment, and vehicles	-	-	-	-	-	-	-
Other capital outlay	-	-	-	-	-	-	-
Debt service:							
Capital leases	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Total direct	-	87,422	26,052,976	26,040,455	118,754	122,317	125,986
Indirect							
Administration and overhead	-	-	-	-	8,429	8,597	8,769
Internal service use	-	-	58,594	58,594	5,554	5,665	5,778
Total indirect	-	-	58,594	58,594	13,983	14,262	14,548
Total expenditures	-	87,422	26,111,570	26,099,049	132,737	136,579	140,534
Net cost of service	-	(87,422)	(20,896,570)	(20,884,049)	(132,737)	(136,579)	(140,534)

SUPPLEMENTARY INFORMATION

BUDGET RESOLUTION

RESOLUTION NO. 2018-14

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH APPROPRIATING FUNDS FOR THE GENERAL FUND AND OTHER FUNDS IN THE FISCAL YEAR 2018-2019 OPERATING AND CAPITAL BUDGET

WHEREAS, the Ukiah Municipal Code requires the City Manager to prepare and submit an Annual Budget to the City Council for its approval; and

WHEREAS, it is good management practice to have comprehensive Operating and Capital Improvement Budgets to implement the various policies, programs and projects of the City Council, and the City Council has established a policy to review, adopt, and provide multiple updates to Fiscal Year (FY) Budgets; and

WHEREAS, on June 6, 2018, the City Council reviewed Draft FY 2018-19 revenue and expenditures for the General Fund; and

WHEREAS, on June 7, 11, and 20, 2018, the City Council reviewed Draft FY 2018-19 revenue and expenditures for the Department Units and Capital Improvements; and

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Ukiah does hereby adopt Operating and Capital Budgets for the General Fund and other funds for Fiscal Year 2018-19.

NOW THEREFORE BE IT FURTHER RESOLVED that,

1. Funds are appropriated at the Fund level for total expenditures, transfers and other uses as summarized in Exhibit A, attached hereto.
2. Transfers between funds are authorized as summarized in Exhibit B, attached hereto.
3. The FY 2018-19 Operations and Capital Budget provides detail to the sources and uses of the authorized appropriations by fund and the final adopted document is incorporated herein by reference.
4. The City Manager is authorized to approve budget changes between accounts within the same fund, and that any budget appropriation changes between Funds require City Council approval.
5. The encumbrances outstanding at year-end are reported as committed and, with any unreserved and undesignated funds remaining on June 30, 2018, are hereby designated as reserved in Fund Balance or Net Position and available for appropriation in FY 2018-19 or future Fiscal Years.

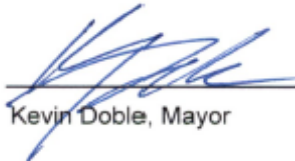
PASSED AND ADOPTED this 20th day of June 2018, by the following roll call vote:

AYES: Councilmembers Brown, Scalmanini, Crane, Mulheren, and Mayor Doble

NOES: None

ABSENT: None

ABSTAIN: None



Kevin Doble, Mayor

ATTEST:



Kristine Lawler, City Clerk

Attachment "Exhibit A" to Resolution 2018-14

Fiscal Year 2018-19
Changes to Fund Balance/Working Capital

Fund Name	Estimated Beginning Fund Balance	Revenue	Expenditure	Other In (Out)	Estimated Ending Fund Balance
General Fund	\$ 5,741,840	\$ 21,585,071	\$ 21,402,523	\$ 712,574	\$ 6,436,962
Capital Project Funds:					
STREETS AND ROADS CAPITAL	1,000,000	-	3,369,712	3,197,694	827,982
EQUIPMENT RESERVE FUND	521,560	4,352	-	-	525,911
SPECIAL PROJECTS RESERVE	401,392	8,138	300,000	(100,000)	9,530
GENERAL FUND CAPITAL PROJECTS	-	-	-	-	-
PARK DEVELOPMENT FEES FUND	29,313	297	-	-	29,610
ANTON STADIUM FUND	31,906	163	18,000	-	14,069
OBSERVATORY PARK FUND	-	-	-	-	-
PLAYGROUND & PARK AMENITIES	2,592	13	-	-	2,605
SWIMMING POOL FUND	184	60	-	-	244
RIVERSIDE PARK FUND	20,314	161	20,000	-	475
SKATE PARK FUND	11,422	58	-	-	11,480
SOFTBALL COMPLEX FUND	6,575	33	-	-	6,608
PROJECT PLANNING FUND	-	-	-	-	-
CAPITAL IMPROVEMENT FUND	-	-	-	-	-
RAIL TRAIL FUND	-	1,875,000	1,875,000	-	-
Total capital project funds	2,025,257	1,888,275	5,582,712	3,097,694	1,428,515
Special Revenue Funds:					
CITY HOUSING BOND PROCEEDS	2,283,989	9,974	500,000	-	1,793,962
SPECIAL REVENUE FUND	0	603	-	-	603
CITY PROP 172	51,105	55,000	92,750	-	13,355
MUSEUM GRANT FUND	(263,961)	-	-	-	(263,961)
ARRC GENERAL OPERATING FUND	(13,993)	106,000	91,525	-	482
DOWNTOWN BUSINESS IMPROVEMENT	1,806	18,000	16,266	-	3,540
LMHF HOUSING ASSET FUND	4,237,611	54,714	1,009	-	4,291,316
WINTER SPECIAL EVENTS	21,399	150,000	153,476	-	17,923
GAS TAX FUND	267,331	694,178	166,484	(422,767)	372,058
2107 GAS TAX FUND	34	116,532	-	-	116,566
2107.5 GAS TAX FUND	235	4,000	-	(4,000)	235
2105 GAS TAX FUND	3,401	93,924	-	(93,924)	3,401
SIGNALIZATION FUND	287,528	1,500	-	(287,013)	2,015
1995 STP AUGMENTATION FUND	-	826,000	221,000	-	605,000
58325 REIMBURSEMENT FUND	35,532	-	-	-	35,532
S.T.P.	75,947	-	-	-	75,947
TRANS-TRAFFIC CONGEST RELIEF	195,125	125,073	318,991	-	1,207
COMM. DEVELOPME. BLOCK GRANT	121,565	522	-	-	122,087
EDBG 94-333 REVOLVING LOAN	-	-	-	-	-
SUMMERCREEK [00-HOME-0452]	1,708,729	7,458	-	-	1,716,187
08-HOME-4588 FUND	867,949	-	-	-	867,949
CDBG GRANT 09-578G-6417 FUND	36	-	-	-	36
11-HOME-7654 FUND	757,930	-	-	-	757,930
CDBG GRANT 10-EDEF-7261 FUND	267,879	280,970	-	-	548,849
PROP. 84 GRANT FUND	20	2,500,000	-	(2,500,000)	20
CDBG PROGRAM INCOME	-	48,600	-	-	48,600
13-CDBG-8940	(0)	-	-	-	(0)
CITY RDA PROJECTS FUND	-	-	-	-	-
CDBG 16-CDBG-11147	465,116	732,558	-	-	1,197,674
16-HOME-11376	-	500,000	108,450	-	391,550
ASSET SEIZURE FUND	138,390	38,995	42,058	-	135,327
ASSET SEIZURE(DRUG/ALCOHOL)	9	-	-	-	9
H&S EDUCATION 11489(B)(2)(A1)	20,897	25,000	16,669	-	29,228
FEDERAL ASSET SEIZURE GRANTS	27,025	-	-	-	27,025
SUP. LAW ENFORCE.SVC. FD(SLESF)	37,477	98,000	104,963	-	28,513
CBHP OFFICER	900,000	-	99,396	-	800,604
LOCAL LAW ENFORCE. BLK GRANT	-	-	-	-	-
ASSET FORFEITURE 11470.2 H&S	29,880	8,000	16,669	-	21,211
SPECIAL REVENUE POLICE	31,785	125,000	-	(125,000)	31,785
MUSEUM FUND	(12,389)	73,800	586,983	545,603	20,031
TRANSFER STATION FUND	35,137	375,000	-	(375,000)	35,137
VISIT UKIAH FUND	96,573	200	137,455	130,000	89,319
Total special revenue	12,677,095	7,069,600	2,676,346	(3,132,101)	13,938,248

(continued)

Enterprise Funds*:					
PARKING DISTRICT #1	(13,406)	151,564	134,362	-	3,796
SANITARY DISPOSAL SITE FUND	97,551	410,000	763,631	375,000	118,920
LANDFILL CORRECTIVE ACTION	-	-	-	-	-
REFUSE/DEBRIS CONTROL	-	-	-	-	-
POST CLOSURE FUND-SOLID WASTE	100,146	61,000	-	-	161,146
LANDFILL SELF-INSUR. TRUST	-	-	-	-	-
GOLF FUND	122,570	222,932	229,813	12,900	128,589
CONFERENCE CENTER FUND	(48,729)	380,035	402,991	71,785	100
AIRPORT FUND	302,063	1,298,922	1,173,960	(211,375)	215,650
AIRPORT CAPITAL IMPROVEMENT	(314,523)	1,260,000	896,000	-	49,477
SPECIAL AVIATION FUND	32,028	300	211,375	211,375	32,328
ELECTRIC FUND	12,022,472	15,844,467	15,343,501	-	12,523,439
ELECTRIC CAPITAL RESERVE FUND	7,090,941	-	3,550,000	-	3,540,941
ELECTRIC RATE STABILIZATION	1,550,206	6,500	-	-	1,556,706
LAKE MENDOCINO BOND FUND	2,075,548	8,000	-	-	2,083,548
STREET LIGHTING FUND	140,390	192,750	238,234	-	94,907
PUBLIC BENEFITS CHARGES FUND	(65,149)	443,050	377,198	-	703
WATER FUND	4,304,880	6,210,420	4,665,166	(1,852,524)	3,997,610
WATER CONNECTION FEE FUND	4,356,244	20,000	1,369,792	919,319	3,925,771
RECYCLED WATER FUND	498,449	-	132,737	3,456,000	3,821,713
CITY WASTEWATER OPERATIONS FUND	4,306,149	7,654,479	5,605,483	(3,216,242)	3,138,902
SEWER BOND DEBT SERVICE FUND	4,786,237	2,611,705	4,867,300	2,270,595	4,801,237
RATE STABILIZATION-CITY FUND	2,971,492	33,000	-	-	3,004,492
CONNECTION FEE SEWER FUND	1,080,468	2,100	-	-	1,082,568
CITY SEWER CAPITAL PROJECTS FUND	168,175	2,300	1,111,282	950,000	9,193
Total enterprise funds	53,711,659	36,848,525	41,072,826	2,986,833	52,474,190
Internal Service Funds*:					
LIABILITY FUND	1,098,301	481,503	675,862	-	903,942
GARAGE FUND	(1,840)	483,291	481,296	-	154
PURCHASING FUND	84,870	452,481	452,632	-	84,719
BILLING AND COLLECTION FUND	728,643	1,279,028	1,763,629	-	244,042
PUBLIC SAFETY DISPATCH FUND	(57,932)	1,334,603	1,307,321	44,933	14,283
IT FUND	172,572	1,431,485	1,537,598	100,000	166,459
Total internal service funds	3,988,513	7,449,714	8,084,348	144,933	3,498,811
Total City Funds	78,144,364	74,841,185	79,018,756	3,809,933	77,776,726
Fiduciary Funds**:					
UVFD GENERAL OPERATING FUND	797,449	1,878,050	1,987,816	-	687,683
UVFD PROP 172	136,657	65,000	91,903	(5,000)	104,754
UVFD MEASURE B	216,890	115,255	305,182	-	26,964
UVFD FIRE MITIGATION FEE	56,206	25,000	16,341	-	64,865
SANITATION DISTRICT OPERATING	712,763	-	130,128	-	582,634
COMMUNITY REDEV. AGENCY FUND	-	-	-	-	-
RDA HOUSING PASS-THROUGH FUND	-	-	-	-	-
REDEVELOPMENT HOUSING FUND	-	-	-	-	-
HOUSING DEBT FUND	332,403	63,000	392,525	-	2,878
RDA CAPITAL PASS-THROUGH FUND	-	-	-	-	-
REDEVELOPMENT CAP IMPR FUND	(4,918)	4,918	-	-	0
REDEVELOPMENT DEBT SERVICE	1,031,289	6,000	1,018,265	-	19,024
HOUSING BOND PROCEEDS FUND	-	-	-	-	-
NON HOUSING BOND PROCEEDS FUND	3,039,284	-	-	(1,340,000)	1,699,284
REDEVELOPMENT SUCCESSOR AGENCY	5,844,153	15,000	271,500	(360,000)	5,227,653
LMHF HOUSING ASSET FUND	-	-	-	-	-
CITY HOUSING BOND PROCEEDS	-	-	-	-	-
Total fiduciary funds	12,162,177	2,172,223	4,213,661	(1,705,000)	8,415,739
Total all funds	\$ 90,306,540	\$ 77,013,408	\$ 83,232,416	\$ 2,104,933	\$ 86,192,465

*Denotes approximate available working capital.

**Denotes current assets. Funds not available for use by the City.

Fiscal Year 2018-19
 SCHEDULE OF TRANSFERS

Fund Transferring From (Transfers Out)			Fund Transferring To (Transfers In)		
Fund Number	Fund Name	Amount	Fund Number	Fund Name	Amount
100	GENERAL FUND	3,197,694	120	STREETS CAPITAL	3,197,694
100	GENERAL FUND	545,603	691	MUSEUM FUND	545,603
100	GENERAL FUND	130,000	750	VISIT UKIAH FUND	130,000
100	GENERAL FUND	44,933	206	PUBLIC SAFETY DISPATCH FUND	44,933
100	GENERAL FUND	6,900	720	GOLF FUND	6,900
251	SPECIAL PROJECTS RESERVE	100,000	209	IT FUND	100,000
500	GAS TAX FUND	422,767	100	GENERAL FUND	422,767
502	2107.5 GAS TAX FUND	4,000	100	GENERAL FUND	4,000
503	2105 GAS TAX FUND	93,924	100	GENERAL FUND	93,924
505	SIGNALIZATION FUND	287,013	100	GENERAL FUND	287,013
607	PROP. 84 GRANT FUND	2,500,000	830	RECYCLED WATER FUND	2,500,000
639	SPECIAL REVENUE POLICE	125,000	100	GENERAL FUND	125,000
695	TRANSFER STATION FUND	375,000	700	SANITARY DISPOSAL SITE FUND	375,000
777	AIRPORT FUND	211,375	779	SPECIAL AVIATION FUND	211,375
820	WATER FUND	956,000	830	RECYCLED WATER FUND	956,000
820	WATER FUND	919,319	822	WATER CONNECTION FEE FUND	919,319
840	CITY WASTEWATER OPERATIONS FUND	2,270,595	841	SEWER BOND DEBT SERVICE FUND	2,270,595
840	CITY WASTEWATER OPERATIONS FUND	950,000	844	CITY SEWER CAPITAL PROJECTS FUND	950,000
916	UVFD PROP 172	5,000	100	GENERAL FUND	5,000
968	NON HOUSING BOND PROCEEDS FUND	1,700,000	100	GENERAL FUND	1,700,000
969	REDEVELOPMENT SUCCESSOR AGENCY	360,000	968	NON HOUSING BOND PROCEEDS FUND	360,000
Total Transfers Out		\$ 15,205,123	Total Transfers In		\$ 15,205,123

APPROPRIATIONS LIMIT (GANN) RESOLUTION

RESOLUTION NO. 2018-15

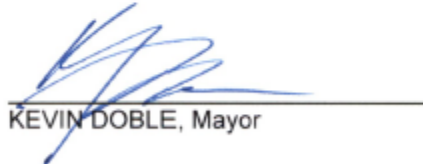
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF UKIAH ESTABLISHING THE FISCAL YEAR 2018-19 APPROPRIATIONS LIMIT FOR THE CITY OF UKIAH

WHEREAS, pursuant to *Government Code* Section 7910, the City Council must, by resolution, establish its appropriations limit for each fiscal year.

NOW, THEREFORE, BE IT RESOLVED THAT the appropriations limit for the City of Ukiah for the 2018-19 Fiscal Year shall be forty-two million, six hundred and fifty-three thousand, two hundred and three dollars (\$42,653,203). The appropriations subject to this limit are estimated to be seventeen million, five hundred and eighty-six thousand, seven hundred and eleven dollars (\$17,586,711).

This resolution was adopted by the City Council of the City of Ukiah at a regular meeting thereof on the 20th day of June, 2018, by the following vote:

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



KEVIN DOBLE, Mayor

ATTEST:



KRISTINE LAWLER, City Clerk

EXHIBT A

Gann Limit Calculation

FY 2018-19

Per Capita Cost of Living Change = 3.67 percent
 Population Change⁽¹⁾ = 2.12 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.67 + 100}{100} = 1.0367$ (a)

Population converted to a ratio: $\frac{2.12 + 100}{100} = 1.0212$ (b)

Calculation of factor for FY 2018-19: (a) x (b) = 1.0587 (c)

Appropriations Limit, Fiscal Year 2017-18 \$ 40,289,117 (d)

Appropriations Limit, Fiscal Year 2018-19 \$ 42,653,203

[(c) x (d)]

FY 2018-19 appropriations subject to Gann Limit

Tax Revenue	Budget Estimates
Property tax	\$ 2,934,000
Sales tax (1.0% Bradley-Burns)	6,359,036
Measure S/P District Tax	3,197,694
Measure Y District Tax	3,197,694
Transient Occupancy Taxes (TOT)	1,400,000
Business license tax	408,000
Other governmental taxes	250
Interest earning from taxes	90,037
	<u>\$ 17,586,711</u>

Percentage Use of Appropriations Limit 41.23%

(1) When calculating its appropriation limit, the City may use either the change in population for the City or Mendocino County as a whole.

APPENDICES

Transfers Schedule III

Debt Service SchedulesIV

Personnel Schedules VII

Glossary of Terms XV

PoliciesXXI

Cost Allocation PlanXLIV

Budget Development Schedule LXIX

TRANSFERS SCHEDULE

Fiscal Year 2018-19
SCHEDULE OF TRANSFERS

Fund Transferring From (Transfers Out)			Fund Transferring To (Transfers In)		
Fund Number	Fund Name	Amount	Fund Number	Fund Name	Amount
100	GENERAL FUND	3,197,694	120	STREETS CAPITAL	3,197,694
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100	GENERAL FUND	130,000	750	VISIT UKIAH FUND	130,000
100	GENERAL FUND	44,933	206	PUBLIC SAFETY DISPATCH FUND	44,933
100	GENERAL FUND	6,900	720	GOLF FUND	6,900
251	SPECIAL PROJECTS RESERVE	100,000	209	IT FUND	100,000
500	GAS TAX FUND	422,767	100	GENERAL FUND	422,767
502	2107.5 GAS TAX FUND	4,000	100	GENERAL FUND	4,000
503	2105 GAS TAX FUND	93,924	100	GENERAL FUND	93,924
505	SIGNALIZATION FUND	287,013	100	GENERAL FUND	287,013
607	PROP. 84 GRANT FUND	2,500,000	830	RECYCLED WATER FUND	2,500,000
639	SPECIAL REVENUE POLICE	125,000	100	GENERAL FUND	125,000
695	TRANSFER STATION FUND	375,000	700	SANITARY DISPOSAL SITE FUND	375,000
777	AIRPORT FUND	211,375	779	SPECIAL AVIATION FUND	211,375
820	WATER FUND	956,000	830	RECYCLED WATER FUND	956,000
820	WATER FUND	919,319	822	WATER CONNECTION FEE FUND	919,319
840	CITY WASTEWATER OPERATIONS FUND	2,270,595	841	SEWER BOND DEBT SERVICE FUND	2,270,595
840	CITY WASTEWATER OPERATIONS FUND	950,000	844	CITY SEWER CAPITAL PROJECTS FUND	950,000
916	UVFD PROP 172	5,000	100	GENERAL FUND	5,000
968	NON HOUSING BOND PROCEEDS FUND	1,700,000	100	GENERAL FUND	1,700,000
969	REDEVELOPMENT SUCCESSOR AGENCY	360,000	968	NON HOUSING BOND PROCEEDS FUND	360,000
Total Transfers Out		\$ 15,205,123	Total Transfers In		\$ 15,205,123

DEBT SERVICE SCHEDULES

Debt Service Schedule Governmental

Year Ending June 30,	Governmental Activities					
	I-Bank Financing Lease (2017)		Capital Lease, Fire Engines (2017)		IBM Credit Capital Lease	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	80,069	142,679	101,726	26,231	54,639	5,041
2020	82,712	139,752	104,281	23,677	55,858	3,822
2021	85,441	136,730	106,899	21,057	57,104	2,576
2022	88,261	133,607	109,585	18,373	57,975	1,302
2023-2027	486,963	617,476	590,615	49,174	-	-
2028-2032	572,794	522,425	63,200	788	-	-
2033-2037	673,753	410,621	-	-	-	-
2038-2042	792,506	279,114	-	-	-	-
2043-2047	932,190	124,425	-	-	-	-
2048-2052	205,311	4,005	-	-	-	-
Total	\$ 4,000,000	\$ 2,510,834	\$ 1,076,306	\$ 139,300	\$ 225,576	\$ 12,741
Due within one year	\$ 80,069	\$ 142,679	\$ 101,726	\$ 26,231	\$ 54,639	\$ 5,041
Due after one year	3,919,931	2,368,155	974,580	113,069	170,937	7,700
Total	\$ 4,000,000	\$ 2,510,834	\$ 1,076,306	\$ 139,300	\$ 225,576	\$ 12,741
Year Ending June 30,	Total					
	Principal	Interest	Principal	Interest	Principal	Interest
2019	-	-	-	-	236,434	173,951
2020	-	-	-	-	242,851	167,251
2021	-	-	-	-	249,444	160,363
2022	-	-	-	-	255,821	153,282
2023-2027	-	-	-	-	1,077,578	666,650
2028-2032	-	-	-	-	635,994	523,213
2033-2037	-	-	-	-	673,753	410,621
2038-2042	-	-	-	-	792,506	279,114
2043-2047	-	-	-	-	932,190	124,425
2048-2052	-	-	-	-	205,311	4,005
Total	\$ -	\$ -	\$ -	\$ -	\$ 5,301,882	\$ 2,662,875
Due within one year	\$ -	\$ -	\$ -	\$ -	\$ 236,434	\$ 173,951
Due after one year	-	-	-	-	5,065,448	2,488,924
Total	\$ -	\$ -	\$ -	\$ -	\$ 5,301,882	\$ 2,662,875

Debt Service Schedule
Business-type

Year Ending June 30,	Business-type Activities					
	2017 Cal Trans Loan - Airport		2006 Wastewater Revenue Bonds		2016 Water Revenue Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	9,944	4,431	2,180,000	2,687,300	500,000	419,319
2020	10,175	4,199	2,280,000	2,597,375	530,000	398,718
2021	10,412	3,962	2,370,000	2,500,475	540,000	377,319
2022	10,655	3,719	2,480,000	2,399,750	565,000	355,219
2023-2027	57,116	14,755	14,190,000	10,259,413	2,295,000	1,462,643
2028-2032	64,088	7,784	17,800,000	6,707,062	2,935,000	813,969
2033-2037	27,776	976	17,520,000	2,128,950	2,825,000	178,197
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
2048-2052	-	-	-	-	-	-
Total	\$ 190,166	\$ 39,826	\$ 58,820,000	\$ 29,280,325	\$ 10,190,000	\$ 4,005,384
Due within one year	\$ 9,944	\$ 4,431	\$ 2,180,000	\$ 2,687,300	\$ 500,000	\$ 419,319
Due after one year	180,222	35,395	56,640,000	26,593,025	9,690,000	3,586,065
Total	\$ 190,166	\$ 39,826	\$ 58,820,000	\$ 29,280,325	\$ 10,190,000	\$ 4,005,384
Year Ending June 30,	2017 SRF Recycled Water Loan		Total			
	Principal	Interest	Principal	Interest	Principal	Interest
2019	666,853	182,896	-	-	3,356,797	3,293,946
2020	643,121	206,629	-	-	3,463,296	3,206,921
2021	649,552	200,197	-	-	3,569,964	3,081,953
2022	656,048	193,702	-	-	3,711,703	2,952,390
2023-2027	3,379,968	868,780	-	-	19,922,084	12,605,591
2028-2032	3,552,381	696,369	-	-	24,351,469	8,225,184
2033-2037	3,733,588	515,161	-	-	24,106,364	2,823,284
2038-2042	3,924,038	324,710	-	-	3,924,038	324,710
2043-2047	4,124,218	124,558	-	-	4,124,218	124,558
2048-2052	-	-	-	-	-	-
Total	\$ 21,329,767	\$ 3,313,002	\$ -	\$ -	\$ 90,529,933	\$ 36,638,537
Due within one year	\$ 666,853	\$ 182,896	\$ -	\$ -	\$ 3,356,797	\$ 3,293,946
Due after one year	20,662,914	3,130,106	-	-	87,173,136	33,344,591
Total	\$ 21,329,767	\$ 3,313,002	\$ -	\$ -	\$ 90,529,933	\$ 36,638,537

