

CITY OF SEBASTOPOL CITY COUNCIL  
AGENDA ITEM REPORT FOR MEETING OF: June 3, 2025

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**To:** Honorable Mayor and City Councilmembers  
**From:** Ana Kwong – Administrative Services Director  
**Subject:** Indirect Cost Allocation Plan – Update for Application in FY 25-26 Budget

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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 Indirect Cost Allocation Plan in the forthcoming Budget for Fiscal Year 25-26.

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**EXECUTIVE SUMMARY:**

This item conveys the outcomes of an update to the City’s Indirect Cost Allocation Plan. The Plan allocates City overhead costs from the General Fund to other funds such as the Water and Wastewater Funds and serves as the basis for an interfund charges for service to reimburse those costs.

As discussed below, the outcomes of the updated Plan find a decreased cost burden to the General Fund of \$34,526 as a result of changes to the interfund charges calculated for 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 provided. These costs are accounted as “Interfund Charges – Cost Plan” (4998) in the Water Fund 500 and Wastewater Fund 510. Costs allocated to these funds become an obligation of the revenue in those funds, and the “Interfund Charge – Cost Plan” serves as reimbursement to the General Fund for service.

These cost allocations are based on a comprehensive Indirect Cost Allocation Plan developed during FY 23-24, reviewed by City Council on February 20, 2024, and published on the City’s website with other key documents.<sup>1</sup> This year the City again engaged ClearSource Financial Consulting, who prepared the previous comprehensive plan, to conduct an update to the analysis for use in budget development for FY 25-26.

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

**ANALYSIS:**

The updated Indirect Cost Allocation Plan has identified \$4,378,031 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:

<sup>1</sup> <https://www.cityofsebastopol.gov/your-government/key-documents/>

- 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: Assistant City Manager | City Clerk – provides administrative support to the oversight of the City and to all City departments.
- 100-14: Administrative Services (Finance) – provides financial reporting, payroll, human resources, and information technology services to all City departments, as well as customer service for utilities.
- 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.
- 100-41-07: Engineering – provides technical support of City infrastructure.
- 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 9 of Attachment A lists the functional cost pools developed in the Indirect 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 \$4.38 million in costs allocated, 41% is attributable to utilities, while the remaining 59% is supportive to other Citywide services.

Page 10 of Attachment A illustrates the distribution of Citywide overhead processed by this Indirect Cost Allocation Plan across all departments. Page 13 of Attachment A illustrates the composition of total calculated overhead to each utility by allocated central services division. The largest contributor to received overhead originates in the Finance/Administrative Services business unit, which incorporates the following central services: utility billing and customer service, payroll, accounting/financial reporting and budget, accounts payable, accounts receivable, human resources, and information technology. The second largest contributor to the utilities' received overhead represents Public Works department management and administrative support. The third largest contributor to received overhead stems from Engineering technical support to the operations of the utility. Combined, these three business units comprise nearly two-thirds of received overhead to the utilities. The remaining received overhead is attributable to the balance of central services introduced above.

From this distribution, the overhead burden follows those departments into funds they serve, such as Water and Wastewater. This provides an interfund charge for service to reimburse the General Fund for Citywide overhead. Using Fiscal Year 24-25 as the expense basis for the Plan, the following interfund charges for service are calculated:

- 500 | Water Fund: \$845,358
- 510 | Wastewater Fund: \$950,965

The values listed above represent the maximum interfund charge for the specific services allocated by the Indirect Cost Allocation Plan. If implemented in FY 25-26 at the levels presented, these charges will increase cost recovery to the General Fund by a total of \$34,526 compared to charges in FY 24-25.

Page 14 of Attachment A details these comparative outcomes between Budget Fiscal Year 24-25 and Proposed Fiscal Year 25-26.

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:

The cost for annual updating the cost allocation plan is \$6,000 which has been allocated in the budget. There is an impact to individual funds for implementation of the Cost Allocation Plan as the outcomes of the presented Indirect Cost Allocation Plan would have the following interfund impacts:

	<b>FY24-25 CAP</b>	<b>Proposed FY25-26 CAP</b>	<b>\$ Diff</b>	<b>%Diff</b>
Water	852,863	845,358	(7,505)	-0.9%
Sewer	908,934	950,965	42,031	4.6%
<b>Total</b>	<b>1,761,797</b>	<b>1,796,323</b>	<b>34,526</b>	<b>2.0%</b>

- An increase to General Fund reimbursement of \$34,526.
- A decrease to Water Fund 500 expenditures of \$7,505.
- An increase to Wastewater Fund 510 expenditures of \$42,031.

#### 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:

- Executive Summary (Slides) – previously shared as an informational item during the Budget Committee Meeting on April 28, 2025.
- Executive Summary (Slides – Condensed Verison)
- Indirect Cost Allocation Plan (Analysis)

#### APPROVALS:

Department Head Approval: Approval Date: 4/23/25  
 CEQA Determination (Planning): Approval Date: N/A  
 This Item is Not a "Project" Pursuant to CEQA Guidelines Section 15378(b)(5)  
 Administrative Services/Financial Approval: Approval Date: 4/23/25

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

Account Code (f applicable) \_\_\_\_\_

City Attorney Approval:

Approval Date: 5/21/25

Acting City Manager Approval:

Approval Date: 5/21/25



# ATTACHMENT A

## INDIRECT COST ALLOCATION PLAN FOR FY 2025-2026 EXECUTIVE SUMMARY (SLIDES)

# CITY OF SEBASTOPOL

## Indirect Cost Allocation Plan to Inform Budget FY 2025-26

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Executive Summary | April 23, 2025



## PRIMARY OUTCOME OF THIS COST ALLOCATION PLAN

- An **interfund charge for service** (4998 Interfund Charges – Cost Plan) assessed on certain enterprise funds to reimburse the General Fund for central oversight, management, and support services
- Updates the Indirect Cost Allocation Plan developed in 2024, which replaced an allocation methodology last established in 2001
- Outcomes presented here should inform budget development for next Fiscal Year 2025-26
- The Plan results in **increased cost recovery to the General Fund of over \$34,000**, caused by minor changes in allocations to utility enterprise funds

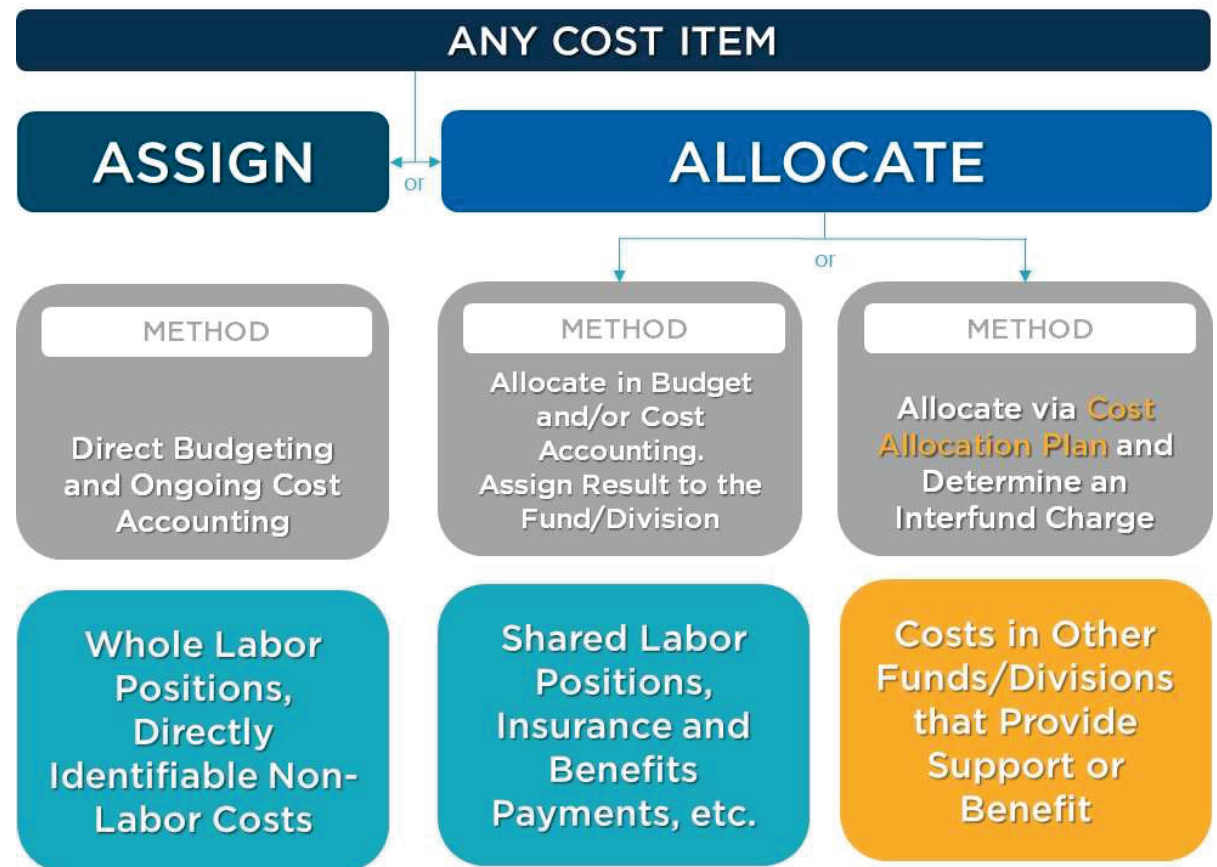
## Orientation to the Cost Allocation Plan

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## 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 \$4,378,031
- This value is allocated in the CAP to benefitting departments Citywide

ALLOCATED ORGANIZATIONS			
Central Services Department or Division	FY 2024-25 Budget Expenditure	less: Non- Allocable and/or Direct Service	Allocable Cost Pool
100-10   City Council	\$ 200,125	\$ (4,300)	\$ 195,825
100-11   City Manager	\$ 698,885	\$ (500)	\$ 698,385
100-12   City Attorney	\$ 647,900	\$ -	\$ 647,900
100-13   City Clerk	\$ 477,471	\$ (141,868)	\$ 335,603
100-14   Finance / Administrative Services	\$ 1,447,765	\$ (36,497)	\$ 1,411,268
100-23   Engineering	\$ 557,679	\$ (299,383)	\$ 258,296
100-41-02   Public Works - Corporation Yard	\$ 491,363	\$ (20,088)	\$ 471,275
100-41-06   Public Works - Governmental Building	\$ 269,039	\$ (56,500)	\$ 212,539
100-00   Non Departmental	\$ 491,645	\$ (344,705)	\$ 146,940
<b>Total Allocable Central Services Cost</b>	<b>\$ 5,281,872</b>	<b>\$ (903,841)</b>	<b>\$ 4,378,031</b>

## COMPARISON OF ALLOCATED COSTS TO PRIOR PLAN

- Decreases to cost centers heavily allocated to enterprise funds are noted in Engineering and Public Works Corporation Yard
- Increased costs stem from service centers with broader Citywide reach across departments than just utilities

COMPARISON OF ALLOCATED COSTS TO PRIOR YEAR PLAN

Central Services Department, Division, or Program	PRIOR CAP, FY 2024-25	CURRENT CAP, FY 2025-26	ONE-YEAR CHANGE TO CURRENT CAP	
	Basis: FY 2023-24 Budgeted Expenditure	Basis: FY 2024-25 Budgeted Expenditure	\$-Change in Allocable Cost Pool	%-Change in Allocable Cost Pool
100-10   City Council	\$ 161,511	\$ 195,825	\$ 34,314	21.2%
100-11   City Manager	423,639	\$ 698,385	274,746	64.9%
100-12   City Attorney	645,240	\$ 647,900	2,660	0.4%
100-13   City Clerk	287,434	\$ 335,603	48,169	16.8%
100-14   Finance / Administrative Services	1,303,522	\$ 1,411,268	107,746	8.3%
100-23   Engineering	292,746	\$ 258,296	(34,449)	-11.8%
100-41-02   Public Works - Corporation Yard	556,858	\$ 471,275	(85,584)	-15.4%
100-41-06   Public Works - Governmental Building	152,137	\$ 212,539	60,402	39.7%
100-00   Non Departmental	166,000	\$ 146,940	(19,060)	-11.5%
<b>Total Allocable Central Services Cost</b>	<b>\$ 3,989,087</b>	<b>\$ 4,378,031</b>	<b>\$ 388,944</b>	<b>9.8%</b>

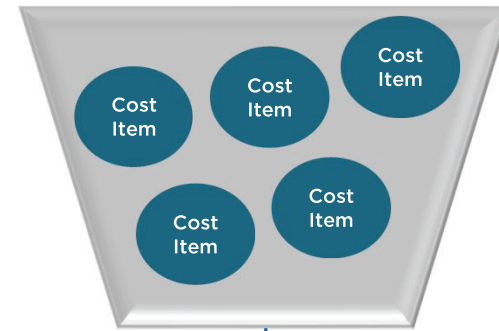


## INDIRECT COST ALLOCATION PLAN (ANALYSIS)

- A rational method to distribute costs which support multiple activities across the City
- Processes costs that cannot be easily assigned to an end beneficiary 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 warrant 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

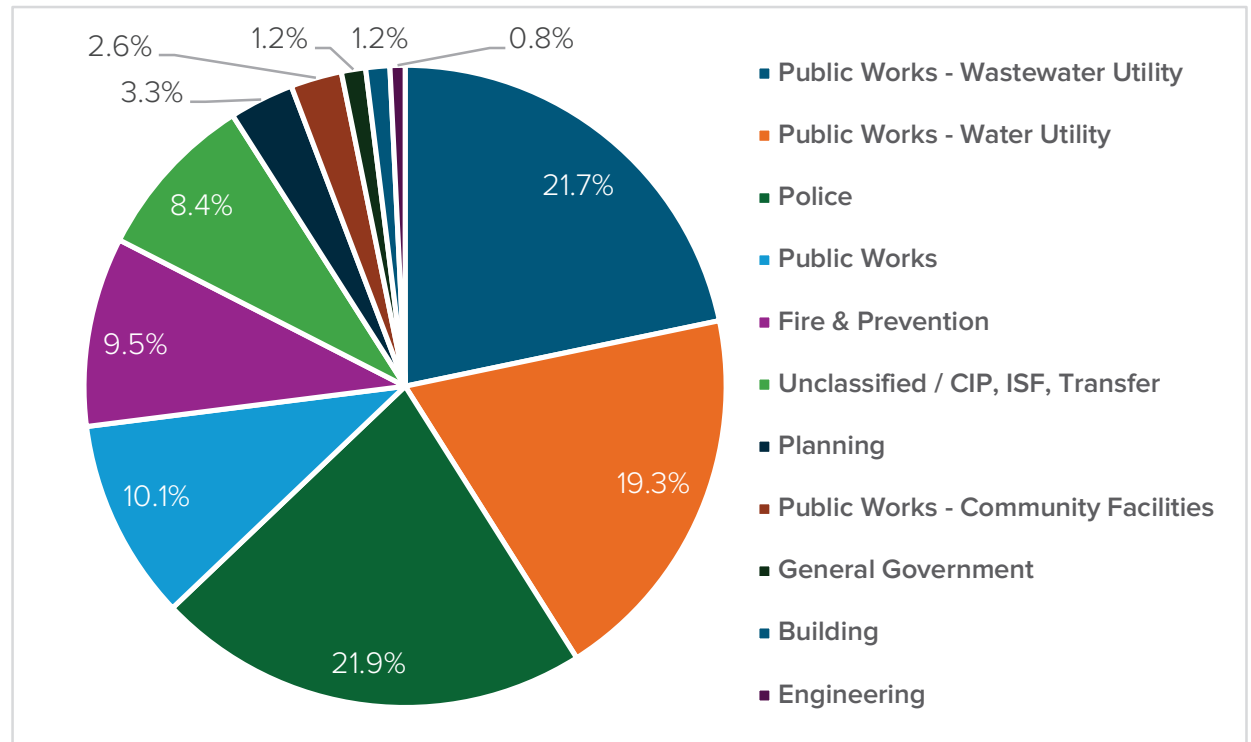
## ALLOCATED COST POOLS AND ALLOCATION BASES IN THIS PLAN

- 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 cost center
- 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
<b>100-10   City Council</b>	<b>\$ 195,825</b>	
Administrative Oversight	\$ 48,956	Compensated Labor Hours (Approx. FTEE)
General Fiscal Oversight	\$ 48,956	Net Operating Expense
Capital Fiscal Oversight	\$ 97,912	Capital Asset Value (Infrastructure)
<b>100-11   City Manager</b>	<b>\$ 698,385</b>	
Administrative Management	\$ 126,046	Compensated Labor Hours (Approx. FTEE)
General Fiscal Management	\$ 352,246	Net Operating Expense
Capital Fiscal Management	\$ 220,092	Capital Asset Value (Infrastructure)
<b>100-12   City Attorney</b>	<b>\$ 647,900</b>	
Citywide Service	\$ 647,900	Net Operating Expense
<b>100-13   City Clerk</b>	<b>\$ 335,603</b>	
Citywide Service	\$ 335,603	Net Operating Expense
<b>100-14   Finance / Administrative Services</b>	<b>\$ 1,411,268</b>	
Citywide Accounting / Budget	\$ 500,543	Net Operating Expense
Utility Billing & Support	\$ 340,734	Utility Accounts
Payroll	\$ 95,362	Compensated Labor Hours (Approx. FTEE)
Accounts Payable	\$ 83,442	Services & Supplies Expense
Accounts Receivable / Cash Receipts	\$ 47,681	Revenues Receipted
Information Technology Management	\$ 162,408	Personnel Count
Human Resources	\$ 181,098	Compensated Labor Hours (Approx. FTEE)
<b>100-23   Engineering</b>	<b>\$ 258,296</b>	
Technical Support - Public Projects	\$ 258,296	Capital Asset Value (Infrastructure)
<b>100-41-02   Public Works - Corporation Yard</b>	<b>\$ 471,275</b>	
Department Administrative Management	\$ 235,637	Public Works Personnel Count
Department Fiscal Management	\$ 235,637	Public Works Modified Operating Expense
<b>100-41-06   Public Works - Governmental Building</b>	<b>\$ 212,539</b>	
Governmental Facility Maintenance	\$ 212,539	Personnel Count
<b>100-00   Non Departmental</b>	<b>\$ 146,940</b>	
Personnel Services	\$ 74,520	Compensated Labor Hours (Approx. FTEE)
Information Technology Services	\$ 72,420	Personnel Count
<b>Total Allocable Central Services Cost</b>	<b>\$ 4,378,031</b>	

## DISTRIBUTION OF CITYWIDE OVERHEAD TO DEPARTMENTS

- This is the resulting spread of the total \$4.38 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

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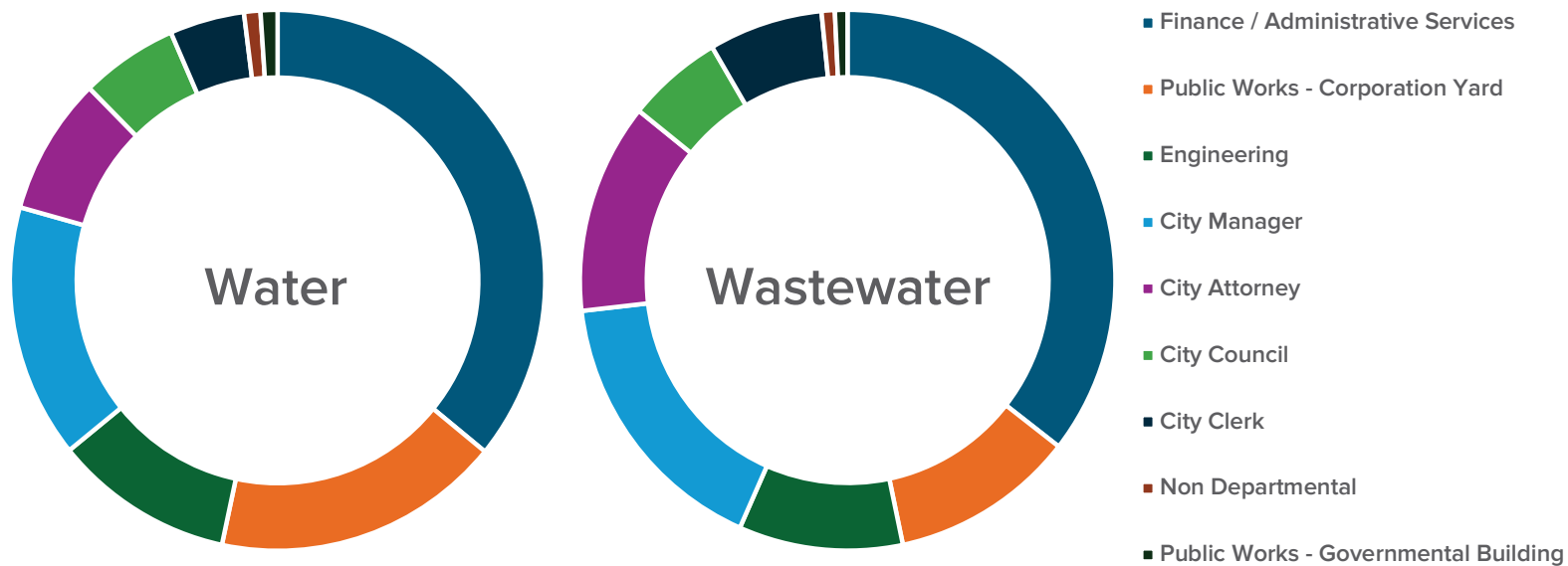
## CALCULATED INTERFUND CHARGES FOR SERVICE

These values are directly comparable to values presented in the FY 2024-25 adopted budget, accounted as “4998 Interfund Charges – Cost Plan.”

Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service	
	Maximum Charge in This Plan	Distribution of Outcomes
500   Water	\$ 845,358	19%
510   Wastewater	\$ 950,965	22%
<b>Reimbursement to the General Fund for Allocated Central Services in this Plan</b>	<b>\$ 1,796,323</b>	<b>41%</b>
Other Non-General Funds Not Previously Charged	\$ 211,255 [a]	5%
100   General Fund - Remaining Central Services Borne	\$ 2,370,453	54%
<b>Total Central Services Allocated in this Plan</b>	<b>\$ 4,378,031</b>	<b>100%</b>

[a] 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.

## COMPARISON TO PRIOR CHARGES

- Total reimbursement to the General Fund should **increase slightly from utility funds** in FY 2025-26
- This **increases cost recovery to the General Fund by \$34,526** compared to current fiscal year.
- Outcomes continue to represent an overall decrease in historical levels of General Fund cost recovery from the utilities, due to the recent implementation of a new Indirect Cost Allocation Plan

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 2024-25 Budget	Change in This Plan
500   Water	\$ 845,358	\$ 852,863	\$ (7,505)
510   Wastewater	\$ 950,965	\$ 908,934	\$ 42,031
<b>Reimbursement to the General Fund for Allocated Central Services in this Plan</b>	<b>\$ 1,796,323</b>	<b>\$ 1,761,797</b>	<b>\$ 34,526</b>
Other Non-General Funds Not Previously Charged	\$ 211,255		
100   General Fund - Remaining Central Services Borne	\$ 2,370,453		
<b>Total Central Services Allocated in this Plan</b>	<b>\$ 4,378,031</b>		

Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service by Year			Total Three-Year Change	
	FY 2023-24 [a]	FY 2024-25 [b]	FY 2025-26 [c]	\$-Change	%-Change
500   Water	\$ 1,363,096	\$ 852,863	\$ 845,358	\$ (517,738)	-38%
510   Wastewater	\$ 1,113,046	\$ 908,934	\$ 950,965	\$ (162,081)	-15%
<b>Reimbursement to the General Fund for Allocated Central Services</b>	<b>\$ 2,476,143</b>	<b>\$ 1,761,797</b>	<b>\$ 1,796,323</b>	<b>\$ (679,819)</b>	<b>-27%</b>

[a] Based on values derived from a cost allocation methodology established in 2001.

[b] Based on a new Indirect Cost Allocation Plan developed in 2024.

[c] Based on an update to the Indirect Cost Allocation Plan.

## NEXT STEPS

- Review these outcomes
- Receive and accept the final Cost Allocation Plan
- Apply results in budget development for Fiscal Year 2024-25 by using the dollar values presented as the budgeted interfund charge (4998, Interfund Charge-Cost Plan)



## ATTACHMENT B

### INDIRECT COST ALLOCATION PLAN FOR FY 2025-2026 EXECUTIVE SUMMARY (SLIDES)

# CITY OF SEBASTOPOL

## Indirect Cost Allocation Plan to Inform Budget FY 2025-26

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City Council | June 3, 2025



## Briefing on Key Outcomes of the Plan

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## INDIRECT COST ALLOCATION PLAN

- A quantitative analysis supporting annual budget development
- Implements a **reasonable method** consistent with industry practices for **identifying overhead burden** on the City's direct services provided to the community, such as utilities
- Translates overhead burden to a **charge for service on enterprise funds** to reimburse the General Fund for central oversight, administration, and support services benefitting them
- Based on methodology first presented to City Council in February 2024, implemented in FY 2024-25, and updated currently for FY 2025-26

## INTERFUND CHARGE FOR SERVICE ON UTILITIES

- General Fund cost recovery via interfund charge is **proposed to increase \$34,000** over FY 2024-2025
- The interfund charges on the utilities still represent **historically decreased cost recovery** to the General Fund from past budgets

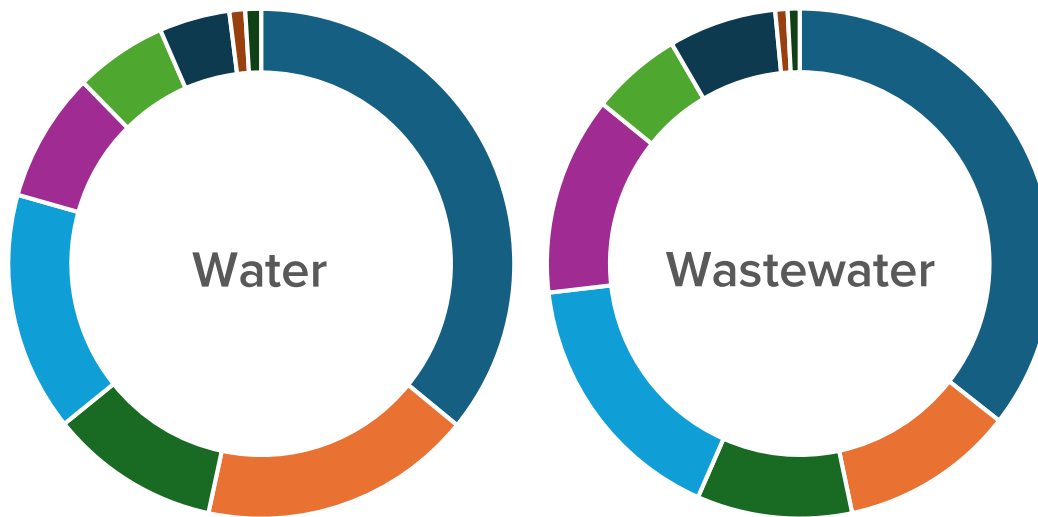
Fund Receiving a Charge for Service for Allocated Central Services	Interfund Charge for Service by Year			One-Year Change	Total Three-Year Change	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2024-25 to FY 2025-26	\$-Change	%-Change
500   Water	\$ 1,363,096	\$ 852,863	<b>\$ 845,358</b>	\$ (7,505)	\$ (517,738)	-38%
510   Wastewater	\$ 1,113,046	\$ 908,934	<b>\$ 950,965</b>	\$ 42,031	\$ (162,081)	-15%
Reimbursement to the General Fund	<b>\$ 2,476,143</b>	<b>\$ 1,761,797</b>	<b>\$ 1,796,323</b>	<b>\$ 34,526</b>	<b>\$ (679,819)</b>	<b>-27%</b>

**Proposed interfund charges on utilities**

**Increased General Fund cost recovery in one year**

**Historical decrease in General Fund cost recovery**

## ALLOCATIONS RECEIVED BY UTILITIES FOR FY 2025-26



- Greater than one-third is Finance / Administrative Services, which includes utility customer service and billing in addition to financial reporting and administrative functions.
- Up to one-third is Public Works department administration and Engineering technical support.
- Remaining costs are attributable to general governmental oversight and administration.

Central Services Department/Division or Functional Cost Pool Created by the Plan	Received by Water	Received by Wastewater
<b>100-14   Finance / Administrative Services:</b>		
Citywide Accounting / Budget	\$ 54,550	\$ 93,975
Utility Billing & Support	\$ 186,559	\$ 186,559
Payroll	\$ 7,592	\$ 6,916
Accounts Payable	\$ 14,322	\$ 5,499
Accounts Receivable / Cash Receipts	\$ 20,077	\$ 26,936
Information Technology Management	\$ 6,028	\$ 5,084
Human Resources	\$ 14,418	\$ 13,134
<b>100-41-02   Public Works - Corporation Yard</b>	<b>\$ 147,373</b>	<b>\$ 105,858</b>
<b>100-23   Engineering</b>	<b>\$ 91,734</b>	<b>\$ 94,161</b>
<b>100-11   City Manager</b>	<b>\$ 128,272</b>	<b>\$ 157,791</b>
<b>100-12   City Attorney</b>	<b>\$ 69,512</b>	<b>\$ 119,751</b>
<b>100-10   City Council</b>	<b>\$ 49,767</b>	<b>\$ 54,891</b>
<b>100-13   City Clerk</b>	<b>\$ 38,096</b>	<b>\$ 65,629</b>
<b>100-00   Non Departmental</b>	<b>\$ 8,500</b>	<b>\$ 7,564</b>
<b>100-41-06   Public Works - Governmental Building</b>	<b>\$ 8,558</b>	<b>\$ 7,217</b>
<b>Total Allocated Central Services Cost Received</b>	<b>\$ 845,358</b>	<b>\$ 950,965</b>

## PROPOSED ACTION

- Continue recovering from utility enterprise funds the costs of central overhead provided by the General Fund
- Apply this Plan's results in the Fiscal Year 2025-26 Budget for Funds 500 and 510, accounted as 4998 / Interfund Charge-Cost
- If alternative action is pursued, note that the Indirect Cost Allocation Plan provides an analytical basis for the *maximum* interfund charge for service

# ATTACHMENT C

## INDIRECT COST ALLOCATION PLAN FOR FY 2025-2026 ANALYSIS



CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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.

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 Receipted	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.

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Management Brief

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

A1. Indirect Rates for Allocated Central Services, Citywide Composite

**77.5% on direct salary expense**

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

**16.6% 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	41%	15.2%
Building	110%	16.4%
Engineering	0%	11.1%
Fire & Prevention	142%	24.1%
Police	42%	17.5%
Public Works	120%	31.4%
Public Works - Community Facilities	247%	23.4%
Public Works - Water Utility	253%	37.2%
Public Works - Wastewater Utility	331%	24.3%

[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.

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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
500   WATER FUND	\$ 845,358	19.3%
510   WasteWater Enterprise Fund	\$ 950,965	21.7%
Maximum Transfers to the General Fund for Recovery of Central Services [a]	\$ 1,796,323	41.0%
Remaining Central Services in the 100   GENERAL FUND [b,c]	\$ 2,581,708	59.0%
Total Central Services Allocated in this Plan	\$ 4,378,031	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)
500   WATER FUND	\$ 852,863	\$ (7,505)
510   WasteWater Enterprise Fund	\$ 908,934	\$ 42,031
Total Transfers to the General Fund for Recovery of Central Services	\$ 1,761,797	\$ 34,526

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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)	\$ 48,956
City Council	General Fiscal Oversight	Net Operating Expenses	\$ 48,956
City Council	Capital Fiscal Oversight	Capital Asset Value (Infrastructure)	\$ 97,912
City Manager	Admin. Management	Compensated Labor Hours (Approx. FTEE)	\$ 126,046
City Manager	General Fiscal Management	Net Operating Expenses	\$ 352,246
City Manager	Capital Fiscal Management	Capital Asset Value (Infrastructure)	\$ 220,092
City Attorney	Citywide Service	Net Operating Expenses	\$ 647,900
City Clerk	Citywide Service	Net Operating Expenses	\$ 335,603
Finance / Admin. Services - All General Fu	Citywide Accounting / Budget	Net Operating Expenses	\$ 500,543
Finance / Admin. Services - All General Fu	Utility Billing & Support	Utility Accounts	\$ 340,734
Finance / Admin. Services - All General Fu	Payroll	Compensated Labor Hours (Approx. FTEE)	\$ 95,362
Finance / Admin. Services - All General Fu	Accounts Payable	Services & Supplies Expense	\$ 83,442
Finance / Admin. Services - All General Fu	Accounts Receivable / Cash Receipts	Revenues Receipted	\$ 47,681
Finance / Admin. Services - All General Fu	Information Technology Mgmt.	Personnel Count	\$ 162,408
Finance / Admin. Services - All General Fu	Human Resources	Compensated Labor Hours (Approx. FTEE)	\$ 181,098
Engineering - All General Fund Programs	Technical Support - Public Projects	Capital Asset Value (Infrastructure)	\$ 258,296
Public Works - Corporation Yard	Dept. Admin. Management	Public Works Personnel Count	\$ 235,637
Public Works - Corporation Yard	Dept. Fiscal Management	Public Works Modified Operating Expense	\$ 235,637
Public Works - Governmental Building	Govt. Facility Maintenance	Personnel Count	\$ 212,539
Non Departmental	Personnel Services	Compensated Labor Hours (Approx. FTEE)	\$ 74,520
Non Departmental	Info. Tech. Services	Personnel Count	\$ 72,420
Non Departmental	Fiscal Services	Net Operating Expenses	\$ -
Non Departmental	Facilities Services	Personnel Count	\$ -
Non Departmental	Admin. Services	Net Operating Expenses	\$ -
Total Central Services Allocated in this Plan			\$ 4,378,031

Fiscal Year Used as Basis for Alloable Expense: Budget 2024-25

Exhibit 2a  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2024-25	Adjustment	Expense Basis
Central Services in the General Fund								
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ 200,125	\$ (4,300)	\$ 195,825
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ 698,885	\$ (500)	\$ 698,385
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ 647,900	\$ -	\$ 647,900
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ 477,471	\$ (141,868)	\$ 335,603
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ 1,447,765	\$ (36,497)	\$ 1,411,268
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ 557,679	\$ (299,383)	\$ 258,296
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ 491,363	\$ (20,088)	\$ 471,275
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ 269,039	\$ (56,500)	\$ 212,539
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ 491,645	\$ (344,705)	\$ 146,940
Direct Services in the General Fund								
100	GENERAL FUND	1001	City Council	2	General Government	\$ -	\$ 4,300	\$ 4,300
100	GENERAL FUND	1101	City Manager	2	General Government	\$ -	\$ 500	\$ 500
100	GENERAL FUND	1201	City Attorney	2	General Government	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	\$ -	\$ 141,868	\$ 141,868
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	2	General Government	\$ -	\$ 36,497	\$ 36,497
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	5	Engineering	\$ -	\$ 299,383	\$ 299,383
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ 20,088	\$ 20,088
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ 56,500	\$ 56,500
100	GENERAL FUND	0000	Non Departmental	2	General Government	\$ -	\$ 344,705	\$ 344,705
100	GENERAL FUND	0	[extra]	2	General Government	\$ -	\$ -	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$ -	\$ -	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$ -	\$ -	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$ -	\$ -	\$ -
100	GENERAL FUND	2102	Planning	3	Planning	\$ 625,301	\$ -	\$ 625,301
100	GENERAL FUND	2202	Building	4	Building	\$ 305,036	\$ -	\$ 305,036
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	\$ 1,538,726	\$ -	\$ 1,538,726
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -
100	GENERAL FUND	3202	Police	7	Police	\$ 5,510,162	\$ -	\$ 5,510,162
100	GENERAL FUND	3213	Police	7	Police	\$ 20,000	\$ -	\$ 20,000
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	\$ 41,314	\$ -	\$ 41,314
100	GENERAL FUND	4103	Public Works - Streets Maintenance	8	Public Works	\$ 351,200	\$ -	\$ 351,200
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	\$ 531,678	\$ -	\$ 531,678
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	\$ 148,943	\$ -	\$ 148,943
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	\$ 170,834	\$ -	\$ 170,834
100	GENERAL FUND	4203	Public Works - Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -
100	GENERAL FUND	4204	Public Works - Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	\$ 298,829	\$ -	\$ 298,829
100	GENERAL FUND	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 57,288	\$ -	\$ 57,288
100	GENERAL FUND	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 64,585	\$ -	\$ 64,585
100	GENERAL FUND	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
100	GENERAL FUND	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 86,170	\$ -	\$ 86,170
Direct Services in Other Funds								
103	Buildings,Facilities & Infrast	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 71,400	\$ -	\$ 71,400
103	Buildings,Facilities & Infrast	1001	City Council	2	General Government	\$ -	\$ -	\$ -

Exhibit 2a  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2024-25	Adjustment	Expense Basis
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	0000	Non Departmental	6	Fire & Prevention	\$ 20,000	\$ -	\$ 20,000
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	\$ -	\$ -	\$ -
105	Pension & OPEB Fund	1401	Finance	2	General Government	\$ 1,500	\$ -	\$ 1,500
120	Tree Replacement Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
120	Tree Replacement Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	\$ 4,000	\$ -	\$ 4,000
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ 4,000	\$ -	\$ 4,000
122	PermitTechnology Fund	2102	Planning	3	Planning	\$ 2,100	\$ -	\$ 2,100
122	PermitTechnology Fund	2202	Building	4	Building	\$ 17,500	\$ -	\$ 17,500
123	Street Pavement Reserve	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 55,000	\$ -	\$ 55,000
123	Street Pavement Reserve	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -
125	Vehicle Abatement	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 4,500	\$ -	\$ 4,500
126	Tobacco Mgmnt Program Fund	3202	Police	7	Police	\$ -	\$ -	\$ -
127	Flood Mitigation Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 255,000	\$ -	\$ 255,000
127	Flood Mitigation Fund	4202	PW-Community Center	9	Public Works - Community Facilities	\$ 70,000	\$ -	\$ 70,000
128	Police Endowment Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
128	Police Endowment Fund	3202	Police	7	Police	\$ 80,000	\$ -	\$ 80,000
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	\$ 168,655	\$ -	\$ 168,655
201	Measure M-Road Mtn	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
202	Measure M-ParkImpr Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 90,000	\$ -	\$ 90,000
203	Art In-Lieu Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 6,000	\$ -	\$ 6,000
203	Art In-Lieu Fund	2102	Planning	3	Planning	\$ 28,500	\$ -	\$ 28,500
203	Art In-Lieu Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -
204	Housing Linkage Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
205	Inclusionary Housing Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 22,000	\$ -	\$ 22,000
207	Downtown Improvement District Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 16,000	\$ -	\$ 16,000
208	General Plan Update Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	\$ 30,025	\$ -	\$ 30,025
209	SLESF Grant Fund	3202	Police	7	Police	\$ 120,000	\$ -	\$ 120,000
211	Transportation Grants	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 781,080	\$ -	\$ 781,080
212	Park In-Lieu Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 339,455	\$ -	\$ 339,455
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 27,537	\$ -	\$ 27,537
213	Traffic Impact Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 237,452	\$ -	\$ 237,452
213	Traffic Impact Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	\$ 16,516	\$ -	\$ 16,516
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	\$ 124,941	\$ -	\$ 124,941

Exhibit 2a  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2024-25	Adjustment	Expense Basis
216	CDBG ADA Transitional Plan	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 45,000	\$ -	\$ 45,000
217	Road Mtn & Rehab (SB1)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 61,700	\$ -	\$ 61,700
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -
218	Park Land & Development Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
219	Gen Government Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
220	Fire Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
221	Stormwater Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
233	COMMUNITY FUND	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	\$ -	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	2102	Planning	3	Planning	\$ 250,000	\$ -	\$ 250,000
248	Measure H-Fire Sales Tax	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
248	Measure H-Fire Sales Tax	3102	Fire & Prevention	6	Fire & Prevention	\$ 187,217	\$ -	\$ 187,217
248	Measure H-Fire Sales Tax	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ 238,051	\$ -	\$ 238,051
401	Woodstone Ctr Assess District DS	0000	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	0000	Non Departmental	10	Public Works - Water Utility	\$ 972,863	\$ -	\$ 972,863
500	WATER FUND	1001	City Council	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	1101	City Manager	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	1201	City Attorney	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	1301	City Clerk	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	1401	Finance	10	Public Works - Water Utility	\$ 36,000	\$ -	\$ 36,000
500	WATER FUND	2102	Planning	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	2202	Building	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	2302	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	3102	Fire & Prevention	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	4106	Public Works - Governmental Building	10	Public Works - Water Utility	\$ -	\$ -	\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	\$ 1,410,993	\$ -	\$ 1,410,993
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	\$ 66,109	\$ -	\$ 66,109
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	\$ 83,954	\$ -	\$ 83,954
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	\$ 168,593	\$ -	\$ 168,593
501	Water Enterprise Capital Proj Fund	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	\$ 120,000	\$ -	\$ 120,000
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	\$ -	\$ -	\$ -
502	Water Connection Fee Fund	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	\$ 940,934	\$ -	\$ 940,934
510	WasteWater Enterprise Fund	1001	City Council	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1101	City Manager	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1301	City Clerk	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -



Exhibit 2a  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2024-25	Adjustment	Expense Basis
510	WasteWater Enterprise Fund	1401	Finance	11	Public Works - Wastewater Utility	\$ 36,000	\$ -	\$ 36,000
510	WasteWater Enterprise Fund	2102	Planning	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2202	Building	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2302	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	\$ 850,865	\$ -	\$ 850,865
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	\$ 2,118,435	\$ -	\$ 2,118,435
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	\$ 58,769	\$ -	\$ 58,769
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	\$ 119,887	\$ -	\$ 119,887
511	Sewer Enterprise Capital Proj Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	\$ 32,000	\$ -	\$ 32,000
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	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ 1,243,750	\$ -	\$ 1,243,750
700	General Capital Projects	2150	Planning	0	Unclassified / CIP, ISF, Transfer	\$ 90,000	\$ -	\$ 90,000
700	General Capital Projects	2151	Planning - [Title]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
700	General Capital Projects	2350	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ 752,780	\$ -	\$ 752,780
700	General Capital Projects	2351	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
700	General Capital Projects	4151	Public Works	0	Unclassified / CIP, ISF, Transfer	\$ 859,285	\$ -	\$ 859,285
800	General Fixed Assets	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -
Grand Total Expenditure						\$ 28,368,286	\$ 0	\$ 28,368,286

[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 2025-26

Derivation of Allocation Factor: Net Operating Expense

(473,631) - -

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	\$	-	\$	-	\$	-	\$	-	\$ 195,825
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 698,385
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 647,900
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 335,603
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 1,411,268
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 258,296
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 471,275
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 212,539
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 146,940
Direct Services in the General Fund														
100	GENERAL FUND	1001	City Council	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 4,300
100	GENERAL FUND	1101	City Manager	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 500
100	GENERAL FUND	1201	City Attorney	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 141,868
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 36,497
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	5	Engineering	\$	-	\$	-	\$	-	\$	-	\$ 299,383
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	\$	-	\$	-	\$	-	\$	-	\$ 20,088
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	\$	-	\$	-	\$	-	\$	-	\$ 56,500
100	GENERAL FUND	0000	Non Departmental	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 344,705
100	GENERAL FUND	0	[extra]	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	2102	Planning	3	Planning	\$	-	\$	-	\$	-	\$	-	\$ 625,301
100	GENERAL FUND	2202	Building	4	Building	\$	-	\$	-	\$	-	\$	-	\$ 305,036
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	\$	-	\$ (12,000)	\$	-	\$	-	\$	\$ 1,526,726
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	\$	-	\$ -	\$	-	\$	-	\$	\$ -
100	GENERAL FUND	3202	Police	7	Police	\$	-	\$ (50,000)	\$	-	\$	-	\$	\$ 5,460,162
100	GENERAL FUND	3213	Police	7	Police	\$	-	\$ -	\$	-	\$	-	\$	\$ 20,000
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	\$	-	\$ (15,000)	\$	-	\$	-	\$	\$ 26,314
100	GENERAL FUND	4103	Public Works - Streets Maintenance	8	Public Works	\$	-	\$ -	\$	-	\$	-	\$	\$ 351,200
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	\$	-	\$ -	\$	-	\$	-	\$	\$ 531,678
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	\$	-	\$ -	\$	-	\$	-	\$	\$ 148,943
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	\$	-	\$ -	\$	-	\$	-	\$	\$ 170,834
100	GENERAL FUND	4203	Public Works - Community Center	9	Public Works - Community Facilities	\$	-	\$ -	\$	-	\$	-	\$	\$ -
100	GENERAL FUND	4204	Public Works - Community Center	9	Public Works - Community Facilities	\$	-	\$ -	\$	-	\$	-	\$	\$ -
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	\$	-	\$ (82,800)	\$	-	\$	-	\$	\$ 216,029
100	GENERAL FUND	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$	(57,288)	\$ -	\$	-	\$	-	\$	\$ -
100	GENERAL FUND	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$	(64,585)	\$ -	\$	-	\$	-	\$	\$ -
100	GENERAL FUND	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$	-	\$ -	\$	-	\$	-	\$	\$ -
100	GENERAL FUND	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$	(86,170)	\$ -	\$	-	\$	-	\$	\$ -
Direct Services in Other Funds														
103	Buildings, Facilities & Infrast	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$	-	\$ -	\$	-	\$ (61,400)	\$ -	\$	\$ 10,000
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government	\$	-	\$ -	\$	-	\$ -	\$ -	\$	\$ -

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Derivation of Allocation Factor: Net Operating Expense

(473,631) - -

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	
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	0000	Non Departmental	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Pension & OPEB Fund	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	1,500
120	Tree Replacement Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	4,000
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	4,000
122	PermitTechnology Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	2,100
122	PermitTechnology Fund	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	17,500
123	Street Pavement Reserve	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	(55,000)	\$ -	\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Vehicle Abatement	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	(4,500)	\$ -	\$ -
126	Tobacco Mgmnt Program Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	Flood Mitigation Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	(255,000)	\$ -	\$ -
127	Flood Mitigation Fund	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	70,000
128	Police Endowment Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	Police Endowment Fund	3202	Police	7	Police	\$ -	(80,000)	\$ -	\$ -	\$ -	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	168,655
201	Measure M-Road Mtn	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202	Measure M-ParkImpr Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	(90,000)	\$ -	\$ -
203	Art In-Lieu Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	6,000
203	Art In-Lieu Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	28,500
203	Art In-Lieu Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Housing Linkage Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205	Inclusionary Housing Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	(22,000)	\$ -	\$ -
207	Downtown Improvement District Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	16,000
208	General Plan Update Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	30,025
209	SLESF Grant Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	(120,000)	\$ -	\$ -
211	Transportation Grants	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	(631,080)	\$ -	150,000
212	Park In-Lieu Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	(339,455)	\$ -	\$ -
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	(27,537)	\$ -	\$ -	\$ -	\$ -	\$ -
213	Traffic Impact Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	(209,830)	\$ -	27,622
213	Traffic Impact Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	16,516
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	124,941

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Derivation of Allocation Factor: Net Operating Expense

(473,631) - -

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	
216	CDBG ADA Transitional Plan	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (45,000)	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (61,700)	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218	Park Land & Development Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219	Gen Government Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	Fire Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Stormwater Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	COMMUNITY FUND	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
248	Measure H-Fire Sales Tax	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	Measure H-Fire Sales Tax	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,217
248	Measure H-Fire Sales Tax	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ (238,051)	\$ -	\$ -	\$ -	\$ -	\$ -
401	Woodstone Ctr Assess District DS	0000	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	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ (120,000)	\$ -	\$ 852,863
500	WATER FUND	1001	City Council	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1101	City Manager	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1201	City Attorney	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1301	City Clerk	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1401	Finance	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
500	WATER FUND	2102	Planning	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2202	Building	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2302	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	3102	Fire & Prevention	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4106	Public Works - Governmental Building	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	\$ -	\$ (27,750)	\$ -	\$ -	\$ -	\$ 1,383,243
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	\$ (66,109)	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ (83,954)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	\$ (168,593)	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	\$ -	\$ (120,000)	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
502	Water Connection Fee Fund	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ (32,000)	\$ -	\$ 908,934
510	WasteWater Enterprise Fund	1001	City Council	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1101	City Manager	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1301	City Clerk	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Derivation of Allocation Factor: Net Operating Expense

(473,631) - -

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	1401	Finance	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
510	WasteWater Enterprise Fund	2102	Planning	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2202	Building	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2302	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,865
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,118,435
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	\$ (58,769)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	\$ (119,887)	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ (32,000)	\$ -	\$ -	\$ -	\$ -
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	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,243,750
700	General Capital Projects	2150	Planning	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ (90,000)	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2151	Planning - [Title]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2350	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ (752,780)	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2351	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	4151	Public Works	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ (799,285)	\$ -	\$ -	\$ -	\$ 60,000
800	General Fixed Assets	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total						\$ (970,943)	\$ (2,061,615)	\$ -	\$ (2,046,965)	\$ -	\$ 23,288,763

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$	-	\$	-	\$	-	\$	-	\$ 195,825
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 698,385
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 647,900
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 335,603
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 1,411,268
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 258,296
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 471,275
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 212,539
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$	-	\$	-	\$	-	\$	-	\$ 146,940
Direct Services in the General Fund														
100	GENERAL FUND	1001	City Council	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 4,300
100	GENERAL FUND	1101	City Manager	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 500
100	GENERAL FUND	1201	City Attorney	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 141,868
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 36,497
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	5	Engineering	\$	-	\$	-	\$	-	\$	-	\$ 299,383
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	\$	-	\$	-	\$	-	\$	-	\$ 20,088
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	\$	-	\$	-	\$	-	\$	-	\$ 56,500
100	GENERAL FUND	0000	Non Departmental	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ 344,705
100	GENERAL FUND	0	[extra]	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	0	[extra]	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	2102	Planning	3	Planning	\$	-	\$	-	\$	-	\$	-	\$ 625,301
100	GENERAL FUND	2202	Building	4	Building	\$	-	\$	-	\$	-	\$	-	\$ 305,036
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	\$	-	\$	-	\$	-	\$	-	\$ 1,526,726
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	3202	Police	7	Police	\$	-	\$	-	\$	-	\$	-	\$ 5,460,162
100	GENERAL FUND	3213	Police	7	Police	\$	-	\$	-	\$	-	\$	-	\$ 20,000
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	\$	-	\$	-	\$	-	\$	-	\$ 26,314
100	GENERAL FUND	4103	Public Works - Streets Maintenance	8	Public Works	\$	-	\$	-	\$	-	\$	-	\$ 351,200
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	\$	-	\$	-	\$	-	\$	-	\$ 531,678
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	\$	-	\$	-	\$	-	\$	-	\$ 148,943
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	\$	-	\$	-	\$	-	\$	-	\$ 170,834
100	GENERAL FUND	4203	Public Works - Community Center	9	Public Works - Community Facilities	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	4204	Public Works - Community Center	9	Public Works - Community Facilities	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	\$	-	\$	-	\$	-	\$	-	\$ 216,029
100	GENERAL FUND	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$	-	\$	-	\$	-	\$	-	\$ -
100	GENERAL FUND	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$	-	\$	-	\$	-	\$	-	\$ -
Direct Services in Other Funds														
103	Buildings, Facilities & Infrast	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$	-	\$	-	\$	-	\$	-	\$ 10,000
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government	\$	-	\$	-	\$	-	\$	-	\$ -

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	
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	0000	Non Departmental	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Pension & OPEB Fund	1401	Finance	2	General Government	\$ -	\$ -	\$ -	(1,500)	\$ -	\$ -
120	Tree Replacement Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	4,000
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	4,000
122	PermitTechnology Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	2,100
122	PermitTechnology Fund	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	17,500
123	Street Pavement Reserve	0000	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)	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Vehicle Abatement	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
126	Tobacco Mgmnt Program Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	Flood Mitigation Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	Flood Mitigation Fund	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	70,000
128	Police Endowment Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	Police Endowment Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	168,655
201	Measure M-Road Mtn	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202	Measure M-ParkImpr Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203	Art In-Lieu Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	6,000
203	Art In-Lieu Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	28,500
203	Art In-Lieu Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Housing Linkage Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205	Inclusionary Housing Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207	Downtown Improvement District Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	16,000
208	General Plan Update Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	30,025
209	SLESF Grant Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
211	Transportation Grants	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	150,000
212	Park In-Lieu Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	27,622
213	Traffic Impact Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	16,516
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	124,941



Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	
216	CDBG ADA Transitional Plan	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218	Park Land & Development Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219	Gen Government Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	Fire Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Stormwater Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	COMMUNITY FUND	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
248	Measure H-Fire Sales Tax	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	Measure H-Fire Sales Tax	3102	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,217
248	Measure H-Fire Sales Tax	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
401	Woodstone Ctr Assess District DS	0000	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	0000	Non Departmental	10	Public Works - Water Utility	\$ (852,863)	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1001	City Council	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1101	City Manager	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1201	City Attorney	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1301	City Clerk	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1401	Finance	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
500	WATER FUND	2102	Planning	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2202	Building	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2302	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	3102	Fire & Prevention	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4106	Public Works - Governmental Building	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,383,243
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	0000	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
502	Water Connection Fee Fund	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	\$ (908,934)	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1001	City Council	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1101	City Manager	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1301	City Clerk	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	1401	Finance	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
510	WasteWater Enterprise Fund	2102	Planning	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2202	Building	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2302	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850,865
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ (2,118,435)	\$ -	\$ -
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	0000	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	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ (1,243,750)	\$ -	\$ -	\$ -
700	General Capital Projects	2150	Planning	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2151	Planning - [Title]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2350	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2351	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	4151	Public Works	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
800	General Fixed Assets	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total						\$ (1,761,797)	\$ -	\$ (1,243,750)	\$ (2,119,935)	\$ -	\$ 18,163,281

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 195,825
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 698,385
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 647,900
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 335,603
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,411,268
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 258,296
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 471,275
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 212,539
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 146,940
Direct Services in the General Fund																
100	GENERAL FUND	1001	City Council	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 4,300
100	GENERAL FUND	1101	City Manager	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 500
100	GENERAL FUND	1201	City Attorney	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 141,868
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 36,497
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 299,383
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 20,088
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 56,500
100	GENERAL FUND	0000	Non Departmental	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 344,705
100	GENERAL FUND	0	[extra]	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	0	[extra]	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	0	[extra]	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	0	[extra]	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 625,301
100	GENERAL FUND	2202	Building	4	Building			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 305,036
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,538,726
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 5,510,162
100	GENERAL FUND	3213	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 20,000
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 41,314
100	GENERAL FUND	4103	Public Works - Streets Maintenance	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 351,200
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 531,678
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 148,943
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 170,834
100	GENERAL FUND	4203	Public Works - Community Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	4204	Public Works - Community Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 298,829
100	GENERAL FUND	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 57,288
100	GENERAL FUND	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 64,585
100	GENERAL FUND	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
100	GENERAL FUND	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 86,170
Direct Services in Other Funds																
103	Buildings, Facilities & Infrast	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (61,400)	\$ -	\$ -		\$ -			\$ 10,000
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	
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	0000	Non Departmental	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 20,000
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			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
105	Pension & OPEB Fund	1401	Finance	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,500
120	Tree Replacement Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
120	Tree Replacement Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 4,000
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 4,000
122	PermitTechnology Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 2,100
122	PermitTechnology Fund	2202	Building	4	Building			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 17,500
123	Street Pavement Reserve	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (55,000)	\$ -	\$ -		\$ -			\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
125	Vehicle Abatement	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (4,500)	\$ -	\$ -		\$ -			\$ -
126	Tobacco Mgmnt Program Fund	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
127	Flood Mitigation Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (255,000)	\$ -	\$ -		\$ -			\$ -
127	Flood Mitigation Fund	4202	PW-Community Center	9	Public Works - Community Facilities			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 70,000
128	Police Endowment Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
128	Police Endowment Fund	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 80,000
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 168,655
201	Measure M-Road Mtn	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
202	Measure M-ParkImpr Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (90,000)	\$ -	\$ -		\$ -			\$ -
203	Art In-Lieu Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 6,000
203	Art In-Lieu Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 28,500
203	Art In-Lieu Fund	4104	Public Works - Parks & Landscaping	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
204	Housing Linkage Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
205	Inclusionary Housing Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (22,000)	\$ -	\$ -		\$ -			\$ -
207	Downtown Improvement District Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 16,000
208	General Plan Update Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
208	General Plan Update Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 30,025
209	SLESF Grant Fund	3202	Police	7	Police			\$ -	\$ (120,000)	\$ -	\$ -		\$ -			\$ -
211	Transportation Grants	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (631,080)	\$ -	\$ -		\$ -			\$ 150,000
212	Park In-Lieu Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (339,455)	\$ -	\$ -		\$ -			\$ -
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 27,537
213	Traffic Impact Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (209,830)	\$ -	\$ -		\$ -			\$ 27,622
213	Traffic Impact Fee Fund	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 16,516
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 124,941

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	
216	CDBG ADA Transitional Plan	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (45,000)	\$ -	\$ -		\$ -			\$ -
217	Road Mtn & Rehab (SB1)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ (61,700)	\$ -	\$ -		\$ -			\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
218	Park Land & Development Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
219	Gen Government Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
220	Fire Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
221	Stormwater Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
233	COMMUNITY FUND	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
247	Suppl Plng Grant (SB2&LEAP)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
247	Suppl Plng Grant (SB2&LEAP)	2102	Planning	3	Planning			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 250,000
248	Measure H-Fire Sales Tax	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
248	Measure H-Fire Sales Tax	3102	Fire & Prevention	6	Fire & Prevention			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 187,217
248	Measure H-Fire Sales Tax	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 238,051
401	Woodstone Ctr Assess District DS	0000	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	0000	Non Departmental	10	Public Works - Water Utility			\$ -	\$ (120,000)	\$ -	\$ (852,863)		\$ -			\$ -
500	WATER FUND	1001	City Council	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	1101	City Manager	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	1201	City Attorney	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	1301	City Clerk	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	1401	Finance	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 36,000
500	WATER FUND	2102	Planning	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	2202	Building	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	2302	Engineering	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	3102	Fire & Prevention	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	4106	Public Works - Governmental Building	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 1,410,993
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 66,109
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			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 83,954
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 168,593
501	Water Enterprise Capital Proj Fund	0000	Non Departmental	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 120,000
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			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
502	Water Connection Fee Fund	0000	Non Departmental	10	Public Works - Water Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	0000	Non Departmental	11	Public Works - Wastewater Utility			\$ -	\$ (32,000)	\$ -	\$ (908,934)		\$ -			\$ -
510	WasteWater Enterprise Fund	1001	City Council	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	1101	City Manager	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	1301	City Clerk	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -

Exhibit 2a-Supplemental

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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
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	Net of Distortions
510	WasteWater Enterprise Fund	1401	Finance	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 36,000
510	WasteWater Enterprise Fund	2102	Planning	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	2202	Building	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	2302	Engineering	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 850,865
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 2,118,435
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 58,769
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 119,887
511	Sewer Enterprise Capital Proj Fund	0000	Non Departmental	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility			\$ -	\$ -	\$ -	\$ -		\$ -			\$ 32,000
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	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		(1,243,750)			\$ -
700	General Capital Projects	2150	Planning	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ 90,000
700	General Capital Projects	2151	Planning - [Title]	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ -
700	General Capital Projects	2350	Engineering	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ 752,780
700	General Capital Projects	2351	Engineering	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ -
700	General Capital Projects	4151	Public Works	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ 859,285
800	General Fixed Assets	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ -
0	[extra]	0	[extra]	0	Unclassified / CIP, ISF, Transfer			\$ -	\$ -	\$ -	\$ -		-			\$ -
Grand Total						\$ -	\$ -	\$ -	\$ (2,046,965)	\$ -	\$ (1,761,797)	\$ -	\$ (1,243,750)	\$ -	\$ -	\$ 23,315,774

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2024-25	Adjustment	Expense Basis
Central Services in the General Fund								
100	GENERAL FUND	1001	City Council	1	Allocated Indirect Services	\$ 200,125	\$ (4,300)	\$ 195,825
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ 698,885	\$ (500)	\$ 698,385
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ 647,900	\$ -	\$ 647,900
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ 477,471	\$ (141,868)	\$ 335,603
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ 1,447,765	\$ (36,497)	\$ 1,411,268
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ 557,679	\$ (299,383)	\$ 258,296
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ 491,363	\$ (20,088)	\$ 471,275
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ 269,039	\$ (56,500)	\$ 212,539
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ 491,645	\$ (344,705)	\$ 146,940
Direct Services in All Funds								
				0	Unclassified / CIP, ISF, Transfer	\$ 5,404,033	\$ -	\$ 5,404,033
				2	General Government	\$ 18,016	\$ 527,870	\$ 545,886
				3	Planning	\$ 935,926	\$ -	\$ 935,926
				4	Building	\$ 322,536	\$ -	\$ 322,536
				5	Engineering	\$ -	\$ 299,383	\$ 299,383
				6	Fire & Prevention	\$ 1,745,943	\$ -	\$ 1,745,943
				7	Police	\$ 5,730,162	\$ -	\$ 5,730,162
				8	Public Works	\$ 1,333,417	\$ 76,588	\$ 1,410,005
				9	Public Works - Community Facilities	\$ 580,978	\$ -	\$ 580,978
				10	Public Works - Water Utility	\$ 2,858,512	\$ -	\$ 2,858,512
				11	Public Works - Wastewater Utility	\$ 4,156,890	\$ -	\$ 4,156,890
Grand Total Expenditure						\$ 28,368,286	\$ 0	\$ 28,368,286

Reconciles to Workspace 1?

Yes

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,825
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 698,385
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,900
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,603
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,268
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258,296
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,275
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,539
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,940
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ (473,631)	\$ (1,642,065)	\$ -	\$ (1,774,965)	\$ -	\$ 1,513,372
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545,886
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 935,926
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,536
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,383
				6	Fire & Prevention	\$ -	\$ (12,000)	\$ -	\$ -	\$ -	\$ 1,733,943
				7	Police	\$ -	\$ (130,000)	\$ -	\$ (120,000)	\$ -	\$ 5,480,162
				8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,410,005
				9	Public Works - Community Facilities	\$ -	\$ (97,800)	\$ -	\$ -	\$ -	\$ 483,178
				10	Public Works - Water Utility	\$ (318,656)	\$ (147,750)	\$ -	\$ (120,000)	\$ -	\$ 2,272,106
				11	Public Works - Wastewater Utility	\$ (178,656)	\$ (32,000)	\$ -	\$ (32,000)	\$ -	\$ 3,914,234
Grand Total						\$ (970,943)	\$ (2,061,615)	\$ -	\$ (2,046,965)	\$ -	\$ 23,288,763

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,825
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 698,385
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,900
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,603
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,268
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258,296
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,275
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,539
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,940
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ (1,243,750)	\$ -	\$ -	\$ 269,622
				2	General Government	\$ -	\$ -	\$ -	\$ (1,500)	\$ -	\$ 544,386
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 935,926
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,536
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,383
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,733,943
				7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,480,162
				8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,410,005
				9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,178
				10	Public Works - Water Utility	\$ (852,863)	\$ -	\$ -	\$ -	\$ -	\$ 1,419,243
				11	Public Works - Wastewater Utility	\$ (908,934)	\$ -	\$ -	\$ (2,118,435)	\$ -	\$ 886,865
Grand Total						\$ (1,761,797)	\$ -	\$ (1,243,750)	\$ (2,119,935)	\$ -	\$ 18,163,281



CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,825
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 698,385
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 647,900
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,603
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,411,268
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 258,296
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,275
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,539
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,940
Direct Services in All Funds																	
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ (1,774,965)	\$ -	\$ -	\$ -	\$ (1,243,750)	\$ -	\$ -	\$ -	\$ 2,385,318
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 545,886
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 935,926
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,536
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,383
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,745,943
				7	Police	\$ -	\$ -	\$ -	\$ (120,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,610,162
				8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,410,005
				9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,978
				10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ (120,000)	\$ -	\$ (852,863)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,885,649
				11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ (32,000)	\$ -	\$ (908,934)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,215,956
Grand Total						\$ -	\$ -	\$ -	\$ (2,046,965)	\$ -	\$ (1,761,797)	\$ -	\$ (1,243,750)	\$ -	\$ -	\$ -	\$ 23,315,774

Exhibit 3

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 2025-26

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 2025-26

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 2025-26

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 2025-26

Distribution of Labor to Central Services Cost Pools | 100-14xx - Finance / Admin. Services - All General Fund

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										
Title	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 2025-26

Distribution of Labor to Central Services Cost Pools | 100-23xx - Engineering - All General Fund Programs

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 2025-26

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 2025-26

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 2025-26

Distribution of Labor to Central Services Cost Pools | 100-0000 - 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 2025-26

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 2024-25	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	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	4011	Salaries - Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4101	Health in Lieu	\$ 7,280	\$ -	n/a - full cost plan	\$ 7,280	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4105	Medicare & Fica	\$ 2,493	\$ -	n/a - full cost plan	\$ 2,493	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4130	Health Insurance	\$ 33,605	\$ -	n/a - full cost plan	\$ 33,605	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4150	Dental	\$ 4,806	\$ -	n/a - full cost plan	\$ 4,806	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4151	Vision	\$ 506	\$ -	n/a - full cost plan	\$ 506	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4183	EAP Insurance	\$ 175	\$ -	n/a - full cost plan	\$ 175	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4184	Life Insurance	\$ 405	\$ -	n/a - full cost plan	\$ 405	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4210	Prof. Contracted Services	\$ 67,700	\$ -	n/a - full cost plan	\$ 67,700	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4212	Internet & Network/Tech Maint	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4250	Publications/Legal Notices	\$ 3,500	\$ -	n/a - full cost plan	\$ 3,500	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4310	Office Supplies	\$ 1,500	\$ -	n/a - full cost plan	\$ 1,500	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4330	Misc Supplies & Services	\$ 1,000	\$ -	n/a - full cost plan	\$ 1,000	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4340	Postage & Printing	\$ 100	\$ -	n/a - full cost plan	\$ 100	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4345	Dues & Subscriptions	\$ 9,310	\$ (300)	grant / community	\$ 9,010	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4375	Equipment Rental	\$ 3,050	\$ -	n/a - full cost plan	\$ 3,050	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4510	Conference & Training	\$ 5,625	\$ -	n/a - full cost plan	\$ 5,625	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4515	Meetings & Travel	\$ 7,400	\$ -	n/a - full cost plan	\$ 7,400	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4750	Telecommunications	\$ 4,460	\$ -	n/a - full cost plan	\$ 4,460	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4890	Other Community Support	\$ 6,500	\$ (4,000)	grant / community	\$ 2,500	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4996	Allocated Liability Insurance	\$ 21,000	\$ -	n/a - full cost plan	\$ 21,000	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1001	4997	Allocated Wrkrs Comp Insurance	\$ 1,710	\$ -	n/a - full cost plan	\$ 1,710	0%	25%	25%	50%						0%	As labor; see Exhibit 3
Total Expense Basis and Distribution				\$ 200,125	\$ (4,300)		\$ 195,825	0%	25%	25%	50%						0%	
Distribution of Allocable Expense							\$ 195,825	\$ -	\$ 48,956	\$ 48,956	\$ 97,912						\$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services							\$ 4,300										\$ 4,300	All to Direct Services
Reallocation of General Administration							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools				\$ 200,125			\$ 200,125	\$ -	\$ 48,956	\$ 48,956	\$ 97,912						\$ 4,300	
First Allocation Received / Amount for Second Allocation:							\$ 47,596	\$ -	\$ 11,899	\$ 11,899	\$ 23,798	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 2024-25	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	4010	Salaries - Full Time	\$ 245,000	\$ -	n/a - full cost plan	\$ 245,000	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4011	Salaries - Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4023	One-Time Payment	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4105	Medicare & Fica	\$ 3,552	\$ -	n/a - full cost plan	\$ 3,552	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4106	Vehicle Allowance	\$ 4,200	\$ -	n/a - full cost plan	\$ 4,200	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4107	Electronic Allowance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4110	CalPERS Employer Rate	\$ 30,674	\$ -	n/a - full cost plan	\$ 30,674	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4111	CalPERS UAL Cost	\$ 49,995	\$ -	n/a - full cost plan	\$ 49,995	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4121	Deferred Compensation	\$ 4,200	\$ -	n/a - full cost plan	\$ 4,200	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4130	Health Insurance	\$ 22,443	\$ -	n/a - full cost plan	\$ 22,443	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4140	Retiree Health Insurance OPEB	\$ 7,500	\$ -	n/a - full cost plan	\$ 7,500	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4150	Dental	\$ 1,839	\$ -	n/a - full cost plan	\$ 1,839	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4151	Vision	\$ 208	\$ -	n/a - full cost plan	\$ 208	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4181	LTD Insurance	\$ 795	\$ -	n/a - full cost plan	\$ 795	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4182	STD Insurance	\$ 452	\$ -	n/a - full cost plan	\$ 452	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4183	EAP Insurance	\$ 35	\$ -	n/a - full cost plan	\$ 35	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4184	Life Insurance	\$ 81	\$ -	n/a - full cost plan	\$ 81	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4210	Prof. Contracted Services	\$ 258,700	\$ (500)	community support	\$ 258,200	0%	6%	94%	0%						0%	As contract detail
100	1101	4212	Internet & Network/Tech Maint	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4230	Recruitment	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4310	Office Supplies	\$ 250	\$ -	n/a - full cost plan	\$ 250	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4330	Misc Supplies & Services	\$ 10,830	\$ -	n/a - full cost plan	\$ 10,830	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4340	Postage & Printing	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4345	Dues & Subscriptions	\$ 9,525	\$ -	n/a - full cost plan	\$ 9,525	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4351	Computer Equip (under \$10K)	\$ -	\$ -	n/a - full cost plan	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4375	Equipment Rental	\$ 3,200	\$ -	n/a - full cost plan	\$ 3,200	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4510	Conference & Training	\$ 500	\$ -	n/a - full cost plan	\$ 500	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4515	Meetings & Travel	\$ 1,800	\$ -	n/a - full cost plan	\$ 1,800	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4750	Telecommunications	\$ 3,420	\$ -	n/a - full cost plan	\$ 3,420	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4890	Other Community Support	\$ -	\$ -	grant / community	\$ -	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4996	Allocated Liability Insurance	\$ 16,885	\$ -	n/a - full cost plan	\$ 16,885	0%	25%	25%	50%						0%	As labor; see Exhibit 3
100	1101	4997	Allocated Wrkrs Comp Insurance	\$ 22,800	\$ -	n/a - full cost plan	\$ 22,800	0%	25%	25%	50%						0%	As labor; see Exhibit 3
Total Expense Basis and Distribution				\$ 698,885	\$ (500)		\$ 698,385	0%	18%	50%	32%						0%	
Distribution of Allocable Expense							\$ 698,385	\$ -	\$ 126,046	\$ 352,246	\$ 220,092						\$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services							\$ 500										\$ 500	All to Direct Services
Reallocation of General Administration							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools				\$ 698,885			\$ 698,885	\$ -	\$ 126,046	\$ 352,246	\$ 220,092						\$ 500	
First Allocation Received / Amount for Redistribution in Second Allocation:							\$ 80,063	\$ -	\$ 14,450	\$ 40,381	\$ 25,231	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Citywide Service	Not in Use							Direct Services	Rationale for Allocation
100	1201	4214	Litigation Expense (General)	\$ 350,000	\$ -	Assumes not "litigation"	\$ 350,000	0%	100%	0%							0%	All to single cost pool
100	1201	4217	Litigation Expense (Special)	\$ 275,000	\$ -	Assumes not "litigation"	\$ 275,000	0%	100%	0%							0%	All to single cost pool
100	1201	4996	Allocated Liability Insurance	\$ 22,900	\$ -	n/a - full cost plan	\$ 22,900	0%	100%	0%							0%	All to single cost pool
Total Expense Basis and Distribution				\$ 647,900	\$ -		\$ 647,900	0%	100%	0%							0%	
Distribution of Allocable Expense							\$ 647,900	\$ -	\$ 647,900	\$ -							\$ -	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				\$ 647,900			\$ 647,900	\$ -	\$ 647,900	\$ -							\$ -	
First Allocation Received / Amount for Redistribution in Second Allocation:							\$ 52,448	\$ -	\$ 52,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Citywide Service	Not in Use							Direct Services	Rationale for Allocation
100	1301	4010	Salaries - Full Time	\$ 274,465	\$ -	n/a - full cost plan	\$ 274,465	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4011	Salaries - Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4023	One Time Payment	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4105	Medicare & Fica	\$ 3,385	\$ -	n/a - full cost plan	\$ 3,385	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4106	Vehicle Allowance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4107	Electronic Allowance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4110	CalPERS Employer Rate	\$ 34,930	\$ -	n/a - full cost plan	\$ 34,930	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4111	CalPERS UAL Cost	\$ 48,750	\$ -	n/a - full cost plan	\$ 48,750	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4121	Deferred Compensation	\$ 4,200	\$ -	n/a - full cost plan	\$ 4,200	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4130	Health Insurance	\$ 11,221	\$ -	n/a - full cost plan	\$ 11,221	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	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	4150	Dental	\$ 961	\$ -	n/a - full cost plan	\$ 961	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4151	Vision	\$ 101	\$ -	n/a - full cost plan	\$ 101	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4181	LTD Insurance	\$ 795	\$ -	n/a - full cost plan	\$ 795	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4182	STD Insurance	\$ 431	\$ -	n/a - full cost plan	\$ 431	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4183	EAP Insurance	\$ 35	\$ -	n/a - full cost plan	\$ 35	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4184	Life Insurance	\$ 81	\$ -	n/a - full cost plan	\$ 81	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4210	Prof. Contracted Services	\$ 6,960	\$ -	n/a - full cost plan	\$ 6,960	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4212	Internet & Network /Technology Maint	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4270	Elections	\$ 30,000	\$ (30,000)	elections	\$ -	0%	0%	0%							100%	Not allocable
100	1301	4310	Office Supplies	\$ 1,900	\$ -	n/a - full cost plan	\$ 1,900	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4330	Misc Supplies & Services	\$ 1,280	\$ -	n/a - full cost plan	\$ 1,280	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4340	Printing & Postage	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4345	Dues & Subscriptions	\$ 2,360	\$ -	n/a - full cost plan	\$ 2,360	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4351	Computer Equip (under \$10K)	\$ -	\$ -	n/a - full cost plan	\$ -	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4375	Equipment Rental	\$ 3,500	\$ -	n/a - full cost plan	\$ 3,500	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4510	Conference & Training	\$ 800	\$ -	n/a - full cost plan	\$ 800	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4515	Meetings & Travel	\$ 1,425	\$ -	n/a - full cost plan	\$ 1,425	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4750	Telecommunication	\$ 2,910	\$ -	n/a - full cost plan	\$ 2,910	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4996	Allocated Liability Insurance	\$ 21,055	\$ -	n/a - full cost plan	\$ 21,055	0%	75%	0%							25%	As labor; see Exhibit 3
100	1301	4997	Allocated Wrkrs Comp Insurance	\$ 22,225	\$ -	n/a - full cost plan	\$ 22,225	0%	75%	0%							25%	As labor; see Exhibit 3
Total Expense Basis and Distribution				\$ 477,471	\$ (30,000)		\$ 447,471	0%	75%	0%							25%	
Distribution of Allocable Expense							\$ 447,471	\$ -	\$ 335,603	\$ -							\$ 111,868	As Total Expense Basis
Return of Unallowable Deductions to Direct Services							\$ 30,000										\$ 30,000	All to Direct Services
Reallocation of General Administration							\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools				\$ 477,471			\$ 477,471	\$ -	\$ 335,603	\$ -	\$ -						\$ 141,868	
First Allocation Received / Amount for Redistribution in Second Allocation:							\$ 44,558	\$ -	\$ 44,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 100-14xx - Finance / Admin. Services - All General Fund

Expenditure Description and Allocable Amount								Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description			Total Budget 2024-25	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	4010	Salaries - Full Time	\$ 498,497	\$ -	n/a - full cost plan	\$ 498,497	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4011	Salaries - Part Time	\$ 2,500	\$ -	n/a - full cost plan	\$ 2,500	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4012	Overtime	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4023	One Time Payment	\$ 3,000	\$ -	n/a - full cost plan	\$ 3,000	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	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	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	4105	Medicare & Fica	\$ 7,158	\$ -	n/a - full cost plan	\$ 7,158	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4110	CalPERS Employer Rate	\$ 52,935	\$ -	n/a - full cost plan	\$ 52,935	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4111	CalPERS UAL Cost	\$ 103,756	\$ -	n/a - full cost plan	\$ 103,756	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4130	Health Insurance	\$ 125,440	\$ -	n/a - full cost plan	\$ 125,440	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	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	4150	Dental	\$ 12,872	\$ -	n/a - full cost plan	\$ 12,872	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4151	Vision	\$ 1,363	\$ -	n/a - full cost plan	\$ 1,363	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4181	LTD Insurance	\$ 1,690	\$ -	n/a - full cost plan	\$ 1,690	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4182	STD Insurance	\$ 911	\$ -	n/a - full cost plan	\$ 911	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	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	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	4210	Prof. Contracted Services	\$ 105,500	\$ -	n/a - full cost plan	\$ 105,500	0%	100%	0%	0%	0%	0%	0%	0%		0%	All to Citywide service
100	1401	4211	Banking Fees	\$ 22,000	\$ -	n/a - full cost plan	\$ 22,000	0%	0%	100%	0%	0%	0%	0%	0%		0%	All to Utility Billing
100	1401	4212	Internet & Network /Technology Maint	\$ 60,100	\$ -	n/a - full cost plan	\$ 60,100	0%	0%	0%	0%	0%	0%	100%	0%		0%	All to Info. Tech. Mgmt.
100	1401	4214	Litigation Expense	\$ -	\$ -	Litigation	\$ -	0%	0%	0%	0%	0%	0%	0%	0%		100%	Not allocable
100	1401	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	4221	Property Tax Services	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%	0%	0%	0%	0%	0%		0%	All to Citywide service
100	1401	4222	Sales Tax Audit	\$ 4,000	\$ -	n/a - full cost plan	\$ 4,000	0%	100%	0%	0%	0%	0%	0%	0%		0%	All to Citywide service
100	1401	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	4230	Recruitment	\$ -	\$ -	Financing uses	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4300	Short/Over	\$ -	\$ -	Financing uses	\$ -	0%	0%	0%	0%	0%	0%	0%	0%		100%	Not allocable
100	1401	4301	Bad Debt Expense	\$ -	\$ -	Financing uses	\$ -	0%	0%	0%	0%	0%	0%	0%	0%		100%	Not allocable
100	1401	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	4330	Misc Supplies & Services	\$ 5,900	\$ -	n/a - full cost plan	\$ 5,900	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	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	4345	Dues & Subscriptions	\$ 6,365	\$ -	n/a - full cost plan	\$ 6,365	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4351	Computer Equip (under \$10K)	\$ -	\$ -	n/a - full cost plan	\$ -	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4375	Equipment Rental	\$ 8,140	\$ -	n/a - full cost plan	\$ 8,140	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4510	Conference & Training	\$ 3,650	\$ -	n/a - full cost plan	\$ 3,650	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4515	Meetings & Travel	\$ 1,800	\$ -	n/a - full cost plan	\$ 1,800	5%	33%	33%	10%	9%	5%	3%	0%		4%	As labor; see Exhibit 3
100	1401	4750	Telecommunications	\$ 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	4990	Finance/StaffTime Proj Reimb	\$ -	\$ -	n/a - full cost plan	\$ -	100%	0%	0%	0%	0%	0%	0%	0%		0%	Reallocate as Gen. Adm.
100	1401	4996	Allocated Liability Insurance	\$ 60,265	\$ -	n/a - full cost plan	\$ 60,265	100%	0%	0%	0%	0%	0%	0%	0%		0%	Reallocate as Gen. Adm.
100	1401	4997	Allocated Wrks Comp Insurance	\$ 47,285	\$ -	n/a - full cost plan	\$ 47,285	100%	0%	0%	0%	0%	0%	0%	0%		0%	Reallocate as Gen. Adm.
100	1408	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	4210	Prof. Contracted Services - IT	\$ 64,084	\$ -	n/a - full cost plan	\$ 64,084	0%	0%	0%	0%	0%	0%	100%	0%		0%	All to Info. Tech. Mgmt.
100	1411	4210	Prof. Contracted Services - HR	\$ 162,300	\$ -	n/a - full cost plan	\$ 162,300	0%	0%	0%	0%	0%	0%	0%	100%		0%	All to Human Resources
Total Expense Basis and Distribution				\$ 1,447,765	\$ -		\$ 1,447,765	10%	31%	21%	6%	5%	3%	10%	11%		2%	
Distribution of Allocable Expense							\$ 1,447,765	\$ 150,282	\$ 448,585	\$ 305,365	\$ 85,463	\$ 74,780	\$ 42,732	\$ 145,550	\$ 162,300		\$ 32,709	As Total Expense Basis
Return of Unallowable Deductions to Direct Services							\$ -										\$ -	All to Direct Services
Reallocation of General Administration							\$ 0	\$ (150,282)	\$ 51,958	\$ 35,369	\$ 9,899	\$ 8,661	\$ 4,949	\$ 16,858	\$ 18,798	\$ -	\$ 3,788	As Dist. of Alloc. Exp.
Cost Pools				\$ 1,447,765			\$ 1,447,765	\$ -	\$ 500,543	\$ 340,734	\$ 95,362	\$ 83,442	\$ 47,681	\$ 162,408	\$ 181,098		\$ 36,497	
First Allocation Received / Amount for Redistribution in Second Allocation:							\$ 134,127	\$ -	\$ 47,571	\$ 32,383	\$ 9,063	\$ 7,930	\$ 4,532	\$ 15,435	\$ 17,212	\$ -		





Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 100-23xx - Engineering - All General Fund Programs

Expenditure Description and Allocable Amount								Allocation of Expense to Central Services Functions									
Fund-Org-Object		Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Technical Support - Public Projects	Not in Use							Direct Services	Rationale for Allocation
100	2302	4010	Salaries - Full Time	\$ 217,359	\$ -	n/a - full cost plan	\$ 217,359	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4011	Salaries - Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4012	Overtime	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4023	One Time Payment	\$ 1,500	\$ -	n/a - full cost plan	\$ 1,500	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4101	Health in lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4105	Medicare & Fica	\$ 3,110	\$ -	n/a - full cost plan	\$ 3,110	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4110	CalPERS Employer Rate	\$ 21,754	\$ -	n/a - full cost plan	\$ 21,754	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4111	CalPERS UAL Cost	\$ 25,320	\$ -	n/a - full cost plan	\$ 25,320	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4130	Health Insurance	\$ 35,984	\$ -	n/a - full cost plan	\$ 35,984	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4140	Retiree Health Insurance OPEB	\$ 3,750	\$ -	n/a - full cost plan	\$ 3,750	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4150	Dental	\$ 3,270	\$ -	n/a - full cost plan	\$ 3,270	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4151	Vision	\$ 352	\$ -	n/a - full cost plan	\$ 352	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4181	LTD Insurance	\$ 1,088	\$ -	n/a - full cost plan	\$ 1,088	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4182	STD Insurance	\$ 369	\$ -	n/a - full cost plan	\$ 369	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4183	EAP Insurance	\$ 105	\$ -	n/a - full cost plan	\$ 105	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4184	Life Insurance	\$ 243	\$ -	n/a - full cost plan	\$ 243	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	\$ 45,000	\$ -	n/a - full cost plan	\$ 45,000	0%	85%	0%						15%	Time est. 2020 fee study
		object detail >	City Engineer	\$ 45,000	\$ -	n/a - full cost plan	\$ 45,000	0%	85%	0%						15%	Time est. 2020 fee study
		object detail >	Public Outreach	\$ 1,500	\$ -	n/a - full cost plan	\$ 1,500	0%	85%	0%						15%	Time est. 2020 fee study
		object detail >	Franchise Agreement Renewal	\$ 5,000	\$ (5,000)	direct service	\$ -	0%	0%	0%						100%	All direct service
100	2302	4212	Internet & Network/Tech Maint	\$ 1,680	\$ -	n/a - full cost plan	\$ 1,680	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4230	Recruitment	\$ 5,000	\$ -	n/a - full cost plan	\$ 5,000	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4280	Vehicle Maintenance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4330	Misc Supplies & Services	\$ 1,100	\$ -	n/a - full cost plan	\$ 1,100	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4340	Postage & Printing	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4345	Dues & Subscriptions	\$ 6,200	\$ -	n/a - full cost plan	\$ 6,200	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4375	Equipment Rental	\$ 6,800	\$ -	n/a - full cost plan	\$ 6,800	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4380	Vehicle Maintenance	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4510	Conference & Training	\$ -	\$ -	n/a - full cost plan	\$ -	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4515	Meetings & Travel	\$ 250	\$ -	n/a - full cost plan	\$ 250	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4750	Telecommunications	\$ 3,600	\$ -	n/a - full cost plan	\$ 3,600	0%	33%	0%						67%	As labor; see Exhibit 3
100	2302	4990	Eng/StaffTime Proj Reimb	\$ -	\$ -	Financing uses	\$ -	0%	0%	0%						100%	Not allocable
100	2302	4996	Allocated Liability Insurance	\$ 25,600	\$ -	n/a - full cost plan	\$ 25,600	100%	0%	0%						0%	Reallocate as Gen. Adm.
100	2302	4997	Allocated Wrkrs Comp Insurance	\$ 11,545	\$ -	n/a - full cost plan	\$ 11,545	100%	0%	0%						0%	Reallocate as Gen. Adm.
100	2307	4210	Prof. Contracted Services	\$ 36,200	\$ (36,200)	direct service	\$ -	0%	0%	0%						100%	Not allocable
100	2307	4345	Dues & Subscriptions	\$ 49,000	\$ -	n/a - full cost plan	\$ 49,000	0%	100%	0%						0%	All to single cost pool
Total Expense Basis and Distribution			\$ 557,679	\$ (41,200)		\$ 516,479	7%	46%	0%							46%	
Distribution of Allocable Expense						\$ 516,479	\$ 37,145	\$ 239,720	\$ -							\$ 239,614	As Total Expense Basis
Return of Unallowable Deductions to Direct Services						\$ 41,200										\$ 41,200	All to Direct Services
Reallocation of General Administration						\$ -	\$ (37,145)	\$ 18,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,568	As Dist. of Alloc. Exp.
Cost Pools			\$ 557,679				\$ -	\$ 258,296	\$ -	\$ -						\$ 299,383	
			First Allocation Received / Amount for Redistribution in Second Allocation:			\$ 27,185	\$ -	\$ 27,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Dept. Admin. Management	Dept. Fiscal Management							Direct Services	Rationale for Allocation
100	4102	4010	Salaries - Full Time	\$ 167,101	\$ -	n/a - full cost plan	\$ 167,101	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4011	Salaries - Part Time	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4012	Overtime	\$ 240	\$ -	n/a - full cost plan	\$ 240	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4023	One Time Payment	\$ 3,580	\$ -	n/a - full cost plan	\$ 3,580	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4101	Health in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4102	Uniform Allowance	\$ 1,285	\$ -	n/a - full cost plan	\$ 1,285	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4104	Accrual in Lieu	\$ 67,680	\$ -	n/a - full cost plan	\$ 67,680	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4105	Medicare & Fica	\$ 2,400	\$ -	n/a - full cost plan	\$ 2,400	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4110	CalPERS Employer Rate	\$ 17,593	\$ -	n/a - full cost plan	\$ 17,593	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4111	CalPERS UAL Cost	\$ 56,825	\$ -	n/a - full cost plan	\$ 56,825	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4130	Health Insurance	\$ 31,485	\$ -	n/a - full cost plan	\$ 31,485	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4140	Retiree Health Insurance OPEB	\$ 12,600	\$ -	n/a - full cost plan	\$ 12,600	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4150	Dental	\$ 2,903	\$ -	n/a - full cost plan	\$ 2,903	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4151	Vision	\$ 314	\$ -	n/a - full cost plan	\$ 314	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4181	LTD Insurance	\$ 1,099	\$ -	n/a - full cost plan	\$ 1,099	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4182	STD Insurance	\$ 256	\$ -	n/a - full cost plan	\$ 256	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4183	EAP Insurance	\$ 140	\$ -	n/a - full cost plan	\$ 140	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4184	Life Insurance	\$ 324	\$ -	n/a - full cost plan	\$ 324	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4185	Child Care In-lieu Benefit	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4190	Worker's Compensation Premium	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4210	Prof. Contracted Services	\$ 10,740	\$ -	n/a - full cost plan	\$ 10,740	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4212	Internet & Network /Technology Maint	\$ 1,653	\$ -	n/a - full cost plan	\$ 1,653	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4214	Litigation Expense	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4230	Recruitment	\$ 2,500	\$ -	n/a - full cost plan	\$ 2,500	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4310	Office Supplies	\$ 630	\$ -	n/a - full cost plan	\$ 630	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4330	Misc Supplies & Services	\$ 12,700	\$ -	n/a - full cost plan	\$ 12,700	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4332	Safety & Janitorial Supplies	\$ 2,625	\$ -	n/a - full cost plan	\$ 2,625	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4340	Postage & Printing	\$ 300	\$ -	n/a - full cost plan	\$ 300	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4345	Dues & Subscriptions	\$ -	\$ -	n/a - full cost plan	\$ -	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4375	Equipment Rental	\$ 5,200	\$ -	n/a - full cost plan	\$ 5,200	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4380	Vehicle Maintenance	\$ 30,135	\$ -	n/a - full cost plan	\$ 30,135	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4390	PW Vehicle Fuel Expense	\$ 38,640	\$ -	n/a - full cost plan	\$ 38,640	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4510	Conference & Training	\$ 200	\$ -	n/a - full cost plan	\$ 200	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4515	Meetings & Travel	\$ 100	\$ -	n/a - full cost plan	\$ 100	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4710	PW CY Util-Gas & Electric	\$ 6,900	\$ -	n/a - full cost plan	\$ 6,900	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4711	Utilities - City Water Bill	\$ 10,645	\$ -	n/a - full cost plan	\$ 10,645	0%	0%	0%						100%	All to Direct Service
100	4102	4750	Telecommunications	\$ 13,650	\$ -	n/a - full cost plan	\$ 13,650	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4990	PW/StaffTime Proj Reimb	\$ (66,000)	\$ -	financing uses	\$ (66,000)	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4996	Allocated Liability Insurance	\$ 27,860	\$ -	n/a - full cost plan	\$ 27,860	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	4997	Allocated Wrkrs Comp Insurance	\$ 27,060	\$ -	n/a - full cost plan	\$ 27,060	0%	49%	49%						2%	As labor; see Exhibit 3
100	4102	5100	Capital Outlay	\$ -	\$ -	capital outlay	\$ -	0%	0%	0%						100%	Not allocable
Total Expense Basis and Distribution			\$ 491,363	\$ -		\$ 491,363	0%	48%	48%	0%	0%	0%	0%	0%	4%		
Distribution of Allocable Expense						\$ 491,363	\$ -	\$ 235,637	\$ 235,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,088	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			\$ 491,363			\$ 491,363	\$ -	\$ 235,637	\$ 235,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,088	
First Allocation Received / Amount for Redistribution in Second Allocation:						\$ 93,884	\$ -	\$ 46,942	\$ 46,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Govt. Facility Maintenance	Not in Use							Direct Services	Rationale for Allocation
100	4106	4010	Salaries - Full Time	\$ 33,537	\$ -	n/a - full cost plan	\$ 33,537	0%	100%	0%						0%	All to single cost pool
100	4106	4012	Overtime	\$ 1,900	\$ -	n/a - full cost plan	\$ 1,900	0%	100%	0%						0%	All to single cost pool
100	4106	4013	Standby	\$ 1,310	\$ -	n/a - full cost plan	\$ 1,310	0%	100%	0%						0%	All to single cost pool
100	4106	4019	Salaries - WC-4850/Temp Disb	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%						0%	All to single cost pool
100	4106	4023	One Time Payment	\$ 1,060	\$ -	n/a - full cost plan	\$ 1,060	0%	100%	0%						0%	All to single cost pool
100	4106	4100	Employee Benefits	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%						0%	All to single cost pool
100	4106	4101	Health in Lieu	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%						0%	All to single cost pool
100	4106	4102	Uniform Allowance	\$ 350	\$ -	n/a - full cost plan	\$ 350	0%	100%	0%						0%	All to single cost pool
100	4106	4105	Medicare & Fica	\$ 474	\$ -	n/a - full cost plan	\$ 474	0%	100%	0%						0%	All to single cost pool
100	4106	4110	CalPERS Employer Rate	\$ 4,199	\$ -	n/a - full cost plan	\$ 4,199	0%	100%	0%						0%	All to single cost pool
100	4106	4111	CalPERS UAL Cost	\$ 6,140	\$ -	n/a - full cost plan	\$ 6,140	0%	100%	0%						0%	All to single cost pool
100	4106	4130	Health Insurance	\$ 10,184	\$ -	n/a - full cost plan	\$ 10,184	0%	100%	0%						0%	All to single cost pool
100	4106	4150	Dental	\$ 1,038	\$ -	n/a - full cost plan	\$ 1,038	0%	100%	0%						0%	All to single cost pool
100	4106	4151	Vision	\$ 108	\$ -	n/a - full cost plan	\$ 108	0%	100%	0%						0%	All to single cost pool
100	4106	4181	LTD Insurance	\$ 596	\$ -	n/a - full cost plan	\$ 596	0%	100%	0%						0%	All to single cost pool
100	4106	4182	STD Insurance	\$ 38	\$ -	n/a - full cost plan	\$ 38	0%	100%	0%						0%	All to single cost pool
100	4106	4183	EAP Insurance	\$ 70	\$ -	n/a - full cost plan	\$ 70	0%	100%	0%						0%	All to single cost pool
100	4106	4184	Life Insurance	\$ 162	\$ -	n/a - full cost plan	\$ 162	0%	100%	0%						0%	All to single cost pool
100	4106	4185	Child Care In-lieu Benefit	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%						0%	All to single cost pool
100	4106	4210	Prof. Contracted Services	\$ 125,300	\$ (52,000)	housing support	\$ 73,300	0%	100%	0%						0%	All to single cost pool
100	4106	4213	Building/Grounds Maintenance	\$ 31,300	\$ (4,500)	housing support	\$ 26,800	0%	100%	0%						0%	All to single cost pool
100	4106	4330	Misc Supplies & Services	\$ 19,600	\$ -	n/a - full cost plan	\$ 19,600	0%	100%	0%						0%	All to single cost pool
100	4106	4332	Safety & Janitorial Supplies	\$ 2,050	\$ -	n/a - full cost plan	\$ 2,050	0%	100%	0%						0%	All to single cost pool
100	4106	4710	Govt Bldgs-Util-Gas & Elec	\$ 10,779	\$ -	n/a - full cost plan	\$ 10,779	0%	100%	0%						0%	All to single cost pool
100	4106	4711	Utilities - City Water Bill	\$ 6,745	\$ -	n/a - full cost plan	\$ 6,745	0%	100%	0%						0%	All to single cost pool
100	4106	4996	Allocated Liability Insurance	\$ 9,300	\$ -	n/a - full cost plan	\$ 9,300	0%	100%	0%						0%	All to single cost pool
100	4106	4997	Allocated Wrkrs Comp Insurance	\$ 2,800	\$ -	n/a - full cost plan	\$ 2,800	0%	100%	0%						0%	All to single cost pool
100	4106	5100	Capital Outlay	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%						0%	All to single cost pool
Total Expense Basis and Distribution			\$ 269,039	\$ (56,500)		\$ 212,539	0%	100%	0%							0%	
Distribution of Allocable Expense						\$ 212,539	\$ -	\$ 212,539	\$ -							\$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services						\$ 56,500										\$ 56,500	All to Direct Services
Reallocation of General Administration						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools			\$ 269,039			\$ 269,039	\$ -	\$ 212,539	\$ -							\$ 56,500	
			First Allocation Received / Amount for Redistribution in Second Allocation:			\$ 37,015	\$ -	\$ 37,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Exhibit 4

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 100-0000 - Non Departmental

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions									
Fund-Org-Object	Description	Total Budget 2024-25	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 0000 4104	Accrual in Lieu	\$ 68,220	\$ -	n/a - full cost plan	\$ 68,220	0%	100%	0%	0%	0%	0%				0%	All to Personnel
100 0000 4105	Medicare & Fica	\$ 6,300	\$ -	n/a - full cost plan	\$ 6,300	0%	100%	0%	0%	0%	0%				0%	All to Personnel
100 0000 4330	Misc Supplies & Services	\$ -	\$ -	n/a - full cost plan	\$ -	0%	100%	0%	0%	0%	0%				0%	See detail below
	object detail > IT-Related Services, Citywide	\$ 18,000	\$ -	n/a - full cost plan	\$ 18,000	0%	0%	100%	0%	0%	0%				0%	All to Info. Tech. Svcs.
	object detail > Device Replacement, Citywide	\$ 54,420	\$ -	n/a - full cost plan	\$ 54,420	0%	0%	100%	0%	0%	0%				0%	All to Info. Tech. Svcs.
	object detail > IT Services, Police	\$ 44,705	\$ (44,705)	direct service	\$ -	0%	0%	0%	0%	0%	0%				100%	All to Direct Services
100 0000 4999	Transfer Out	\$ 300,000	\$ (300,000)	transfer	\$ -	0%	0%	0%	0%	0%	0%				100%	Not allocable
Total Expense Basis and Distribution		\$ 491,645	\$ (344,705)		\$ 146,940	0%	51%	49%	0%	0%	0%				0%	
Distribution of Allocable Expense					\$ 146,940	\$ -	\$ 74,520	\$ 72,420	\$ -	\$ -	\$ -				\$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					\$ 344,705										\$ 344,705	All to Direct Services
Reallocation of General Administration					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	As Dist. of Alloc. Exp.
Cost Pools		\$ 491,645			\$ 491,645	\$ -	\$ 74,520	\$ 72,420	\$ -	\$ -	\$ -				\$ 344,705	
First Allocation Received / Amount for Redistribution in Second Allocation:					\$ 11,895	\$ -	\$ 6,032	\$ 5,862	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ 195,825	1.1%		\$ 195,825	0.8%		\$ 195,825	0.8%	
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ 698,385	3.8%		\$ 698,385	3.0%		\$ 698,385	3.0%	
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ 647,900	3.6%		\$ 647,900	2.8%		\$ 647,900	2.8%	
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ 335,603	1.8%		\$ 335,603	1.4%		\$ 335,603	1.4%	
100	GENERAL FUND	14xx	Finance / Admin. Services - All Ge	1	Allocated Indirect Services	\$ 1,411,268	7.8%		\$ 1,411,268	6.1%		\$ 1,411,268	6.1%	
100	GENERAL FUND	23xx	Engineering - All General Fund Pr	1	Allocated Indirect Services	\$ 258,296	1.4%		\$ 258,296	1.1%		\$ 258,296	1.1%	
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ 471,275	2.6%		\$ 471,275	2.0%		\$ 471,275	2.0%	
100	GENERAL FUND	4106	Public Works - Governmental Bui	1	Allocated Indirect Services	\$ 212,539	1.2%		\$ 212,539	0.9%		\$ 212,539	0.9%	
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ 146,940	0.8%		\$ 146,940	0.6%		\$ 146,940	0.6%	
Direct Services in All Funds														
				0	Unclassified / CIP, ISF, Transfer	\$ 269,622	1.5%	2.0%	\$ 1,513,372	6.5%	8.0%	\$ 2,385,318	10.2%	12.6%
				2	General Government	\$ 544,386	3.0%	3.9%	\$ 545,886	2.3%	2.9%	\$ 545,886	2.3%	2.9%
				3	Planning	\$ 935,926	5.2%	6.8%	\$ 935,926	4.0%	4.9%	\$ 935,926	4.0%	4.9%
				4	Building	\$ 322,536	1.8%	2.3%	\$ 322,536	1.4%	1.7%	\$ 322,536	1.4%	1.7%
				5	Engineering	\$ 299,383	1.6%	2.2%	\$ 299,383	1.3%	1.6%	\$ 299,383	1.3%	1.6%
				6	Fire & Prevention	\$ 1,733,943	9.5%	12.6%	\$ 1,733,943	7.4%	9.2%	\$ 1,745,943	7.5%	9.2%
				7	Police	\$ 5,480,162	30.2%	39.8%	\$ 5,480,162	23.5%	29.0%	\$ 5,610,162	24.1%	29.6%
				8	Public Works	\$ 1,410,005	7.8%	10.2%	\$ 1,410,005	6.1%	7.5%	\$ 1,410,005	6.0%	7.4%
				9	Public Works - Community Facilities	\$ 483,178	2.7%	3.5%	\$ 483,178	2.1%	2.6%	\$ 580,978	2.5%	3.1%
				10	Public Works - Water Utility	\$ 1,419,243	7.8%	10.3%	\$ 2,272,106	9.8%	12.0%	\$ 1,885,649	8.1%	10.0%
				11	Public Works - Wastewater Utility	\$ 886,865	4.9%	6.4%	\$ 3,914,234	16.8%	20.7%	\$ 3,215,956	13.8%	17.0%
Grand Total: All Services						\$ 18,163,281	100.0%		23,288,763	100.0%		23,315,774.45	100.0%	
Grand Total: Only Direct Services						\$ 13,785,250		100.0%	18,910,732		100.0%	18,937,743.22		100.0%

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

Exhibit 5

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	2.5%		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	2.5%		0.75	0.8%		-	0.0%	
100	GENERAL FUND	14xx	Finance / Admin. Services - All Ge 1		Allocated Indirect Services	-	0.0%		4.00	4.4%		-	0.0%	
100	GENERAL FUND	23xx	Engineering - All General Fund Pr 1		Allocated Indirect Services	-	0.0%		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	0000	Non Departmental	1	Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
Direct Services in All Funds														
				0	Unclassified / CIP, ISF, Transfer	-	0.0%	0.0%	-	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	5.4%	5.7%	3.00	3.3%	4.0%	-	0.0%	0.0%
				4	Building	1,020	1.3%	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	6.7%	7.0%	34.50	38.3%	45.8%	-	0.0%	0.0%
				7	Police	43,532	53.6%	56.7%	23.00	25.6%	30.5%	-	0.0%	0.0%
				8	Public Works	9,412	11.6%	12.3%	5.75	6.4%	7.6%	-	0.0%	0.0%
				9	Public Works - Community Facilities	1,706	2.1%	2.2%	0.85	0.9%	1.1%	-	0.0%	0.0%
				10	Public Works - Water Utility	5,872	7.2%	7.6%	3.00	3.3%	4.0%	2,870	50.0%	50.0%
				11	Public Works - Wastewater Utility	5,349	6.6%	7.0%	2.53	2.8%	3.4%	2,870	50.0%	50.0%
Grand Total: All Services						81,171	100.0%		90.00	100.0%		5,740	100.0%	
Grand Total: Only Direct Services						76,762		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 2025-26

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	14xx	Finance / Admin. Services - All Ge 1		Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	23xx	Engineering - All General Fund Pr 1		Allocated Indirect Services	-	0.0%		-	0.0%		-	0.0%	
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	-	0.0%		471,275	9.7%		1.32	9.6%	
100	GENERAL FUND	4106	Public Works - Governmental Bui	1	Allocated Indirect Services	-	0.0%		212,539	4.4%		0.30	2.2%	
100	GENERAL FUND	0000	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%	1,410,005	28.9%	33.6%	5.75	41.8%	47.4%
				9	Public Works - Community Facilities	-	0.0%	0.0%	483,178	9.9%	11.5%	0.85	6.2%	7.0%
				10	Public Works - Water Utility	8,158,473	32.1%	32.1%	1,419,243	29.1%	33.8%	3.00	21.8%	24.7%
				11	Public Works - Wastewater Utility	8,374,315	33.0%	33.0%	886,865	18.2%	21.1%	2.53	18.4%	20.9%
Grand Total: All Services						25,389,578	100.0%		4,883,105	100.0%		13.75	100.0%	
Grand Total: Only Direct Services						25,389,578		100.0%	4,199,291		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 2025-26

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%		103,645	2.3%	
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	-	0.0%		288,225	6.4%	
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	-	0.0%		-	0.0%	
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	-	0.0%		21,135	0.5%	
100	GENERAL FUND	14xx	Finance / Admin. Services - All Ge 1		Allocated Indirect Services	-	0.0%		-	0.0%	
100	GENERAL FUND	23xx	Engineering - All General Fund Pr 1		Allocated Indirect Services	-	0.0%		-	0.0%	
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	-	0.0%		93,338	2.1%	
100	GENERAL FUND	4106	Public Works - Governmental Bui 1		Allocated Indirect Services	-	0.0%		157,729	3.5%	
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	-	0.0%		-	0.0%	
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	-	0.0%	0.0%	172,822	3.8%	4.5%
				2	General Government	137,500	2.3%	2.3%	-	0.0%	0.0%
				3	Planning	25,700	0.4%	0.4%	388,970	8.6%	10.1%
				4	Building	300,000	5.0%	5.0%	226,700	5.0%	5.9%
				5	Engineering	30,500	0.5%	0.5%	-	0.0%	0.0%
				6	Fire & Prevention	30,000	0.5%	0.5%	1,039,599	23.1%	27.1%
				7	Police	68,400	1.1%	1.1%	383,502	8.5%	10.0%
				8	Public Works	6,300	0.1%	0.1%	411,024	9.1%	10.7%
				9	Public Works - Community Facilities	-	0.0%	0.0%	255,806	5.7%	6.7%
				10	Public Works - Water Utility	2,310,650	38.5%	38.5%	695,770	15.4%	18.1%
				11	Public Works - Wastewater Utility	3,100,000	51.6%	51.6%	267,162	5.9%	7.0%
Grand Total: All Services						6,009,050	100.0%		4,505,427	100.0%	
Grand Total: Only Direct Services						6,009,050		100.0%	3,841,355		100.0%

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



CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All Ge	1	Allocated Indirect Services
100	GENERAL FUND	23xx	Engineering - All General Fund Pr	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	0000	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

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ 48,956	4	Compensated Labor Hours (Approx. FTEE)	\$ 11,899	4	Compensated Labor Hours (Approx. FTEE)	
City Council	General Fiscal Oversight	\$ 48,956	2	Net Operating Expenses	\$ 11,899	2	Net Operating Expenses	
City Council	Capital Fiscal Oversight	\$ 97,912	7	Capital Asset Value (Infrastructure)	\$ 23,798	7	Capital Asset Value (Infrastructure)	
City Manager	Admin. Management	\$ 126,046	4	Compensated Labor Hours (Approx. FTEE)	\$ 14,450	4	Compensated Labor Hours (Approx. FTEE)	
City Manager	General Fiscal Management	\$ 352,246	2	Net Operating Expenses	\$ 40,381	2	Net Operating Expenses	
City Manager	Capital Fiscal Management	\$ 220,092	7	Capital Asset Value (Infrastructure)	\$ 25,231	7	Capital Asset Value (Infrastructure)	
City Attorney	Citywide Service	\$ 647,900	2	Net Operating Expenses	\$ 52,448	2	Net Operating Expenses	
City Clerk	Citywide Service	\$ 335,603	2	Net Operating Expenses	\$ 44,558	2	Net Operating Expenses	
Finance / Admin. Services - All General Fund	Citywide Accounting / Budget	\$ 500,543	2	Net Operating Expenses	\$ 47,571	2	Net Operating Expenses	
Finance / Admin. Services - All General Fund	Utility Billing & Support	\$ 340,734	6	Utility Accounts	\$ 32,383	6	Utility Accounts	
Finance / Admin. Services - All General Fund	Payroll	\$ 95,362	4	Compensated Labor Hours (Approx. FTEE)	\$ 9,063	4	Compensated Labor Hours (Approx. FTEE)	
Finance / Admin. Services - All General Fund	Accounts Payable	\$ 83,442	11	Services & Supplies Expense	\$ 7,930	11	Services & Supplies Expense	
Finance / Admin. Services - All General Fund	Accounts Receivable / Cash Receipts	\$ 47,681	10	Revenues Receipted	\$ 4,532	10	Revenues Receipted	
Finance / Admin. Services - All General Fund	Information Technology Mgmt.	\$ 162,408	5	Personnel Count	\$ 15,435	5	Personnel Count	
Finance / Admin. Services - All General Fund	Human Resources	\$ 181,098	4	Compensated Labor Hours (Approx. FTEE)	\$ 17,212	4	Compensated Labor Hours (Approx. FTEE)	
Engineering - All General Fund Programs	Technical Support - Public Projects	\$ 258,296	7	Capital Asset Value (Infrastructure)	\$ 27,185	7	Capital Asset Value (Infrastructure)	
Public Works - Corporation Yard	Dept. Admin. Management	\$ 235,637	9	Public Works Personnel Count	\$ 46,942	9	Public Works Personnel Count	
Public Works - Corporation Yard	Dept. Fiscal Management	\$ 235,637	8	Public Works Modified Operating Expense	\$ 46,942	8	Public Works Modified Operating Expense	
Public Works - Governmental Building	Govt. Facility Maintenance	\$ 212,539	5	Personnel Count	\$ 37,015	5	Personnel Count	
Non Departmental	Personnel Services	\$ 74,520	4	Compensated Labor Hours (Approx. FTEE)	\$ 6,032	4	Compensated Labor Hours (Approx. FTEE)	
Non Departmental	Info. Tech. Services	\$ 72,420	5	Personnel Count	\$ 5,862	5	Personnel Count	
Non Departmental	Fiscal Services	\$ -	2	Net Operating Expenses	\$ -	2	Net Operating Expenses	
Non Departmental	Facilities Services	\$ -	5	Personnel Count	\$ -	5	Personnel Count	
Non Departmental	Admin. Services	\$ -	2	Net Operating Expenses	\$ -	2	Net Operating Expenses	
Grand Total for Central Services Allocation		\$ 4,378,031	<< All Central Services Allocated		\$ 528,771	<< Remaining Central Services Redistributed		

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ -	\$ -	\$ 412	\$ -	\$ -	\$ -	\$ 2,962	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ 1,230	\$ 1,468	\$ -	\$ -	\$ 3,168	\$ 10,563	\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ 1,362	\$ -	\$ -	\$ -	\$ 9,800	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ 1,235	\$ 705	\$ -	\$ -	\$ 3,180	\$ 5,076	\$ -
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ -	\$ 2,967	\$ -	\$ -	\$ -	\$ 21,346	\$ -
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ -	\$ -	\$ 543	\$ -	\$ -	\$ -	\$ 3,907	\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 194	\$ 991	\$ -	\$ -	\$ 499	\$ 7,128	\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ 447	\$ -	\$ -	\$ -	\$ 3,215	\$ -
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ 309	\$ -	\$ -	\$ -	\$ 2,222	\$ -
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ 3,181	\$ 34,155	\$ -	\$ -	\$ 22,890	\$ 76,776
				2	General Government	\$ -	\$ 62	\$ 1,148	\$ -	\$ -	\$ 158	\$ 8,257	\$ -
				3	Planning	\$ -	\$ 2,632	\$ 1,967	\$ -	\$ -	\$ 6,776	\$ 14,156	\$ -
				4	Building	\$ -	\$ 615	\$ 678	\$ -	\$ -	\$ 1,584	\$ 4,878	\$ -
				5	Engineering	\$ -	\$ -	\$ 629	\$ -	\$ -	\$ -	\$ 4,528	\$ -
				6	Fire & Prevention	\$ -	\$ 3,260	\$ 3,645	\$ -	\$ -	\$ 8,393	\$ 26,226	\$ -
				7	Police	\$ -	\$ 26,255	\$ 11,520	\$ -	\$ -	\$ 67,599	\$ 82,888	\$ -
				8	Public Works	\$ -	\$ 5,676	\$ 2,964	\$ -	\$ -	\$ 14,615	\$ 21,327	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 1,029	\$ 1,016	\$ -	\$ -	\$ 2,649	\$ 7,308	\$ -
				10	Public Works - Water Utility	\$ -	\$ 3,542	\$ 4,776	\$ 31,462	\$ -	\$ 9,119	\$ 34,366	\$ 70,723
				11	Public Works - Wastewater Utility	\$ -	\$ 3,226	\$ 8,228	\$ 32,295	\$ -	\$ 8,307	\$ 59,203	\$ 72,594
Grand Total						\$ -	\$ 48,956	\$ 48,956	\$ 97,912	\$ -	\$ 126,046	\$ 352,246	\$ 220,092

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ -	\$ 5,448	\$ -	\$ -	\$ 2,822	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ 19,429	\$ -	\$ -	\$ 10,064	\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ 18,025	\$ -	\$ -	\$ 9,337	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ 9,337	\$ -	\$ -	\$ 4,836	\$ -
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ 39,262	\$ -	\$ -	\$ 20,337	\$ -
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ -	\$ 7,186	\$ -	\$ -	\$ 3,722	\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 13,111	\$ -	\$ -	\$ 6,791	\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ 5,913	\$ -	\$ -	\$ 3,063	\$ -
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ 4,088	\$ -	\$ -	\$ 2,117	\$ -
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 42,102	\$ -	\$ -	\$ 21,808	\$ -
				2	General Government	\$ -	\$ 15,187	\$ -	\$ -	\$ 7,867	\$ -
				3	Planning	\$ -	\$ 26,038	\$ -	\$ -	\$ 13,487	\$ -
				4	Building	\$ -	\$ 8,973	\$ -	\$ -	\$ 4,648	\$ -
				5	Engineering	\$ -	\$ 8,329	\$ -	\$ -	\$ 4,314	\$ -
				6	Fire & Prevention	\$ -	\$ 48,239	\$ -	\$ -	\$ 24,987	\$ -
				7	Police	\$ -	\$ 152,460	\$ -	\$ -	\$ 78,972	\$ -
				8	Public Works	\$ -	\$ 39,227	\$ -	\$ -	\$ 20,319	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 13,442	\$ -	\$ -	\$ 6,963	\$ -
				10	Public Works - Water Utility	\$ -	\$ 63,211	\$ -	\$ -	\$ 32,742	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 108,895	\$ -	\$ -	\$ 56,406	\$ -
Grand Total						\$ -	\$ 647,900	\$ -	\$ -	\$ 335,603	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Finance / Admin. Services - All General Fund							
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	\$ -	\$ 4,209	\$ -	\$ -	\$ 1,920	\$ -	\$ 10,827	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ 15,010	\$ -	\$ 2,397	\$ 5,338	\$ -	\$ 1,805	\$ 4,551
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ 13,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ 7,213	\$ -	\$ 2,406	\$ 391	\$ -	\$ 1,353	\$ 4,569
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ 30,332	\$ -	\$ -	\$ -	\$ -	\$ 7,218	\$ -
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ -	\$ 5,552	\$ -	\$ -	\$ -	\$ -	\$ 2,278	\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 10,129	\$ -	\$ 377	\$ 1,729	\$ -	\$ 2,382	\$ 717
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ 4,568	\$ -	\$ -	\$ 2,921	\$ -	\$ 541	\$ -
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ 3,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 32,527	\$ -	\$ -	\$ 3,201	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ 11,733	\$ -	\$ 120	\$ -	\$ 1,091	\$ 451	\$ 228
				3	Planning	\$ -	\$ 20,116	\$ -	\$ 5,126	\$ 7,204	\$ 204	\$ 5,414	\$ 9,735
				4	Building	\$ -	\$ 6,932	\$ -	\$ 1,198	\$ 4,199	\$ 2,380	\$ 2,707	\$ 2,276
				5	Engineering	\$ -	\$ 6,435	\$ -	\$ -	\$ -	\$ 242	\$ 1,782	\$ -
				6	Fire & Prevention	\$ -	\$ 37,267	\$ -	\$ 6,350	\$ 19,254	\$ 238	\$ 62,256	\$ 12,059
				7	Police	\$ -	\$ 117,784	\$ -	\$ 51,143	\$ 7,103	\$ 543	\$ 41,504	\$ 97,124
				8	Public Works	\$ -	\$ 30,305	\$ -	\$ 11,057	\$ 7,612	\$ 50	\$ 10,376	\$ 20,998
				9	Public Works - Community Facilities	\$ -	\$ 10,385	\$ -	\$ 2,004	\$ 4,738	\$ -	\$ 1,534	\$ 3,806
				10	Public Works - Water Utility	\$ -	\$ 48,834	\$ 170,367	\$ 6,899	\$ 12,886	\$ 18,335	\$ 5,414	\$ 13,101
				11	Public Works - Wastewater Utility	\$ -	\$ 84,128	\$ 170,367	\$ 6,284	\$ 4,948	\$ 24,598	\$ 4,565	\$ 11,935
Grand Total						\$ -	\$ 500,543	\$ 340,734	\$ 95,362	\$ 83,442	\$ 47,681	\$ 162,408	\$ 181,098

Exhibit 7  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Engineering - All General Fund Programs		
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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ -	\$ -
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -
Direct Services in All Funds								
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 90,103	\$ -
				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	\$ -	\$ 82,999	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 85,195	\$ -
Grand Total						\$ -	\$ 258,296	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ -	\$ -	\$ -	\$ -	\$ 14,169	\$ -
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 2,362	\$ -
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 1,771	\$ -
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 9,446	\$ -
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ 2,981	\$ -
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 22,621	\$ 22,742	\$ -	\$ 3,117	\$ -
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ 5,141	\$ 10,256	\$ -	\$ 708	\$ -
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ 590	\$ -
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ 7,085	\$ -
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ 3,542	\$ -
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ 2,332	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ 81,473	\$ -
				7	Police	\$ -	\$ -	\$ -	\$ -	\$ 54,316	\$ -
				8	Public Works	\$ -	\$ 98,539	\$ 68,041	\$ -	\$ 13,579	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 14,567	\$ 23,316	\$ -	\$ 2,007	\$ -
				10	Public Works - Water Utility	\$ -	\$ 51,412	\$ 68,487	\$ -	\$ 7,085	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 43,357	\$ 42,796	\$ -	\$ 5,975	\$ -
Grand Total						\$ -	\$ 235,637	\$ 235,637	\$ -	\$ 212,539	\$ -

Exhibit 7  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ -	\$ -	\$ 4,828	\$ -	\$ -	\$ -	\$ 47,596
100	GENERAL FUND	1101	City Manager	1	Allocated Indirect Services	\$ -	\$ 1,873	\$ 805	\$ -	\$ -	\$ -	\$ 80,063
100	GENERAL FUND	1201	City Attorney	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,448
100	GENERAL FUND	1301	City Clerk	1	Allocated Indirect Services	\$ -	\$ 1,880	\$ 604	\$ -	\$ -	\$ -	\$ 44,558
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services	\$ -	\$ -	\$ 3,219	\$ -	\$ -	\$ -	\$ 134,127
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	1	Allocated Indirect Services	\$ -	\$ -	\$ 1,016	\$ -	\$ -	\$ -	\$ 27,185
100	GENERAL FUND	4102	Public Works - Corporation Yard	1	Allocated Indirect Services	\$ -	\$ 295	\$ 1,062	\$ -	\$ -	\$ -	\$ 93,884
100	GENERAL FUND	4106	Public Works - Governmental Building	1	Allocated Indirect Services	\$ -	\$ -	\$ 241	\$ -	\$ -	\$ -	\$ 37,015
100	GENERAL FUND	0000	Non Departmental	1	Allocated Indirect Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,895
Direct Services in All Funds												
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 326,744
				2	General Government	\$ -	\$ 94	\$ 201	\$ -	\$ -	\$ -	\$ 47,185
				3	Planning	\$ -	\$ 4,006	\$ 2,414	\$ -	\$ -	\$ -	\$ 126,359
				4	Building	\$ -	\$ 936	\$ 1,207	\$ -	\$ -	\$ -	\$ 46,754
				5	Engineering	\$ -	\$ -	\$ 795	\$ -	\$ -	\$ -	\$ 29,386
				6	Fire & Prevention	\$ -	\$ 4,962	\$ 27,761	\$ -	\$ -	\$ -	\$ 366,371
				7	Police	\$ -	\$ 39,965	\$ 18,507	\$ -	\$ -	\$ -	\$ 847,684
				8	Public Works	\$ -	\$ 8,641	\$ 4,627	\$ -	\$ -	\$ -	\$ 377,953
				9	Public Works - Community Facilities	\$ -	\$ 1,566	\$ 684	\$ -	\$ -	\$ -	\$ 97,014
				10	Public Works - Water Utility	\$ -	\$ 5,391	\$ 2,414	\$ -	\$ -	\$ -	\$ 743,562
				11	Public Works - Wastewater Utility	\$ -	\$ 4,911	\$ 2,036	\$ -	\$ -	\$ -	\$ 840,249
Grand Total						\$ -	\$ 74,520	\$ 72,420	\$ -	\$ -	\$ -	\$ 4,378,031
Reconciles to Total on Exhibit 6?												Yes



CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services								
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services								
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ 952	\$ 8,302	\$ -	\$ -	\$ 3,232	\$ 8,802
				2	General Government	\$ -	\$ 16	\$ 343	\$ -	\$ -	\$ 19	\$ 1,166	\$ -
				3	Planning	\$ -	\$ 676	\$ 589	\$ -	\$ -	\$ 821	\$ 1,999	\$ -
				4	Building	\$ -	\$ 158	\$ 203	\$ -	\$ -	\$ 192	\$ 689	\$ -
				5	Engineering	\$ -	\$ -	\$ 188	\$ -	\$ -	\$ -	\$ 639	\$ -
				6	Fire & Prevention	\$ -	\$ 838	\$ 1,091	\$ -	\$ -	\$ 1,017	\$ 3,703	\$ -
				7	Police	\$ -	\$ 6,748	\$ 3,448	\$ -	\$ -	\$ 8,195	\$ 11,702	\$ -
				8	Public Works	\$ -	\$ 1,459	\$ 887	\$ -	\$ -	\$ 1,772	\$ 3,011	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 264	\$ 304	\$ -	\$ -	\$ 321	\$ 1,032	\$ -
				10	Public Works - Water Utility	\$ -	\$ 910	\$ 1,430	\$ 7,647	\$ -	\$ 1,105	\$ 4,852	\$ 8,108
				11	Public Works - Wastewater Utility	\$ -	\$ 829	\$ 2,463	\$ 7,849	\$ -	\$ 1,007	\$ 8,358	\$ 8,322
Grand Total						\$ -	\$ 11,899	\$ 11,899	\$ 23,798	\$ -	\$ 14,450	\$ 40,381	\$ 25,231

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services						
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services						
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 4,197	\$ -	\$ -	\$ 3,566	\$ -
				2	General Government	\$ -	\$ 1,514	\$ -	\$ -	\$ 1,286	\$ -
				3	Planning	\$ -	\$ 2,596	\$ -	\$ -	\$ 2,205	\$ -
				4	Building	\$ -	\$ 895	\$ -	\$ -	\$ 760	\$ -
				5	Engineering	\$ -	\$ 830	\$ -	\$ -	\$ 705	\$ -
				6	Fire & Prevention	\$ -	\$ 4,809	\$ -	\$ -	\$ 4,086	\$ -
				7	Police	\$ -	\$ 15,199	\$ -	\$ -	\$ 12,912	\$ -
				8	Public Works	\$ -	\$ 3,911	\$ -	\$ -	\$ 3,322	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 1,340	\$ -	\$ -	\$ 1,138	\$ -
				10	Public Works - Water Utility	\$ -	\$ 6,302	\$ -	\$ -	\$ 5,354	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 10,856	\$ -	\$ -	\$ 9,223	\$ -
Grand Total						\$ -	\$ 52,448	\$ -	\$ -	\$ 44,558	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Finance / Admin. Services - All General Fund							
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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services								
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services								
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 3,807	\$ -	\$ -	\$ 357	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ 1,373	\$ -	\$ 12	\$ -	\$ 104	\$ 51	\$ 23
				3	Planning	\$ -	\$ 2,354	\$ -	\$ 515	\$ 803	\$ 19	\$ 614	\$ 978
				4	Building	\$ -	\$ 811	\$ -	\$ 120	\$ 468	\$ 226	\$ 307	\$ 229
				5	Engineering	\$ -	\$ 753	\$ -	\$ -	\$ -	\$ 23	\$ 202	\$ -
				6	Fire & Prevention	\$ -	\$ 4,362	\$ -	\$ 638	\$ 2,146	\$ 23	\$ 7,066	\$ 1,212
				7	Police	\$ -	\$ 13,786	\$ -	\$ 5,140	\$ 792	\$ 52	\$ 4,710	\$ 9,761
				8	Public Works	\$ -	\$ 3,547	\$ -	\$ 1,111	\$ 849	\$ 5	\$ 1,178	\$ 2,110
				9	Public Works - Community Facilities	\$ -	\$ 1,215	\$ -	\$ 201	\$ 528	\$ -	\$ 174	\$ 383
				10	Public Works - Water Utility	\$ -	\$ 5,716	\$ 16,192	\$ 693	\$ 1,436	\$ 1,743	\$ 614	\$ 1,317
				11	Public Works - Wastewater Utility	\$ -	\$ 9,847	\$ 16,192	\$ 632	\$ 552	\$ 2,338	\$ 518	\$ 1,199
Grand Total						\$ -	\$ 47,571	\$ 32,383	\$ 9,063	\$ 7,930	\$ 4,532	\$ 15,435	\$ 17,212

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Engineering - All General Fund Programs		
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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services			
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services			
Direct Services in All Funds								
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 9,483	\$ -
				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	\$ -	\$ 8,735	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 8,966	\$ -
Grand Total						\$ -	\$ 27,185	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services						
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services						
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ 123	\$ -
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ 1,473	\$ -
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ 737	\$ -
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ 485	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ 16,944	\$ -
				7	Police	\$ -	\$ -	\$ -	\$ -	\$ 11,296	\$ -
				8	Public Works	\$ -	\$ 22,252	\$ 15,762	\$ -	\$ 2,824	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 3,289	\$ 5,401	\$ -	\$ 417	\$ -
				10	Public Works - Water Utility	\$ -	\$ 11,610	\$ 15,865	\$ -	\$ 1,473	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 9,791	\$ 9,914	\$ -	\$ 1,243	\$ -
Grand Total						\$ -	\$ 46,942	\$ 46,942	\$ -	\$ 37,015	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services							\$ -
Direct Services in All Funds												
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,697
				2	General Government	\$ -	\$ 8	\$ 19	\$ -	\$ -	\$ -	\$ 6,058
				3	Planning	\$ -	\$ 343	\$ 233	\$ -	\$ -	\$ -	\$ 16,221
				4	Building	\$ -	\$ 80	\$ 117	\$ -	\$ -	\$ -	\$ 5,992
				5	Engineering	\$ -	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ 3,904
				6	Fire & Prevention	\$ -	\$ 425	\$ 2,684	\$ -	\$ -	\$ -	\$ 51,042
				7	Police	\$ -	\$ 3,421	\$ 1,789	\$ -	\$ -	\$ -	\$ 108,951
				8	Public Works	\$ -	\$ 740	\$ 447	\$ -	\$ -	\$ -	\$ 65,186
				9	Public Works - Community Facilities	\$ -	\$ 134	\$ 66	\$ -	\$ -	\$ -	\$ 16,210
				10	Public Works - Water Utility	\$ -	\$ 461	\$ 233	\$ -	\$ -	\$ -	\$ 101,796
				11	Public Works - Wastewater Utility	\$ -	\$ 420	\$ 197	\$ -	\$ -	\$ -	\$ 110,715
Grand Total						\$ -	\$ 6,032	\$ 5,862	\$ -	\$ -	\$ -	\$ 528,771

Reconciles to Total on Exhibit 6?

Yes

Exhibit 9a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services								
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services								
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ 4,134	\$ 42,457	\$ -	\$ -	\$ 26,122	\$ 85,578
				2	General Government	\$ -	\$ 77	\$ 1,491	\$ -	\$ -	\$ 178	\$ 9,422	\$ -
				3	Planning	\$ -	\$ 3,308	\$ 2,556	\$ -	\$ -	\$ 7,597	\$ 16,155	\$ -
				4	Building	\$ -	\$ 773	\$ 881	\$ -	\$ -	\$ 1,776	\$ 5,567	\$ -
				5	Engineering	\$ -	\$ -	\$ 818	\$ -	\$ -	\$ -	\$ 5,168	\$ -
				6	Fire & Prevention	\$ -	\$ 4,098	\$ 4,736	\$ -	\$ -	\$ 9,411	\$ 29,929	\$ -
				7	Police	\$ -	\$ 33,003	\$ 14,968	\$ -	\$ -	\$ 75,794	\$ 94,591	\$ -
				8	Public Works	\$ -	\$ 7,135	\$ 3,851	\$ -	\$ -	\$ 16,387	\$ 24,337	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 1,293	\$ 1,320	\$ -	\$ -	\$ 2,970	\$ 8,340	\$ -
				10	Public Works - Water Utility	\$ -	\$ 4,452	\$ 6,206	\$ 39,109	\$ -	\$ 10,224	\$ 39,218	\$ 78,830
				11	Public Works - Wastewater Utility	\$ -	\$ 4,055	\$ 10,691	\$ 40,144	\$ -	\$ 9,314	\$ 67,562	\$ 80,916
Grand Total						\$ -	\$ 58,196	\$ 51,652	\$ 121,711	\$ -	\$ 133,649	\$ 326,409	\$ 245,324

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services						
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services						
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 46,300	\$ -	\$ -	\$ 25,374	\$ -
				2	General Government	\$ -	\$ 16,701	\$ -	\$ -	\$ 9,153	\$ -
				3	Planning	\$ -	\$ 28,633	\$ -	\$ -	\$ 15,692	\$ -
				4	Building	\$ -	\$ 9,868	\$ -	\$ -	\$ 5,408	\$ -
				5	Engineering	\$ -	\$ 9,159	\$ -	\$ -	\$ 5,020	\$ -
				6	Fire & Prevention	\$ -	\$ 53,048	\$ -	\$ -	\$ 29,073	\$ -
				7	Police	\$ -	\$ 167,659	\$ -	\$ -	\$ 91,884	\$ -
				8	Public Works	\$ -	\$ 43,137	\$ -	\$ -	\$ 23,641	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 14,782	\$ -	\$ -	\$ 8,101	\$ -
				10	Public Works - Water Utility	\$ -	\$ 69,512	\$ -	\$ -	\$ 38,096	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 119,751	\$ -	\$ -	\$ 65,629	\$ -
Grand Total						\$ -	\$ 578,550	\$ -	\$ -	\$ 317,071	\$ -



CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense  
to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Finance / Admin. Services - All General Fund							
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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services								
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services								
Direct Services in All Funds													
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 36,334	\$ -	\$ -	\$ 3,557	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ 13,106	\$ -	\$ 132	\$ -	\$ 1,195	\$ 502	\$ 250
				3	Planning	\$ -	\$ 22,470	\$ -	\$ 5,641	\$ 8,007	\$ 223	\$ 6,028	\$ 10,713
				4	Building	\$ -	\$ 7,744	\$ -	\$ 1,319	\$ 4,667	\$ 2,607	\$ 3,014	\$ 2,504
				5	Engineering	\$ -	\$ 7,188	\$ -	\$ -	\$ -	\$ 265	\$ 1,984	\$ -
				6	Fire & Prevention	\$ -	\$ 41,629	\$ -	\$ 6,988	\$ 21,400	\$ 261	\$ 69,322	\$ 13,271
				7	Police	\$ -	\$ 131,570	\$ -	\$ 56,283	\$ 7,894	\$ 594	\$ 46,215	\$ 106,885
				8	Public Works	\$ -	\$ 33,852	\$ -	\$ 12,168	\$ 8,461	\$ 55	\$ 11,554	\$ 23,109
				9	Public Works - Community Facilities	\$ -	\$ 11,600	\$ -	\$ 2,206	\$ 5,266	\$ -	\$ 1,708	\$ 4,189
				10	Public Works - Water Utility	\$ -	\$ 54,550	\$ 186,559	\$ 7,592	\$ 14,322	\$ 20,077	\$ 6,028	\$ 14,418
				11	Public Works - Wastewater Utility	\$ -	\$ 93,975	\$ 186,559	\$ 6,916	\$ 5,499	\$ 26,936	\$ 5,084	\$ 13,134
Grand Total						\$ -	\$ 454,018	\$ 373,117	\$ 99,245	\$ 79,073	\$ 52,213	\$ 151,439	\$ 188,473

Exhibit 9a  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense  
to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Engineering - All General Fund Programs		
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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services			
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services			
Direct Services in All Funds								
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ 99,586	\$ -
				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	\$ -	\$ 91,734	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 94,161	\$ -
Grand Total						\$ -	\$ 285,481	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services						
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services						
Direct Services in All Funds											
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				2	General Government	\$ -	\$ -	\$ -	\$ -	\$ 713	\$ -
				3	Planning	\$ -	\$ -	\$ -	\$ -	\$ 8,558	\$ -
				4	Building	\$ -	\$ -	\$ -	\$ -	\$ 4,279	\$ -
				5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ 2,817	\$ -
				6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ 98,417	\$ -
				7	Police	\$ -	\$ -	\$ -	\$ -	\$ 65,611	\$ -
				8	Public Works	\$ -	\$ 120,791	\$ 83,803	\$ -	\$ 16,403	\$ -
				9	Public Works - Community Facilities	\$ -	\$ 17,856	\$ 28,717	\$ -	\$ 2,425	\$ -
				10	Public Works - Water Utility	\$ -	\$ 63,022	\$ 84,352	\$ -	\$ 8,558	\$ -
				11	Public Works - Wastewater Utility	\$ -	\$ 53,148	\$ 52,710	\$ -	\$ 7,217	\$ -
Grand Total						\$ -	\$ 254,817	\$ 249,582	\$ -	\$ 214,999	\$ -

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services							\$ -
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services							\$ -
Direct Services in All Funds												
				0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,441
				2	General Government	\$ -	\$ 102	\$ 221	\$ -	\$ -	\$ -	\$ 53,242
				3	Planning	\$ -	\$ 4,349	\$ 2,647	\$ -	\$ -	\$ -	\$ 142,579
				4	Building	\$ -	\$ 1,017	\$ 1,324	\$ -	\$ -	\$ -	\$ 52,746
				5	Engineering	\$ -	\$ -	\$ 871	\$ -	\$ -	\$ -	\$ 33,290
				6	Fire & Prevention	\$ -	\$ 5,387	\$ 30,445	\$ -	\$ -	\$ -	\$ 417,413
				7	Police	\$ -	\$ 43,386	\$ 20,296	\$ -	\$ -	\$ -	\$ 956,634
				8	Public Works	\$ -	\$ 9,380	\$ 5,074	\$ -	\$ -	\$ -	\$ 443,138
				9	Public Works - Community Facilities	\$ -	\$ 1,700	\$ 750	\$ -	\$ -	\$ -	\$ 113,224
				10	Public Works - Water Utility	\$ -	\$ 5,852	\$ 2,647	\$ -	\$ -	\$ -	\$ 845,358
				11	Public Works - Wastewater Utility	\$ -	\$ 5,331	\$ 2,233	\$ -	\$ -	\$ -	\$ 950,965
Grand Total						\$ -	\$ 76,505	\$ 66,508	\$ -	\$ -	\$ -	\$ 4,378,031

Reconciles to First Step Total on Exhibit 6?

Yes

Exhibit 9b

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 - All General Fund	Engineering - All General Fund Programs	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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services										\$ -	
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services										\$ -	
Direct Services in All Funds																
				0	Unclassified / CIP, ISF, Transfer	\$ 46,591	\$ 111,699	\$ 46,300	\$ 25,374	\$ 39,891	\$ 99,586	\$ -	\$ -	\$ -	\$ 369,441	
				2	General Government	\$ 1,568	\$ 9,600	\$ 16,701	\$ 9,153	\$ 15,185	\$ -	\$ -	\$ 713	\$ 322	\$ 53,242	
				3	Planning	\$ 5,864	\$ 23,752	\$ 28,633	\$ 15,692	\$ 53,083	\$ -	\$ -	\$ 8,558	\$ 6,996	\$ 142,579	
				4	Building	\$ 1,654	\$ 7,343	\$ 9,868	\$ 5,408	\$ 21,854	\$ -	\$ -	\$ 4,279	\$ 2,340	\$ 52,746	
				5	Engineering	\$ 818	\$ 5,168	\$ 9,159	\$ 5,020	\$ 9,437	\$ -	\$ -	\$ 2,817	\$ 871	\$ 33,290	
				6	Fire & Prevention	\$ 8,834	\$ 39,339	\$ 53,048	\$ 29,073	\$ 152,871	\$ -	\$ -	\$ 98,417	\$ 35,831	\$ 417,413	
				7	Police	\$ 47,972	\$ 170,384	\$ 167,659	\$ 91,884	\$ 349,441	\$ -	\$ -	\$ 65,611	\$ 63,683	\$ 956,634	
				8	Public Works	\$ 10,987	\$ 40,724	\$ 43,137	\$ 23,641	\$ 89,198	\$ -	\$ 204,594	\$ 16,403	\$ 14,454	\$ 443,138	
				9	Public Works - Community Facilities	\$ 2,613	\$ 11,310	\$ 14,782	\$ 8,101	\$ 24,968	\$ -	\$ 46,573	\$ 2,425	\$ 2,450	\$ 113,224	
				10	Public Works - Water Utility	\$ 49,767	\$ 128,272	\$ 69,512	\$ 38,096	\$ 303,546	\$ 91,734	\$ 147,373	\$ 8,558	\$ 8,500	\$ 845,358	
				11	Public Works - Wastewater Utility	\$ 54,891	\$ 157,791	\$ 119,751	\$ 65,629	\$ 338,102	\$ 94,161	\$ 105,858	\$ 7,217	\$ 7,564	\$ 950,965	
Grand Total																\$ 4,378,031

Reconciles to First Step Total on Exhibit 6? Yes

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 - All General Fund	Engineering - All General Fund Programs	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	14xx	Finance / Admin. Services - All General Fund	1	Allocated Indirect Services										0.0%
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	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	0000	Non Departmental	1	Allocated Indirect Services										0.0%
Direct Services in All Funds															
				0	Unclassified / CIP, ISF, Transfer	12.6%	30.2%	12.5%	6.9%	10.8%	27.0%	0.0%	0.0%	0.0%	100.0%
				2	General Government	2.9%	18.0%	31.4%	17.2%	28.5%	0.0%	0.0%	1.3%	0.6%	100.0%
				3	Planning	4.1%	16.7%	20.1%	11.0%	37.2%	0.0%	0.0%	6.0%	4.9%	100.0%
				4	Building	3.1%	13.9%	18.7%	10.3%	41.4%	0.0%	0.0%	8.1%	4.4%	100.0%
				5	Engineering	2.5%	15.5%	27.5%	15.1%	28.3%	0.0%	0.0%	8.5%	2.6%	100.0%
				6	Fire & Prevention	2.1%	9.4%	12.7%	7.0%	36.6%	0.0%	0.0%	23.6%	8.6%	100.0%
				7	Police	5.0%	17.8%	17.5%	9.6%	36.5%	0.0%	0.0%	6.9%	6.7%	100.0%
				8	Public Works	2.5%	9.2%	9.7%	5.3%	20.1%	0.0%	46.2%	3.7%	3.3%	100.0%
				9	Public Works - Community Facilities	2.3%	10.0%	13.1%	7.2%	22.1%	0.0%	41.1%	2.1%	2.2%	100.0%
				10	Public Works - Water Utility	5.9%	15.2%	8.2%	4.5%	35.9%	10.9%	17.4%	1.0%	1.0%	100.0%
				11	Public Works - Wastewater Utility	5.8%	16.6%	12.6%	6.9%	35.6%	9.9%	11.1%	0.8%	0.8%	100.0%
Grand Total															

Exhibit 10

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Central Services Indirect Rate on Direct Salary Expense

Cost Basis		
Allocable Central Services Expense	\$	4,378,031
less: Functions Not Appropriate for Indirect Rate		
Finance / Admin. Services: Utility Billing & Support	\$	(340,734)
Engineering: Technical Support - Public Projects	\$	(258,296)
Public Works Corporation Yard: Department Administration	\$	(471,275)
Net Cost Basis	\$	3,307,726

Rate Basis		
Citywide Expense Used as Rate Basis from Budget 2024-25:		
4010 Salaries - Full Time	\$	5,449,885
4011 Salaries - Part-Time	\$	40,000
less: Rate Basis Included in Allocable Central Services		
City Council	\$	(18,000)
City Manager	\$	(245,000)
City Attorney	\$	-
City Clerk	\$	(205,849)
Finance / Admin. Services - All General Fund	\$	(482,209)
Engineering - All General Fund Programs	\$	(72,453)
Public Works - Corporation Yard	\$	(163,818)
Public Works - Governmental Building	\$	(33,537)
Non Departmental	\$	-
Net Rate Basis	\$	4,269,019

Indirect for Central Services, Composite for City	77.5%
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Exhibit 10

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Central Services Indirect Rate on Direct Expenditure

Cost Basis		
Allocable Central Services Expense (Net Cost Basis Above)	\$	3,307,726
plus: Additional Adjustments		
None	\$	-
Net Cost Basis	\$	3,307,726
Rate Basis		
Total Expenditures (Operations and Capital), All Funds   Budget 2024-25	\$	28,368,286
less: Exclusions		
Debt Service	\$	(970,943)
Capital	\$	(2,061,615)
Depreciation	\$	-
Transfers & Financing Uses	\$	(2,046,965)
Other Adjustment	\$	-
Allocated Citywide Indirect Services (Net Cost Basis from Above)	\$	(3,307,726)
[other adjustment - describe]	\$	-
Net Rate Basis	\$	19,981,037
Indirect for Central Services, Composite for City		16.6%



Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ -	\$ -	\$ -	\$ 4,300	\$ -	\$ 4,300
100	GENERAL FUND	1101	City Manager	2	General Government	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
100	GENERAL FUND	1201	City Attorney	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	\$ -	\$ -	\$ -	\$ 141,868	\$ -	\$ 141,868
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	2	General Government	\$ -	\$ -	\$ -	\$ 36,497	\$ -	\$ 36,497
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	5	Engineering	\$ -	\$ -	\$ -	\$ 299,383	\$ -	\$ 299,383
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	\$ -	\$ -	\$ -	\$ 20,088	\$ -	\$ 20,088
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	\$ -	\$ -	\$ -	\$ 56,500	\$ -	\$ 56,500
100	GENERAL FUND	0000	Non Departmental	2	General Government	\$ -	\$ -	\$ -	\$ 344,705	\$ -	\$ 344,705
100	GENERAL FUND	2102	Planning	3	Planning	\$ 344,703	\$ -	\$ 344,703	\$ 625,301	\$ -	\$ 625,301
100	GENERAL FUND	2202	Building	4	Building	\$ 47,951	\$ -	\$ 47,951	\$ 305,036	\$ -	\$ 305,036
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	\$ 220,026	\$ -	\$ 220,026	\$ 1,538,726	\$ (12,000)	\$ 1,526,726
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	3202	Police	7	Police	\$ 2,262,218	\$ 37,500	\$ 2,299,718	\$ 5,510,162	\$ (50,000)	\$ 5,460,162
100	GENERAL FUND	3213	Police	7	Police	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	\$ 4,413	\$ -	\$ 4,413	\$ 41,314	\$ (15,000)	\$ 26,314
100	GENERAL FUND	4103	Public Works - Streets Maintenance	8	Public Works	\$ 72,497	\$ -	\$ 72,497	\$ 351,200	\$ -	\$ 351,200
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	\$ 161,386	\$ -	\$ 161,386	\$ 531,678	\$ -	\$ 531,678
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	\$ 46,254	\$ -	\$ 46,254	\$ 148,943	\$ -	\$ 148,943
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	\$ 17,364	\$ -	\$ 17,364	\$ 170,834	\$ -	\$ 170,834
100	GENERAL FUND	4203	Public Works - Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	4204	Public Works - Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	\$ 23,971	\$ -	\$ 23,971	\$ 298,829	\$ (82,800)	\$ 216,029
100	GENERAL FUND	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 57,288	\$ (57,288)	\$ -
100	GENERAL FUND	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 64,585	\$ (64,585)	\$ -
100	GENERAL FUND	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GENERAL FUND	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 86,170	\$ (86,170)	\$ -
Direct Services in Other Funds											
103	Buildings,Facilities & Infrast	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 71,400	\$ (61,400)	\$ 10,000
103	Buildings,Facilities & Infrast	1001	City Council	2	General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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
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	0000	Non Departmental	6	Fire & Prevention	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
105	Pension & OPEB Fund	1401	Finance	2	General Government	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,500
120	Tree Replacement Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
122	PermitTechnology Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ 2,100	\$ -	\$ 2,100
122	PermitTechnology Fund	2202	Building	4	Building	\$ -	\$ -	\$ -	\$ 17,500	\$ -	\$ 17,500
123	Street Pavement Reserve	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 55,000	\$ (55,000)	\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
125	Vehicle Abatement	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 4,500	\$ (4,500)	\$ -
126	Tobacco Mgmnt Program Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
127	Flood Mitigation Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 255,000	\$ (255,000)	\$ -
127	Flood Mitigation Fund	4202	PW-Community Center	9	Public Works - Community Facilities	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
128	Police Endowment Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
128	Police Endowment Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ 80,000	\$ (80,000)	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	\$ 81,490	\$ -	\$ 81,490	\$ 168,655	\$ -	\$ 168,655
201	Measure M-Road Mtn	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202	Measure M-ParkImpr Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 90,000	\$ (90,000)	\$ -
203	Art In-Lieu Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ 6,000
203	Art In-Lieu Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ 28,500	\$ -	\$ 28,500

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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
203	Art In-Lieu Fund	4104	Public Works - Parks & Landscaping	8	Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	Housing Linkage Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205	Inclusionary Housing Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 22,000	\$ (22,000)	\$ -
207	Downtown Improvement District Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 16,000	\$ -	\$ 16,000
208	General Plan Update Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ 30,025	\$ -	\$ 30,025
209	SLESF Grant Fund	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ 120,000	\$ (120,000)	\$ -
211	Transportation Grants	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 781,080	\$ (631,080)	\$ 150,000
212	Park In-Lieu Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 339,455	\$ (339,455)	\$ -
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 27,537	\$ (27,537)	\$ -
213	Traffic Impact Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 237,452	\$ (209,830)	\$ 27,622
213	Traffic Impact Fee Fund	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	\$ 9,942	\$ -	\$ 9,942	\$ 16,516	\$ -	\$ 16,516
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	\$ 8,916	\$ -	\$ 8,916	\$ 124,941	\$ -	\$ 124,941
216	CDBG ADA Transitional Plan	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 45,000	\$ (45,000)	\$ -
217	Road Mtn & Rehab (SB1)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 61,700	\$ (61,700)	\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218	Park Land & Development Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
219	Gen Government Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	Fire Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	Stormwater Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	COMMUNITY FUND	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	2102	Planning	3	Planning	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
248	Measure H-Fire Sales Tax	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
248	Measure H-Fire Sales Tax	3102	Fire & Prevention	6	Fire & Prevention	\$ 73,781	\$ -	\$ 73,781	\$ 187,217	\$ -	\$ 187,217
248	Measure H-Fire Sales Tax	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 238,051	\$ (238,051)	\$ -
401	Woodstone Ctr Assess District DS	0000	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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
500	WATER FUND	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 972,863	\$ (120,000)	\$ 852,863
500	WATER FUND	1001	City Council	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1101	City Manager	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1201	City Attorney	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1301	City Clerk	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	1401	Finance	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ 36,000
500	WATER FUND	2102	Planning	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2202	Building	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	2302	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	3102	Fire & Prevention	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4106	Public Works - Governmental Building	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	\$ 334,022	\$ -	\$ 334,022	\$ 1,410,993	\$ (27,750)	\$ 1,383,243
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 66,109	\$ (66,109)	\$ -
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	\$ -	\$ -	\$ -	\$ 83,954	\$ (83,954)	\$ -
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 168,593	\$ (168,593)	\$ -
501	Water Enterprise Capital Proj Fund	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ 120,000	\$ (120,000)	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
502	Water Connection Fee Fund	0000	Non Departmental	10	Public Works - Water Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 940,934	\$ (32,000)	\$ 908,934
510	WasteWater Enterprise Fund	1001	City Council	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1101	City Manager	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1301	City Clerk	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	1401	Finance	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 36,000	\$ -	\$ 36,000
510	WasteWater Enterprise Fund	2102	Planning	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 11a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	2202	Building	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	2302	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4102	Public Works - Corporation Yard	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	\$ 286,993	\$ -	\$ 286,993	\$ 850,865	\$ -	\$ 850,865
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 2,118,435	\$ -	\$ 2,118,435
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 58,769	\$ (58,769)	\$ -
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 119,887	\$ (119,887)	\$ -
511	Sewer Enterprise Capital Proj Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	\$ -	\$ -	\$ -	\$ 32,000	\$ (32,000)	\$ -
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	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 1,243,750	\$ -	\$ 1,243,750
700	General Capital Projects	2150	Planning	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 90,000	\$ (90,000)	\$ -
700	General Capital Projects	2151	Planning - [Title]	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	2350	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 752,780	\$ (752,780)	\$ -
700	General Capital Projects	2351	Engineering	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700	General Capital Projects	4151	Public Works	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ 859,285	\$ (799,285)	\$ 60,000
800	General Fixed Assets	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Exhibit 11b

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ 369,441	n/a	n/a
1	Allocated Indirect Services	n/a	n/a	n/a
2	General Government	\$ 53,242	n/a	n/a
3	Planning	\$ 142,579	41%	15.2%
4	Building	\$ 52,746	110%	16.4%
5	Engineering	\$ 33,290	0%	11.1%
6	Fire & Prevention	\$ 417,413	142%	24.1%
7	Police	\$ 956,634	42%	17.5%
8	Public Works	\$ 443,138	120%	31.4%
9	Public Works - Community Facilities	\$ 113,224	247%	23.4%
10	Public Works - Water Utility	\$ 845,358	253%	37.2%
11	Public Works - Wastewater Utility	\$ 950,965	331%	24.3%
Grand Total and Composite for City		\$ 4,378,031	77%	16.6%

[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.

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	\$ 4,300	\$ -
100	GENERAL FUND	1101	City Manager	2	General Government	n/a	\$ 500	\$ -
100	GENERAL FUND	1201	City Attorney	2	General Government	n/a	\$ -	\$ -
100	GENERAL FUND	1301	City Clerk	2	General Government	n/a	\$ 141,868	\$ -
100	GENERAL FUND	14xx	Finance / Admin. Services - All General Fund	2	General Government	n/a	\$ 36,497	\$ -
100	GENERAL FUND	23xx	Engineering - All General Fund Programs	5	Engineering	11.1%	\$ 299,383	\$ 33,290
100	GENERAL FUND	4102	Public Works - Corporation Yard	8	Public Works	31.4%	\$ 20,088	\$ 6,313
100	GENERAL FUND	4106	Public Works - Governmental Building	8	Public Works	31.4%	\$ 56,500	\$ 17,757
100	GENERAL FUND	0000	Non Departmental	2	General Government	n/a	\$ 344,705	\$ -
100	GENERAL FUND	2102	Planning	3	Planning	15.2%	\$ 625,301	\$ 95,258
100	GENERAL FUND	2202	Building	4	Building	16.4%	\$ 305,036	\$ 49,884
100	GENERAL FUND	3102	Fire & Prevention	6	Fire & Prevention	24.1%	\$ 1,526,726	\$ 367,530
100	GENERAL FUND	3114	Fire & Prevention	6	Fire & Prevention	24.1%	\$ -	\$ -
100	GENERAL FUND	3202	Police	7	Police	17.5%	\$ 5,460,162	\$ 953,143
100	GENERAL FUND	3213	Police	7	Police	17.5%	\$ 20,000	\$ 3,491
100	GENERAL FUND	4002	Senior Center	9	Public Works - Community Facilities	23.4%	\$ 26,314	\$ 6,166
100	GENERAL FUND	4103	Public Works - Streets Maintenance	8	Public Works	31.4%	\$ 351,200	\$ 110,376
100	GENERAL FUND	4104	Public Works - Parks & Landscaping	8	Public Works	31.4%	\$ 531,678	\$ 167,096
100	GENERAL FUND	4105	Public Works - Parking Lots	8	Public Works	31.4%	\$ 148,943	\$ 46,810
100	GENERAL FUND	4202	Public Works - Community Center	9	Public Works - Community Facilities	23.4%	\$ 170,834	\$ 40,032
100	GENERAL FUND	4302	Public Works - Ives Pool	9	Public Works - Community Facilities	23.4%	\$ 216,029	\$ 50,623
100	GENERAL FUND	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
100	GENERAL FUND	9972	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
100	GENERAL FUND	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
100	GENERAL FUND	9980	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
Direct Services in Other Funds								
103	Buildings, Facilities & Infrast	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 10,000	\$ -
103	Buildings, Facilities & Infrast	1001	City Council	2	General Government	n/a	\$ -	\$ -
103	Buildings, Facilities & Infrast	3202	Police	7	Police	17.5%	\$ -	\$ -
103	Buildings, Facilities & Infrast	4002	Senior Center	9	Public Works - Community Facilities	23.4%	\$ -	\$ -

Exhibit 12a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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
103	Buildings,Facilities & Infrast	4102	Public Works - Corporation Yard	8	Public Works	31.4%	\$ -	\$ -
103	Buildings,Facilities & Infrast	4106	Public Works - Governmental Building	8	Public Works	31.4%	\$ -	\$ -
103	Buildings,Facilities & Infrast	4202	PW-Community Center	9	Public Works - Community Facilities	23.4%	\$ -	\$ -
103	Buildings,Facilities & Infrast	4302	PW-Ives Pool	9	Public Works - Community Facilities	23.4%	\$ -	\$ -
104	Equip,Technology & Vehicles	0000	Non Departmental	6	Fire & Prevention	24.1%	\$ 20,000	\$ 4,815
104	Equip,Technology & Vehicles	3102	Fire & Prevention	6	Fire & Prevention	24.1%	\$ -	\$ -
104	Equip,Technology & Vehicles	3202	Police	7	Police	17.5%	\$ -	\$ -
104	Equip,Technology & Vehicles	4102	Public Works - Corporation Yard	8	Public Works	31.4%	\$ -	\$ -
105	Pension & OPEB Fund	1401	Finance	2	General Government	n/a	\$ 1,500	\$ -
120	Tree Replacement Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
120	Tree Replacement Fund	2102	Planning	3	Planning	15.2%	\$ -	\$ -
120	Tree Replacement Fund	4103	Public Works - Streets	8	Public Works	31.4%	\$ 4,000	\$ 1,257
120	Tree Replacement Fund	4104	Public Works - Parks & Landscaping	8	Public Works	31.4%	\$ 4,000	\$ 1,257
122	PermitTechnology Fund	2102	Planning	3	Planning	15.2%	\$ 2,100	\$ 320
122	PermitTechnology Fund	2202	Building	4	Building	16.4%	\$ 17,500	\$ 2,862
123	Street Pavement Reserve	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
123	Street Pavement Reserve	2350	Engineering	5	Engineering	11.1%	\$ -	\$ -
123	Street Pavement Reserve	2351	Engineering	5	Engineering	11.1%	\$ -	\$ -
124	Measure T& Q (Y)	4103	Public Works - Streets	8	Public Works	31.4%	\$ -	\$ -
125	Vehicle Abatement	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
126	Tobacco Mgmnt Program Fund	3202	Police	7	Police	17.5%	\$ -	\$ -
127	Flood Mitigation Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
127	Flood Mitigation Fund	4202	PW-Community Center	9	Public Works - Community Facilities	23.4%	\$ 70,000	\$ 16,403
128	Police Endowment Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
128	Police Endowment Fund	3202	Police	7	Police	17.5%	\$ -	\$ -
200	Gas Tax Fund	4103	Public Works - Streets	8	Public Works	31.4%	\$ 168,655	\$ 53,005
201	Measure M-Road Mtn	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
202	Measure M-ParkImpr Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
203	Art In-Lieu Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 6,000	\$ -
203	Art In-Lieu Fund	2102	Planning	3	Planning	15.2%	\$ 28,500	\$ 4,342
203	Art In-Lieu Fund	4104	Public Works - Parks & Landscaping	8	Public Works	31.4%	\$ -	\$ -
204	Housing Linkage Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -



CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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
205	Inclusionary Housing Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
207	Downtown Improvement District Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 16,000	\$ -
208	General Plan Update Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
208	General Plan Update Fund	2102	Planning	3	Planning	15.2%	\$ 30,025	\$ 4,574
209	SLESF Grant Fund	3202	Police	7	Police	17.5%	\$ -	\$ -
211	Transportation Grants	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 150,000	\$ -
212	Park In-Lieu Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
212	Park In-Lieu Fee Fund	2102	Planning	3	Planning	15.2%	\$ -	\$ -
212	Park In-Lieu Fee Fund	9971	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
213	Traffic Impact Fee Fund	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 27,622	\$ -
213	Traffic Impact Fee Fund	2102	Planning	3	Planning	15.2%	\$ -	\$ -
215	Street Lighting Assess District	1401	Finance	2	General Government	n/a	\$ 16,516	\$ -
215	Street Lighting Assess District	4103	Public Works - Streets	8	Public Works	31.4%	\$ 124,941	\$ 39,267
216	CDBG ADA Transitional Plan	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
217	Road Mtn & Rehab (SB1)	2302	Engineering	5	Engineering	11.1%	\$ -	\$ -
218	Park Land & Development Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
219	Gen Government Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
220	Fire Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
221	Stormwater Facilities Fee	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
233	COMMUNITY FUND	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
240	BSCC - Wellness/Mental Health	3202	Police	7	Police	17.5%	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
247	Suppl Plng Grant (SB2&LEAP)	2102	Planning	3	Planning	15.2%	\$ 250,000	\$ 38,085
248	Measure H-Fire Sales Tax	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
248	Measure H-Fire Sales Tax	3102	Fire & Prevention	6	Fire & Prevention	24.1%	\$ 187,217	\$ 45,069
248	Measure H-Fire Sales Tax	9974	Debt Service	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
401	Woodstone Ctr Assess District DS	0000	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	0000	Non Departmental	10	Public Works - Water Utility	37.2%	\$ 852,863	\$ 317,316
500	WATER FUND	1001	City Council	10	Public Works - Water Utility	37.2%	\$ -	\$ -

Exhibit 12a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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
500	WATER FUND	1101	City Manager	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	1201	City Attorney	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	1301	City Clerk	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	1401	Finance	10	Public Works - Water Utility	37.2%	\$ 36,000	\$ 13,394
500	WATER FUND	2102	Planning	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	2202	Building	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	2302	Engineering	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	3102	Fire & Prevention	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	4102	Public Works - Corporation Yard	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	4106	Public Works - Governmental Building	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	4402	PW-Utility	10	Public Works - Water Utility	37.2%	\$ 1,383,243	\$ 514,649
500	WATER FUND	9971	Debt Service	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	9973	Debt Service	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	9974	Debt Service	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	9976	Debt Service	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	9977	Debt Service	10	Public Works - Water Utility	37.2%	\$ -	\$ -
500	WATER FUND	9980	Debt Service	10	Public Works - Water Utility	37.2%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	0000	Non Departmental	10	Public Works - Water Utility	37.2%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2350	Engineering	10	Public Works - Water Utility	37.2%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	2351	Engineering	10	Public Works - Water Utility	37.2%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4150	Public Works	10	Public Works - Water Utility	37.2%	\$ -	\$ -
501	Water Enterprise Capital Proj Fund	4151	Public Works	10	Public Works - Water Utility	37.2%	\$ -	\$ -
502	Water Connection Fee Fund	0000	Non Departmental	10	Public Works - Water Utility	37.2%	\$ -	\$ -
510	WasteWater Enterprise Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	24.3%	\$ 908,934	\$ 220,826
510	WasteWater Enterprise Fund	1001	City Council	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	1101	City Manager	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	1201	City Attorney	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	1301	City Clerk	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	1401	Finance	11	Public Works - Wastewater Utility	24.3%	\$ 36,000	\$ 8,746
510	WasteWater Enterprise Fund	2102	Planning	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	2202	Building	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	2302	Engineering	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -

Exhibit 12a

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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	4102	Public Works - Corporation Yard	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	4106	Public Works - Governmental Building	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	4402	PW-Utility	11	Public Works - Wastewater Utility	24.3%	\$ 850,865	\$ 206,718
510	WasteWater Enterprise Fund	4502	PW Subregional O&M	11	Public Works - Wastewater Utility	24.3%	\$ 2,118,435	\$ 514,675
510	WasteWater Enterprise Fund	9971	Debt Service	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	9974	Debt Service	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
510	WasteWater Enterprise Fund	9980	Debt Service	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	0000	Non Departmental	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2350	Engineering	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	2351	Engineering	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4150	Public Works	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
511	Sewer Enterprise Capital Proj Fund	4151	Public Works	11	Public Works - Wastewater Utility	24.3%	\$ -	\$ -
601	Insurance & Benefit-ISF	0000	Non Departmental	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 1,243,750	\$ -
700	General Capital Projects	2150	Planning	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
700	General Capital Projects	2151	Planning - [Title]	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
700	General Capital Projects	2350	Engineering	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
700	General Capital Projects	2351	Engineering	0	Unclassified / CIP, ISF, Transfer	n/a	\$ -	\$ -
700	General Capital Projects	4151	Public Works	0	Unclassified / CIP, ISF, Transfer	n/a	\$ 60,000	\$ -
800	General Fixed Assets	0000	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 2025-26

Interfund Charge for Citywide Central Services by Fund <sup>[a]</sup>

Fund [b]		Possible Charge for Central Services Allocated in this Plan [c]	Comment
No.	Title		
100	GENERAL FUND	\$ 2,370,453 <sup>[d]</sup>	
103	Buildings, Facilities & Infrast	\$ -	
104	Equip, Technology & Vehicles	\$ 4,815	
105	Pension & OPEB Fund	\$ -	
120	Tree Replacement Fund	\$ 2,514	
121	BSA Fund-SB1473 Fee	\$ -	
122	Permit Technology Fund	\$ 3,182	
123	Street Pavement Reserve	\$ -	
124	Measure T& Q (Y)	\$ -	
125	Vehicle Abatement	\$ -	
126	Tobacco Mgmnt Program Fund	\$ -	
127	Flood Mitigation Fund	\$ 16,403	
128	Police Endowment Fund	\$ -	
200	Gas Tax Fund	\$ 53,005	
201	Measure M-Road Mtn	\$ -	
202	Measure M-Park Impr Fund	\$ -	
203	Art In-Lieu Fund	\$ 4,342	
204	Housing Linkage Fee Fund	\$ -	
205	Inclusionary Housing Fund	\$ -	
206	Bldg Permit Incremental Fund	\$ -	
207	Downtown Improvement District Fund	\$ -	
208	General Plan Update Fund	\$ 4,574	
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	\$ 39,267	
216	CDBG ADA Transitional Plan	\$ -	
217	Road Mtn & Rehab (SB1)	\$ -	
218	Park Land & Development Fee	\$ -	

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Interfund Charge for Citywide Central Services by Fund <sup>[a]</sup>

Fund [b]		Possible Charge for Central Services Allocated in this Plan [c]	Comment
No.	Title		
219	Gen Government Facilities Fee	\$ -	
220	Fire Facilities Fee	\$ -	
221	Stormwater Facilities Fee	\$ -	
233	COMMUNITY FUND	\$ -	
240	BSCC - Wellness/Mental Health	\$ -	
244	SACA Grant	\$ -	
245	OTS Police Fed Grants	\$ -	
246	BSCC 1:4:1 Youth	\$ -	
247	Suppl Png Grant (SB2&LEAP)	\$ 38,085	
248	Measure H-Fire Sales Tax	\$ 45,069	
401	Woodstone Ctr Assess District DS	\$ -	
402	CREBS DS Fund	\$ -	
500	WATER FUND	\$ 845,358	This represents the maximum interfund charge for allocated central services.
501	Water Enterprise Capital Proj Fund	\$ -	
502	Water Connection Fee Fund	\$ -	
510	WasteWater Enterprise Fund	\$ 950,965	This represents the maximum interfund charge for allocated central services.
511	Sewer Enterprise Capital Proj Fund	\$ -	
Total Interfund Charges Calculated		\$ 4,378,031	

[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.

Workspace 1 - Not Printed / Reference Workbook for Detailed List  
CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26  
General Ledger, Expenditures Only, for Budget 2024-25

Data Source: "24-25 Budget to Actual As of 2.11.25.xls"

Data Source: "24-25 Budget to Actual As of 2.11.25.xls"																			Totals:		\$	28,368,286	\$	28,368,286	\$	970,943	\$	2,061,615	\$	-	\$	2,346,965	\$	1,761,797	\$	-	\$	1,243,750	\$	2,119,935	\$	-	\$	5,449,885	\$	40,000	\$	5,258,911
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.	Title	Budget 2024-25	Expenditure Values Only	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	Salaries - Full Time	Salaries - Part Time	Services & Supplies Accounts																													

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Labor Detail

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

Fund		Organization		Position		Totals:	93,736	45.07	\$ 7,322,111
No.	Title	No.	Title	No.	Title	Comp-ensated Hours	Imputed FTE	Total Position Cost	



CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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 2025-26**

**Data Development**

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