

ERNIE WIPF  
CHAIR

JULIE BAWCOM  
VICE-CHAIR

THERESA MCNERLIN  
DIRECTOR

DARWIN DICK  
DIRECTOR

CANDACE HORSLEY  
DIRECTOR

**UKIAH VALLEY SANITATION DISTRICT FINANCE COMMITTEE MEETING**

**Friday May 14, 2021 AT 3:00PM**

LOCATION: TELECONFERENCE VIA ZOOM

<https://us02web.zoom.us/j/89991970308>

Meeting ID: 899-9197-0308

Call in number: 1-669-900-6833

*The Board welcomes participation in the Board meetings. If you are joining the meeting via Zoom and wish to make a comment on an item, press the "raise a hand" button. If you are joining the meeting by phone, press \*9 to indicate a desire to make a comment. The chair will call you by name or phone number when it is your turn to comment. Speakers will be limited to 3 minutes. If you choose not to observe the meeting via Zoom and wish to make a comment on a specific agenda item, please submit your comment via email to the Board Secretary at [aa@uvsd.org](mailto:aa@uvsd.org) at least one hour before the meeting. All public comments submitted to the Board Secretary will be read verbatim for up to 3 minutes.*

1. **CALL TO ORDER**
2. **PUBLIC -COMMENTS**
3. **DISCUSSION RE: Ukiah Valley Sanitation District's Budgeted Operating Expenses for Fiscal Year 21/22**

Recommended Action: None

4. **ADJOURNMENT**

**UKIAH VALLEY SANITATION DISTRICT**  
**Draft Budget For District Expenses FY 21/22**  
**Internally Prepared For Finance Committee Meeting May 14, 2021**

EXPENDITURE DESCRIPTION	2019/2020	2019/2020
	Approved Budget	Actual
<b>Wages &amp; Payroll (Personnel)</b>	<b>\$139,200.00</b>	<b>\$109,207.00</b>
District Manager	49,500.00	35,750.00
Interim District Manager	0.00	0.00
Administrative Assistant/Sec.	50,000.00	48,545.00
Office Assistant	31,200.00	17,820.00
Employer Contribution (SS, UE, WC)	8,500.00	5,566.00
MSA	0.00	1,526.00
<b>Contract Management and Administration</b>		
Management- Willow / UFI		
Administration & Clerical-Willow		
Billing and Collections- Willow		
<b>Office Expense</b>	<b>\$26,821.94</b>	<b>\$26,840.00</b>
Telephone & DSL	1,100.00	840.00
Dues & Subscriptions	10,621.94	9,164.00
Office Rent	5,100.00	5,100.00
Office Utilities	1,500.00	1,500.00
Postage	500.00	266.00
Invoice ICloud or USPO- Billing and Collections		
Supplies	2,000.00	1,955.00
Reproduction (prints & copies)/Billing Supplies	0.00	2,242.00
Office Equipment	1,500.00	
Room Rent - Chambers	0.00	
Software/ Web	4,500.00	5,773.00
ICloud Services- Billing and Collections		
<b>Auditing &amp; Fiscal Services</b>	<b>\$138,560.00</b>	<b>\$123,620.00</b>
Audit Services-FS Preparation	22,000.00	28,500.00
Accounting/bookkeeping Services	1,500.00	660.00
Banking Services	360.00	
State Controllers Report	1,500.00	
Bond Compliance Support-		
Municipal Advisor Support		
Financial and Managerial Support		
Accounting Start-up	0.00	
Liability and Property Insurance	8,200.00	8,200.00
Financial Review/Monthly Reports	55,000.00	61,695.00
Bond Refinancing - Fiscal - Billing and Collection	50,000.00	24,565.00

2020/2021
Approved Budget
\$0.00
N/A
N/A
N/A
N/A
N/A
\$129,792.00
39,000.00
73,234.00
17,558.00
\$49,761.94
3,830.00
10,621.94
5,100.00
1,500.00
550.00
12,960.00
4,000.00
0.00
2,500.00
0.00
6,000.00
2,700.00
\$131,100.00
23,500.00
0.00
1,000.00
1,000.00
2,500.00
20,000.00
30,000.00
0.00
4,100.00
44,000.00
5,000.00

2020/2021
YTD April
Actual

2020/21
Estimated
Annual Total

2021/2022
Draft Budget
Annual Total

\$97,344.00	\$138,467.02
29,250.00	39,000.00
54,925.00	80,231.57
13,169.00	19,235.45
\$24,016.00	\$30,964.00
1,131.00	1,508.00
172.00	
3,825.00	5,100.00
955.00	1,273.33
0.00	
8,725.00	11,633.33
3,945.00	5,260.00
0.00	
621.00	828.00
0.00	
3,269.00	4,358.67
1,373.00	1,830.67
\$95,211.00	\$127,885.00
22,620.00	22,620.00
0.00	
226.00	301.33
0.00	1,000.00
0.00	2,500.00
11,270.00	18,170.00
9,300.00	20,000.00
0.00	
4,095.00	4,095.00
43,500.00	54,500.00
4,200.00	5,000.00