Debt Service Schedule
Redevelopment Successor Agency

Year Ending June 30,	Business-type Activities					
	Series 2007 Tax Allocation Bonds		Series 2011A Tax Allocation Bonds		Series 2011B Tax Allocation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	360,000	101,740	10,000	154,000	180,000	212,525
2020	375,000	85,292	10,000	153,487	210,000	198,125
2021	390,000	67,983	10,000	152,950	235,000	180,850
2022	405,000	49,795	10,000	152,388	270,000	160,650
2023-2027	880,000	40,940	1,330,000	633,750	1,665,000	366,075
2028-2032	-	-	495,000	49,562	-	-
2033-2037	-	-	515,000	16,737	-	-
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
2048-2052	-	-	-	-	-	-
Total	\$ 2,410,000	\$ 345,750	\$ 2,380,000	\$ 1,312,874	\$ 2,560,000	\$ 1,118,225
Due within one year	\$ 360,000	\$ 101,740	\$ 10,000	\$ 154,000	\$ 180,000	\$ 212,525
Due after one year	2,050,000	244,010	2,370,000	1,158,874	2,380,000	905,700
Total	\$ 2,410,000	\$ 345,750	\$ 2,380,000	\$ 1,312,874	\$ 2,560,000	\$ 1,118,225
Year Ending June 30,	Total					
	Principal	Interest	Principal	Interest	Principal	Interest
2019	-	-	-	-	550,000	468,265
2020	-	-	-	-	595,000	436,904
2021	-	-	-	-	635,000	401,783
2022	-	-	-	-	685,000	362,833
2023-2027	-	-	-	-	3,875,000	1,040,765
2028-2032	-	-	-	-	495,000	49,562
2033-2037	-	-	-	-	515,000	16,737
2038-2042	-	-	-	-	-	-
2043-2047	-	-	-	-	-	-
2048-2052	-	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ 7,350,000	\$ 2,776,849
Due within one year	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ 468,265
Due after one year	-	-	-	-	6,800,000	2,308,584
Total	\$ -	\$ -	\$ -	\$ -	\$ 7,350,000	\$ 2,776,849

PERSONNEL SCHEDULES

**City of Ukiah
Fiscal Year 2018-19
Position Summary (Funded)**

Classification Title	FTE 2012-13	FTE 2013-14	FTE 2014-15	FTE 2015-16	FTE 2016-17	FTE 2017-18	Change	FTE 2018-19
Accountant	1.00	1.00	1.00	1.00	1.00	0.00	-	0.00
Accounting Assistant	1.00	1.00	1.00	1.00	1.00	0.00	-	0.00
Accounts Payable Specialist	1.00	1.00	0.00	0.00	0.00	0.00	-	0.00
Activities Staff	0.19	0.19	0.29	0.89	0.89	0.00	-	0.00
Administrative Analyst	0.00	0.00	1.00	1.00	1.00	0.00	-	0.00
Administrative Secretary	4.00	4.00	2.00	1.00	1.00	1.00	0.50	1.50
Administrative Secretary/HR Assistant	0.00	0.00	0.00	1.00	1.00	1.00	-	1.00
Airport Assistant	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Airport Attendant	1.44	1.44	1.44	1.44	1.44	1.44	-	1.44
Airport Ground Maintenance Attendant	0.96	0.80	0.80	0.80	0.80	0.80	-	0.80
Airport Manager	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Apprentice Equipment Mechanic	0.00	0.00	0.00	0.00	1.00	0.00	-	0.00
Apprentice Lineman	2.00	1.00	1.00	1.00	1.00	1.00	-	1.00
ARC Facility Attendant	0.25	0.25	0.25	0.25	0.38	0.80	-	0.80
Assistant City Manager	1.00	1.00	1.00	0.00	0.00	0.00	-	0.00
Assistant Electric Utility Director	0.00	0.00	1.00	1.00	1.00	1.00	-	1.00
Assistant Finance Director	1.00	1.00	0.00	0.00	0.00	0.00	-	0.00
Assistant Planner	0.00	0.00	1.00	1.00	1.00	0.00	-	0.00
Associate Planner	1.00	1.00	0.00	0.00	0.00	1.00	-	1.00
Billing & Customer Services Manager	0.00	0.00	0.00	0.00	0.00	1.00	-	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Buildings Facility Attendant	1.89	1.89	1.89	1.60	1.60	1.60	-	1.60
Buildings Specialist	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Buildings/Facilities Lead Worker	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Buyer I	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Buyer II	0.00	0.00	0.00	0.00	0.00	1.00	-	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Communications & Records Manager	0.00	0.00	0.00	1.00	1.00	1.00	-	1.00
Communications Supervisor	1.00	1.00	1.00	0.00	0.00	0.00	-	0.00
Community Services Administrator	1.00	0.00	0.00	1.00	1.00	1.00	-	1.00
Community Services Assistant	1.00	1.00	1.61	1.61	0.80	0.87	(0.87)	0.00
Community Services Officer	2.00	4.00	5.80	5.80	4.80	5.80	-	5.80
Conference Center Facility Attendant	1.30	1.30	1.30	1.30	0.80	0.80	-	0.80
Council Member	0.30	0.30	0.30	0.30	0.30	0.30	-	0.30
Crimes Analyst	0.00	0.00	0.00	0.00	1.00	1.00	-	1.00
Customer Services Rep. I	2.00	2.00	2.00	1.00	1.00	2.48	(0.48)	2.00
Customer Services Rep. II	1.00	1.00	2.00	3.00	3.00	2.00	-	2.00
Customer Services Rep. III	2.00	2.00	1.00	2.00	2.00	1.00	-	1.00
Day Camp Staff	3.85	3.85	3.85	3.52	3.08	3.46	-	3.46
Deputy City Clerk	0.00	0.00	0.00	1.00	1.00	1.00	(1.00)	0.00
Deputy City Manager	0.00	0.00	0.00	0.00	0.00	1.00	-	1.00
Deputy Director of Public Works - Eng.	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Design Support	0.29	0.29	0.29	0.48	0.48	0.48	-	0.48
Development Permit Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Director of Comm. Development & Planning	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Director of Electric Utility	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Director of Human Resources	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Director of Public Works/City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Director of Water & Sewer Utilities	0.00	0.00	0.00	1.00	1.00	1.00	-	1.00
Electric Crew Foreman	1.00	1.00	2.00	2.00	2.00	2.00	-	2.00
Electric Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Electric Utility Internship Program	0.00	0.00	0.00	0.96	0.96	0.96	-	0.96

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Electric Utility Program Coordinator	0.00	0.00	1.00	1.00	1.00	1.00	-	1.00
Electric Utility Technician I	2.00	1.00	2.00	2.00	2.00	2.00	-	2.00
Electric Utility Technician II	0.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Electrical Engineering Technician I	1.00	1.00	0.00	0.00	1.00	0.00	-	0.00
Electrical Engineering Technician II	1.00	0.00	1.00	1.00	1.00	1.00	-	1.00
Electrical Engineering Technician III	0.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Engineering Analyst	0.00	0.00	0.00	0.00	1.00	1.00	-	1.00
Engineering Inspector	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00
Engineering Intern	0.00	0.00	0.48	0.00	0.00	0.00	-	0.00
Engineering Technician	0.00	0.00	0.00	1.00	0.00	1.00	-	1.00
Environment Laboratory Technician I	0.00	0.00	0.00	0.00	1.00	1.00	-	1.00
Environment Laboratory Technician III	1.00	1.00	1.00	1.00	1.00	1.00	(1.00)	0.00
Equipment Mechanic	2.00	2.00	2.00	2.00	2.00	3.00	-	3.00
Event & Facilities Attendant	0.00	0.80	0.80	0.80	0.80	0.80	-	0.80
Event Coordinator Assistant	0.80	0.80	0.80	0.80	0.80	0.80	0.20	1.00
Evidence Clerk	0.46	0.00	0.00	0.00	0.00	0.00	-	0.00
Facilities Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Finance Controller	1.00	1.00	1.00	1.00	1.00	0.00	-	0.00
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Financial Services Specialist I	0.00	0.00	0.00	0.00	0.00	3.00	-	3.00
Financial Services Specialist II	0.00	0.00	0.00	0.00	0.00	1.00	-	1.00
Fire Captain	3.00	3.00	3.00	2.00	2.00	6.00	-	6.00
Fire Chief	0.00	0.00	0.00	0.00	0.00	1.00	(0.50)	0.50
Fire Division Chief	2.00	2.00	2.00	2.00	2.00	3.00	-	3.00
Fire Engineer	5.00	4.00	4.00	4.00	4.00	6.00	-	6.00
Fire Marshall	0.20	0.00	0.00	0.00	0.00	0.00	-	0.00
Firefighter/Paramedic	4.00	2.00	2.00	3.00	3.00	3.00	-	3.00
Fleet Maintenance Supervisor	0.00	0.00	0.00	0.00	1.00	0.00	-	0.00
Human Resources Assistant	0.00	0.48	0.48	0.00	0.00	0.00	-	0.00
Information Technology Administrator	1.00	1.00	0.00	0.00	1.00	1.00	-	1.00
Information Technology Coordinator	0.00	0.00	1.00	1.00	0.00	0.00	-	0.00
Information Technology Intern	0.00	0.00	0.00	0.38	0.00	0.00	-	0.00
Information Technology Network Specialist	0.00	0.00	1.00	1.00	1.00	1.00	-	1.00
Information Technology Specialist I	0.00	0.00	1.00	1.00	2.00	1.00	-	1.00
Information Technology Specialist II	1.00	1.00	0.00	0.00	0.00	2.00	-	2.00
Lead Wastewater Treatment Plant Operator	0.00	0.00	0.00	0.00	1.00	1.00	-	1.00
Lineman	5.00	4.00	4.00	4.00	4.00	6.00	-	6.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	3.00	1.00	4.00
Mayor	0.10	0.10	0.10	0.10	0.10	0.10	-	0.10
Meter Reader	1.00	1.00	1.00	1.00	1.80	1.80	-	1.80
Meter Reader (On-Call)	0.96	0.96	0.96	0.96	0.96	0.48	-	0.48
Museum Curator	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Museum Director	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Museum Educator	0.00	0.00	0.00	0.00	1.00	1.00	-	1.00
Museum Receptionist	0.83	0.83	0.83	0.83	0.83	0.84	-	0.84
Museum Registrar	0.40	0.40	0.40	0.40	0.00	0.00	-	0.00
Park/Golf Lead Worker	2.00	2.00	2.00	1.00	1.00	1.00	-	1.00
Park/Golf Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Parks Facility Attendant	0.00	0.00	0.00	0.75	0.00	0.00	-	0.00
Parks/Golf Service Worker (Seasonal)	0.00	0.96	0.96	0.96	0.96	0.96	-	0.96
Parks/Golf Service Worker I	6.80	6.00	5.00	4.00	4.00	4.00	-	4.00
Parks/Golf Service Worker II	0.00	0.00	0.00	2.00	2.00	2.00	-	2.00
Payroll Officer	1.00	1.00	1.00	1.00	1.00	1.50	(0.50)	1.00
Planning Commission	0.25	0.25	0.25	0.25	0.25	0.00	-	0.00
Planning Intern	0.00	0.48	0.48	0.00	0.00	0.00	-	0.00
Planning Manager	0.00	0.00	0.00	0.00	0.00	1.00	-	1.00
Planning/Building Technician	0.00	0.00	1.00	1.00	1.00	1.00	-	1.00
Plant & Fleet Maintenance Supervisor	0.00	0.00	1.00	1.00	1.00	1.00	-	1.00
Police Captain	2.00	2.00	2.00	1.00	1.00	1.00	-	1.00
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00

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Police Dispatcher	8.30	6.30	7.10	7.00	7.00	7.00	-	7.00
Police Lieutenant	0.00	0.00	0.00	2.00	2.00	2.00	-	2.00
Police Officer	9.00	12.00	16.00	15.00	15.00	16.00	(1.00)	15.00
Police Officer (funded by CBTHP Grant))	9.00	12.00	16.00	15.00	15.00	0.00	1.00	1.00
Police Officer (funded by COPS Grant)	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Police Officer/Detective	4.00	4.00	4.00	4.00	4.00	4.00	-	4.00
Police Officer/Major Crimes Task Force	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Police Officer/School Resource Officer	1.00	1.00	1.00	1.00	1.00	2.00	-	2.00
Police Sergeant	6.00	6.00	6.00	6.00	6.00	6.00	-	6.00
Pool Staff	2.44	2.44	2.44	3.32	2.64	2.93	(0.02)	2.91
Power Engineer	2.00	2.00	1.00	1.00	1.00	1.00	-	1.00
Principal Planner	0.00	0.00	1.00	1.00	1.00	0.00	-	0.00
Procurement Manager	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Program/Project Analyst	0.96	0.96	0.48	0.80	1.01	0.00	-	0.00
Project & Grant Administrator	1.00	1.00	1.30	1.30	0.50	0.60	-	0.60
Project Analyst	0.00	1.00	1.00	1.00	0.00	0.00	-	0.00
Public Works Leadworker	1.00	0.00	0.00	1.00	0.00	0.00	-	0.00
Public Works Maintenance (Seasonal)	0.00	0.96	0.96	0.00	0.00	0.48	(0.48)	0.00
Public Works Maintenance I	4.00	4.00	5.00	5.00	5.00	5.00	-	5.00
Public Works Maintenance II	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Public Works Supervisor	1.00	1.00	1.00	0.00	0.00	0.00	-	0.00
Receptionist/Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Records Clerk	2.00	2.00	2.00	2.00	2.00	2.00	-	2.00
Recreation Administrative Staff	2.00	2.00	2.00	2.00	2.00	0.24	(0.05)	0.19
Recreation Coordinator	0.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Recreation Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Revenue Manager	0.00	0.00	1.00	1.00	1.00	0.00	-	0.00
Senior Accountant	0.00	0.00	0.00	0.00	0.00	1.00	-	1.00
Senior Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Senior Equipment Mechanic	1.00	1.00	1.00	1.00	0.00	0.00	-	0.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	0.00	-	0.00
Senior Planner	1.00	1.00	0.00	0.00	0.00	0.00	-	0.00
Senior Police Dispatcher	3.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Senior Water Treatment Plant Oper/Mech	1.00	1.00	1.00	1.00	1.00	0.00	-	0.00
Senior Water Treatment Plant Operator	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Seasonal Program Coordinator	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Sports Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Sports Staff	0.96	0.96	0.48	0.80	1.01	0.97	1.12	2.09
Sr. Wastewater Treatment Plant Oper/Mech	1.00	1.00	1.00	1.00	1.00	0.00	-	0.00
Sr. Wastewater Treatment Plant Operator	2.00	2.00	2.00	2.00	2.00	2.00	-	2.00
Street Sweeper Operator	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Treasurer	0.10	0.10	0.10	0.10	0.10	0.10	-	0.10
Utility Billing Clerk	0.80	0.80	0.00	0.00	0.00	0.00	-	0.00
Utility Services Team Leader	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Vice Mayor	0.10	0.10	0.10	0.10	0.10	0.10	-	0.10
Wastewater Treatment Plant Intern	0.10	0.10	0.10	0.10	0.10	0.24	(0.24)	0.00
Wastewater Treatment Plant Oper/Training	1.00	1.00	1.00	0.00	0.00	1.00	-	1.00
Wastewater Treatment Plant Operator	3.00	3.00	3.00	3.00	3.00	3.00	-	3.00
Wastewater Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Water/Sewer Attendant (Seasonal)	1.00	1.00	1.00	1.00	1.00	0.48	-	0.48
Water & Sewer Attendant (Seasonal)	0.48	0.48	0.48	0.48	0.48	0.00	-	0.00
Water & Sewer Program Coordinator	1.00	0.00	0.00	0.00	0.00	0.00	-	0.00
Water Treatment Plant Intern	0.00	0.00	0.48	0.00	0.00	0.00	-	0.00
Water Treatment Plant Operator	0.00	0.00	0.48	0.00	0.00	3.00	-	3.00
Water Treatment Plant Operator/Mechanic	2.00	2.00	2.00	2.00	3.00	0.00	-	0.00
Water Treatment Plant Operator-in-Training	0.00	1.00	1.00	1.00	0.00	0.00	-	0.00
Water Treatment Plant Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Water/Sewer Attendant I	4.00	4.00	4.00	3.00	3.00	3.00	-	3.00
Water/Sewer Attendant II	2.00	2.00	2.00	4.00	4.00	4.00	-	4.00
Water/Sewer Leadworker	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00

(continued)

Water/Sewer Service Attendant	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Water/Sewer/Streets Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00
Website Developer	0.00	0.00	0.24	0.48	0.00	0.00	-	0.00
Total FTE	198.51	199.57	215.10	218.66	218.77	216.21	-1.32	214.89

Fiscal Year 2018-19
 Personnel Schedule by Department

Classification Title	FTE		FTE
	2017-18	Change	2018-19
Council Member	0.30	-	0.30
Mayor	0.10	-	0.10
Vice Mayor	0.10	-	0.10
Treasurer	0.10	-	0.10
Planning Commission	0.00	-	0.00
Total	0.60	0.00	0.60
City Manager			
City Manager	1.00	-	1.00
Deputy City Manager	1.00	-	1.00
Management Analyst	0.00	1.00	1.00
Project & Grant Administrator	0.60	-	0.60
City Clerk	1.00	-	1.00
Deputy City Clerk	1.00	(1.00)	0.00
Total	4.60	0.00	4.60
Finance			
Finance Director	1.00	-	1.00
Senior Accountant	1.00	-	1.00
Management Analyst	1.00	-	1.00
Payroll Officer	1.50	(0.50)	1.00
Financial Services Specialist I	3.00	-	3.00
Financial Services Specialist II	1.00	-	1.00
Procurement Manager	1.00	-	1.00
Buyer I	1.00	-	1.00
Buyer II	1.00	-	1.00
Information Technology Administrator	1.00	-	1.00
Information Technology Network Specialist	1.00	-	1.00
Information Technology Specialist I	1.00	-	1.00
Information Technology Specialist II	2.00	-	2.00
Billing & Customer Services Manager	1.00	-	1.00
Customer Services Rep. III	1.00	-	1.00
Customer Services Rep. II	2.00	-	2.00
Customer Services Rep. I	2.48	(0.48)	2.00
Utility Services Team Leader	1.00	-	1.00
Meter Reader	1.80	-	1.80
Meter Reader (On-Call)	0.48	-	0.48
Total	26.26	-0.98	25.28
Human Resources/Risk Management			
Director of Human Resources	1.00	-	1.00
Management Analyst	1.00	-	1.00
Administrative Secretary/HR Assistant	0.50	-	0.50
Total	2.50	0.00	2.50
Community Development & Planning			
Director of Comm. Development & Planning	1.00	-	1.00
Building Official	1.00	-	1.00
Building Inspector	1.00	-	1.00
Planning Manager	1.00	-	1.00
Associate Planner	1.00	-	1.00
Development Permit Coordinator	0.50	-	0.50
Planning/Building Technician	1.00	-	1.00
Planning Intern	0.00	-	0.00
Total	6.50	0.00	6.50

(continued)

Community Services			
Community Services Administrator	1.00	-	1.00
Facilities Administrator	1.00	-	1.00
Event Coordinator Assistant	0.80	0.20	1.00
Event & Facilities Attendant	0.80	-	0.80
Conference Center Facility Attendant	0.80	-	0.80
ARC Facility Attendant	0.80	-	0.80
Buildings/Facilities Lead Worker	1.00	-	1.00
Buildings Specialist	1.00	-	1.00
Buildings Facility Attendant	1.60	-	1.60
Park/Golf Superintendent	1.00	-	1.00
Park/Golf Lead Worker	1.00	-	1.00
Parks/Golf Service Worker I	4.00	-	4.00
Parks/Golf Service Worker II	2.00	-	2.00
Parks/Golf Service Worker (Seasonal)	0.96	-	0.96
Museum Director	1.00	-	1.00
Museum Curator	1.00	-	1.00
Museum Educator	1.00	-	1.00
Museum Receptionist	0.84	-	0.84
Recreation Supervisor	1.00	-	1.00
Recreation Coordinator	1.00	-	1.00
Sports Coordinator	1.00	-	1.00
Seasonal Program Coordinator	0.00	1.00	1.00
Receptionist/Clerk	1.00	-	1.00
Community Services Assistant	0.87	(0.87)	0.00
Recreation Administrative Staff	0.24	(0.05)	0.19
Day Camp Staff	3.46	-	3.46
Pool Staff	2.93	(0.02)	2.91
Sports Staff	0.97	1.12	2.09
Total	34.07	1.38	35.45
Airport			
Airport Manager	1.00	-	1.00
Airport Assistant	1.00	-	1.00
Airport Ground Maintenance Attendant	0.80	-	0.80
Airport Attendant	1.44	-	1.44
Total	4.24	0.00	4.24
Public Works			
Director of Public Works/City Engineer	1.00	-	1.00
Deputy Director of Public Works - Eng.	1.00	-	1.00
Senior Civil Engineer	1.00	-	1.00
Management Analyst	1.00	-	1.00
Development Permit Coordinator	0.50	-	0.50
Engineering Analyst	1.00	-	1.00
Engineering Technician	1.00	-	1.00
Administrative Secretary/HR Assistant	0.50	-	0.50
Public Works Maintenance II	1.00	-	1.00
Public Works Maintenance I	5.00	-	5.00
Public Works Maintenance (Seasonal)	0.48	(0.48)	0.00
Street Sweeper Operator	1.00	-	1.00
Plant & Fleet Maintenance Supervisor	1.00	-	1.00
Equipment Mechanic	3.00	-	3.00
Total	18.48	-0.48	18.00

(continued)

Water & Sewer Utilities				
Director of Water & Sewer Utilities	1.00	-	1.00	
Water Treatment Plant Supervisor	1.00	-	1.00	
Senior Water Treatment Plant Operator	1.00	-	1.00	
Water Treatment Plant Operator	3.00	-	3.00	
Wastewater Treatment Plant Supervisor	1.00	-	1.00	
Lead Wastewater Treatment Plant Operator	1.00	-	1.00	
Sr. Wastewater Treatment Plant Operator	2.00	-	2.00	
Wastewater Treatment Plant Operator	3.00	-	3.00	
Wastewater Treatment Plant Oper/Training	1.00	-	1.00	
Wastewater Treatment Plant Intern	0.24	(0.24)	0.00	
Environment Laboratory Technician III	1.00	(1.00)	0.00	
Environment Laboratory Technician I	1.00	-	1.00	
Water/Sewer/Streets Maintenance Supervisor	1.00	-	1.00	
Water/Sewer Leadworker	1.00	-	1.00	
Water/Sewer Service Attendant	1.00	-	1.00	
Water/Sewer Attendant II	4.00	-	4.00	
Water/Sewer Attendant I	3.00	-	3.00	
Water/Sewer Attendant (Seasonal)	0.48	-	0.48	
Total	26.72	-1.24	25.48	
Electric Utility				
Director of Electric Utility	1.00	-	1.00	
Assistant Electric Utility Director	1.00	-	1.00	
Power Engineer	1.00	-	1.00	
Design Support	0.48	-	0.48	
Electric Supervisor	1.00	-	1.00	
Electric Crew Foreman	2.00	-	2.00	
Lineman	6.00	-	6.00	
Apprentice Lineman	1.00	-	1.00	
Electric Utility Internship Program	0.96	-	0.96	
Electric Utility Technician I	2.00	-	2.00	
Electric Utility Technician II	1.00	-	1.00	
Electrical Engineering Technician III	1.00	-	1.00	
Electrical Engineering Technician II	1.00	-	1.00	
Electrical Engineering Technician I	0.00	-	0.00	
Administrative Secretary	0.00	-	0.00	
Electric Utility Program Coordinator	1.00	-	1.00	
Total	20.44	0.00	20.44	
Police				
Police Chief	1.00	-	1.00	
Police Captain	1.00	-	1.00	
Police Lieutenant	2.00	-	2.00	
Police Sergeant	6.00	-	6.00	
Police Officer/Detective	4.00	-	4.00	
Police Officer/School Resource Officer	2.00	-	2.00	
Police Officer/Major Crimes Task Force	1.00	-	1.00	
Police Officer	16.00	(1.00)	15.00	
Police Officer (funded by COPS Grant)	1.00	-	1.00	
Police Officer (funded by CBTHP Grant))	0.00	1.00	1.00	
Community Services Officer	5.80	-	5.80	
Crimes Analyst	1.00	-	1.00	
Communications & Records Manager	1.00	-	1.00	
Senior Police Dispatcher	1.00	-	1.00	
Police Dispatcher	7.00	-	7.00	
Records Clerk	2.00	-	2.00	
Administrative Secretary	0.84	(0.34)	0.50	
Total	52.64	-0.34	52.30	

(continued)

Fire			
Fire Chief	1.00	(0.50)	0.50
Fire Division Chief	3.00	-	3.00
Fire Captain	6.00	-	6.00
Fire Engineer	6.00	-	6.00
Firefighter/Paramedic	3.00	-	3.00
Fire Marshall	0.00	-	0.00
Administrative Secretary	0.16	0.84	1.00
Total	19.16	0.34	19.50
TOTAL FTE	216.21	-1.32	214.89

GLOSSARY OF TERMS

Adopted budget

The city council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the appropriation resolution.

Accrual/accrual basis of accounting

A method of accounting that recognizes the financial effect of transactions, events and inter-fund activities when they occur, regardless of the timing of related cash flows.

Annual financial report

A financial report applicable to a single fiscal year.

Appropriation

An authorization made by the city council, which permits officials to incur obligations against and to make expenditures of resources. Appropriations are usually made to fixed amounts and are typically granted for a one-year period.

Assessed valuation

A valuation set upon real estate or other property by a government as a basis for a tax levy.

Audit

A view of the city accounts by an independent auditing firm to substantiate year-end fund, salaries, reserves and cash on hand.

Beginning/ending fund balance

Appropriated resources available in a fund from the prior/current year after payment of the prior/current year's expenses. This is not necessarily cash on hand.

Bond

A city may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a specified rate.

Budget

A plan of financial operation embodying an estimate of proposed appropriations for a given period of time and the proposed means of financing them.

Budgetary basis

The method of accounting applied to the budgetary accounts and process.

Budgetary control

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of appropriations and available resources.

Budget message or budget transmittal letter

A general discussion of the proposed budget as presented in writing by the city manager to the city council. The message contains an explanation of principal budget items and summaries found in the prepared budget relative to the current year adopted budget.

Budgetary basis the form of accounting utilized throughout the budget process.

CAP

Cost Allocation Plan. This is the guiding document as to how total cost is calculated and applied to each function and activity delivering services to the community.

C.O.P.

Community oriented policing.

Debt service

Payment of interest and repayment of principal to holders of the city's debt instruments (bonds).

Debt service fund

Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit an excess of expenditures or expenses over resources.

Department

An operational and budgetary unit designated by the city council to define and organize city operations.

Depreciation

The portion of the cost of a fixed-asset charged as an expense prorated over the estimated life of the asset.

Encumbrance

An amount of money committed for the payment of goods and services not yet received or paid for. A purchase order is a common encumbrance.

Estimated revenues

The budgeted, projected revenues expected to be realized during the budget (fiscal) year to finance all or part of the planned expenditures.

Exchange transactions

In government, these are transactions in which each party receives and surrenders essentially equal value. Example: one dollar is paid for a dollar's worth of water service.

Exchange-like transactions

Similar to exchange transactions, these are transactions in which there is an identifiable exchange between the government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange. Example: certain grants and donations.

Expenditure

The actual payment for goods and services.

Expenses

The incurrence of liabilities or the consumption of assets arising from the delivery or production of goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operation. The term applies to the city's enterprise and internal service funds.

Fiscal year (FY)

A 12-month period of time to which the budget applies. For the City of Ukiah it is July 1 through June 30.

Fixed asset

A long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to other assets and infrastructure (i.e., streets, highways, bridges, etc.).

Full time equivalent (FTE) position

The amount of time a position has been budgeted for in terms of the amount of time a regular, full-time employee normally works in a year (2,080 hours).

Fund

An accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund balance

The difference between the assets (revenues and other resources) and liabilities (expenditures incurred or committed to) for a particular fund. It also represents the accumulated net resources of a fund available for reservation, designation or for appropriation.

Gann

Refers to the last name of the individual who championed proposition 13 and secured the passage of the constitutional amendment that led to the property tax rollback in the 1970's.

GASB

Governmental Accounting Standards Board.

Generally accepted accounting principles (GAAP)

Uniform minimum standards and guidelines for accounting and reporting. These standards govern the form and content of the annual financial statements of an entity. The primary authoritative body on the application of GAAP to state and local governments is the governmental accounting standards board (GASB).

General fund

The primary governmental fund used to account for all financial resources, except those required to be accounted for in another fund.

General plan

A comprehensive, long-range policy guide intended to promote efficient and desirable growth in the community.

Governmental funds

Distinguished by their measurement focus on determining financial position and changes in financial position.

Grants

Contributions of gifts or cash or other assets from another government to be used or expended for a specific purpose, activity or facility.

Infrastructure

Facilities that support the continuance and growth of a community. Examples include streets, water lines, sewers, public buildings, parks and airports.

Interfund transfers

Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

Line item

The description of an object of expenditure, i.e. Salaries, supplies, professional services and other operational costs.

Maintenance & operation (M&O) costs

The day-to-day operating and maintenance costs of a municipality. These costs include personnel, gas, electric utility bills, telephone expense, reproduction costs, and postage and vehicle maintenance

Modified accrual

An adaptation of the accrual basis of accounting for governmental funds types. Revenues and other financing resources are recognized when they become available to finance expenditures of the current period. Expenditures are recognized when the fund liability is incurred.

Nonexchange transactions

Transactions in which a government gives or receives values (benefit) to or from another party without giving or receiving equal value in exchange. Example: taxes.

Notes

A paper that acknowledges a debt and promises payment to a specified party of a specific sum, describing a time of maturity that is either definite or will become definite.

Object an individual expenditure account.

Objective

A measurable output that an organization strives to achieve within a designated time frame. The achievement of the objective advances an organization toward a corresponding goal.

Operating budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget, as distinguished from the capital program budget, is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating deficit the deficiency of operating revenues under expenditures.

Operating expenses

Expenditures for materials, supplies and services which are ordinarily consumed within a fiscal year and which are not included in the program inventories.

Operating surplus

The excess of operating revenues over operating expenditures.

Ordinance

A formal legislative enactment by the city council. It is the full force and effect of law within the city boundaries unless preempted by a higher form of law.

Performance measures

Measurement of service performance indicators that reflect the amount of money spent on services and the resulting outcomes at a specific level of services provided.

Primary funds

Funds that account for the majority of operating activities of the City.

Program

A group of related activities performed by one or more organizational units for the purpose of accomplishing a city responsibility.

Proposed (Recommended) budget

This refers to the status of an annual budget, which has been submitted to the city council by the city manager and is pending public review and city council adoption. Also referred to as the "preliminary budget".

Reserve

An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriations.

Resolution

A special order of the city council, which has a lower legal standing than an ordinance.

Resources

Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Retained earnings

An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue

Income received through such sources as taxes, fines, fees, grants or service charges that can be used to finance operations or capital assets.

Risk management

An organized attempt to protect an organization's assets against accidental loss in the most cost effective manner.

Self-insurance

A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or the activity of the agency. It is distinguished from the transfer of risk to a third party (insurance company).

Service effort a measure of expected output by a budgetary program.

Special revenue funds

A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Subventions

Revenues collected by the state (or other level of government), which are allocated to the city on a formula basis. The major subventions received by the city come from the state of California and include motor vehicle in-lieu and gas tax.

Tax allocation bonds

A bond issued that has a specific tax revenue source that backs the payment of the debt. In the city, these are not issued for general fund purposes.

Transfer in/out

Movement of resources between two funds. Example: an interfund transfer would include the transfer of operating resources from the general fund to an enterprise fund.

Transient occupancy tax (TOT)

This revenue source originates in a tax placed on lodging facilities for the occupancy of a room. Ukiah has a 10% tax for such occupancies.

Trust funds

Funds held by the city that are subject to the terms of the trust that created the source of funding.

User charges

The payment of a fee in direct receipt of a public service by the party who benefits from the service.

Working capital

The difference between current assets and current liabilities. It is often used to approximate fund balance in proprietary funds (enterprise and internal service), which are accounted for using the full accrual basis, in comparison to governmental funds, which are accounted for using the modified accrual basis.

Workload indicators

Statistical information that indicates the demands for services within a given department or division. Workload indicators are a type of performance measure utilized by departments or divisions to assess its level of service.

POLICIES

ACCOUNTING STRUCTURE

City Government Services

The City provides the following municipal services directly:

- Building Permit/Plan Approval
- Planning, Zoning and Land Use
- Engineering
- Public Safety (Fire provided by City Fire and Ukiah Valley Fire District)
- Street Maintenance
- Economic Development
- Housing Services
- Water and Wastewater Utilities
- Solid Waste Management (Waste collection handled by franchise trash hauler, Ukiah Waste Solutions)
- Electric Utility
- Community Service Activities

Accounting System and Budgetary Control

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls, managerial reporting, purchasing, and budgetary control. Controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability. The concept of reasonable assurance recognizes that the cost of a specific control feature should not exceed the benefits likely to be derived and the evaluation of costs and benefits require estimates and judgments by management. The City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Basis of Accounting

The budgets of all governmental fund types are prepared on a modified accrual basis. Under the modified accrual basis, revenue is recognized when it becomes measurable and available.

"Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. This is generally within sixty (60) days after the end of the fiscal year. Expenditures are recognized when the related fund liability is incurred. The budgets of proprietary funds (water and wastewater enterprise funds), as well as fiduciary funds (OPEB trust fund), are prepared on an accrual basis. Under this method, revenue is recognized when earned and expenses are recognized at the time the liability is incurred.

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SECTION 1: POLICY

This Debt Management Policy sets forth debt management objectives for the City of Ukiah and its component units for which the City Council acts as legislative body, and the term “City” shall refer to each of such entities.

This Debt Management Policy establishes general parameters for issuing and administering debt. Recognizing that cost-effective access to the capital markets depends on prudent management of the Debt Program, the City Council has adopted this Debt Management Policy by resolution.

This Debt Management Policy is intended to comply with California Government Code Section 8855(i) and SB 1029 (2016).

SECTION 2: SCOPE

The guidelines established by this policy will govern the issuance and management of all debt funded for long term capital financing needs and not for general operating functions. When used in this policy, “debt” refers to all forms of indebtedness and financing lease obligations. The Finance Department recognizes that changes in the capital markets and other unforeseen circumstances may require action that deviates from this Debt Management Policy. In cases that require exceptions to this Debt Management Policy, approval from the City Council will be necessary for implementation.

SECTION 3: OBJECTIVES

The purpose of this Debt Management Policy is to assist the City in pursuit of the following equally important objectives, while providing full and complete financial disclosure and ensuring compliance with applicable state and federal laws:

- Minimize debt service and issuance costs;
- Maintain access to cost effective borrowing
- Achieve the highest practical credit rating
- Ensure full and timely repayment of debt
- Maintain full and complete financial disclosure and reporting
- Ensure compliance with applicable state and federal laws

Budget Integration – The decision to incur new indebtedness should be integrated with the policy decisions embedded in the City Council-adopted annual Operating Budget and Capital Improvement Program Budget. The annual debt service payments shall be included in the Operating Budget.

The City will integrate its debt issuances with the goals of its Capital Improvement Program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City’s public purposes. The City will seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

Review – Recognizing that cost-effective access to the capital market depends on prudent management of the City’s debt program, a regular review of the debt policy should be performed. The debt policy will be included as an Appendix in the annual Budget adopted by City Council. Any substantive changes to the policy shall be brought to the City Council for consideration and approval.

SECTION 4: DELEGATION AUTHORITY

Pursuant to the provisions of Section 37209 and 40805.5 of the Government Code of the State of California, the Finance Director shall be responsible for all of the financial affairs of the City. This Debt

Management Policy grants the Finance Director the authority to select the financing team, coordinate the administration and issuance of debt, communicate with the rating agencies, fulfill all of the pre-issuance and post-issuance requirements imposed by or related to state law, federal tax law and federal securities law.

Financing Team Definitions and Roles – The financing team is the working group of City staff and outside consultants necessary to complete a debt issuance including but not limited to bond counsel, disclosure counsel, underwriter, municipal financial advisor, trustee, pricing consultant and/or arbitrage analyst.

Typically, the Finance Director, the City Attorney, the City Manager, and appropriate Department Head(s) form the City staff portion of the Financing Team. Other staff members or designees may be appointed to the Financing Team.

Consultant Selection – The City will consider the professional qualifications and experience of consultants as it relates to the specific bond issue or other financing under consideration in accordance and pursuant to the City's Municipal Code and purchasing policies.

SECTION 5: METHODS OF FINANCING

The Finance Director will investigate all possible financing alternatives including, but not limited to bonds, loans, state bond pools, and grants. The City also has an impact fee program whereby new development pays its fair share for the increased capital and operating costs that result from new construction. Although impact fee payments are restricted to specific projects or types of projects, the use of these payments can be an important source of financing for certain capital projects.

Cash Funding – The City funds a significant portion of capital improvements from reserves accumulated from one-time revenues, which have been set aside for investment in the City's infrastructure.

Inter-fund Borrowing – The City may borrow internally from other funds with surplus cash in lieu of issuing bonded debt. Purposes warranting the use of this type of borrowing could include short term cash flow imbalances, interim financing pending the issuance of bonds, or long term financing in lieu of bonds for principal amounts of under \$10 million. The City funds from which the money is borrowed may be repaid with interest based upon the earning rate of the City's investment portfolio. The Finance Director shall also exercise due diligence to ensure that it is financially prudent for the Fund making the loan.

Inter-fund loans will be evaluated on a case by case basis by the Finance Department. Short-term borrowing for cash flow purposes, expected to be repaid within the next operating (budget) cycle, shall be authorized and executed by the Finance Director.

Any long-term borrowing (advances) between two City funds, with full maturity not expected until beyond the next operating cycle, will require approval by City Council by resolution. The purpose of inter-fund borrowing is to finance high priority needs and to reduce costs of interest, debt issuance and/or administration.

Bank Loans / Lines of Credit – Although the City does not typically utilize lines of credit for the financing of capital projects, financial institution credit is an option for municipal issuers and may be evaluated as a financing option.

Other Loans – The City will evaluate other loan programs, including but not limited to State loans such as the Water Resources Control Board’s revolving fund loans for the construction of water infrastructure projects.

Bond Financing – The City may issue any bonds which are allowed under federal and state law including but not limited to general obligation bonds, certificates of participation, revenue bonds, land-secured (assessment and special tax) bonds, refunding bonds and special tax bonds (see below for detail).

General Obligation Bonds – General Obligation Bonds (GO Bonds) may only be issued with two-thirds approval of the City’s registered voters. The California State Constitution (Article XVI, Section 18) limits the use of the proceeds from GO Bonds to “the acquisition or improvement of real property”. Parks and Public Safety facilities are examples of the type of facilities that could be financed with GO Bonds.

Lease Financings – Lease financings may take a variety of forms, including certificates of participation, lease revenue bonds and direct leases (typically for equipment). When the City finances acquisition or construction of capital improvements or equipment with a lease financing, the City agrees to lease either the financed asset or a different asset and, most commonly, the City’s lease payments are securitized in the form of certificates of participation or lease revenue bonds. This type of financing requires approval of City Council.

Revenue Bonds – Revenue Bonds are generally issued by the City for enterprise funds that are financially self-sustaining without the use of taxes and therefore rely on the revenues collected by the enterprise fund to repay the debt. This type of financing requires approval of City Council.

Assessment Bonds – The Improvement Bond Act of 1915 (Streets and Highways Code Section 8500 et seq.) and other state laws, subject to Article XIID of the California Constitution, allow the City to issue bonds to finance improvements that provide “specific benefit” to the assessed real property. Installments are collected on the secured property tax roll of the County. The City, may also adopt assessment laws that are applicable within its boundaries. This type of financing is secured by the lien upon and assessments paid by the real property owners and does not obligate the City’s general fund or other funds.

Special Tax Bonds – Under the Mello-Roos Community Facilities Act of 1982, the City may issue bonds on behalf of a Community Facilities District (CFD) to finance capital facilities, most commonly in connection with new development. These bonds must be approved by a two-thirds vote of the qualified electors in the CFD, which the Mello-Roos Act defines to mean registered voters if there are 12 or more registered voters in the CFD and, if there are fewer than 12 registered voters, the landowners in the CFD. Bonds issued by the City under the Mello-Roos Act are secured by a special tax on the real property within the CFD. The financed facilities do not need to be physically located within the CFD. The City may also adopt special tax financing laws that are applicable within its boundaries. As this type of financing is secured by the special tax lien upon the real property it does not obligate the City’s general fund or other funds.

Refunding Obligations – Pursuant to the Government Code and various other financing statutes applicable in specific situations, the City Council is authorized to provide for the issuance of bonds for the purpose of refunding any long-term obligation of the City. Absent any significant non-economic factors, a refunding should produce minimum net debt service savings (net of reserve fund earnings and other offsets, and taking transaction costs into account) of at least 3% of the par value of the

refunded bonds on a net present value basis, using the refunding issue's True Interest Cost (TIC) as the discount rate, unless the Finance Director determines that a lower savings percentage is acceptable for issues or maturities with short maturity dates. [Additionally, the Finance Director may determine that there are other, compelling "non-economic" reasons (i.e. removal of onerous covenants, terms or conditions)]

Other Obligations – There may be special circumstances when other forms of debt are appropriate and may be evaluated on a case-by-case basis. Such other forms include, but are not limited to: bond anticipation notes, grant anticipation notes, tax allocation bonds, lease revenue bonds, pension obligation bonds, etc.

SECTION 6: STRUCTURE AND TERM

Term of Debt – Debt will be structured for the shortest period possible, consistent with a fair allocation of costs to current and future users. The standard term of long-term debt borrowing is typically 15-30 years.

Consistent with its philosophy of keeping its capital facilities and infrastructure systems in good condition and maximizing a capital asset's useful life, the City will make every effort to set aside sufficient current revenues to finance ongoing maintenance needs and to provide reserves for periodic replacement and renewal. Generally, no debt will be issued for a period exceeding the useful life or average useful lives of projects to be financed.

Debt Repayment Structure – In structuring a bond issue, the City will manage the amortization of the debt and, to the extent possible, match its cash flow to the anticipated debt service payments. In addition, the City will seek to structure debt with aggregate level debt service payments over the life of the debt. Structures with unlevel debt service will be considered when one or more of the following exist:

- Natural disasters or extraordinary unanticipated external factors make payments on the debt in the early years prohibitive;
- Such structuring is beneficial to the City's aggregate overall debt payment schedule;
- Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

Bond Maturity Options – For each issuance, the City will select serial bonds or term bonds, or both. On the occasions where circumstances warrant, capital appreciation bonds (CABs) may be used. The decision to use term, serial or CABs is typically driven by market conditions.

Interest Rate Structure – The City will issue securities on fixed or variable interest rates, which ever will be most beneficial to the City.

Credit Enhancement – Credit enhancement may be used to improve or establish a credit rating on a City debt obligation. Types of credit enhancement include letters of credit, bond insurance and surety policies. The Finance Director will recommend the use of a credit enhancement if it reduces the overall cost of the proposed financing or if the use of such credit enhancement furthers the City's overall financial objectives.

Debt Service Reserve Fund – Debt service reserve funds are held by the Trustee to make principal and interest payments to bondholders in the event the pledged revenues are insufficient to do so. The City will fund debt service reserve funds when it is in the city's overall best financial interest. The City may

decide not to utilize a reserve fund if the Finance Director, in consultation with the underwriter and municipal advisor, determines there would be no adverse impact to the City's credit rating or interest rates.

Per Internal Revenue Service rules, the size of the reserve fund on tax-exempt bond issuance is the lesser of

- 10% of the initial principal amount of the debt;
- 125% of average annual debt service; or
- 100% of maximum annual debt service.

In lieu of holding a cash funded reserve, the City may substitute a surety bond or other credit instrument in its place. The decision to cash fund a reserve fund rather than to use a credit facility is dependent upon the cost of the credit instrument and the investment opportunities.

Call Options / Redemption Provisions – A call option or optional redemption provision gives the City the right to prepay or retire debt prior to its stated maturity date. This option may permit the City to achieve interest savings in the future through the refunding of the bonds. Often the City will pay a higher interest rate as compensation to the buyer for the risk of having the bond called in the future. In addition, if a bond is called, the holder may be entitled to a premium payment (call premium). Because the cost of call options can vary depending on market conditions, an evaluation of factors will be conducted in connection with each issuance. The Finance Director shall evaluate and recommend the use of a call option on a case by case basis.

Debt Limits – California Government Code Section 43605 states the City shall not incur bonded indebtedness payable from the proceeds of property tax which exceeds 15 percent of the assessed value of all real and personal property of the City.

The cumulative annual debt service of all bond issues supported by the General Fund is restricted to no more than 15 percent of annual General Fund Revenue.

Bond issues supported by Enterprise Funds should maintain a minimum ratio of net operating income to annual debt service ("coverage ratio") that the Finance Director concludes is financially prudent to the City. Typically, a higher coverage ratio produces a better credit rating and lower interest rates, yet if too high, potentially may restrict efficient Enterprise operations or unduly induce unneeded user rate increases. Therefore, the City should balance the benefits of higher ratings with the operational impact of high coverage ratios.

SECTION 7: METHOD OF ISSUANCE AND SALE; DISCLOSURE

Debt issues are sold to a single underwriter or to an underwriting syndicate, either through a competitive sale or a negotiated sale. A negotiated sale may involve the sale of securities to investors through an underwriter or the private placement of the securities with a financial institution or other sophisticated investor. The selected method of sale will be that which is most beneficial to the City in terms of lowest net interest rate, most favorable terms in financial structure, and market conditions. The Finance Director will review conditions in conjunction with information and advice presented by the City's Municipal Financial Advisor.

Competitive Sales of Bonds – In a competitive sale, the terms of the debt will be defined by the City and the City's finance team, and the price of the debt will be established through a bidding process amongst impartial underwriters and/or underwriting syndicates. The issue is awarded to the underwriter

judged to have submitted the best bid that offers the lowest true interest cost taking into account underwriting spread, interest rates and any discounts or premiums.

Negotiated Sale of Bonds – A method for sale for bonds, notes, or other financing vehicles in which the City selects in advance, based upon proposals received or by other means, one or more underwriters to work with it in structuring, marketing and finally offering an issue to investors. The negotiated sale method is often used when the issue is: a first-time sale by an issuer (a new credit), a complex security structure, such as variable rate transaction, an unusually large issue, or in a highly volatile or congested market where flexibility as to bond sale timing is important.

Private Placement – A private placement is a variation of a negotiated sale in which the City, usually with the help of a municipal financial advisor and placement agent will attempt to place the entire new issue directly with an investor. The investor will negotiate the specific terms and conditions of the financing before agreeing to purchase the issue. Private placements are generally undertaken because the transaction is complex or unique, requiring direct negotiations with the investor, or because the issue is small or of a shorter duration and a direct offering provides economies of scale, lower interest costs and reduced continuing disclosure.

Derivative products - Because of their complexity, unless otherwise amended, Derivative Products such as interest rate swaps, interest floaters, and other hybrid securities are prohibited by this Debt Management Policy.

Initial Disclosure Requirements - The City acknowledges its disclosure responsibilities. Under the guidance of Disclosure Counsel, the City will distribute or cause an underwriter to distribute its Preliminary Official Statement and final Official Statement (neither is typically required in a private placement, although in some cases a “private placement memorandum” may be required by the investor).

The Financing Team shall be responsible for soliciting “material” information (as defined in Securities and Exchange Commission Rule 10b-5) from City departments and identifying contributors who may have information necessary to prepare portions of the Official Statement or who should review portions of the Official Statement. In doing so, the Financing Team shall confirm that the Official Statement accurately states all “material” information relating to the decision to buy or sell the subject bonds and that all information in the Official Statement has been critically reviewed by an appropriate person.

In connection with an initial offering of securities, the City and other members of the Financing Team will:

- Identify material information that should be disclosed in the Official Statement;
- Identify other persons that may have material information (contributors);
- Review and approve the Official Statement;
- Ensure the City’s compliance, and that of its related entities, with federal and state security laws, including notification to the California Debt and Investment Advisory Commission (“CDIAC”) of the proposed debt issue no later than 30 days prior to the sale of any debt issue, and submission of a final report of the issuance to the CDIAC by any method approved by the CDIAC.

The Financing Team shall critically evaluate the Official Statement for accuracy and compliance with federal and state securities laws. The approval of an Official Statement shall be placed on the City Council agenda, and shall not be considered as a Consent Calendar item. The staff report will summarize the City Council’s responsibilities with respect to the Official Statement and provide the City Council the opportunity to review a substantially final Official Statement. The City Council shall

undertake such review as deemed necessary by the City Council to fulfill the City Council's securities law responsibilities.¹

For any privately placed debt with no Official Statement, the final staff report describing the issue and such other documents will be provided to the City Council for approval.

SECTION 8: CREDITWORTHINESS OBJECTIVES

Ratings are a reflection of the general fiscal soundness of the City and the capabilities of its management. Typically, the higher the credit ratings are, the lower the interest cost is on the City's debt issues. To enhance creditworthiness, the City is committed to prudent financial management, systematic capital planning, and long-term financial planning, and to that end has an objective of maintaining a credit rating of at least AA- (Standard and Poor's); however, the City also recognizes that external economic, natural, or other events may, from time to time, affect the creditworthiness of its debt.

The most familiar nationally recognized bond rating agencies are Standard and Poor's, Moody's Investors Service, and Fitch Ratings. When issuing a credit rating, rating agencies consider various factors including but not limited to:

- City's fiscal status
- City's general management capabilities;
- Economic conditions that may impact the stability and reliability of debt repayment sources;
- City's general reserve levels;
- City's debt history and current debt structure;
- Project being financed
- Covenants and conditions in the governing legal documents

Bond Ratings – The Financing Team will assess whether a credit rating should be obtained for an issuance. The City typically seeks a rating from at least one nationally recognized rating agency on new and refunded issues being sold in the public market. The Finance Director, working with the Financing Team, shall be responsible for determining which of the major rating agencies the City shall request provide a rating. When applying for a rating on an issue, the City and Financing Team shall prepare a presentation for the rating agency when the City determines that a presentation is in the best interests of the City.

Rating Agency Communications – The Finance Director is responsible for maintaining relationships with the rating agencies that assign ratings to the City's various debt obligations. This effort shall include providing the rating agencies with the City's financial statements, if applicable, as well as any additional information requested.

¹ The Securities and Exchange Commission (the SEC), the agency with regulatory authority over the City's compliance with the federal securities laws, has issued guidance as to the duties of the City Council with respect to its approval of the POS. In its "Report of Investigation in the Matter of County of Orange, California as it Relates to the Conduct of the Members of the Board of Supervisors" (Release No. 36761 / January 24, 1996) (the "Release"), the SEC stated that, if a member of the City Council has knowledge of any facts or circumstances that an investor would want to know about prior to investing in the bonds, whether relating to their repayment, tax-exempt status, undisclosed conflicts of interest with interested parties, or otherwise, he or she should endeavor to discover whether such factors are adequately disclosed in the Official Statement. In the Release, the SEC stated that the steps that a member of the City Council would take include becoming familiar with the POS and questioning staff and consultants about the disclosure of such facts.

SECTION 9: POST ISSUANCE ADMINISTRATION

Notification to the CDIAC – The City shall work with its bond counsel to submit a report of final sale to the CDIAC by any method approved by the CDIAC no later than 21 days after the sale of the debt. The report shall include the information required by CDIAC.

Investment of Proceeds – The Finance Director shall invest bond proceeds and reserve funds in accordance with each issue’s indenture or trust agreement, utilizing competitive bidding when possible. All investments will be made in compliance with the City’s investment policy objectives of safety liquidity and then yield. The investment of bond proceeds and reserve funds shall comply with federal tax law requirements specified in the indenture or trust agreement and the tax certificate.

Unexpended bond proceeds shall be held by the bank trustee. The trustee will be responsible for recording all investments and transactions relating to the proceeds and providing monthly statements regarding the investments and transactions.

Use of Bond Proceeds – The Finance Director is responsible for ensuring debt proceeds are spent for the intended purposes identified in the related legal documents and that the proceeds are spent in the time frames identified in the tax certificate prepared by the City’s bond counsel. Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the Finance Director. In those cases where it is not reasonably possible for the proceeds of debt to be held by a third-party trustee, the Finance Director shall retain records of all expenditures of proceeds through the final payment date for the debt.

Continuing Disclosure – The Finance Director or designee will ensure the City’s annual financial statements and associated reports are posted on the City’s web site. The City will also contract with consultant(s) to comply with the Securities and Exchange Commission Rule 15c2 by filing its annual financial statements, other financial and operating data and notices of enumerated events for the benefit of its bondholders on the Electronic Municipal Market Access (EMMA) website of the Municipal Securities Rulemaking Board (MSRB).

The City shall submit an annual report to the CDIAC for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017. The annual report shall comply with the requirements of Government Code Section 8855 and related regulations.

Arbitrage Rebate Compliance and Reporting – The use and investment of bond proceeds must be monitored to ensure compliance with arbitrage restrictions. Existing regulations require that issuers calculate rebate liabilities related to any bond issues, with rebates paid to the Federal Government every five years and as otherwise required by applicable provisions of the Internal Revenue Code and regulations. The Finance Director shall contract with a specialist to ensure that proceeds and investments are tracked in a manner that facilitates accurate complete calculations, and if necessary timely rebate payments.

Compliance with Other Bond Covenants – In addition to financial disclosure and arbitrage, the City is also responsible for verifying compliance with all undertakings, covenants, and agreements of each bond issuance on an ongoing basis. This typically includes ensuring:

- Annual appropriation of revenues to meet debt service payments;
- Taxes/fees are levied and collected where applicable;

- Timely transfer of debt service payments to the trustee
- Compliance with insurance requirements
- Compliance with rate covenants
- Post-issuance procedures established in the tax certificate for any tax-exempt debt

Retention – A copy of all relevant documents and records will be maintained by the Finance Department for the term of the bonds (including refunding bonds, if any) per California Code. Relevant documents and records will include sufficient documentation to support the requirements relating to the tax-exempt status.

Investor Relations – While the City shall post its annual financial report as well as other financial reports on the City’s website, this information is intended for the citizens of the City. Information that the City intends to reach the investing public, including bondholders, rating analysts, investment advisors, or any other members of the investment community shall be filed on the EMMA system.

Additional requirements for financial statements – It is the City’s policy to hire an auditing firm that has the technical skills and resources to properly perform an annual audit of the City’s financial statements. More specifically, the firm shall be a recognized expert in the accounting rules applicable to the City and shall have the resources necessary to review the City’s financial statements on a timely basis.

SECTION 10: TRAINING

The Finance Director shall ensure that the members of the City staff involved in the initial or continuing disclosure process and the City Council are properly trained to understand and perform their responsibilities.

The Finance Director shall arrange for disclosure training sessions conducted by the City’s disclosure counsel. Such training sessions shall include education on the Initial Disclosure and Continuing Disclosure sections of this Debt Management Policy, the City’s disclosure obligations under applicable federal and state securities laws and the disclosure responsibilities and potential liabilities of members of the City’s staff and members of the City Council. Such training sessions may be conducted using a recorded presentation.

SECTION 11: GLOSSARY

Ad Valorem Tax: A tax calculated “according to the value” of property. Such a tax is based on the assessed valuation of real property and a valuation of tangible personal property.

Amortization: The gradual reduction in principal of an outstanding debt based upon a specific repayment schedule, which details specific dates and repayment amounts on those dates.

Arbitrage: The gain that may be obtained by borrowing funds at a lower (often tax-exempt) rate and investing the proceeds at higher (often taxable) rates. The ability to earn arbitrage by issuing tax-exempt securities has been severely curtailed by the Internal Revenue Code of 1986, as amended.

Assessed Valuation: The appraised worth of property as set by a taxing authority through assessments for purposes of ad valorem taxation

Bond: A security that represents an obligation to pay a specified amount of money on a specific date in the future, typically with periodic interest payments.

Bond Anticipation Notes: Short-term notes issued usually for capital projects and paid from the proceeds of the issuance of long-term bonds. Provide interim financing in anticipation of bond issuance.

Bond Counsel: A specialized, qualified attorney retained by the issuer to give a legal opinion concerning the validity of securities. The bond counsel's opinion usually addresses the subject of tax exemption. Bond counsel may prepare or review and advise the issuer regarding authorizing resolutions, trust indentures and litigation.

Bond Insurance: A type of credit enhancement whereby an insurance company indemnifies an investor against default by the issuer. In the event of failure by the issuer to pay principal and interest in full and on time, investors may call upon the insurance company to do so. Once issued, the municipal bond insurance policy is generally irrevocable. The insurance company receives its premium when the policy is issued and this premium is typically paid out of the bond issue.

Call Option: The right to redeem a bond prior to its stated maturity, either on a given date or continuously. The call option is also referred to as the optional redemption provision. Often a call premium is added to the call option as compensation to the holders of the earliest bonds called.

Capital Appreciation Bond: A municipal security on which the investment return on an initial principal amount is reinvested at a stated compounded rate until maturity, at which time the investor receives a single payment representing both the initial principal amount and the total investment return.

CDIAC: California Debt and Advisory Commission ("CDIAC")

Certificates of Participation: A financial instrument representing a proportionate interest in payments such as lease payments by one party (such as a city acting as a lessee) to another party (often a trustee).

Competitive Sale: A sale of bonds in which an underwriter or syndicate of underwriters submit sealed bids to purchase the bonds. Bids are awarded on a true interest cost basis (TIC), providing that other bidding requirements are satisfied. Competitive sales are recommended for simple financings with a strong underlying credit rating. This type of sale is in contrast to a Negotiated Sale

Continuing Disclosure: The requirement by the Securities and Exchange Commission for most issuers of municipal debt to post current financial information and notices of enumerated events on the MSRB's EMMA website for access by the general marketplace.

Credit Rating Agency: A company that rates the relative credit quality of a bond issue and assigns a letter rating. These rating agencies include Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Debt Limit: The maximum amount of debt that is legally permitted by applicable charter, constitution, or statutes.

Debt Service: The amount necessary to pay principal and interest requirements on outstanding bonds for a given year or series of years.

Default: The failure to pay principal or interest in full or on time and, in some cases, the failure to comply with non-payment obligations after notice and the opportunity to cure.

Derivative: A financial instrument which derives its own value from the value of another instrument, usually an underlying asset such as a stock, bond, or an underlying reference such as an interest rate index.

Disclosure Counsel: A specialized, qualified attorney retained to provide advice on issuer disclosure obligations, to prepare the official statement and to prepare the continuing disclosure undertaking.

Discount: The difference between a bond's par value and the price for which it is sold when the latter is less than par. Also known as "underwriter discount," this is the fee paid to the underwriter its banking and bond marketing services.

Enterprise Activity: revenue generating project or business. The project often provides funds necessary to pay debt service on securities issued to finance the facility. Common examples include water and solid waste enterprises

Financing Team: The working group of City staff and outside consultants necessary to complete a debt issuance.

General Obligation (GO) Bond: A bond secured by an unlimited property tax pledge. Requires a two-thirds vote by the electorate. GO bonds usually achieve lower rates of interest than other financing instruments since they are considered to be a lower risk.

Indenture: A contract between the issuer and the trustee stipulating the characteristics of the financial instrument, the issuer's obligation to pay debt service, and the remedies available to the trustee in the event of default.

Issuance Costs: The costs incurred by the bond issuer during the planning and sale of securities. These costs include but are not limited to municipal financial advisory, bond counsel, disclosure counsel, printing, advertising costs, credit enhancement, rating agencies fees, and other expenses incurred in the marketing of an issue.

Lease: An obligation wherein a lessee agrees to make payments to a lessor in exchange for the use of certain property. The term may refer to a capital lease or to an operating lease.

Lease Revenue Bonds: Bonds that are secured by an obligation of one party to make annual lease payments to another.

Maturity Date: The date upon which a specified amount of debt principal or bonds matures, or becomes due and payable by the issuer of the debt.

Municipal Financial Advisor: A consultant who provides the issuer with advice on the structure of the bond issue, timing, terms and related matters for a new bond issue.

Municipal Securities Rulemaking Board (MSRB): A self-regulating organization established on September 5, 1975 upon the appointment of a 15-member board by the Securities and Exchange Agreement. The MSRB, comprised of representatives from investment banking firms, dealer bank representatives, and public representatives, is entrusted with the responsibility of writing rules of conduct for the municipal securities market. The MSRB hosts the EMMA website, which hosts information posted by issuers under their continuing disclosure undertakings.

Negotiated Sale: A sale of securities in which the terms of the sale are determined through negotiation between the issuer and the purchaser, typically an underwriter, without competitive bidding. The negotiated sales process provides control over the financing structure and issuance timing. Negotiated sales are recommended for unusual financing terms, period of market volatility and weaker credit quality. A thorough evaluation, usually with the assistance of the City's Municipal Financial Advisor, of the proposed bond's credit characteristics in conjunction with market conditions will be performed to ensure reasonable final pricing and underwriting spread.

Official Statement (Prospectus): A document published by the issuer in connection with a primary offering of securities that discloses material information on a new security issue including the purposes of the issue, how the securities will be repaid, and the financial, economic and social characteristics of the security for the bonds. Investors may use this information to evaluate the credit quality of the securities.

Par Value: The face value or principal amount of a security.

Pension Obligation Bonds: Financing instruments used to pay some or all of the unfunded pension liability of a pension plan. POBs are issued as taxable instruments over a 10-40 year term or by matching the term with the amortization period of the outstanding unfunded actuarial accrued liability.

Premium: The excess of the price at which a bond is sold over its face value.

Present Value: The value of a future amount or stream of revenues or expenditures.

Pricing Consultant: The Pricing Consultant provides a fairness letter to the City or its agent regarding the pricing of a new issue of municipal securities.

Private Placement: A bond issue that is structured specifically for one purchaser. Private placements are typically carried out when extraneous circumstances preclude public offerings. A private placement is considered to be a negotiated sale.

Redemption: Depending on an issue's call provisions, an issuer may on certain dates and at certain premiums, redeem or call specific outstanding maturities. When a bond or certificate is redeemed, the issuer is required to pay the maturities' par value, the accrued interest to the call date, plus any premium required by the issue's call provisions.

Refunding: A procedure whereby an issuer refinances an outstanding debt issue by issuing a new debt issue.

Rule 15c2-12: Rule adopted by the Securities and Exchange Commission setting forth certain obligations of (i) underwriters to receive, review and disseminate official statements prepared by issuers of most primary offering of municipal securities, (ii) underwriters to obtain continuing disclosure agreements from issuers and other obligated persons to provide ongoing annual financial information on a continuing basis, and (iii) broker-dealers to have access to such continuing disclosure in order to make recommendations of municipal securities in the secondary market.

Reserve Fund: A fund established by the indenture of a bond issue into which money is deposited for payment of debt service in case of a shortfall in current revenues.

Revenue Bond: A bond which is payable from a specific source of revenue and to which the full faith and credit of an issuer is not pledged. Revenue bonds are payable from identified sources of revenue,

and do not permit the bondholders to compel a jurisdiction to pay debt service from any other source. Pledged revenues often are derived from the operation of an enterprise.

Secondary Market: The market in which bonds are sold after their initial sale in the new issue market.

Serial Bonds: Bonds of an issue that mature in consecutive years or other intervals and are not subject to mandatory sinking fund provisions.

Special Tax Bonds: Bonds issued to fund eligible improvements and paid with special taxes levied in a community facilities district formed under the Mello-Roos Community Facilities Act of 1982, as amended, or other applicable law.

State Revolving Funds: The State Revolving Fund (SRF) loan is a low interest loan program for the construction of water infrastructure projects.

Tax Allocation Bonds: Historically, tax allocation bonds referred to bonds issued under the Community Redevelopment Law to fund eligible capital facilities located within a redevelopment project area. However, as a result of the passage of AB X1 26, the [CITY] Redevelopment Agency has been dissolved and the successor agency's obligations are limited to performing certain enforceable obligations. The California Legislature has enacted a number of laws that establish alternative tax increment financing mechanisms, and tax allocation bonds may be issued under these laws in the future.

Tax and Revenue Anticipation Notes (TRANS): Short term notes issued in anticipation of receiving tax receipts and revenues within a fiscal year. TRANS allow the municipality to manage the period of cash shortfalls resulting from a mismatch between timing of revenues and timing of expenditures.

Term Bonds: Bonds that come due in a single maturity but where the issuer may agree to make periodic payments into a sinking fund for mandatory redemption of term bonds before maturity and for payment at maturity.

True Interest Cost (TIC): Under this method of computing the interest expense to the issuer of bonds, true interest cost is defined as the rate necessary to discount the amounts payable on the respective principal and interest payment dates to the purchase price received for the new issue of bonds. Interest is assumed to be compounded semi-annually. TIC computations produce a figure slightly different from the net interest cost (NIC) method because TIC considers the time value of money while NIC does not.

Trustee: A bank retained by the issuer as custodian of bond proceeds and official representative of bondholders. The trustee ensures compliance with the indenture. In many cases, the trustee also acts as paying agent and is responsible for transmitting payments of interest and principal to the bondholders.

Underwriter: A broker-dealer that purchases a new issue of municipal securities from the issuer for resale in a primary offering. The bonds may be purchased either through a negotiated sale with the issuer or through a competitive sale.

Yield: The net rate of return, as a percentage, received by an investor on an investment. Yield calculations on a fixed income investment, such as a bond issue, take purchase price and coupon into account when calculating yield to maturity.

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GENERAL FINANCIAL GOALS

The general financial goals of the City of Ukiah are:

1. To maintain a financially viable City that provides an adequate level of municipal services.
2. To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes.
3. To maintain and enhance the sound fiscal condition of the City.

BUDGET ADMINISTRATION

1. The City will strive to adopt a balanced budget by June 30 preceding the budget period. A balanced budget means that operating revenues must fully cover operating expenditures, including debt service, as set forth in B.6. below. A balanced budget allows for total expenditures to exceed revenues; however, beginning fund balance and strategic reserve funds can only be used to fund capital improvement projects or other one-time, non-recurring expenditures, as set forth in B.10. below.
2. The City will prepare a budget calendar no later than January 15 preceding the budget period.
3. The City will use a budget development process that emphasizes long-range planning and effective program management. The process will:
 - a. Reinforce the importance of long-range planning in managing the City's fiscal affairs.
 - b. Focus on developing and budgeting for the accomplishment of significant goals.
 - c. Establish realistic timeframes for achieving goals.
 - d. Create a proactive budget that provides for stable operations and assures the City's long-term fiscal health.
 - e. Promote orderly spending patterns.
4. During the budget development process, the existing budget will be thoroughly examined to assure removal or reduction of any services or programs that could be eliminated or reduced in cost.
5. The City will avoid budgetary and accounting procedures that balance the current budget at the expense of future budgets.
6. The City will strive to support current operating expenditures, including debt service, with current revenues.

7. The City will forecast its revenues and expenditures for each of the succeeding five years and will update this forecast at least annually.
8. The status of major program goals will be formally reported to the City Council on a periodic, ongoing basis.
9. The City Council will review and amend appropriations, if necessary, on a periodic, ongoing basis.
10. The City will strive to preserve the spending of fund balance and strategic reserve funds for capital improvement projects, or other one-time, non-recurring expenditures.
11. Unspent, unencumbered operating and capital improvement program appropriations will lapse at the end of the budget period. Requests for lapsed program appropriations may be resubmitted for inclusion in the subsequent budget period. Unspent but encumbered appropriations at the end of the budget period shall amend the budget of the subsequent period by means of a budget amendment approved by the City Council.

GENERAL REVENUE MANAGEMENT

1. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
2. To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.
3. Because revenues, especially those of the General Fund, are sensitive to both local and regional economic conditions, revenue estimates adopted by the City Council must be conservative.
4. The City will annually review the General Fund operating position (revenues less expenditures) to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance expenses, the City will evaluate all viable options.
5. User fees will be reviewed and updated on a periodic basis to recover the full cost of services provided, except when the City Council determines that a subsidy from the General Fund is within the cost recovery policy adopted by the Council. The City will strive to establish a master fee schedule that will encompass all fees and charges of the City.
6. Any transfers between funds for operating purposes shall be clearly set forth in the Adopted Budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons and are not intended to result in a transfer of financial resources by the end of the fiscal year. From time to time, interfund borrowings may be appropriate but are subject to the following criteria:

- a. The Finance Director is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 60 days. The most common use of interfund borrowing under this circumstance is for grant programs where costs are incurred before drawdowns are initiated and received.
- b. Any other interfund borrowings for cash flow or other purposes require approval by the City Council.

UTILITY RATES AND FEES

1. The City will set utility rates and user fees at levels that fully recover the total direct and indirect costs of the activity. Indirect costs include the costs of operations, capital outlay, debt service and annual depreciation of capital assets.
2. The City will review and adjust utility rates and user charges as required to ensure that they remain appropriate and equitable.

INVESTMENTS

1. The Finance Director will annually submit an investment policy to the City Council for review and adoption.
2. Under the guidance of the City's Investment Oversight Committee, the Finance Director will invest the City's idle monies with an outside investment advisor in accordance with applicable law and adopted investment policies and direct the investment of bond or note monies on deposit with a trustee or fiscal agent in accordance with the applicable indenture or issuance document.

EXPENDITURES

1. The City will maintain a level of expenditures that will provide for the public well-being and safety of the residents of the community.
2. The City will provide a level of expenditures that will maintain the public assets.
3. The City will maintain purchasing methods, in accordance with law and the City's adopted purchasing policies and procedures, to secure the lowest price consistent with the quality desirable for use intended and the needs of the City.
4. The City Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affects the City's appropriations limit. The Council will generally consider this resolution in connection with final approval of the City's budget.

EQUIPMENT REPLACEMENT FUNDS

1. The City will maintain a General Government Equipment Replacement Fund and a Utilities Equipment Replacement Fund for each utility to provide for the timely replacement of vehicles, information technology, and other short-lived capital equipment.
2. The City will strive to make an annual contribution to these funds based on the annual use allowance, which is determined by the estimated life of the vehicles or equipment to be replaced and their original purchase costs.
3. Interest earnings and sales of surplus equipment as well as any related damage and insurance recoveries will be credited to the Equipment Replacement Funds.

CAPITAL IMPROVEMENT PROGRAM

1. The City will develop a five-year capital improvement program (CIP) each budget cycle. The purpose of the CIP is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness as well as conformance with the City's established policies.
2. Questions to consider when prioritizing a capital project include:
 - a. Is it mandated?
 - b. Is there an emergency need?
 - c. Is there a direct or indirect economic benefit?
 - d. Is there full or partial funding?
 - e. Does it dovetail with other capital projects that are a priority for other reasons?
 - f. How does it fit in with the City Council's strategic goals?
3. The City will identify the estimated costs, potential funding sources, and project schedule for each capital project proposal in the CIP before it is submitted to the City Council for approval.
4. The City will coordinate the development of the CIP with the development of the operating budget.
5. Construction projects that cost \$20,000 or more and equipment purchases that cost \$10,000 or more will be included in the CIP, except for replacements of police squad cars which are included in the operating program budget. Minor capital construction outlays of less than \$20,000 and minor equipment purchases of less than \$10,000 will be included in the operating program budgets.
6. The City will make all capital improvements in accordance with an adopted and funded CIP.
7. Cost tracking procedures for current-period components of the CIP will be implemented and updated quarterly to ensure project completion is within budget and established timelines.

DEBT MANAGEMENT

1. The City has adopted an official Debt Management Policy in 2017. It is included in the adopted 2017-18 budget document and is the primary guidance for debt management. The following are a summary of key elements of that policy.
2. The City will consider the use of debt financing only for high-priority, one-time capital improvement projects and only under the following circumstances:
 - a. When the project's useful life will exceed the term of financing, and;
 - b. When project revenues or specific resources will be sufficient to service the long-term debt.
3. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation.
4. The City will carefully monitor its level of debt because debt capacity is limited. Funds borrowed for a project today are not available to fund other projects tomorrow, and funds committed for debt repayment today are not available to fund operations tomorrow.
5. A feasibility analysis may be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
6. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
7. The City will maintain good, ongoing communications with bond rating agencies about the City's financial condition.
8. Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered under the following conditions:
 - a. There is a net economic and/or current financial resources benefit.
 - b. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
 - c. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.

FUND BALANCE AND RESERVES

1. The City will strive to maintain a fund balance in the General Fund, including the General Fund's Strategic Reserve Fund, of at least 25 percent of General Fund operating expenditures. A 25-percent fund balance is equivalent to approximately three months of operating expenditures. The primary purpose of this minimum fund balance is to meet cash flow requirements, to protect the City's essential service programs and funding

requirements during periods of economic uncertainty, local disasters, other financial hardships or downturns in the local economy, and to provide for unforeseen operating or capital needs. Additionally, a fund balance of 25 percent is considered the minimum level necessary to maintain the City's credit worthiness.

2. The City Council may assign specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.
3. The City's enterprise funds will strive to maintain a minimum working capital balance of at least 25 percent of operating expenses. The primary purpose of this balance is to set aside funds to maintain cash balances sufficient to pay expenses as needed and to provide for unanticipated or emergency expenses that could not be reasonably foreseen during the preparation of the budget.
4. In addition to the assigned balances noted above, levels of fund balance and retained earnings will be sufficient to meet:
 - a. Debt service reserve requirements.
 - b. Reserves for encumbrances.
 - c. Established rate stabilization reserves.
 - d. Funding requirements for projects approved in prior years that are carried forward.
 - e. Other assignments required by contractual obligations, state law or generally accepted accounting principles.

Accounting, Auditing and Financial Reporting

1. The City's accounting and financial reporting systems will be maintained in conformance with generally accepted accounting principles and standards of the Governmental Accounting Standards Board.
2. A fixed assets system will be maintained to identify all City assets, their historical cost, and useful life. Consistent with the accompanying policies set forth for the City's Capital Improvement Program, the dollar threshold for fixed assets will increase from \$5,000 to \$10,000 effective July 1, 2014.
3. At the beginning of the annual budget preparation cycle, a financial review will be submitted to the City Council and will be made available to the public.
4. Full and continuing disclosure will be provided in the general financial statements and bond representations.
5. An annual audit will be performed by an independent public accounting firm with the subsequent issue of, at a minimum, General Purpose Financial Statements that include an audit opinion. The City will strive to issue audited financial statements within 180 days after year-end.

Human Resources Management

1. The City Council will authorize all regular positions, including part-time and extra-help regular positions.
2. The budget will fully appropriate the resources needed for authorized regular positions and will limit programs to the regular staffing authorized.
3. The City will strive to provide competitive compensation and benefits for its authorized regular employees.
4. All requests for additional regular positions will include evaluations of:
 - a. The necessity, benefits, term and expected results of the proposed activity.
 - b. Staffing and materials costs including salary, benefits, equipment, uniforms, support and facilities.
 - c. Alternative means of service delivery, with consideration given to quality of service.
 - d. Additional revenues or cost savings that may be realized.

COST ALLOCATION PLAN

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PURPOSE OF THE PLAN

The purpose of the City's Cost Allocation Plan is to identify the total costs of providing specific City services. Why is a separate cost accounting analysis required to do this? Because in almost all organizations—whether in the private or the public sector—the cost of producing goods or delivering services can be classified into two basic categories: direct and indirect costs.

“Direct costs” by their nature are usually easy to identify and relate to a specific service. However, this is not the case for “indirect costs.” As such, if we want to know the “total cost” of providing a specific service, then we need to develop an approach—a plan—for reasonably allocating indirect costs to direct cost programs.

What Are Direct and Indirect Costs?

Direct costs are those that can be specifically identified with a particular cost objective, such as street maintenance, police protection and water service. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred for a joint purpose that benefits more than one cost objective.

Common examples of indirect costs include accounting, purchasing, legal services, personnel administration and building maintenance. Although indirect costs are generally not readily identifiable with direct cost programs, their cost should be included if we want to know the total cost of delivering specific services.

Budgeting and Accounting for Indirect Costs.

Theoretically, all indirect costs could be directly charged to specific cost objectives; however, the cost of doing so and the practical difficulties generally preclude such an approach for organizational and accounting reasons. As such, almost all organizations separately budget and account for direct and indirect costs at some level depending on their financial reporting needs and the complexity of their operations.

Distributing Indirect Costs.

In order to determine the total cost of delivering specific services, some methodology for determining and distributing indirect costs must be developed, and that is the purpose of cost allocation plans: to identify indirect costs and to allocate them to benefiting direct cost programs in a logical, consistent and reasonable manner.

Plan Goal: Reasonable Allocation of Costs.

It is important to stress that the goal of the Cost Allocation Plan is a *reasonable* allocation of indirect costs, not a “perfect” one. By their very nature, indirect costs are difficult to link with direct costs. As such, in developing an allocation approach, it is important to keep this goal in mind as we balance the cost and of effort of complicated allocation methods with the likely benefits from the end results.

INDIRECT COST ALLOCATION STRATEGIES

There are several ways of allocating indirect costs, including:

Internal Service Funds

Many cities allocate costs through formal internal service funds for services like printing, information technology, fleet maintenance and insurance. Typically, with this approach, the internal service fund provides services to the organization and charges back for departments based on their actual usage of the service and standard per-unit billing rates, like a private company would (except the goal is to break even rather than earn a profit). In this case, for the operating programs, indirect costs become direct costs, as they would if they contracted out for the service.

While this approach can result in added accounting costs to develop internal billing rates and track actual usage, it has the advantage of encouraging more efficient use of internal services by allocating

costs based on actual usage, setting aside funds for long-term capital replacement needs (or in the case of insurance, adequate reserves) and helping measure performance.

As shown in the side bar, the City uses seven internal service funds to allocate organization-wide support costs.

City Internal Service Funds
• Insurance
• Building Maintenance & Corporation Yard
• Garage
• Dispatch
• Purchasing
• Billing & Collections
• Information Technology

Payroll Allocations

Some organizations allocate percentages of key support staff to selected funds through direct payroll allocations, such as 15% of the City Manager to the Water Fund or 20% of the Public Works Director to the Wastewater Fund, with direct cost distributions of non-staffing costs via accounts payable where possible.

While this practice is not uncommon, it has some conceptual drawbacks, such as the basis for the percentage allocations. One of the advantages of cost allocation plans is that the basis for the allocation is clear. Even where internal service funds are used, cost allocation plans are still often needed in allocating indirect costs to the internal service funds (so their costs reflect the full cost of providing services to the organization) and in allocating other indirect costs not typically recovered through internal service funds, such as city manager, city attorney, city clerk, human resources and accounting.

Indirect Rate

Some organizations allocate indirect costs using a standard applied rate. Regardless of the actual indirect costs incurred in any given period, an indirect rate is applied against direct costs to arrive at a simplified allocation. Examples of this type of allocation method are found in the California Uniform Cost Accounting Act.

Cost Allocation Plans

Cost allocation Plans provide a clear, consistent and reasonable basis for allocating indirect costs and are intended to allocate actual cost incurred in any given period.

Combination

Some agencies use a combination of approaches. In the City's case, it uses a combination of internal services funds and a cost allocation plan in distributing indirect costs.

DETERMINING DIRECT AND INDIRECT COSTS

The first step in preparing the City's Cost Allocation Plan is determining direct and indirect costs. Program costs that primarily provide service to the public are identified as direct costs, whereas the cost of programs that primarily provide services to the organization are identified as indirect costs.

In accordance with generally accepted accounting principles, only operating costs are considered in preparing the Cost Allocation Plan. As such, capital outlay, debt service, interfund transfers and "pass-through" costs are excluded from the calculations. Capital costs are only used to demonstrate the effective indirect rate applied to any one department, division, or fund.

ALLOCATING INDIRECT COSTS

For general purposes, the City-wide indirect cost rate can be used as the basis for allocating indirect costs. The indirect cost rate is simply the ratio between indirect and direct costs, which can be easily computed for the City as a whole once the direct and indirect cost base has been determined. However, a key component to using a cost allocation plan as opposed to a standardized, static indirect rate is to achieve full cost allocation based on actual costs in the period in which the allocation is applied.

CITYWIDE INDIRECT COST RATE

Provided in Schedule A is a summary of direct and indirect costs for the City of Ukiah based on the Fiscal Year 2018-19 operating budget, along with the resulting citywide indirect cost rate. By applying the overall indirect cost rate to any specific direct cost program, the total cost of the program can be determined. For example, with an overall indirect cost rate of 17.97% the total cost for a direct program of \$100,000 in Ukiah would be \$117,970.

BASES OF ALLOCATION

This method of cost allocation assumes that all indirect costs are incurred proportionately to the direct cost of the program. However, this may not be a reasonable assumption in all cases, as the benefit received from certain types of support service programs may be more closely related to another indicator of activity than cost.

For example, if a program service is primarily delivered through contract and does not have any City staffing directly associated with it, distributing human resources costs to it may result in an inequitable allocation of costs. Because of this, the City's Cost Allocation Plan establishes separate bases of allocation for each major indirect cost category. With this approach, indirect costs can be allocated to each direct cost program in a fair, convenient, and most importantly,

consistent manner. Provided in Schedule B is a summary of the primary methods of allocation used in distributing indirect costs to direct cost programs.

Some of these costs lend themselves to an easily justified, rational approach of distribution. For example, human resources costs are related to the number of employees serviced. Other costs may not be as intuitive; however, the allocation bases are consistent with generally accepted accounting principles and recognize the concept that the cost of developing the information necessary to perform the cost allocations should not exceed the benefits likely to be gained.

Where there is not otherwise a clear relationship to another allocation base (like authorized staffing or assigned space), allocating costs based on operating budget is the common industry practice, and as such, this approach is used by the City.

INDIRECT COST ALLOCATIONS

A summary of the indirect cost allocations by fund type is provided in Schedule C, followed by the detailed allocations for each specific indirect cost program for administrative services and Overhead, as well as internal service fund use.

METHOD OF ALLOCATING COSTS

In performing the cost allocations, indirect costs have been allocated to all cost centers using a complex sequential allocation system. Although there are some conceptual difficulties with this approach, the difference in the end result was relatively insignificant. One of the primary purposes of an indirect cost allocation plan is to attempt to gauge *total* cost of providing services. Administrative and overhead costs centers, as well as internal fund cost centers, incur indirect costs just as their direct cost counterparts do.

As an example, under this system, the cost of the City Manager program would be allocated to the other indirect costs programs and iterative allocations then made to direct cost programs until all indirect costs are distributed. This process can be time consuming but reasonable given the intent of management and the City Council to understand total cost. However, as with the Cost Allocation Plan of the last three years, as noted above, the Plan's goal is a reasonable allocation of indirect costs, not a "perfect" one.

USES OF THE COST ALLOCATION PLAN

By identifying total program costs, the Cost Allocation Plan can be used as an analytical tool in many financial decision-making situations, including:

Reimbursement Transfers.

The Cost Allocation Plan identifies the costs incurred by the General Fund in providing administrative support services to the City's other funds such as enterprise operations and special revenue funds. For example, the City's administrative, legal services, human resources and

accounting funds are budgeted and accounted for in the General Fund; these programs provide support services to other City funds. The Cost Allocation Plan provides a clear methodology for determining this level of support in reimbursing these costs.

General Fund User Charges.

Similar to ensuring that enterprise fund revenues fully recover their costs, the Cost Allocation Plan can also be used to determine appropriate user fees for General Fund services, such as planning applications, building permits and recreation activities, in ensuring that the full cost of services are considered in setting rates.

Labor Rates.

Along with accounting for salary, benefits and paid leave (such as vacation, sick and holidays), “full cost” hourly labor rates can be developed that appropriately include indirect costs.

Contracting-Out for Services.

By identifying total costs, the cost allocation plan can also be helpful in analyzing the costs of contracting for services versus performing services in-house.

Grant Administration.

Under federal cost accounting policies, it is permissible to include indirect costs in accounting for grant programs. By establishing indirect cost rates, the cost allocation plan can be used in recovering the total costs (direct and indirect) associated with implementing grant programs.

PLAN PREPARATION

In a total cost accounting system, indirect costs would be computed and allocated on an ongoing basis throughout the fiscal year based on actual costs. However, frequent updating in municipal finance would not serve any specific purpose—such as unit price control in a manufacturing company—rather, it would consume significant accounting resources. As such, the City’s Cost Allocation Plan is prepared annually based on the budget adopted by the Council. The Plan as included in the budget document is meant to serve as a guide as to how the allocation would be applied if actual expenditures occurred exactly as anticipated. That is never the case, however. The Plan provides estimates but actual allocations will be applied based on actual costs using the methods and basis identified in the Plan. It will be applied quarterly and reported in the City’s Quarterly Financial Report.

SUMMARY

The Cost Allocation Plan helps make determining total program costs possible by establishing a reasonable methodology for identifying and allocating indirect costs to direct cost programs. Because of this, the Cost Allocation Plan can be a valuable analytical tool in a number of situations, including establishing fees designed for full cost recovery, reimbursing support service costs provided by the General Fund to other funds, and recovering indirect costs associated with grant programs. Schedule C on the following page is a summary of all indirect and direct costs in this plan. The overall indirect cost rate for the 2018-19 fiscal year is estimated to be 17.83% representing 15.13% of all costs, excluding capital and debt service.

SUMMARY SCHEDULES

COST ALLOCATION SCHEDULE A

Cost Allocation Estimates

Total Indirect Rate by Division

Admin and Overhead Cost Centers	Direct Cost	Admin and Overhead Allocation	Internal Service Allocation	Total Indirect Allocation	Indirect Rate
100 CITY COUNCIL	87,215	9,245	86,642	95,887	109.94%
111 CITY CLERK (OLD)	-	-	-	-	-
112 RECORDS MANAGEMENT	-	-	-	-	-
113 ELECTIONS	-	-	-	-	-
121 CITY MANAGER	484,374	31,440	36,062	67,502	13.94%
122 CITY-WIDE ADMIN SERVICES	152,185	9,463	23,735	33,198	21.81%
123 COMMUNITY OUTREACH/PUBLIC INFO	22,500	1,244	1,017	2,261	10.05%
124 MISCELLANEOUS general and administrative ACTIVIT	-	-	-	-	-
125 CITY CLERK	294,080	20,917	39,972	60,889	20.70%
128 EMERGENCY MANAGEMENT	47,728	3,105	1,536	4,641	9.72%
131 FINANCE ADMINISTRATION	-	-	-	-	-
132 BUDGET DEVELOPMENT AND MANAGEMENT	173,722	12,516	21,153	33,669	19.38%
134 ACCOUNTING & REPORTING	768,272	57,031	61,190	118,221	15.39%
136 TREASURY MANAGEMENT	-	-	-	-	-
140 CITY ATTORNEY	129,500	7,161	7,250	14,411	11.13%
151 CITY TREASURER	55,148	3,934	5,298	9,232	16.74%
161 HUMAN RESOURCES	506,902	33,850	31,659	65,508	12.92%
Total admin and overhead	2,721,626	189,906	315,515	505,421	18.57%

Notes:

- 1) This presentation is of an indirect cost rate for each division excluding capital costs.

Internal Service Fund Cost Centers	Direct Cost	Admin and Overhead Allocation	Internal Service Allocation	Total Indirect Allocation	Indirect Rate
133 UTILITY BILLING	1,456,349	102,715	104,565	207,279	14.23%
135 PURCHASING	399,970	29,682	22,980	52,662	13.17%
139 IT	1,319,212	84,588	44,502	129,089	9.79%
162 RISK MANAGEMENT	639,017	35,337	1,509	36,845	5.77%
203 DISPATCH	-	-	-	-	-
225 BUILDINGS & GROUNDS MAINTENANCE	581,659	42,988	41,269	84,257	14.49%
229 INFORMATION TECHNOLOGY	-	-	-	-	-
241 FLEET AND PLANT MAINTENANCE	397,365	28,258	20,082	48,340	12.17%
243 CORPORATION YARD	79,326	4,922	3,846	8,768	11.05%
Total internal services	4,872,899	328,488	238,752	567,240	11.64%
Direct Services Cost Centers					
0 UNDEFINED	1,122,500	62,072	482,247	544,319	48.49%
126 ECONOMIC DEVELOPMENT	134,284	8,776	6,397	15,173	11.30%
127 VISIT UKIAH	126,750	8,173	2,532	10,705	8.45%
171 ECONOMIC DEVELOPMENT	-	-	-	-	-
172 SUCCESSOR AGENCY	-	-	-	-	-
174 GRANTS DIVISION	-	-	-	-	-
201 POLICE ADMINISTRATION	-	-	-	-	-
202 POLICE OPERATIONS	8,103,200	571,450	1,615,642	2,187,092	26.99%
204 SPECIAL EVENTS	-	-	-	-	-
211 EMERGENCY MANAGEMENT	-	-	-	-	-
212 CITY FIRE	2,193,076	145,084	361,020	506,104	23.08%
213 FIRE OPERATIONS	-	-	-	-	-
214 DISTRICT FIRE	1,648,153	114,950	203,314	318,264	19.31%
220 ARRC	78,071	4,317	9,137	13,454	17.23%
221 PARKS	1,096,857	84,278	115,247	199,525	18.19%
222 PARK DEVELOPMENT	-	-	-	-	-
223 AQUATICS	208,654	19,265	24,255	43,520	20.86%
224 GOLF	213,736	12,401	3,676	16,077	7.52%
226 CONFERENCE CENTER	328,144	25,431	24,416	49,847	15.19%
227 MUSEUM	416,708	32,330	37,945	70,275	16.86%
228 RECREATION	787,883	65,493	98,222	163,715	20.78%
231 PLANNING SERVICES	501,776	35,032	41,452	76,485	15.24%
232 CODE COMPLIANCE	-	-	-	-	-
233 BUILDING SERVICES	410,862	29,027	27,381	56,408	13.73%
234 HOUSING SERVICES	-	-	1,742	1,742	-
242 ENGINEERING	729,273	47,543	56,756	104,299	14.30%
244 WATER & SEWER (OLD)	-	-	-	-	-
245 LANDFILL	688,970	43,336	31,326	74,661	10.84%
246 STREETS	684,661	48,800	189,094	237,893	34.75%
251 AIRPORT ADMINISTRATION	-	-	-	-	-
252 AIRPORT OPERATIONS	1,047,757	67,808	48,993	116,801	11.15%
253 AIRPORT MAINTENANCE	-	-	-	-	-
261 ELECTRIC DISTRIBUTION	2,524,853	165,385	196,302	361,687	14.33%
262 TECHNICAL SERVICES	749,546	49,129	26,384	75,514	10.07%
263 ELECTRIC GENERATION	1,000	55	2	57	5.73%
264 ELECTRIC ADMINISTRATION	9,991,882	565,801	270,116	835,917	8.37%
265 PUBLIC BENEFIT	-	-	-	-	-
266 ELECTRIC SERVICES	-	-	-	-	-
271 WATER SERVICES	2,704,942	185,399	403,751	589,150	21.78%
272 SEWER SERVICES	5,003,436	309,988	688,822	998,810	19.96%
273 RECYCLED WATER SERVICES	118,754	8,429	5,554	13,983	11.77%
Total direct services	41,615,727	2,709,753	4,971,726	7,681,479	18.46%
Grand total	\$49,210,253	3,228,146	5,525,993	8,754,140	17.79%

**COST ALLOCATION
SCHEDULE B**

Central Services	Basis of Allocation
City Council	% of Budget
City Clerk	% of Budget
City Manager	% of Budget
City-Wide Admin Services	% of Budget
Community Outreach/PIO	% of Budget
Emergency Management	% of Budget
Budget Management	% of Budget
Accounting	% of Budget
City Attorney	% of Budget
City Treasurer	Prior Year Interest
Human Resources	FTE
Internal Services	
Insurance Liability	Risk assessment
Garage	Labor and parts
Purchasing	Contractual services and supplies
Billing & Collections	Billable revenues
Dispatch	Call volume
Buildings, Grounds, and Corp Yard	Square footage and total budget
Information Technology	FTE

Notes:

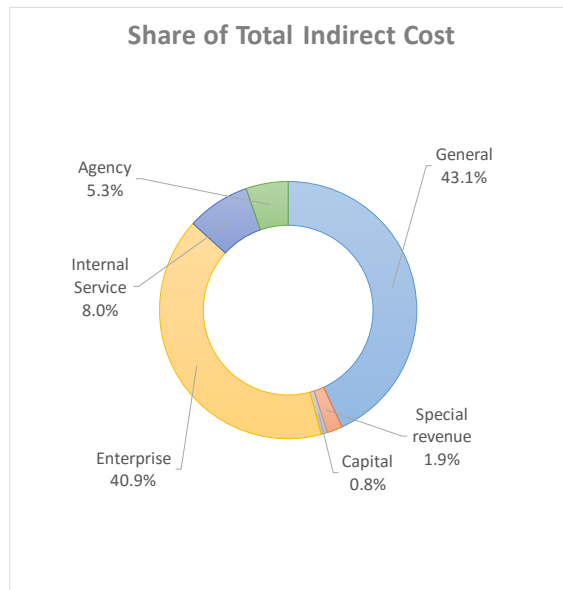
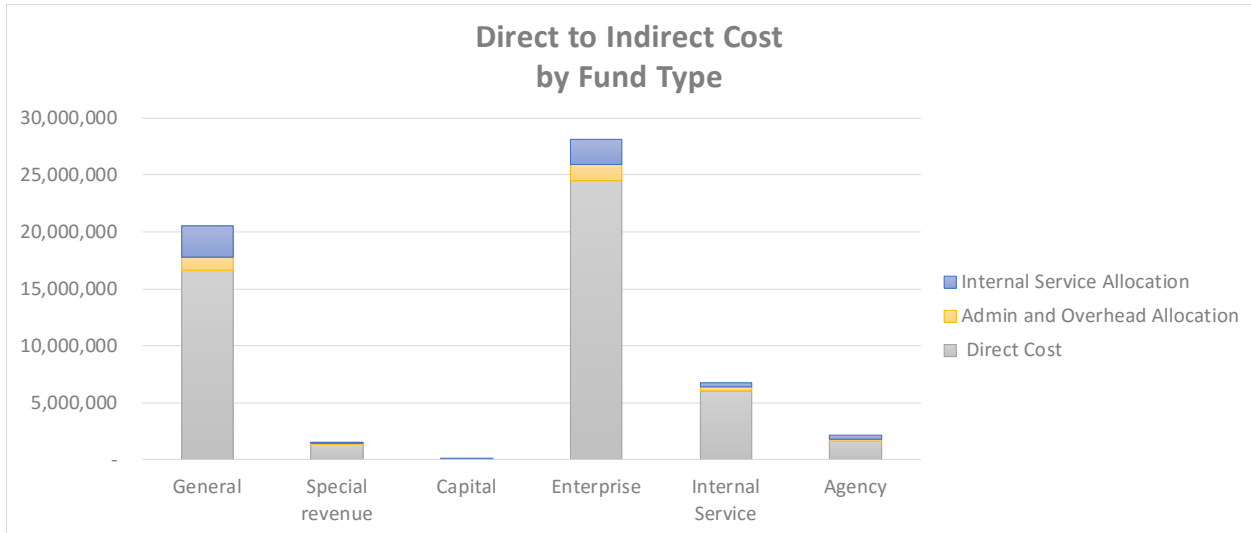
1. City Attorney bills directly to departments, divisions, and fund. What is allocated here are amounts that are not directly attributed to direct cost centers, e.g. participation in City Council meetings, executive staff meetings, etc.

**COST ALLOCATION
SCHEDULE C**

Cost Allocation Estimates

Total Indirect Rate by Fund Type

Fund Type	FTE	Direct Cost	Admin and Overhead Allocation	Internal Service Allocation	Total Indirect Allocation	Indirect Rate	Share of Total Cost
General	105.57	15,686,413	1,113,145	2,759,328	3,872,473	24.69%	44.24%
Special revenue	6.49	1,342,913	89,366	71,358	160,724	11.97%	1.84%
Capital	0.70	61,487	5,029	4,767	9,796	15.93%	0.11%
Enterprise	60.44	24,440,988	1,492,219	2,052,781	3,544,999	14.50%	40.50%
Internal Service	34.36	6,030,298	413,438	304,316	717,753	11.90%	8.20%
Agency	10.23	1,648,153	114,950	333,443	448,393	27.21%	5.12%
Total fiduciary	217.79	49,210,253	3,228,146	5,525,993	8,754,140	17.79%	100.00%
Grand total	217.79	\$ 49,210,253	\$3,228,146	\$5,525,993	\$8,754,140	17.79%	15.10%



Internal Service Fund Cost Centers	Allocate	Applicable Direct Cost	Percent of Total Cost
133 UTILITY BILLING	Y	1,456,349	2.96%
135 PURCHASING	Y	399,970	0.81%
139 IT	Y	1,319,212	2.68%
162 RISK MANAGEMENT	Y	639,017	1.30%
203 DISPATCH	N	-	-
225 BUILDINGS & GROUNDS MAINTENANCE	Y	581,659	1.18%
229 INFORMATION TECHNOLOGY	N	-	-
241 FLEET AND PLANT MAINTENANCE	Y	397,365	0.81%
243 CORPORATION YARD	Y	79,326	0.16%
Total internal services		\$ 4,872,899	9.90%
Direct Services Cost Centers			
0 UNDEFINED	Y	1,122,500	2.28%
126 ECONOMIC DEVELOPMENT	Y	134,284	0.27%
127 VISIT UKIAH	Y	126,750	0.26%
171 ECONOMIC DEVELOPMENT	N	-	-
172 SUCCESSOR AGENCY	N	-	-
174 GRANTS DIVISION	N	-	-
201 POLICE ADMINISTRATION	N	-	-
202 POLICE OPERATIONS	Y	8,103,200	16.47%
204 SPECIAL EVENTS	N	-	-
211 EMERGENCY MANAGEMENT	N	-	-
212 CITY FIRE	Y	2,193,076	4.46%
213 FIRE OPERATIONS	N	-	-
214 DISTRICT FIRE	Y	1,648,153	3.35%
220 ARRC	Y	78,071	0.16%
221 PARKS	Y	1,096,857	2.23%
222 PARK DEVELOPMENT	N	-	-
223 AQUATICS	Y	208,654	0.42%
224 GOLF	Y	213,736	0.43%
226 CONFERENCE CENTER	Y	328,144	0.67%
227 MUSEUM	Y	416,708	0.85%
228 RECREATION	Y	787,883	1.60%
231 PLANNING SERVICES	Y	501,776	1.02%
232 CODE COMPLIANCE	N	-	-
233 BUILDING SERVICES	Y	410,862	0.83%
234 HOUSING SERVICES	N	-	-
242 ENGINEERING	Y	729,273	1.48%
244 WATER & SEWER (OLD)	N	-	-
245 LANDFILL	Y	688,970	1.40%
246 STREETS	Y	684,661	1.39%
251 AIRPORT ADMINISTRATION	N	-	-
252 AIRPORT OPERATIONS	Y	1,047,757	2.13%
253 AIRPORT MAINTENANCE	N	-	-
261 ELECTRIC DISTRIBUTION	Y	2,524,853	5.13%
262 TECHNICAL SERVICES	Y	749,546	1.52%
263 ELECTRIC GENERATION	Y	1,000	0.00%
264 ELECTRIC ADMINISTRATION	Y	9,991,882	20.30%
265 PUBLIC BENEFIT	N	-	-
266 ELECTRIC SERVICES	N	-	-
271 WATER SERVICES	Y	2,704,942	5.50%
272 SEWER SERVICES	Y	5,003,436	10.17%
273 RECYCLED WATER SERVICES	Y	118,754	0.24%
Total direct services		\$ 41,615,727	84.57%
Total non-admin and overhead		\$ 46,488,626	
Total cost		\$ 49,210,253	100.00%

**COST ALLOCATION
SCHEDULE D.1**

Cost Allocation Estimates

Administrative and overhead

Rate as a percent of total budget 5.53%
Rate as a percent of FTE \$ 2,327

Admin and Overhead Cost Centers	Allocate	FTE	Direct Cost	Admin and Overhead Allocation	Indirect Rate
100 CITY COUNCIL	Y	1.90	87,215	9,245	10.60%
111 CITY CLERK (OLD)	N	-	-	-	-
112 RECORDS MANAGEMENT	N	-	-	-	-
113 ELECTIONS	N	-	-	-	-
121 CITY MANAGER	Y	2.00	484,374	31,440	6.49%
122 CITY-WIDE ADMIN SERVICES	Y	0.45	152,185	9,463	6.22%
123 COMMUNITY OUTREACH/PUBLIC INFO	Y	-	22,500	1,244	5.53%
125 CITY CLERK	Y	2.00	294,080	20,917	7.11%
128 EMERGENCY MANAGEMENT	Y	0.20	47,728	3,105	6.51%
131 FINANCE ADMINISTRATION	N	-	-	-	-
132 BUDGET DEVELOPMENT AND MANAGEMEN	Y	1.25	173,722	12,516	7.20%
134 ACCOUNTING & REPORTING	Y	6.25	768,272	57,031	7.42%
136 TREASURY MANAGEMENT	N	-	-	-	-
140 CITY ATTORNEY	Y	-	129,500	7,161	5.53%
151 CITY TREASURER	Y	0.38	55,148	3,934	7.13%
161 HUMAN RESOURCES	Y	2.50	506,902	33,850	6.68%
Total admin and overhead		16.93	2,721,626	189,906	6.98%
Total allocation				2,911,532	

Notes:

- 1) FTE count is only of positions to be subject to allocations based on FTE. For a full budget FTE count please refer to the personnel allocation schedules found in the appendix of the budget document.

Internal Service Fund Cost Centers	Allocate	FTE	Direct Cost	Admin and Overhead Allocation	Indirect Rate
133 UTILITY BILLING	Y	9.53	1,456,349	102,715	7.05%
135 PURCHASING	Y	3.25	399,970	29,682	7.42%
139 IT	Y	5.00	1,319,212	84,588	6.41%
162 RISK MANAGEMENT	Y	-	639,017	35,337	5.53%
203 DISPATCH	N	-	-	-	-
225 BUILDINGS & GROUNDS MAINTENANCE	Y	4.65	581,659	42,988	7.39%
229 INFORMATION TECHNOLOGY	N	-	-	-	-
241 FLEET AND PLANT MAINTENANCE	Y	2.70	397,365	28,258	7.11%
243 CORPORATION YARD	Y	0.23	79,326	4,922	6.20%
Total internal services		25.36	4,872,899	328,488	6.74%
Direct Services Cost Centers					
0 UNDEFINED	Y	-	1,122,500	62,072	5.53%
126 ECONOMIC DEVELOPMENT	Y	0.58	134,284	8,776	6.54%
127 VISIT UKIAH	Y	0.50	126,750	8,173	6.45%
171 ECONOMIC DEVELOPMENT	N	-	-	-	-
172 SUCCESSOR AGENCY	N	-	-	-	-
174 GRANTS DIVISION	N	-	-	-	-
201 POLICE ADMINISTRATION	N	-	-	-	-
202 POLICE OPERATIONS	Y	53.00	8,103,200	571,450	7.05%
204 SPECIAL EVENTS	N	-	-	-	-
211 EMERGENCY MANAGEMENT	N	-	-	-	-
212 CITY FIRE	Y	10.23	2,193,076	145,084	6.62%
213 FIRE OPERATIONS	N	-	-	-	-
214 DISTRICT FIRE	Y	10.23	1,648,153	114,950	6.97%
220 ARRC	Y	-	78,071	4,317	5.53%
221 PARKS	Y	10.15	1,096,857	84,278	7.68%
222 PARK DEVELOPMENT	N	-	-	-	-
223 AQUATICS	Y	3.32	208,654	19,265	9.23%
224 GOLF	Y	0.25	213,736	12,401	5.80%
226 CONFERENCE CENTER	Y	3.13	328,144	25,431	7.75%
227 MUSEUM	Y	3.99	416,708	32,330	7.76%
228 RECREATION	Y	9.42	787,883	65,493	8.31%
231 PLANNING SERVICES	Y	3.13	501,776	35,032	6.98%
232 CODE COMPLIANCE	N	-	-	-	-
233 BUILDING SERVICES	Y	2.71	410,862	29,027	7.07%
234 HOUSING SERVICES	N	-	-	-	-
242 ENGINEERING	Y	3.10	729,273	47,543	6.52%
244 WATER & SEWER (OLD)	N	-	-	-	-
245 LANDFILL	Y	2.25	688,970	43,336	6.29%
246 STREETS	Y	4.70	684,661	48,800	7.13%
251 AIRPORT ADMINISTRATION	N	-	-	-	-
252 AIRPORT OPERATIONS	Y	4.24	1,047,757	67,808	6.47%
253 AIRPORT MAINTENANCE	N	-	-	-	-
261 ELECTRIC DISTRIBUTION	Y	11.07	2,524,853	165,385	6.55%
262 TECHNICAL SERVICES	Y	3.30	749,546	49,129	6.55%
263 ELECTRIC GENERATION	Y	-	1,000	55	5.53%
264 ELECTRIC ADMINISTRATION	Y	5.70	9,991,882	565,801	5.66%
265 PUBLIC BENEFIT	N	-	-	-	-
266 ELECTRIC SERVICES	N	-	-	-	-
271 WATER SERVICES	Y	15.39	2,704,942	185,399	6.85%
272 SEWER SERVICES	Y	14.31	5,003,436	309,988	6.20%
273 RECYCLED WATER SERVICES	Y	0.80	118,754	8,429	7.10%
Total direct services		175.50	41,615,727	2,709,753	6.51%
Grand total		217.79	\$49,210,253	3,228,146	6.56%

**COST ALLOCATION
SCHEDULE D.2**

Cost Allocation Estimates

Administrative and overhead

Rate as a percent of total budget 5.53%
Rate as a percent of FTE \$ 2,327

Governmental and Proprietary	Allocate	FTE	Direct Cost	Admin and Overhead Allocation	Indirect Rate	Share of Total Cost
100 GENERAL FUND	Y	105.57	15,686,413	1,113,145	7.10%	34.48%
120 STREET CAPITAL IMPROVEMENTS	Y	0.70	61,487	5,029	8.18%	0.16%
202 LIABILITY FUND	Y	-	639,017	35,337	5.53%	1.09%
203 GARAGE FUND	Y	2.70	397,365	28,258	7.11%	0.88%
204 PURCHASING FUND	Y	3.25	399,970	29,682	7.42%	0.92%
205 BILLING AND COLLECTION FUND	Y	9.53	1,456,349	102,715	7.05%	3.18%
206 PUBLIC SAFETY DISPATCH FUND	Y	9.00	1,157,399	84,950	7.34%	2.63%
208 BUILDING & MAINTENANCE FUND	Y	4.88	660,986	47,910	7.25%	1.48%
209 IT FUND	Y	5.00	1,319,212	84,588	6.41%	2.62%
220 EQUIPMENT RESERVE FUND	N	-	-	-	-	-
249 CITY HOUSING BOND PROCEEDS	N	-	-	-	-	-
250 SPECIAL REVENUE FUND	N	-	-	-	-	-
251 SPECIAL PROJECTS RESERVE	N	-	-	-	-	-
252 GENERAL FUND CAPITAL PROJECTS	N	-	-	-	-	-
253 CITY PROP 172	Y	-	86,944	4,808	5.53%	0.15%
300 PARK DEVELOPMENT FEES FUND	N	-	-	-	-	-
301 ANTON STADIUM FUND	N	-	-	-	-	-
302 OBSERVATORY PARK FUND	N	-	-	-	-	-
303 PLAYGROUND & PARK AMENITIES	N	-	-	-	-	-
304 SWIMMING POOL FUND	N	-	-	-	-	-
305 RIVERSIDE PARK FUND	N	-	-	-	-	-
306 SKATE PARK FUND	N	-	-	-	-	-
307 SOFTBALL COMPLEX FUND	N	-	-	-	-	-
308 PROJECT PLANNING FUND	N	-	-	-	-	-
310 MUSEUM GRANT FUND	N	-	-	-	-	-
311 ARRC GENERAL OPERATING FUND	Y	-	78,071	4,317	5.53%	0.13%
312 DOWNTOWN BUSINESS IMPROVEMENT	N	-	-	-	-	-
313 LMIHF HOUSING ASSET FUND	N	-	-	-	-	-
314 WINTER SPECIAL EVENTS	Y	-	145,433	8,042	5.53%	0.25%
500 2106 GAS TAX FUND	Y	-	105,000	5,806	5.53%	0.18%
501 2107 GAS TAX FUND	N	-	-	-	-	-
510 TRANS-TRAFFIC CONGEST RELIEF	Y	-	125,073	6,916	5.53%	0.21%
612 16-HOME-11376	N	-	-	-	-	-
630 ASSET SEIZURE FUND	Y	-	38,500	2,129	5.53%	0.07%
631 ASSET SEIZURE(DRUG/ALCOHOL)	N	-	-	-	-	-
633 H&S EDUCATION 11489(B)(2)(A1)	Y	-	15,000	829	5.53%	0.03%
634 FEDERAL ASSET SEIZURE GRANTS	N	-	-	-	-	-
635 SUP.LAW ENFORCE.SVC.FD(SLESF)	Y	1.00	98,642	7,782	7.89%	0.24%
636 CBTHP OFFICER	Y	1.00	91,792	7,403	8.07%	0.23%
637 LOCAL LAW ENFORCE. BLK GRANT	N	-	-	-	-	-
638 ASSET FORFEITURE 11470.2 H&S	Y	-	15,000	829	5.53%	0.03%
639 SPECIAL REVENUE POLICE	N	-	-	-	-	-
640 PARKING DISTRICT #1	Y	-	107,968	5,970	5.53%	0.18%
691 MUSEUM FUND	Y	3.99	416,708	32,330	7.76%	1.00%
695 TRANSFER STATION FUND	N	-	-	-	-	-
700 SANITARY DISPOSAL SITE FUND	Y	2.25	688,970	43,336	6.29%	1.34%
720 GOLF FUND	Y	0.25	213,736	12,401	5.80%	0.38%
730 CONFERENCE CENTER FUND	Y	3.13	328,144	25,431	7.75%	0.79%
750 VISIT UKIAH FUND	Y	0.50	126,750	8,173	6.45%	0.25%
777 AIRPORT FUND	Y	4.24	1,047,757	67,808	6.47%	2.10%
800 ELECTRIC FUND	Y	20.07	13,662,566	802,230	5.87%	24.85%
805 STREET LIGHTING FUND	Y	-	219,715	12,150	5.53%	0.38%
806 PUBLIC BENEFITS CHARGES FUND	Y	-	345,000	19,078	5.53%	0.59%
820 WATER FUND	Y	15.39	2,704,942	185,399	6.85%	5.74%
830 RECYCLED WATER FUND	Y	0.80	118,754	8,429	7.10%	0.26%
840 CITY WASTEWATER OPERATIONS FUND	Y	14.31	4,003,436	254,690	6.36%	7.89%
844 CITY SEWER CAPITAL PROJECTS FUND	Y	-	1,000,000	55,298	5.53%	1.71%

(continued)

Fiduciary	Allocate	FTE	Direct Cost	Admin and Overhead Allocation	Indirect Rate	Share of Total Cost
900 SPECIAL DEPOSIT TRUST FUND	N	-	-	-	-	-
901 GENERAL SERVICE (ACCTS RECV)	N	-	-	-	-	-
902 GARBAGE BILLING & COLL. FUND	N	-	-	-	-	-
903 PUBLIC SAFETY AB 109	N	-	-	-	-	-
905 FED. EMERGENCY SHELTER PROG	N	-	-	-	-	-
911 RUSSIAN RIVER WATERSHED ASSOC	N	-	-	-	-	-
915 UVFD	Y	10.23	1,558,509	109,993	7.06%	3.41%
916 UVFD PROP 172	Y	-	86,144	4,764	5.53%	0.15%
917 UVFD MEASURE B	Y	-	3,500	194	5.53%	0.01%
918 UVFD FIRE MITIGATION FEE	N	-	-	-	-	-
940 SANITATION DISTRICT OPERATING	N	-	-	-	-	-
942 RATE STABILIZATION-UVSD FUND	N	-	-	-	-	-
943 UVSD CONNECTION FEES	N	-	-	-	-	-
944 UVSD SEWER CAPITAL PROJECTS	N	-	-	-	-	-
951 REDIP FUND - UVSD	N	-	-	-	-	-
952 REDIP SEWER ENTER. FUND-UVSD	N	-	-	-	-	-
960 COMMUNITY REDEV. AGENCY FUND	N	-	-	-	-	-
961 RDA HOUSING PASS-THROUGH FUND	N	-	-	-	-	-
962 REDEVELOPMENT HOUSING FUND	N	-	-	-	-	-
963 HOUSING DEBT FUND	N	-	-	-	-	-
964 RDA CAPITAL PASS-THROUGH FUND	N	-	-	-	-	-
965 REDEVELOPMENT CAP IMPR FUND	N	-	-	-	-	-
966 REDEVELOPMENT DEBT SERVICE	N	-	-	-	-	-
967 HOUSING BOND PROCEEDS FUND	N	-	-	-	-	-
968 NON HOUSING BOND PROCEEDS FUND	N	-	-	-	-	-
969 REDEVELOPMENT SUCCESSOR AGENCY	N	-	-	-	-	-
970 LMIHF HOUSING ASSET FUND	N	-	-	-	-	-
971 CITY HOUSING BOND PROCEEDS	N	-	-	-	-	-
Total fiduciary		10.23	1,648,153	114,950	6.97%	3.56%
Grand total		217.79	\$ 49,210,253	\$3,228,146	6.56%	100.00%

INTERNAL SERVICE FUND ALLOCATIONS

COST ALLOCATION SCHEDULE E

Cost Allocation Estimates
Internal Services Allocation by Division

	LIABILITY FUND Allocation	GARAGE FUND Allocation	PURCHASING FUND Allocation	BILLING AND COLLECTION FUND Allocation	PUBLIC SAFETY DISPATCH FUND Allocation	BUILDING & MAINTENANCE FUND Allocation	IT FUND Allocation	Total Allocation	Direct Cost	Indirect Rate
Admin and Overhead Users										
100 CITY COUNCIL	191	-	156	-	-	73,722	12,573	86,642	87,215	99.34%
112 RECORDS MANAGEMENT	-	-	-	-	-	-	-	-	-	-
113 ELECTIONS	-	-	-	-	-	-	-	-	-	-
121 CITY MANAGER	1,062	-	619	-	-	21,147	13,234	36,062	484,374	7.45%
122 CITY-WIDE ADMIN SERVICES	8,922	278	3,093	-	-	8,465	2,978	23,735	202,185	11.74%
123 COMMUNITY OUTREACH/PUBLIC INFC	49	-	968	-	-	-	-	1,017	22,500	4.52%
125 CITY CLERK	645	-	1,425	-	-	24,667	13,234	39,972	294,080	13.59%
128 EMERGENCY MANAGEMENT	105	-	108	-	-	-	1,323	1,536	47,728	3.22%
131 FINANCE ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
132 BUDGET DEVELOPMENT AND MANAG	381	-	223	-	-	12,278	8,271	21,153	173,722	12.18%
134 ACCOUNTING & REPORTING	1,684	-	5,871	-	-	12,278	41,357	61,190	768,272	7.96%
136 TREASURY MANAGEMENT	-	-	-	-	-	-	-	-	-	-
140 CITY ATTORNEY	284	-	6,966	-	-	-	-	7,250	129,500	5.60%
151 CITY TREASURER	121	-	2,663	-	-	-	2,515	5,298	55,148	9.61%
161 HUMAN RESOURCES	1,111	-	3,082	-	-	10,923	16,543	31,658	506,902	6.25%
Total admin and overhead	14,555	278	25,174	-	-	163,480	112,028	315,515	2,771,626	11.38%
Internal Service Fund Users										
133 UTILITY BILLING	3,193	-	9,341	-	-	28,969	63,061	104,565	1,556,349	6.72%
135 PURCHASING	877	-	597	-	-	-	21,506	22,980	399,970	5.75%
139 IT	2,892	-	8,524	-	-	-	33,086	44,502	1,348,829	3.30%
162 RISK MANAGEMENT	1,401	-	108	-	-	-	-	1,509	1,439,017	0.10%
203 DISPATCH	-	-	-	-	-	-	-	-	-	-
225 BUILDINGS & GROUNDS MAINTENANC	7,767	-	2,733	-	-	-	30,770	41,269	881,659	4.68%
241 FLEET AND PLANT MAINTENANCE	871	-	1,345	-	-	-	17,866	20,082	432,365	4.64%
243 CORPORATION YARD	1,490	-	834	-	-	-	1,522	3,846	91,326	4.21%
Total internal services	18,491	-	23,481	-	-	28,969	167,811	238,752	6,149,516	3.88%
Direct Services Users										
0 UNDEFINED	-	-	-	482,247	-	-	-	482,247	8,305,671	5.81%
126 ECONOMIC DEVELOPMENT	327	-	2,232	-	-	-	3,838	6,397	149,284	4.29%
127 VISIT UKIAH	278	-	2,254	-	-	-	-	2,532	126,750	2.00%
171 ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
172 SUCCESSOR AGENCY	-	-	-	-	-	-	-	-	21,500	0.00%
174 GRANTS DIVISION	-	-	-	-	-	-	-	-	-	-
201 POLICE ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
202 POLICE OPERATIONS	98,103	148,003	24,659	710	810,891	195,801	337,475	1,615,642	8,263,200	19.55%
204 SPECIAL EVENTS	-	-	-	-	-	-	-	-	-	-
211 EMERGENCY MANAGEMENT	-	-	-	-	-	-	-	-	-	-
212 CITY FIRE	16,288	58,111	16,340	591	75,028	126,968	67,693	361,020	3,324,233	10.86%
214 DISTRICT FIRE	3,613	-	4,448	591	-	126,968	67,693	203,314	2,082,977	9.76%
220 ARRC	2,238	-	1,291	2,035	-	-	3,573	9,137	78,071	11.70%
221 PARKS	4,967	33,724	4,959	327	-	4,107	67,164	115,247	1,461,857	7.88%
222 PARK DEVELOPMENT	-	-	-	-	-	-	-	-	38,000	0.00%
223 AQUATICS	457	-	1,829	-	-	-	21,969	24,255	208,654	11.62%
224 GOLF	2,022	-	-	-	-	-	1,654	3,676	213,736	1.72%
226 CONFERENCE CENTER	719	-	2,985	-	-	-	20,712	24,416	353,144	6.91%
227 MUSEUM	10,190	-	1,353	-	-	-	26,402	37,945	516,708	7.34%
228 RECREATION	2,800	-	12,835	-	-	20,253	62,334	98,222	787,883	12.47%
231 PLANNING SERVICES	1,100	-	2,708	1,065	-	15,867	20,712	41,452	501,776	8.26%
232 CODE COMPLIANCE	-	-	-	-	-	-	-	-	-	-
233 BUILDING SERVICES	901	-	3,714	-	-	4,833	17,932	27,381	410,862	6.66%
234 HOUSING SERVICES	234	-	1,508	-	-	-	-	1,742	606,708	0.29%
242 ENGINEERING/STREETS	1,599	1,533	17,634	-	-	15,476	20,513	56,756	6,345,467	0.89%
244 WATER & SEWER (OLD)	-	-	-	-	-	-	-	-	-	-
245 LANDFILL	1,510	-	14,927	-	-	-	14,889	31,326	688,970	4.55%
246 STREETS	17,438	80,965	4,250	-	-	55,341	31,101	189,094	4,334,674	4.36%
251 AIRPORT ADMINISTRATION	-	-	-	-	-	-	-	-	-	-
252 AIRPORT OPERATIONS	8,546	10,313	2,078	-	-	-	28,057	48,993	2,140,757	2.29%
261 ELECTRIC DISTRIBUTION	26,367	-	25,174	-	71,509	-	73,252	196,302	6,074,853	3.23%
262 TECHNICAL SERVICES	1,643	-	2,905	-	-	-	21,837	26,384	774,546	3.41%
263 ELECTRIC GENERATION	2	-	-	-	-	-	-	2	1,000	0.20%
264 ELECTRIC ADMINISTRATION	21,905	50,028	22,765	-	-	137,701	37,718	270,116	9,991,882	2.70%
265 PUBLIC BENEFIT	-	-	-	-	-	-	-	-	-	-
266 ELECTRIC SERVICES	-	-	-	-	-	-	-	-	-	-
271 WATER SERVICES	26,875	39,368	24,970	144,993	19,946	45,761	101,838	403,751	3,676,740	10.98%
272 SEWER SERVICES	197,962	34,211	118,126	180,107	19,946	43,778	94,691	688,822	5,774,734	11.93%
273 RECYCLED WATER SERVICES	260	-	-	-	-	-	5,294	5,554	118,754	4.68%
Total direct services	448,344	456,257	315,944	812,666	997,321	792,855	1,148,340	4,971,726	67,373,391	7.38%
Grand total	481,390	456,535	364,598	812,666	997,321	985,304	1,428,180	5,525,993	76,294,534	7.24%

Note: Billing and collection allocations are based on revenues, which are not necessarily accounted for by division; nonetheless, the cost is allocated to the appropriate fund and applied to the division labelled "undefined."

**COST ALLOCATION
SCHEDULE E.1**

Cost Allocation Estimates

Internal Services Allocation by Fund

Internal Service Funds	LIABILITY FUND	GARAGE FUND	PURCHASING FUND	BILLING AND COLLECTION FUND	PUBLIC SAFETY DISPATCH FUND	BUILDING & MAINTENANCE FUND	IT FUND	Total	Direct Cost	Indirect Rate	Share of Total Allocation
	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation				
202 LIABILITY FUND	1,401	-	108	-	-	-	-	1,509	639,017	0.24%	0.03%
203 GARAGE FUND	871	-	1,345	591	-	-	17,866	20,674	432,365	4.78%	0.37%
204 PURCHASING FUND	877	-	597	-	-	-	21,506	22,980	399,970	5.75%	0.42%
205 BILLING AND COLLECTION FUND	3,193	-	9,341	-	-	28,969	63,061	104,565	1,556,349	6.72%	1.89%
206 PUBLIC SAFETY DISPATCH FUND	2,537	-	2,881	-	-	-	59,554	64,972	1,157,399	5.61%	1.18%
208 BUILDING & MAINTENANCE FUNI	9,257	-	3,566	-	-	-	32,292	45,115	972,986	4.64%	0.82%
209 IT FUND	2,892	-	8,524	-	-	-	33,086	44,502	1,408,509	3.16%	0.81%
Total Internal service funds	\$ 21,028	\$ -	\$ 26,362	\$ 591	\$ -	\$ 28,969	\$ 227,365	\$ 304,316	\$ 6,566,595	4.63%	5.51%
Governmental City Funds											
100 GENERAL FUND	154,307	308,959	90,184	19,260	885,919	602,127	698,573	2,759,328	20,957,097	13.17%	49.93%
120 STREET CAPITAL IMPROVEMENTS	135	-	-	-	-	-	4,632	4,767	3,359,915	0.14%	0.09%
249 CITY HOUSING BOND PROCEEDS	-	-	-	-	-	-	-	-	500,000	0.00%	-
251 SPECIAL PROJECTS RESERVE	-	-	-	-	-	-	-	-	300,000	0.00%	-
253 CITY PROP 172	191	-	807	-	-	-	-	998	86,944	1.15%	0.02%
301 ANTON STADIUM FUND	-	-	-	-	-	-	-	-	18,000	0.00%	-
311 ARRC GENERAL OPERATING FUN	2,238	-	1,291	2,035	-	-	3,573	9,137	78,071	11.70%	0.17%
312 DOWNTOWN BUSINESS IMPROVE	33	-	807	426	-	-	-	1,266	15,000	8.44%	0.02%
313 LMIHF HOUSING ASSET FUND	-	-	-	1,009	-	-	-	1,009	-	-	0.02%
314 WINTER SPECIAL EVENTS	1	-	-	-	-	-	-	1	145,433	0.00%	0.00%
500 2106 GAS TAX FUND	230	-	5,648	-	-	-	-	5,878	155,000	3.79%	0.11%
510 TRANS-TRAFFIC CONGEST RELIEF	274	-	6,728	-	-	-	-	7,002	305,073	2.30%	0.13%
511 RAIL TRAIL	-	-	-	-	-	-	-	-	1,875,000	0.00%	-
612 16-HOME-11376	234	-	1,508	-	-	-	-	1,742	106,708	1.63%	0.03%
630 ASSET SEIZURE FUND	84	-	1,345	-	-	-	-	1,429	38,500	3.71%	0.03%
633 H&S EDUCATION 11489(B)(2)(A1	33	-	807	-	-	-	-	840	15,000	5.60%	0.02%
635 SUP LAW ENFORCE SVC.FD(SLESF	216	-	323	-	-	-	-	539	98,642	0.55%	0.01%
636 CBTHP OFFICER	201	-	-	-	-	-	-	201	91,792	0.22%	0.00%
638 ASSET FORFEITURE 11470.2 H&S	33	-	807	-	-	-	-	840	15,000	5.60%	0.02%
639 SPECIAL REVENUE POLICE	-	-	-	-	-	-	-	-	-	-	-
691 MUSEUM FUND	10,190	-	1,353	-	-	-	26,402	37,945	516,708	7.34%	0.69%
750 VISIT UKIAH FUND	278	-	2,254	-	-	-	-	2,532	126,750	2.00%	0.05%
Total governmental funds	\$ 168,678	\$ 308,959	\$ 113,860	\$ 22,730	\$ 885,919	\$ 602,127	\$ 733,180	\$ 2,835,454	\$ 29,045,634	9.76%	51.31%
Enterprise City Funds											
640 PARKING DISTRICT #1	237	13,656	5,460	1,071	-	-	-	20,424	107,968	18.92%	0.37%
700 SANITARY DISPOSAL SITE FUND	1,510	-	14,927	-	-	-	14,889	31,326	688,970	4.55%	0.57%
720 GOLF FUND	2,022	-	-	-	-	-	1,654	3,676	213,736	1.72%	0.07%
730 CONFERENCE CENTER FUND	719	-	2,985	-	-	-	20,712	24,416	353,144	6.91%	0.44%
777 AIRPORT FUND	8,546	10,313	2,078	9,402	-	-	28,057	58,395	1,047,757	5.57%	1.06%
778 AIRPORT CAPITAL IMPROVEMEN	-	-	-	-	-	-	-	-	896,000	0.00%	-
779 SPECIAL AVIATION FUND	-	-	-	-	-	-	-	-	211,375	0.00%	-
800 ELECTRIC FUND	48,702	50,028	48,154	364,805	71,509	137,701	132,806	853,705	13,687,566	6.24%	15.45%
801 ELECTRIC CAPITAL RESERVE FUNI	-	-	-	-	-	-	-	-	3,550,000	0.00%	-
805 STREET LIGHTING FUND	482	-	1,345	4,543	-	-	-	6,369	219,715	2.90%	0.12%
806 PUBLIC BENEFITS CHARGES FUND	756	-	1,883	10,481	-	-	-	13,120	345,000	3.80%	0.24%
820 WATER FUND	26,875	39,368	24,970	144,520	19,946	45,761	101,838	403,278	4,076,489	9.89%	7.30%
822 WATER CONNECTION FEE FUND	-	-	-	473	-	-	-	473	1,369,319	0.03%	0.01%
830 RECYCLED WATER FUND	260	-	-	-	-	-	5,294	5,554	118,754	4.68%	0.10%
840 CITY WASTEWATER OPERATIONS	195,769	34,211	64,335	123,329	19,946	43,778	94,691	576,060	4,774,734	12.06%	10.42%
841 SEWER BOND DEBT SERVICE FUNI	-	-	-	-	-	-	-	-	4,867,300	0.00%	-
844 CITY SEWER CAPITAL PROJECTS I	2,192	-	53,792	-	-	-	-	55,984	1,000,000	5.60%	1.01%
Total enterprise funds	\$ 288,070	\$ 147,576	\$ 219,928	\$ 658,624	\$ 111,401	\$ 227,240	\$ 399,941	\$ 2,052,781	\$ 37,527,827	5.47%	37.15%
Allocable Fiduciary City Funds											
915 UVFD	3,417	-	3,641	591	-	126,968	67,693	202,311	1,675,512	12.07%	3.66%
916 UVFD PROP 172	189	-	807	-	-	-	-	996	86,144	1.16%	0.02%
917 UVFD MEASURE B	8	-	-	-	-	-	-	8	304,980	0.00%	0.00%
918 UVFD FIRE MITIGATION FEE	-	-	-	-	-	-	-	-	16,341	0.00%	-
Total fiduciary funds	\$ 3,614	\$ -	\$ 4,448	\$ 130,720	\$ -	\$ 126,968	\$ 67,693	\$ 333,443	\$ 2,082,977	16.01%	6.03%

Cost Allocation Estimates
 LIABILITY FUND
 Fund 202

Allocation inputs		By Division									
		Admin and Overhead Users	Allocate	Claims Paid (\$)	Claims Made	Direct Cost	DIC	Property	Auto	Allocation ³	Indirect Rate
Allocation basis	claims paid, claims made, total operating budget	100 CITY COUNCIL	Y	-	-	87,215	-	-	-	191	0.22%
		112 RECORDS MANAGEMENT	Y	-	-	-	-	-	-	-	-
		113 ELECTIONS	Y	-	-	-	-	-	-	-	-
		121 CITY MANAGER	Y	-	-	484,374	-	-	-	1,062	0.22%
(a) Total budget	\$ 639,017	122 CITY-WIDE ADMIN SERVICES	Y	-	-	152,185	11,960,097	11,960,097	-	8,922	5.86%
Less:		124 MISCELLANEOUS GENERAL GOVERNMEI	Y	-	-	22,500	-	-	-	49	0.22%
(b) Direct charges and other revenue	-	125 CITY CLERK	Y	-	-	294,080	-	-	-	645	0.22%
(c) Use of reserves ⁴	(193,069)	128 EMERGENCY MANAGEMENT	Y	-	-	47,728	-	-	-	105	0.22%
(d) Adjustments ¹	-	131 FINANCE ADMINISTRATION	Y	-	-	-	-	-	-	-	-
Total direct costs	445,948	132 BUDGET DEVELOPMENT AND MANAGEN	Y	-	-	173,722	-	-	-	381	0.22%
(e) Admin and overhead allocation	35,337	134 ACCOUNTING & REPORTING	Y	-	-	768,272	-	-	-	1,684	0.22%
(f) Use of other internal service funds:		136 TREASURY MANAGEMENT	Y	-	-	-	-	-	-	-	-
Liability Fund	-	140 CITY ATTORNEY	Y	-	-	129,500	-	-	-	284	0.22%
Garage Fund	-	151 CITY TREASURER	Y	-	-	55,148	-	-	-	121	0.22%
Purchasing Fund	108	161 HUMAN RESOURCES	Y	-	-	506,902	-	-	-	1,111	0.22%
Billing And Collection Fund	-	Total admin and overhead		-	-	2,721,626	11,960,097	11,960,097	-	14,555	0.53%
Public Safety Dispatch Fund	-	Internal Service Fund Users		-	-	-	-	-	-	-	-
Building & Maintenance Fund	-	133 UTILITY BILLING	Y	-	-	1,456,349	-	-	-	3,193	0.22%
IT Fund	-	135 PURCHASING	Y	-	-	399,970	-	-	-	877	0.22%
(g) Net allocation	481,392	139 IT	Y	-	-	1,319,212	-	-	-	2,892	0.22%
Liability premium	365,403	162 RISK MANAGEMENT	Y	-	-	639,017	-	-	-	1,401	0.22%
Liability deductible	60,000	203 DISPATCH	Y	-	-	-	-	-	-	-	-
DIC premium	95,915	225 BUILDINGS & GROUNDS MAINTENANCE	Y	-	-	581,659	9,861,608	6,301,058	155,660	7,767	1.34%
Property premium	77,254	241 FLEET AND PLANT MAINTENANCE	Y	-	-	397,365	-	-	-	871	0.22%
Auto premium	35,145	243 CORPORATION YARD	Y	-	-	79,326	-	3,560,550	58,496	1,490	1.88%
(h) Total allocated premiums ²	633,717	Total internal services		-	-	4,872,899	9,861,608	9,861,608	214,156	18,491	0.38%
(i) Allocation rate per basis	\$ 0.7596	Direct Services Users		-	-	-	-	-	-	-	-
		0 UNDEFINED	0	-	-	-	-	-	-	-	-
Notes:		126 ECONOMIC DEVELOPMENT	Y	-	-	149,284	-	-	-	327	0.22%
1) None.		127 VIST UKIAH	Y	-	-	126,750	-	-	-	278	0.22%
2) Includes only costs that are subject to allocation.		171 ECONOMIC DEVELOPMENT	Y	-	-	-	-	-	-	-	-
3) Allocation applied to direct costs only and only to cost centers marked for allocation		172 SUCCESSOR AGENCY	N	-	-	-	-	-	-	-	-
4) Use of reserves to cover REMIF liability and worker's comp assessments for 2018-19.		174 GRANTS DIVISION	Y	-	-	-	-	-	-	-	-
5) Liability premiums are allocated using a third share of claims paid, claims made, and direct cost.		201 POLICE ADMINISTRATION	Y	-	-	-	-	-	-	-	-
		202 POLICE OPERATIONS	Y	155,610	68	8,103,200	-	-	938,534	98,103	1.21%
		204 SPECIAL EVENTS	Y	-	-	-	-	-	-	-	-
		211 EMERGENCY MANAGEMENT	Y	-	-	-	-	-	-	-	-
		212 CITY FIRE	Y	8,699	3	3,117,076	-	-	1,665,563	16,288	0.52%
		213 FIRE OPERATIONS	Y	-	-	-	-	-	-	-	-
		214 DISTRICT FIRE	Y	-	-	1,648,153	-	-	-	3,613	0.22%
		220 ARRC	Y	-	-	78,071	-	6,583,000	-	2,238	2.87%
		221 PARKS	Y	958	2	1,096,857	-	-	318,018	4,967	0.45%
		222 PARK DEVELOPMENT	Y	-	-	-	-	-	-	-	-
		223 AQUATICS	Y	-	-	208,654	-	-	-	457	0.22%
		224 GOLF	Y	-	-	213,736	2,163,800	2,163,800	-	2,022	0.95%
		226 CONFERENCE CENTER	Y	-	-	328,144	-	-	-	719	0.22%
		227 MUSEUM	Y	-	-	416,708	12,918,168	12,918,169	-	10,190	2.45%
		228 RECREATION	Y	2,003	1	787,883	-	-	-	2,800	0.36%
		231 PLANNING SERVICES	Y	-	-	501,776	-	-	-	1,100	0.22%
		232 CODE COMPLIANCE	Y	-	-	-	-	-	-	-	-
		233 BUILDING SERVICES	Y	-	-	410,862	-	-	-	901	0.22%
		234 HOUSING SERVICES	Y	-	-	106,708	-	-	-	234	0.22%
		242 ENGINEERING	Y	-	-	729,273	-	-	-	1,599	0.22%
		244 WATER & SEWER (OLD)	Y	-	-	-	-	-	-	-	-
		245 LANDFILL	Y	-	-	688,970	-	-	-	1,510	0.22%
		246 STREETS	Y	15,981	14	684,661	-	-	1,043,515	17,438	2.55%
		251 AIRPORT ADMINISTRATION	Y	-	-	-	-	-	-	-	-
		252 AIRPORT OPERATIONS	Y	-	-	1,047,757	7,193,960	7,193,960	319,271	8,546	0.82%
		253 AIRPORT MAINTENANCE	Y	-	-	-	-	-	-	-	-
		261 ELECTRIC DISTRIBUTION	Y	4,882	4	2,524,853	16,094,560	16,094,560	1,669,064	26,367	1.04%
		262 TECHNICAL SERVICES	Y	-	-	749,546	-	-	-	1,643	0.22%
		263 ELECTRIC GENERATION	Y	-	-	1,000	-	-	-	2	0.20%
		264 ELECTRIC ADMINISTRATION	Y	-	-	9,991,882	-	-	-	21,905	0.22%
		265 PUBLIC BENEFIT	Y	-	-	-	-	-	-	-	-
		266 ELECTRIC SERVICES	Y	-	-	-	-	-	-	-	-
		271 WATER SERVICES	Y	557	3	2,704,942	22,012,239	22,012,239	914,908	26,875	0.99%
		272 SEWER SERVICES	Y	307,054	74	5,003,436	98,105,437	98,105,437	784,194	197,962	3.96%
		273 RECYCLED WATER SERVICES	Y	-	-	118,754	-	-	-	260	0.22%
		Total direct services		495,744	169	41,538,935	158,488,164	165,071,165	7,653,067	448,344	1.08%
		Grand total		\$ 495,744	\$ 169	\$ 49,133,461	\$ 180,309,869	\$ 186,892,870	\$ 7,867,223	481,390	

Cost Allocation Estimates
GARAGE FUND
Fund 203

Allocation inputs		By Division				
		Admin and Overhead Users	Labor Cost	Direct Cost	Allocation ³	Indirect Rate
Allocation basis ⁵	Garage hours and labor cost	100 CITY COUNCIL	-	87,215	-	0.00%
		112 RECORDS MANAGEMENT	-	-	-	-
		113 ELECTIONS	-	-	-	-
		121 CITY MANAGER	-	484,374	-	0.00%
(a) Total budget	\$ 432,365	122 CITY-WIDE ADMIN SERVICES	205	202,185	278	0.14%
Less:		123 COMMUNITY OUTREACH/PUBLIC INFO	-	22,500	-	0.00%
(b) Direct charges and other revenue	(25,000)	124 MISCELLANEOUS GENERAL GOVERNMENT	-	-	-	-
(c) Use of reserves	-	125 CITY CLERK	-	294,080	-	0.00%
(d) Adjustments ¹	-	128 EMERGENCY MANAGEMENT	-	47,728	-	0.00%
Total direct costs	407,365	131 FINANCE ADMINISTRATION	-	-	-	-
(e) Admin and overhead allocation	28,258	132 BUDGET DEVELOPMENT AND MANAGEMENT	-	173,722	-	0.00%
(f) Use of other internal service funds:		134 ACCOUNTING & REPORTING	-	768,272	-	0.00%
Liability Fund	518	136 TREASURY MANAGEMENT	-	-	-	-
Garage Fund	-	140 CITY ATTORNEY	-	129,500	-	0.00%
Purchasing Fund	1,345	151 CITY TREASURER	-	55,148	-	0.00%
Billing And Collection Fund	591	161 HUMAN RESOURCES	-	506,902	-	0.00%
Public Safety Dispatch Fund	591	Total admin and overhead	205	2,771,626	278	0.01%
Building & Maintenance Fund	-					
IT Fund	17,866	Internal Service Fund Users				
(g) Net allocation	456,535	133 UTILITY BILLING	-	1,556,349	-	0.00%
(h) Total garage hours, labor costs, and parts ²	336,443	135 PURCHASING	-	399,970	-	0.00%
(i) Allocation rate per basis	\$ 1.36	139 IT	-	1,348,829	-	0.00%
		162 RISK MANAGEMENT	-	1,439,017	-	0.00%
		203 DISPATCH	-	-	-	-
		225 BUILDINGS & GROUNDS MAINTENANCE	-	881,659	-	0.00%
		241 FLEET AND PLANT MAINTENANCE	-	432,365	-	0.00%
		243 CORPORATION YARD	-	91,326	-	0.00%
		Total internal services	-	6,149,516	-	0.00%
		Direct Services Users				
		0 UNDEFINED	-	8,305,671	-	0.00%
		126 ECONOMIC DEVELOPMENT	-	149,284	-	0.00%
		127 VISIT UKIAH	-	126,750	-	0.00%
		171 ECONOMIC DEVELOPMENT	-	-	-	-
		172 SUCCESSOR AGENCY	-	21,500	-	0.00%
		174 GRANTS DIVISION	-	-	-	-
		201 POLICE ADMINISTRATION	-	-	-	-
		202 POLICE OPERATIONS	109,071	8,263,200	148,003	1.79%
		204 SPECIAL EVENTS	-	-	-	-
		211 EMERGENCY MANAGEMENT	-	-	-	-
		212 CITY FIRE	42,825	3,324,233	58,111	1.75%
		213 FIRE OPERATIONS	-	-	-	-
		214 DISTRICT FIRE	-	2,082,977	-	0.00%
		220 ARRC	-	78,071	-	0.00%
		221 PARKS	24,853	1,461,857	33,724	2.31%
		222 PARK DEVELOPMENT	-	38,000	-	0.00%
		223 AQUATICS	-	208,654	-	0.00%
		224 GOLF	-	213,736	-	0.00%
		226 CONFERENCE CENTER	-	353,144	-	0.00%
		227 MUSEUM	-	516,708	-	0.00%
		228 RECREATION	-	787,883	-	0.00%
		231 PLANNING SERVICES	-	501,776	-	0.00%
		232 CODE COMPLIANCE	-	-	-	-
		233 BUILDING SERVICES	-	410,862	-	0.00%
		234 HOUSING SERVICES	-	606,708	-	0.00%
		242 ENGINEERING	1,130	6,345,467	1,533	0.02%
		244 WATER & SEWER (OLD)	-	-	-	-
		245 LANDFILL	-	688,970	-	0.00%
		246 STREETS	59,667	4,334,674	80,965	1.87%
		251 AIRPORT ADMINISTRATION	-	-	-	-
		252 AIRPORT OPERATIONS	7,600	2,140,757	10,313	0.48%
		253 AIRPORT MAINTENANCE	-	-	-	-
		261 ELECTRIC DISTRIBUTION	-	6,074,853	-	0.00%
		262 TECHNICAL SERVICES	-	774,546	-	0.00%
		263 ELECTRIC GENERATION	-	1,000	-	0.00%
		264 ELECTRIC ADMINISTRATION	36,868	9,991,882	50,028	0.50%
		265 PUBLIC BENEFIT	-	-	-	-
		266 ELECTRIC SERVICES	-	-	-	-
		271 WATER SERVICES	29,012	3,676,740	39,368	1.07%
		272 SEWER SERVICES	25,212	5,774,734	34,211	0.59%
		273 RECYCLED WATER SERVICES	-	118,754	-	0.00%
		Total direct services	336,238	67,373,391	456,257	0.68%
		Grand total	\$ 336,443	\$ 76,294,534	456,535	0.60%

Notes:

- 1) None.
- 2) Includes only costs that are subject to allocation.
- 3) Allocation applied to direct costs only and only to cost centers marked for allocation.
- 4) Labor costs are based on year-end estimates for the 2016-17 fiscal year.
- 5) Parts costs are budgeted directly to departments.
- 6) Garage hours were not yet available for this presentation but are part of the allocation.

Cost Allocation Estimates
PURCHASING FUND
Fund 204

Allocation inputs		By Division				
		Admin and Overhead Users	Subject Cost	Direct Cost	Allocation ³	Indirect Rate
Allocation basis	Supplies, contract services, capital outlay	100 CITY COUNCIL	2,900	87,215	156	0.18%
		112 RECORDS MANAGEMENT	-	-	-	-
		113 ELECTIONS	-	-	-	-
		121 CITY MANAGER	11,500	484,374	619	0.13%
(a) Total budget	\$ 399,970	122 CITY-WIDE ADMIN SERVICES	57,500	202,185	3,093	1.53%
Less:		123 COMMUNITY OUTREACH/PUBLIC INFO	18,000	22,500	968	4.30%
(b) Direct charges and other revenue	(87,014)	124 MISCELLANEOUS GENERAL GOVERNMENT	-	-	-	-
(c) Use of reserves	-	125 CITY CLERK	26,500	294,080	1,425	0.48%
(d) Adjustments ¹	-	128 EMERGENCY MANAGEMENT	2,000	47,728	108	0.23%
Total direct costs	312,956	131 FINANCE ADMINISTRATION	-	-	-	-
(e) Admin and overhead allocation	29,682	132 BUDGET DEVELOPMENT AND MANAGEMEN	4,142	173,722	223	0.13%
(f) Use of other internal service funds:		134 ACCOUNTING & REPORTING	109,150	768,272	5,871	0.76%
Liability Fund	454	136 TREASURY MANAGEMENT	-	-	-	-
Garage Fund	-	140 CITY ATTORNEY	129,500	129,500	6,966	5.38%
Purchasing Fund	-	151 CITY TREASURER	49,500	55,148	2,663	4.83%
Billing And Collection Fund	-	161 HUMAN RESOURCES	57,294	506,902	3,082	0.61%
Public Safety Dispatch Fund	-	Total admin and overhead	467,986	2,771,626	25,174	0.91%
Building & Maintenance Fund	-					
IT Fund	21,506	Internal Service Fund Users				
(g) Net allocation	364,598	133 UTILITY BILLING	173,650	1,556,349	9,341	0.60%
(h) Total supplies, contract services, and capital	6,777,983	135 PURCHASING	11,100	399,970	597	0.15%
(i) Allocation rate per basis	\$ 0.05	139 IT	158,460	1,348,829	8,524	0.63%
		162 RISK MANAGEMENT	2,000	1,439,017	108	0.01%
		203 DISPATCH	-	-	-	-
		225 BUILDINGS & GROUNDS MAINTENANCE	50,800	881,659	2,733	0.31%
		241 FLEET AND PLANT MAINTENANCE	25,000	432,365	1,345	0.31%
		243 CORPORATION YARD	15,500	91,326	834	0.91%
		Total internal services	436,510	6,149,516	23,481	0.38%
		Direct Services Users				
		0 UNDEFINED	-	8,305,671	-	0.00%
		126 ECONOMIC DEVELOPMENT	41,500	149,284	2,232	1.50%
		127 VISIT UKIAH	41,900	126,750	2,254	1.78%
		171 ECONOMIC DEVELOPMENT	-	-	-	-
		172 SUCCESSOR AGENCY	-	21,500	-	0.00%
		174 GRANTS DIVISION	-	-	-	-
		201 POLICE ADMINISTRATION	-	-	-	-
		202 POLICE OPERATIONS	458,410	8,263,200	24,659	0.30%
		204 SPECIAL EVENTS	-	-	-	-
		211 EMERGENCY MANAGEMENT	-	-	-	-
		212 CITY FIRE	303,768	3,324,233	16,340	0.49%
		213 FIRE OPERATIONS	-	-	-	-
		214 DISTRICT FIRE	82,690	2,082,977	4,448	0.21%
		220 ARRC	24,000	78,071	1,291	1.65%
		221 PARKS	92,185	1,461,857	4,959	0.34%
		222 PARK DEVELOPMENT	-	38,000	-	0.00%
		223 AQUATICS	34,000	208,654	1,829	0.88%
		224 GOLF	-	213,736	-	0.00%
		226 CONFERENCE CENTER	55,500	353,144	2,985	0.85%
		227 MUSEUM	25,150	516,708	1,353	0.26%
		228 RECREATION	238,604	787,883	12,835	1.63%
		231 PLANNING SERVICES	50,350	501,776	2,708	0.54%
		232 CODE COMPLIANCE	-	-	-	-
		233 BUILDING SERVICES	69,050	410,862	3,714	0.90%
		234 HOUSING SERVICES	28,032	606,708	1,508	0.25%
		242 ENGINEERING	327,823	6,345,467	17,634	0.28%
		244 WATER & SEWER (OLD)	-	-	-	-
		245 LANDFILL	277,500	688,970	14,927	2.17%
		246 STREETS	79,000	4,334,674	4,250	0.10%
		251 AIRPORT ADMINISTRATION	-	-	-	-
		252 AIRPORT OPERATIONS	38,625	2,140,757	2,078	0.10%
		253 AIRPORT MAINTENANCE	-	-	-	-
		261 ELECTRIC DISTRIBUTION	468,000	6,074,853	25,174	0.41%
		262 TECHNICAL SERVICES	54,000	774,546	2,905	0.38%
		263 ELECTRIC GENERATION	-	1,000	-	0.00%
		264 ELECTRIC ADMINISTRATION	423,200	9,991,882	22,765	0.23%
		265 PUBLIC BENEFIT	-	-	-	-
		266 ELECTRIC SERVICES	-	-	-	-
		271 WATER SERVICES	464,200	3,676,740	24,970	0.68%
		272 SEWER SERVICES	2,196,000	5,774,734	118,126	2.05%
		273 RECYCLED WATER SERVICES	-	118,754	-	0.00%
		Total direct services	5,873,487	67,373,391	315,944	0.47%
		Grand total	\$ 6,777,983	\$ 76,294,534	364,598	0.48%

Note: presented here by fund as the basis used for the allocation is revenues, which is tracked primarily at the fund level and not necessarily by division.

Cost Allocation Estimates
PUBLIC SAFETY DISPATCH FUND
Fund 206

Allocation inputs		By Division				
		Admin and Overhead Users	Calls ⁴	Direct Cost	Allocation ³	Indirect Rate
Allocation basis	Estimated call volume	100 CITY COUNCIL	-	87,215	-	0.00%
		112 RECORDS MANAGEMENT	-	-	-	-
		113 ELECTIONS	-	-	-	-
		121 CITY MANAGER	-	484,374	-	0.00%
(a) Total budget	\$ 1,157,399	122 CITY-WIDE ADMIN SERVICES	-	202,185	-	0.00%
Less:		123 COMMUNITY OUTREACH/PUBLIC INFO	-	22,500	-	0.00%
(b) Direct charges and other revenue	(335,000)	124 MISCELLANEOUS GENERAL GOVERNMENT	-	-	-	-
(c) Use of reserves	-	125 CITY CLERK	-	294,080	-	0.00%
(d) Adjustments ¹	25,000	128 EMERGENCY MANAGEMENT	-	47,728	-	0.00%
Total direct costs	847,399	131 FINANCE ADMINISTRATION	-	-	-	-
(e) Admin and overhead allocation	84,950	132 BUDGET DEVELOPMENT AND MANAGEMEN	-	173,722	-	0.00%
(f) Use of other internal service funds:		134 ACCOUNTING & REPORTING	-	768,272	-	0.00%
Liability Fund	2,537	136 TREASURY MANAGEMENT	-	-	-	-
Garage Fund	-	140 CITY ATTORNEY	-	129,500	-	0.00%
Purchasing Fund	2,881	151 CITY TREASURER	-	55,148	-	0.00%
Billing And Collection Fund	-	161 HUMAN RESOURCES	-	506,902	-	0.00%
Public Safety Dispatch Fund	-	Total admin and overhead	-	2,771,626	-	0.00%
Building & Maintenance Fund	-					
IT Fund	59,554	Internal Service Fund Users				
(g) Net allocation	997,321	133 UTILITY BILLING	-	1,556,349	-	0.00%
(h) Total call volume ²	28,619	135 PURCHASING	-	399,970	-	0.00%
(i) Allocation rate per basis	\$ 34.85	139 IT	-	1,348,829	-	0.00%
		162 RISK MANAGEMENT	-	1,439,017	-	0.00%
		203 DISPATCH	-	-	-	-
		225 BUILDINGS & GROUNDS MAINTENANCE	-	881,659	-	0.00%
		241 FLEET AND PLANT MAINTENANCE	-	432,365	-	0.00%
		243 CORPORATION YARD	-	91,326	-	0.00%
		Total internal services	-	6,149,516	-	0.00%
		Direct Services Users				
		0 UNDEFINED	-	8,305,671	-	0.00%
		126 ECONOMIC DEVELOPMENT	-	149,284	-	0.00%
		127 VISIT UKIAH	-	126,750	-	0.00%
		171 ECONOMIC DEVELOPMENT	-	-	-	-
		172 SUCCESSOR AGENCY	-	21,500	-	0.00%
		174 GRANTS DIVISION	-	-	-	-
		201 POLICE ADMINISTRATION	-	-	-	-
		202 POLICE OPERATIONS	23,269	8,263,200	810,891	9.81%
		204 SPECIAL EVENTS	-	-	-	-
		211 EMERGENCY MANAGEMENT	-	-	-	-
		212 CITY FIRE	2,153	3,324,233	75,028	2.26%
		213 FIRE OPERATIONS	-	-	-	-
		214 DISTRICT FIRE	-	2,082,977	-	0.00%
		220 ARRC	-	78,071	-	0.00%
		221 PARKS	-	1,461,857	-	0.00%
		222 PARK DEVELOPMENT	-	38,000	-	0.00%
		223 AQUATICS	-	208,654	-	0.00%
		224 GOLF	-	213,736	-	0.00%
		226 CONFERENCE CENTER	-	353,144	-	0.00%
		227 MUSEUM	-	516,708	-	0.00%
		228 RECREATION	-	787,883	-	0.00%
		231 PLANNING SERVICES	-	501,776	-	0.00%
		232 CODE COMPLIANCE	-	-	-	-
		233 BUILDING SERVICES	-	410,862	-	0.00%
		234 HOUSING SERVICES	-	606,708	-	0.00%
		242 ENGINEERING/STREETS	-	6,345,467	-	0.00%
		244 WATER & SEWER (OLD)	-	-	-	-
		245 LANDFILL	-	688,970	-	0.00%
		246 STREETS	-	4,334,674	-	0.00%
		251 AIRPORT ADMINISTRATION	-	-	-	-
		252 AIRPORT OPERATIONS	-	2,140,757	-	0.00%
		253 AIRPORT MAINTENANCE	-	-	-	-
		261 ELECTRIC DISTRIBUTION	2,052	6,074,853	71,509	1.18%
		262 TECHNICAL SERVICES	-	774,546	-	0.00%
		263 ELECTRIC GENERATION	-	1,000	-	0.00%
		264 ELECTRIC ADMINISTRATION	-	9,991,882	-	0.00%
		265 PUBLIC BENEFIT	-	-	-	-
		266 ELECTRIC SERVICES	-	-	-	-
		271 WATER SERVICES	572	3,676,740	19,946	0.54%
		272 SEWER SERVICES	572	5,774,734	19,946	0.35%
		273 RECYCLED WATER SERVICES	-	118,754	-	0.00%
		Total direct services	28,619	67,373,391	997,321	1.48%
		Grand total	28,619	\$ 76,294,534	997,321	1.31%

Notes:

- 1) Adjustment to rebuild reserves.
- 2) Call volume provided by Police Department for 2016-17.
- 3) Allocation applied to direct costs only and only to cost centers marked for allocation.
- 4) Allocation of calls is based on the following estimates, with 2% considered the base amount:

Police	81.31%
Fire	7.52%
Electric	7.17%
Water	2.00%
Sewer	2.00%
Total	100%

Cost Allocation Estimates
BUILDING & MAINTENANCE FUND
Fund 208
Division 225

BUILDING MAINTENANCE	
Allocation inputs	
Allocation basis	Square footage
(a) Total budget	\$ 881,659
Less:	
(b) Direct charges and other revenue	-
(c) Use of reserves ¹	(300,000)
(d) Adjustments ²	75,000
Total direct costs	656,659
(e) Admin and overhead allocation	47,910
(f) Use of other internal service funds:	
Liability Fund	-
Garage Fund	-
Purchasing Fund	-
Billing And Collection Fund	-
Public Safety Dispatch Fund	-
Building & Maintenance Fund	-
IT Fund	32,292
(g) Net allocation	736,861
(h) Total square footage ³	26,377
(i) Allocation rate per basis	\$ 27.94

Notes:

- 1) Use of reserves to amortize the cost of the council chambers technology renovation and renovation of the civic center.
- 2) Adjustment to fund reserves following use on council chambers tech renovation.
- 3) Includes only costs that are subject to allocation.
Allocation applied to direct costs only and only to cost centers marked for allocation.

By Division		Sq Footage	Direct Cost	Allocation ⁴	Indirect Rate
Admin and Overhead Users					
100 CITY COUNCIL		2,639	87,215	73,722	84.53%
112 RECORDS MANAGEMENT		-	-	-	-
113 ELECTIONS		-	-	-	-
121 CITY MANAGER		757	484,374	21,147	4.37%
122 CITY-WIDE ADMIN SERVICES		303	202,185	8,465	4.19%
123 COMMUNITY OUTREACH/PUBLIC INFO		-	22,500	-	0.00%
124 MISCELLANEOUS GENERAL GOVERNMENT		-	-	-	-
125 CITY CLERK		883	294,080	24,667	8.39%
128 EMERGENCY MANAGEMENT		-	47,728	-	0.00%
131 FINANCE ADMINISTRATION		-	-	-	-
132 BUDGET DEVELOPMENT AND MANAGEMEN		440	173,722	12,278	7.07%
134 ACCOUNTING & REPORTING		440	768,272	12,278	1.60%
136 TREASURY MANAGEMENT		-	-	-	-
140 CITY ATTORNEY		-	129,500	-	0.00%
151 CITY TREASURER		-	55,148	-	0.00%
161 HUMAN RESOURCES		391	506,902	10,923	2.15%
Total admin and overhead		5,852	2,771,626	163,480	5.90%
Internal Service Fund Users					
133 UTILITY BILLING		1,037	1,556,349	28,969	1.86%
135 PURCHASING		-	399,970	-	0.00%
139 IT		-	1,348,829	-	0.00%
162 RISK MANAGEMENT		-	1,439,017	-	0.00%
203 DISPATCH		-	-	-	-
225 BUILDINGS & GROUNDS MAINTENANCE		-	881,659	-	0.00%
241 FLEET AND PLANT MAINTENANCE		-	432,365	-	0.00%
243 CORPORATION YARD		-	91,326	-	0.00%
Total internal services		1,037	6,149,516	28,969	0.47%
Direct Services Users					
0 UNDEFINED		-	8,305,671	-	0.00%
126 ECONOMIC DEVELOPMENT		-	149,284	-	0.00%
127 VISIT UKIAH		-	126,750	-	0.00%
171 ECONOMIC DEVELOPMENT		-	-	-	-
172 SUCCESSOR AGENCY		-	21,500	-	0.00%
174 GRANTS DIVISION		-	-	-	-
201 POLICE ADMINISTRATION		-	-	-	-
202 POLICE OPERATIONS		7,009	8,263,200	195,801	2.37%
204 SPECIAL EVENTS		-	-	-	-
211 EMERGENCY MANAGEMENT		-	-	-	-
212 CITY FIRE		4,545	3,324,233	126,968	3.82%
213 FIRE OPERATIONS		-	-	-	-
214 DISTRICT FIRE		4,545	2,082,977	126,968	6.10%
220 ARRC		-	78,071	-	0.00%
221 PARKS		147	1,461,857	4,107	0.28%
222 PARK DEVELOPMENT		-	38,000	-	0.00%
223 AQUATICS		-	208,654	-	0.00%
224 GOLF		-	213,736	-	0.00%
226 CONFERENCE CENTER		-	353,144	-	0.00%
227 MUSEUM		-	516,708	-	0.00%
228 RECREATION		725	787,883	20,253	2.57%
231 PLANNING SERVICES		568	501,776	15,867	3.16%
232 CODE COMPLIANCE		-	-	-	-
233 BUILDING SERVICES		173	410,862	4,833	1.18%
234 HOUSING SERVICES		-	606,708	-	0.00%
242 ENGINEERING		554	6,345,467	15,476	0.24%
244 WATER & SEWER (OLD)		-	-	-	-
245 LANDFILL		-	688,970	-	0.00%
246 STREETS		170	4,334,674	4,749	0.11%
251 AIRPORT ADMINISTRATION		-	-	-	-
252 AIRPORT OPERATIONS		-	2,140,757	-	0.00%
253 AIRPORT MAINTENANCE		-	-	-	-
261 ELECTRIC DISTRIBUTION		-	6,074,853	-	0.00%
262 TECHNICAL SERVICES		-	774,546	-	0.00%
263 ELECTRIC GENERATION		-	1,000	-	0.00%
264 ELECTRIC ADMINISTRATION		699	9,991,882	19,527	0.20%
265 PUBLIC BENEFIT		-	-	-	-
266 ELECTRIC SERVICES		-	-	-	-
271 WATER SERVICES		151	3,676,740	4,218	0.11%
272 SEWER SERVICES		202	5,774,734	5,643	0.10%
273 RECYCLED WATER SERVICES		-	118,754	-	0.00%
Total direct services		19,488	67,373,391	544,411	0.81%
Grand total		26,377	\$ 76,294,534	736,861	0.97%

Cost Allocation Estimates
BUILDING & MAINTENANCE FUND
Fund 208
Division 243

CORPORATION YARD

Allocation inputs	
Allocation basis	Square footage
(a) Total budget	\$ 91,326
Less:	
(b) Direct charges and other revenue	-
(c) Use of reserves ¹	-
(d) Adjustments ²	50,000
Total direct costs	141,326
(e) Admin and overhead allocation	47,910
(f) Use of other internal service funds:	
Liability Fund	23,324
Garage Fund	-
Purchasing Fund	3,592
Billing And Collection Fund	-
Public Safety Dispatch Fund	-
Building & Maintenance Fund	-
IT Fund	32,292
(g) Net allocation	248,444
(h) Total square footage ³	158,225
(i) Allocation rate per basis	\$ 1.57

Notes:

- 1) Adjustment to fund reserves for capital.
- 2) Includes only costs that are subject to allocation.
- 3) Allocation applied to direct costs only and only to cost centers marked for allocation.

By Division

	Sq Footage	Direct Cost	Allocation ⁴	Indirect Rate
Admin and Overhead Users				
100 CITY COUNCIL	-	87,215	-	0.00%
112 RECORDS MANAGEMENT	-	-	-	-
113 ELECTIONS	-	-	-	-
121 CITY MANAGER	-	484,374	-	0.00%
122 CITY-WIDE ADMIN SERVICES	-	202,185	-	0.00%
123 COMMUNITY OUTREACH/PUBLIC INFO	-	22,500	-	0.00%
124 MISCELLANEOUS GENERAL GOVERNMENT	-	-	-	-
125 CITY CLERK	-	294,080	-	0.00%
128 EMERGENCY MANAGEMENT	-	47,728	-	0.00%
131 FINANCE ADMINISTRATION	-	-	-	-
132 BUDGET DEVELOPMENT AND MANAGEMENT	-	173,722	-	0.00%
134 ACCOUNTING & REPORTING	-	768,272	-	0.00%
136 TREASURY MANAGEMENT	-	-	-	-
140 CITY ATTORNEY	-	129,500	-	0.00%
151 CITY TREASURER	-	55,148	-	0.00%
161 HUMAN RESOURCES	-	506,902	-	0.00%
Total admin and overhead	-	2,771,626	-	0.00%
Internal Service Fund Users				
133 UTILITY BILLING	-	1,556,349	-	0.00%
135 PURCHASING	-	399,970	-	0.00%
139 IT	-	1,348,829	-	0.00%
162 RISK MANAGEMENT	-	1,439,017	-	0.00%
203 DISPATCH	-	-	-	-
225 BUILDINGS & GROUNDS MAINTENANCE	-	881,659	-	0.00%
241 FLEET AND PLANT MAINTENANCE	-	432,365	-	0.00%
243 CORPORATION YARD	-	91,326	-	0.00%
Total internal services	-	6,149,516	-	0.00%
Direct Services Users				
0 UNDEFINED	-	8,305,671	-	0.00%
126 ECONOMIC DEVELOPMENT	-	149,284	-	0.00%
127 VISIT UKIAH	-	126,750	-	0.00%
171 ECONOMIC DEVELOPMENT	-	-	-	-
172 SUCCESSOR AGENCY	-	21,500	-	0.00%
174 GRANTS DIVISION	-	-	-	-
201 POLICE ADMINISTRATION	-	-	-	-
202 POLICE OPERATIONS	-	8,263,200	-	0.00%
204 SPECIAL EVENTS	-	-	-	-
211 EMERGENCY MANAGEMENT	-	-	-	-
212 CITY FIRE	-	3,324,233	-	0.00%
213 FIRE OPERATIONS	-	-	-	-
214 DISTRICT FIRE	-	2,082,977	-	0.00%
220 ARRC	-	78,071	-	0.00%
221 PARKS	-	1,461,857	-	0.00%
222 PARK DEVELOPMENT	-	38,000	-	0.00%
223 AQUATICS	-	208,654	-	0.00%
224 GOLF	-	213,736	-	0.00%
226 CONFERENCE CENTER	-	353,144	-	0.00%
227 MUSEUM	-	516,708	-	0.00%
228 RECREATION	-	787,883	-	0.00%
231 PLANNING SERVICES	-	501,776	-	0.00%
232 CODE COMPLIANCE	-	-	-	-
233 BUILDING SERVICES	-	410,862	-	0.00%
234 HOUSING SERVICES	-	606,708	-	0.00%
242 ENGINEERING	-	6,345,467	-	0.00%
244 WATER & SEWER (OLD)	-	-	-	-
245 LANDFILL	-	688,970	-	0.00%
246 STREETS	32,220	4,334,674	50,592	1.17%
251 AIRPORT ADMINISTRATION	-	-	-	-
252 AIRPORT OPERATIONS	-	2,140,757	-	0.00%
253 AIRPORT MAINTENANCE	-	-	-	-
261 ELECTRIC DISTRIBUTION	-	6,074,853	-	0.00%
262 TECHNICAL SERVICES	-	774,546	-	0.00%
263 ELECTRIC GENERATION	-	1,000	-	0.00%
264 ELECTRIC ADMINISTRATION	75,261	9,991,882	118,174	1.18%
265 PUBLIC BENEFIT	-	-	-	-
266 ELECTRIC SERVICES	-	-	-	-
271 WATER SERVICES	26,457	3,676,740	41,543	1.13%
272 SEWER SERVICES	24,287	5,774,734	38,135	0.66%
273 RECYCLED WATER SERVICES	-	118,754	-	0.00%
Total direct services	158,225	67,373,391	248,444	0.37%
Grand total	158,225	\$ 76,294,534	248,444	0.33%

Cost Allocation Estimates
IT FUND
Fund 209

Allocation inputs	
Allocation basis	FTE (full-time equivalents), City-wide
(a) Total budget	\$1,408,509
Less:	
(b) Direct charges and other revenue	-
(c) Use of reserves ¹	(100,000)
(d) Adjustments ²	25,000
Total direct costs	1,333,509
(e) Admin and overhead allocation	84,588
(f) Use of other internal service funds:	
Liability Fund	1,498
Garage Fund	-
Purchasing Fund	8,585
Billing And Collection Fund	-
Public Safety Dispatch Fund	-
Building & Maintenance Fund	-
IT Fund	-
(g) Net allocation	1,428,180
(h) FTE count ³	215.83
(i) Allocation rate per FTE (e)/(f))	\$ 6,617.15

Notes:

- 1) Use of reserves to fund Cisco Smart Net project.
- 2) Adjustment is to fund reserve amounts in the IT fund.
- 3) FTE count for IT is excluded in determining the rate.
- 4) Allocation applied to direct costs only and only to cost centers marked for allocation.

By Division					
	Admin and Overhead Users	FTE	Direct Cost	Allocation ⁴	Indirect Rate
100 CITY COUNCIL		1.90	87,215	12,573	14.42%
112 RECORDS MANAGEMENT		-	-	-	-
113 ELECTIONS		-	-	-	-
121 CITY MANAGER		2.00	484,374	13,234	2.73%
122 CITY-WIDE ADMIN SERVICES		0.45	202,185	2,978	1.47%
123 COMMUNITY OUTREACH/PUBLIC INFO		-	22,500	-	0.00%
124 MISCELLANEOUS GENERAL GOVERNMENT		-	-	-	-
125 CITY CLERK		2.00	294,080	13,234	4.50%
128 EMERGENCY MANAGEMENT		0.20	47,728	1,323	2.77%
131 FINANCE ADMINISTRATION		-	-	-	-
132 BUDGET DEVELOPMENT AND MANAGEMEN		1.25	173,722	8,271	4.76%
134 ACCOUNTING & REPORTING		6.25	768,272	41,357	5.38%
136 TREASURY MANAGEMENT		-	-	-	-
140 CITY ATTORNEY		-	129,500	-	0.00%
151 CITY TREASURER		0.38	55,148	2,515	4.56%
161 HUMAN RESOURCES		2.50	506,902	16,543	3.26%
Total admin and overhead		16.93	2,771,626	112,028	4.04%
Internal Service Fund Users					
133 UTILITY BILLING		9.53	1,556,349	63,061	4.05%
135 PURCHASING		3.25	399,970	21,506	5.38%
139 IT		5.00	1,348,829	33,086	2.45%
162 RISK MANAGEMENT		-	1,439,017	-	0.00%
203 DISPATCH		-	-	-	-
225 BUILDINGS & GROUNDS MAINTENANCE		4.65	881,659	30,770	3.49%
241 FLEET AND PLANT MAINTENANCE		2.70	432,365	17,866	4.13%
243 CORPORATION YARD		0.23	91,326	1,522	1.67%
Total internal services		25.36	6,149,516	167,811	2.73%
Direct Services Users					
0 UNDEFINED		-	8,305,671	-	0.00%
126 ECONOMIC DEVELOPMENT		0.58	149,284	3,838	2.57%
127 VISIT UKIAH		-	126,750	-	0.00%
171 ECONOMIC DEVELOPMENT		-	-	-	-
172 SUCCESSOR AGENCY		-	21,500	-	0.00%
174 GRANTS DIVISION		-	-	-	-
201 POLICE ADMINISTRATION		-	-	-	-
202 POLICE OPERATIONS		51.00	8,263,200	337,475	4.08%
204 SPECIAL EVENTS		-	-	-	-
211 EMERGENCY MANAGEMENT		-	-	-	-
212 CITY FIRE		10.23	3,324,233	67,693	2.04%
213 FIRE OPERATIONS		-	-	-	-
214 DISTRICT FIRE		10.23	2,082,977	67,693	3.25%
220 ARRC		0.54	78,071	3,573	4.58%
221 PARKS		10.15	1,461,857	67,164	4.59%
222 PARK DEVELOPMENT		-	38,000	-	0.00%
223 AQUATICS		3.32	208,654	21,969	10.53%
224 GOLF		0.25	213,736	1,654	0.77%
226 CONFERENCE CENTER		3.13	353,144	20,712	5.86%
227 MUSEUM		3.99	516,708	26,402	5.11%
228 RECREATION		9.42	787,883	62,334	7.91%
231 PLANNING SERVICES		3.13	501,776	20,712	4.13%
232 CODE COMPLIANCE		-	-	-	-
233 BUILDING SERVICES		2.71	410,862	17,932	4.36%
234 HOUSING SERVICES		-	606,708	-	0.00%
242 ENGINEERING		3.10	6,345,467	20,513	0.32%
244 WATER & SEWER (OLD)		-	-	-	-
245 LANDFILL		2.25	688,970	14,889	2.16%
246 STREETS		4.70	4,334,674	31,101	0.72%
251 AIRPORT ADMINISTRATION		-	-	-	-
252 AIRPORT OPERATIONS		4.24	2,140,757	28,057	1.31%
253 AIRPORT MAINTENANCE		-	-	-	-
261 ELECTRIC DISTRIBUTION		11.07	6,074,853	73,252	1.21%
262 TECHNICAL SERVICES		3.30	774,546	21,837	2.82%
263 ELECTRIC GENERATION		-	1,000	-	0.00%
264 ELECTRIC ADMINISTRATION		5.70	9,991,882	37,718	0.38%
265 PUBLIC BENEFIT		-	-	-	-
266 ELECTRIC SERVICES		-	-	-	-
271 WATER SERVICES		15.39	3,676,740	101,838	2.77%
272 SEWER SERVICES		14.31	5,774,734	94,691	1.64%
273 RECYCLED WATER SERVICES		0.80	118,754	5,294	4.46%
Total direct services		173.54	67,373,391	1,148,340	1.70%
Grand total		215.83	\$76,294,534	1,428,180	1.87%

BUDGET DEVELOPMENT SCHEDULE

Activity	Tasks	Start Date	Completion Date
Budget ad hoc committee	<ul style="list-style-type: none"> • Discussion of Capital Improvement Plan - budget format and key elements 	September	May
Department initiation <ul style="list-style-type: none"> • UVFD • UVSD 	<ul style="list-style-type: none"> • Schedule budget meetings with Departments • Distribute budget instructions memo • Distribute budget workbooks • Begin budget planning 	February	February 28
Budget training – Munis Central Budget	<ul style="list-style-type: none"> • Computer Lab – Set up in Conference Room 3 for budget entry training/ refresher 	February 13	February 13
City Council budget priority/goal setting workshop	<ul style="list-style-type: none"> • Receive council/community communication • Discuss priorities for the fiscal year • Discuss capital and special projects • Discuss goals and objectives 	March 12	March 12
Preliminary Budget Meetings <ul style="list-style-type: none"> • UVFD • UVSD 	<ul style="list-style-type: none"> • First-round budget meetings with Departments and CM/Finance 	March 12	March 30
City Manager review of budget requests	<ul style="list-style-type: none"> • Review appropriation requests • Meet with Finance for discussion/analysis • Finance to conduct preliminary revenue forecasts for all major funds 	March 12	April 6
Reconciled Budget Meetings with City Manager <ul style="list-style-type: none"> • UVFD • UVSD 	<ul style="list-style-type: none"> • Second-round budget meetings with Departments and CM/Finance Discussion of appropriation requests • Finalize initial appropriation requests 	April 2	April 13
City Council budget priority/goal setting workshop	<ul style="list-style-type: none"> • Receive council/community communication • Discuss priorities for the fiscal year • Discuss capital and special projects • Discuss goals and objectives 	April 16	April 17
Receipt of supplemental appropriation requests	<ul style="list-style-type: none"> • Last opportunity for DH to make appropriation request changes prior to Council hearings 	May	May 31
Finalize Draft Budget Document	<ul style="list-style-type: none"> • Finalize revenue estimates • Complete special revenue funds and trust/agency funds • Circulate for review/edits 	May	May 31
Budget Training w/ Council	<ul style="list-style-type: none"> • CIP Budget 101 • Discussion of format • Review of Cost Allocation Plan 	May 16	
Budget Hearing with Council (special meeting/workshop)	<ul style="list-style-type: none"> • Overview presentation of budget proposal • Discussion of changes from prior year • Take questions and requests from Council 	June 6	
Budget Hearing (cont.) CIP Budget Discussion	<ul style="list-style-type: none"> • Review and discussion of all items on 5-year CIP schedule 	June 7-8	
Budget Hearing (cont.) CIP cont., department presentation	<ul style="list-style-type: none"> • Department presentation • Discussion and Q&A • Take requests and revisions 	June 11-12	

Budget Hearing (cont.) Adoption of either final or tentative	<ul style="list-style-type: none"> • Final Q&A • Adoption – tentative or final 	June 20	
Final Budget workshop and hearing, if necessary	<ul style="list-style-type: none"> • Final Q&A • Adoption/continuation of 17/18 budget 	June 28 (If necessary)	

END OF DOCUMENT