

**City of Sebastopol, California
Full Cost Allocation Plan
Fiscal Year 2001/2002**

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
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FULL COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 1
Schedule A.001
FY 2001/ 2002

Central Svc Departments	6070 INSURANCES	6080 EMPLY BENES	6200 POLICE SVCS	6220 ANIMAL CTRL	6230 EMERG PREP	6330 GF STREETS	6340 PARKING LOT	6350 ST CLEANING	6360 BUS IMPRV	6380 PARKS
BLDG USE CHG										
EQUIP USE CHG										
6060 GOV'T BLDGS										
6010 COUNCIL			41,714			617	308			7,664
6020 CTY MANAGER	115	3,995	43,352	104	41	799	481	78	3	9,371
6030 FINANCE	421	14,611	41,800	380	149	903	751	285	13	9,222
6040 ATTORNEY			7,339			127	63			1,575
6050 PLANNING										
6120 NON-DEPT'L	54	1,897	1,696	49	19	53	65	37	2	397
6280 FIRE SVCS										
6290 BLDG INSPCT										
6310 CORP YARD						3,735	1,867			46,391
6300 ENGINEERING			11,581			41,532				
Total Allocated	\$590	\$20,503	\$147,482	\$533	\$209	\$47,766	\$3,535	\$400	\$18	\$74,620

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

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Schedule A.002
FY 2001/ 2002
(continued)

Central Svc Departments	6385 IVES POOL	6390 RECREATION	6391 TEEN CENTER	6395 COMM SUPPRT	FD004 DEBT SVC	FD033 COMMUNITY	FD200 EQUIP REP	FD212 ISTEA	FD830 GAS TAX ST	FD783 INDUS WSTE
BLDG USE CHG										
EQUIP USE CHG										
6060 GOV'T BLDGS										
6010 COUNCIL	455			455					4,157	32
6020 CTY MANAGER	1,007	11		955	190	108			5,974	249
6030 FINANCE	2,199	41		2,009	693	394			8,259	801
6040 ATTORNEY	93			93					854	7
6050 PLANNING										
6120 NON-DEPT'L	238	5		214	90	51			639	101
6280 FIRE SVCS										
6290 BLDG INSPCT										
6310 CORP YARD	2,752			2,752					25,162	197
6300 ENGINEERING										10,185
Total Allocated	\$6,744	\$57		\$6,478	\$973	\$553			\$45,045	\$11,572

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

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Schedule A.003
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(continued)

Central Svc Departments	FD611 PARATRANS	FD742 BUS OUTREA	FD743 ZIMPHER DE	FD744 CALDER CRE	FD775 PRKNG LOT	FD810 C.O.P.S.	FD420 SEWER	FD510 WATER	FD950 REDEVELOP	FD951 LOW-COST
BLDG USE CHG										
EQUIP USE CHG										
6060 GOV'T BLDGS										
6010 COUNCIL							10,612	9,302	1,060	
6020 CTY MANAGER				126		75	21,669	25,569	33,722	378
6030 FINANCE				462		271	69,416	74,016	2,172	1,385
6040 ATTORNEY							4,949	6,785		
6050 PLANNING							9,697	9,695		
6120 NON-DEPT'L				60		35	3,596	4,146	282	180
6280 FIRE SVCS								15,560		
6290 BLDG INSPCT							23,407	23,406		
6310 CORP YARD							76,298	105,235		
6300 ENGINEERING							35,169	51,636		
Total Allocated				\$648		\$381	\$254,813	\$325,350	\$37,236	\$1,943

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FULL COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

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Schedule A.004
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(continued)

Central Svc	FD070	FD780 ST	FD776 GRAV	FD777 GRAV	FD778	FD800	FD860 SPEC	FD870	WELLHEAD	DEVEL
Departments	DEPOSITS	LIGHT	HWY-A	HWY-B	WOODSTONE	CDGG	CONST	TRAFF IMPC	PROTEC	REVIEW
BLDG USE CHG										
EQUIP USE CHG										
6060 GOV'T BLDGS										
6010 COUNCIL										
6020 CTY MANAGER	3,736	305	18	15	90		205	520	11,216	
6030 FINANCE	13,660	1,113	68	54	326		746	1,901		
6040 ATTORNEY										
6050 PLANNING										238,075
6120 NON-DEPT'L	1,774	145	9	7	42		97	249		
6280 FIRE SVCS										
6290 BLDG INSPCT										
6310 CORP YARD									14,960	
6300 ENGINEERING										
Total Allocated	\$19,170	\$1,563	\$95	\$76	\$458		\$1,048	\$2,670	\$26,176	\$238,075

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	BUSINESS LICENSE	ALL OTHER	Subtotal	Unallocated	Total
BLDG USE CHG					
EQUIP USE CHG					
6060 GOV'T BLDGS					
6010 COUNCIL			76,376		76,376
6020 CTY MANAGER		3	164,480		164,480
6030 FINANCE	6,377	29	254,927		254,927
6040 ATTORNEY			21,885	41,010	62,895
6050 PLANNING			257,467	43,180	300,647
6120 NON-DEPT'L		1	16,230		16,230
6280 FIRE SVCS			15,560	383,459	399,019
6290 BLDG INSPCT			46,813	187,253	234,066
6310 CORP YARD			279,349		279,349
6300 ENGINEERING		16,163	166,266		166,266
Total Allocated	\$6,377	\$16,196	\$1,299,353	\$654,902	\$1,954,255

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
Summary of Allocated Costs

Summary page 6
Schedule C.001
FY 2001/ 2002

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BLDG USE CHG	\$14,926		
EQUIP USE CHG	14,463		
6060 GOV'T BLDGS	61,993		
6010 COUNCIL.....	63,958	(2,610)	
6020 CTY MANAGER	229,348	(4,660)	
6030 FINANCE	258,642	(3,830)	
6040 ATTORNEY	72,301		
6050 PLANNING.....	238,834	(5,723)	
6120 NON-DEPT'L	22,300	(2,300)	
6280 FIRE SVCS	393,716	(26,619)	
6290 BLDG INSPCT	227,562	(7,943)	
6310 CORP YARD.....	262,298	(43,245)	
6300 ENGINEERING	192,867	(2,023)	
6070 INSURANCES			590
6080 EMPLOY BENES			20,503
6200 POLICE SVCS.....			147,482
6220 ANIMAL CTRL			533
6230 EMERG PREP			209
6330 GF STREETS			47,766
6340 PARKING LOT.....			3,535
6350 ST CLEANING			400
6360 BUS IMPRV			18
6380 PARKS			74,620
6385 IVES POOL.....			6,744
6390 RECREATION			57
6391 TEEN CENTER			
6395 COMM SUPPRT			6,478
FD004 DEBT SVC.....			973
FD033 COMMUNITY			553
FD200 EQUIP REP			
FD212 ISTE			
FD830 GAS TAX ST.....			45,045
FD783 INDUS WSTE			11,572
FD611 PARATRANS			

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
Summary of Allocated Costs

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Schedule C.002
FY 2001/ 2002
(continued)

Departments	Total Expenditures	Cost Adjustments	Total Allocated
FD742 BUS OUTREA			
FD743 ZIMPHER DE.....			
FD744 CALDER CRE			648
FD775 PRKNG LOT			
FD810 C.O.P.S.			381
FD420 SEWER			254,813
FD510 WATER			325,350
FD950 REDEVELOP			37,236
FD951 LOW-COST			1,943
FD070 DEPOSITS.....			19,170
FD780 ST LIGHT			1,563
FD776 GRAV HWY-A			95
FD777 GRAV HWY-B			76
FD778 WOODSTONE			458
FD800 CDGG			
FD860 SPEC CONST			1,048
FD870 TRAFF IMPC			2,670
WELLHEAD PROTEC.....			26,176
DEVEL REVIEW			238,075
BUSINESS LICENSE			6,377
ALL OTHER			16,196
Unallocated.....			654,902
Total	----- \$2,053,208 -----	----- \$ (98,953) -----	----- \$1,954,255 -----

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
Summary of Allocation Basis

Department	Basis of Allocation
-----	-----
BUILDING USE CHARGE	
1.004 CITY HALL	TOTAL SQUARE FOOTAGE PER OCCUPIED DEPARTMENT
1.005 CORP YARD-CORP	TOTAL SQUARE FOOTAGE PER OCCUPIED DEPARTMENT
EQUIPMENT USE CHARGE	
2.004 COMPUTERS ALLOW	TOTAL COMPUTER EQUIP ACQUISITION COSTS PER DEPARTMENT
2.005 ALL OTHER EQUIP	TOTAL EQUIP ACQUISITION COST PER DEPT(EXCL COMPU,VEHCL)
6060 GOVERNMENT BUILDINGS	
3.004 CITY HALL	TOTAL SQUARE FOOTAGE PER OCCUPIED DEPARTMENT
3.005 CORP YARD	TOTAL SQUARE FOOTAGE PER OCCUPIED DEPARTMENT
6010 CITY COUNCIL	
4.004 COUNCIL-A	NUMBER OF FTE PER DEPARTMENT
4.005 COUNCIL-B	NUMBER OF AGENDA ITEMS PER DEPARTMENT
6020 CITY MANAGER	
5.004 PERSONNEL SVCS	NUMBER OF FTE PER DEPARTMENT
5.005 BUDGET	TOTAL NUMBER OF TRANSACTIONS PER DEPARTMENT
5.006 COMMUNITY SVCS	NUMBER OF FTE PER DEPARTMENT
5.007 DIRECT SUPPORT	ESTIMATE OF SUPPORT
6030 FINANCE	
6.004 GEN ACCTG	TOTAL NUMBER OF TRANSACTIONS PER DEPARTMENT
6.005 PERSONNEL/PYRL	NUMBER OF FTE PER DEPARTMENT
6.006 WTR/SWR BILLING	DIRECT ALLOCATION
6.007 BUSINESS LICENS	DIRECT ALLOCATION

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
Summary of Allocation Basis

Department -----	Basis of Allocation -----
6040 CITY ATTORNEY	
7.004 WTR/SWR SUPPORT	DIRECT ALLOCATION PER ESTIMATE SUPPORTED
7.005 PLANNING SUPPRT	DIRECT ALLOCATION
7.006 CITYWIDE SUPPRT	NUMBER OF FTE PER DEPARTMENT
6050 PLANNING	
8.004 WTR/SWR SUPPORT	DIRECT ALLOCATION
8.005 DEVEL REVIEW	DIRECT ALLOCATION
6120 NON-DEPARTMENTAL	
9.004 NON-DEPT'L SPRT	TOTAL NUMBER OF TRANSACTIONS PER DEPARTMENT
9.005 DIRECT SUPPORT	PERCENTAGE OF SUPPORT FOR ADDITIONAL AUDIT COSTS
6280 FIRE SERVICES	
10.004 WATER SUPPORT	DIRECT ALLOCATION
6290 BUILDING INSPECTION	
11.004 WTR/SWR SUPPORT	DIRECT ALLOCATION
6310 CORPORATION YARD	
12.004 CORP YARD SUPPT	NUMBER OF FTE PER DEPARTMENT
12.005 SEWER TREATMENT	DIRECT ALLOCATION
12.006 WELLHEAD PROTEC	DIRECT ALLOCATION
12.007 WATER SUPPORT	DIRECT ALLOCATION
6300 ENGINEERING	
13.004 CITYWIDE SUPPRT	ESTIMATE OF SUPPORT
13.005 DEVELOPMENT SVC	ESTIMATE OF SUPPORT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
Summary of Allocation Basis

Summary page 10
Schedule E.003
FY 2001/ 2002
(continued)

Department

Basis of Allocation

13.006 DIRECT SUPPORT

DIRECT COST

CITY OF SEBASTOPOL, CALIFORNIA

Building Use

Nature and Extent of Services

This plan department has been created to accumulate and distribute 'use' charges on City owned buildings to the occupants of those facilities. The use charge for City owned buildings are calculated as follows: acquisition cost depreciated on a straight-line method over a 50-year period.

The function "City Hall" allocated City Hall use charges based on square footage occupied, excluding common area space.

The function "Corp Yard" allocated Corp Yard use charges based on square footage occupied, excluding common area space.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
BUILDING USE CHARGE
Costs to be allocated

Detail page 2
Schedule 1.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$14,926			\$14,926
Total to be allocated:	\$14,926			\$14,926
	=====			=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
BUILDING USE CHARGE
Schedule of costs to be
allocated by function

Detail page 3
Schedule 1.003
FY 2001/ 2002

	Total General & admin	CITY HALL	CORP YARD-CORP
Other expense and cost			

BLDG USE CHARGE	\$14,926	\$9,951	\$4,975
Departmental			
Expenditures	14,926	9,951	4,975
Functional cost	14,926	9,951	4,975
Allocable costs	14,926	9,951	4,975
1st Allocation	14,926	9,951	4,975
-----		-----	-----
Total allocated	\$14,926	\$9,951	\$4,975
=====		=====	=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
BUILDING USE CHARGE
Detail allocation of
CITY HALL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6020 CTY MANAGER	1,100	47.660	\$4,743		\$4,743		\$4,743
6030 FINANCE	1,004	43.500	4,329		4,329		4,329
6040 ATTORNEY	204	8.840	879		879		879
Subtotal	2,308	100.000	9,951		9,951		9,951
	-----	-----	-----	-----	-----	-----	-----
Total	2,308	100.000	\$9,951		\$9,951		\$9,951
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL SQUARE FOOTAGE PER OCCUPIED DEPARTMENT

Source: ENGINEERING DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
BUILDING USE CHARGE
Detail allocation of
CORP YARD-CORP

Detail page 5
Schedule 1.005
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6050 PLANNING	315	6.589	\$328		\$328		\$328
6310 CORP YARD	4,465	93.411	4,647		4,647		4,647
Subtotal	4,780	100.000	4,975		4,975		4,975
	-----	-----	-----	-----	-----	-----	-----
Total	4,780	100.000	\$4,975		\$4,975		\$4,975
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL SQUARE FOOTAGE PER OCCUPIED DEPARTMENT

Source: ENGINEERING DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
BUILDING USE CHARGE
Departmental Cost
Allocation Summary

Detail page 6
Schedule 1.006
FY 2001/ 2002

	Total	CITY HALL	CORP YARD-CORP
6020 CTY MANAGER	\$4,743	\$4,743	
6030 FINANCE	4,329	4,329	
6040 ATTORNEY	879	879	
6050 PLANNING	328		328
6310 CORP YARD	4,647		4,647
Direct Billed			
Total	\$14,926	\$9,951	\$4,975
	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

Equipment Use

Nature and Extent of Services

Equipment depreciation or use charges are allowable costs for plan purposes provided proper records are maintained and costs segregated. The City's fiscal year 2000/2001 fixed asset listing serves as the basis for equipment use charges. The City's equipment has been grouped according to useful life estimates.

The function "Computers" denotes computer equipment. Use charges are calculated based on a 5-year useful life estimate.

The function "All Other Equipment" denotes office furniture. Use charges are calculated based on a 15-year useful life estimate.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
EQUIPMENT USE CHARGE
Costs to be allocated

Detail page 8
Schedule 2.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$14,463			\$14,463
Total to be allocated:	\$14,463			\$14,463
	=====			=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
EQUIPMENT USE CHARGE
Schedule of costs to be
allocated by function

Detail page 9
Schedule 2.003
FY 2001/ 2002

	Total General & admn	COMPUTERS ALLOW	ALL OTHER EQUIP
Other expense and cost			

EQUIPMENT USE CHG	\$14,463	\$6,856	\$7,607
Departmental			
Expenditures	14,463	6,856	7,607
Functional cost	14,463	6,856	7,607
Allocable costs	14,463	6,856	7,607
1st Allocation	14,463	6,856	7,607
-----		-----	-----
Total allocated	\$14,463	\$6,856	\$7,607
=====		=====	=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
EQUIPMENT USE CHARGE
Detail allocation of
COMPUTERS ALLOW

Detail page 10
Schedule 2.004
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6020 CTY MANAGER	6,137	14.787	\$1,014		\$1,014		\$1,014
6030 FINANCE	20,322	48.967	3,357		3,357		3,357
6050 PLANNING	7,150	17.228	1,181		1,181		1,181
6290 BLDG INSPCT	3,054	7.358	505		505		505
6310 CORP YARD	4,838	11.660	799		799		799
Subtotal	41,501	100.000	6,856		6,856		6,856
	-----	-----	-----	-----	-----	-----	-----
Total	41,501	100.000	\$6,856		\$6,856		\$6,856
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL COMPUTER EQUIP ACQUISITION COSTS PER DEPARTMENT

Source: 2000/2001 FIXED ASSET REPORT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
EQUIPMENT USE CHARGE
Detail allocation of
ALL OTHER EQUIP

Detail page 11
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FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6020 CTY MANAGER	644	0.564	\$43		\$43		\$43
6030 FINANCE	3,465	3.036	231		231		231
6050 PLANNING	1,800	1.577	120		120		120
6290 BLDG INSPCT	350	0.306	23		23		23
6310 CORP YARD	107,843	94.517	7,190		7,190		7,190
Subtotal	114,102	100.000	7,607		7,607		7,607
	-----	-----	-----	-----	-----	-----	-----
Total	114,102	100.000	\$7,607		\$7,607		\$7,607
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL EQUIP ACQUISITION COST PER DEPT(EXCL COMPU,VEHCL)

Source: 2000/2001 FIXED ASSET REPORT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
EQUIPMENT USE CHARGE
Departmental Cost
Allocation Summary

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Schedule 2.006
FY 2001/ 2002

	Total	COMPUTERS ALLOW	ALL OTHER EQUIP
6020 CTY MANAGER	\$1,057	\$1,014	\$43
6030 FINANCE	3,588	3,357	231
6050 PLANNING	1,301	1,181	120
6290 BLDG INSPCT	528	505	23
6310 CORP YARD	7,989	799	7,190
Direct Billed			
Total	\$14,463	\$6,856	\$7,607
	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6060 Government Buildings

Nature and Extent of Services

The Government Buildings department provides the City of Sebastopol with high quality maintenance and repair services that present a favorable public image and a conducive environment for high productivity and community service.

The function "City Hall" reflects the cost of providing preventative maintenance service for City Hall. Costs are allocated based on square footage occupied, excluding common area space.

The function "Corp Yard" reflects the cost of providing preventative maintenance service for Corp Yard. Costs are allocated based on square footage occupied, excluding common area space.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6060 GOVERNMENT BUILDINGS
Costs to be allocated

Detail page 14
Schedule 3.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$61,993			\$61,993
Allocated additions:				
6010 CITY COUNCIL		44	44	
6020 CITY MANAGER		725	725	
6030 FINANCE		2,395	2,395	
6040 CITY ATTORNEY		25	25	
6120 NON-DEPARTMENTAL		326	326	
6310 CORPORATION YARD		699	699	
6300 ENGINEERING		9,764	9,764	
Total allocated additions:		13,978	13,978	13,978
Total to be allocated:	\$61,993	\$13,978		\$75,971
	=====	=====		=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6060 GOVERNMENT BUILDINGS
Schedule of costs to be
allocated by function

	Total General & admin	CITY HALL	CORP YARD
Wages & benefits			

SALARIES & WAGES	\$4,406	\$2,937	\$1,469
FRINGE BENEFITS	11,739	7,825	3,914
Other expense and cost			

TELEPHONE	3,300	2,200	1,100
SUPPLIES	23,055	15,368	7,687
UTILITIES	14,325	9,549	4,776
INSURANCE	5,168	3,445	1,723
Departmental			
Expenditures	61,993	41,324	20,669
Functional cost	61,993	41,324	20,669
Allocable costs			
1st Allocation	61,993	41,324	20,669

Additions: 2nd			
Others	13,978	13,978	
Reallocate admin	(13,978)	9,318	4,660
Allocable costs	13,978	9,318	4,660
2nd Allocation	13,978	9,318	4,660

Total allocated	\$75,971	\$50,642	\$25,329
=====			

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6060 GOVERNMENT BUILDINGS
Detail allocation of
CITY HALL

Detail page 16
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FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6020 CITY MANAGER	1,100	47.660	\$19,695		\$19,695	\$4,441	\$24,136
6030 FINANCE	1,004	43.500	17,976		17,976	4,053	22,029
6040 ATTORNEY	204	8.840	3,653		3,653	824	4,477
Subtotal	2,308	100.000	41,324		41,324	9,318	50,642
	-----	-----	-----	-----	-----	-----	-----
Total	2,308	100.000	\$41,324		\$41,324	\$9,318	\$50,642
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL SQUARE FOOTAGE PER OCCUPIED DEPARTMENT

Source: ENGINEERING DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6060 GOVERNMENT BUILDINGS
Detail allocation of
CORP YARD

Detail page 17
Schedule 3.005
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6050 PLANNING	315	6.589	\$1,362		\$1,362	\$307	\$1,669
6310 CORP YARD	4,465	93.411	19,307		19,307	4,353	23,660
Subtotal	4,780	100.000	20,669		20,669	4,660	25,329
	-----	-----	-----	-----	-----	-----	-----
Total	4,780	100.000	\$20,669		\$20,669	\$4,660	\$25,329
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL SQUARE FOOTAGE PER OCCUPIED DEPARTMENT

Source: ENGINEERING DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6060 GOVERNMENT BUILDINGS
Departmental Cost
Allocation Summary

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FY 2001/ 2002

	Total	CITY HALL	CORP YARD
6020 CTY MANAGER	\$24,136	\$24,136	
6030 FINANCE	22,029	22,029	
6040 ATTORNEY	4,477	4,477	
6050 PLANNING	1,669		1,669
6310 CORP YARD	23,660		23,660
Direct Billed			
Total	\$75,971	\$50,642	\$25,329
	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6010 City Council

Nature and Extent of Services

The City Council serves as the legislative and policy-making body of the City of Sebastopol. The responsibilities of the Council are: to develop a comprehensive set of community goals and objectives that are fully responsive to the needs of the community and to determine the strategies, priorities, and resource allocations necessary to achieve the community objectives, and to provide for the effective and efficient implementation of City policy.

The function "Council-A" represents 50% of the cost of City Council. Costs are allocated based on the number of full-time equivalents per department.

The function "Council-B" represents 50% of the cost of City Council. Costs are allocated based on the number of agenda items per department.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6010 CITY COUNCIL
Costs to be allocated

Detail page 20
Schedule 4.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$63,958			\$63,958
Deductions:				
CAPITAL OUTLAY	(2,610)			
Total deductions:	(2,610)			(2,610)
Allocated additions:				
6010 CITY COUNCIL		4,344	4,344	
6020 CITY MANAGER		92,821	92,821	
6030 FINANCE		8,225	8,225	
6040 CITY ATTORNEY		1,537	1,537	
6120 NON-DEPARTMENTAL		331	331	
6300 ENGINEERING		1,659	1,659	
Total allocated additions:		108,917	108,917	108,917
Total to be allocated:	\$61,348	\$108,917		\$170,265
	=====	=====		=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6010 CITY COUNCIL
Schedule of costs to be
allocated by function

Detail page 21
Schedule 4.003
FY 2001/ 2002

	Total General & admn	COUNCIL-A	COUNCIL-B
Wages & benefits			

SALARIES & WAGES	\$18,000	\$9,000	\$9,000
FRINGE BENEFITS	19,848	9,924	9,924
Other expense and cost			

OFFICE SUPPLIES	2,100	1,050	1,050
SUPPLIES/SERVICES	1,500	750	750
CONFERENCES	2,500	1,250	1,250
MEETINGS	2,100	1,050	1,050
DUES	4,000	2,000	2,000
PUBLICATIONS	1,800	900	900
AD HOC SUPPLIES	9,500	4,750	4,750
CAPITAL OUTLAY	2,610		
		2,610	
Departmental			
Expenditures	63,958	2,610	30,674
Cost adjustments			30,674

Deductions	(2,610)	(2,610)	
Functional cost			
	61,348	30,674	30,674
Allocable costs			
	61,348	30,674	30,674
1st Allocation	61,348	30,674	30,674

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6010 CITY COUNCIL
Schedule of costs to be
allocated by function

Detail page 22
Schedule 4.003
FY 2001/ 2002
(continued)

	Total General & admin		COUNCIL-A	COUNCIL-B
Additions: 2nd				
Others	\$108,917	\$108,917		
Reallocate admin		(108,917)	54,459	54,458
Allocable costs	108,917		54,459	54,458
2nd Allocation	108,917		54,459	54,458
	-----		-----	-----
Total allocated	\$170,265		\$85,133	\$85,132
	=====		=====	=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6010 CITY COUNCIL
Detail allocation of
COUNCIL-A

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	0.080	0.143	\$44		\$44		\$44
6010 COUNCIL	5.000	8.962	2,749		2,749		2,749
6020 CTY MANAGER	2.000	3.584	1,100		1,100	2,148	3,248
6030 FINANCE	3.000	5.377	1,649		1,649	3,222	4,871
6040 ATTORNEY	1.000	1.792	550		550	1,074	1,624
6050 PLANNING	2.500	4.481	1,375		1,375	2,685	4,060
6280 FIRE SVCS	2.300	4.122	1,265		1,265	2,470	3,735
6290 BLDG INSPCT	2.000	3.584	1,100		1,100	2,148	3,248
6310 CORP YARD	1.680	3.011	924		924	1,804	2,728
6300 ENGINEERING	2.000	3.584	1,100		1,100	2,148	3,248
6200 POLICE SVCS	22.000	39.433	12,096		12,096	23,626	35,722
6330 GF STREETS	0.380	0.681	209		209	408	617
6340 PARKING LOT	0.190	0.340	104		104	204	308
6380 PARKS	4.720	8.460	2,595		2,595	5,069	7,664
6385 IVES POOL	0.280	0.501	154		154	301	455
6395 COMM SUPPRT	0.280	0.501	154		154	301	455
FD830 GAS TAX ST	2.560	4.588	1,408		1,408	2,749	4,157
FD783 INDUS WSTE	0.020	0.035	11		11	21	32
FD420 SEWER	1.760	3.154	968		968	1,890	2,858
FD510 WATER	2.040	3.667	1,119		1,119	2,191	3,310
Subtotal	55.790	100.000	30,674		30,674	54,459	85,133
	-----	-----	-----	-----	-----	-----	-----
Total	55.790	100.000	\$30,674		\$30,674	\$54,459	\$85,133
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF FTE PER DEPARTMENT

Source: 2001/2002 BUDGET BOOK

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6010 CITY COUNCIL
Detail allocation of
COUNCIL-B

Detail page 24
Schedule 4.005
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6010 COUNCIL	13	5.200	\$1,595		\$1,595		\$1,595
6020 CTY MANAGER	62	24.800	7,607		7,607	14,246	21,853
6030 FINANCE	15	6.000	1,840		1,840	3,447	5,287
6040 ATTORNEY	5	2.000	613		613	1,149	1,762
6050 PLANNING	40	16.000	4,908		4,908	9,191	14,099
6280 FIRE SVCS	5	2.000	613		613	1,149	1,762
6310 CORP YARD	23	9.200	2,822		2,822	5,285	8,107
6300 ENGINEERING	28	11.200	3,435		3,435	6,434	9,869
6200 POLICE SVCS	17	6.800	2,086		2,086	3,906	5,992
FD420 SEWER	22	8.800	2,699		2,699	5,055	7,754
FD510 WATER	17	6.800	2,086		2,086	3,906	5,992
FD950 REDEVELOP	3	1.200	370		370	690	1,060
Subtotal	250	100.000	30,674		30,674	54,458	85,132
	-----	-----	-----	-----	-----	-----	-----
Total	250	100.000	\$30,674		\$30,674	\$54,458	\$85,132
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF AGENDA ITEMS PER DEPARTMENT

Source: 2000/2001 AGENDA ITEMS

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6010 CITY COUNCIL
Departmental Cost
Allocation Summary

Detail page 25
Schedule 4.006
FY 2001/ 2002

	Total	COUNCIL-A	COUNCIL-B
6060 GOV'T BLDGS	\$44	\$44	
6010 COUNCIL	4,344	2,749	1,595
6020 CTY MANAGER	25,101	3,248	21,853
6030 FINANCE	10,158	4,871	5,287
6040 ATTORNEY	3,386	1,624	1,762
6050 PLANNING	18,159	4,060	14,099
6280 FIRE SVCS	5,497	3,735	1,762
6290 BLDG INSPCT	3,248	3,248	
6310 CORP YARD	10,835	2,728	8,107
6300 ENGINEERING	13,117	3,248	9,869
6200 POLICE SVCS	41,714	35,722	5,992
6330 GF STREETS	617	617	
6340 PARKING LOT	308	308	
6380 PARKS	7,664	7,664	
6385 IVES POOL	455	455	
6395 COMM SUPPRT	455	455	
FD830 GAS TAX ST	4,157	4,157	
FD783 INDUS WSTE	32	32	
FD420 SEWER	10,612	2,858	7,754
FD510 WATER	9,302	3,310	5,992
FD950 REDEVELOP	1,060		1,060
Direct Billed			
Total	\$170,265	\$85,133	\$85,132
	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6020 City Manager

Nature and Extent of Services

The City Manager provides an overall direction and coordination of all City functions. Under this program, the City Manager provides and promotes effective leadership for all employees in order to accomplish the City's mandated functions and respond to policy decisions for the City Council in an effective and efficient manner; to coordinate with the City Council to ensure the City's program development process and resulting departmental goals and objectives are responsive to the needs of the community; and responsible for administering personnel rules, policies and negotiating the City's recognized bargaining units. The City Manager also functions as the City Clerk and Executive Director of the Community Development Agency.

The function "Personnel Services" represents the City Manager's role as Personnel Director. Costs are allocated based on the number of FTE's per department.

The function "Budget" represents the City Manager's role as supervisor of City departments. Costs are allocated based on the number of transactions per department.

The function "Community Services" reflects the cost of interfacing with the citizens of Sebastopol. Costs are allocated based on the number of FTE's per department.

The function "Direct Support" represents the City Manager's direct support to Council, Fund 420 Sewer, Fund 510 Water, Fund 950 Redevelopment, and Wellhead Protection. Costs are allocated directly to these department/funds based on an estimate of support.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Costs to be allocated

Detail page 27
Schedule 5.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$229,348			\$229,348
Deductions:				
CAPITAL OUTLAY	(4,660)			
Total deductions:	(4,660)			(4,660)
Allocated additions:				
BUILDING USE CHARGE	4,743		4,743	
EQUIPMENT USE CHARGE	1,057		1,057	
6060 GOVERNMENT BUILDINGS	19,695	4,441	24,136	
6010 CITY COUNCIL	8,707	16,394	25,101	
6020 CITY MANAGER		3,647	3,647	
6030 FINANCE		4,396	4,396	
6040 CITY ATTORNEY		615	615	
6120 NON-DEPARTMENTAL		289	289	
6300 ENGINEERING		6,636	6,636	
Total allocated additions:	34,202	36,418	70,620	70,620
Total to be allocated:	\$258,890	\$36,418		\$295,308
	=====	=====		=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Schedule of costs to be
allocated by function

	Total	General & admin	PERSONNEL SVCS	BUDGET	COMMUNITY SVCS	DIRECT SUPPORT
Wages & benefits						

SALARIES & WAGES	\$163,300		\$32,660	\$18,681	\$22,143	\$89,816
FRINGE BENEFITS	36,703		7,341	4,199	4,977	20,186
Other expense and cost						

VEHICLE ALLOWANCE	4,500		900	515	610	2,475
OVERTIME						
COMMUNICATIONS						
OFFICE SUPPLIES	2,400		480	275	325	1,320
VEHICLE						
EQUIPMENT EXPENSE	300		60	34	41	165
TRAINING	4,000		800	458	542	2,200
MEETINGS	700		140	80	95	385
DUES	1,200		240	137	163	660
INSURANCE	2,585		517	296	351	1,421
DEFERRED COMP	4,000		800	458	542	2,200
CONTRACT SERVICES	5,000		1,000	572	678	2,750
CAPITAL OUTLAY	4,660	4,660				
Departmental						
Expenditures	229,348	4,660	44,938	25,705	30,467	123,578
Cost adjustments						

Deductions	(4,660)	(4,660)				
Functional cost	224,688		44,938	25,705	30,467	123,578
Additions: 1st						
Others	34,202	34,202				
Reallocate admin		(34,202)	6,840	3,913	4,638	18,811
Allocable costs	258,890		51,778	29,618	35,105	142,389

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Schedule of costs to be
allocated by function

Detail page 29
Schedule 5.003
FY 2001/ 2002
(continued)

	Total	General & admin	PERSONNEL SVCS	BUDGET	COMMUNITY SVCS	DIRECT SUPPORT
1st Allocation	\$258,890		\$51,778	\$29,618	\$35,105	\$142,389
	-----		-----	-----	-----	-----
Additions: 2nd						
Others	36,418	36,418				
Reallocate admin		(36,418)	7,284	4,166	4,938	20,030
Allocable costs	36,418		7,284	4,166	4,938	20,030
2nd Allocation	36,418		7,284	4,166	4,938	20,030
	-----		-----	-----	-----	-----
Total allocated	\$295,308		\$59,062	\$33,784	\$40,043	\$162,419
	=====		=====	=====	=====	=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Detail allocation of
PERSONNEL SVCS

Detail page 30
Schedule 5.004
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	0.080	0.143	\$74		\$74		\$74
6010 COUNCIL	5.000	8.962	4,640		4,640		4,640
6020 CTY MANAGER	2.000	3.584	1,856		1,856		1,856
6030 FINANCE	3.000	5.377	2,784		2,784	449	3,233
6040 ATTORNEY	1.000	1.792	928		928	150	1,078
6050 PLANNING	2.500	4.481	2,320		2,320	374	2,694
6280 FIRE SVCS	2.300	4.122	2,135		2,135	344	2,479
6290 BLDG INSPCT	2.000	3.584	1,856		1,856	299	2,155
6310 CORP YARD	1.680	3.011	1,559		1,559	251	1,810
6300 ENGINEERING	2.000	3.584	1,856		1,856	299	2,155
6200 POLICE SVCS	22.000	39.433	20,418		20,418	3,290	23,708
6330 GF STREETS	0.380	0.681	353		353	57	410
6340 PARKING LOT	0.190	0.340	176		176	28	204
6380 PARKS	4.720	8.460	4,381		4,381	706	5,087
6385 IVES POOL	0.280	0.501	260		260	42	302
6395 COMM SUPPRT	0.280	0.501	260		260	42	302
FD830 GAS TAX ST	2.560	4.588	2,376		2,376	383	2,759
FD783 INDUS WSTE	0.020	0.035	19		19	3	22
FD420 SEWER	1.760	3.154	1,633		1,633	263	1,896
FD510 WATER	2.040	3.667	1,894		1,894	304	2,198
Subtotal	55.790	100.000	51,778		51,778	7,284	59,062
	-----	-----	-----	-----	-----	-----	-----
Total	55.790	100.000	\$51,778		\$51,778	\$7,284	\$59,062
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF FTE PER DEPARTMENT

Source: 2001/2002 BUDGET BOOK

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Detail allocation of
BUDGET

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	186	2.028	\$601		\$601		\$601
6010 COUNCIL	189	2.061	611		611		611
6020 CTY MANAGER	165	1.799	533		533		533
6030 FINANCE	203	2.213	656		656	98	754
6040 ATTORNEY	59	0.643	191		191	28	219
6050 PLANNING	309	3.370	998		998	149	1,147
6120 NON-DEPT'L	37	0.403	120		120	18	138
6280 FIRE SVCS	600	6.543	1,938		1,938	290	2,228
6290 BLDG INSPCT	198	2.159	640		640	96	736
6310 CORP YARD	398	4.340	1,286		1,286	192	1,478
6300 ENGINEERING	203	2.213	656		656	98	754
6070 INSURANCES	31	0.338	100		100	15	115
6080 EMPLOY BENES	1,076	11.735	3,476		3,476	519	3,995
6200 POLICE SVCS	962	10.491	3,107		3,107	464	3,571
6220 ANIMAL CTRL	28	0.305	90		90	14	104
6230 EMERG PREP	11	0.119	36		36	5	41
6330 GF STREETS	30	0.327	97		97	14	111
6340 PARKING LOT	37	0.403	120		120	18	138
6350 ST CLEANING	21	0.229	68		68	10	78
6360 BUS IMPRV	1	0.010	3		3		3
6380 PARKS	225	2.453	727		727	109	836
6385 IVES POOL	135	1.472	436		436	65	501
6390 RECREATION	3	0.032	10		10	1	11
6395 COMM SUPPRT	121	1.319	391		391	58	449
FD004 DEBT SVC	51	0.556	165		165	25	190
FD033 COMMUNITY	29	0.316	94		94	14	108
FD830 GAS TAX ST	362	3.948	1,169		1,169	175	1,344
FD783 INDUS WSTE	57	0.621	184		184	28	212
FD744 CALDER CRE	34	0.370	110		110	16	126
FD810 C.O.P.S.	20	0.218	65		65	10	75
FD420 SEWER	748	8.157	2,416		2,416	361	2,777
FD510 WATER	1,060	11.560	3,424		3,424	512	3,936
FD950 REDEVELOP	160	1.745	517		517	77	594
FD951 LOW-COST	102	1.112	329		329	49	378

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Detail allocation of
BUDGET

Detail page 32
Schedule 5.005
FY 2001/ 2002
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD070 DEPOSITS	1,006	10.971	\$3,250		\$3,250	\$486	\$3,736
FD780 ST LIGHT	82	0.894	265		265	40	305
FD776 GRAV HWY-A	5	0.054	16		16	2	18
FD777 GRAV HWY-B	4	0.043	13		13	2	15
FD778 WOODSTONE	24	0.261	78		78	12	90
FD860 SPEC CONST	55	0.599	178		178	27	205
FD870 TRAFF IMPC	140	1.526	452		452	68	520
ALL OTHER	2	0.044	2		2	1	3
Subtotal	9,169	100.000	29,618		29,618	4,166	33,784
	-----	-----	-----	-----	-----	-----	-----
Total	9,169	100.000	\$29,618		\$29,618	\$4,166	\$33,784
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL NUMBER OF TRANSACTIONS PER DEPARTMENT

Source: 2000/2001 EXPENDITURE REPORT

CITY OF SEBASTOPOL, CALIFORNIA

FULL COST ALLOCATION PLAN

6020 CITY MANAGER

Detail allocation of

COMMUNITY SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	0.080	0.143	\$50		\$50		\$50
6010 COUNCIL	5.000	8.962	3,146		3,146		3,146
6020 CTY MANAGER	2.000	3.584	1,258		1,258		1,258
6030 FINANCE	3.000	5.377	1,888		1,888	304	2,192
6040 ATTORNEY	1.000	1.792	629		629	101	730
6050 PLANNING	2.500	4.481	1,573		1,573	253	1,826
6280 FIRE SVCS	2.300	4.122	1,447		1,447	233	1,680
6290 BLDG INSPCT	2.000	3.584	1,258		1,258	203	1,461
6310 CORP YARD	1.680	3.011	1,057		1,057	170	1,227
6300 ENGINEERING	2.000	3.584	1,258		1,258	203	1,461
6200 POLICE SVCS	22.000	39.433	13,843		13,843	2,230	16,073
6330 GF STREETS	0.380	0.681	239		239	39	278
6340 PARKING LOT	0.190	0.340	120		120	19	139
6380 PARKS	4.720	8.460	2,970		2,970	478	3,448
6385 IVES POOL	0.280	0.501	176		176	28	204
6395 COMM SUPPRT	0.280	0.501	176		176	28	204
FD830 GAS TAX ST	2.560	4.588	1,611		1,611	260	1,871
FD783 INDUS WSTE	0.020	0.035	13		13	2	15
FD420 SEWER	1.760	3.154	1,107		1,107	178	1,285
FD510 WATER	2.040	3.667	1,286		1,286	209	1,495
Subtotal	55.790	100.000	35,105		35,105	4,938	40,043
	-----	-----	-----	-----	-----	-----	-----
Total	55.790	100.000	\$35,105		\$35,105	\$4,938	\$40,043
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF FTE PER DEPARTMENT

Source: 2001/2002 BUDGET BOOK

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Detail allocation of
DIRECT SUPPORT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6010 COUNCIL	3,261	59.290	\$84,424		\$84,424		\$84,424
FD420 SEWER	451	8.200	11,676		11,676	4,035	15,711
FD510 WATER	515	9.363	13,333		13,333	4,607	17,940
FD950 REDEVELOP	951	17.290	24,620		24,620	8,508	33,128
WELLHEAD PROTEC	322	5.857	8,336		8,336	2,880	11,216
Subtotal	5,500	100.000	142,389		142,389	20,030	162,419
	-----	-----	-----	-----	-----	-----	-----
Total	5,500	100.000	\$142,389		\$142,389	\$20,030	\$162,419
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ESTIMATE OF SUPPORT

Source: CITY MANAGER'S OFFICE

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Departmental Cost
Allocation Summary

	Total	PERSONNEL SVCS	BUDGET	COMMUNITY SVCS	DIRECT SUPPORT
6060 GOV'T BLDGS	\$725	\$74	\$601	\$50	
6010 COUNCIL	92,821	4,640	611	3,146	84,424
6020 CTY MANAGER	3,647	1,856	533	1,258	
6030 FINANCE	6,179	3,233	754	2,192	
6040 ATTORNEY	2,027	1,078	219	730	
6050 PLANNING	5,667	2,694	1,147	1,826	
6120 NON-DEPT'L	138		138		
6280 FIRE SVCS	6,387	2,479	2,228	1,680	
6290 BLDG INSPCT	4,352	2,155	736	1,461	
6310 CORP YARD	4,515	1,810	1,478	1,227	
6300 ENGINEERING	4,370	2,155	754	1,461	
6070 INSURANCES	115		115		
6080 EMPLOY BENES	3,995		3,995		
6200 POLICE SVCS	43,352	23,708	3,571	16,073	
6220 ANIMAL CTRL	104		104		
6230 EMERG PREP	41		41		
6330 GF STREETS	799	410	111	278	
6340 PARKING LOT	481	204	138	139	
6350 ST CLEANING	78		78		
6360 BUS IMPRV	3		3		
6380 PARKS	9,371	5,087	836	3,448	
6385 IVES POOL	1,007	302	501	204	
6390 RECREATION	11		11		
6395 COMM SUPPRT	955	302	449	204	
FD004 DEBT SVC	190		190		
FD033 COMMUNITY	108		108		
FD830 GAS TAX ST	5,974	2,759	1,344	1,871	
FD783 INDUS WSTE	249	22	212	15	
FD744 CALDER CRE	126		126		
FD810 C.O.P.S.	75		75		
FD420 SEWER	21,669	1,896	2,777	1,285	15,711
FD510 WATER	25,569	2,198	3,936	1,495	17,940
FD950 REDEVELOP	33,722		594		33,128
FD951 LOW-COST	378		378		
FD070 DEPOSITS	3,736		3,736		

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6020 CITY MANAGER
Departmental Cost
Allocation Summary

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Schedule 5.008
FY 2001/ 2002
(continued)

	Total	PERSONNEL SVCS	BUDGET	COMMUNITY SVCS	DIRECT SUPPORT
FD780 ST LIGHT	\$305		\$305		
FD776 GRAV HWY-A	18		18		
FD777 GRAV HWY-B	15		15		
FD778 WOODSTONE	90		90		
FD860 SPEC CONST	205		205		
FD870 TRAFF IMPC	520		520		
WELLHEAD PROTEC	11,216				11,216
ALL OTHER	3		3		
Direct Billed					
Total	\$295,308 =====	\$59,062 =====	\$33,784 =====	\$40,043 =====	\$162,419 =====

CITY OF SEBASTOPOL, CALIFORNIA

6030 Finance Administration

Nature and Extent of Services

The Finance Administration program provides general administrative direction to the department and executes various mandated responsibilities including protection of the City's assets and provision of timely, accurate and usable financial and program information. The responsibilities of this program include: providing direction and guidance to other divisions of the Finance Department so that they may achieve their goals and objectives; to assist other departments in a variety of financial projects and reports; maintain personnel files and employee handbook; update job descriptions; and manage retirement benefit programs.

The function "General Accounting" reflects the cost of providing a wide array of accounting services. Costs are allocated based on the number of transactions per department.

The function "Personnel/Payroll" reflects time devoted to supervising the various department/funds. Costs are allocated based on the number of FTE's per department.

The "Water/Sewer Billing" and "Business License" functions are direct in nature; therefore they have been directly allocated to their specific department/fund.

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$258,642			\$258,642
Deductions:				
CAPITAL OUTLAY	(3,830)			
Total deductions:	(3,830)			(3,830)
Allocated additions:				
BUILDING USE CHARGE	4,329		4,329	
EQUIPMENT USE CHARGE	3,588		3,588	
6060 GOVERNMENT BUILDINGS	17,976	4,053	22,029	
6010 CITY COUNCIL	3,489	6,669	10,158	
6020 CITY MANAGER	5,328	851	6,179	
6030 FINANCE		6,043	6,043	
6040 CITY ATTORNEY		922	922	
6120 NON-DEPARTMENTAL		355	355	
6300 ENGINEERING		7,063	7,063	
Total allocated additions:	34,710	25,956	60,666	60,666
Total to be allocated:	\$289,522	\$25,956		\$315,478
	=====	=====		=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Schedule of costs to be
allocated by function

	Total	General & admin	GEN ACCTG	PERSONNEL/PYRL	WTR/SWR BILLING	BUSINESS LICENS
Wages & benefits						

SALARIES & WAGES	\$170,969		\$66,985	\$38,792	\$61,736	\$3,456
FRINGE BENEFITS	47,669		18,677	10,816	17,213	963
Other expense and cost						

TELEPHONE	300		118	68	108	6
OFFICE SUPPLIES	6,600		2,586	1,498	2,383	133
VEHICLE	200		78	45	72	5
EQUIPMENT	2,500		979	567	903	51
TRAINING	1,500		588	340	542	30
MEETINGS	135		53	31	49	2
DUES/SUBSCRIPTIONS	650		255	147	235	13
PERSONNEL ADMIN	1,500		588	340	542	30
INSURANCES	9,489		3,718	2,153	3,426	192
SALES TAX AUDIT	7,500		2,938	1,702	2,708	152
SOFTWARE MAINT	5,800		2,272	1,316	2,094	118
CAPTIAL OUTLAY	3,830	3,830				
Departmental						
Expenditures	258,642	3,830	99,835	57,815	92,011	5,151
Cost adjustments						

Deductions	(3,830)	(3,830)				
Functional cost	254,812		99,835	57,815	92,011	5,151
Additions: 1st						
Others	34,710	34,710				
Reallocate admin		(34,710)	13,599	7,875	12,534	702
Allocable costs	289,522		113,434	65,690	104,545	5,853

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Schedule of costs to be
allocated by function

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Schedule 6.003
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(continued)

	Total	General & admn	GEN ACCTG	PERSONNEL/PYRL	WTR/SWR BILLING	BUSINESS LICENS
1st Allocation	\$289,522		\$113,434	\$65,690	\$104,545	\$5,853
	-----		-----	-----	-----	-----
Additions: 2nd						
Others	25,956	25,956				
Reallocate admin		(25,956)	10,170	5,889	9,373	524
Allocable costs	25,956		10,170	5,889	9,373	524
2nd Allocation	25,956		10,170	5,889	9,373	524
	-----		-----	-----	-----	-----
Total allocated	\$315,478		\$123,604	\$71,579	\$113,918	\$6,377
	=====		=====	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Detail allocation of
GEN ACCTG

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	186	2.028	\$2,301		\$2,301		\$2,301
6010 COUNCIL	189	2.061	2,338		2,338		2,338
6020 CTY MANAGER	165	1.799	2,041		2,041		2,041
6030 FINANCE	203	2.213	2,511		2,511		2,511
6040 ATTORNEY	59	0.643	730		730	71	801
6050 PLANNING	309	3.370	3,823		3,823	373	4,196
6120 NON-DEPT'L	37	0.403	458		458	45	503
6280 FIRE SVCS	600	6.543	7,423		7,423	724	8,147
6290 BLDG INSPCT	198	2.159	2,450		2,450	239	2,689
6310 CORP YARD	398	4.340	4,924		4,924	480	5,404
6300 ENGINEERING	203	2.213	2,511		2,511	245	2,756
6070 INSURANCES	31	0.338	384		384	37	421
6080 EMPLOY BENES	1,076	11.735	13,312		13,312	1,299	14,611
6200 POLICE SVCS	962	10.491	11,901		11,901	1,161	13,062
6220 ANIMAL CTRL	28	0.305	346		346	34	380
6230 EMERG PREP	11	0.119	136		136	13	149
6330 GF STREETS	30	0.327	371		371	36	407
6340 PARKING LOT	37	0.403	458		458	45	503
6350 ST CLEANING	21	0.229	260		260	25	285
6360 BUS IMPRV	1	0.010	12		12	1	13
6380 PARKS	225	2.453	2,784		2,784	272	3,056
6385 IVES POOL	135	1.472	1,670		1,670	163	1,833
6390 RECREATION	3	0.032	37		37	4	41
6395 COMM SUPPRT	121	1.319	1,497		1,497	146	1,643
FD004 DEBT SVC	51	0.556	631		631	62	693
FD033 COMMUNITY	29	0.316	359		359	35	394
FD830 GAS TAX ST	362	3.948	4,478		4,478	437	4,915
FD783 INDUS WSTE	57	0.621	705		705	69	774
FD744 CALDER CRE	34	0.370	421		421	41	462
FD810 C.O.P.S.	20	0.218	247		247	24	271
FD420 SEWER	748	8.157	9,254		9,254	903	10,157
FD510 WATER	1,060	11.560	13,114		13,114	1,279	14,393
FD950 REDEVELOP	160	1.745	1,979		1,979	193	2,172
FD951 LOW-COST	102	1.112	1,262		1,262	123	1,385

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Detail allocation of
GEN ACCTG

Detail page 42
Schedule 6.004
FY 2001/ 2002
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD070 DEPOSITS	1,006	10.971	\$12,446		\$12,446	\$1,214	\$13,660
FD780 ST LIGHT	82	0.894	1,014		1,014	99	1,113
FD776 GRAV HWY-A	5	0.054	62		62	6	68
FD777 GRAV HWY-B	4	0.043	49		49	5	54
FD778 WOODSTONE	24	0.261	297		297	29	326
FD860 SPEC CONST	55	0.599	680		680	66	746
FD870 TRAFF IMPC	140	1.526	1,732		1,732	169	1,901
ALL OTHER	2	0.044	26		26	3	29
Subtotal	9,169	100.000	113,434		113,434	10,170	123,604
	-----	-----	-----	-----	-----	-----	-----
Total	9,169	100.000	\$113,434		\$113,434	\$10,170	\$123,604
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL NUMBER OF TRANSACTIONS PER DEPARTMENT

Source: 2000/2001 EXPENDITURE REPORT

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Detail allocation of
PERSONNEL/PYRL

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	0.080	0.143	\$94		\$94		\$94
6010 COUNCIL	5.000	8.962	5,887		5,887		5,887
6020 CTY MANAGER	2.000	3.584	2,355		2,355		2,355
6030 FINANCE	3.000	5.377	3,532		3,532		3,532
6040 ATTORNEY	1.000	1.792	1,177		1,177	129	1,306
6050 PLANNING	2.500	4.481	2,944		2,944	322	3,266
6280 FIRE SVCS	2.300	4.122	2,708		2,708	296	3,004
6290 BLDG INSPCT	2.000	3.584	2,355		2,355	258	2,613
6310 CORP YARD	1.680	3.011	1,978		1,978	216	2,194
6300 ENGINEERING	2.000	3.584	2,355		2,355	258	2,613
6200 POLICE SVCS	22.000	39.433	25,904		25,904	2,834	28,738
6330 GF STREETS	0.380	0.681	447		447	49	496
6340 PARKING LOT	0.190	0.340	224		224	24	248
6380 PARKS	4.720	8.460	5,558		5,558	608	6,166
6385 IVES POOL	0.280	0.501	330		330	36	366
6395 COMM SUPPRT	0.280	0.501	330		330	36	366
FD830 GAS TAX ST	2.560	4.588	3,014		3,014	330	3,344
FD783 INDUS WSTE	0.020	0.035	24		24	3	27
FD420 SEWER	1.760	3.154	2,072		2,072	227	2,299
FD510 WATER	2.040	3.667	2,402		2,402	263	2,665
Subtotal	55.790	100.000	65,690		65,690	5,889	71,579
	-----	-----	-----	-----	-----	-----	-----
Total	55.790	100.000	\$65,690		\$65,690	\$5,889	\$71,579
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF FTE PER DEPARTMENT

Source: 2001/2002 BUDGET BOOK

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Detail allocation of
WTR/SWR BILLING

Detail page 44
Schedule 6.006
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD420 SEWER	50	50.000	\$52,273		\$52,273	\$4,687	\$56,960
FD510 WATER	50	50.000	52,272		52,272	4,686	56,958
Subtotal	100	100.000	104,545		104,545	9,373	113,918
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$104,545		\$104,545	\$9,373	\$113,918
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: FINANCE DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Detail allocation of
BUSINESS LICENS

Detail page 45
Schedule 6.007
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
BUSINESS LICENSE	100	100.000	\$5,853		\$5,853	\$524	\$6,377
Subtotal	100	100.000	5,853		5,853	524	6,377
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$5,853		\$5,853	\$524	\$6,377
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: FINANCE DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Departmental Cost
Allocation Summary

Detail page 46
Schedule 6.008
FY 2001/ 2002

	Total	GEN ACCTG	PERSONNEL/PYRL	WTR/SWR BILLING	BUSINESS LICENS
6060 GOV'T BLDGS	\$2,395	\$2,301	\$94		
6010 COUNCIL	8,225	2,338	5,887		
6020 CTY MANAGER	4,396	2,041	2,355		
6030 FINANCE	6,043	2,511	3,532		
6040 ATTORNEY	2,107	801	1,306		
6050 PLANNING	7,462	4,196	3,266		
6120 NON-DEPT'L	503	503			
6280 FIRE SVCS	11,151	8,147	3,004		
6290 BLDG INSPCT	5,302	2,689	2,613		
6310 CORP YARD	7,598	5,404	2,194		
6300 ENGINEERING	5,369	2,756	2,613		
6070 INSURANCES	421	421			
6080 EMPLOY BENES	14,611	14,611			
6200 POLICE SVCS	41,800	13,062	28,738		
6220 ANIMAL CTRL	380	380			
6230 EMERG PREP	149	149			
6330 GF STREETS	903	407	496		
6340 PARKING LOT	751	503	248		
6350 ST CLEANING	285	285			
6360 BUS IMPRV	13	13			
6380 PARKS	9,222	3,056	6,166		
6385 IVES POOL	2,199	1,833	366		
6390 RECREATION	41	41			
6395 COMM SUPPRT	2,009	1,643	366		
FD004 DEBT SVC	693	693			
FD033 COMMUNITY	394	394			
FD830 GAS TAX ST	8,259	4,915	3,344		
FD783 INDUS WSTE	801	774	27		
FD744 CALDER CRE	462	462			
FD810 C.O.P.S.	271	271			
FD420 SEWER	69,416	10,157	2,299	56,960	
FD510 WATER	74,016	14,393	2,665	56,958	
FD950 REDEVELOP	2,172	2,172			
FD951 LOW-COST	1,385	1,385			
FD070 DEPOSITS	13,660	13,660			

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6030 FINANCE
Departmental Cost
Allocation Summary

Detail page 47
Schedule 6.008
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(continued)

	Total	GEN ACCTG	PERSONNEL/PYRLI	WTR/SWR BILLING	BUSINESS LICENS
FD780 ST LIGHT	\$1,113	\$1,113			
FD776 GRAV HWY-A	68	68			
FD777 GRAV HWY-B	54	54			
FD778 WOODSTONE	326	326			
FD860 SPEC CONST	746	746			
FD870 TRAFF IMPC	1,901	1,901			
BUSINESS LICENSE	6,377				6,377
ALL OTHER	29	29			
Direct Billed					
Total	\$315,478 =====	\$123,604 =====	\$71,579 =====	\$113,918 =====	\$6,377 =====

CITY OF SEBASTOPOL, CALIFORNIA

6040 City Attorney

Nature and Extent of Services

The City Attorney acts as legal counsel to the City Council and provides high quality legal services to the various City departments.

The “Water/Sewer Support” and “Planning Support” functions are direct in nature; therefore they have been directly allocated to their specific department/funds.

The function “Citywide Support” reflects the remainder of the City Attorney’s Office. Costs are allocated based on the number of permanent employees per department.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6040 CITY ATTORNEY
Costs to be allocated

Detail page 49
Schedule 7.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$72,301			\$72,301
Deductions:				
CONTRACT SERICES				
Total deductions:				
Allocated additions:				
BUILDING USE CHARGE	879		879	
6060 GOVERNMENT BUILDINGS	3,653	824	4,477	
6010 CITY COUNCIL	1,163	2,223	3,386	
6020 CITY MANAGER	1,748	279	2,027	
6030 FINANCE	1,907	200	2,107	
6040 CITY ATTORNEY		307	307	
6120 NON-DEPARTMENTAL		103	103	
6300 ENGINEERING		1,659	1,659	
Total allocated additions:	9,350	5,595	14,945	14,945
Total to be allocated:	\$81,651	\$5,595		\$87,246
	=====	=====		=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6040 CITY ATTORNEY
Schedule of costs to be
allocated by function

	Total	General & admin	WTR/SWR SUPPORT	PLANNING SUPPRT	CITYWIDE SUPPRT	GENERAL GOV'T
Wages & benefits						

SALARIES & WAGES	\$43,008		\$5,160	\$8,601	\$9,031	\$20,216
FRINGE BENEFITS	12,916		1,550	2,583	2,712	6,071
Other expense and cost						

TRAINING	750		90	150	157	353
LITIGATION RESERVE						
SETTLEMENT RESERVE						
INSURANCE	9,127		1,095	1,825	1,917	4,290
CONTRACT SERICES						
CODIFICATION PRJ	6,500		780	1,300	1,365	3,055
Departmental						
Expenditures	72,301		8,675	14,459	15,182	33,985
Functional cost	72,301		8,675	14,459	15,182	33,985
Additions: 1st						
Others	9,350	9,350				
Reallocate admin		(9,350)	1,122	1,870	1,963	4,395
Allocable costs	81,651		9,797	16,329	17,145	38,380
Unallocated	(38,380)					(38,380)
1st Allocation	43,271		9,797	16,329	17,145	
-----			-----	-----	-----	
Additions: 2nd						
Others	5,595	5,595				
Reallocate admin		(5,595)	671	1,119	1,175	2,630
Allocable costs	5,595		671	1,119	1,175	2,630
Unallocated	(2,630)					(2,630)

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6040 CITY ATTORNEY
Schedule of costs to be
allocated by function

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Schedule 7.003
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(continued)

	Total	General & admn	WTR/SWR SUPPORT	PLANNING SUPPRT	CITYWIDE SUPPRT	GENERAL GOV'T
2nd Allocation	\$2,965		\$671	\$1,119	\$1,175	
	-----		-----	-----	-----	
Total allocated	\$46,236		\$10,468	\$17,448	\$18,320	
	=====		=====	=====	=====	

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6040 CITY ATTORNEY
Detail allocation of
WTR/SWR SUPPORT

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD420 SEWER	5.000	41.666	\$4,082		\$4,082	\$280	\$4,362
FD510 WATER	7.000	58.334	5,715		5,715	391	6,106
Subtotal	12.000	100.000	9,797		9,797	671	10,468
	-----	-----	-----	-----	-----	-----	-----
Total	12.000	100.000	\$9,797		\$9,797	\$671	\$10,468
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION PER ESTIMATE SUPPORTED

Source: CITY ATTORNEY

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6040 CITY ATTORNEY
Detail allocation of
PLANNING SUPPRT

Detail page 53
Schedule 7.005
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6050 PLANNING	100	100.000	\$16,329		\$16,329	\$1,119	\$17,448
Subtotal	100	100.000	16,329		16,329	1,119	17,448
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$16,329		\$16,329	\$1,119	\$17,448
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: CITY ATTORNEY

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6040 CITY ATTORNEY
Detail allocation of
CITYWIDE SUPPRT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	0.080	0.143	\$25		\$25		\$25
6010 COUNCIL	5.000	8.962	1,537		1,537		1,537
6020 CTY MANAGER	2.000	3.584	615		615		615
6030 FINANCE	3.000	5.377	922		922		922
6040 ATTORNEY	1.000	1.792	307		307		307
6050 PLANNING	2.500	4.481	768		768	66	834
6280 FIRE SVCS	2.300	4.122	707		707	60	767
6290 BLDG INSPCT	2.000	3.584	615		615	53	668
6310 CORP YARD	1.680	3.011	516		516	44	560
6300 ENGINEERING	2.000	3.584	615		615	53	668
6200 POLICE SVCS	22.000	39.433	6,761		6,761	578	7,339
6330 GF STREETS	0.380	0.681	117		117	10	127
6340 PARKING LOT	0.190	0.340	58		58	5	63
6380 PARKS	4.720	8.460	1,451		1,451	124	1,575
6385 IVES POOL	0.280	0.501	86		86	7	93
6395 COMM SUPPRT	0.280	0.501	86		86	7	93
FD830 GAS TAX ST	2.560	4.588	787		787	67	854
FD783 INDUS WSTE	0.020	0.035	6		6	1	7
FD420 SEWER	1.760	3.154	541		541	46	587
FD510 WATER	2.040	3.667	625		625	54	679
Subtotal	55.790	100.000	17,145		17,145	1,175	18,320
	-----	-----	-----	-----	-----	-----	-----
Total	55.790	100.000	\$17,145		\$17,145	\$1,175	\$18,320
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF FTE PER DEPARTMENT

Source: 2001/2002 BUDGET BOOK

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6040 CITY ATTORNEY
Departmental Cost
Allocation Summary

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FY 2001/ 2002

	Total	WTR/SWR SUPPORT	PLANNING SUPPRT	CITYWIDE SUPPRT
6060 GOV'T BLDGS	\$25			\$25
6010 COUNCIL	1,537			1,537
6020 CTY MANAGER	615			615
6030 FINANCE	922			922
6040 ATTORNEY	307			307
6050 PLANNING	18,282		17,448	834
6280 FIRE SVCS	767			767
6290 BLDG INSPCT	668			668
6310 CORP YARD	560			560
6300 ENGINEERING	668			668
6200 POLICE SVCS	7,339			7,339
6330 GF STREETS	127			127
6340 PARKING LOT	63			63
6380 PARKS	1,575			1,575
6385 IVES POOL	93			93
6395 COMM SUPPRT	93			93
FD830 GAS TAX ST	854			854
FD783 INDUS WSTE	7			7
FD420 SEWER	4,949	4,362		587
FD510 WATER	6,785	6,106		679

Direct Billed

Total	\$46,236	\$10,468	\$17,448	\$18,320
	=====	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6050 Planning

Nature and Extent of Services

The Planning department provides planning and environmental assistance to the City Council, Planning Commission, Design Review Board, citizen committees, the city's residents and the real estate, development and construction industries. Three functions were created to allocate the department.

- (1) The function "Wtr/Swr Support" reflects the costs associated in supporting the water and sewer funds. This function is direct in nature; therefore, the costs were directly allocated to their specific funds.
- (2) The function "Devel Review" reflects the costs to perform the development review process. Costs are direct in nature, therefore; they have been directly allocated to Development Review.
- (3) The function "Departmental Support" reflects all other costs associated with the planning department. These costs do not support other departments; therefore, these costs were not allocated.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6050 PLANNING
Costs to be allocated

Detail page 57
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	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$238,834			\$238,834
Deductions:				
CAPTIAL OUTLAY	(5,723)			
Total deductions:	(5,723)			(5,723)
Allocated additions:				
BUILDING USE CHARGE	328		328	
EQUIPMENT USE CHARGE	1,301		1,301	
6060 GOVERNMENT BUILDINGS	1,362	307	1,669	
6010 CITY COUNCIL	6,283	11,876	18,159	
6020 CITY MANAGER	4,891	776	5,667	
6030 FINANCE	6,767	695	7,462	
6040 CITY ATTORNEY	17,097	1,185	18,282	
6120 NON-DEPARTMENTAL		541	541	
6300 ENGINEERING		14,127	14,127	
Total allocated additions:	38,029	29,507	67,536	67,536
Total to be allocated:	\$271,140	\$29,507		\$300,647
	=====	=====		=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6050 PLANNING
Schedule of costs to be
allocated by function

	Total	General & admin	WTR/SWR SUPPORT	DEVEL REVIEW	DEPT'L SUPPORT
Wages & benefits					

SALARIES & WAGES	\$163,562		\$10,550	\$129,521	\$23,491
FRINGE BENEFITS	43,805		2,825	34,688	6,292
Other expense and cost					

OVERTIME	2,460		159	1,948	353
TELEPHONE	2,200		142	1,742	316
OFFICE SUPPLIES	7,000		452	5,543	1,005
VEHICLE EXPENSE	500		32	396	72
EQUIPMENT EXPENSE	2,500		161	1,980	359
TRAINING	2,000		129	1,584	287
DUES/SUBSCRIPTIONS	1,300		84	1,029	187
PUBLICATION	1,600		103	1,267	230
INSURANCE	1,184		76	938	170
CONTRACT SERVICES	5,000		323	3,959	718
CAPTIAL OUTLAY	5,723	5,723			
Departmental					
Expenditures	238,834	5,723	15,036	184,595	33,480
Cost adjustments					

Deductions	(5,723)	(5,723)			
Functional cost	233,111		15,036	184,595	33,480
Additions: 1st					
Others	38,029	38,029			
Reallocate admin		(38,029)	2,453	30,114	5,462
Allocable costs	271,140		17,489	214,709	38,942
Unallocated	(38,942)				(38,942)

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6050 PLANNING
Schedule of costs to be
allocated by function

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(continued)

	Total	General & admin	WTR/SWR SUPPORT	DEVEL REVIEW	DEPT'L SUPPORT
1st Allocation	\$232,198		\$17,489	\$214,709	
	-----		-----	-----	
Additions: 2nd					
Others	29,507	29,507			
Reallocate admin		(29,507)	1,903	23,366	4,238
Allocable costs	29,507		1,903	23,366	4,238
Unallocated	(4,238)				(4,238)
2nd Allocation	25,269		1,903	23,366	
	-----		-----	-----	
Total allocated	\$257,467		\$19,392	\$238,075	
	=====		=====	=====	

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6050 PLANNING
Detail allocation of
WTR/SWR SUPPORT

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FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD420 SEWER	50	50.000	\$8,745		\$8,745	\$952	\$9,697
FD510 WATER	50	50.000	8,744		8,744	951	9,695
Subtotal	100	100.000	17,489		17,489	1,903	19,392
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$17,489		\$17,489	\$1,903	\$19,392
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: PLANNING DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6050 PLANNING
Detail allocation of
DEVEL REVIEW

Detail page 61
Schedule 8.005
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
DEVEL REVIEW	100	100.000	\$214,709		\$214,709	\$23,366	\$238,075
Subtotal	100	100.000	214,709		214,709	23,366	238,075
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$214,709		\$214,709	\$23,366	\$238,075
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: PLANNING DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6050 PLANNING
Departmental Cost
Allocation Summary

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	Total	WTR/SWR SUPPORT	DEVEL REVIEW
FD420 SEWER	\$9,697	\$9,697	
FD510 WATER	9,695	9,695	
DEVEL REVIEW	238,075		238,075
Direct Billed			
Total	\$257,467	\$19,392	\$238,075
	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6120 Non-Departmental

Nature and Extent of Services

The Non-Departmental department includes expenditures that are applied citywide and benefit more than one departmental program. Two functions were created to allocate this department: Non-Departmental and Direct Support.

- (1) The function "Non-Departmental" reflects the costs of the citywide audit. Costs are allocated based on the number of transactions per department.
- (2) The function "Direct Support" reflects the audit costs associated with specific funds; therefore, these costs have been directly allocated to those funds based on percentage of support for additional audit costs.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6120 NON-DEPARTMENTAL
Costs to be allocated

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FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$22,300			\$22,300
Deductions:				
PROP TAX ADMIN	(1,200)			
CATV ADMINISTRATION	(1,000)			
ELECTION	(100)			
Total deductions:	(2,300)			(2,300)
Allocated additions:				
6020 CITY MANAGER	120	18	138	
6030 FINANCE	458	45	503	
6120 NON-DEPARTMENTAL		65	65	
Total allocated additions:	578	128	706	706
Total to be allocated:	\$20,578	\$128		\$20,706
	=====	=====		=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6120 NON-DEPARTMENTAL
Schedule of costs to be
allocated by function

	Total General & admin	NON-DEPT'L SPRT	DIRECT SUPPORT
Other expense and cost			

PROP TAX ADMIN	\$1,200	\$1,200	
CATV ADMINISTRATION	1,000	1,000	
AUDIT	20,000	15,600	4,400
ELECTION	100	100	
Departmental			
Expenditures	22,300	2,300	15,600
Cost adjustments			4,400

Deductions	(2,300)	(2,300)	
Functional cost	20,000	15,600	4,400
Additions: 1st			
Others	578	578	
Reallocate admin		(578)	451
Allocable costs	20,578	16,051	4,527
1st Allocation	20,578	16,051	4,527

Additions: 2nd			
Others	128	128	
Reallocate admin		(128)	100
Allocable costs	128	100	28
2nd Allocation	128	100	28

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6120 NON-DEPARTMENTAL
Schedule of costs to be
allocated by function

Detail page 66
Schedule 9.003
FY 2001/ 2002
(continued)

	Total General & admin	NON-DEPT'L SPRT	DIRECT SUPPORT
Total allocated	\$20,706 =====	\$16,151 =====	\$4,555 =====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6120 NON-DEPARTMENTAL
Detail allocation of
NON-DEPT'L SPRT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	186	2.028	\$326		\$326		\$326
6010 COUNCIL	189	2.061	331		331		331
6020 CTY MANAGER	165	1.799	289		289		289
6030 FINANCE	203	2.213	355		355		355
6040 ATTORNEY	59	0.643	103		103		103
6050 PLANNING	309	3.370	541		541		541
6120 NON-DEPT'L	37	0.403	65		65		65
6280 FIRE SVCS	600	6.543	1,050		1,050	7	1,057
6290 BLDG INSPCT	198	2.159	347		347	2	349
6310 CORP YARD	398	4.340	697		697	5	702
6300 ENGINEERING	203	2.213	355		355	3	358
6070 INSURANCES	31	0.338	54		54		54
6080 EMPLOY BENES	1,076	11.735	1,884		1,884	13	1,897
6200 POLICE SVCS	962	10.491	1,684		1,684	12	1,696
6220 ANIMAL CTRL	28	0.305	49		49		49
6230 EMERG PREP	11	0.119	19		19		19
6330 GF STREETS	30	0.327	53		53		53
6340 PARKING LOT	37	0.403	65		65		65
6350 ST CLEANING	21	0.229	37		37		37
6360 BUS IMPRV	1	0.010	2		2		2
6380 PARKS	225	2.453	394		394	3	397
6385 IVES POOL	135	1.472	236		236	2	238
6390 RECREATION	3	0.032	5		5		5
6395 COMM SUPPRT	121	1.319	212		212	2	214
FD004 DEBT SVC	51	0.556	89		89	1	90
FD033 COMMUNITY	29	0.316	51		51		51
FD830 GAS TAX ST	362	3.948	634		634	5	639
FD783 INDUS WSTE	57	0.621	100		100	1	101
FD744 CALDER CRE	34	0.370	60		60		60
FD810 C.O.P.S.	20	0.218	35		35		35
FD420 SEWER	748	8.157	1,309		1,309	9	1,318
FD510 WATER	1,060	11.560	1,856		1,856	13	1,869
FD950 REDEVELOP	160	1.745	280		280	2	282
FD951 LOW-COST	102	1.112	179		179	1	180

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6120 NON-DEPARTMENTAL
Detail allocation of
NON-DEPT'L SPRT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD070 DEPOSITS	1,006	10.971	\$1,761		\$1,761	\$13	\$1,774
FD780 ST LIGHT	82	0.894	144		144	1	145
FD776 GRAV HWY-A	5	0.054	9		9		9
FD777 GRAV HWY-B	4	0.043	7		7		7
FD778 WOODSTONE	24	0.261	42		42		42
FD860 SPEC CONST	55	0.599	96		96	1	97
FD870 TRAFF IMPC	140	1.526	245		245	4	249
ALL OTHER	2	0.044	1		1		1
Subtotal	9,169	100.000	16,051		16,051	100	16,151
	-----	-----	-----	-----	-----	-----	-----
Total	9,169	100.000	\$16,051		\$16,051	\$100	\$16,151
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: TOTAL NUMBER OF TRANSACTIONS PER DEPARTMENT

Source: 2000/2001 EXPENDITURE REPORT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6120 NON-DEPARTMENTAL
Detail allocation of
DIRECT SUPPORT

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD420 SEWER	50	50.000	\$2,264		\$2,264	\$14	\$2,278
FD510 WATER	50	50.000	2,263		2,263	14	2,277
Subtotal	100	100.000	4,527		4,527	28	4,555
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$4,527		\$4,527	\$28	\$4,555
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: PERCENTAGE OF SUPPORT FOR ADDITIONAL AUDIT COSTS

Source: FINANCE DEPT

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6120 NON-DEPARTMENTAL
Departmental Cost
Allocation Summary

	Total	NON-DEPT'L SPRT	DIRECT SUPPORT
6060 GOV'T BLDGS	\$326	\$326	
6010 COUNCIL	331	331	
6020 CTY MANAGER	289	289	
6030 FINANCE	355	355	
6040 ATTORNEY	103	103	
6050 PLANNING	541	541	
6120 NON-DEPT'L	65	65	
6280 FIRE SVCS	1,057	1,057	
6290 BLDG INSPCT	349	349	
6310 CORP YARD	702	702	
6300 ENGINEERING	358	358	
6070 INSURANCES	54	54	
6080 EMPLY BENES	1,897	1,897	
6200 POLICE SVCS	1,696	1,696	
6220 ANIMAL CTRL	49	49	
6230 EMERG PREP	19	19	
6330 GF STREETS	53	53	
6340 PARKING LOT	65	65	
6350 ST CLEANING	37	37	
6360 BUS IMPRV	2	2	
6380 PARKS	397	397	
6385 IVES POOL	238	238	
6390 RECREATION	5	5	
6395 COMM SUPPRT	214	214	
FD004 DEBT SVC	90	90	
FD033 COMMUNITY	51	51	
FD830 GAS TAX ST	639	639	
FD783 INDUS WSTE	101	101	
FD744 CALDER CRE	60	60	
FD810 C.O.P.S.	35	35	
FD420 SEWER	3,596	1,318	2,278
FD510 WATER	4,146	1,869	2,277
FD950 REDEVELOP	282	282	
FD951 LOW-COST	180	180	
FD070 DEPOSITS	1,774	1,774	

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6120 NON-DEPARTMENTAL
Departmental Cost
Allocation Summary

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Schedule 9.006
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(continued)

	Total	NON-DEPT'L SPRT	DIRECT SUPPORT
FD780 ST LIGHT	\$145	\$145	
FD776 GRAV HWY-A	9	9	
FD777 GRAV HWY-B	7	7	
FD778 WOODSTONE	42	42	
FD860 SPEC CONST	97	97	
FD870 TRAFF IMPC	249	249	
ALL OTHER	1	1	
Direct Billed			
Total	\$20,706	\$16,151	\$4,555
	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6280 Fire Services

Nature and Extent of Services

The Fires Services department provides both emergency and non-emergency responses. Non-emergency responses include water clean up, smoke removal and trapped animals. The department is also responsible for regulation and monitoring of storage and handling of hazardous materials. Two functions were created to allocate the costs of this department: Water Support and All Other.

- (1) The function "Water Support" reflects the costs associated with direct support to the water fund. This function is direct in nature; therefore, it is directly allocated to the water fund.
- (2) The function "All Other" reflects the remaining costs associated with the Fire Services. These costs are not allocated since they are not supportive of other city departments.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6280 FIRE SERVICES
Costs to be allocated

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Schedule 10.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$393,716			\$393,716
Deductions:				
CAPITAL OUTLAY	(26,619)			
Total deductions:	(26,619)			(26,619)
Allocated additions:				
6010 CITY COUNCIL	1,878	3,619	5,497	
6020 CITY MANAGER	5,520	867	6,387	
6030 FINANCE	10,131	1,020	11,151	
6040 CITY ATTORNEY	707	60	767	
6120 NON-DEPARTMENTAL	1,050	7	1,057	
6300 ENGINEERING		7,063	7,063	
Total allocated additions:	19,286	12,636	31,922	31,922
Total to be allocated:	\$386,383	\$12,636		\$399,019
	=====	=====		=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6280 FIRE SERVICES
Schedule of costs to be
allocated by function

Detail page 74
Schedule 10.003
FY 2001/ 2002

	Total General & admin		WATER SUPPORT	ALL OTHER
Wages & benefits				

SALARIES & WAGES	\$215,476		\$8,403	\$207,073
FRINGE BENEFITS	53,610		2,091	51,519
Other expense and cost				

TELEPHONE	6,780		264	6,516
OFFICE SUPPLIES	2,250		88	2,162
VEHICLE EXPENSE	12,000		468	11,532
EQUIPMENT EXPENSE	4,300		168	4,132
SUPPLIES/SERVICES	40,500		1,579	38,921
TRAINING	5,200		203	4,997
DUES	3,435		134	3,301
MISC. SUPPLIES	2,575		100	2,475
UTILITIES	11,780		459	11,321
INSURANCE	9,191		358	8,833
CAPITAL OUTLAY	26,619	26,619		
Departmental				
Expenditures	393,716	26,619	14,315	352,782
Cost adjustments				

Deductions	(26,619)	(26,619)		
Functional cost	367,097		14,315	352,782
Additions: 1st				
Others	19,286	19,286		
Reallocate admin		(19,286)	752	18,534
Allocable costs	386,383		15,067	371,316
Unallocated	(371,316)			(371,316)

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6280 FIRE SERVICES
Schedule of costs to be
allocated by function

Detail page 75
Schedule 10.003
FY 2001/ 2002
(continued)

	Total General & admin	WATER SUPPORT	ALL OTHER
1st Allocation	\$15,067	\$15,067	
	-----	-----	
Additions: 2nd			
Others	12,636	12,636	
Reallocate admin		(12,636)	493
Allocable costs	12,636	493	12,143
Unallocated	(12,143)		(12,143)
2nd Allocation	493	493	
	-----	-----	
Total allocated	\$15,560	\$15,560	
	=====	=====	

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6280 FIRE SERVICES
Detail allocation of
WATER SUPPORT

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD510 WATER	100	100.000	\$15,067		\$15,067	\$493	\$15,560
Subtotal	100	100.000	15,067		15,067	493	15,560
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$15,067		\$15,067	\$493	\$15,560
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: FIRE DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6280 FIRE SERVICES
Departmental Cost
Allocation Summary

Detail page 77
Schedule 10.005
FY 2001/ 2002

	Total	WATER SUPPORT
FD510 WATER	\$15,560	\$15,560
Direct Billed		
Total	\$15,560	\$15,560
	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6290 Building Inspection

Nature and Extent of Services

The Building Inspection department is responsible for the administration and enforcement of the construction codes relative to the new and existing development, and alteration or repair to residential, commercial and industrial buildings; they plan, coordinate, and manage all city activities related to building and construction inspections; review construction plans, drawings, and specifications for compliance; and investigate complaints.

- (1) The function "Water/Sewer Support" reflects the costs associated with direct support to the water and sewer funds. This function is direct in nature; therefore, it is directly allocated to the water and sewer funds equally.
- (2) The function "All Other" reflects the remaining costs associated with the Building Inspection department. These costs are not allocated since they are not supportive of other city departments.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6290 BUILDING INSPECTION
Costs to be allocated

Detail page 79
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FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$227,562			\$227,562
Deductions:				
CAPITAL OUTLAY	(7,943)			
Total deductions:	(7,943)			(7,943)
Allocated additions:				
EQUIPMENT USE CHARGE	528		528	
6010 CITY COUNCIL	1,100	2,148	3,248	
6020 CITY MANAGER	3,754	598	4,352	
6030 FINANCE	4,805	497	5,302	
6040 CITY ATTORNEY	615	53	668	
6120 NON-DEPARTMENTAL	347	2	349	
Total allocated additions:	11,149	3,298	14,447	14,447
Total to be allocated:	\$230,768	\$3,298		\$234,066
	=====	=====		=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6290 BUILDING INSPECTION
Schedule of costs to be
allocated by function

Detail page 80
Schedule 11.003
FY 2001/ 2002

	Total General & admin	WTR/SWR SUPPORT	ALL OTHER
Wages & benefits			

SALARIES & WAGES	\$169,615	\$33,923	\$135,692
FRINGE BENEFITS	36,045	7,209	28,836
Other expense and cost			

TELEPHONE	3,077	615	2,462
OFFICE SUPPLIES	631	126	505
VEHICLE EXPENSE	870	174	696
SPECIAL SUPPLIES	3,540	708	2,832
TRAINING	2,310	462	1,848
DUES	620	124	496
UTILITIES	2,826	565	2,261
INSURANCE	85	17	68
CAPITAL OUTLAY	7,943	7,943	
Departmental			
Expenditures	227,562	7,943	43,923
Cost adjustments			175,696

Deductions	(7,943)	(7,943)	
Functional cost			
	219,619	43,923	175,696
Additions: 1st			
Others	11,149	11,149	
Reallocate admin	(11,149)	2,230	8,919
Allocable costs	230,768	46,153	184,615
Unallocated	(184,615)		(184,615)
1st Allocation	46,153	46,153	

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6290 BUILDING INSPECTION
Schedule of costs to be
allocated by function

Detail page 81
Schedule 11.003
FY 2001/ 2002
(continued)

	Total General & admin	WTR/SWR SUPPORT	ALL OTHER
Additions: 2nd			
Others	\$3,298	\$3,298	
Reallocate admin		(3,298)	660
Allocable costs	3,298	660	2,638
Unallocated	(2,638)		660
2nd Allocation	660	660	
	-----	-----	
Total allocated	\$46,813	\$46,813	
	=====	=====	

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6290 BUILDING INSPECTION
Detail allocation of
WTR/SWR SUPPORT

Detail page 82
Schedule 11.004
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD420 SEWER	50	50.000	\$23,077		\$23,077	\$330	\$23,407
FD510 WATER	50	50.000	23,076		23,076	330	23,406
Subtotal	100	100.000	46,153		46,153	660	46,813
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$46,153		\$46,153	\$660	\$46,813
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: BUILDING INSPECT DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6290 BUILDING INSPECTION
Departmental Cost
Allocation Summary

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Schedule 11.005
FY 2001/ 2002

Total	WTR/SWR
	SUPPORT

FD420 SEWER	\$23,407	\$23,407
FD510 WATER	23,406	23,406

Direct Billed

Total	\$46,813	\$46,813
	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6310 Corporation Yard

Nature and Extent of Services

The Corp Yard provides overall direction, coordination, and management of Public Works programs for operation and maintenance of the water and sewer systems, industrial waste system, streets, parks, swimming pool, parking lots, and government buildings that serve the needs of the community. The goals of this department include: enhancing the record-keeping efficiencies; increase and improve routine maintenance of streets and sewer and water systems; monitoring progress and providing feed back to the effectiveness, and implementation of departmental goals and objectives.

- (1) The function "Corp Yard Support" reflects the entire cost of the division. Costs are allocated based on the number of employees per department supported.
- (2) The function "Sewer Treatment Support" reflects the costs associated with the support of the sewage treatment contract with the City of Santa Rosa.
- (3) The function "Wellhead Support" reflects the costs associated with the Wellhead Protection. Costs are direct in nature, therefore; they have been directly allocated to Wellhead Protection.
- (4) The function "Water Support" reflects the costs associated with Water. Costs are direct in nature, therefore; they have been directly allocated to Water.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6310 CORPORATION YARD
Costs to be allocated

Detail page 85
Schedule 12.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$262,298			\$262,298
Deductions:				
CAPITAL OUTLAY	(43,245)			
Total deductions:	(43,245)			(43,245)
Allocated additions:				
BUILDING USE CHARGE	4,647		4,647	
EQUIPMENT USE CHARGE	7,989		7,989	
6060 GOVERNMENT BUILDINGS	19,307	4,353	23,660	
6010 CITY COUNCIL	3,746	7,089	10,835	
6020 CITY MANAGER	3,902	613	4,515	
6030 FINANCE	6,902	696	7,598	
6040 CITY ATTORNEY	516	44	560	
6120 NON-DEPARTMENTAL	697	5	702	
6300 ENGINEERING		20,147	20,147	
Total allocated additions:	47,706	32,947	80,653	80,653
Total to be allocated:	\$266,759	\$32,947		\$299,706
	=====	=====		=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6310 CORPORATION YARD
Schedule of costs to be
allocated by function

Detail page 86
Schedule 12.003
FY 2001/ 2002

	Total	General & admn	CORP YARD SUPPT	SEWER TREATMENT	WELLHEAD PROTEC	WATER SUPPORT
Wages & benefits						

SALARIES & WAGES	\$111,315		\$52,207	\$21,914	\$5,556	\$31,638
FRINGE BENEFITS	28,853		13,532	5,680	1,440	8,201
Other expense and cost						

CLOTHING ALLOWANCE	4,500		2,111	886	225	1,278
TELEPHONE	3,800		1,782	748	190	1,080
OFFICE SUPPLIES	1,300		610	256	65	369
VEHICLE EXPENSE	30,000		14,070	5,906	1,497	8,527
SUPPLIES/SERVICES	12,000		5,628	2,362	599	3,411
UTILITIES	13,600		6,378	2,677	679	3,866
INSURANCE	13,685		6,418	2,694	683	3,890
CAPITAL OUTLAY	43,245	43,245				
Departmental						
Expenditures	262,298	43,245	102,736	43,123	10,934	62,260
Cost adjustments						

Deductions	(43,245)	(43,245)				
Functional cost						
	219,053		102,736	43,123	10,934	62,260
Additions: 1st						
Others	47,706	47,706				
Reallocate admin		(47,706)	22,374	9,391	2,381	13,560
Allocable costs	266,759		125,110	52,514	13,315	75,820
1st Allocation	266,759		125,110	52,514	13,315	75,820
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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6310 CORPORATION YARD
Schedule of costs to be
allocated by function

Detail page 87
Schedule 12.003
FY 2001/ 2002
(continued)

	Total	General & admin	CORP YARD SUPPT	SEWER TREATMENT	WELLHEAD PROTEC	WATER SUPPORT
Additions: 2nd						
Others	\$32,947	\$32,947				
Reallocate admin		(32,947)	15,452	6,486	1,645	9,364
Allocable costs	32,947		15,452	6,486	1,645	9,364
2nd Allocation	32,947		15,452	6,486	1,645	9,364
	-----		-----	-----	-----	-----
Total allocated	\$299,706		\$140,562	\$59,000	\$14,960	\$85,184
	=====		=====	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6310 CORPORATION YARD
Detail allocation of
CORP YARD SUPPT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	0.080	0.559	\$699		\$699		\$699
6300 ENGINEERING	2.000	13.976	17,486		17,486	2,172	19,658
6330 GF STREETS	0.380	2.655	3,322		3,322	413	3,735
6340 PARKING LOT	0.190	1.327	1,661		1,661	206	1,867
6380 PARKS	4.720	32.983	41,266		41,266	5,125	46,391
6385 IVES POOL	0.280	1.956	2,448		2,448	304	2,752
6395 COMM SUPPRT	0.280	1.956	2,448		2,448	304	2,752
FD830 GAS TAX ST	2.560	17.889	22,382		22,382	2,780	25,162
FD783 INDUS WSTE	0.020	0.139	175		175	22	197
FD420 SEWER	1.760	12.299	15,387		15,387	1,911	17,298
FD510 WATER	2.040	14.261	17,836		17,836	2,215	20,051
Subtotal	14.310	100.000	125,110		125,110	15,452	140,562
	-----	-----	-----	-----	-----	-----	-----
Total	14.310	100.000	\$125,110		\$125,110	\$15,452	\$140,562
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF FTE PER DEPARTMENT

Source: 2001/2002 BUDGET BOOK

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6310 CORPORATION YARD
Detail allocation of
SEWER TREATMENT

Detail page 89
Schedule 12.005
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD420 SEWER	100	100.000	\$52,514		\$52,514	\$6,486	\$59,000
Subtotal	100	100.000	52,514		52,514	6,486	59,000
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$52,514		\$52,514	\$6,486	\$59,000
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: CORP YARD

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6310 CORPORATION YARD
Detail allocation of
WELLHEAD PROTEC

Detail page 90
Schedule 12.006
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
WELLHEAD PROTEC	100	100.000	\$13,315		\$13,315	\$1,645	\$14,960
Subtotal	100	100.000	13,315		13,315	1,645	14,960
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$13,315		\$13,315	\$1,645	\$14,960
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: CORP YARD

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6310 CORPORATION YARD
Detail allocation of
WATER SUPPORT

Detail page 91
Schedule 12.007
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FD510 WATER	100	100.000	\$75,820		\$75,820	\$9,364	\$85,184
Subtotal	100	100.000	75,820		75,820	9,364	85,184
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$75,820		\$75,820	\$9,364	\$85,184
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION

Source: CORP YARD

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6310 CORPORATION YARD
Departmental Cost
Allocation Summary

Detail page 92
Schedule 12.008
FY 2001/ 2002

	Total	CORP YARD SUPPT	SEWER TREATMENT	WELLHEAD PROTEC	WATER SUPPORT
6060 GOV'T BLDGS	\$699	\$699			
6300 ENGINEERING	19,658	19,658			
6330 GF STREETS	3,735	3,735			
6340 PARKING LOT	1,867	1,867			
6380 PARKS	46,391	46,391			
6385 IVES POOL	2,752	2,752			
6395 COMM SUPPRT	2,752	2,752			
FD830 GAS TAX ST	25,162	25,162			
FD783 INDUS WSTE	197	197			
FD420 SEWER	76,298	17,298	59,000		
FD510 WATER	105,235	20,051			85,184
WELLHEAD PROTEC	14,960			14,960	
Direct Billed					
Total	\$299,706	\$140,562	\$59,000	\$14,960	\$85,184
	=====	=====	=====	=====	=====

CITY OF SEBASTOPOL, CALIFORNIA

6300 Engineering

Nature and Extent of Services

The Engineering department provides administrative and technical support and engineering services to various city departments; maintain engineering and utility records; provide information to the public; and performs reviews of development proposals, subdivisions and improvement plans. Five functions were created to allocate this department.

- (1) The function "Citywide Support" reflects costs associated with services that are available to all departments. Costs are allocated based on an estimate of support.
- (2) The function "Development Services" reflects costs associated with services that are available to all departments. Costs are allocated based on an estimate of support.
- (3) The function "Direct Support" reflects costs associated with specific departments/funds; therefore their costs have been directly allocated to the appropriate departments/funds.

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6300 ENGINEERING
Costs to be allocated

Detail page 94
Schedule 13.002
FY 2001/ 2002

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$192,867			\$192,867
Deductions:				
CAPITAL OUTLAY	(2,023)			
Total deductions:	(2,023)			(2,023)
Allocated additions:				
6010 CITY COUNCIL	4,535	8,582	13,117	
6020 CITY MANAGER	3,770	600	4,370	
6030 FINANCE	4,866	503	5,369	
6040 CITY ATTORNEY	615	53	668	
6120 NON-DEPARTMENTAL	355	3	358	
6310 CORPORATION YARD	17,486	2,172	19,658	
6300 ENGINEERING		54,620	54,620	
Total allocated additions:	31,627	66,533	98,160	98,160
Total to be allocated:	\$222,471	\$66,533		\$289,004
	=====	=====		=====

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6300 ENGINEERING
Schedule of costs to be
allocated by function

	Total	General & admn	CITYWIDE SUPPRT	DEVELOPMENT SVC	DIRECT SUPPORT
Wages & benefits					

SALARIES & WAGES	\$125,596		\$18,525	\$33,596	\$73,475
FRINGE BENEFITS	33,998		5,015	9,094	19,889
Other expense and cost					

TELEPHONE	1,800		265	481	1,054
VEHICLE	450		66	120	264
SUPPLIES/SERVICES	2,500		369	669	1,462
TRAINING	1,500		221	401	878
INSURANCE					
CONTRACT SERVICES	20,000		2,000	2,000	16,000
SPECIAL PROJECTS	5,000		2,000		3,000
CAPITAL OUTLAY	2,023	2,023			
Departmental					
Expenditures	192,867	2,023	28,461	46,361	116,022
Cost adjustments					

Deductions	(2,023)	(2,023)			
Functional cost	190,844		28,461	46,361	116,022
Additions: 1st					
Others	31,627	31,627			
Reallocate admin		(31,627)	4,717	7,683	19,227
Allocable costs	222,471		33,178	54,044	135,249
1st Allocation	222,471		33,178	54,044	135,249
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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6300 ENGINEERING
Schedule of costs to be
allocated by function

Detail page 96
Schedule 13.003
FY 2001/ 2002
(continued)

	Total	General & admin	CITYWIDE SUPPRT	DEVELOPMENT SVC	DIRECT SUPPORT
Additions: 2nd					
Others	\$66,533	\$66,533			
Reallocate admin		(66,533)	9,922	16,163	40,448
Allocable costs	66,533		9,922	16,163	40,448
2nd Allocation	66,533		9,922	16,163	40,448
	-----		-----	-----	-----
Total allocated	\$289,004		\$43,100	\$70,207	\$175,697
	=====		=====	=====	=====

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6300 ENGINEERING
Detail allocation of
CITYWIDE SUPPRT

Detail page 97
Schedule 13.004
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	5	5.000	\$1,657		\$1,657		\$1,657
6010 COUNCIL	5	5.000	1,659		1,659		1,659
6020 CTY MANAGER	20	20.000	6,636		6,636		6,636
6030 FINANCE	5	5.000	1,659		1,659		1,659
6040 ATTORNEY	5	5.000	1,659		1,659		1,659
6050 PLANNING	10	10.000	3,318		3,318		3,318
6280 FIRE SVCS	5	5.000	1,659		1,659		1,659
6310 CORP YARD	20	20.000	6,636		6,636		6,636
6300 ENGINEERING	20	20.000	6,636		6,636		6,636
6200 POLICE SVCS	5	5.000	1,659		1,659	9,922	11,581
Subtotal	100	100.000	33,178		33,178	9,922	43,100
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$33,178		\$33,178	\$9,922	\$43,100
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ESTIMATE OF SUPPORT

Source: ENGINEERING DEPT

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CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6300 ENGINEERING
Detail allocation of
DEVELOPMENT SVC

Detail page 98
Schedule 13.005
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6060 GOV'T BLDGS	15	15.000	\$8,107		\$8,107		\$8,107
6030 FINANCE	10	10.000	5,404		5,404		5,404
6050 PLANNING	20	20.000	10,809		10,809		10,809
6280 FIRE SVCS	10	10.000	5,404		5,404		5,404
6310 CORP YARD	25	25.000	13,511		13,511		13,511
6300 ENGINEERING	20	20.000	10,809		10,809		10,809
ALL OTHER						16,163	16,163
Subtotal	100	100.000	54,044		54,044	16,163	70,207
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$54,044		\$54,044	\$16,163	\$70,207
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ESTIMATE OF SUPPORT

Source: ENGINEERING DEPT

NGCS II
05/23/2002

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6300 ENGINEERING
Detail allocation of
DIRECT SUPPORT

Detail page 99
Schedule 13.006
FY 2001/ 2002

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
6300 ENGINEERING	20,597	27.486	\$37,175		\$37,175		\$37,175
6330 GF STREETS	16,292	21.741	29,405		29,405	12,127	41,532
FD783 INDUS WSTE	3,995	5.331	7,211		7,211	2,974	10,185
FD420 SEWER	13,796	18.410	24,900		24,900	10,269	35,169
FD510 WATER	20,255	27.032	36,558		36,558	15,078	51,636
Subtotal	74,935	100.000	135,249		135,249	40,448	175,697
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Total	74,935	100.000	\$135,249		\$135,249	\$40,448	\$175,697
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(A) Alloc basis: DIRECT COST

Source: ENGINEERING DEPT

NGCS II
05/23/2002

CITY OF SEBASTOPOL, CALIFORNIA
FULL COST ALLOCATION PLAN
6300 ENGINEERING
Departmental Cost
Allocation Summary

Detail page 100
Schedule 13.007
FY 2001/ 2002

	Total	CITYWIDE SUPPRT	DEVELOPMENT SVC	DIRECT SUPPORT
6060 GOV'T BLDGS	\$9,764	\$1,657	\$8,107	
6010 COUNCIL	1,659	1,659		
6020 CTY MANAGER	6,636	6,636		
6030 FINANCE	7,063	1,659	5,404	
6040 ATTORNEY	1,659	1,659		
6050 PLANNING	14,127	3,318	10,809	
6280 FIRE SVCS	7,063	1,659	5,404	
6310 CORP YARD	20,147	6,636	13,511	
6300 ENGINEERING	54,620	6,636	10,809	37,175
6200 POLICE SVCS	11,581	11,581		
6330 GF STREETS	41,532			41,532
FD783 INDUS WSTE	10,185			10,185
FD420 SEWER	35,169			35,169
FD510 WATER	51,636			51,636
ALL OTHER	16,163		16,163	
Direct Billed				
Total	\$289,004	\$43,100	\$70,207	\$175,697
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