<b>Contract Management and Administration</b>	<b>\$217,842.12</b>
Management- UFI	75,000.00
Administration & Clerical-Willow	142,842.12
<b>Office Expense</b>	<b>\$35,139.13</b>
Telephone & DSL	1,583.11
Dues & Subscriptions	1,000.00
Office Rent	5,100.00
Office Utilities	1,337.50
Postage	10,635.53
Invoice ICloud or USPO- Billing and Collections	
Supplies	1,406.79
Reproduction (prints & copies)	6,000.00
Office Equipment	0.00
Room Rent - Chambers	0.00
<b>Information Technology -All</b>	<b>6,000.00</b>
ICloud Services- Billing and Collections	2,076.20
<b>Auditing &amp; Fiscal Services</b>	<b>\$94,305.40</b>
Audit Services-FS Preparation	22,500.00
Banking Services	337.40
State Controllers Report	1,000.00
Bond Compliance Support-	2,500.00
Financial and Managerial Support	22,000.00
Liability and Property Insurance	4,968.00
Financial Review/Monthly Reports	36,000.00
Bond Refinancing - Fiscal - Billing and Collection	5,000.00

UKIAH VALLEY SANITATION DISTRICT  
 Draft Budget For District Expenses FY 21/22  
 Internally Prepared For Finance Committee Meeting May 14, 2021

EXPENDITURE DESCRIPTION	2019/2020 Approved Budget	2019/2020 Actual
Other Prof & Special Services	\$41,000.00	\$20,415.00
Engineer Services	20,000.00	1,808.00
Mapping Services (GIS)	1,000.00	
Computer Services/Hardware	2,500.00	
Parcel Quest	0.00	
LAFCO Dues		
County Auditor (property tax admin)	2,500.00	1,762.00
PR and Newsletter	0.00	
Rate Study & Prop 218 Compliance	0.00	
Telecast	0.00	
Board Stipend		
Elections fees	0.00	
Financial Consulting Contract/ MSA B&C	15,000.00	16,845.00
Third Party True Up Expense -District Portion		
Publication & Legal Notices	\$105.00	\$0.00
Legal Fees	\$320,000.00	\$289,086.00
Bond Refinancing	\$60,000.00	\$36,416.00
Budget/Contract Dispute Resolution & Arbitration	\$200,000.00	\$201,801.00
District Legal Support	\$60,000.00	\$50,869.00
LAFCO -Legal Expenses		
Training/Transportation/Travel	13,000.00	296.00
Travel to Seminars (Board)	4,000.00	
Travel for District Manager	2,500.00	
Staff Training and Development	3,000.00	296.00
Seminars/Conferences	3,500.00	
JPA DUES		
Other	0.00	7,615.00
<b>TOTAL EXPENSES</b>	<b>\$674,386.94</b>	<b>\$577,079.00</b>

2020/2021 Approved Budget
\$86,250.00
20,000.00
0.00
4,000.00
0.00
10,000.00
2,500.00
4,500.00
20,000.00
5,500.00
0.00
11,000.00
0.00
8,750.00
\$105.00
\$120,000.00
0.00
25,000.00
45,000.00
50,000.00
7,500.00
4,000.00
0.00
0.00
0.00
3,500.00
1,200.00
20,000.00
\$545,708.94

2020/2021 YTD April Actual	2020/21 Estimated Annual Total
\$22,444.00	\$45,186.00
3,358.00	6,000.00
0.00	
0.00	0.00
0.00	
10,686.00	10,686.00
0.00	2,500.00
0.00	0.00
5,880.00	10,000.00
0.00	
0.00	0.00
0.00	11,000.00
0.00	0.00
2,520.00	5,000.00
\$136.00	\$136.00
\$30,936.00	\$60,000.00
0.00	
0.00	
30,936.00	60,000.00
0.00	
\$0.00	\$0.00
0.00	
0.00	
0.00	
0.00	
\$1,400.00	\$1,700.00
\$9,632.00	\$15,000.00
\$281,119.00	\$419,338.02

2021/2022 Draft Budget Annual Total
\$35,325.00
10,000.00
2,000.00
12,500.00
2,500.00
1,000.00
15,410.00
2,500.00
2,415.00
\$150.00
\$125,000.00
50,000.00
75,000.00
\$9,000.00
4,000.00
1,500.00
3,500.00
\$2,400.00
\$20,000.00
\$540,161.65

Note: Cost of Issuance Expenses Bonds 

300,000.00	291,808.00
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City of Ukiah  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 1  
bgnyrpts

PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

ACCOUNTS FOR:

840 CITY SEWER OPERATIONS FUN	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 DEPT REQ	PCT CHANGE
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51 PERSONNEL							
51110 REGULAR SALARIES	1,260,118.87	1,256,321.00	1,256,321.00	971,169.99	1,256,321.00	1,357,080.00	8.0%
51120 NON-REGULAR SALA	.00	.00	.00	.00	.00	.00	.0%
51130 OVERTIME SALARIE	60,959.46	51,332.58	51,332.58	46,133.09	60,668.00	50,000.00	-2.6%
51140 STAND-BY SALARIE	33,671.13	32,000.00	32,000.00	27,365.08	35,910.00	32,000.00	.0%
51150 COMPENSATED ABSE	.00	.00	.00	.00	.00	.00	.0%
51210 RETIREMENT (PERS	153,094.60	156,548.00	156,548.00	121,680.06	160,209.00	166,065.00	6.1%
51211 PERS UNFUNDED LI	248,440.00	265,476.00	265,476.00	265,475.71	265,476.00	303,456.00	14.3%
51220 INSURANCE	244,493.49	245,508.00	245,508.00	203,453.99	264,337.00	272,082.00	10.8%
51230 WORKERS COMP	90,724.24	90,894.00	90,894.00	70,426.75	92,617.00	96,785.00	6.5%
51240 MEDICARE	21,570.19	20,220.00	20,220.00	16,199.14	21,485.00	19,378.00	-4.2%
51250 UNEMPLOYMENT	14,928.30	14,016.00	14,016.00	11,565.38	15,209.00	.00	-100.0%
51260 FICA	.00	.00	.00	.00	.00	.00	.0%
51280 OVERTIME/CALLOUT	.00	.00	.00	.00	.00	.00	.0%
51290 CELL PHONE STIPE	5,973.05	4,898.00	4,898.00	3,705.30	4,841.00	4,658.00	-4.9%
51 PERSONNEL	2,133,973.33	2,137,213.58	2,137,213.58	1,737,174.49	2,177,073.00	2,301,504.00	7.7%
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52 OPERATIONS							
52100 CONTRACTUAL SERV	365,648.00	377,000.00	297,624.00	221,766.59	336,935.00	386,000.00	29.7%
52113 PLANNING STUDIES	.00	100,000.00	82,000.00	.00	.00	15,000.00	-81.7%
52114 COMPLIANCE STUDI	1,837.86	.00	.00	.00	1,310.00	25,000.00	.0%
52120 LABOR CHARGES FR	.00	.00	.00	.00	.00	.00	.0%
52150 LEGAL SERVICES/E	.00	10,000.00	10,000.00	.00	8,574.00	10,000.00	.0%

05/03/2021 09:24  
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City of Ukiah  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 2  
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PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

ACCOUNTS FOR:

840 CITY SEWER OPERATIONS FUN	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 DEPT REQ	PCT CHANGE
52180 SECURITY SERVICE	892.00	1,100.00	1,100.00	914.00	1,500.00	1,500.00	36.4%
52601 DATA STORAGE & C	.00	.00	.00	.00	.00	.00	.0%
53000 LAWSUIT SETTLEME	30,000.00	.00	.00	.00	.00	.00	.0%
54100 SUPPLIES	97,116.83	132,750.00	126,750.00	84,958.01	125,000.00	135,000.00	6.5%
54101 POSTAGE	753.38	700.00	1,700.00	314.74	550.00	700.00	-58.8%
54102 SMALL TOOLS	23,903.35	34,500.00	27,401.19	18,706.98	27,401.00	30,000.00	9.5%
54103 LAB SUPPLIES	20,551.23	20,000.00	25,000.00	20,742.75	25,000.00	30,000.00	20.0%
54161 BACKGROUND & PHY	2,293.60	2,500.00	2,500.00	1,103.20	2,500.00	2,500.00	.0%
54320 SOFTWARE	10,057.47	29,350.00	29,350.00	14,802.92	25,500.00	33,000.00	12.4%
54330 COMPUTER AND TEC	9,126.36	12,000.00	12,000.00	8,212.78	12,502.00	12,000.00	.0%
54700 FINES & PENALTIE	.00	50,000.00	50,000.00	.00	.00	50,000.00	.0%
55100 TELEPHONE	4,927.49	4,105.00	7,105.00	7,902.84	7,405.00	11,000.00	54.8%
55200 PG&E	34,771.07	33,000.00	33,000.00	33,892.39	35,000.00	35,000.00	6.1%
55210 UTILITIES	287,136.21	292,500.00	292,500.00	199,448.60	292,500.00	317,625.00	8.6%
55220 WASTEWATER DISPO	.00	.00	.00	.00	.00	.00	.0%
56110 CITY GARAGE - PA	.00	.00	.00	.00	.00	.00	.0%
56120 EQUIPMENT MAINT	317,764.34	343,344.88	334,844.88	219,485.52	349,845.00	510,000.00	52.3%
56125 LAB EQUIP-REPAIR	11,598.51	10,000.00	16,600.00	18,053.52	20,000.00	20,000.00	20.5%
56130 EXTERNAL SERVICE	45,658.66	38,119.31	53,718.12	47,230.73	55,847.82	40,000.00	-25.5%
56210 FUEL & FLUIDS	39,231.36	48,000.00	48,000.00	28,861.44	33,000.00	55,000.00	14.6%
56300 BUILDING MAINT.	2,314.72	18,000.00	33,000.00	26,947.07	35,765.00	55,000.00	66.7%
56410 EQUIPMENT RENTAL	996.67	2,000.00	2,000.00	1,711.19	2,500.00	4,000.00	100.0%

05/03/2021 09:24  
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City of Ukiah  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 3  
bgnyrpts

PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

ACCOUNTS FOR:

840 CITY SEWER OPERATIONS FUN	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 DEPT REQ	PCT CHANGE
56504 FACILITY MAINTEN	9,875.92	20,000.00	20,000.00	7,511.60	20,000.00	20,000.00	.0%
57100 LEARNING AND DEV	27,936.94	36,000.00	29,743.00	6,970.93	11,000.00	42,000.00	41.2%
57300 MEMBERSHIPS & SU	3,801.61	6,850.00	6,850.00	2,945.76	7,000.00	9,000.00	31.4%
58201 WATER PURCHASES	.00	.00	.00	.00	500.00	.00	.0%
58202 CHEMICALS	266,433.40	250,000.00	243,400.00	120,104.77	243,400.00	280,000.00	15.0%
58410 GARAGE LUBRICANT	.00	8,000.00	8,000.00	2,101.19	3,000.00	8,000.00	.0%
58510 REIMBURSABLE JOB	.00	5,000.00	5,000.00	.00	.00	15,000.00	200.0%
59100 PROPERTY TAXES P	13,749.38	13,900.00	13,900.00	12,245.82	14,000.00	14,000.00	.7%
59101 FEES	30,994.40	31,000.00	36,850.00	37,561.91	36,759.00	42,500.00	15.3%
59400 OTHER EXPENSES	.00	.00	.00	.00	.00	.00	.0%
94700 FINES & PENALTIE	.00	.00	.00	.00	.00	.00	.0%
52 OPERATIONS	1,659,370.76	1,929,719.19	1,849,936.19	1,144,497.25	1,734,293.82	2,208,825.00	19.4%
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60 INTERNAL SERVICE USE							
56111 CITY GARAGE - LA	.00	.00	.00	.00	.00	.00	.0%
61000 INTERNAL SERVICE	.00	.00	.00	.00	.00	.00	.0%
61200 PURCHASING ALLOC	58,324.00	47,219.00	47,219.00	38,630.83	47,219.00	29,275.78	-38.0%
61410 RENT ALLOCATION	15,252.00	15,252.00	15,252.00	15,252.00	15,252.00	15,709.56	3.0%
61420 BUILDING MAINTEN	6,439.00	5,900.00	5,900.00	4,839.00	.00	8,737.00	48.1%
61421 BUILDING MAINTEN	.00	.00	.00	.00	.00	.00	.0%
61422 IT ALLOCATION	97,589.00	124,191.00	124,191.00	109,628.55	124,191.00	149,277.58	20.2%
61425 ALLOCATED UTILIT	.00	.00	.00	.00	.00	.00	.0%
61430 CORP YARD ALLOCA	17,118.00	14,248.00	14,248.00	10,210.74	.00	52,362.00	267.5%

05/03/2021 09:24  
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City of Ukiah  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 4  
bgnyrpts

PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

ACCOUNTS FOR:

840 CITY SEWER OPERATIONS FUN	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 DEPT REQ	PCT CHANGE
61500 INSURANCE ALLOCA	233,901.00	309,237.00	309,237.00	319,961.00	311,574.00	318,514.11	3.0%
61600 GARAGE ALLOCATIO	94,672.00	99,922.00	99,922.00	71,272.66	99,922.00	83,934.48	-16.0%
61700 DISPATCH	22,835.00	20,394.00	20,394.00	16,320.43	.00	26,425.00	29.6%
60 INTERNAL SERVICE US	546,130.00	636,363.00	636,363.00	586,115.21	598,158.00	684,235.51	7.5%
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80 CAPITAL OUTLAY							
80100 MACHINERY & EQUI	80,790.68	200,000.00	200,000.00	16,095.31	16,100.00	500,000.00	150.0%
80230 INFRASTRUCTURE	373,752.10	55,000.00	55,000.00	.00	.00	.00	-100.0%
80 CAPITAL OUTLAY	454,542.78	255,000.00	255,000.00	16,095.31	16,100.00	500,000.00	96.1%
TOTAL 840 CITY SEWER OPERATI	4,794,016.87	4,958,295.77	4,878,512.77	3,483,882.26	4,525,624.82	5,694,564.51	16.7%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	4,794,016.87	4,958,295.77	4,878,512.77	3,483,882.26	4,525,624.82	5,694,564.51	16.7%
GRAND TOTAL	4,794,016.87	4,958,295.77	4,878,512.77	3,483,882.26	4,525,624.82	5,694,564.51	16.7%

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

15.23%

Indirect cost rate, 2021-22: 13.66%  
5-Year average: 14.20%

05/03/2021 09:24  
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City of Ukiah  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 5  
bgnyrpts

PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

ACCOUNTS FOR:

840 CITY SEWER OPERATIONS FUN	2020 ACTUAL	2021 ORIG BUD	2021 REVISED BUD	2021 ACTUAL	2021 PROJECTION	2022 DEPT REQ	PCT CHANGE
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Sequence	Field #	Total	Page	Break
Sequence 1	1	Y	N	
Sequence 2	10	Y	N	
Sequence 3	11	Y	N	
Sequence 4	0	N	N	

Report title:

05/03/2021 09:24 City of Ukiah  
dbuffalo NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

P 5  
bgnyrpts

PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

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



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City of Ukiah  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 1  
bgnyrpts

PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

ACCOUNTS FOR:

CITY SEWER OPERATIONS FUN	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 1	PCT CHANGE
51 PERSONNEL							
REGULAR SALARIES & WAG	943,375.36	994,748.07	1,260,118.87	925,244.32	1,256,321.00	.00	-100.0%
NON-REGULAR SALARIES &	14,280.00	.00	.00	.00	.00	.00	.0%
OVERTIME SALARIES & WA	54,872.02	52,199.81	60,959.46	44,518.95	51,332.58	.00	-100.0%
STAND-BY SALARIES & WA	33,883.97	28,904.88	33,671.13	25,983.92	32,000.00	.00	-100.0%
COMPENSATED ABSENCE EX	-25,815.30	.00	.00	.00	.00	.00	.0%
RETIREMENT (PERS)	110,542.01	123,843.86	153,094.60	115,828.62	156,548.00	.00	-100.0%
PERS UNFUNDED LIABILIT	186,395.51	195,833.00	248,440.00	265,475.71	265,476.00	.00	-100.0%
INSURANCE	177,911.15	200,251.21	244,493.49	192,341.57	245,508.00	.00	-100.0%
WORKERS COMP	62,927.26	75,032.47	90,724.24	67,087.57	90,894.00	.00	-100.0%
MEDICARE	17,539.04	17,747.85	21,570.19	15,499.89	20,220.00	.00	-100.0%
UNEMPLOYMENT	12,254.03	12,279.54	14,928.30	11,021.70	14,016.00	.00	-100.0%
FICA	910.94	.00	.00	.00	.00	.00	.0%
CELL PHONE STIPEND	1,665.00	3,570.70	5,973.05	3,509.54	4,898.00	.00	-100.0%
PERSONNEL	1,590,740.99	1,704,411.39	2,133,973.33	1,666,511.79	2,137,213.58	.00	-100.0%
52 OPERATIONS							
CONTRACTUAL SERVICES	486,161.52	270,061.48	365,648.00	209,069.03	297,624.00	386,000.00	29.7%
PLANNING STUDIES	.00	.00	.00	.00	82,000.00	.00	-100.0%
COMPLIANCE STUDIES	.00	104,167.30	1,837.86	.00	.00	25,000.00	.0%
LEGAL SERVICES/EXPENSE	.00	.00	.00	.00	10,000.00	10,000.00	.0%
SECURITY SERVICES	562.80	1,020.30	892.00	914.00	1,100.00	1,500.00	36.4%
DATA STORAGE & CONNECT	.00	1,136.58	.00	.00	.00	.00	.0%
LAWSUIT SETTLEMENT	.00	.00	30,000.00	.00	.00	.00	.0%
SUPPLIES	147,429.51	129,990.73	97,116.83	80,074.57	132,750.00	135,000.00	1.7%
POSTAGE	285.22	611.46	753.38	174.29	700.00	700.00	.0%

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City of Ukiah  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 2  
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PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

ACCOUNTS FOR:

CITY SEWER OPERATIONS FUN	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 1	PCT CHANGE
SMALL TOOLS	11,670.38	21,776.76	23,903.35	18,142.17	27,401.19	30,000.00	9.5%
LAB SUPPLIES	.00	4,242.35	20,551.23	20,345.10	20,000.00	30,000.00	50.0%
BACKGROUND & PHYSICALS	.00	.00	2,293.60	1,103.20	2,500.00	2,500.00	.0%
SOFTWARE	1,050.95	17,244.54	10,057.47	14,802.92	29,350.00	33,000.00	12.4%
COMPUTER AND TECHNOLOG	6,281.52	25,116.66	9,126.36	7,956.21	12,000.00	12,000.00	.0%
FINES & PENALTIES	.00	33,000.00	.00	.00	50,000.00	50,000.00	.0%
TELEPHONE	3,494.72	5,086.53	4,927.49	7,093.76	7,105.00	11,000.00	54.8%
PG&E	31,010.27	30,462.32	34,771.07	28,702.88	33,000.00	35,000.00	6.1%
UTILITIES	357,137.86	394,287.05	287,136.21	178,517.22	292,500.00	307,500.00	5.1%
CITY GARAGE - PARTS	.00	749.07	.00	.00	.00	.00	.0%
EQUIPMENT MAINTENANCE	281,805.85	344,590.43	317,764.34	198,960.82	344,844.88	360,000.00	4.4%
LAB EQUIP-REPAIR & MAI	.00	2,285.31	11,598.51	18,053.52	16,600.00	20,000.00	20.5%
EXTERNAL SERVICES	33,652.69	39,798.29	45,658.66	43,015.10	53,718.12	38,119.31	-29.0%
FUEL & FLUIDS	18,260.70	53,463.96	39,231.36	23,685.95	48,000.00	55,000.00	14.6%
BUILDING MAINT. & REPA	2,083.89	17,884.42	2,314.72	20,327.83	23,000.00	55,000.00	139.1%
EQUIPMENT RENTAL - PRI	.00	1,023.50	996.67	1,711.19	2,000.00	2,000.00	.0%
FACILITY MAINTENANCE &	20,013.31	8,204.80	9,875.92	7,020.69	20,000.00	20,000.00	.0%
LEARNING AND DEVELOPME	23,464.49	39,220.36	27,936.94	5,795.93	29,743.00	42,000.00	41.2%
MEMBERSHIPS & SUBSCRIP	2,447.23	3,199.82	3,801.61	2,840.76	6,850.00	9,000.00	31.4%
WATER PURCHASES	35.09	.00	.00	.00	.00	.00	.0%
CHEMICALS	177,295.79	269,262.23	266,433.40	120,104.77	243,400.00	280,000.00	15.0%
GARAGE LUBRICANTS & PA	.00	.00	.00	2,101.19	8,000.00	8,000.00	.0%
REIMBURSABLE JOBS	6,494.87	352.98	.00	.00	5,000.00	15,000.00	200.0%
PROPERTY TAXES PAID	10,350.54	11,882.66	13,749.38	12,245.82	13,900.00	14,000.00	.7%
FEES	25,760.21	30,336.21	30,994.40	37,561.91	36,850.00	42,500.00	15.3%

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City of Ukiah  
NEXT YEAR BUDGET HISTORICAL COMPARISON

P 3  
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PROJECTION: 20221 2021-22 Budget

FOR PERIOD 99

ACCOUNTS FOR:

	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 1	PCT CHANGE
CITY SEWER OPERATIONS FUN							
OTHER EXPENSES	8,974.73	47,293.43	.00	.00	.00	.00	.0%
OPERATIONS	1,655,724.14	1,907,751.53	1,659,370.76	1,060,320.83	1,849,936.19	2,029,819.31	9.7%
60 INTERNAL SERVICE USE							
PURCHASING ALLOCATION	46,891.00	58,941.76	58,324.00	37,956.83	47,219.00	41,333.00	-12.5%
RENT ALLOCATION	15,252.00	15,252.00	15,252.00	15,252.00	15,252.00	.00	-100.0%
BUILDING MAINTENANCE A	4,696.00	5,869.38	6,439.00	4,839.00	5,900.00	2,092.00	-64.5%
IT ALLOCATION	78,128.00	94,564.33	97,589.00	109,628.55	124,191.00	102,928.00	-17.1%
CORP YARD ALLOCATION	21,952.00	19,622.89	17,118.00	10,210.74	14,248.00	16,915.00	18.7%
INSURANCE ALLOCATION	267,530.54	169,838.64	233,901.00	319,961.00	309,237.00	157,175.00	-49.2%
GARAGE ALLOCATION	69,793.21	175,329.48	94,672.00	71,272.66	99,922.00	60,918.00	-39.0%
DISPATCH	18,229.00	21,623.14	22,835.00	16,320.43	20,394.00	16,935.00	-17.0%
INTERNAL SERVICE USE	522,471.75	561,041.62	546,130.00	585,441.21	636,363.00	398,296.00	-37.4%
80 CAPITAL OUTLAY							
MACHINERY & EQUIPMENT	208,552.23	117,162.97	80,790.68	16,095.31	200,000.00	200,000.00	.0%
INFRASTRUCTURE	184,795.50	36,620.88	373,752.10	.00	55,000.00	40,000.00	-27.3%
CAPITAL OUTLAY	393,347.73	153,783.85	454,542.78	16,095.31	255,000.00	240,000.00	-5.9%
TOTAL CITY SEWER OPERATIONS	4,162,284.61	4,326,988.39	4,794,016.87	3,328,369.14	4,878,512.77	2,668,115.31	-45.3%
TOTAL REVENUE	.00	.00	.00	.00	.00	.00	.0%
TOTAL EXPENSE	4,162,284.61	4,326,988.39	4,794,016.87	3,328,369.14	4,878,512.77	2,668,115.31	-45.3%
GRAND TOTAL	4,162,284.61	4,326,988.39	4,794,016.87	3,328,369.14	4,878,512.77	2,668,115.31	-45.3%

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

Indirect Cost Rate	14.35%	14.90%	12.86%	15.00%
Average	14.28%			

## BUDGET APPROVAL AGREEMENT

This Agreement is entered into on \_\_\_\_\_, 2020, in Ukiah, California, between the City of Ukiah ("City"), a general law municipal corporation, and the Ukiah Valley Sanitation District ("District"), a county sanitation district.

1. The City and the District agree to approve as shared costs of the Combined CITY/DISTRICT Sewer System for fiscal year 2020-21 the City budget for direct expenditures for personnel, operations, and capital outlay, and the indirect expenditures for internal service use of the Wastewater Enterprise, as set forth in the attached Exhibit A. Total budgeted costs to be shared of \$4,907,313 ("Joint Budget") will be shared 50.16% District and 49.84% City, as identified in the 2020 Joint Sewer Rate Study. The shared costs exclude all District and City administrative and other costs not shown on Exhibit A. The District and City shall incur 100% of such administrative and other costs they incur, respectively, not shown on Exhibit A.

2. For any costs incurred for District-only activities or projects (e.g. a main line replacement of a District asset), that the City is required to perform or contracted to perform on the District's behalf, the City may include in total project costs an amount to cover the City's indirect administrative and overhead costs. Before the City is required to perform the work, the parties shall negotiate and agree on the amount thereof to include in the project costs to be paid by the District. In the event of an emergency or urgent need to commence work before the parties can negotiate and agree on the total project costs, including indirect administrative and overhead costs, the City and the District shall negotiate and agree on those costs before a final cost settlement is made.

3. Upon assuming billing and collection for District ratepayers, currently scheduled to begin on July 11, 2020, the following shall—for fiscal year 2020-21 only—replace Section II.D.4.a of the Operating Agreement until this agreement has been fully performed for the 2020-21 fiscal year:

a. The District shall pay to the City by the 1st of every month starting July 1, 2020, 1/12<sup>th</sup> of the District's share of the Personnel, Operations, and Internal Service Use (excluding any capital costs) portions of the Joint Budget shown in Exhibit A. City is not required to generate an invoice for these payments which are regularly scheduled fixed monthly payments to the City by the District. By October 15, January 15, April 15 and July 15, the City shall report to the District the actual as compared to the budgeted expenses incurred in the prior quarter as recorded by the City's financial accounting software (hereafter, "an invoice"). City shall provide the District with any requested supporting materials associated with the invoice. If the invoice shows that money is owed to the City because the monthly payments were less than the District's share of actual costs for the quarter, then within 15 days of the date of the invoice, the District shall remit the total amount of the underpayment to the City. If the invoice shows that money is owed to the District, because the monthly payments were more than the District's share of actual costs for the quarter, then within 15 days of the date of the invoice the City shall remit the difference to the District. Nothing herein modifies Section II.D.4.b of the

Operating Agreement.

b. The capital costs portion of the Joint Budget (including any capital costs allocated to the Internal Service Use portion of the Joint Budget) will be funded by both the City and District when the cost is incurred. The City Engineer or City's Water Resources Director or City Finance Director will communicate verbally or in writing to the District Manager when such expenditures are expected to begin. The District will pay to the City the District's share of the cost for an approved capital expense within fifteen (15) days of the date of an invoice given to the District for that expense. Nothing herein shall modify section II.D.3. of the Operating Agreement.

c. After the District assumes its utility billing on July 11, 2020, the City shall remit any cash balance held by the City on the District's behalf by August 1, 2020, less any amounts held for known and recorded accounts payable as of June 30, 2020, including any contract retention. If there is a need for the District to make a true-up payment to the City after August 1, 2020 for fiscal year end 2020, the City shall invoice the District, and the District shall make that payment within fifteen days of the date of the invoice.

e. Payments under subsections a, b and c above shall be subject to interest as provided in Section II.D.4.b of the Operating Agreement.

4. Both parties have multiple outstanding issues related to this budget and budget years 2018-19 and 2019-20 but will forgo asserting them for this budget year (2020-21) with the understanding that neither party is waiving its right to raise any or all of these same issues for future budgets. Neither this Agreement nor the approved expenditures and budget shall be treated by either party as an admission or concession that any such objection or concern lacks merit or has the effect of waiving any such objection or preventing it from being asserted in the future.

The parties have entered into this agreement on the date first written above.

UKIAH VALLEY SANITATION DISTRICT

By: Ernie Wipf  
Ernie Wipf, Chairperson

ATTEST:

By: Chelsea Teague  
Chelsea Teague, District Clerk

APPROVED AS TO FORM

Duncan James  
Duncan James, General Counsel

CITY OF UKIAH

Douglas F. Crane  
Douglas Crane, Mayor

ATTEST:

Kristine Lawler  
Kristine Lawler, City Clerk

APPROVED AS TO FORM

David J. Rapport  
David J. Rapport, City Attorney

**Exhibit A**

Shared Costs Between City and District for the Combined City/District Sewer System  
 Fiscal Year 2020-21

**Budget by Activity (Collection and Treatment)**

ACCOUNTS FOR: COMBINED WASTEWATER SYSTEM BY ACTIVITY	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2021 BUDGET
TOTAL WASTEWATER SYSTEM MANA	880,833.89	1,027,837.00	1,007,202.00	.00
TOTAL WASTEWATER COLLECTION	638,042.68	844,328.00	879,392.50	1,111,228.88
TOTAL WASTEWATER TREATMENT O	2,762,522.03	4,413,839.00	4,777,822.00	3,796,084.89
TOTAL REVENUE	.00	.00	.00	.00
TOTAL EXPENSE	4,281,398.60	6,286,004.00	6,664,416.50	4,907,313.77
GRAND TOTAL	4,281,398.60	6,286,004.00	6,664,416.50	4,907,313.77

**Budget by Character (Major Cost Category)**

ACCOUNTS FOR: BUDGET BY CHARACTER	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2021 BUDGET
TOTAL PERSONNEL	1,704,411.39	2,154,528.00	2,154,528.00	2,137,213.58
TOTAL OPERATIONS	1,680,108.67	1,956,350.00	2,076,005.50	1,929,719.19
TOTAL INTERNAL SERVICE USE	744,089.99	581,126.00	581,126.00	585,381.00
TOTAL CAPITAL OUTLAY	152,788.55	1,594,000.00	1,852,757.00	255,000.00
TOTAL REVENUE	.00	.00	.00	.00
TOTAL EXPENSE	4,281,398.60	6,286,004.00	6,664,416.50	4,907,313.77
GRAND TOTAL	4,281,398.60	6,286,004.00	6,664,416.50	4,907,313.77

**Exhibit A (cont)**

Shared Costs Between City and District for the Combined City/District Sewer System  
Fiscal Year 2020-21

**Budget by Object**

ACCOUNTS FOR: BUDGET BY OBJECT	2019 ACTUAL	2020 ORIG BUD	2020 REVISED BUD	2021 BUDGET
TOTAL 51110 REGULAR SALARIES	994,748.07	1,266,534.00	1,266,534.00	1,256,321.00
TOTAL 51120 NON-REGULAR SALA	.00	7,000.00	7,000.00	.00
TOTAL 51130 OVERTIME SALARIE	52,199.81	53,000.00	53,000.00	51,332.58
TOTAL 51140 STAND-BY SALARIE	28,904.88	35,000.00	35,000.00	32,000.00
TOTAL 51210 RETIREMENT (PERS	123,843.86	156,008.00	156,008.00	156,548.00
TOTAL 51211 PERS UNFUNDED LI	195,833.00	248,440.00	248,440.00	265,476.00
TOTAL 51220 INSURANCE	200,251.21	255,474.00	255,474.00	245,508.00
TOTAL 51230 WORKERS COMP	75,032.47	93,228.00	93,228.00	90,894.00
TOTAL 51240 MEDICARE	17,747.85	20,742.00	20,742.00	20,220.00
TOTAL 51250 UNEMPLOYMENT	12,279.54	14,365.00	14,365.00	14,016.00
TOTAL 51290 CELL PHONE STIPE	3,570.70	4,737.00	4,737.00	4,898.00
TOTAL 52100 CONTRACTUAL SERV	52,179.25	376,300.00	506,462.57	377,000.00
TOTAL 52113 PLANNING STUDIES	.00	125,000.00	82,000.00	100,000.00
TOTAL 52114 COMPLIANCE STUDI	104,167.30	25,000.00	25,000.00	.00
TOTAL 52150 LEGAL SERVICES/E	.00	.00	.00	10,000.00
TOTAL 52180 SECURITY SERVICE	1,020.30	1,500.00	1,500.00	1,100.00
TOTAL 52601 DATA STORAGE & C	1,136.58	.00	.00	.00
TOTAL 53000 LAWSUIT SETTLEME	.00	.00	.00	.00
TOTAL 54100 SUPPLIES	124,090.73	142,000.00	137,925.02	132,750.00
TOTAL 54101 POSTAGE	611.46	700.00	1,832.34	700.00
TOTAL 54102 SMALL TOOLS	21,776.76	27,000.00	27,000.00	34,500.00
TOTAL 54103 LAB SUPPLIES	4,242.35	20,000.00	19,942.64	20,000.00

**Exhibit A (cont)**

**Shared Costs Between City and District for the Combined City/District Sewer System  
Fiscal Year 2020-21**

TOTAL 54161 BACKGROUND & PHY	.00	.00	1,079.20	2,500.00
TOTAL 54320 SOFTWARE	17,244.54	42,000.00	38,859.68	29,350.00
TOTAL 54330 COMPUTER AND TEC	25,116.66	27,000.00	27,000.00	12,000.00
TOTAL 54700 FINES & PENALTIE	33,000.00	50,000.00	50,000.00	50,000.00
TOTAL 55100 TELEPHONE	5,086.53	4,800.00	4,800.00	4,105.00
TOTAL 55200 PG&E	30,462.32	33,000.00	33,000.00	33,000.00
TOTAL 55210 UTILITIES	394,287.05	312,200.00	274,200.00	292,500.00
TOTAL 56110 CITY GARAGE - PA	749.07	.00	.00	.00
TOTAL 56120 EQUIPMENT MAINTEN	340,729.80	287,000.00	374,795.00	343,344.88
TOTAL 56125 LAB EQUIP-REPAIR	2,285.31	10,000.00	13,500.00	10,000.00
TOTAL 56130 EXTERNAL SERVICE	39,798.29	40,000.00	37,863.00	38,119.31
TOTAL 56210 FUEL & FLUIDS	53,463.96	47,500.00	47,500.00	48,000.00
TOTAL 56300 BUILDING MAINT.	17,884.42	18,000.00	12,000.00	18,000.00
TOTAL 56410 EQUIPMENT RENTAL	1,023.50	2,000.00	2,000.00	2,000.00
TOTAL 56504 FACILITY MAINTEN	8,204.80	20,000.00	20,000.00	20,000.00
TOTAL 57100 LEARNING AND DEV	39,220.36	37,500.00	40,500.00	36,000.00
TOTAL 57300 MEMBERSHIPS & SU	3,199.82	7,800.00	9,800.00	6,850.00
TOTAL 58201 WATER PURCHASES	.00	1,000.00	1,000.00	.00
TOTAL 58202 CHEMICALS	269,262.23	240,000.00	240,000.00	250,000.00
TOTAL 58410 GARAGE LUBRICANT	.00	.00	.00	8,000.00
TOTAL 58510 REIMBURSABLE JOB	352.98	5,000.00	5,000.00	5,000.00
TOTAL 59100 PROPERTY TAXES P	11,882.66	10,750.00	13,750.00	13,900.00
TOTAL 59101 FEES	30,336.21	33,300.00	34,220.80	31,000.00
TOTAL 59400 OTHER EXPENSES	47,293.43	10,000.00	10,000.00	.00
TOTAL 61200 PURCHASING ALLOC	58,941.76	45,130.00	45,130.00	32,222.00
TOTAL 61300 BILLING & COLLEC	183,048.37	171,680.00	171,680.00	.00
TOTAL 61410 RENT ALLOCATION	15,252.00	.00	.00	15,252.00
TOTAL 61420 BUILDING MAINTEN	5,869.38	5,232.00	5,232.00	5,475.00
TOTAL 61422 IT ALLOCATION	94,564.33	95,841.00	95,841.00	119,551.00
TOTAL 61430 CORP YARD ALLOCA	19,622.89	16,763.00	16,763.00	12,693.00
TOTAL 61500 INSURANCE ALLOCA	169,838.64	156,973.00	156,973.00	302,407.00
TOTAL 61600 GARAGE ALLOCATIO	175,329.48	72,904.00	72,904.00	77,589.00
TOTAL 61700 DISPATCH	21,623.14	16,603.00	16,603.00	20,192.00
TOTAL 80100 MACHINERY & EQUI	116,167.67	384,000.00	389,612.25	200,000.00
TOTAL 80230 INFRASTRUCTURE	36,620.88	1,210,000.00	1,446,620.00	55,000.00
TOTAL REVENUE	.00	.00	.00	.00
TOTAL EXPENSE	4,281,398.60	6,286,004.00	6,664,416.50	4,907,313.77
GRAND TOTAL	4,281,398.60	6,286,004.00	6,664,416.50	4,907,313.77