



CITY OF SEBASTOPOL

INDIRECT COST ALLOCATION PLAN FOR FISCAL YEAR 2024-2025

FINAL REPORT | AUGUST 6, 2024

FINDINGS PRESENTED TO CITY COUNCIL FEBRUARY 20, 2024



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PROJECT ORIENTATION

The City of Sebastopol has completed a new Indirect Cost Allocation Plan (CAP) for application in its development of the Annual Budget for Fiscal Year 2024-2025.

This project is focused on identifying the costs of administrative, management, general governmental, and central support services within the municipal organization and analyzing the manner in which those costs relate to the array of direct services provided to the community. The plan yields overhead rates, interfund charges for service (transfers), and other values that can represent or be applied to cost recovery opportunities for these central services.

Currently, all of the services considered for cost recovery in the CAP reside in the General Fund 100; therefore, any recoverable costs reduce burden on General Fund revenues.

The City last formally studied these cost allocation practices in 2002, updating the critical outcome of interfund charges for service annually following application of a “percent of budget” metric published in that plan.

KEY OUTCOMES

1 | INTERFUND CHARGES FOR INDIRECT SERVICE PROVIDED BY THE GENERAL FUND 100 FOR FISCAL YEAR 2024-2025

EXHIBIT E1 names those funds which have historically reimbursed the General Fund 100 for indirect services and indicates the amount newly calculated as the interfund charge for service in Fiscal Year 2024-25. This plan finds \$1,761,797 in reimbursement from these funds to the General Fund.

EXHIBIT E1 | INTERFUND CHARGE FOR INDIRECT SERVICE IN FY 2024-25 (REIMBURSEMENT TO THE GENERAL FUND)

Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service	
	Maximum Charge in This Plan	Distribution of Outcomes
500 Water	\$ 852,863	21%
510 Wastewater	\$ 908,934	23%
Reimbursement to the General Fund for Allocated Central Services in this Plan	\$ 1,761,797	44%
124 Measure T & Q (Y) - Previously Charged	\$ 253,013 [a,b]	6%
Other Non-General Funds - Not Previously Charged	\$ 105,018 [c]	3%
100 General Fund - Remaining Central Services Borne	\$ 1,869,259	47%
Total Central Services Allocated in this Plan	\$ 3,989,087	100%

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

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

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



2 | COMPARISON OF FY 2024-25 INTERFUND CHARGES TO FY 2023-24

The interfund charges calculated by the Indirect Cost Allocation Plan for Fiscal Year 2024-25 can be compared to prevailing transfers from these funds to the General Fund budgeted in the previous Fiscal Year 2023-24. **EXHIBIT E2** illustrates the change observed between fiscal years.

If the maximum interfund charges presented here are assessed, the General Fund will realize decreased cost recovery of \$714,346 from those funds historically reimbursing it for service. Therefore, the results of this Cost Allocation Plan increase burden on the General Fund or equivalent tax resources and reduce burden on the utility enterprise funds, which are resourced primarily from customer rates. While this represents a relief to utility revenue requirements, it represents a challenge to General Fund revenues.

EXHIBIT E2 | COMPARISON OF INTERFUND CHARGES TO CURRENT-YEAR AMOUNT

Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service		
	Maximum Charge in This Plan	Current Charge in FY 2023-24 Budget	Change in This Plan
500 Water	\$ 852,863	\$ 1,363,096	\$ (510,234)
510 Wastewater	\$ 908,934	\$ 1,113,046	\$ (204,112)
Reimbursement to the General Fund for Allocated Central Services in this Plan	\$ 1,761,797	\$ 2,476,143	\$ (714,346)
124 Measure T & Q (Y) - Previously Charged	\$ 253,013 [a]	\$ 104,774 [b]	\$ 148,239 [c]
Other Non-General Funds Not Previously Charged	\$ 105,018		
100 General Fund - Remaining Central Services Borne	\$ 1,869,259		
Total Central Services Allocated in this Plan	\$ 3,989,087		
Total Increase to General Fund and Equivalent Sources Caused by Reduced Reimbursement from Utility Funds			\$ 714,346

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

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

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



1.A | PROJECT INITIATION

In Fiscal Year 2023-24, the City of Sebastopol (City) initiated a project to complete a Citywide Indirect Cost Allocation Plan (Cost Allocation Plan or CAP). The intent of the project was to develop outcomes applicable during development of the City's Annual Budget for Fiscal Year 2024-25.

The City engaged ClearSource Financial Consulting (ClearSource) to develop this Citywide Indirect Cost Allocation Plan and provide consultative advice associated with its future implementation.

1.B | TERMINOLOGY

Throughout this report, certain terms will be used repeatedly, as follows.

ORGANIZATIONAL UNIT

An "organizational unit" can represent any formal expression of a program area within the City. It can be a department, division, business unit, or project recognized in the accounting system. For purposes of the Cost Allocation Plan, the lowest organizational unit ever expressed is the series of "departments" reflected in the City's chart of accounts. These organizations can be whole departments, such as Engineering. They also can reach deeper into a department such as Public Works-Parks and Landscaping.

DIRECT COST / PROGRAM / SERVICE

When referencing a cost, program, or service of the City, "direct" refers to something provided to the community as part of the underlying mission and purpose of the City. A direct program is therefore a service readily identified by a community member as a service expected of the City. Examples of direct programs include Police, Senior Center, and Water Utility. The costs of these programs are "direct costs."

INDIRECT COST / PROGRAM / SERVICE / POOL / FUNCTION

When referencing a cost, program, or service of the City, "indirect" refers to something which supports or is necessary to ensure the accomplishment of the mission and purpose of the City. An indirect program is not something a community member would identify as the reason for the City's existence but is an essential function in delivering service. Examples of indirect programs include City Manager, Finance/Administrative Services, and Public Works – Governmental Buildings. The costs of these readily identifiable programs are "indirect costs" and are also commonly labeled "Citywide overhead." Indirect services and costs can also be embedded with direct services in the form of administration, management, and supporting materials and supplies.

1.C | PURPOSE OF THE COST ALLOCATION PLAN

PURPOSE AND OUTCOMES

The purpose of a Citywide Indirect Cost Allocation Plan is to distribute the costs of general management, administration, and support services that are not already directly budgeted and billed to benefitting direct service organizations across the City's departmental and fund structure.



The outcomes of the Cost Allocation Plan can inform:

- ▶ Interfund charges for services (e.g., a transfer to the General Fund as a reimbursement for these central services)
- ▶ Indirect cost rates applicable to direct billing scenarios (e.g., a percentage rate attached to labor charges to recover associative central support services)
- ▶ Assumptions used by other analyses which define full costs of service eligible for whole or partial cost recovery through other mechanisms, including City user fees, charges, and rates.

Therefore, the Cost Allocation Plan identifies and processes Citywide indirect costs for potential cost recovery.

IDENTIFYING COSTS

Costs identified to be processed through a Cost Allocation Plan of this nature and therefore eligible for potential recovery through these types of mechanisms tend to have the following characteristics:

- ▶ They are not feasibly identified directly for a single program area.
- ▶ They are not already directly billed via an alternate mechanism, such as an internal service fund, direct budget allocation, or direct charging.
- ▶ They originate in a department or other organizational unit of Citywide reach.
- ▶ They reasonably relate indirectly to the ability of the receiving organization to provide its service.
- ▶ If required by the receiving organization or program, they comply with the principles in OMB 2 CFR 200 for federal reimbursement of indirect costs.¹

Costs *not processed* through the CAP are those which are:

- ▶ Readily identifiable with a single program area and relate directly to the purpose of that program area.
- ▶ Easily and regularly budgeted within that single program area. (These are the typical costs of an organizational unit.)
- ▶ Directly allocated or directly charged to the single program area through the budget process and/or ongoing cost accounting practices.
- ