

CITY OF SEBASTOPOL CITY COUNCIL
AGENDA ITEM REPORT FOR MEETING OF: FEBRUARY 20, 2024

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To: Honorable Mayor and City Councilmembers
From: Ana Kwong – Administrative Services Director
Subject: Indirect Cost Allocation Plan – Study Outcomes as of Fiscal Year 2023-24

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RECOMMENDATION:

It is recommended that the City Council receive this informational report and provide City staff any comment or direction which can influence the implementation of this Cost Allocation Plan in the forthcoming Budget for Fiscal Year 2024-25.

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EXECUTIVE SUMMARY:

This item conveys the outcomes of a study to allocate City overhead costs from the General Fund to other funds such as the Water and Wastewater Funds. A new Cost Allocation Plan can inform forthcoming development of Fiscal Year 2024-25 Budget.

As discussed below, the outcomes of this new Plan find an increased cost burden to the General Fund or equivalent discretionary tax sources of over \$714,000 with corresponding decreases to costs allocated to the Water and Wastewater enterprise funds.

BACKGROUND:

The City currently allocates certain costs accounted for in the General Fund 100 to funds outside the General Fund to reflect oversight, management, administrative, and other central services. These costs are accounted as “General and Administrative Allocation” (4998) in the Sales Tax Measures Add-ons Fund 124, Water Fund 500, and Wastewater Fund 510. Costs allocated to these funds become an obligation of the revenue in those funds, and the “General and Administrative Allocation” serves as reimbursement to the General Fund for service.

These cost allocations are based on a Cost Allocation Plan last conducted in 2001. City staff was directed to prepare a new Cost Allocation Plan in order to develop a current methodology and associated outcomes linked to present day City organization and practices. ClearSource Financial Consulting, which was selected through a competitive Request for Proposal process and has served the City previously on the topic of cost of service analysis determining the City’s user and regulatory fees, prepared the new Cost Allocation Plan.

The new Cost Allocation Plan utilized the following:

- Current industry practices for the analytical method of cost allocation.
- A non-proprietary, spreadsheet-based model, developed to match the City’s organization and accounting structure, that is owned by and can be used by the City to update allocations in subsequent years.
- Budgeted Citywide expenditures for Fiscal Year 2023-24.
- Citywide personnel and structure for Fiscal Year 2023-24.
- Interviews of staff in divisions where time estimates are relevant to the allocation methodology.
- Various data sets extracted from annual financial reports and City systems, as applicable.
- Common industry metrics for cost allocation.

Subsequent dollar values cited in this report link to Fiscal Year 2023-24. Fiscal Year 2024-25 will be the first year in which the new Cost Allocation Plan will be implemented. Therefore, dollar values presented here will change slightly during budget development for Fiscal Year 2024-25.

The Cost Allocation Plan is solely focused on recovery of central support costs, commonly referred to as overhead. The Cost Allocation Plan does not replace additional decisions the City makes in developing its annual budget, which includes direct allocation of certain, and shared expenses, such as certain materials, services, and supplies.

ANALYSIS:

The new Cost Allocation Plan has identified \$3,989,087 in costs allocable to Citywide departments and divisions. These costs are intended to reflect oversight, management, administrative, and other central services. This value was determined by understanding the purpose and service of each allocated cost center, removing functions not reasonably allocated as supportive to other City divisions, and removing individual cost items also not appropriately allocable. Eligible cost items from the following General Fund organizational divisions comprise this total allocated amount:

- 100-10: City Council – provides oversight to all City departments.
- 100-11: City Manager – provides management to all City departments.
- 100-12: City Attorney – provides legal support to the oversight of the City and to all City departments.
- 100-13: City Clerk – provides administrative support to the oversight of the City and to all City departments.
- 100-14: Finance/Administrative Services – provides financial reporting, payroll, human resources, and information technology services to all City departments, as well as customer service for utilities.
- 100-23: Engineering – provides technical support of City infrastructure.
- 100-41-02: Public Works Corporation Yard – provides management and administration of Public Works divisions.
- 100-41-06: Public Works Governmental Building – provides maintenance of administrative and support facilities to all City departments.
- 100-00: Non Departmental – accounts for certain costs supporting personnel, facilities, finances, technology, and administration to all City departments.

Page 5 of Attachment A lists these divisions and their associated allocable costs.

The organizational divisions listed above have been further broken down into functional cost pools inside the Cost Allocation Plan to create refined allocations to Citywide departments and divisions which reflect either a proportionate share of the service or a reasonable reflection of benefit received from the division. The Cost Allocation Plan then assigns an allocation basis to each functional cost pool, which determines the degree to which City departments receive the costs. The determination of these functional cost pools and the assignment of allocation bases relies on information in existing City reports or systems, staff interviews, common industry methods, or combinations of these sources.

Page 8 of Attachment A lists the functional cost pools developed in the Cost Allocation Plan and the assigned basis by which the costs are distributed to benefitting City departments and divisions.

The outcome of these decisions is a distribution of overhead by departmental designation Citywide. A departmental designation is a grouping of like divisions which benefit similarly from the allocated overhead. Of the \$3.99 million in costs allocated, nearly three-quarters is attributable to utilities and public safety: over 44% to the City's water and wastewater utilities and nearly 29% to police and fire services.

Page 9 of Attachment A illustrates the distribution of Citywide overhead processed by this Cost Allocation Plan.

From this distribution, the overhead burden follows those departments into funds they serve, such as Water, Wastewater, and Measure T & Q (Y) funds. This provides an interfund charge for service to reimburse the General Fund for Citywide overhead. Using Fiscal Year 2023-24 as the basis for the Plan, the following interfund charges for service are calculated:

- 124 | Sales Tax Measures Add-ons Fund 124: \$253,013
- 500 | Water Fund: \$852,863
- 510 | Wastewater Fund: \$908,934

The values listed above represent the maximum interfund charge for the specific services allocated in the Cost Allocation Plan. If implemented as presented and replacing current General and Administrative Allocations, these charges have the following effects:

- A total decrease in burden to the City’s utility enterprise funds of \$714,346, as follows:
 - 500 | Water Fund: Decreases burden on this fund by \$510,234.
 - 510 | Wastewater Fund: Decreases burden on this fund by 204,112.
- A total increase in burden to the City’s General Fund and equivalent tax sources of \$714,346, as follows:
 - 124 | Sales Tax Measures Add-ons Fund 124: Increases burden to this fund by \$148,239.
 - 100 | General Fund: Increases burden to this fund by \$566,107.

Page 13 of Attachment A details these comparative outcomes for Fiscal Year 2023-24.

Because many questions on this topic center on impacts to the City’s utility enterprise funds, it is informative to detail the composition of the calculated interfund charge on each:

- Over one-third is attributable to service from Finance/Administrative Service, which in addition to providing accounting, payroll, information technology, and human resources services to all city divisions, is the provider of utility customer service and billing.
- Up to one-third is attributable to Public Works administration and Engineering technical support
- Less than one-third is attributable to general government oversight and management.

Page 12 of Attachment A illustrates the composition of the utilities’ calculated interfund charge.

The complete analysis of the Cost Allocation Plan is included as Attachment B.

COMMUNITY OUTREACH:

This item has been noticed in accordance with the Ralph M. Brown Act and was available for public viewing and review at least 72 hours prior to schedule meeting date. The City has also used social media to promote and advertise the City Council Meeting Agenda Items.

FISCAL IMPACT:

There is no overall impact to total City revenues or expenditures due to implementation of the Cost Allocation Plan.

There is impact to individual funds. If implemented, the outcomes of the presented Cost Allocation Plan would represent an increased burden on General Fund resources, a decreased burden to utility enterprise fund resources, and a possible increased burden to other funds, depending on decisions made during Budget development for Fiscal Year 2024-25. While forthcoming Budget development will alter these figures, comparing to current Fiscal Year 2023-24, full implementation of the presented Cost Allocation Plan would have the following interfund impacts:

- An increase to General Fund and equivalent other fund expenditures of \$714,346.
- A decrease to Water Fund 500 expenditures of \$510,234.
- A decrease to Wastewater Fund 510 expenditures of \$204,112.

OPTIONS:

ClearSource considered numerous factors and options; the results reflect their best professional judgment on the allocation of costs. Thus, staff did not consider other options.

ATTACHMENTS:

- A. Executive Summary (Slides)
- B. Cost Allocation Plan (Analysis)

APPROVALS:

Department Head Approval: Approval Date: 2/14/24

CEQA Determination (Planning): Approval Date: 2/15/24

This Item is Not a "Project" Pursuant to CEQA Guidelines Section 15378(b)(5)

Administrative Services/Financial Approval: Approval Date: 2/15/24

Costs authorized in City Approved Budget: Yes No N/A

Account Code (f applicable) _____

City Attorney Approval: Approval Date: 2/15/24

City Manager Approval: Approval Date: 2/15/24

ATTACHMENT A

CITY OF SEBASTOPOL

Indirect Cost Allocation Plan (Comparing to Values for Fiscal Year 2023-2024)

Executive Summary for City Council | February 20, 2024



PRIMARY OUTCOME OF THIS COST ALLOCATION PLAN

- An **interfund charge for service** – currently accounted as “4998 G & A Allocation” – assessed on certain special revenue and enterprise funds to reimburse the General Fund for central oversight, management, and support services
- Replaces allocation methodology last established in 2001
- Outcomes presented here are comparable to current Fiscal Year 2023-24 Budget and can be adapted in budget development for next Fiscal Year 2024-25
- The Plan results in an **increased cost burden to the General Fund or equivalent tax sources of over \$714,000**, caused by decreased allocations to utility enterprise funds, assuming other mitigating actions are not developed in Fiscal Year 2024-25 Budget

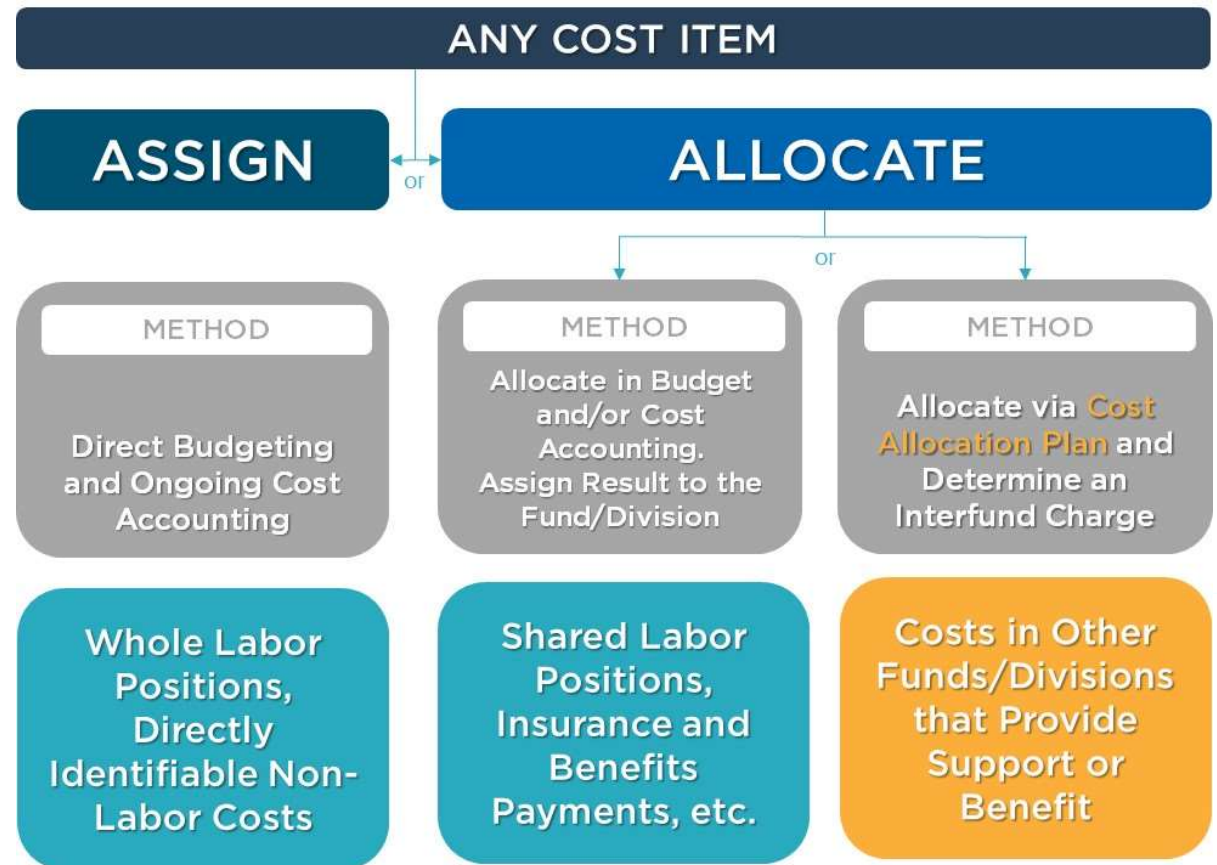


Orientation to the Cost Allocation Plan



HOW DO COSTS GET TO A FUND AND/OR DIVISION?

- **Directly assigned** through budgeting and ongoing cost accounting
- **Allocated** through budgeting and/or cost accounting or through a **cost allocation plan (CAP)**



ALLOCATED ORGANIZATIONS IN THIS PLAN

- The General Fund accounts for departments or divisions which provide central oversight, management, or support service Citywide
- Total allocable cost is \$3,989,087
- This value is allocated in the CAP to benefitting departments Citywide

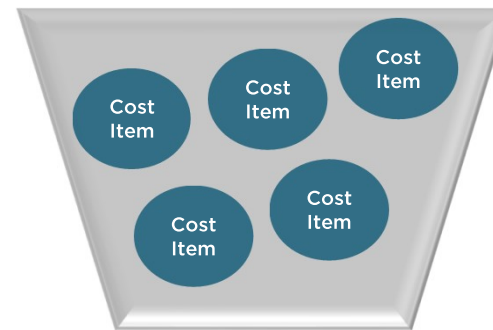
ALLOCATED ORGANIZATIONS			
Central Services Department or Division	FY 2023-24 Budget Expenditure	less: Non-Allocable and/or Direct Service	Allocable Cost Pool
100-10 City Council	\$ 208,811	\$ (47,300)	\$ 161,511
100-11 City Manager	\$ 423,639	\$ -	\$ 423,639
100-12 City Attorney	\$ 645,240	\$ -	\$ 645,240
100-13 City Clerk	\$ 383,245	\$ (95,811)	\$ 287,434
100-14 Finance / Administrative Services	\$ 1,337,680	\$ (34,158)	\$ 1,303,522
100-23 Engineering	\$ 477,597	\$ (184,851)	\$ 292,746
100-41-02 Public Works - Corporation Yard	\$ 616,316	\$ (59,458)	\$ 556,858
100-41-06 Public Works - Governmental Building	\$ 152,137	\$ -	\$ 152,137
100-00 Non Departmental	\$ 289,000	\$ (123,000)	\$ 166,000
Total Allocable Central Services Cost	\$ 4,533,665	\$ (544,578)	\$ 3,989,087

INDIRECT COST ALLOCATION PLAN (ANALYSIS)

- A rational method to distribute costs which support multiple activities across the City
- Processes costs that cannot be easily identified with a particular final cost objective without effort disproportionate to the results achieved
- Attributes the allocated cost to the City’s direct public services
- Allocated costs are commonly referred to as “overhead”
- Informs a variety of cost recovery opportunities

Indirect Cost Pool*

A cost traced to multiple service functions, typically a central service, general governmental, or administrative function. Not reasonably assigned directly.



Expense categories, such as labor, materials, supplies, and services.

Allocation Base

The data set used as the basis for distributing indirect cost pools to benefitted units.



Benefitted Units or “Direct Services”

Organizational departments/programs that represent the mission of the City: the final public service.

* Frequently referred to in this plan as a “Central Services Function.”

GUIDING PRINCIPLES IN CAP DEVELOPMENT

- Allocate across the entire organization **without bias** for ability or preference to pay
- Root allocated costs in **recent or current documented fiscal year** with confidence in reported or budgeted expense items
- Use allocation metrics based on **readily available and replicable information** to reflect current conditions, not created solely for cost allocation
- Generate allocated shares that **reasonably reflect service or benefit** received or represent an **acceptable proportionality** between benefitting units
- Attempt to **avoid large swings** from year to year unless underlying organizational change has occurred and warranting such swings
- Create a tool and method to **support annual update** and application of continually improving metrics
- Be mindful of **downstream impacts** to cost of service-based rates/fees (Prop 218, Prop 26), and transparent accounting for other programs

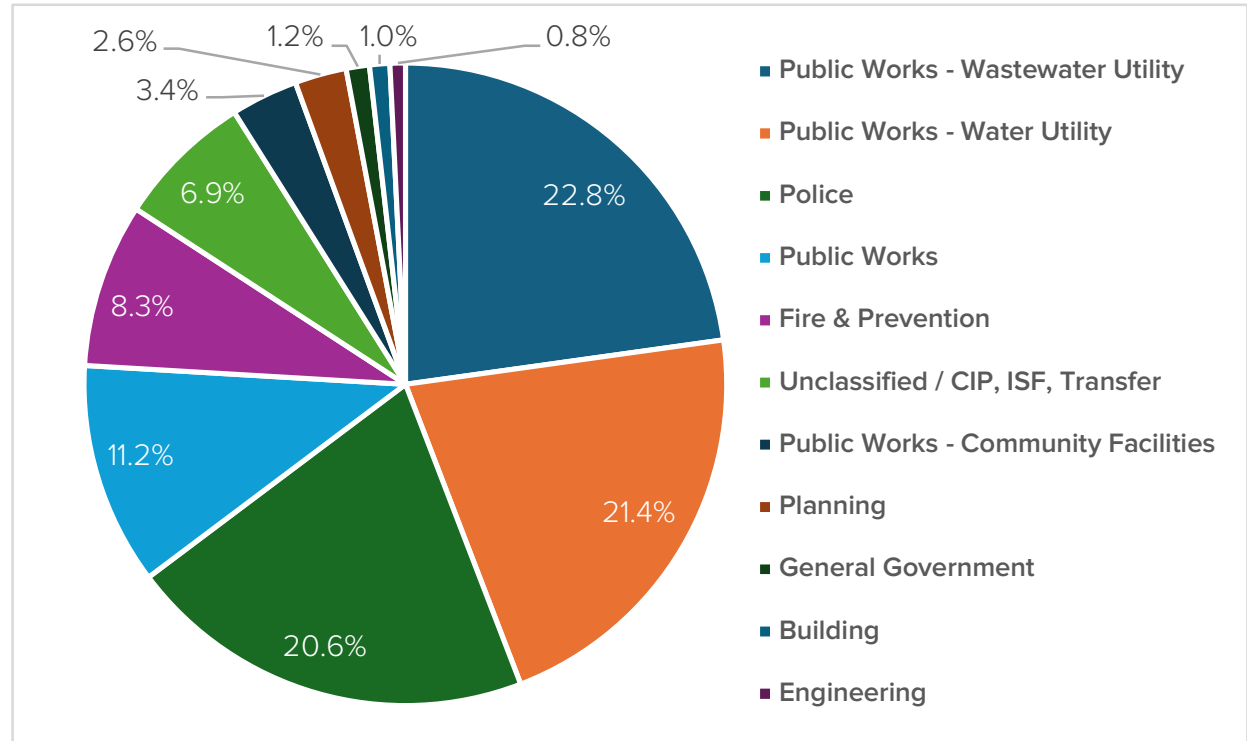
ALLOCATED COST POOLS AND ALLOCATION BASES IN THIS PLAN

- The CAP uses data from existing City systems, industry methods, and staff time estimates to derive a functional cost pool to be allocated from each service organization
- The CAP sets a readily accessible and replicable basis for reasonably allocating each function to benefitting departments

Central Services Department/Division and Functional Cost Pool Created by the Plan	Allocable Cost Pool	Allocation Basis
100-10 City Council	\$ 161,511	
Administrative Oversight	\$ 40,378	Compensated Labor Hours (Approx. FTEE)
General Fiscal Oversight	\$ 40,378	Gross Expense Net of Distortions
Capital Fiscal Oversight	\$ 80,756	Capital Asset Value (Infrastructure)
100-11 City Manager	\$ 423,639	
Administrative Management	\$ 105,910	Compensated Labor Hours (Approx. FTEE)
General Fiscal Management	\$ 105,910	Gross Expense Net of Distortions
Capital Fiscal Management	\$ 211,819	Capital Asset Value (Infrastructure)
100-12 City Attorney	\$ 645,240	
Citywide Service	\$ 645,240	Gross Expense Net of Distortions
100-13 City Clerk	\$ 287,434	
Citywide Service	\$ 287,434	Gross Expense Net of Distortions
100-14 Finance / Administrative Services	\$ 1,303,522	
Citywide Accounting / Budget	\$ 492,576	Gross Expense Net of Distortions
Utility Billing & Support	\$ 320,731	Utility Accounts
Payroll	\$ 89,102	Compensated Labor Hours (Approx. FTEE)
Accounts Payable	\$ 77,964	Services & Supplies Expense
Accounts Receivable / Cash Receipts	\$ 44,551	Revenues Received
Information Technology Management	\$ 141,524	Personnel Count
Human Resources	\$ 137,074	Compensated Labor Hours (Approx. FTEE)
100-23 Engineering	\$ 292,746	
Technical Support - Public Projects	\$ 292,746	Capital Asset Value (Infrastructure)
100-41-02 Public Works - Corporation Yard	\$ 556,858	
Department Administrative Management	\$ 278,429	Public Works Personnel Count
Department Fiscal Management	\$ 278,429	Public Works Modified Operating Expense
100-41-06 Public Works - Governmental Building	\$ 152,137	
Governmental Facility Maintenance	\$ 152,137	Personnel Count
100-00 Non Departmental	\$ 166,000	
Personnel Services	\$ 121,800	Compensated Labor Hours (Approx. FTEE)
Information Technology Services	\$ 4,100	Personnel Count
Fiscal Services	\$ 27,000	Gross Expense Net of Distortions
Facilities Services	\$ 4,100	Personnel Count
Administrative Services	\$ 9,000	Gross Expense Net of Distortions
Total Allocable Central Services Cost	\$ 3,989,087	

DISTRIBUTION OF CITYWIDE OVERHEAD TO DEPARTMENTS

- This is the resulting spread of the total \$3.99 million in allocated central services costs to departmental designation in the CAP.
- This informs Indirect Cost Rates (ICRs), which are used to determine interfund charges for service.



These are department “designations” in the CAP, not always exact departments in the City’s accounting and organization structure. These departmental designations are structured to consolidate divisions of like services and produce expressions of Citywide overhead reasonable and undistorted to the underlying direct service provided by the grouped divisions.



Interfund Charges for Central Service



CALCULATED INTERFUND CHARGES FOR SERVICE

These values are directly comparable to values presented in the FY 2023-24 adopted budget, accounted as “4998 G & A Allocation.”

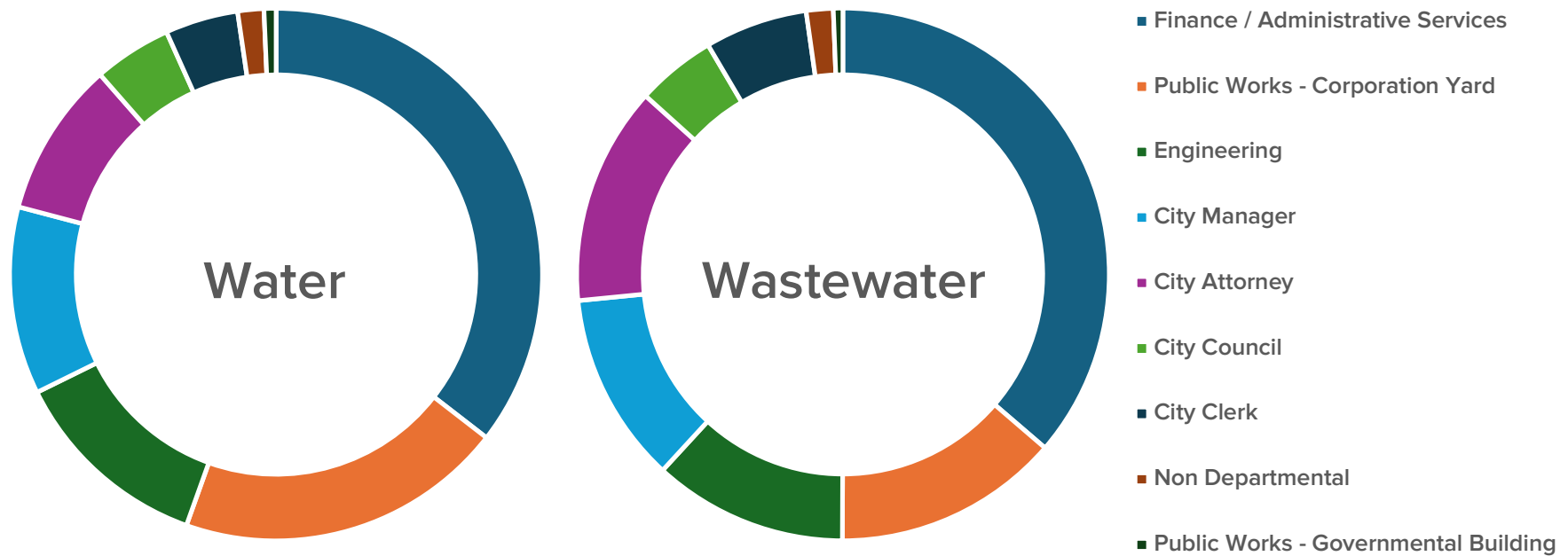
Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service	
	Maximum Charge in This Plan	Distribution of Outcomes
124 Measure T & Q (Y)	\$ 253,013 [a,b]	6%
500 Water	\$ 852,863	21%
510 Wastewater	\$ 908,934	23%
Reimbursement to the General Fund for Allocated Central Services in this Plan	\$ 2,014,810	51%
Other Non-General Funds Not Previously Charged	\$ 105,018 [c]	3%
100 General Fund - Remaining Central Services Borne	\$ 1,869,259	47%
Total Central Services Allocated in this Plan	\$ 3,989,087	100%

[a] This fund accounts for services funded by sales tax increments and is equivalent to General Fund sources and services and operates with revenue constraints similar to the General Fund.

[b] This fund also transfers additional amounts for Police and Public Works - Parks & Landscaping. These are allocated direct services not processed as overhead in this Plan.

[c] The City would need to evaluate eligibility and sufficiency of funding sources to accept the calculated charge from this Plan.

COMPOSITION OF INTERFUND CHARGE ON UTILITIES



- Greater than one-third is Finance / Administrative Services, which includes utility customer service and billing.
- Up to one-third is Public Works department administration and Engineering technical support.
- Less than one-third is City Manager/City Attorney/City Clerk.

COMPARISON TO CURRENT CHARGES

- Total reimbursement to the General Fund should decrease from utility funds.
- This increases burden by \$714,346 on General Fund and equivalent revenues compared to current practice.

Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service		
	Maximum Charge in This Plan	Current Charge in FY 2023-24 Budget	Change in This Plan
124 Measure T & Q (Y)	\$ 253,013 [a]	\$ 104,774 [b]	\$ 148,239 [c]
500 Water	\$ 852,863	\$ 1,363,096	\$ (510,234)
510 Wastewater	\$ 908,934	\$ 1,113,046	\$ (204,112)
Reimbursement to the General Fund for Allocated Central Services in this Plan	\$ 2,014,810	\$ 2,580,916	\$ (566,107)
Other Non-General Funds Not Previously Charged	\$ 105,018		
100 General Fund - Remaining Central Services Borne	\$ 1,869,259		
Total Central Services Allocated in this Plan	\$ 3,989,087		
Total Increase to General Fund and Equivalent Sources Caused by Reduced Reimbursement from Utility Funds			\$ 714,346

[a] This fund also transfers additional amounts for Police and Public Works - Parks & Landscaping. These are allocated direct services not processed as overhead in this Plan and would be additive to the maximum charge listed in this Plan. Also see Note B.

[b] This value represents only the comparable services between current budget and the CAP. Additional amounts are charged under 4998-G&A Allocation as follows: \$549,307 for 100-32 Police and \$215,816 for 100-41-04 Public Works - Parks and Landscaping. The CAP does not replace these budget decisions.

[c] This increase may not be sufficiently covered by the revenues of this special tax measure and would therefore add to the General Fund burden described in this table. Thus, the additional burden to all General Fund and general fund-equivalent sources is \$714,346.

Overall Reasons for Change from Current Interfund Charges:

- Updated cost allocation analysis, i.e., present-day decisions about allocable expenses in relation to current organization, different allocation decisions, etc.
- Exclusion of previously allocated organizations, such as Fire, Planning, and Building

NEXT STEPS

- Receive and accept the Cost Allocation Plan
- Apply results in budget development for Fiscal Year 2024-25:
 - Use the dollar values presented as the budgeted interfund charge, i.e., set charges for the year based on prior year budget, or
 - Use the calculated ICRs and apply to budgeted expenditures developed for Fiscal Year 2024-25 to determine an interfund charge consistent with proposed budget values
- In subsequent years, CAP simply will be an internal analysis supporting budget development

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CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Model Exhibits

Workbook Exhibit		
No.	Function	Description
1	Management Brief	Summarizes key outcomes of the CAP, including indirect rates, potential interfund charges, and allocable indirect cost pools and corresponding allocation basis.
2a	All Expenditures Detail	Illustrates relevant chart of accounts information and determines expense data used in the development of the Modified Operating Expenditures allocation basis and other usable expense-based metrics. Demonstrates reconciliation to the financial records data source.
2b	All Expenditures Classified	Summarizes Exhibit 2a into the shortened list of departments to which indirect costs are allocated in subsequent exhibits.
3	Central Services	Names functional indirect cost pools within central services organizations. Analyzes personnel in central services organizations to develop bases for indirect cost pools developed in Exhibit 4.
4	Allocable Expense	Determines eligible indirect expenditures for central services departments and apportions expenditures to allocable indirect cost pools where relevant.
5	Allocation Metrics	Lists data sets available as allocation bases and calculates allocation factors applied in Exhibits 7 and 8.
6	Allocation Decisions	Summarizes the allocable central services costs by indirect cost pool and assigns the basis for allocating each pool in Exhibits 7 and 8.
7	First Allocation	Allocates central services indirect cost pools to all benefitting units Citywide, according to their share of the chosen allocation metric.
8	Second Allocation	Reallocates indirect costs received by central services in Exhibit 7 to direct benefitting units only, according to their share of the chosen allocation metric.
9	Total Allocation	Sums the outcomes of Exhibits 7 and 8 to yield a total allocation to direct benefitting units Citywide.
10	Indirect Rates	Calculates Citywide composite indirect rates. This result does not capture proportionate outcomes by department resulting from Exhibits 6 through 9.
11a	Rate Basis by Org	Develops a basis for calculating indirect rates by department.
11b	Indirect Rates by Dept	Calculates indirect rates by department. This result captures proportionate outcomes by department resulting from Exhibits 6 through 9.
12a	Interfund Charge Basis	Develops a basis for calculating potential interfund charges for service depending on departmental make-up within funds.
12b	Interfund Charges Summary	Calculates potential interfund charges for service by fund.
W1	General Ledger	Presents the data source for expenditures processed in the analysis.
W2	Chart of Accounts	Presents the City's Chart of Accounts.
W3	Labor	Presents a listing of all labor positions in the City.
W4	Time Estimates	Provides a workspace for developing and/or documenting staff time estimates, as applicable and needed.
W5	Data Development	Provides a workspace for developing other information used in the analysis.

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CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Data Sources

Foundational Information		
Analysis Requirement	Description of Data	City System or Other Source
Expenses to be Allocated	Adopted Budget by Fund, Organizational Unit, and Object	[Name of City System]
Accounting Organization	Chart of Accounts: funds, organizational units, and objects - numbers and titles	[Name of City System]
Labor Information	Labor Positions by Fund and Organizational Unit: position title, FTE in organizational unit, salary/wage amount, and benefits amount	[Name of City System]

Labor Time		
Analysis Requirement	Description of Data or Assumption	City System or Other Source
Time Estimates, as Needed in Exhibit 3	Percent distribution of individual position time across functions of service defined by the CAP in Exhibit 3 as applicable.	Developed by the CAP via staff interview or questionnaire; review periodically in subsequent CAP updates

Allocation Metrics			
Analysis Requirement	Name of Allocation Metric from Exhibit 5	Note from Exhibit 5	City System or Other Source
Basis for Allocating Costs	Modified Operating Expenses	Refer to Exhibit 2a-Supplemental.	See Note at Left.
Basis for Allocating Costs	Net Operating Expenses	Refer to Exhibit 2a-Supplemental.	See Note at Left.
Basis for Allocating Costs	Gross Expense Net of Distortions	Refer to Exhibit 2a-Supplemental.	See Note at Left.
Basis for Allocating Costs	Compensated Labor Hours (Approx. FTEE)	Actual reported FY 2022-23; compensated labor	See Note at Left.
Basis for Allocating Costs	Personnel Count	Document, Fiscal Year 2023-2024 Budget, "Staffing Summary."	See Note at Left.
Basis for Allocating Costs	Utility Accounts	Document, Annual Comprehensive Financial Report (2021-22), "Operating Indicators."	See Note at Left.
Basis for Allocating Costs	Capital Asset Value (Infrastructure)	Document, Annual Comprehensive Financial Report (2021-22), "Note 6, Capital Assets," depreciable infrastructure only.	See Note at Left.
Basis for Allocating Costs	Public Works Modified Operating Expense	Refer to Exhibit 2a-Supplemental, Public Works divisions only.	See Note at Left.
Basis for Allocating Costs	Public Works Personnel Count	Document, Fiscal Year 2023-2024 Budget, "Staffing Summary," Public Works divisions only.	See Note at Left.
Basis for Allocating Costs	Revenues Received	FY 2023-24 Budget, transaction-based revenue categories by department.	See Note at Left.
Basis for Allocating Costs	Services & Supplies Expense	FY 2023-24 Budget, transaction-based services and supplies expense categories by department, excluding distortions.	See Note at Left.

Exhibit 1

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Management Brief

The following key highlights represent maximum recommendations generated by this Cost Allocation Plan.

A1. Indirect Rates for Allocated Central Services, Citywide Composite

65.5% on direct salary expense

Apply this rate to billed salary expenses as a mark-up for central overhead.

13.5% on direct expenditure

Apply this rate to direct project expenditures as a mark-up for central overhead. Do not apply this rate if the indirect rate on billed labor has been applied. Choose one method per application.

A2. Indirect Rates for Allocated Central Services, Departmental

Broad Department Designation [a]	on Direct Salary Expense	on Direct Expense
Planning	29%	14.1%
Building	87%	15.1%
Engineering	0%	10.4%
Fire & Prevention	86%	22.2%
Police	36%	14.0%
Public Works	108%	27.0%
Public Works - Community Facilities	178%	22.3%
Public Works - Water Utility	292%	58.1%
Public Works - Wastewater Utility	355%	31.3%

[a] "Department" descriptions are for Cost Allocation Plan purposes and may not match organizational charts. For example, Water is a division of Public Works but is called out individually in this Plan.

Note: Do not use rates in A1 and A2 in the same application. Choose one method when recovering Citywide overhead.

Exhibit 1

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Management Brief

The following key highlights represent maximum recommendations generated by this Cost Allocation Plan.

B1. Transfers to the General Fund for Central Services in this Plan		
Fund Previously Receiving an Interfund Charge for Service	Transfer to the General Fund	Distribution of Outcomes
124 Measure T& Q (Y)	\$ 253,013	6.3%
500 WATER FUND	\$ 852,863	21.4%
510 WasteWater Enterprise Fund	\$ 908,934	22.8%
Maximum Transfers to the General Fund for Recovery of Central Services [a]	\$ 2,014,810	50.5%
Remaining Central Services in the 100 GENERAL FUND [b,c]	\$ 1,974,277	49.5%
Total Central Services Allocated in this Plan	\$ 3,989,087	100.0%

[a] Values listed are maximum outcomes calculated by this Cost Allocation Plan. Actual charges will be dependant on eligibility for indirect cost (overhead) recovery and/or resource sufficiency in the fund or its revenue streams. This list encompasses only funds previously assessed an interfund charge. Other non-General funds have a calculated charge from this analysis but not historically assessed.

[b] This amount may be reduced for any additional opportunities for indirect cost (overhead) recovery from other applications, such as direct billing of labor to eligible projects and programs.

[c] This amount includes central services attributed to direct services within the General Fund as well as central services allocable to other funds but unrecovered by an interfund charge for service.

The above table is manually generated, listing only those funds on which an interfund charge is intended to be assessed in the budget year.

B2. Comparison to Transfers Calculated in Previous Plan		
Fund	Transfer to the General Fund	Change in This Plan (B1-B2)
124 Measure T& Q (Y)	\$ 104,774	\$ 148,239
500 WATER FUND	\$ 1,363,096	\$ (510,234)
510 WasteWater Enterprise Fund	\$ 1,113,046	\$ (204,112)
Total Transfers to the General Fund for Recovery of Central Services	\$ 2,580,916	\$ (566,107)

Exhibit 1

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Management Brief

The following key highlights represent maximum recommendations generated by this Cost Allocation Plan.

C1. Allocated Central Services in this Plan			
Organization in the General Fund	Central Services Function Determined by CAP	Allocation Basis	Allocated Expense
City Council	Admin. Oversight	Compensated Labor Hours (Approx. FTEE)	\$ 40,378
City Council	General Fiscal Oversight	Gross Expense Net of Distortions	\$ 40,378
City Council	Capital Fiscal Oversight	Capital Asset Value (Infrastructure)	\$ 80,756
City Manager	Admin. Management	Compensated Labor Hours (Approx. FTEE)	\$ 105,910
City Manager	General Fiscal Management	Gross Expense Net of Distortions	\$ 105,910
City Manager	Capital Fiscal Management	Capital Asset Value (Infrastructure)	\$ 211,819
City Attorney	Citywide Service	Gross Expense Net of Distortions	\$ 645,240
City Clerk	Citywide Service	Gross Expense Net of Distortions	\$ 287,434
Finance / Admin. Services	Citywide Accounting / Budget	Gross Expense Net of Distortions	\$ 492,576
Finance / Admin. Services	Utility Billing & Support	Utility Accounts	\$ 320,731
Finance / Admin. Services	Payroll	Compensated Labor Hours (Approx. FTEE)	\$ 89,102
Finance / Admin. Services	Accounts Payable	Services & Supplies Expense	\$ 77,964
Finance / Admin. Services	Accounts Receivable / Cash Receipts	Revenues Received	\$ 44,551
Finance / Admin. Services	Information Technology Mgmt.	Personnel Count	\$ 141,524
Finance / Admin. Services	Human Resources	Compensated Labor Hours (Approx. FTEE)	\$ 137,074
Engineering	Technical Support - Public Projects	Capital Asset Value (Infrastructure)	\$ 292,746
Public Works - Corporation Yard	Dept. Admin. Management	Public Works Personnel Count	\$ 278,429
Public Works - Corporation Yard	Dept. Fiscal Management	Public Works Modified Operating Expense	\$ 278,429
Public Works - Governmental Building	Govt. Facility Maintenance	Personnel Count	\$ 152,137
Non Departmental	Personnel Services	Compensated Labor Hours (Approx. FTEE)	\$ 121,800
Non Departmental	Info. Tech. Services	Personnel Count	\$ 4,100
Non Departmental	Fiscal Services	Gross Expense Net of Distortions	\$ 27,000
Non Departmental	Facilities Services	Personnel Count	\$ 4,100
Non Departmental	Admin. Services	Gross Expense Net of Distortions	\$ 9,000
Total Central Services Allocated in this Plan			\$ 3,989,087

Fiscal Year Used as Basis for Alloable Expense: Budget 2023-24

Exhibit 2a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2023-24	Adjustment	Expense Basis
Central Services in the General Fund								
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ 208,811	\$ (47,300)	\$ 161,511
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ 423,639	\$ -	\$ 423,639
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ 645,240	\$ -	\$ 645,240
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ 383,245	\$ (95,811)	\$ 287,434
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ 1,337,680	\$ (34,158)	\$ 1,303,522
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ 477,597	\$ (184,851)	\$ 292,746
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ 616,316	\$ (59,458)	\$ 556,858
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ 152,137	\$ -	\$ 152,137
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ 289,000	\$ (123,000)	\$ 166,000
Direct Services in the General Fund								
100	GENERAL FUND	1001	City Council	2	General Government	\$ -	\$ 47,300	\$ 47,300
100	GENERAL FUND	1101	City Manager	2	General Government	\$ -	\$ -	\$ -
100	GENERAL FUND	1201	City Attorney	2	General Government	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	\$ -	\$ 95,811	\$ 95,811
100	GENERAL FUND	1401	Finance / Admin. Services	2	General Government	\$ -	\$ 34,158	\$ 34,158
100	GENERAL FUND	2302	Engineering	5	Engineering	\$ -	\$ 184,851	\$ 184,851
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ 59,458	\$ 59,458
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -
100	GENERAL FUND	0	Non Departmental	2	General Government	\$ -	\$ 123,000	\$ 123,000
100	GENERAL FUND	2102	Planning	3	Planning	\$ 639,956	\$ -	\$ 639,956
100	GENERAL FUND	2202	Building	4	Building	\$ 245,379	\$ -	\$ 245,379
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	\$ 1,451,303	\$ -	\$ 1,451,303
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	\$ 26,000	\$ -	\$ 26,000
100	GENERAL FUND	3202	Police	7	Police	\$ 5,281,802	\$ -	\$ 5,281,802
100	GENERAL FUND	3213	Police	7	Police	\$ 20,100	\$ -	\$ 20,100
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	\$ 69,572	\$ -	\$ 69,572
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	\$ 520,039	\$ -	\$ 520,039
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	\$ 150,103	\$ -	\$ 150,103
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	\$ 322,830	\$ -	\$ 322,830
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	\$ 210,355	\$ -	\$ 210,355
Direct Services in Other Funds								
103	Buildings, Facilities & Infrast	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 235,500	\$ -	\$ 235,500
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	3202	Police	7	Police	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4302	PW-Ives Pool	9	Public Works - Community Facilities	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	0	Non Departmental	6	Fire & Prevention	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	3102	Fire & Prevention	6	Fire & Prevention	\$ 300,000	\$ -	\$ 300,000
104	Equip, Technology & Vehicles	3202	Police	7	Police	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -
120	Tree Replacement Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -

Exhibit 2a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2023-24	Adjustment	Expense Basis
120	Tree Replacement Fund	2102	Planning	3	Planning	\$ 5,000	\$ -	\$ 5,000
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -
122	PermitTechnology Fund	2202	Building	4	Building	\$ 19,100	\$ -	\$ 19,100
123	Street Pavement Reserve	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 2,367,500	\$ -	\$ 2,367,500
123	Street Pavement Reserve	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 251,500	\$ -	\$ 251,500
124	Measure T& Q (Y)	1001	City Council	2	General Government	\$ 3,500	\$ -	\$ 3,500
124	Measure T& Q (Y)	1101	City Manager	2	General Government	\$ 48,500	\$ -	\$ 48,500
124	Measure T& Q (Y)	1301	City Clerk	2	General Government	\$ 43,500	\$ -	\$ 43,500
124	Measure T& Q (Y)	1401	Finance	2	General Government	\$ 63,500	\$ -	\$ 63,500
124	Measure T& Q (Y)	1403	Finance	2	General Government	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	2102	Planning	3	Planning	\$ 3,500	\$ -	\$ 3,500
124	Measure T& Q (Y)	2202	Building	4	Building	\$ 3,900	\$ -	\$ 3,900
124	Measure T& Q (Y)	2302	Engineering	5	Engineering	\$ 29,400	\$ -	\$ 29,400
124	Measure T& Q (Y)	2307	Engineering	5	Engineering	\$ 77,200	\$ -	\$ 77,200
124	Measure T& Q (Y)	3102	Fire & Prevention	6	Fire & Prevention	\$ 76,600	\$ -	\$ 76,600
124	Measure T& Q (Y)	3202	Police	7	Police	\$ 725,137	\$ -	\$ 725,137
124	Measure T& Q (Y)	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ 109,974	\$ -	\$ 109,974
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works	\$ 391,400	\$ -	\$ 391,400
124	Measure T& Q (Y)	4104	Public Works - Parks & Landscaping	8	Public Works	\$ 222,116	\$ -	\$ 222,116
124	Measure T& Q (Y)	4106	Public Works - Governmental Building	2	General Government	\$ 32,300	\$ -	\$ 32,300
124	Measure T& Q (Y)	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4302	PW-Ives Pool	9	Public Works - Community Facilities	\$ 65,000	\$ -	\$ 65,000
124	Measure T& Q (Y)	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 61,355	\$ -	\$ 61,355
124	Measure T& Q (Y)	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 64,585	\$ -	\$ 64,585
124	Measure T& Q (Y)	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 46,300	\$ -	\$ 46,300
124	Measure T& Q (Y)	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9975	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9979	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 93,663	\$ -	\$ 93,663
125	Vehicle Abatement	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 2,000	\$ -	\$ 2,000
126	Tobacco Mgmt Program Fund	3202	Police	7	Police	\$ -	\$ -	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	\$ 208,924	\$ -	\$ 208,924
201	Measure M-Road Mtn	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 193,000	\$ -	\$ 193,000
202	Measure M-Parklmp Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 316,557	\$ -	\$ 316,557
203	Art In-Lieu Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 80,500	\$ -	\$ 80,500
203	Art In-Lieu Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -
204	Housing Linkage Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 10,500	\$ -	\$ 10,500
207	Downtown Improvement District Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 8,700	\$ -	\$ 8,700
208	General Plan Update Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	\$ 25,025	\$ -	\$ 25,025
209	SLESF Grant Fund	3202	Police	7	Police	\$ 100,000	\$ -	\$ 100,000
211	Transportation Grants	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 205,443	\$ -	\$ 205,443

Exhibit 2a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2023-24	Adjustment	Expense Basis
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 31,470	\$ -	\$ 31,470
213	Traffic Impact Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 110,620	\$ -	\$ 110,620
215	Street Lighting Assess District	1401	Finance	2	General Government	\$ 14,669	\$ -	\$ 14,669
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	\$ 116,514	\$ -	\$ 116,514
216	CDBG ADA Transitional Plan	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 203,500	\$ -	\$ 203,500
217	Road Mtn & Rehab (SB1)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 160,680	\$ -	\$ 160,680
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -
218	Park Land & Development Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
219	Gen Government Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
220	Fire Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
221	Stormwater Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
233	COMMUNITY FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	\$ 7,500	\$ -	\$ 7,500
247	Suppl Png Grant (SB2&LEAP)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
247	Suppl Png Grant (SB2&LEAP)	2102	Planning	3	Planning	\$ 92,600	\$ -	\$ 92,600
401	Woodstone Ctr Assess District DS	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
401	Woodstone Ctr Assess District DS	9970	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
402	CREBS DS Fund	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 40,597	\$ -	\$ 40,597
500	WATER FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 659,010	\$ -	\$ 659,010
500	WATER FUND	1001	City Council	0	Unclassified / CIP, ISF, Transfer	\$ 19,381	\$ -	\$ 19,381
500	WATER FUND	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	\$ 84,728	\$ -	\$ 84,728
500	WATER FUND	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	\$ 32,262	\$ -	\$ 32,262
500	WATER FUND	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	\$ 30,660	\$ -	\$ 30,660
500	WATER FUND	1401	Finance	0	Unclassified / CIP, ISF, Transfer	\$ 508,319	\$ -	\$ 508,319
500	WATER FUND	2102	Planning	0	Unclassified / CIP, ISF, Transfer	\$ 31,998	\$ -	\$ 31,998
500	WATER FUND	2202	Building	0	Unclassified / CIP, ISF, Transfer	\$ 31,899	\$ -	\$ 31,899
500	WATER FUND	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ 162,383	\$ -	\$ 162,383
500	WATER FUND	3102	Fire & Prevention	0	Unclassified / CIP, ISF, Transfer	\$ 101,591	\$ -	\$ 101,591
500	WATER FUND	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ 295,832	\$ -	\$ 295,832
500	WATER FUND	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	\$ 38,034	\$ -	\$ 38,034
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	\$ 1,515,021	\$ -	\$ 1,515,021
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	\$ 70,802	\$ -	\$ 70,802
500	WATER FUND	9973	Debt Service	10	Public Works - Water Utility	\$ 62,047	\$ -	\$ 62,047
500	WATER FUND	9974	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	9976	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	9977	Debt Service	10	Public Works - Water Utility	\$ 83,955	\$ -	\$ 83,955
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	\$ 140,494	\$ -	\$ 140,494
501	Water Enterprise Capital Proj Fund	0	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	\$ 82,000	\$ -	\$ 82,000
501	Water Enterprise Capital Proj Fund	2351	Engineering	10	Public Works - Water Utility	\$ 551,000	\$ -	\$ 551,000
501	Water Enterprise Capital Proj Fund	4150	Public Works	10	Public Works - Water Utility	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4151	Public Works	10	Public Works - Water Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 632,010	\$ -	\$ 632,010
510	WasteWater Enterprise Fund	1001	City Council	0	Unclassified / CIP, ISF, Transfer	\$ 22,612	\$ -	\$ 22,612
510	WasteWater Enterprise Fund	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	\$ 84,728	\$ -	\$ 84,728
510	WasteWater Enterprise Fund	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	\$ 19,357	\$ -	\$ 19,357

Exhibit 2a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2023-24	Adjustment	Expense Basis
510	WasteWater Enterprise Fund	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	\$ 26,827	\$ -	\$ 26,827
510	WasteWater Enterprise Fund	1401	Finance	0	Unclassified / CIP, ISF, Transfer	\$ 494,942	\$ -	\$ 494,942
510	WasteWater Enterprise Fund	2102	Planning	0	Unclassified / CIP, ISF, Transfer	\$ 19,199	\$ -	\$ 19,199
510	WasteWater Enterprise Fund	2202	Building	0	Unclassified / CIP, ISF, Transfer	\$ 31,899	\$ -	\$ 31,899
510	WasteWater Enterprise Fund	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ 133,727	\$ -	\$ 133,727
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ 215,711	\$ -	\$ 215,711
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	\$ 38,034	\$ -	\$ 38,034
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	\$ 1,000,930	\$ -	\$ 1,000,930
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	\$ 1,952,850	\$ -	\$ 1,952,850
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	\$ 62,940	\$ -	\$ 62,940
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	\$ 140,494	\$ -	\$ 140,494
511	Sewer Enterprise Capital Proj Fund	0	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	\$ 22,000	\$ -	\$ 22,000
511	Sewer Enterprise Capital Proj Fund	2351	Engineering	11	Public Works - Wastewater Utility	\$ 584,000	\$ -	\$ 584,000
511	Sewer Enterprise Capital Proj Fund	4150	Public Works	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4151	Public Works	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
601	Insurance & Benefit-ISF	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 1,308,530	\$ -	\$ 1,308,530
700	General Capital Projects	2150	Planning	3	Planning	\$ -	\$ -	\$ -
700	General Capital Projects	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -
700	General Capital Projects	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -
700	General Capital Projects	4151	Public Works	8	Public Works	\$ -	\$ -	\$ -
800	General Fixed Assets	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
Grand Total Expenditure						\$ 32,032,138	\$ 0	\$ 32,032,138

[a] This column classifies each Organizational Unit to an overall "Department" for purposes of setting department-specific indirect rates.

Reconciles to Workspace 1?

Yes

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Net Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,511
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,639
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,240
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,434
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,522
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,746
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556,858
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,137
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000
Direct Services in the General Fund											
100	GENERAL FUND	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,300
100	GENERAL FUND	1101	City Manager	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1201	City Attorney	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,811
100	GENERAL FUND	1401	Finance / Admin. Services	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,158
100	GENERAL FUND	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,851
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,458
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	0	Non Departmental	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,000
100	GENERAL FUND	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639,956
100	GENERAL FUND	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,379
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,451,303
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
100	GENERAL FUND	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,281,802
100	GENERAL FUND	3213	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,100
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,572
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,039
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,103
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,830
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,355
Direct Services in Other Funds											
103	Buildings, Facilities & Infrast	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (235,500)	\$ -	\$ -
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4302	PW-Ives Pool	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	0	Non Departmental	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ (300,000)	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Net Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	
120	Tree Replacement Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	PermitTechnology Fund	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,100
123	Street Pavement Reserve	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (2,367,500)	\$ -	\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (251,500)	\$ -	\$ -
124	Measure T & Q (Y)	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
124	Measure T & Q (Y)	1101	City Manager	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,500
124	Measure T & Q (Y)	1301	City Clerk	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,500
124	Measure T & Q (Y)	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,500
124	Measure T & Q (Y)	1403	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
124	Measure T & Q (Y)	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900
124	Measure T & Q (Y)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,400
124	Measure T & Q (Y)	2307	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,200
124	Measure T & Q (Y)	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ (70,000)	\$ -	\$ -	\$ -	\$ 6,600
124	Measure T & Q (Y)	3202	Police	7	Police	\$ -	\$ (172,830)	\$ -	\$ -	\$ -	\$ 552,307
124	Measure T & Q (Y)	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,974
124	Measure T & Q (Y)	4103	Public Works - Streets	8	Public Works	\$ -	\$ (6,300)	\$ -	\$ -	\$ -	\$ 385,100
124	Measure T & Q (Y)	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ (6,300)	\$ -	\$ -	\$ -	\$ 215,816
124	Measure T & Q (Y)	4106	Public Works - Governmental Building	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,300
124	Measure T & Q (Y)	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	4302	PW-Ives Pool	9	Public Works - Community Facilities	\$ -	\$ (65,000)	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ (61,355)	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ (64,585)	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ (46,300)	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	9975	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	9979	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T & Q (Y)	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ (93,663)	\$ -	\$ -	\$ -	\$ -	\$ -
125	Vehicle Abatement	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (2,000)	\$ -	\$ -
126	Tobacco Mgmt Program Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,924
201	Measure M-Road Mtn	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (193,000)	\$ -	\$ -
202	Measure M-ParkImpr Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (316,557)	\$ -	\$ -
203	Art In-Lieu Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (50,500)	\$ -	\$ 30,000
203	Art In-Lieu Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Housing Linkage Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (10,500)	\$ -	\$ -
207	Downtown Improvement District Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,700
208	General Plan Update Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,025
209	SLESF Grant Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ (100,000)	\$ -	\$ -
211	Transportation Grants	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (205,443)	\$ -	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Net Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ (31,470)	\$ -	\$ -	\$ -	\$ -	\$ -
213	Traffic Impact Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (110,620)	\$ -	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,669
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,514
216	CDBG ADA Transitional Plan	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (203,500)	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (160,680)	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218	Park Land & Development Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219	Gen Government Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	Fire Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Stormwater Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	COMMUNITY FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
247	Suppl Png Grant (SB2&LEAP)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Png Grant (SB2&LEAP)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ (27,600)	\$ -	\$ 65,000
401	Woodstone Ctr Assess District DS	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	Woodstone Ctr Assess District DS	9970	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	CREBS DS Fund	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ (40,597)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (633,000)	\$ -	\$ 26,010
500	WATER FUND	1001	City Council	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,381
500	WATER FUND	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,728
500	WATER FUND	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,262
500	WATER FUND	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,660
500	WATER FUND	1401	Finance	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508,319
500	WATER FUND	2102	Planning	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,998
500	WATER FUND	2202	Building	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,899
500	WATER FUND	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,383
500	WATER FUND	3102	Fire & Prevention	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,591
500	WATER FUND	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,832
500	WATER FUND	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,034
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	\$ -	\$ (46,500)	\$ -	\$ -	\$ -	\$ 1,468,521
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	\$ (70,802)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9973	Debt Service	10	Public Works - Water Utility	\$ (62,047)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9974	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9976	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9977	Debt Service	10	Public Works - Water Utility	\$ (83,955)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	\$ (140,494)	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	0	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	\$ -	\$ (82,000)	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2351	Engineering	10	Public Works - Water Utility	\$ -	\$ (551,000)	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4150	Public Works	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4151	Public Works	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (606,000)	\$ -	\$ 26,010
510	WasteWater Enterprise Fund	1001	City Council	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,612
510	WasteWater Enterprise Fund	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 84,728
510	WasteWater Enterprise Fund	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,357

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Net Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	
510	WasteWater Enterprise Fund	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,827
510	WasteWater Enterprise Fund	1401	Finance	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,942
510	WasteWater Enterprise Fund	2102	Planning	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,199
510	WasteWater Enterprise Fund	2202	Building	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,899
510	WasteWater Enterprise Fund	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,727
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,711
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,034
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	\$ -	\$ (46,500)	\$ -	\$ -	\$ -	\$ 954,430
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,952,850
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	\$ (62,940)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	\$ (140,494)	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	0	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ (22,000)	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2351	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ (584,000)	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4150	Public Works	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4151	Public Works	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601	Insurance & Benefit-ISF	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,308,530
700	General Capital Projects	2150	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	4151	Public Works	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	General Fixed Assets	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total						\$ (898,702)	\$ (1,952,430)	\$ -	\$ (5,473,900)	\$ -	\$ 23,707,106

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Modified Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,511
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,639
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,240
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,434
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,522
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,746
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556,858
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,137
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000
Direct Services in the General Fund											
100	GENERAL FUND	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,300
100	GENERAL FUND	1101	City Manager	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1201	City Attorney	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,811
100	GENERAL FUND	1401	Finance / Admin. Services	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,158
100	GENERAL FUND	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,851
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,458
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	0	Non Departmental	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,000
100	GENERAL FUND	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639,956
100	GENERAL FUND	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,379
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,451,303
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
100	GENERAL FUND	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,281,802
100	GENERAL FUND	3213	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,100
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,572
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,039
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,103
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,830
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 210,355
Direct Services in Other Funds											
103	Buildings, Facilities & Infrast	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4302	PW-Ives Pool	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	0	Non Departmental	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Modified Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	
120	Tree Replacement Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	PermitTechnology Fund	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,100
123	Street Pavement Reserve	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
124	Measure T& Q (Y)	1101	City Manager	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,500
124	Measure T& Q (Y)	1301	City Clerk	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,500
124	Measure T& Q (Y)	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,500
124	Measure T& Q (Y)	1403	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
124	Measure T& Q (Y)	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900
124	Measure T& Q (Y)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,400
124	Measure T& Q (Y)	2307	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,200
124	Measure T& Q (Y)	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600
124	Measure T& Q (Y)	3202	Police	7	Police	\$ (549,307)	\$ -	\$ -	\$ -	\$ -	\$ 3,000
124	Measure T& Q (Y)	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ (104,774)	\$ -	\$ -	\$ -	\$ -	\$ 5,200
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,100
124	Measure T& Q (Y)	4104	Public Works - Parks & Landscaping	8	Public Works	\$ (215,816)	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4106	Public Works - Governmental Building	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,300
124	Measure T& Q (Y)	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4302	PW-Ives Pool	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9975	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9979	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Vehicle Abatement	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Tobacco Mgmt Program Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 208,924
201	Measure M-Road Mtn	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202	Measure M-ParkImpr Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203	Art In-Lieu Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
203	Art In-Lieu Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Housing Linkage Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207	Downtown Improvement District Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,700
208	General Plan Update Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,025
209	SLESF Grant Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	Transportation Grants	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Modified Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213	Traffic Impact Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,669
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,514
216	CDBG ADA Transitional Plan	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218	Park Land & Development Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219	Gen Government Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	Fire Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Stormwater Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	COMMUNITY FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
247	Suppl Png Grant (SB2&LEAP)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Png Grant (SB2&LEAP)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
401	Woodstone Ctr Assess District DS	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	Woodstone Ctr Assess District DS	9970	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	CREBS DS Fund	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ (26,010)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1001	City Council	0	Unclassified / CIP, ISF, Transfer	\$ (19,381)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	\$ (84,728)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	\$ (32,262)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	\$ (30,660)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1401	Finance	0	Unclassified / CIP, ISF, Transfer	\$ (508,319)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2102	Planning	0	Unclassified / CIP, ISF, Transfer	\$ (31,998)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2202	Building	0	Unclassified / CIP, ISF, Transfer	\$ (31,899)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ (162,383)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	3102	Fire & Prevention	0	Unclassified / CIP, ISF, Transfer	\$ (101,591)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ (295,832)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	\$ (38,034)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,468,521
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9973	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9974	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9976	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9977	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	0	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2351	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4150	Public Works	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4151	Public Works	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ (26,010)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1001	City Council	0	Unclassified / CIP, ISF, Transfer	\$ (22,612)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	\$ (84,728)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	\$ (19,357)	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Modified Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	
510	WasteWater Enterprise Fund	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	\$ (26,827)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1401	Finance	0	Unclassified / CIP, ISF, Transfer	\$ (494,942)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2102	Planning	0	Unclassified / CIP, ISF, Transfer	\$ (19,199)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2202	Building	0	Unclassified / CIP, ISF, Transfer	\$ (31,899)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ (133,727)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ (215,711)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	\$ (38,034)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 954,430
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ (1,952,850)	\$ -	\$ -
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	0	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2351	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4150	Public Works	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4151	Public Works	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601	Insurance & Benefit-ISF	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ (1,308,530)	\$ -	\$ -	\$ -
700	General Capital Projects	2150	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	4151	Public Works	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	General Fixed Assets	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total						\$ (3,346,040)	\$ -	\$ (1,308,530)	\$ (1,952,850)	\$ -	\$ 17,099,686

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Gross Expense Net of Distortions

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor								Gross Expense Net of Distortions		
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	
Central Services in the General Fund																
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 161,511
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 423,639
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 645,240
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 287,434
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,303,522
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 292,746
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 556,858
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 152,137
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 166,000
Direct Services in the General Fund																
100	GENERAL FUND	1001	City Council	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 47,300
100	GENERAL FUND	1101	City Manager	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	1201	City Attorney	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 95,811
100	GENERAL FUND	1401	Finance / Admin. Services	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 34,158
100	GENERAL FUND	2302	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 184,851
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 59,458
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	0	Non Departmental	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 123,000
100	GENERAL FUND	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 639,956
100	GENERAL FUND	2202	Building	4	Building			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 245,379
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,451,303
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 26,000
100	GENERAL FUND	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 5,281,802
100	GENERAL FUND	3213	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 20,100
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 69,572
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 520,039
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 150,103
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 322,830
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 210,355
Direct Services in Other Funds																
103	Buildings, Facilities & Infrast	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (235,500)	\$ -	\$ -		\$ -			\$ -
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
103	Buildings, Facilities & Infrast	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
103	Buildings, Facilities & Infrast	4002	Senior Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
103	Buildings, Facilities & Infrast	4102	Public Works - Corporation Yard	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
103	Buildings, Facilities & Infrast	4106	Public Works - Governmental Building	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
103	Buildings, Facilities & Infrast	4202	PW-Community Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
103	Buildings, Facilities & Infrast	4302	PW-Ives Pool	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
104	Equip, Technology & Vehicles	0	Non Departmental	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
104	Equip, Technology & Vehicles	3102	Fire & Prevention	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 300,000
104	Equip, Technology & Vehicles	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
104	Equip, Technology & Vehicles	4102	Public Works - Corporation Yard	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
120	Tree Replacement Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Gross Expense Net of Distortions

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor								Gross Expense Net of Distortions		
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	Overhead Charge	ISF Charges	Large Payments		Distorting Expense	Extraordinary Expense
120	Tree Replacement Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 5,000
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
122	PermitTechnology Fund	2202	Building	4	Building			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 19,100
123	Street Pavement Reserve	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (2,367,500)	\$ -	\$ -		\$ -			\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (251,500)	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	1001	City Council	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 3,500
124	Measure T& Q (Y)	1101	City Manager	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 48,500
124	Measure T& Q (Y)	1301	City Clerk	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 43,500
124	Measure T& Q (Y)	1401	Finance	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 63,500
124	Measure T& Q (Y)	1403	Finance	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 3,500
124	Measure T& Q (Y)	2202	Building	4	Building			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 3,900
124	Measure T& Q (Y)	2302	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 29,400
124	Measure T& Q (Y)	2307	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 77,200
124	Measure T& Q (Y)	3102	Fire & Prevention	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 76,600
124	Measure T& Q (Y)	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ (549,307)		\$ -			\$ 175,830
124	Measure T& Q (Y)	4002	Senior Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (104,774)		\$ -			\$ 5,200
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 391,400
124	Measure T& Q (Y)	4104	Public Works - Parks & Landscaping	8	Public Works			\$ -	\$ -	\$ -	\$ (215,816)		\$ -			\$ 6,300
124	Measure T& Q (Y)	4106	Public Works - Governmental Building	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 32,300
124	Measure T& Q (Y)	4202	PW-Community Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	4302	PW-Ives Pool	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 65,000
124	Measure T& Q (Y)	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 61,355
124	Measure T& Q (Y)	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 64,585
124	Measure T& Q (Y)	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 46,300
124	Measure T& Q (Y)	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	9975	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	9979	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 93,663
125	Vehicle Abatement	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (2,000)	\$ -	\$ -		\$ -			\$ -
126	Tobacco Mgmt Program Fund	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 208,924
201	Measure M-Road Mtn	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (193,000)	\$ -	\$ -		\$ -			\$ -
202	Measure M-ParkImpr Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (316,557)	\$ -	\$ -		\$ -			\$ -
203	Art In-Lieu Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (50,500)	\$ -	\$ -		\$ -			\$ 30,000
203	Art In-Lieu Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
204	Housing Linkage Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (10,500)	\$ -	\$ -		\$ -			\$ -
207	Downtown Improvement District Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 8,700
208	General Plan Update Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
208	General Plan Update Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 25,025
209	SLESF Grant Fund	3202	Police	7	Police			\$ -	\$ (100,000)	\$ -	\$ -		\$ -			\$ -
211	Transportation Grants	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
212	Park In-Lieu Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (205,443)	\$ -	\$ -		\$ -			\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Gross Expense Net of Distortions

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor								Gross Expense Net of Distortions		
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	Overhead Charge	ISF Charges	Large Payments		Distorting Expense	Extraordinary Expense
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 31,470
213	Traffic Impact Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (110,620)	\$ -	\$ -		\$ -			\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 14,669
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 116,514
216	CDBG ADA Transitional Plan	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (203,500)	\$ -	\$ -		\$ -			\$ -
217	Road Mtn & Rehab (SB1)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (160,680)	\$ -	\$ -		\$ -			\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
218	Park Land & Development Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
219	Gen Government Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
220	Fire Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
221	Stormwater Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
233	COMMUNITY FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 7,500
247	Suppl Png Grant (SB2&LEAP)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
247	Suppl Png Grant (SB2&LEAP)	2102	Planning	3	Planning			\$ -	\$ (27,600)	\$ -	\$ -		\$ -			\$ 65,000
401	Woodstone Ctr Assess District DS	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
401	Woodstone Ctr Assess District DS	9970	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
402	CREBS DS Fund	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 40,597
500	WATER FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (633,000)	\$ -	\$ (26,010)		\$ -			\$ -
500	WATER FUND	1001	City Council	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (19,381)		\$ -			\$ -
500	WATER FUND	1101	City Manager	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (84,728)		\$ -			\$ -
500	WATER FUND	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (32,262)		\$ -			\$ -
500	WATER FUND	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (30,660)		\$ -			\$ -
500	WATER FUND	1401	Finance	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (508,319)		\$ -			\$ -
500	WATER FUND	2102	Planning	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (31,998)		\$ -			\$ -
500	WATER FUND	2202	Building	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (31,899)		\$ -			\$ -
500	WATER FUND	2302	Engineering	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (162,383)		\$ -			\$ -
500	WATER FUND	3102	Fire & Prevention	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (101,591)		\$ -			\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (295,832)		\$ -			\$ -
500	WATER FUND	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (38,034)		\$ -			\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,515,021
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 70,802
500	WATER FUND	9973	Debt Service	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 62,047
500	WATER FUND	9974	Debt Service	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	9976	Debt Service	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	9977	Debt Service	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 83,955
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 140,494
501	Water Enterprise Capital Proj Fund	0	Non Departmental	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 82,000
501	Water Enterprise Capital Proj Fund	2351	Engineering	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 551,000
501	Water Enterprise Capital Proj Fund	4150	Public Works	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
501	Water Enterprise Capital Proj Fund	4151	Public Works	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (606,000)	\$ -	\$ (26,010)		\$ -			\$ -
510	WasteWater Enterprise Fund	1001	City Council	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (22,612)		\$ -			\$ -
510	WasteWater Enterprise Fund	1101	City Manager	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (84,728)		\$ -			\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (19,357)		\$ -			\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Gross Expense Net of Distortions

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor								Gross Expense Net of Distortions		
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	Overhead Charge	ISF Charges	Large Payments		Distorting Expense	Extraordinary Expense
510	WasteWater Enterprise Fund	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (26,827)		\$ -			\$ -
510	WasteWater Enterprise Fund	1401	Finance	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (494,942)		\$ -			\$ -
510	WasteWater Enterprise Fund	2102	Planning	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (19,199)		\$ -			\$ -
510	WasteWater Enterprise Fund	2202	Building	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (31,899)		\$ -			\$ -
510	WasteWater Enterprise Fund	2302	Engineering	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (133,727)		\$ -			\$ -
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (215,711)		\$ -			\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ (38,034)		\$ -			\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,000,930
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,952,850
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 62,940
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 140,494
511	Sewer Enterprise Capital Proj Fund	0	Non Departmental	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 22,000
511	Sewer Enterprise Capital Proj Fund	2351	Engineering	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 584,000
511	Sewer Enterprise Capital Proj Fund	4150	Public Works	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
511	Sewer Enterprise Capital Proj Fund	4151	Public Works	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
601	Insurance & Benefit-ISF	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ (1,308,530)			\$ -
700	General Capital Projects	2150	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
700	General Capital Projects	2350	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
700	General Capital Projects	2351	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
700	General Capital Projects	4151	Public Works	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
800	General Fixed Assets	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
Grand Total						\$ -	\$ -	\$ -	\$ (5,473,900)	\$ -	\$ (3,346,040)	\$ -	\$ (1,308,530)	\$ -	\$ -	\$ 21,903,668

Exhibit 2b

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2023-24	Adjustment	Expense Basis
Central Services in the General Fund								
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ 208,811	\$ (47,300)	\$ 161,511
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ 423,639	\$ -	\$ 423,639
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ 645,240	\$ -	\$ 645,240
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ 383,245	\$ (95,811)	\$ 287,434
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ 1,337,680	\$ (34,158)	\$ 1,303,522
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ 477,597	\$ (184,851)	\$ 292,746
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ 616,316	\$ (59,458)	\$ 556,858
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ 152,137	\$ -	\$ 152,137
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ 289,000	\$ (123,000)	\$ 166,000
Direct Services in All Funds								
				0	Unclassified / CIP, ISF, Transfer	\$ 9,617,616	\$ -	\$ 9,617,616
				2	General Government	\$ 205,969	\$ 300,269	\$ 506,238
				3	Planning	\$ 766,081	\$ -	\$ 766,081
				4	Building	\$ 268,379	\$ -	\$ 268,379
				5	Engineering	\$ 106,600	\$ 184,851	\$ 291,451
				6	Fire & Prevention	\$ 1,853,903	\$ -	\$ 1,853,903
				7	Police	\$ 6,134,539	\$ -	\$ 6,134,539
				8	Public Works	\$ 1,609,096	\$ 59,458	\$ 1,668,554
				9	Public Works - Community Facilities	\$ 667,757	\$ -	\$ 667,757
				10	Public Works - Water Utility	\$ 2,505,319	\$ -	\$ 2,505,319
				11	Public Works - Wastewater Utility	\$ 3,763,214	\$ -	\$ 3,763,214
Grand Total Expenditure						\$ 32,032,138	\$ 0	\$ 32,032,138

Reconciles to Workspace 1? Yes

Exhibit 2b-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Net Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,511
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,639
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,240
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,434
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,522
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,746
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556,858
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,137
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ (337,970)	\$ -	\$ -	\$ (5,346,300)	\$ -	\$ 3,933,346
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,238
				3	Planning	\$ -	\$ -	\$ -	\$ (27,600)	\$ -	\$ 738,481
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,379
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,451
				6	Fire & Prevention	\$ -	\$ (370,000)	\$ -	\$ -	\$ -	\$ 1,483,903
				7	Police	\$ -	\$ (172,830)	\$ -	\$ (100,000)	\$ -	\$ 5,861,709
				8	Public Works	\$ -	\$ (12,600)	\$ -	\$ -	\$ -	\$ 1,655,954
				9	Public Works - Community Facilities	\$ -	\$ (65,000)	\$ -	\$ -	\$ -	\$ 602,757
				10	Public Works - Water Utility	\$ (357,298)	\$ (679,500)	\$ -	\$ -	\$ -	\$ 1,468,521
				11	Public Works - Wastewater Utility	\$ (203,434)	\$ (652,500)	\$ -	\$ -	\$ -	\$ 2,907,280
Grand Total						\$ (898,702)	\$ (1,952,430)	\$ -	\$ (5,473,900)	\$ -	\$ 23,707,106

Exhibit 2b-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Modified Operating Expense

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
No.	Title	No.	Title	No.	Title	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,511
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,639
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,240
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,434
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,522
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,746
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556,858
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,137
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ (2,580,916)	\$ -	\$ (1,308,530)	\$ -	\$ -	\$ 43,900
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,238
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 738,481
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,379
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,451
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,483,903
				7	Police	\$ (549,307)	\$ -	\$ -	\$ -	\$ -	\$ 5,312,402
				8	Public Works	\$ (215,816)	\$ -	\$ -	\$ -	\$ -	\$ 1,440,138
				9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 602,757
				10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,468,521
				11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ (1,952,850)	\$ -	\$ 954,430
Grand Total						\$ (3,346,040)	\$ -	\$ (1,308,530)	\$ (1,952,850)	\$ -	\$ 17,099,686

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Derivation of Allocation Factor: Gross Expense Net of Distortions

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor									Gross Expense Net of Distortions	
No.	Title	No.	Title	No.	Title	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	
Central Services in the General Fund																
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,511
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 423,639
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645,240
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,434
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,303,522
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,746
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 556,858
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,137
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000
Direct Services in All Funds																
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (5,346,300)	\$ -	\$ (2,580,916)	\$ -	\$ (1,308,530)	\$ -	\$ -	\$ 381,870
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,238
				3	Planning	\$ -	\$ -	\$ -	\$ (27,600)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 738,481
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,379
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,451
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,853,903
				7	Police	\$ -	\$ -	\$ -	\$ (100,000)	\$ -	\$ (549,307)	\$ -	\$ -	\$ -	\$ -	\$ 5,485,232
				8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (215,816)	\$ -	\$ -	\$ -	\$ -	\$ 1,452,738
				9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,757
				10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,505,319
				11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,763,214
Grand Total						\$ -	\$ -	\$ -	\$ (5,473,900)	\$ -	\$ (3,346,040)	\$ -	\$ (1,308,530)	\$ -	\$ -	\$ 21,903,668

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-1001 - City Council

Central Services Identification												
Cost Pool Name	Distributed Labor Cost	Distributed FTEs										
General Admin	\$ -	-										
Admin. Oversight	\$ 4,500	1.50										
General Fiscal Oversight	\$ 4,500	1.50										
Capital Fiscal Oversight	\$ 9,000	3.00										
Direct Services	\$ -	-										

Position	Personnel Data		Allocation of Time to Central Services Functions											
Title	Total Labor Cost	Full Time Equivalency	General Admin	Admin. Oversight	General Fiscal Oversight	Capital Fiscal Oversight							Direct Services	Rationale for Allocation
All Positions	\$ 18,000	6.00	0%	25%	25%	50%							0%	See note [a]
Distribution of Labor Cost	\$ 18,000		0%	25%	25%	50%							0%	
Distribution of FTEs		6.00	0%	25%	25%	50%							0%	

[a] A common distribution of governmental oversight is to split between administrative and fiscal issues. In a small agency, fiscal matters tend to dominate agenda time; therefore, this distribution has been set to one-quarter administrative and three-quarters fiscal. Furthermore in a small agency, capital programs tend to dominate agenda time; therefore, fiscal oversight is further distributed between general fiscal and capital fiscal oversight, in this case one-third general and two-thirds capital. These distribution factors have been compared to a sampling of recent council agendas.

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-1101 - City Manager

Central Services Identification

Cost Pool Name	Distributed Labor Cost	Distributed FTEs
General Admin	\$ -	-
Admin. Management	\$ 79,171	0.25
General Fiscal Management	\$ 79,171	0.25
Capital Fiscal Management	\$ 158,342	0.50
Direct Services	\$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions											
Title	Total Labor Cost	Full Time Equivalency	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management							Direct Services	Rationale for Allocation
City Manager	\$ 316,684	1.00	0%	25%	25%	50%							0%	As City Council oversight
[title]	\$ -	-	0%	25%	25%	50%							0%	As City Council oversight
Distribution of Labor Cost	\$ 316,684		0%	25%	25%	50%							0%	
Distribution of FTEs		1.00	0%	25%	25%	50%							0%	

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-1201 - City Attorney

Central Services Identification												
Cost Pool Name	Distributed Labor Cost	Distributed FTEs										
General Admin	\$ -	-										
Citywide Service	\$ -	-										
Not in Use	\$ -	-										
Direct Services	\$ -	-										

Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	General Admin	Citywide Service	Not in Use							Direct Services	Rationale for Allocation
[title]	\$ -	-	100%	0%	0%							0%	Not in use; see Exhibit 4
[title]	\$ -	-	100%	0%	0%							0%	Not in use; see Exhibit 4
Distribution of Labor Cost	\$ -		0%	0%	0%							0%	
Distribution of FTEs		-	0%	0%	0%							0%	

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-1301 - City Clerk

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
General Admin	\$ -	-
Citywide Service	\$ 234,004	0.75
Not in Use	\$ -	-
Direct Services	\$ 78,001	0.25

< Includes typical non-allocable services such as public records requests and elections.

Position	Personnel Data		Allocation of Time to Central Services Functions											
Title	Total Labor Cost	Full Time Equivalency	General Admin	Citywide Service	Not in Use								Direct Services	Rationale for Allocation
ACM/City Clerk	\$ 312,006	1.00	0%	75%	0%								25%	Common distribution
[title]	\$ -	-	100%	0%	0%								0%	Common distribution
Distribution of Labor Cost	\$ 312,006		0%	75%	0%								25%	
Distribution of FTEs		1.00	0%	75%	0%								25%	

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-1401 - Finance / Admin. Services

Central Services Identification

Cost Pool Name	Distributed Labor Cost	Distributed FTEs
General Admin	\$ 50,375	0.20
Citywide Accounting / Budget	\$ 251,341	1.30
Utility Billing & Support	\$ 138,328	1.30
Payroll	\$ 40,687	0.40
Accounts Payable	\$ 21,642	0.35
Accounts Receivable / Cash Receipts	\$ 22,626	0.20
Information Technology Mgmt.	\$ 20,029	0.10
Human Resources	\$ -	-
Direct Services	\$ 10,661	0.15

< Includes business licensing.

Position	Personnel Data		Allocation of Time to Central Services Functions										
	Total Labor Cost	Full Time Equivalency	General Admin	Citywide Accounting / Budget	Utility Billing & Support	Payroll	Accounts Payable	Accounts Receivable / Cash Receipts	Information Technology Mgmt.	Human Resources		Direct Services	Rationale for Allocation
Admin Svs. Director	\$ 251,876	1.00	20%	60%	5%	10%	0%	0%	5%	0%		0%	Staff interviews 12/2023
Accountant/Analyst(Conf)	\$ 148,705	1.00	0%	55%	15%	5%	5%	10%	5%	0%		5%	Staff interviews 12/2023
Administrative Tech	\$ 32,256	1.00	0%	0%	35%	25%	25%	5%	0%	0%		10%	Staff interviews 12/2023
Accountant	\$ 122,852	1.00	0%	15%	75%	0%	5%	5%	0%	0%		0%	Staff interviews 12/2023
Distribution of Labor Cost	\$ 555,689		9%	45%	25%	7%	4%	4%	4%	0%		2%	
Distribution of FTEs		4.00	5%	33%	33%	10%	9%	5%	3%	0%		4%	

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-2302 - Engineering

Central Services Identification		
Cost Pool Name	Distributed Labor Cost	Distributed FTEs
General Admin	\$ -	-
Technical Support - Public Projects	\$ -	0.42
Not in Use	\$ -	-
Direct Services	\$ -	0.83

< Includes support of private projects and permitting.

Position	Personnel Data		Allocation of Time to Central Services Functions											
Title	Total Labor Cost	Full Time Equivalency	General Admin	Technical Support - Public Projects	Not in Use								Direct Services	Rationale for Allocation
Permit Tech	\$ -	0.50	0%	33%	0%								67%	Time est. 2020 fee study
Management Analyst	\$ -	0.75	0%	33%	0%								67%	Time est. 2020 fee study
Distribution of Labor Cost	\$ -		0%	0%	0%								0%	
Distribution of FTEs		1.25	0%	33%	0%								67%	

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-4102 - Public Works - Corporation Yard

Central Services Identification												
Cost Pool Name	Distributed Labor Cost	Distributed FTEs										
General Admin	\$ -	-										
Dept. Admin. Management	\$ 138,606	0.66										
Dept. Fiscal Management	\$ 138,606	0.66										
Direct Services	\$ 5,554	0.50										

Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	General Admin	Dept. Admin. Management	Dept. Fiscal Management							Direct Services	Rationale for Allocation
Superintendent	\$ 235,065	0.97	0%	50%	50%							0%	Common distribution
Assistant Superintendent	\$ 16,138	0.10	0%	50%	50%							0%	Common distribution
Management Analyst	\$ 26,009	0.25	0%	50%	50%							0%	Common distribution
Permit Technician	\$ 5,554	0.50	0%	0%	0%							100%	All to Direct Services
Distribution of Labor Cost	\$ 282,767		0%	49%	49%							2%	
Distribution of FTEs		1.82	0%	36%	36%							27%	

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-4106 - Public Works - Governmental Building

Central Services Identification												
Cost Pool Name	Distributed Labor Cost	Distributed FTEs										
General Admin	\$ -	-										
Govt. Facility Maintenance	\$ -	0.30										
Not in Use	\$ -	-										
Direct Services	\$ -	-										

Position	Personnel Data		Allocation of Time to Central Services Functions											
Title	Total Labor Cost	Full Time Equivalency	General Admin	Govt. Facility Maintenance	Not in Use								Direct Services	Rationale for Allocation
Senior Maintenance Worker III	\$ -	0.20	0%	100%	0%								0%	Budgeted single function
Laborer	\$ -	0.10	0%	100%	0%								0%	Budgeted single function
Distribution of Labor Cost	\$ -		0%	0%	0%								0%	
Distribution of FTEs		0.30	0%	100%	0%								0%	

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Distribution of Labor to Central Services Cost Pools | 100-0 - Non Departmental

Central Services Identification												
Cost Pool Name	Distributed Labor Cost	Distributed FTEs										
General Admin	\$ -	-										
Personnel Services	\$ -	-										
Info. Tech. Services	\$ -	-										
Fiscal Services	\$ -	-										
Facilities Services	\$ -	-										
Admin. Services	\$ -	-										
Direct Services	\$ -	-										

Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	General Admin	Personnel Services	Info. Tech. Services	Fiscal Services	Facilities Services	Admin. Services				Direct Services	Rationale for Allocation
[title]	\$ -	-	100%	0%	0%	0%	0%	0%				0%	Not in use; see Exhibit 4
[title]	\$ -	-	100%	0%	0%	0%	0%	0%				0%	Not in use; see Exhibit 4
Distribution of Labor Cost	\$ -		0%	0%	0%	0%	0%	0%				0%	
Distribution of FTEs		-	0%	0%	0%	0%	0%	0%				0%	

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-1001 - City Council

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Admin. Oversight	General Fiscal Oversight	Capital Fiscal Oversight						Direct Services	Rationale for Allocation
100 1001 01-4010	Salaries - Full Time	\$ 18,000	\$ -	n/a - full cost plan	\$ 18,000	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4011	Salaries - Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4101	Health in Lieu	\$ 15,200	\$ -	n/a - full cost plan	\$ 15,200	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4105	Medicare & Fica	\$ 1,377	\$ -	n/a - full cost plan	\$ 1,377	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4130	Health Insurance	\$ 19,721	\$ -	n/a - full cost plan	\$ 19,721	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4150	Dental	\$ 4,666	\$ -	n/a - full cost plan	\$ 4,666	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4151	Vision	\$ 540	\$ -	n/a - full cost plan	\$ 540	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4183	EAP Insurance	\$ 175	\$ -	n/a - full cost plan	\$ 175	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4184	Life Insurance	\$ 405	\$ -	n/a - full cost plan	\$ 405	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4210	Prof. Contracted Services	\$ 55,800	\$ -	n/a - full cost plan	\$ 55,800	100%	0%	0%	0%						0%	Reallocate as Gen. Adm.
100 1001 01-4212	Internet & Network /Technology Maint	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4250	Publications/Legal Notices	\$ 7,500	\$ -	n/a - full cost plan	\$ 7,500	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4310	Office Supplies	\$ 1,700	\$ -	n/a - full cost plan	\$ 1,700	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4330	Misc Supplies & Services	\$ 1,500	\$ -	n/a - full cost plan	\$ 1,500	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4340	Postage & Printing	\$ 100	\$ -	n/a - full cost plan	\$ 100	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4345	Dues & Subscriptions	\$ 9,165	\$ -	n/a - full cost plan	\$ 9,165	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4510	Conference & Training	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4515	Meeting & Travel	\$ 1,000	\$ -	n/a - full cost plan	\$ 1,000	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4750	Telecommunication	\$ 2,460	\$ -	n/a - full cost plan	\$ 2,460	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4800	Council Approved Initiatives	\$ -	\$ -	grant / community	\$ -	0%	0%	0%	0%						100%	Not allocable
100 1001 01-4820	Community Grant Programs	\$ -	\$ -	grant / community	\$ -	0%	0%	0%	0%						100%	Not allocable
100 1001 01-4840	Citaslow Support	\$ -	\$ -	grant / community	\$ -	0%	0%	0%	0%						100%	Not allocable
100 1001 01-4890	Other Community Support	\$ 47,300	\$ (47,300)	grant / community	\$ -	0%	0%	0%	0%						100%	Not allocable
100 1001 01-4996	Allocated Liability Insurance	\$ 20,450	\$ -	n/a - full cost plan	\$ 20,450	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1001 01-4997	Allocated Wrks Comp Insurance	\$ 1,752	\$ -	n/a - full cost plan	\$ 1,752	0%	25%	25%	50%						0%	As labor; see Exhibit 3
Total Expense Basis and Distribution		\$ 208,811	\$ (47,300)		\$ 161,511	35%	16%	16%	33%						0%	
Distribution of Allocable Expense					\$ 161,511	\$ 55,800	\$ 26,428	\$ 26,428	\$ 52,856						\$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ 47,300										\$ 47,300	All to Direct Services
Reallocation of General Administration					\$ -	\$ (55,800)	\$ 13,950	\$ 13,950	\$ 27,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools		\$ 208,811			\$ 208,811	\$ -	\$ 40,378	\$ 40,378	\$ 80,756						\$ 47,300	
<i>First Allocation Received / Amount for Second Allocation:</i>					\$ 33,468	\$ -	\$ 8,367	\$ 8,367	\$ 16,734	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-1101 - City Manager

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions									
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management						Direct Services	Rationale for Allocation
100 1101 01-4010	Salaries - Full Time	\$ 240,000	\$ -	n/a - full cost plan	\$ 240,000	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4017	Salaries - COVID 19	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4023	One Time Payment	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4104	Accrual in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4105	Medicare & Fica	\$ 3,480	\$ -	n/a - full cost plan	\$ 3,480	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4106	Vehicle Allowance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4107	Electronic Allowance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4110	CalPERS Employer Rate	\$ 58,312	\$ -	n/a - full cost plan	\$ 58,312	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4121	Deferred Compensation	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4130	Health Insurance	\$ 28,915	\$ -	n/a - full cost plan	\$ 28,915	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4140	Retiree Health Insurance OPEB	\$ 3,733	\$ -	n/a - full cost plan	\$ 3,733	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4150	Dental	\$ 3,164	\$ -	n/a - full cost plan	\$ 3,164	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4151	Vision	\$ 348	\$ -	n/a - full cost plan	\$ 348	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4181	LTD Insurance	\$ 795	\$ -	n/a - full cost plan	\$ 795	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4182	STD Insurance	\$ 277	\$ -	n/a - full cost plan	\$ 277	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4183	EAP Insurance	\$ 35	\$ -	n/a - full cost plan	\$ 35	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4184	Life Insurance	\$ 81	\$ -	n/a - full cost plan	\$ 81	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4210	Prof. Contracted Services	\$ 30,500	\$ -	n/a - full cost plan	\$ 30,500	100%	0%	0%	0%						0%	Reallocate as Gen. Adm.
100 1101 01-4212	Internet & Network /Technology Maint	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%	0%						0%	All to admin. mgmt.
100 1101 01-4230	Recruitment	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%	0%						0%	All to admin. mgmt.
100 1101 01-4310	Office Supplies	\$ 250	\$ -	n/a - full cost plan	\$ 250	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4330	Misc Supplies & Services	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4340	Postage & Printing	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4345	Dues & Subscriptions	\$ 8,900	\$ -	n/a - full cost plan	\$ 8,900	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4351	Computer Equip (under \$10K)	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4375	Equipment Rental	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4510	Conference & Training	\$ 500	\$ -	n/a - full cost plan	\$ 500	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4515	Meeting & Travel	\$ 300	\$ -	n/a - full cost plan	\$ 300	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4750	Telecommunication	\$ 2,820	\$ -	n/a - full cost plan	\$ 2,820	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4890	Other Community Support	\$ -	\$ -	grant / community	\$ -	0%	0%	0%	0%						100%	Not allocable
100 1101 01-4996	Allocated Liability Insurance	\$ 17,875	\$ -	n/a - full cost plan	\$ 17,875	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100 1101 01-4997	Allocated Wrkrs Comp Insurance	\$ 23,354	\$ -	n/a - full cost plan	\$ 23,354	0%	25%	25%	50%						0%	As labor; see Exhibit 3
Total Expense Basis and Distribution		\$ 423,639	\$ -		\$ 423,639	7%	23%	23%	46%						0%	
Distribution of Allocable Expense					\$ 423,639	\$ 30,500	\$ 98,285	\$ 98,285	\$ 196,569						\$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ -										\$ -	All to Direct Services
Reallocation of General Administration					\$ 0	\$ (30,500)	\$ 7,625	\$ 7,625	\$ 15,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools		\$ 423,639			\$ 423,639	\$ -	\$ 105,910	\$ 105,910	\$ 211,819						\$ -	
<i>First Allocation Received / Amount for Redistribution in Second Allocation:</i>					<i>\$ 46,560</i>	<i>\$ -</i>	<i>\$ 11,640</i>	<i>\$ 11,640</i>	<i>\$ 23,280</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-1201 - City Attorney

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions											
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Citywide Service	Not in Use								Direct Services	Rationale for Allocation
100 1201 01-4010	Salaries - Full Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4017	Salaries - COVID 19	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4023	One Time Payment	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4104	Accrual in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4105	Medicare & Fica	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4107	Electronic Allowance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4110	CalPERS Employer Rate	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4121	Deferred Compensation	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4130	Health Insurance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4150	Dental	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4151	Vision	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4181	LTD Insurance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4182	STD Insurance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4183	EAP Insurance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4184	Life Insurance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4214	Litigation Expense	\$ 625,000	\$ -	Assumes not "litigation"	\$ 625,000	0%	100%	0%								0%	All to single cost pool
100 1201 01-4330	Misc Supplies & Services	\$ 600	\$ -	n/a - full cost plan	\$ 600	0%	100%	0%								0%	All to single cost pool
100 1201 01-4510	Conference & Training	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4515	Meeting & Travel	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
100 1201 01-4996	Allocated Liability Insurance	\$ 19,640	\$ -	n/a - full cost plan	\$ 19,640	0%	100%	0%								0%	All to single cost pool
100 1201 01-4997	Allocated Wrks Comp Insurance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	All to single cost pool
Total Expense Basis and Distribution		\$ 645,240	\$ -		\$ 645,240	0%	100%	0%								0%	
Distribution of Allocable Expense					\$ 645,240	\$ -	\$ 645,240	\$ -								\$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ -											\$ -	All to Direct Services
Reallocation of General Administration					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools		\$ 645,240			\$ 645,240	\$ -	\$ 645,240	\$ -								\$ -	
<i>First Allocation Received / Amount for Redistribution in Second Allocation:</i>					\$ 47,366	\$ -	\$ 47,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-1301 - City Clerk

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions											
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Citywide Service	Not in Use								Direct Services	Rationale for Allocation
100 1301 01-4010	Salaries - Full Time	\$ 234,037	\$ -	n/a - full cost plan	\$ 234,037	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4011	Salaries - Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4017	Salaries - COVID 19	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4023	One Time Payment	\$ 2,500	\$ -	n/a - full cost plan	\$ 2,500	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4104	Accrual in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4105	Medicare & Fica	\$ 3,394	\$ -	n/a - full cost plan	\$ 3,394	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4106	Vehicle Allowance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4107	Electronic Allowance	\$ 1,800	\$ -	n/a - full cost plan	\$ 1,800	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4110	CalPERS Employer Rate	\$ 57,568	\$ -	n/a - full cost plan	\$ 57,568	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4121	Deferred Compensation	\$ 4,200	\$ -	n/a - full cost plan	\$ 4,200	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4130	Health Insurance	\$ 10,217	\$ -	n/a - full cost plan	\$ 10,217	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4140	Retiree Health Insurance OPEB	\$ 3,700	\$ -	n/a - full cost plan	\$ 3,700	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4150	Dental	\$ 933	\$ -	n/a - full cost plan	\$ 933	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4151	Vision	\$ 108	\$ -	n/a - full cost plan	\$ 108	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4181	LTD Insurance	\$ 795	\$ -	n/a - full cost plan	\$ 795	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4182	STD Insurance	\$ 432	\$ -	n/a - full cost plan	\$ 432	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4183	EAP Insurance	\$ 35	\$ -	n/a - full cost plan	\$ 35	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4184	Life Insurance	\$ 81	\$ -	n/a - full cost plan	\$ 81	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4210	Prof. Contracted Services	\$ 10,120	\$ -	n/a - full cost plan	\$ 10,120	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4212	Internet & Network /Technology Maint	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4270	Elections	\$ -	\$ -	Elections	\$ -	0%	0%	0%								100%	Not allocable
100 1301 01-4310	Office Supplies	\$ 2,500	\$ -	n/a - full cost plan	\$ 2,500	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4330	Misc Supplies & Services	\$ 500	\$ -	n/a - full cost plan	\$ 500	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4340	Postage & Printing	\$ 100	\$ -	n/a - full cost plan	\$ 100	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4345	Dues & Subscriptions	\$ 1,560	\$ -	n/a - full cost plan	\$ 1,560	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4351	Computer Equip (under \$10K)	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4375	Equipment Rental	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4510	Conference & Training	\$ 1,600	\$ -	n/a - full cost plan	\$ 1,600	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4515	Meeting & Travel	\$ 2,250	\$ -	n/a - full cost plan	\$ 2,250	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4750	Telecommunication	\$ 2,910	\$ -	n/a - full cost plan	\$ 2,910	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4996	Allocated Liability Insurance	\$ 19,130	\$ -	n/a - full cost plan	\$ 19,130	0%	75%	0%								25%	As labor; see Exhibit 3
100 1301 01-4997	Allocated Wrkrs Comp Insurance	\$ 22,774	\$ -	n/a - full cost plan	\$ 22,774	0%	75%	0%								25%	As labor; see Exhibit 3
Total Expense Basis and Distribution		\$ 383,245	\$ -		\$ 383,245	0%	75%	0%								25%	
Distribution of Allocable Expense					\$ 383,245	\$ -	\$ 287,434	\$ -								\$ 95,811	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ -											\$ -	All to Direct Services
Reallocation of General Administration					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools		\$ 383,245			\$ 383,245	\$ -	\$ 287,434	\$ -	\$ -							\$ 95,811	
<i>First Allocation Received / Amount for Redistribution in Second Allocation:</i>					<i>\$ 35,361</i>	<i>\$ -</i>	<i>\$ 35,361</i>	<i>\$ -</i>	<i>\$ -</i>								

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-1401 - Finance / Admin. Services

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Citywide Accounting / Budget	Utility Billing & Support	Payroll	Accounts Payable	Accounts Receivable / Cash Receipts	Information Technology Mgmt.	Human Resources		Direct Services	Rationale for Allocation
100 1401 01-4010	Salaries - Full Time	\$ 488,118	\$ -	n/a - full cost plan	\$ 488,118	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4011	Salaries - Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4012	Overtime	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4017	Salaries - COVID 19	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4023	One Time Payment	\$ 9,875	\$ -	n/a - full cost plan	\$ 9,875	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4101	Health in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4104	Accrual in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4105	Medicare & Fica	\$ 7,078	\$ -	n/a - full cost plan	\$ 7,078	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4110	CalPERS Employer Rate	\$ 106,673	\$ -	n/a - full cost plan	\$ 106,673	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4130	Health Insurance	\$ 114,214	\$ -	n/a - full cost plan	\$ 114,214	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4140	Retiree Health Insurance OPEB	\$ 7,600	\$ -	n/a - full cost plan	\$ 7,600	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4150	Dental	\$ 12,498	\$ -	n/a - full cost plan	\$ 12,498	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4151	Vision	\$ 1,375	\$ -	n/a - full cost plan	\$ 1,375	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4181	LTD Insurance	\$ 2,084	\$ -	n/a - full cost plan	\$ 2,084	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4182	STD Insurance	\$ 901	\$ -	n/a - full cost plan	\$ 901	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4183	EAP Insurance	\$ 140	\$ -	n/a - full cost plan	\$ 140	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4184	Life Insurance	\$ 324	\$ -	n/a - full cost plan	\$ 324	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4210	Prof. Contracted Services	\$ 113,100	\$ -	n/a - full cost plan	\$ 113,100	0%	100%	0%	0%	0%	0%	0%	0%		0%	All to Citywide service
100 1401 01-4211	Bank Fees-UB Credit Card Pmts	\$ 22,000	\$ -	n/a - full cost plan	\$ 22,000	0%	0%	100%	0%	0%	0%	0%	0%		0%	All to Utility Billing
100 1401 01-4212	Internet & Network /Technology Maint	\$ 47,400	\$ -	n/a - full cost plan	\$ 47,400	0%	0%	0%	0%	0%	0%	100%	0%		0%	All to Info. Tech. Mgmt.
100 1401 01-4214	Litigation Expense	\$ -	\$ -	Litigation	\$ -	0%	0%	0%	0%	0%	0%	0%	0%		100%	Not allocable
100 1401 01-4220	Audit & Accounting Services	\$ 46,000	\$ -	n/a - full cost plan	\$ 46,000	0%	100%	0%	0%	0%	0%	0%	0%		0%	All to Citywide service
100 1401 01-4222	Sales Tax Audit	\$ 5,500	\$ -	n/a - full cost plan	\$ 5,500	0%	100%	0%	0%	0%	0%	0%	0%		0%	All to Citywide service
100 1401 01-4223	UUT Audit	\$ 15,000	\$ -	n/a - full cost plan	\$ 15,000	0%	100%	0%	0%	0%	0%	0%	0%		0%	All to Citywide service
100 1401 01-4230	Recruitment	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4300	Short/Over	\$ -	\$ -	Financing uses	\$ -	0%	0%	0%	0%	0%	0%	0%	0%		100%	Not allocable
100 1401 01-4301	Bad Debt Expense	\$ -	\$ -	Financing uses	\$ -	0%	0%	0%	0%	0%	0%	0%	0%		100%	Not allocable
100 1401 01-4310	Office Supplies	\$ 3,850	\$ -	n/a - full cost plan	\$ 3,850	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4330	Misc Supplies & Services	\$ 3,500	\$ -	n/a - full cost plan	\$ 3,500	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4340	Postage & Printing	\$ 6,600	\$ -	n/a - full cost plan	\$ 6,600	0%	5%	85%	0%	0%	0%	0%	0%		10%	Estimated activity
100 1401 01-4345	Dues & Subscriptions	\$ 5,765	\$ -	n/a - full cost plan	\$ 5,765	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4351	Computer Equip (under \$10K)	\$ 12,000	\$ -	n/a - full cost plan	\$ 12,000	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4375	Equipment Rental	\$ 3,800	\$ -	n/a - full cost plan	\$ 3,800	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4510	Conference & Training	\$ 1,750	\$ -	n/a - full cost plan	\$ 1,750	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4515	Meeting & Travel	\$ 1,500	\$ -	n/a - full cost plan	\$ 1,500	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4750	Telecommunication	\$ 6,740	\$ -	n/a - full cost plan	\$ 6,740	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100 1401 01-4990	Finance/Contra Dev Projects	\$ -	\$ -	financing uses	\$ -	0%	0%	0%	0%	0%	0%	0%	0%		100%	Not allocable
100 1401 01-4996	Allocated Liability Insurance	\$ 64,030	\$ -	n/a - full cost plan	\$ 64,030	100%	0%	0%	0%	0%	0%	0%	0%		0%	Reallocate as Gen. Adm.
100 1401 01-4997	Allocated Wrkrs Comp Insurance	\$ 48,466	\$ -	n/a - full cost plan	\$ 48,466	100%	0%	0%	0%	0%	0%	0%	0%		0%	Reallocate as Gen. Adm.
100 1401 08-4710	Finance-W & S/SAVE Water	\$ -	\$ -	n/a - full cost plan	\$ -	0%	0%	100%	0%	0%	0%	0%	0%		0%	All to Utility Billing
100 1410 10-4210	Prof. Contracted Services	\$ 58,300	\$ -	n/a - full cost plan	\$ 58,300	0%	0%	0%	0%	0%	0%	100%	0%		0%	All to Info. Tech. Mgmt.
100 1410 11-4210	Prof. Contracted Services	\$ 121,500	\$ -	n/a - full cost plan	\$ 121,500	0%	0%	0%	0%	0%	0%	0%	100%		0%	All to Human Resources
Total Expense Basis and Distribution		\$ 1,337,680	\$ -		\$ 1,337,680	11%	33%	21%	6%	5%	3%	9%	9%		2%	
Distribution of Allocable Expense					\$ 1,337,680	\$ 151,985	\$ 436,610	\$ 284,290	\$ 78,978	\$ 69,106	\$ 39,489	\$ 125,445	\$ 121,500		\$ 30,277	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ -										\$ -	All to Direct Services
Reallocation of General Administration					\$ 0	\$ (151,985)	\$ 55,966	\$ 36,441	\$ 10,124	\$ 8,858	\$ 5,062	\$ 16,080	\$ 15,574	\$ -	\$ 3,881	As Dist. of Alloc. Exp.
Cost Pools		\$ 1,337,680			\$ 1,337,680	\$ -	\$ 492,576	\$ 320,731	\$ 89,102	\$ 77,964	\$ 44,551	\$ 141,524	\$ 137,074		\$ 34,158	
<i>First Allocation Received / Amount for Redistribution in Second Allocation:</i>					\$ 147,110	\$ -	\$ 55,590	\$ 36,196	\$ 10,056	\$ 8,799	\$ 5,028	\$ 15,972	\$ 15,470	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-2302 - Engineering

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions											
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Technical Support - Public Projects	Not in Use								Direct Services	Rationale for Allocation
100 2302 02-4010	Salaries - Full Time	\$ 121,561	\$ -	n/a - full cost plan	\$ 121,561	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4011	Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4012	Overtime	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4017	Salaries - COVID 19	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4023	One Time Payment	\$ 3,125	\$ -	n/a - full cost plan	\$ 3,125	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4101	Health in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4104	Accrual in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4105	Medicare & Fica	\$ 1,763	\$ -	n/a - full cost plan	\$ 1,763	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4110	CalPERS Employer Rate	\$ 25,672	\$ -	n/a - full cost plan	\$ 25,672	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4130	Health Insurance	\$ 22,120	\$ -	n/a - full cost plan	\$ 22,120	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4140	Retiree Health Insurance OPEB	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4150	Dental	\$ 2,282	\$ -	n/a - full cost plan	\$ 2,282	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4151	Vision	\$ 255	\$ -	n/a - full cost plan	\$ 255	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4181	LTD Insurance	\$ 521	\$ -	n/a - full cost plan	\$ 521	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4182	STD Insurance	\$ 193	\$ -	n/a - full cost plan	\$ 193	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4183	EAP Insurance	\$ 70	\$ -	n/a - full cost plan	\$ 70	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4184	Life Insurance	\$ 162	\$ -	n/a - full cost plan	\$ 162	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4210	Contracted Prof Services	\$ -	\$ -	n/a - full cost plan	\$ -	0%	85%	0%								15%	Time est. 2020 fee study
object detail >	Engineering Management Services	\$ 120,000	\$ -	n/a - full cost plan	\$ 120,000	0%	85%	0%								15%	Time est. 2020 fee study
object detail >	City Engineer	\$ 120,000	\$ -	n/a - full cost plan	\$ 120,000	0%	85%	0%								15%	Time est. 2020 fee study
object detail >	Electronic Records	\$ 1,000	\$ -	n/a - full cost plan	\$ 1,000	0%	33%	0%								67%	As labor; see Exhibit 3
object detail >	Public Outreach	\$ 1,500	\$ -	n/a - full cost plan	\$ 1,500	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4212	Internet & Network /Technology Maint	\$ 1,500	\$ -	n/a - full cost plan	\$ 1,500	0%	100%	0%								0%	All to single cost pool
100 2302 02-4230	Recruitment	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4280	Vehicle Maintenance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4330	Misc Services & Supplies	\$ 2,150	\$ -	n/a - full cost plan	\$ 2,150	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4340	Postage & Printing	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4345	Dues & Subscription	\$ 7,480	\$ -	n/a - full cost plan	\$ 7,480	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4375	Equipment Rental	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4380	Vehicle Maintenance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4510	Conference & Training	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4515	Meetings & Travel	\$ 250	\$ -	n/a - full cost plan	\$ 250	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4750	Telecommunication	\$ 3,600	\$ -	n/a - full cost plan	\$ 3,600	0%	33%	0%								67%	As labor; see Exhibit 3
100 2302 02-4990	Engineering/Contra Dev Deposit	\$ -	\$ -	Financing uses	\$ -	0%	0%	0%								100%	Not allocable
100 2302 02-4996	Allocated Liability Insurance	\$ 30,565	\$ -	n/a - full cost plan	\$ 30,565	100%	0%	0%								0%	Reallocate as Gen. Adm.
100 2302 02-4997	Allocated Wrks Comp Insurance	\$ 11,829	\$ -	n/a - full cost plan	\$ 11,829	0%	33%	0%								67%	As labor; see Exhibit 3
Total Expense Basis and Distribution		\$ 477,597	\$ -		\$ 477,597	6%	57%	0%								36%	
Distribution of Allocable Expense					\$ 477,597	\$ 30,565	\$ 274,011	\$ -								\$ 173,021	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ -											\$ -	All to Direct Services
Reallocation of General Administration					\$ -	\$ (30,565)	\$ 18,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,830	As Dist. of Alloc. Exp.
Cost Pools		\$ 477,597				\$ -	\$ 292,746	\$ -	\$ -							\$ 184,851	
First Allocation Received / Amount for Redistribution in Second Allocation:					\$ 32,340	\$ -	\$ 32,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-4102 - Public Works - Corporation Yard

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions											
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Dept. Admin. Management	Dept. Fiscal Management								Direct Services	Rationale for Allocation
100 4102 02-4010	Salaries - Full Time	\$ 272,803	\$ -	n/a - full cost plan	\$ 272,803	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4011	Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4012	Overtime	\$ 500	\$ -	n/a - full cost plan	\$ 500	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4017	Salaries - COVID 19	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4023	One Time Payment	\$ 4,550	\$ -	n/a - full cost plan	\$ 4,550	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4101	Health in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4102	Uniform Allowance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4104	Accrual in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4105	Medicare & Fica	\$ 3,956	\$ -	n/a - full cost plan	\$ 3,956	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4110	CalPERS Employer Rate	\$ 73,878	\$ -	n/a - full cost plan	\$ 73,878	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4130	Health Insurance	\$ 47,951	\$ -	n/a - full cost plan	\$ 47,951	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4140	Retiree Health Insurance OPEB	\$ 9,400	\$ -	n/a - full cost plan	\$ 9,400	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4150	Dental	\$ 5,201	\$ -	n/a - full cost plan	\$ 5,201	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4151	Vision	\$ 573	\$ -	n/a - full cost plan	\$ 573	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4181	LTD Insurance	\$ 1,211	\$ -	n/a - full cost plan	\$ 1,211	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4182	STD Insurance	\$ 446	\$ -	n/a - full cost plan	\$ 446	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4183	EAP Insurance	\$ 140	\$ -	n/a - full cost plan	\$ 140	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4184	Life Insurance	\$ 324	\$ -	n/a - full cost plan	\$ 324	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4185	Child Care In-lieu Benefit	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4190	Worker's Compensation Premium	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4210	Contracted Prof Services	\$ 17,400	\$ -	n/a - full cost plan	\$ 17,400	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4212	Internet & Network /Technology Maint	\$ 1,575	\$ -	n/a - full cost plan	\$ 1,575	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4214	Litigation Expense	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4230	Recruitment	\$ 5,000	\$ -	n/a - full cost plan	\$ 5,000	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4310	Office Supplies	\$ 2,000	\$ -	n/a - full cost plan	\$ 2,000	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4330	Misc Services & Supplies	\$ 15,800	\$ -	n/a - full cost plan	\$ 15,800	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4332	Safety & Janitorial Supplies	\$ 2,500	\$ -	n/a - full cost plan	\$ 2,500	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4340	Postage & Printing	\$ 300	\$ -	n/a - full cost plan	\$ 300	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4345	Dues & Subscription	\$ 200	\$ -	n/a - full cost plan	\$ 200	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4375	Equipment Rental	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4380	Vehicle Maintenance	\$ 28,700	\$ -	n/a - full cost plan	\$ 28,700	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4390	Fire Vehicle Fuel Expense	\$ 36,800	\$ -	n/a - full cost plan	\$ 36,800	0%	0%	0%							100%	All to Direct Service	
100 4102 02-4510	Conference & Training	\$ 500	\$ -	n/a - full cost plan	\$ 500	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4515	Meetings & Travel	\$ 500	\$ -	n/a - full cost plan	\$ 500	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4710	Bldg Dept Util- Gas & Electric	\$ 6,000	\$ -	n/a - full cost plan	\$ 6,000	0%	0%	0%							100%	All to Direct Service	
100 4102 02-4711	Utilities - City Water Bill	\$ 5,500	\$ -	n/a - full cost plan	\$ 5,500	0%	0%	0%							100%	All to Direct Service	
100 4102 02-4750	Telecommunication	\$ 14,000	\$ -	n/a - full cost plan	\$ 14,000	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4990	Engineering/Contra Dev Deposit	\$ -	\$ -	financing uses	\$ -	0%	0%	0%							100%	Not allocable	
100 4102 02-4996	Allocated Liability Insurance	\$ 30,875	\$ -	n/a - full cost plan	\$ 30,875	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-4997	Allocated Wrkrs Comp Insurance	\$ 27,734	\$ -	n/a - full cost plan	\$ 27,734	0%	49%	49%								2%	As labor; see Exhibit 3
100 4102 02-5100	Capital Outlay	\$ -	\$ -	capital outlay	\$ -	0%	0%	0%								100%	Not allocable
Total Expense Basis and Distribution		\$ 616,316	\$ -		\$ 616,316	0%	45%	45%	0%	0%	0%	0%	0%	0%	0%	10%	
Distribution of Allocable Expense					\$ 616,316	\$ -	\$ 278,429	\$ 278,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,458	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ -										\$ -	All to Direct Services	
Reallocation of General Administration					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools		\$ 616,316			\$ 616,316	\$ -	\$ 278,429	\$ 278,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,458	
<i>First Allocation Received / Amount for Redistribution in Second Allocation:</i>					<i>\$ 105,601</i>	<i>\$ -</i>	<i>\$ 52,800</i>	<i>\$ 52,800</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-4106 - Public Works - Governmental Building

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Govt. Facility Maintenance	Not in Use								Direct Services	Rationale for Allocation
100 4106 06-4010	Salaries - Full Time	\$ 29,481	\$ -	n/a - full cost plan	\$ 29,481	0%	100%	0%								0%	
100 4106 06-4012	Overtime	\$ 1,800	\$ -	n/a - full cost plan	\$ 1,800	0%	100%	0%								0%	
100 4106 06-4013	Standby	\$ 850	\$ -	n/a - full cost plan	\$ 850	0%	100%	0%								0%	
100 4106 06-4017	Salaries - COVID-19	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	
100 4106 06-4019	Salaries - WC-4850/Temp Disb	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	
100 4106 06-4023	One Time Payment	\$ 750	\$ -	n/a - full cost plan	\$ 750	0%	100%	0%								0%	
100 4106 06-4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	
100 4106 06-4101	Health in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	
100 4106 06-4102	Uniform Allowance	\$ 300	\$ -	n/a - full cost plan	\$ 300	0%	100%	0%								0%	
100 4106 06-4105	Medicare & Fica	\$ 427	\$ -	n/a - full cost plan	\$ 427	0%	100%	0%								0%	
100 4106 06-4110	CalPERS Employer Rate	\$ 12,191	\$ -	n/a - full cost plan	\$ 12,191	0%	100%	0%								0%	
100 4106 06-4130	Health Insurance	\$ 6,978	\$ -	n/a - full cost plan	\$ 6,978	0%	100%	0%								0%	
100 4106 06-4150	Dental	\$ 749	\$ -	n/a - full cost plan	\$ 749	0%	100%	0%								0%	
100 4106 06-4151	Vision	\$ 78	\$ -	n/a - full cost plan	\$ 78	0%	100%	0%								0%	
100 4106 06-4181	LTD Insurance	\$ 147	\$ -	n/a - full cost plan	\$ 147	0%	100%	0%								0%	
100 4106 06-4182	STD Insurance	\$ 34	\$ -	n/a - full cost plan	\$ 34	0%	100%	0%								0%	
100 4106 06-4183	EAP Insurance	\$ 70	\$ -	n/a - full cost plan	\$ 70	0%	100%	0%								0%	
100 4106 06-4184	Life Insurance	\$ 162	\$ -	n/a - full cost plan	\$ 162	0%	100%	0%								0%	
100 4106 06-4185	Child Care In-lieu Benefit	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	
100 4106 06-4210	Prof. Contracted Services	\$ 63,900	\$ -	n/a - full cost plan	\$ 63,900	0%	100%	0%								0%	
100 4106 06-4330	Misc Supplies & Services	\$ 12,950	\$ -	n/a - full cost plan	\$ 12,950	0%	100%	0%								0%	
100 4106 06-4332	Safety & Janitorial Supplies	\$ 3,500	\$ -	n/a - full cost plan	\$ 3,500	0%	100%	0%								0%	
100 4106 06-4710	Govt Bldgs-Util-Gas & Elec	\$ 4,400	\$ -	n/a - full cost plan	\$ 4,400	0%	100%	0%								0%	
100 4106 06-4711	Utilities - City Water Bill	\$ 2,100	\$ -	n/a - full cost plan	\$ 2,100	0%	100%	0%								0%	
100 4106 06-4996	Allocated Liability Insurance	\$ 8,400	\$ -	n/a - full cost plan	\$ 8,400	0%	100%	0%								0%	
100 4106 06-4997	Allocated Wrkrs Comp Insurance	\$ 2,869	\$ -	n/a - full cost plan	\$ 2,869	0%	100%	0%								0%	
100 4106 06-5100	Capital Outlay	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%								0%	
Total Expense Basis and Distribution		\$ 152,137	\$ -		\$ 152,137	0%	100%	0%								0%	
Distribution of Allocable Expense					\$ 152,137	\$ -	\$ 152,137	\$ -								\$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ -											\$ -	All to Direct Services
Reallocation of General Administration					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools		\$ 152,137			\$ 152,137	\$ -	\$ 152,137	\$ -								\$ -	
<i>First Allocation Received / Amount for Redistribution in Second Allocation:</i>					\$ 28,026	\$ -	\$ 28,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Determination of Allocable Central Services Expense | 100-0 - Non Departmental

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2023-24	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Personnel Services	Info. Tech. Services	Fiscal Services	Facilities Services	Admin. Services				Direct Services	Rationale for Allocation
100 0 00-4104	Accrual in Lieu	\$ 120,000	\$ -	n/a - full cost plan	\$ 120,000	0%	100%	0%	0%	0%	0%				0%	All to Personnel
100 0 00-4105	Medicare & Fica	\$ 1,800	\$ -	n/a - full cost plan	\$ 1,800	0%	100%	0%	0%	0%	0%				0%	All to Personnel
100 0 00-4110	CalPERS Employer Rate	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%	0%	0%	0%				0%	All to Personnel
100 0 00-4170	Service Awards	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%	0%	0%	0%				0%	All to Personnel
100 0 00-4210	Prof. Contracted Services	\$ -	\$ -	n/a - full cost plan	\$ -	100%	0%	0%	0%	0%	0%				0%	See detail below
	<i>object detail > Citywide Grant Writing</i>	\$ 50,000	\$ (50,000)	grant / community	\$ -	0%	0%	0%	0%	0%	0%				100%	Not allocable
	<i>object detail > Park Village Management</i>	\$ 73,000	\$ -	n/a - full cost plan	\$ 73,000	0%	0%	0%	0%	0%	0%				100%	Direct service
	<i>object detail > Website Maintenance</i>	\$ 3,600	\$ -	n/a - full cost plan	\$ 3,600	0%	0%	100%	0%	0%	0%				0%	All to Info. Tech.
	<i>object detail > Website Notification Features</i>	\$ 500	\$ -	n/a - full cost plan	\$ 500	0%	0%	100%	0%	0%	0%				0%	All to Info. Tech.
100 0 00-4221	Property Tax Services	\$ 27,000	\$ -	n/a - full cost plan	\$ 27,000	0%	0%	0%	100%	0%	0%				0%	All to Fiscal Services
100 0 00-4302	Loss due to theft	\$ -	\$ -	financing use	\$ -	-100%	100%	0%	0%	0%	0%				100%	Not allocable
100 0 00-4330	Misc Supplies & Services	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%	0%	0%	0%				0%	See detail below
	<i>object detail > Bimonthly Newsletter</i>	\$ 6,000	\$ -	n/a - full cost plan	\$ 6,000	0%	0%	0%	0%	0%	100%				0%	All to Admin. Services
	<i>object detail > City Hall Security</i>	\$ 4,100	\$ -	n/a - full cost plan	\$ 4,100	0%	0%	0%	0%	100%	0%				0%	All to Facilities
	<i>object detail > Newsletter Distribution</i>	\$ 600	\$ -	n/a - full cost plan	\$ 600	0%	0%	0%	0%	0%	100%				0%	All to Admin. Services
	<i>object detail > Shredding</i>	\$ 2,400	\$ -	n/a - full cost plan	\$ 2,400	0%	0%	0%	0%	0%	100%				0%	All to Admin. Services
100 0 00-4999	Transfer Out	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%	0%	0%	0%				0%	
Total Expense Basis and Distribution		\$ 289,000	\$ (50,000)		\$ 239,000	0%	51%	2%	11%	2%	4%				31%	
Distribution of Allocable Expense					\$ 239,000	\$ -	\$ 121,800	\$ 4,100	\$ 27,000	\$ 4,100	\$ 9,000				\$ 73,000	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ 50,000										\$ 50,000	All to Direct Services
Reallocation of General Administration					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools		\$ 289,000			\$ 289,000	\$ -	\$ 121,800	\$ 4,100	\$ 27,000	\$ 4,100	\$ 9,000				\$ 123,000	
<i>First Allocation Received / Amount for Redistribution in Second Allocation:</i>					<i>\$ 12,183</i>	<i>\$ -</i>	<i>\$ 8,939</i>	<i>\$ 301</i>	<i>\$ 1,982</i>	<i>\$ 301</i>	<i>\$ 661</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>		

Exhibit 5

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Modified Operating Expenses			Net Operating Expenses			Gross Expense Net of Distortions		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ 161,511	0.9%		\$ 161,511	0.7%		\$ 161,511	0.7%	
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ 423,639	2.5%		\$ 423,639	1.8%		\$ 423,639	1.9%	
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ 645,240	3.8%		\$ 645,240	2.7%		\$ 645,240	2.9%	
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ 287,434	1.7%		\$ 287,434	1.2%		\$ 287,434	1.3%	
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ 1,303,522	7.6%		\$ 1,303,522	5.5%		\$ 1,303,522	6.0%	
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ 292,746	1.7%		\$ 292,746	1.2%		\$ 292,746	1.3%	
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ 556,858	3.3%		\$ 556,858	2.3%		\$ 556,858	2.5%	
100	GENERAL FUND	4106	Public Works - Governmental Bui	1	Allocated Indirect Services	\$ 152,137	0.9%		\$ 152,137	0.6%		\$ 152,137	0.7%	
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ 166,000	1.0%		\$ 166,000	0.7%		\$ 166,000	0.8%	
Direct Services in All Funds														
				0	Unclassified / CIP, ISF, Transfer	\$ 43,900	0.3%	0.3%	\$ 3,933,346	16.6%	19.9%	\$ 381,870	1.7%	2.1%
				2	General Government	\$ 506,238	3.0%	3.9%	\$ 506,238	2.1%	2.6%	\$ 506,238	2.3%	2.8%
				3	Planning	\$ 738,481	4.3%	5.6%	\$ 738,481	3.1%	3.7%	\$ 738,481	3.4%	4.1%
				4	Building	\$ 268,379	1.6%	2.0%	\$ 268,379	1.1%	1.4%	\$ 268,379	1.2%	1.5%
				5	Engineering	\$ 291,451	1.7%	2.2%	\$ 291,451	1.2%	1.5%	\$ 291,451	1.3%	1.6%
				6	Fire & Prevention	\$ 1,483,903	8.7%	11.3%	\$ 1,483,903	6.3%	7.5%	\$ 1,853,903	8.5%	10.3%
				7	Police	\$ 5,312,402	31.1%	40.5%	\$ 5,861,709	24.7%	29.7%	\$ 5,485,232	25.0%	30.6%
				8	Public Works	\$ 1,440,138	8.4%	11.0%	\$ 1,655,954	7.0%	8.4%	\$ 1,452,738	6.6%	8.1%
				9	Public Works - Community Facilities	\$ 602,757	3.5%	4.6%	\$ 602,757	2.5%	3.1%	\$ 667,757	3.0%	3.7%
				10	Public Works - Water Utility	\$ 1,468,521	8.6%	11.2%	\$ 1,468,521	6.2%	7.4%	\$ 2,505,319	11.4%	14.0%
				11	Public Works - Wastewater Utility	\$ 954,430	5.6%	7.3%	\$ 2,907,280	12.3%	14.7%	\$ 3,763,214	17.2%	21.0%
Grand Total: All Services						\$ 17,099,686	100.0%		23,707,106	100.0%		#####	100.0%	
Grand Total: Only Direct Services						\$ 13,110,599		100.0%	19,718,019		100.0%	#####		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

Exhibit 5

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Compensated Labor Hours (Approx. FTEE)			Personnel Count			Utility Accounts		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	-	0.0%		6.00	6.7%		-	0.0%	
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	2,040	2.3%		1.00	1.1%		-	0.0%	
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	2,048	2.3%		0.75	0.8%		-	0.0%	
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	6,206	7.0%		4.00	4.4%		-	0.0%	
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	321	0.4%		1.26	1.4%		-	0.0%	
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	321	0.4%		1.32	1.5%		-	0.0%	
100	GENERAL FUND	4106	Public Works - Governmental Bui	1	Allocated Indirect Services	-	0.0%		0.30	0.3%		-	0.0%	
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
Direct Services in All Funds														
				0	Unclassified / CIP, ISF, Transfer	1,525	1.7%	1.9%	-	0.0%	0.0%	-	0.0%	0.0%
				2	General Government	102	0.1%	0.1%	0.25	0.3%	0.3%	-	0.0%	0.0%
				3	Planning	4,363	4.9%	5.6%	3.00	3.3%	4.0%	-	0.0%	0.0%
				4	Building	1,020	1.1%	1.3%	1.50	1.7%	2.0%	-	0.0%	0.0%
				5	Engineering	-	0.0%	0.0%	0.99	1.1%	1.3%	-	0.0%	0.0%
				6	Fire & Prevention	5,405	6.1%	6.9%	34.50	38.3%	45.8%	-	0.0%	0.0%
				7	Police	43,532	48.8%	55.6%	23.00	25.6%	30.5%	-	0.0%	0.0%
				8	Public Works	9,412	10.5%	12.0%	5.75	6.4%	7.6%	-	0.0%	0.0%
				9	Public Works - Community Facilities	1,706	1.9%	2.2%	0.85	0.9%	1.1%	-	0.0%	0.0%
				10	Public Works - Water Utility	5,872	6.6%	7.5%	3.00	3.3%	4.0%	2,870	50.0%	50.0%
				11	Public Works - Wastewater Utility	5,349	6.0%	6.8%	2.53	2.8%	3.4%	2,870	50.0%	50.0%
Grand Total: All Services						89,223	100.0%		90.00	100.0%		5,740	100.0%	
Grand Total: Only Direct Services						78,287		100.0%	75.37		100.0%	5,740		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

Exhibit 5

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Capital Asset Value (Infrastructure)			Public Works Modified Operating Expense			Public Works Personnel Count		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund														
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	-	0.0%		556,858	10.8%		1.32	9.6%	
100	GENERAL FUND	4106	Public Works - Governmental Bui	1	Allocated Indirect Services	-	0.0%		152,137	2.9%		0.30	2.2%	
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
Direct Services in All Funds														
				0	Unclassified / CIP, ISF, Transfer	8,856,790	34.9%	34.9%	-	0.0%	0.0%	-	0.0%	0.0%
				2	General Government	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				3	Planning	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				4	Building	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				5	Engineering	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				6	Fire & Prevention	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				7	Police	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				8	Public Works	-	0.0%	0.0%	1,440,138	27.8%	32.2%	5.75	41.8%	47.4%
				9	Public Works - Community Facilities	-	0.0%	0.0%	602,757	11.6%	13.5%	0.85	6.2%	7.0%
				10	Public Works - Water Utility	8,158,473	32.1%	32.1%	1,468,521	28.4%	32.9%	3.00	21.8%	24.7%
				11	Public Works - Wastewater Utility	8,374,315	33.0%	33.0%	954,430	18.4%	21.4%	2.53	18.4%	20.9%
Grand Total: All Services						25,389,578	100.0%		5,174,840	100.0%		13.75	100.0%	
Grand Total: Only Direct Services						25,389,578		100.0%	4,465,845		100.0%	12.13		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

Exhibit 5

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Revenues Received			Services & Supplies Expense		
No.	Title	No.	Title	No.	Title	Value	Distribution to All Services	Distribution Only to Direct Services	Value	Distribution to All Services	Distribution Only to Direct Services
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	-	0.0%		79,225	1.9%	
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	-	0.0%		43,270	1.0%	
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	-	0.0%		600	0.0%	
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	-	0.0%		21,540	0.5%	
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	-	0.0%		194,005	4.7%	
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	-	0.0%		257,480	6.2%	
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	-	0.0%		97,575	2.4%	
100	GENERAL FUND	4106	Public Works - Governmental Bui	1	Allocated Indirect Services	-	0.0%		84,750	2.0%	
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	-	0.0%		-	0.0%	
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	-	0.0%	0.0%	184,100	4.4%	5.5%
				2	General Government	137,500	2.3%	2.3%	119,000	2.9%	3.5%
				3	Planning	25,700	0.4%	0.4%	172,165	4.2%	5.1%
				4	Building	300,000	5.0%	5.0%	176,800	4.3%	5.3%
				5	Engineering	30,500	0.5%	0.5%	106,600	2.6%	3.2%
				6	Fire & Prevention	30,000	0.5%	0.5%	294,500	7.1%	8.7%
				7	Police	68,400	1.1%	1.1%	298,360	7.2%	8.9%
				8	Public Works	6,300	0.1%	0.1%	433,350	10.5%	12.9%
				9	Public Works - Community Facilities	-	0.0%	0.0%	240,265	5.8%	7.1%
				10	Public Works - Water Utility	2,310,650	38.5%	38.5%	886,425	21.4%	26.3%
				11	Public Works - Wastewater Utility	3,100,000	51.6%	51.6%	455,225	11.0%	13.5%
Grand Total: All Services						6,009,050	100.0%		4,145,235	100.0%	
Grand Total: Only Direct Services						6,009,050		100.0%	3,366,790		100.0%

Data Source Notes -- Not Printed / See Workbook for Detail

Exhibit 5

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates	
No.	Title	No.	Title	No.	Title
Central Services in the General Fund					
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services
100	GENERAL FUND	4106	Public Works - Governmental Bui	1	Allocated Indirect Services
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services
Direct Services in All Funds					
				0	Unclassified / CIP, ISF, Transfer
				2	General Government
				3	Planning
				4	Building
				5	Engineering
				6	Fire & Prevention
				7	Police
				8	Public Works
				9	Public Works - Community Facilities
				10	Public Works - Water Utility
				11	Public Works - Wastewater Utility
Grand Total: All Services					
Grand Total: Only Direct Services					

Data Source Notes -- Not Printed / See Workbook for Detail

Exhibit 6

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Summary of Allocation Decisions

Allocable Central Service in the General Fund		First Step Allocation: Allocated Cost and Allocation Basis <i>In the first step, identified overhead is allocated across all organizations Citywide, including to central service organizations themselves.</i>			Second Step Allocation: Allocated Cost and Allocation Basis <i>In the second step, overhead attributed to central services in the first step is redistributed to direct service organizations.</i>			Anticipated Future Method <i>(When Data is Available)</i>
Organization	Central Services Function	Allocable Expense	Ref. No.	Allocation Factor	Remaining Allocable Expense	Ref. No.	Allocation Factor	Allocation Factor
City Council	Admin. Oversight	\$ 40,378	4	Compensated Labor Hours (Approx. FTEE)	\$ 8,367	4	Compensated Labor Hours (Approx. FTEE)	
City Council	General Fiscal Oversight	\$ 40,378	3	Gross Expense Net of Distortions	\$ 8,367	3	Gross Expense Net of Distortions	
City Council	Capital Fiscal Oversight	\$ 80,756	7	Capital Asset Value (Infrastructure)	\$ 16,734	7	Capital Asset Value (Infrastructure)	
City Manager	Admin. Management	\$ 105,910	4	Compensated Labor Hours (Approx. FTEE)	\$ 11,640	4	Compensated Labor Hours (Approx. FTEE)	
City Manager	General Fiscal Management	\$ 105,910	3	Gross Expense Net of Distortions	\$ 11,640	3	Gross Expense Net of Distortions	
City Manager	Capital Fiscal Management	\$ 211,819	7	Capital Asset Value (Infrastructure)	\$ 23,280	7	Capital Asset Value (Infrastructure)	
City Attorney	Citywide Service	\$ 645,240	3	Gross Expense Net of Distortions	\$ 47,366	3	Gross Expense Net of Distortions	
City Clerk	Citywide Service	\$ 287,434	3	Gross Expense Net of Distortions	\$ 35,361	3	Gross Expense Net of Distortions	
Finance / Admin. Services	Citywide Accounting / Budget	\$ 492,576	3	Gross Expense Net of Distortions	\$ 55,590	3	Gross Expense Net of Distortions	
Finance / Admin. Services	Utility Billing & Support	\$ 320,731	6	Utility Accounts	\$ 36,196	6	Utility Accounts	
Finance / Admin. Services	Payroll	\$ 89,102	4	Compensated Labor Hours (Approx. FTEE)	\$ 10,056	4	Compensated Labor Hours (Approx. FTEE)	
Finance / Admin. Services	Accounts Payable	\$ 77,964	11	Services & Supplies Expense	\$ 8,799	11	Services & Supplies Expense	
Finance / Admin. Services	Accounts Receivable / Cash Receipts	\$ 44,551	10	Revenues Received	\$ 5,028	10	Revenues Received	
Finance / Admin. Services	Information Technology Mgmt.	\$ 141,524	5	Personnel Count	\$ 15,972	5	Personnel Count	
Finance / Admin. Services	Human Resources	\$ 137,074	4	Compensated Labor Hours (Approx. FTEE)	\$ 15,470	4	Compensated Labor Hours (Approx. FTEE)	
Engineering	Technical Support - Public Projects	\$ 292,746	7	Capital Asset Value (Infrastructure)	\$ 32,340	7	Capital Asset Value (Infrastructure)	
Public Works - Corporation Yard	Dept. Admin. Management	\$ 278,429	9	Public Works Personnel Count	\$ 52,800	9	Public Works Personnel Count	
Public Works - Corporation Yard	Dept. Fiscal Management	\$ 278,429	8	Public Works Modified Operating Expense	\$ 52,800	8	Public Works Modified Operating Expense	
Public Works - Governmental Building	Govt. Facility Maintenance	\$ 152,137	5	Personnel Count	\$ 28,026	5	Personnel Count	
Non Departmental	Personnel Services	\$ 121,800	4	Compensated Labor Hours (Approx. FTEE)	\$ 8,939	4	Compensated Labor Hours (Approx. FTEE)	
Non Departmental	Info. Tech. Services	\$ 4,100	5	Personnel Count	\$ 301	5	Personnel Count	
Non Departmental	Fiscal Services	\$ 27,000	3	Gross Expense Net of Distortions	\$ 1,982	3	Gross Expense Net of Distortions	
Non Departmental	Facilities Services	\$ 4,100	5	Personnel Count	\$ 301	5	Personnel Count	
Non Departmental	Admin. Services	\$ 9,000	3	Gross Expense Net of Distortions	\$ 661	3	Gross Expense Net of Distortions	
Grand Total for Central Services Allocation		\$ 3,989,087		<< All Central Services Allocated	\$ 488,015		<< Remaining Central Services Redistributed	

Exhibit 7

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Central Services Expense
to All Organizational Units ("First Allocation")

Fund		Organization		Classification for Indirect Rates		City Council				City Manager			
No.	Title	No.	Title	No.	Title	General Admin	Admin. Oversight	General Fiscal Oversight	Capital Fiscal Oversight	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management
Central Services in the General Fund													
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ 298	\$ -	\$ -	\$ -	\$ 781	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ 923	\$ 781	\$ -	\$ -	\$ 2,422	\$ 2,048	\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ 1,189	\$ -	\$ -	\$ -	\$ 3,120	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ 927	\$ 530	\$ -	\$ -	\$ 2,431	\$ 1,390	\$ -
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ 2,808	\$ 2,403	\$ -	\$ -	\$ 7,366	\$ 6,303	\$ -
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ 145	\$ 540	\$ -	\$ -	\$ 381	\$ 1,415	\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 145	\$ 1,027	\$ -	\$ -	\$ 381	\$ 2,693	\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	\$ 736	\$ -
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ 306	\$ -	\$ -	\$ -	\$ 803	\$ -
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 690	\$ 704	\$ 28,170	\$ -	\$ 1,810	\$ 1,846	\$ 73,890
				2	General Government	\$ -	\$ 46	\$ 933	\$ -	\$ -	\$ 121	\$ 2,448	\$ -
				3	Planning	\$ -	\$ 1,975	\$ 1,361	\$ -	\$ -	\$ 5,179	\$ 3,571	\$ -
				4	Building	\$ -	\$ 462	\$ 495	\$ -	\$ -	\$ 1,211	\$ 1,298	\$ -
				5	Engineering	\$ -	\$ -	\$ 537	\$ -	\$ -	\$ -	\$ 1,409	\$ -
				6	Fire & Prevention	\$ -	\$ 2,446	\$ 3,418	\$ -	\$ -	\$ 6,416	\$ 8,964	\$ -
				7	Police	\$ -	\$ 19,701	\$ 10,112	\$ -	\$ -	\$ 51,674	\$ 26,522	\$ -
				8	Public Works	\$ -	\$ 4,259	\$ 2,678	\$ -	\$ -	\$ 11,172	\$ 7,024	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 772	\$ 1,231	\$ -	\$ -	\$ 2,025	\$ 3,229	\$ -
				10	Public Works - Water Utility	\$ -	\$ 2,657	\$ 4,618	\$ 25,949	\$ -	\$ 6,970	\$ 12,114	\$ 68,064
				11	Public Works - Wastewater Utility	\$ -	\$ 2,421	\$ 6,937	\$ 26,636	\$ -	\$ 6,350	\$ 18,196	\$ 69,865
Grand Total						\$ -	\$ 40,378	\$ 40,378	\$ 80,756	\$ -	\$ 105,910	\$ 105,910	\$ 211,819

Exhibit 7

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Central Services Expense
to All Organizational Units ("First Allocation")

Fund		Organization		Classification for Indirect Rates		City Attorney			City Clerk		
No.	Title	No.	Title	No.	Title	General Admin	Citywide Service	Not in Use	General Admin	Citywide Service	Not in Use
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ 4,758	\$ -	\$ -	\$ 2,119	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ 12,480	\$ -	\$ -	\$ 5,559	\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ 19,008	\$ -	\$ -	\$ 8,467	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ 8,467	\$ -	\$ -	\$ 3,772	\$ -
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ 38,399	\$ -	\$ -	\$ 17,106	\$ -
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ 8,624	\$ -	\$ -	\$ 3,842	\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 16,404	\$ -	\$ -	\$ 7,307	\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ 4,482	\$ -	\$ -	\$ 1,996	\$ -
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ 4,890	\$ -	\$ -	\$ 2,178	\$ -
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 11,249	\$ -	\$ -	\$ 5,011	\$ -
				2	General Government	\$ -	\$ 14,913	\$ -	\$ -	\$ 6,643	\$ -
				3	Planning	\$ -	\$ 21,754	\$ -	\$ -	\$ 9,691	\$ -
				4	Building	\$ -	\$ 7,906	\$ -	\$ -	\$ 3,522	\$ -
				5	Engineering	\$ -	\$ 8,586	\$ -	\$ -	\$ 3,825	\$ -
				6	Fire & Prevention	\$ -	\$ 54,612	\$ -	\$ -	\$ 24,328	\$ -
				7	Police	\$ -	\$ 161,584	\$ -	\$ -	\$ 71,981	\$ -
				8	Public Works	\$ -	\$ 42,795	\$ -	\$ -	\$ 19,064	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 19,671	\$ -	\$ -	\$ 8,763	\$ -
				10	Public Works - Water Utility	\$ -	\$ 73,802	\$ -	\$ -	\$ 32,876	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 110,857	\$ -	\$ -	\$ 49,383	\$ -
Grand Total						\$ -	\$ 645,240	\$ -	\$ -	\$ 287,434	\$ -

Exhibit 7

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Central Services Expense
to All Organizational Units ("First Allocation")

Fund		Organization		Classification for Indirect Rates		Finance / Admin. Services							
No.	Title	No.	Title	No.	Title	General Admin	Citywide Accounting / Budget	Utility Billing & Support	Payroll	Accounts Payable	Accounts Receivable / Cash Receipts	Information Technology Mgmt.	Human Resources
Central Services in the General Fund													
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ 3,632	\$ -	\$ -	\$ 1,490	\$ -	\$ 9,435	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ 9,527	\$ -	\$ 2,037	\$ 814	\$ -	\$ 1,572	\$ 3,134
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ 14,510	\$ -	\$ -	\$ 11	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ 6,464	\$ -	\$ 2,045	\$ 405	\$ -	\$ 1,179	\$ 3,146
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ 29,314	\$ -	\$ 6,197	\$ 3,649	\$ -	\$ 6,290	\$ 9,534
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ 6,583	\$ -	\$ 321	\$ 4,843	\$ -	\$ 1,985	\$ 493
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 12,523	\$ -	\$ 321	\$ 1,835	\$ -	\$ 2,076	\$ 493
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ 3,421	\$ -	\$ -	\$ 1,594	\$ -	\$ 472	\$ -
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ 3,733	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 8,588	\$ -	\$ 1,523	\$ 3,463	\$ -	\$ -	\$ 2,342
				2	General Government	\$ -	\$ 11,384	\$ -	\$ 102	\$ 2,238	\$ 1,019	\$ 393	\$ 157
				3	Planning	\$ -	\$ 16,607	\$ -	\$ 4,357	\$ 3,238	\$ 191	\$ 4,717	\$ 6,704
				4	Building	\$ -	\$ 6,035	\$ -	\$ 1,019	\$ 3,325	\$ 2,224	\$ 2,359	\$ 1,567
				5	Engineering	\$ -	\$ 6,554	\$ -	\$ -	\$ 2,005	\$ 226	\$ 1,553	\$ -
				6	Fire & Prevention	\$ -	\$ 41,691	\$ -	\$ 5,398	\$ 5,539	\$ 222	\$ 54,251	\$ 8,304
				7	Police	\$ -	\$ 123,353	\$ -	\$ 43,474	\$ 5,612	\$ 507	\$ 36,167	\$ 66,879
				8	Public Works	\$ -	\$ 32,670	\$ -	\$ 9,399	\$ 8,151	\$ 47	\$ 9,042	\$ 14,459
				9	Public Works - Community Facilities	\$ -	\$ 15,017	\$ -	\$ 1,704	\$ 4,519	\$ -	\$ 1,337	\$ 2,621
				10	Public Works - Water Utility	\$ -	\$ 56,340	\$ 160,365	\$ 5,864	\$ 16,672	\$ 17,131	\$ 4,717	\$ 9,021
				11	Public Works - Wastewater Utility	\$ -	\$ 84,628	\$ 160,365	\$ 5,342	\$ 8,562	\$ 22,983	\$ 3,978	\$ 8,218
Grand Total						\$ -	\$ 492,576	\$ 320,731	\$ 89,102	\$ 77,964	\$ 44,551	\$ 141,524	\$ 137,074

Exhibit 7

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Central Services Expense
to All Organizational Units ("First Allocation")

Fund		Organization		Classification for Indirect Rates		Engineering		
No.	Title	No.	Title	No.	Title	General Admin	Technical Support - Public Projects	Not in Use
Central Services in the General Fund								
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -
Direct Services in All Funds								
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 102,120	\$ -
				2	General Government	\$ -	\$ -	\$ -
				3	Planning	\$ -	\$ -	\$ -
				4	Building	\$ -	\$ -	\$ -
				5	Engineering	\$ -	\$ -	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -
				7	Police	\$ -	\$ -	\$ -
				8	Public Works	\$ -	\$ -	\$ -
				9	Public Works - Community Facilities	\$ -	\$ -	\$ -
				10	Public Works - Water Utility	\$ -	\$ 94,068	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 96,557	\$ -
Grand Total						\$ -	\$ 292,746	\$ -

Exhibit 7

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Central Services Expense
to All Organizational Units ("First Allocation")

Fund		Organization		Classification for Indirect Rates		Public Works - Corporation Yard			Public Works - Governmental Building		
No.	Title	No.	Title	No.	Title	General Admin	Dept. Admin. Management	Dept. Fiscal Management	General Admin	Govt. Facility Maintenance	Not in Use
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 10,142	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 1,690	\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 1,268	\$ -
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 6,762	\$ -
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 2,134	\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 26,729	\$ 29,961	\$ -	\$ 2,231	\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ 6,075	\$ 8,186	\$ -	\$ 507	\$ -
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ 423	\$ -
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ 5,071	\$ -
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ 2,536	\$ -
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ 1,669	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ 58,319	\$ -
				7	Police	\$ -	\$ -	\$ -	\$ -	\$ 38,879	\$ -
				8	Public Works	\$ -	\$ 116,434	\$ 77,486	\$ -	\$ 9,720	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 17,212	\$ 32,431	\$ -	\$ 1,437	\$ -
				10	Public Works - Water Utility	\$ -	\$ 60,748	\$ 79,013	\$ -	\$ 5,071	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 51,231	\$ 51,353	\$ -	\$ 4,277	\$ -
Grand Total						\$ -	\$ 278,429	\$ 278,429	\$ -	\$ 152,137	\$ -

Exhibit 7

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Central Services Expense
to All Organizational Units ("First Allocation")

Fund		Organization		Classification for Indirect Rates		Non Departmental						Grand Total Allocation
No.	Title	No.	Title	No.	Title	General Admin	Personnel Services	Info. Tech. Services	Fiscal Services	Facilities Services	Admin. Services	
Central Services in the General Fund												
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ -	\$ -	\$ 273	\$ 199	\$ 273	\$ 66	\$ 33,468
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ 2,785	\$ 46	\$ 522	\$ 46	\$ 174	\$ 46,560
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ 795	\$ -	\$ 265	\$ 47,366
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ 2,796	\$ 34	\$ 354	\$ 34	\$ 118	\$ 35,361
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services	\$ -	\$ 8,472	\$ 182	\$ 1,607	\$ 182	\$ 536	\$ 147,110
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services	\$ -	\$ 438	\$ 58	\$ 361	\$ 58	\$ 120	\$ 32,340
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 438	\$ 60	\$ 686	\$ 60	\$ 229	\$ 105,601
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ 14	\$ 188	\$ 14	\$ 63	\$ 28,026
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ 205	\$ -	\$ 68	\$ 12,183
Direct Services in All Funds												
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 2,081	\$ -	\$ 471	\$ -	\$ 157	\$ 244,115
				2	General Government	\$ -	\$ 139	\$ 11	\$ 624	\$ 11	\$ 208	\$ 41,815
				3	Planning	\$ -	\$ 5,957	\$ 137	\$ 910	\$ 137	\$ 303	\$ 91,860
				4	Building	\$ -	\$ 1,392	\$ 68	\$ 331	\$ 68	\$ 110	\$ 35,928
				5	Engineering	\$ -	\$ -	\$ 45	\$ 359	\$ 45	\$ 120	\$ 26,933
				6	Fire & Prevention	\$ -	\$ 7,379	\$ 1,572	\$ 2,285	\$ 1,572	\$ 762	\$ 287,477
				7	Police	\$ -	\$ 59,427	\$ 1,048	\$ 6,761	\$ 1,048	\$ 2,254	\$ 726,984
				8	Public Works	\$ -	\$ 12,848	\$ 262	\$ 1,791	\$ 262	\$ 597	\$ 380,159
				9	Public Works - Community Facilities	\$ -	\$ 2,329	\$ 39	\$ 823	\$ 39	\$ 274	\$ 115,471
				10	Public Works - Water Utility	\$ -	\$ 8,016	\$ 137	\$ 3,088	\$ 137	\$ 1,029	\$ 748,472
				11	Public Works - Wastewater Utility	\$ -	\$ 7,302	\$ 115	\$ 4,639	\$ 115	\$ 1,546	\$ 801,858
Grand Total						\$ -	\$ 121,800	\$ 4,100	\$ 27,000	\$ 4,100	\$ 9,000	\$ 3,989,087

Reconciles to Total on Exhibit 6?

Yes

Exhibit 8

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Remaining Central Services Expense to Direct Service Units ("Second Allocation")

Fund		Organization		Classification for Indirect Rates		City Council				City Manager			
No.	Title	No.	Title	No.	Title	General Admin	Admin. Oversight	General Fiscal Oversight	Capital Fiscal Oversight	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management
Central Services in the General Fund													
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services								
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services								
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services								
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services								
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services								
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services								
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services								
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services								
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services								
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 163	\$ 178	\$ 5,837	\$ -	\$ 227	\$ 248	\$ 8,121
				2	General Government	\$ -	\$ 11	\$ 236	\$ -	\$ -	\$ 15	\$ 329	\$ -
				3	Planning	\$ -	\$ 466	\$ 345	\$ -	\$ -	\$ 649	\$ 480	\$ -
				4	Building	\$ -	\$ 109	\$ 125	\$ -	\$ -	\$ 152	\$ 174	\$ -
				5	Engineering	\$ -	\$ -	\$ 136	\$ -	\$ -	\$ -	\$ 189	\$ -
				6	Fire & Prevention	\$ -	\$ 578	\$ 866	\$ -	\$ -	\$ 804	\$ 1,205	\$ -
				7	Police	\$ -	\$ 4,653	\$ 2,562	\$ -	\$ -	\$ 6,473	\$ 3,564	\$ -
				8	Public Works	\$ -	\$ 1,006	\$ 678	\$ -	\$ -	\$ 1,399	\$ 944	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 182	\$ 312	\$ -	\$ -	\$ 254	\$ 434	\$ -
				10	Public Works - Water Utility	\$ -	\$ 628	\$ 1,170	\$ 5,377	\$ -	\$ 873	\$ 1,628	\$ 7,481
				11	Public Works - Wastewater Utility	\$ -	\$ 572	\$ 1,758	\$ 5,519	\$ -	\$ 795	\$ 2,445	\$ 7,679
Grand Total						\$ -	\$ 8,367	\$ 8,367	\$ 16,734	\$ -	\$ 11,640	\$ 11,640	\$ 23,280

Exhibit 8

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Remaining Central Services Expense to Direct Service Units ("Second Allocation")

Fund		Organization		Classification for Indirect Rates		City Attorney			City Clerk		
No.	Title	No.	Title	No.	Title	General Admin	Citywide Service	Not in Use	General Admin	Citywide Service	Not in Use
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services						
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services						
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services						
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services						
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services						
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services						
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services						
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services						
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services						
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 1,010	\$ -	\$ -	\$ 754	\$ -
				2	General Government	\$ -	\$ 1,338	\$ -	\$ -	\$ 999	\$ -
				3	Planning	\$ -	\$ 1,953	\$ -	\$ -	\$ 1,458	\$ -
				4	Building	\$ -	\$ 710	\$ -	\$ -	\$ 530	\$ -
				5	Engineering	\$ -	\$ 771	\$ -	\$ -	\$ 575	\$ -
				6	Fire & Prevention	\$ -	\$ 4,902	\$ -	\$ -	\$ 3,659	\$ -
				7	Police	\$ -	\$ 14,503	\$ -	\$ -	\$ 10,827	\$ -
				8	Public Works	\$ -	\$ 3,841	\$ -	\$ -	\$ 2,868	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 1,766	\$ -	\$ -	\$ 1,318	\$ -
				10	Public Works - Water Utility	\$ -	\$ 6,624	\$ -	\$ -	\$ 4,945	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 9,950	\$ -	\$ -	\$ 7,428	\$ -
Grand Total						\$ -	\$ 47,366	\$ -	\$ -	\$ 35,361	\$ -

Exhibit 8

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Remaining Central Services Expense to Direct Service Units ("Second Allocation")

Fund		Organization		Classification for Indirect Rates		Finance / Admin. Services							
No.	Title	No.	Title	No.	Title	General Admin	Citywide Accounting / Budget	Utility Billing & Support	Payroll	Accounts Payable	Accounts Receivable / Cash Receipts	Information Technology Mgmt.	Human Resources
Central Services in the General Fund													
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services								
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services								
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services								
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services								
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services								
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services								
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services								
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services								
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services								
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 1,185	\$ -	\$ 196	\$ 481	\$ -	\$ -	\$ 301
				2	General Government	\$ -	\$ 1,571	\$ -	\$ 13	\$ 311	\$ 115	\$ 53	\$ 20
				3	Planning	\$ -	\$ 2,292	\$ -	\$ 560	\$ 450	\$ 22	\$ 636	\$ 862
				4	Building	\$ -	\$ 833	\$ -	\$ 131	\$ 462	\$ 251	\$ 318	\$ 202
				5	Engineering	\$ -	\$ 904	\$ -	\$ -	\$ 279	\$ 26	\$ 209	\$ -
				6	Fire & Prevention	\$ -	\$ 5,753	\$ -	\$ 694	\$ 770	\$ 25	\$ 7,311	\$ 1,068
				7	Police	\$ -	\$ 17,021	\$ -	\$ 5,592	\$ 780	\$ 57	\$ 4,874	\$ 8,602
				8	Public Works	\$ -	\$ 4,508	\$ -	\$ 1,209	\$ 1,133	\$ 5	\$ 1,219	\$ 1,860
				9	Public Works - Community Facilities	\$ -	\$ 2,072	\$ -	\$ 219	\$ 628	\$ -	\$ 180	\$ 337
				10	Public Works - Water Utility	\$ -	\$ 7,774	\$ 18,098	\$ 754	\$ 2,317	\$ 1,933	\$ 636	\$ 1,160
				11	Public Works - Wastewater Utility	\$ -	\$ 11,677	\$ 18,098	\$ 687	\$ 1,190	\$ 2,594	\$ 536	\$ 1,057
Grand Total						\$ -	\$ 55,590	\$ 36,196	\$ 10,056	\$ 8,799	\$ 5,028	\$ 15,972	\$ 15,470

Exhibit 8

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Remaining Central Services Expense to Direct Service Units ("Second Allocation")

Fund		Organization		Classification for Indirect Rates		Engineering		
No.	Title	No.	Title	No.	Title	General Admin	Technical Support - Public Projects	Not in Use
Central Services in the General Fund								
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services			
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services			
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services			
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services			
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services			
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services			
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services			
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services			
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services			
Direct Services in All Funds								
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 11,282	\$ -
				2	General Government	\$ -	\$ -	\$ -
				3	Planning	\$ -	\$ -	\$ -
				4	Building	\$ -	\$ -	\$ -
				5	Engineering	\$ -	\$ -	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -
				7	Police	\$ -	\$ -	\$ -
				8	Public Works	\$ -	\$ -	\$ -
				9	Public Works - Community Facilities	\$ -	\$ -	\$ -
				10	Public Works - Water Utility	\$ -	\$ 10,392	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 10,667	\$ -
Grand Total						\$ -	\$ 32,340	\$ -

Exhibit 8

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Remaining Central Services Expense to Direct Service Units ("Second Allocation")

Fund		Organization		Classification for Indirect Rates		Public Works - Corporation Yard			Public Works - Governmental Building		
No.	Title	No.	Title	No.	Title	General Admin	Dept. Admin. Management	Dept. Fiscal Management	General Admin	Govt. Facility Maintenance	Not in Use
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services						
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services						
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services						
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services						
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services						
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services						
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services						
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services						
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services						
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ 93	\$ -
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ 1,116	\$ -
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ 558	\$ -
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ 367	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ 12,829	\$ -
				7	Police	\$ -	\$ -	\$ -	\$ -	\$ 8,553	\$ -
				8	Public Works	\$ -	\$ 25,029	\$ 17,027	\$ -	\$ 2,138	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 3,700	\$ 7,126	\$ -	\$ 316	\$ -
				10	Public Works - Water Utility	\$ -	\$ 13,059	\$ 17,363	\$ -	\$ 1,116	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 11,013	\$ 11,284	\$ -	\$ 941	\$ -
Grand Total						\$ -	\$ 52,800	\$ 52,800	\$ -	\$ 28,026	\$ -

Exhibit 8

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Allocation of Remaining Central Services Expense to Direct Service Units ("Second Allocation")

Fund		Organization		Classification for Indirect Rates		Non Departmental						Grand Total Allocation
No.	Title	No.	Title	No.	Title	General Admin	Personnel Services	Info. Tech. Services	Fiscal Services	Facilities Services	Admin. Services	
Central Services in the General Fund												
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services							\$ -
Direct Services in All Funds												
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 174	\$ -	\$ 42	\$ -	\$ 14	\$ 30,213
				2	General Government	\$ -	\$ 12	\$ 1	\$ 56	\$ 1	\$ 19	\$ 5,194
				3	Planning	\$ -	\$ 498	\$ 12	\$ 82	\$ 12	\$ 27	\$ 11,918
				4	Building	\$ -	\$ 116	\$ 6	\$ 30	\$ 6	\$ 10	\$ 4,722
				5	Engineering	\$ -	\$ -	\$ 4	\$ 32	\$ 4	\$ 11	\$ 3,507
				6	Fire & Prevention	\$ -	\$ 617	\$ 138	\$ 205	\$ 138	\$ 68	\$ 41,629
				7	Police	\$ -	\$ 4,971	\$ 92	\$ 607	\$ 92	\$ 202	\$ 94,023
				8	Public Works	\$ -	\$ 1,075	\$ 23	\$ 161	\$ 23	\$ 54	\$ 66,198
				9	Public Works - Community Facilities	\$ -	\$ 195	\$ 3	\$ 74	\$ 3	\$ 25	\$ 19,144
				10	Public Works - Water Utility	\$ -	\$ 671	\$ 12	\$ 277	\$ 12	\$ 92	\$ 104,391
				11	Public Works - Wastewater Utility	\$ -	\$ 611	\$ 10	\$ 416	\$ 10	\$ 139	\$ 107,076
Grand Total						\$ -	\$ 8,939	\$ 301	\$ 1,982	\$ 301	\$ 661	\$ 488,015

Reconciles to Total on Exhibit 6?

Yes

Exhibit 9a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

**Total Allocation of Central Services Expense
to Direct Service Units**

Fund		Organization		Classification for Indirect Rates		City Council				City Manager			
No.	Title	No.	Title	No.	Title	General Admin	Admin. Oversight	General Fiscal Oversight	Capital Fiscal Oversight	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management
Central Services in the General Fund													
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services								
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services								
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services								
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services								
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services								
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services								
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services								
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services								
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services								
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 853	\$ 882	\$ 34,008	\$ -	\$ 2,036	\$ 2,095	\$ 82,011
				2	General Government	\$ -	\$ 57	\$ 1,170	\$ -	\$ -	\$ 136	\$ 2,777	\$ -
				3	Planning	\$ -	\$ 2,441	\$ 1,706	\$ -	\$ -	\$ 5,828	\$ 4,051	\$ -
				4	Building	\$ -	\$ 571	\$ 620	\$ -	\$ -	\$ 1,362	\$ 1,472	\$ -
				5	Engineering	\$ -	\$ -	\$ 673	\$ -	\$ -	\$ -	\$ 1,599	\$ -
				6	Fire & Prevention	\$ -	\$ 3,024	\$ 4,283	\$ -	\$ -	\$ 7,220	\$ 10,169	\$ -
				7	Police	\$ -	\$ 24,353	\$ 12,673	\$ -	\$ -	\$ 58,147	\$ 30,087	\$ -
				8	Public Works	\$ -	\$ 5,265	\$ 3,357	\$ -	\$ -	\$ 12,571	\$ 7,968	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 954	\$ 1,543	\$ -	\$ -	\$ 2,279	\$ 3,663	\$ -
				10	Public Works - Water Utility	\$ -	\$ 3,285	\$ 5,788	\$ 31,326	\$ -	\$ 7,844	\$ 13,742	\$ 75,545
				11	Public Works - Wastewater Utility	\$ -	\$ 2,993	\$ 8,695	\$ 32,155	\$ -	\$ 7,145	\$ 20,641	\$ 77,544
Grand Total						\$ -	\$ 43,796	\$ 41,391	\$ 97,489	\$ -	\$ 104,568	\$ 98,262	\$ 235,100

Exhibit 9a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

**Total Allocation of Central Services Expense
to Direct Service Units**

Fund		Organization		Classification for Indirect Rates		City Attorney			City Clerk		
No.	Title	No.	Title	No.	Title	General Admin	Citywide Service	Not in Use	General Admin	Citywide Service	Not in Use
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services						
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services						
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services						
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services						
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services						
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services						
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services						
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services						
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services						
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 12,259	\$ -	\$ -	\$ 5,765	\$ -
				2	General Government	\$ -	\$ 16,251	\$ -	\$ -	\$ 7,642	\$ -
				3	Planning	\$ -	\$ 23,707	\$ -	\$ -	\$ 11,148	\$ -
				4	Building	\$ -	\$ 8,616	\$ -	\$ -	\$ 4,052	\$ -
				5	Engineering	\$ -	\$ 9,356	\$ -	\$ -	\$ 4,400	\$ -
				6	Fire & Prevention	\$ -	\$ 59,514	\$ -	\$ -	\$ 27,987	\$ -
				7	Police	\$ -	\$ 176,087	\$ -	\$ -	\$ 82,808	\$ -
				8	Public Works	\$ -	\$ 46,636	\$ -	\$ -	\$ 21,931	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 21,436	\$ -	\$ -	\$ 10,081	\$ -
				10	Public Works - Water Utility	\$ -	\$ 80,426	\$ -	\$ -	\$ 37,822	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 120,807	\$ -	\$ -	\$ 56,811	\$ -
Grand Total						\$ -	\$ 575,095	\$ -	\$ -	\$ 270,447	\$ -

Exhibit 9a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Finance / Admin. Services							
No.	Title	No.	Title	No.	Title	General Admin	Citywide Accounting / Budget	Utility Billing & Support	Payroll	Accounts Payable	Accounts Receivable / Cash Receipts	Information Technology Mgmt.	Human Resources
Central Services in the General Fund													
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services								
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services								
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services								
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services								
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services								
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services								
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services								
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services								
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services								
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 9,773	\$ -	\$ 1,718	\$ 3,944	\$ -	\$ -	\$ 2,644
				2	General Government	\$ -	\$ 12,955	\$ -	\$ 115	\$ 2,549	\$ 1,134	\$ 446	\$ 177
				3	Planning	\$ -	\$ 18,899	\$ -	\$ 4,918	\$ 3,688	\$ 212	\$ 5,353	\$ 7,566
				4	Building	\$ -	\$ 6,868	\$ -	\$ 1,150	\$ 3,787	\$ 2,475	\$ 2,677	\$ 1,769
				5	Engineering	\$ -	\$ 7,459	\$ -	\$ -	\$ 2,284	\$ 252	\$ 1,762	\$ -
				6	Fire & Prevention	\$ -	\$ 47,444	\$ -	\$ 6,092	\$ 6,309	\$ 248	\$ 61,562	\$ 9,372
				7	Police	\$ -	\$ 140,374	\$ -	\$ 49,065	\$ 6,391	\$ 564	\$ 41,041	\$ 75,482
				8	Public Works	\$ -	\$ 37,177	\$ -	\$ 10,608	\$ 9,283	\$ 52	\$ 10,260	\$ 16,319
				9	Public Works - Community Facilities	\$ -	\$ 17,089	\$ -	\$ 1,923	\$ 5,147	\$ -	\$ 1,517	\$ 2,958
				10	Public Works - Water Utility	\$ -	\$ 64,114	\$ 178,464	\$ 6,618	\$ 18,989	\$ 19,064	\$ 5,353	\$ 10,182
				11	Public Works - Wastewater Utility	\$ -	\$ 96,306	\$ 178,464	\$ 6,029	\$ 9,752	\$ 25,577	\$ 4,515	\$ 9,275
Grand Total						\$ -	\$ 458,458	\$ 356,927	\$ 88,237	\$ 72,122	\$ 49,579	\$ 134,487	\$ 135,742

Exhibit 9a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

**Total Allocation of Central Services Expense
to Direct Service Units**

Fund		Organization		Classification for Indirect Rates		Engineering		
No.	Title	No.	Title	No.	Title	General Admin	Technical Support - Public Projects	Not in Use
Central Services in the General Fund								
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services			
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services			
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services			
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services			
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services			
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services			
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services			
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services			
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services			
Direct Services in All Funds								
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 113,402	\$ -
				2	General Government	\$ -	\$ -	\$ -
				3	Planning	\$ -	\$ -	\$ -
				4	Building	\$ -	\$ -	\$ -
				5	Engineering	\$ -	\$ -	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -
				7	Police	\$ -	\$ -	\$ -
				8	Public Works	\$ -	\$ -	\$ -
				9	Public Works - Community Facilities	\$ -	\$ -	\$ -
				10	Public Works - Water Utility	\$ -	\$ 104,460	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 107,224	\$ -
Grand Total						\$ -	\$ 325,086	\$ -

Exhibit 9a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

**Total Allocation of Central Services Expense
to Direct Service Units**

Fund		Organization		Classification for Indirect Rates		Public Works - Corporation Yard			Public Works - Governmental Building		
No.	Title	No.	Title	No.	Title	General Admin	Dept. Admin. Management	Dept. Fiscal Management	General Admin	Govt. Facility Maintenance	Not in Use
Central Services in the General Fund											
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services						
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services						
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services						
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services						
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services						
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services						
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services						
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services						
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services						
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ 516	\$ -
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ 6,187	\$ -
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ 3,093	\$ -
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ 2,036	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ 71,148	\$ -
				7	Police	\$ -	\$ -	\$ -	\$ -	\$ 47,432	\$ -
				8	Public Works	\$ -	\$ 141,463	\$ 94,513	\$ -	\$ 11,858	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 20,912	\$ 39,557	\$ -	\$ 1,753	\$ -
				10	Public Works - Water Utility	\$ -	\$ 73,807	\$ 96,375	\$ -	\$ 6,187	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 62,244	\$ 62,637	\$ -	\$ 5,218	\$ -
Grand Total						\$ -	\$ 298,426	\$ 293,083	\$ -	\$ 155,428	\$ -

Exhibit 9a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

**Total Allocation of Central Services Expense
to Direct Service Units**

Fund		Organization		Classification for Indirect Rates		Non Departmental						Grand Total Allocation
No.	Title	No.	Title	No.	Title	General Admin	Personnel Services	Info. Tech. Services	Fiscal Services	Facilities Services	Admin. Services	
Central Services in the General Fund												
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services							\$ -
Direct Services in All Funds												
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 2,255	\$ -	\$ 513	\$ -	\$ 171	\$ 274,328
				2	General Government	\$ -	\$ 151	\$ 12	\$ 680	\$ 12	\$ 227	\$ 47,008
				3	Planning	\$ -	\$ 6,455	\$ 149	\$ 992	\$ 149	\$ 331	\$ 103,779
				4	Building	\$ -	\$ 1,509	\$ 74	\$ 361	\$ 74	\$ 120	\$ 40,649
				5	Engineering	\$ -	\$ -	\$ 49	\$ 392	\$ 49	\$ 131	\$ 30,440
				6	Fire & Prevention	\$ -	\$ 7,996	\$ 1,709	\$ 2,490	\$ 1,709	\$ 830	\$ 329,106
				7	Police	\$ -	\$ 64,398	\$ 1,140	\$ 7,368	\$ 1,140	\$ 2,456	\$ 821,007
				8	Public Works	\$ -	\$ 13,923	\$ 285	\$ 1,951	\$ 285	\$ 650	\$ 446,357
				9	Public Works - Community Facilities	\$ -	\$ 2,524	\$ 42	\$ 897	\$ 42	\$ 299	\$ 134,615
				10	Public Works - Water Utility	\$ -	\$ 8,687	\$ 149	\$ 3,365	\$ 149	\$ 1,122	\$ 852,863
				11	Public Works - Wastewater Utility	\$ -	\$ 7,913	\$ 125	\$ 5,055	\$ 125	\$ 1,685	\$ 908,934
Grand Total						\$ -	\$ 115,810	\$ 3,734	\$ 24,064	\$ 3,734	\$ 8,021	\$ 3,989,087

Reconciles to First Step Total on Exhibit 6?

Yes

Exhibit 9b

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

**Total Allocation of Central Services Expense to Direct Service Units:
Summary by Cost Center, Total Cost (\$)**

Fund		Organization		Classification for Indirect Rates		Total Organization									Grand Total Allocation	
No.	Title	No.	Title	No.	Title	City Council	City Manager	City Attorney	City Clerk	Finance / Admin. Services	Engineering	Public Works - Corporation Yard	Public Works - Governmental Building	Non Departmental		
Central Services in the General Fund																
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services										\$ -	
Direct Services in All Funds																
				0	Unclassified / CIP, ISF, Transfer	\$ 35,743	\$ 86,142	\$ 12,259	\$ 5,765	\$ 18,078	\$ 113,402	\$ -	\$ -	\$ 2,939	\$ 274,328	
				2	General Government	\$ 1,227	\$ 2,913	\$ 16,251	\$ 7,642	\$ 17,377	\$ -	\$ -	\$ 516	\$ 1,082	\$ 47,008	
				3	Planning	\$ 4,147	\$ 9,879	\$ 23,707	\$ 11,148	\$ 40,636	\$ -	\$ -	\$ 6,187	\$ 8,075	\$ 103,779	
				4	Building	\$ 1,191	\$ 2,834	\$ 8,616	\$ 4,052	\$ 18,726	\$ -	\$ -	\$ 3,093	\$ 2,138	\$ 40,649	
				5	Engineering	\$ 673	\$ 1,599	\$ 9,356	\$ 4,400	\$ 11,756	\$ -	\$ -	\$ 2,036	\$ 620	\$ 30,440	
				6	Fire & Prevention	\$ 7,307	\$ 17,388	\$ 59,514	\$ 27,987	\$ 131,026	\$ -	\$ -	\$ 71,148	\$ 14,735	\$ 329,106	
				7	Police	\$ 37,027	\$ 88,233	\$ 176,087	\$ 82,808	\$ 312,918	\$ -	\$ -	\$ 47,432	\$ 76,501	\$ 821,007	
				8	Public Works	\$ 8,622	\$ 20,540	\$ 46,636	\$ 21,931	\$ 83,700	\$ -	\$ 235,976	\$ 11,858	\$ 17,095	\$ 446,357	
				9	Public Works - Community Facilities	\$ 2,497	\$ 5,941	\$ 21,436	\$ 10,081	\$ 28,633	\$ -	\$ 60,469	\$ 1,753	\$ 3,804	\$ 134,615	
				10	Public Works - Water Utility	\$ 40,400	\$ 97,130	\$ 80,426	\$ 37,822	\$ 302,785	\$ 104,460	\$ 170,182	\$ 6,187	\$ 13,471	\$ 852,863	
				11	Public Works - Wastewater Utility	\$ 43,843	\$ 105,330	\$ 120,807	\$ 56,811	\$ 329,917	\$ 107,224	\$ 124,881	\$ 5,218	\$ 14,904	\$ 908,934	
Grand Total																\$ 3,989,087

Reconciles to First Step Total on Exhibit 6?

Yes

Exhibit 9b

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

**Total Allocation of Central Services Expense to Direct Service Units:
Summary by Cost Center, Percentage of Total Cost (%)**

Fund		Organization		Classification for Indirect Rates		Total Organization							Grand Total Allocation		
No.	Title	No.	Title	No.	Title	City Council	City Manager	City Attorney	City Clerk	Finance / Admin. Services	Engineering	Public Works - Corporation Yard		Public Works - Governmental Building	Non Departmental
Central Services in the General Fund															
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	1401	Finance / Admin. Services	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	2302	Engineering	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	0	Non Departmental	1	Allocated Indirect Services										0.0%
Direct Services in All Funds															
				0	Unclassified / CIP, ISF, Transfer	13.0%	31.4%	4.5%	2.1%	6.6%	41.3%	0.0%	0.0%	1.1%	100.0%
				2	General Government	2.6%	6.2%	34.6%	16.3%	37.0%	0.0%	0.0%	1.1%	2.3%	100.0%
				3	Planning	4.0%	9.5%	22.8%	10.7%	39.2%	0.0%	0.0%	6.0%	7.8%	100.0%
				4	Building	2.9%	7.0%	21.2%	10.0%	46.1%	0.0%	0.0%	7.6%	5.3%	100.0%
				5	Engineering	2.2%	5.3%	30.7%	14.5%	38.6%	0.0%	0.0%	6.7%	2.0%	100.0%
				6	Fire & Prevention	2.2%	5.3%	18.1%	8.5%	39.8%	0.0%	0.0%	21.6%	4.5%	100.0%
				7	Police	4.5%	10.7%	21.4%	10.1%	38.1%	0.0%	0.0%	5.8%	9.3%	100.0%
				8	Public Works	1.9%	4.6%	10.4%	4.9%	18.8%	0.0%	52.9%	2.7%	3.8%	100.0%
				9	Public Works - Community Facilities	1.9%	4.4%	15.9%	7.5%	21.3%	0.0%	44.9%	1.3%	2.8%	100.0%
				10	Public Works - Water Utility	4.7%	11.4%	9.4%	4.4%	35.5%	12.2%	20.0%	0.7%	1.6%	100.0%
				11	Public Works - Wastewater Utility	4.8%	11.6%	13.3%	6.3%	36.3%	11.8%	13.7%	0.6%	1.6%	100.0%
Grand Total															

Exhibit 10

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Central Services Indirect Rate on Direct Salary Expense

Cost Basis	
Allocable Central Services Expense	\$ 3,989,087
less: Functions Not Appropriate for Indirect Rate	
Finance / Admin. Services: Utility Billing & Support	\$ (320,731)
Engineering: Technical Support - Public Projects	\$ (292,746)
Public Works Corporation Yard: Department Administration	\$ (556,858)
Net Cost Basis	\$ 2,818,752

Rate Basis	
Citywide Expense Used as Rate Basis from Budget 2023-24:	
4010 Salaries - Full Time	\$ 5,529,372
4011 Salaries - Part-Time	\$ 18,000
less: Rate Basis Included in Allocable Central Services	
City Council	\$ (18,000)
City Manager	\$ (240,000)
City Attorney	\$ -
City Clerk	\$ (175,528)
Finance / Admin. Services	\$ (469,814)
Engineering	\$ (40,520)
Public Works - Corporation Yard	\$ (267,444)
Public Works - Governmental Building	\$ (29,481)
Non Departmental	\$ -
Net Rate Basis	\$ 4,306,585

Indirect for Central Services, Composite for City	65.5%
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Exhibit 10

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Central Services Indirect Rate on Direct Expenditure

Cost Basis	
Allocable Central Services Expense (Net Cost Basis Above)	\$ 2,818,752
plus: Additional Adjustments	
None	\$ -
Net Cost Basis	\$ 2,818,752
Rate Basis	
Total Expenditures (Operations and Capital), All Funds Budget 2023-24	\$ 32,032,138
less: Exclusions	
Debt Service	\$ (898,702)
Capital	\$ (1,952,430)
Depreciation	\$ -
Transfers & Financing Uses	\$ (5,473,900)
Other Adjustment	\$ -
Allocated Citywide Indirect Services (Net Cost Basis from Above)	\$ (2,818,752)
[other adjustment - describe]	\$ -
Net Rate Basis	\$ 20,888,354
Indirect for Central Services, Composite for City	13.5%

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Indirect Rate Bases by Organizational Unit

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Labor Cost			Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Salaries - Full Time	Salaries - Part-Time	Total Basis	Total Expenditures	less: Adjustments	Total Basis
Direct Services in the General Fund											
100	GENERAL FUND	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ 47,300	\$ -	\$ 47,300
100	GENERAL FUND	1101	City Manager	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1201	City Attorney	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	\$ -	\$ -	\$ -	\$ 95,811	\$ -	\$ 95,811
100	GENERAL FUND	1401	Finance / Admin. Services	2	General Government	\$ -	\$ -	\$ -	\$ 34,158	\$ -	\$ 34,158
100	GENERAL FUND	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ 184,851	\$ -	\$ 184,851
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ 59,458	\$ -	\$ 59,458
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	0	Non Departmental	2	General Government	\$ -	\$ -	\$ -	\$ 123,000	\$ -	\$ 123,000
100	GENERAL FUND	2102	Planning	3	Planning	\$ 356,384	\$ -	\$ 356,384	\$ 639,956	\$ -	\$ 639,956
100	GENERAL FUND	2202	Building	4	Building	\$ 46,777	\$ -	\$ 46,777	\$ 245,379	\$ -	\$ 245,379
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	\$ 382,329	\$ -	\$ 382,329	\$ 1,451,303	\$ -	\$ 1,451,303
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ 26,000
100	GENERAL FUND	3202	Police	7	Police	\$ 2,291,529	\$ 18,000	\$ 2,309,529	\$ 5,281,802	\$ -	\$ 5,281,802
100	GENERAL FUND	3213	Police	7	Police	\$ -	\$ -	\$ -	\$ 20,100	\$ -	\$ 20,100
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	\$ 8,277	\$ -	\$ 8,277	\$ 69,572	\$ -	\$ 69,572
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	\$ 175,454	\$ -	\$ 175,454	\$ 520,039	\$ -	\$ 520,039
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	\$ 57,989	\$ -	\$ 57,989	\$ 150,103	\$ -	\$ 150,103
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	\$ 37,604	\$ -	\$ 37,604	\$ 322,830	\$ -	\$ 322,830
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	\$ 29,706	\$ -	\$ 29,706	\$ 210,355	\$ -	\$ 210,355
Direct Services in Other Funds											
103	Buildings, Facilities & Infrast	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 235,500	\$ (235,500)	\$ -
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103	Buildings, Facilities & Infrast	4302	PW-Ives Pool	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip, Technology & Vehicles	0	Non Departmental	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Indirect Rate Bases by Organizational Unit

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Labor Cost			Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Salaries - Full Time	Salaries - Part-Time	Total Basis	Total Expenditures	less: Adjustments	Total Basis
104	Equip,Technology & Vehicles	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ 300,000	\$ (300,000)	\$ -
104	Equip,Technology & Vehicles	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
104	Equip,Technology & Vehicles	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
122	PermitTechnology Fund	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ 19,100	\$ -	\$ 19,100
123	Street Pavement Reserve	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 2,367,500	\$ (2,367,500)	\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 251,500	\$ (251,500)	\$ -
124	Measure T& Q (Y)	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
124	Measure T& Q (Y)	1101	City Manager	2	General Government	\$ -	\$ -	\$ -	\$ 48,500	\$ -	\$ 48,500
124	Measure T& Q (Y)	1301	City Clerk	2	General Government	\$ -	\$ -	\$ -	\$ 43,500	\$ -	\$ 43,500
124	Measure T& Q (Y)	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ 63,500	\$ -	\$ 63,500
124	Measure T& Q (Y)	1403	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ 3,500
124	Measure T& Q (Y)	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ 3,900	\$ -	\$ 3,900
124	Measure T& Q (Y)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ 29,400	\$ -	\$ 29,400
124	Measure T& Q (Y)	2307	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ 77,200	\$ -	\$ 77,200
124	Measure T& Q (Y)	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ 76,600	\$ (70,000)	\$ 6,600
124	Measure T& Q (Y)	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ 725,137	\$ (172,830)	\$ 552,307
124	Measure T& Q (Y)	4002	Senior Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 109,974	\$ -	\$ 109,974
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works	\$ 66,220	\$ -	\$ 66,220	\$ 391,400	\$ (6,300)	\$ 385,100
124	Measure T& Q (Y)	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ 222,116	\$ (6,300)	\$ 215,816
124	Measure T& Q (Y)	4106	Public Works - Governmental Building	2	General Government	\$ -	\$ -	\$ -	\$ 32,300	\$ -	\$ 32,300
124	Measure T& Q (Y)	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4302	PW-Ives Pool	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ 65,000	\$ (65,000)	\$ -
124	Measure T& Q (Y)	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 61,355	\$ (61,355)	\$ -
124	Measure T& Q (Y)	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 64,585	\$ (64,585)	\$ -

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Indirect Rate Bases by Organizational Unit

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Labor Cost			Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Salaries - Full Time	Salaries - Part-Time	Total Basis	Total Expenditures	less: Adjustments	Total Basis
124	Measure T& Q (Y)	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 46,300	\$ (46,300)	\$ -
124	Measure T& Q (Y)	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9975	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9979	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 93,663	\$ (93,663)	\$ -
125	Vehicle Abatement	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 2,000	\$ (2,000)	\$ -
126	Tobacco Mgmt Program Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	\$ 102,853	\$ -	\$ 102,853	\$ 208,924	\$ -	\$ 208,924
201	Measure M-Road Mtn	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 193,000	\$ (193,000)	\$ -
202	Measure M-ParkImpr Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 316,557	\$ (316,557)	\$ -
203	Art In-Lieu Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 80,500	\$ (50,500)	\$ 30,000
203	Art In-Lieu Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Housing Linkage Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 10,500	\$ (10,500)	\$ -
207	Downtown Improvement District Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 8,700	\$ -	\$ 8,700
208	General Plan Update Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ 25,025	\$ -	\$ 25,025
209	SLESF Grant Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ 100,000	\$ (100,000)	\$ -
211	Transportation Grants	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 205,443	\$ (205,443)	\$ -
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 31,470	\$ (31,470)	\$ -
213	Traffic Impact Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 110,620	\$ (110,620)	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	\$ 9,943	\$ -	\$ 9,943	\$ 14,669	\$ -	\$ 14,669
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	\$ 12,207	\$ -	\$ 12,207	\$ 116,514	\$ -	\$ 116,514
216	CDBG ADA Transitional Plan	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 203,500	\$ (203,500)	\$ -
217	Road Mtn & Rehab (SB1)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 160,680	\$ (160,680)	\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218	Park Land & Development Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219	Gen Government Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	Fire Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Stormwater Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	COMMUNITY FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Indirect Rate Bases by Organizational Unit

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Labor Cost			Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Salaries - Full Time	Salaries - Part-Time	Total Basis	Total Expenditures	less: Adjustments	Total Basis
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500
247	Suppl Png Grant (SB2&LEAP)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Png Grant (SB2&LEAP)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ 92,600	\$ (27,600)	\$ 65,000
401	Woodstone Ctr Assess District DS	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	Woodstone Ctr Assess District DS	9970	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
402	CREBS DS Fund	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 40,597	\$ (40,597)	\$ -
500	WATER FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 659,010	\$ (633,000)	\$ 26,010
500	WATER FUND	1001	City Council	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 19,381	\$ -	\$ 19,381
500	WATER FUND	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 84,728	\$ -	\$ 84,728
500	WATER FUND	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 32,262	\$ -	\$ 32,262
500	WATER FUND	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 30,660	\$ -	\$ 30,660
500	WATER FUND	1401	Finance	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 508,319	\$ -	\$ 508,319
500	WATER FUND	2102	Planning	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 31,998	\$ -	\$ 31,998
500	WATER FUND	2202	Building	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 31,899	\$ -	\$ 31,899
500	WATER FUND	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 162,383	\$ -	\$ 162,383
500	WATER FUND	3102	Fire & Prevention	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 101,591	\$ -	\$ 101,591
500	WATER FUND	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 295,832	\$ -	\$ 295,832
500	WATER FUND	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 38,034	\$ -	\$ 38,034
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	\$ 291,737	\$ -	\$ 291,737	\$ 1,515,021	\$ (46,500)	\$ 1,468,521
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 70,802	\$ (70,802)	\$ -
500	WATER FUND	9973	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 62,047	\$ (62,047)	\$ -
500	WATER FUND	9974	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9976	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9977	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 83,955	\$ (83,955)	\$ -
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 140,494	\$ (140,494)	\$ -
501	Water Enterprise Capital Proj Fund	0	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 82,000	\$ (82,000)	\$ -
501	Water Enterprise Capital Proj Fund	2351	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 551,000	\$ (551,000)	\$ -
501	Water Enterprise Capital Proj Fund	4150	Public Works	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4151	Public Works	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 632,010	\$ (606,000)	\$ 26,010
510	WasteWater Enterprise Fund	1001	City Council	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 22,612	\$ -	\$ 22,612

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Indirect Rate Bases by Organizational Unit

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Labor Cost			Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Salaries - Full Time	Salaries - Part-Time	Total Basis	Total Expenditures	less: Adjustments	Total Basis
510	WasteWater Enterprise Fund	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 84,728	\$ -	\$ 84,728
510	WasteWater Enterprise Fund	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 19,357	\$ -	\$ 19,357
510	WasteWater Enterprise Fund	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 26,827	\$ -	\$ 26,827
510	WasteWater Enterprise Fund	1401	Finance	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 494,942	\$ -	\$ 494,942
510	WasteWater Enterprise Fund	2102	Planning	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 19,199	\$ -	\$ 19,199
510	WasteWater Enterprise Fund	2202	Building	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 31,899	\$ -	\$ 31,899
510	WasteWater Enterprise Fund	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 133,727	\$ -	\$ 133,727
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 215,711	\$ -	\$ 215,711
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 38,034	\$ -	\$ 38,034
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	\$ 256,362	\$ -	\$ 256,362	\$ 1,000,930	\$ (46,500)	\$ 954,430
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 1,952,850	\$ -	\$ 1,952,850
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 62,940	\$ (62,940)	\$ -
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 140,494	\$ (140,494)	\$ -
511	Sewer Enterprise Capital Proj Fund	0	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 22,000	\$ (22,000)	\$ -
511	Sewer Enterprise Capital Proj Fund	2351	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 584,000	\$ (584,000)	\$ -
511	Sewer Enterprise Capital Proj Fund	4150	Public Works	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4151	Public Works	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601	Insurance & Benefit-ISF	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 1,308,530	\$ -	\$ 1,308,530
700	General Capital Projects	2150	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	4151	Public Works	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800	General Fixed Assets	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 11b

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Indirect Rate for Citywide Central Services - Departmental Summary

Department (for Indirect Rate Classification Purposes)		Indirect Rates		
Ref. No.	Department (Classification)	Allocated Central Services	of Direct Salary Expense [a,c]	of Direct Expenditure [b,d]
0	Unclassified / CIP, ISF, Transfer	\$ 274,328	n/a	n/a
1	Allocated Indirect Services	n/a	n/a	n/a
2	General Government	\$ 47,008	n/a	n/a
3	Planning	\$ 103,779	29%	14.1%
4	Building	\$ 40,649	87%	15.1%
5	Engineering	\$ 30,440	0%	10.4%
6	Fire & Prevention	\$ 329,106	86%	22.2%
7	Police	\$ 821,007	36%	14.0%
8	Public Works	\$ 446,357	108%	27.0%
9	Public Works - Community Facilities	\$ 134,615	178%	22.3%
10	Public Works - Water Utility	\$ 852,863	292%	58.1%
11	Public Works - Wastewater Utility	\$ 908,934	355%	31.3%
Grand Total and Composite for City		\$ 3,989,087	65%	13.5%

[a] Direct Salary Expense = Salaries - Full Time and Salaries - Part-Time.

[b] Direct Expense = Total expenditure net of debt service, capital, depreciation, transfers/financing uses.

[c] This rate method is useful in recovering Citywide overhead on projects/programs where staff directly charge time, e.g., capital projects where funds are sufficient, feasible, and allowed.

[d] In projects/programs where directly charged labor is not the preponderance of expense, this rate method is available for recovering Citywide overhead where funds are sufficient, feasible, and allowed. This rate method is also used to express possible interfund charges for service by fund, where feasible. See Exhibits 12a and 12b.

Exhibit 12a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
Direct Services in the General Fund								
100	GENERAL FUND	1001	City Council	2	General Government	n/a	\$ 47,300	\$ -
100	GENERAL FUND	1101	City Manager	2	General Government	n/a	\$ -	\$ -
100	GENERAL FUND	1201	City Attorney	2	General Government	n/a	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	n/a	\$ 95,811	\$ -
100	GENERAL FUND	1401	Finance / Admin. Services	2	General Government	n/a	\$ 34,158	\$ -
100	GENERAL FUND	2302	Engineering	5	Engineering	10.4%	\$ 184,851	\$ 19,307
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	27.0%	\$ 59,458	\$ 16,027
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	27.0%	\$ -	\$ -
100	GENERAL FUND	0	Non Departmental	2	General Government	n/a	\$ 123,000	\$ -
100	GENERAL FUND	2102	Planning	3	Planning	14.1%	\$ 639,956	\$ 89,933
100	GENERAL FUND	2202	Building	4	Building	15.1%	\$ 245,379	\$ 37,166
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	22.2%	\$ 1,451,303	\$ 321,876
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	22.2%	\$ 26,000	\$ 5,766
100	GENERAL FUND	3202	Police	7	Police	14.0%	\$ 5,281,802	\$ 739,783
100	GENERAL FUND	3213	Police	7	Police	14.0%	\$ 20,100	\$ 2,815
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	22.3%	\$ 69,572	\$ 15,538
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	27.0%	\$ 520,039	\$ 140,175
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	27.0%	\$ 150,103	\$ 40,460
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	22.3%	\$ 322,830	\$ 72,099
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	22.3%	\$ 210,355	\$ 46,979
Direct Services in Other Funds								
103	Buildings, Facilities & Infrast	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government	n/a	\$ -	\$ -
103	Buildings, Facilities & Infrast	3202	Police	7	Police	14.0%	\$ -	\$ -
103	Buildings, Facilities & Infrast	4002	Senior Center	9	Public Works - Community Facilities	22.3%	\$ -	\$ -
103	Buildings, Facilities & Infrast	4102	Public Works - Corporation Yard	8	Public Works	27.0%	\$ -	\$ -
103	Buildings, Facilities & Infrast	4106	Public Works - Governmental Building	8	Public Works	27.0%	\$ -	\$ -
103	Buildings, Facilities & Infrast	4202	PW-Community Center	9	Public Works - Community Facilities	22.3%	\$ -	\$ -
103	Buildings, Facilities & Infrast	4302	PW-Ives Pool	9	Public Works - Community Facilities	22.3%	\$ -	\$ -
104	Equip, Technology & Vehicles	0	Non Departmental	6	Fire & Prevention	22.2%	\$ -	\$ -

Exhibit 12a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
104	Equip,Technology & Vehicles	3102	Fire & Prevention	6	Fire & Prevention	22.2%	\$ -	\$ -
104	Equip,Technology & Vehicles	3202	Police	7	Police	14.0%	\$ -	\$ -
104	Equip,Technology & Vehicles	4102	Public Works - Corporation Yard	8	Public Works	27.0%	\$ -	\$ -
120	Tree Replacement Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
120	Tree Replacement Fund	2102	Planning	3	Planning	14.1%	\$ 5,000	\$ 703
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	27.0%	\$ -	\$ -
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	27.0%	\$ -	\$ -
122	PermitTechnology Fund	2202	Building	4	Building	15.1%	\$ 19,100	\$ 2,893
123	Street Pavement Reserve	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering	10.4%	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	10.4%	\$ -	\$ -
124	Measure T& Q (Y)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
124	Measure T& Q (Y)	1001	City Council	2	General Government	n/a	\$ 3,500	\$ -
124	Measure T& Q (Y)	1101	City Manager	2	General Government	n/a	\$ 48,500	\$ -
124	Measure T& Q (Y)	1301	City Clerk	2	General Government	n/a	\$ 43,500	\$ -
124	Measure T& Q (Y)	1401	Finance	2	General Government	n/a	\$ 63,500	\$ -
124	Measure T& Q (Y)	1403	Finance	2	General Government	n/a	\$ -	\$ -
124	Measure T& Q (Y)	2102	Planning	3	Planning	14.1%	\$ 3,500	\$ 492
124	Measure T& Q (Y)	2202	Building	4	Building	15.1%	\$ 3,900	\$ 591
124	Measure T& Q (Y)	2302	Engineering	5	Engineering	10.4%	\$ 29,400	\$ 3,071
124	Measure T& Q (Y)	2307	Engineering	5	Engineering	10.4%	\$ 77,200	\$ 8,063
124	Measure T& Q (Y)	3102	Fire & Prevention	6	Fire & Prevention	22.2%	\$ 6,600	\$ 1,464
124	Measure T& Q (Y)	3202	Police	7	Police	14.0%	\$ 552,307	\$ 77,358
124	Measure T& Q (Y)	4002	Senior Center	9	Public Works - Community Facilities	22.3%	\$ -	\$ -
124	Measure T& Q (Y)	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 109,974	\$ -
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works	27.0%	\$ 385,100	\$ 103,802
124	Measure T& Q (Y)	4104	Public Works - Parks & Landscaping	8	Public Works	27.0%	\$ 215,816	\$ 58,173
124	Measure T& Q (Y)	4106	Public Works - Governmental Building	2	General Government	n/a	\$ 32,300	\$ -
124	Measure T& Q (Y)	4202	PW-Community Center	9	Public Works - Community Facilities	22.3%	\$ -	\$ -
124	Measure T& Q (Y)	4302	PW-Ives Pool	9	Public Works - Community Facilities	22.3%	\$ -	\$ -
124	Measure T& Q (Y)	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
124	Measure T& Q (Y)	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -

Exhibit 12a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
124	Measure T& Q (Y)	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
124	Measure T& Q (Y)	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
124	Measure T& Q (Y)	9975	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
124	Measure T& Q (Y)	9979	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
124	Measure T& Q (Y)	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
125	Vehicle Abatement	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
126	Tobacco Mgmt Program Fund	3202	Police	7	Police	14.0%	\$ -	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	27.0%	\$ 208,924	\$ 56,315
201	Measure M-Road Mtn	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
202	Measure M-ParkImpr Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
203	Art In-Lieu Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 30,000	\$ -
203	Art In-Lieu Fund	2102	Planning	3	Planning	14.1%	\$ -	\$ -
204	Housing Linkage Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
207	Downtown Improvement District Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 8,700	\$ -
208	General Plan Update Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	14.1%	\$ 25,025	\$ 3,517
209	SLESF Grant Fund	3202	Police	7	Police	14.0%	\$ -	\$ -
211	Transportation Grants	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
212	Park In-Lieu Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	14.1%	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
213	Traffic Impact Fee Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	n/a	\$ 14,669	\$ -
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	27.0%	\$ 116,514	\$ 31,406
216	CDBG ADA Transitional Plan	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	10.4%	\$ -	\$ -
218	Park Land & Development Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
219	Gen Government Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
220	Fire Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
221	Stormwater Facilities Fee	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
233	COMMUNITY FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -

Exhibit 12a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	14.0%	\$ 7,500	\$ 1,050
247	Suppl Png Grant (SB2&LEAP)	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
247	Suppl Png Grant (SB2&LEAP)	2102	Planning	3	Planning	14.1%	\$ 65,000	\$ 9,134
401	Woodstone Ctr Assess District DS	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
401	Woodstone Ctr Assess District DS	9970	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
402	CREBS DS Fund	9973	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
500	WATER FUND	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 26,010	\$ -
500	WATER FUND	1001	City Council	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 19,381	\$ -
500	WATER FUND	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 84,728	\$ -
500	WATER FUND	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 32,262	\$ -
500	WATER FUND	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 30,660	\$ -
500	WATER FUND	1401	Finance	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 508,319	\$ -
500	WATER FUND	2102	Planning	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 31,998	\$ -
500	WATER FUND	2202	Building	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 31,899	\$ -
500	WATER FUND	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 162,383	\$ -
500	WATER FUND	3102	Fire & Prevention	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 101,591	\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 295,832	\$ -
500	WATER FUND	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 38,034	\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	58.1%	\$ 1,468,521	\$ 852,863
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	58.1%	\$ -	\$ -
500	WATER FUND	9973	Debt Service	10	Public Works - Water Utility	58.1%	\$ -	\$ -
500	WATER FUND	9974	Debt Service	10	Public Works - Water Utility	58.1%	\$ -	\$ -
500	WATER FUND	9976	Debt Service	10	Public Works - Water Utility	58.1%	\$ -	\$ -
500	WATER FUND	9977	Debt Service	10	Public Works - Water Utility	58.1%	\$ -	\$ -
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	58.1%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	0	Non Departmental	10	Public Works - Water Utility	58.1%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	58.1%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2351	Engineering	10	Public Works - Water Utility	58.1%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4150	Public Works	10	Public Works - Water Utility	58.1%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4151	Public Works	10	Public Works - Water Utility	58.1%	\$ -	\$ -
510	WasteWater Enterprise Fund	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 26,010	\$ -
510	WasteWater Enterprise Fund	1001	City Council	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 22,612	\$ -

Exhibit 12a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
510	WasteWater Enterprise Fund	1101	City Manager	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 84,728	\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 19,357	\$ -
510	WasteWater Enterprise Fund	1301	City Clerk	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 26,827	\$ -
510	WasteWater Enterprise Fund	1401	Finance	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 494,942	\$ -
510	WasteWater Enterprise Fund	2102	Planning	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 19,199	\$ -
510	WasteWater Enterprise Fund	2202	Building	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 31,899	\$ -
510	WasteWater Enterprise Fund	2302	Engineering	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 133,727	\$ -
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 215,711	\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 38,034	\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	31.3%	\$ 954,430	\$ 298,394
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	31.3%	\$ 1,952,850	\$ 610,540
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	31.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	31.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	31.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	0	Non Departmental	11	Public Works - Wastewater Utility	31.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	31.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2351	Engineering	11	Public Works - Wastewater Utility	31.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4150	Public Works	11	Public Works - Wastewater Utility	31.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4151	Public Works	11	Public Works - Wastewater Utility	31.3%	\$ -	\$ -
601	Insurance & Benefit-ISF	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 1,308,530	\$ -
700	General Capital Projects	2150	Planning	3	Planning	14.1%	\$ -	\$ -
700	General Capital Projects	2350	Engineering	5	Engineering	10.4%	\$ -	\$ -
700	General Capital Projects	2351	Engineering	5	Engineering	10.4%	\$ -	\$ -
700	General Capital Projects	4151	Public Works	8	Public Works	27.0%	\$ -	\$ -
800	General Fixed Assets	0	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -

[a] Refer to Exhibit 11b.

[b] Refer to Exhibit 11a.

Exhibit 12b

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Interfund Charge for Citywide Central Services by Fund ^[a]

Fund [b]		Possible Charge for Central Services Allocated in this Plan [c]	Comment
No.	Title		
100	GENERAL FUND	\$ 1,869,259 ^[d]	
103	Buildings, Facilities & Infrast	\$ -	
104	Equip, Technology & Vehicles	\$ -	
105	Pension & OPEB Fund	\$ -	
120	Tree Replacement Fund	\$ 703	Check eligibility of assessing an interfund charge against resources in this fund.
121	BSA Fund-SB1473 Fee	\$ -	
122	PermitTechnology Fund	\$ 2,893	Check eligibility of assessing an interfund charge against resources in this fund.
123	Street Pavement Reserve	\$ -	
124	Measure T& Q (Y)	\$ 253,013	This value is not directly comparable to the intent of all budgeted costs labeled "G & A Allocation" in this fund. See Note 1 below.
125	Vehicle Abatement	\$ -	
126	Tobacco Mgmnt Program Fund	\$ -	
200	Gas Tax Fund	\$ 56,315	Check eligibility of assessing an interfund charge against resources in this fund.
201	Measure M-Road Mtn	\$ -	
202	Measure M-ParkImpr Fund	\$ -	
203	Art In-Lieu Fund	\$ -	
204	Housing Linkage Fee Fund	\$ -	
205	Inclusionary Housing Fund	\$ -	
206	Bldg Permit Incremental Fund	\$ -	
207	Downtown Improvement District Fund	\$ -	
208	General Plan Update Fund	\$ 3,517	Check eligibility of assessing an interfund charge against resources in this fund.
209	SLESF Grant Fund	\$ -	
210	Asset Forfeitures Fund-State	\$ -	
211	Transportation Grants	\$ -	
212	Park In-Lieu Fee Fund	\$ -	
213	Traffic Impact Fee Fund	\$ -	
214	Underground Utilities Fee Fund	\$ -	
215	Street Lighting Assess District	\$ 31,406	Check eligibility of assessing an interfund charge against resources in this fund.
216	CDBG ADA Transitional Plan	\$ -	
217	Road Mtn & Rehab (SB1)	\$ -	
218	Park Land & Development Fee	\$ -	
219	Gen Government Facilities Fee	\$ -	
220	Fire Facilities Fee	\$ -	

Exhibit 12b

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Interfund Charge for Citywide Central Services by Fund ^[a]

Fund [b]		Possible Charge for Central Services Allocated in this Plan [c]	Comment
No.	Title		
221	Stormwater Facilities Fee	\$ -	
233	COMMUNITY FUND	\$ -	
240	BSCC - Wellness/Mental Health	\$ 1,050	Check eligibility of assessing an interfund charge against resources in this fund.
244	SACA Grant	\$ -	
245	OTS Police Fed Grants	\$ -	
246	BSCC 1:4:1 Youth	\$ -	
247	Suppl Png Grant (SB2&LEAP)	\$ 9,134	Check eligibility of assessing an interfund charge against resources in this fund.
401	Woodstone Ctr Assess District DS	\$ -	
402	CREBS DS Fund	\$ -	
500	WATER FUND	\$ 852,863	This represents the maximum interfund charge for allocated central services.
501	Water Enterprise Capital Proj Fund	\$ -	
510	WasteWater Enterprise Fund	\$ 908,934	This represents the maximum interfund charge for allocated central services.
511	Sewer Enterprise Capital Proj Fund	\$ -	
512	Sewer W/W Impact Fee	\$ -	
601	Insurance & Benefit-ISF	\$ -	
700	General Capital Projects	\$ -	
800	General Fixed Assets	\$ -	
Total Interfund Charges Calculated		\$ 3,989,087	

[a] The charge for Citywide central services is derived from indirect rates by department and applied to departmental costs budgeted in the fund. Refer to Exhibit 12a for detail.

[b] Refer to list of funds on Workspace 2.

[c] Values represent calculated amounts only. The City must determine sufficiency, feasibility, and allowability of imposing a charge for central services in each individual fund.

[d] Allocated costs serving as the basis for these charges all exist in the General Fund; therefore, this amount is that which remains in the General Fund, representing the allocated share of central services to direct services organizational units budgeted in the General Fund.

Note 1 for Discussion

The value listed is intended to capture "overhead," which means central administrative, management, and support services costs. It is not intended to allocate "direct services." The current G&A charge for Police and Public Works - Streets may be intended to allocate Police and Public Works direct services, not overhead. If that is accurate, this portion of the costs currently labeled "G & A Allocation" should continue, though it is suggested that it be relabeled for distinction from allocated overhead.

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

General Ledger, Expenditures Only, for Budget 2023-24

Data Source: "23-24 Budget and Actual.xls"

Totals: \$ 32,032,138 \$ 32,032,138 \$ 898,702 \$ 1,952,430 \$ - \$ 5,473,900 \$ 3,346,040 \$ - \$ 1,308,530 \$ 1,952,850 \$ - \$ 5,529,372 \$ 18,000 \$ 4,325,035

Fund		Organization		Object		Data Value	Adjustments to Derive Net Operating Expenditures Allocation Metric					Adjustments to Derive Modified Operating Expenditures Allocation Metric					Labor Costs for Indirect Rates		Additional Metrics	
No.	Title	No.	Title	No.	No. w/o "Div."	Title	Budget 2023-24	Expenditure Values Only	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	Regular Pay	Part-Time Pay	Services & Supplies Accounts

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Chart of Accounts

Data Source: Derived from data cited in Workspace 1.

Funds			Organizations (e.g., Department/Program)		Objects		
No.	Title	Category	No.	Title	No.	Title	Classification Note

Workspace 3 - Not Printed / Reference Workbook for Detailed List

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Labor Detail

Data Source: "22-23 Salaries and Benefits - Actuals.xls"

Totals: 93,736 45.07 \$ 7,322,111

Fund		Organization		Position		Compensated Hours	Imputed FTE	Total Position Cost
No.	Title	No.	Title	No.	Title			

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Staff Time Estimate Worksheets

Data Source: Questionnaires / Interviews

[Department / Business Unit Name]			Central Service Function used in Cost Allocation Plan								
Position Title	Name (as Needed)	FTE in Business Unit	General Admin	[Name]	[Name]	[Name]	[Name]	[Name]	[Name]	[Name]	Direct Services

Workspace 4 - Not Printed / Reference Workbook for Detail

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Data Development

Data Source: Questionnaires / Interviews, City System Exports, Other Available Sources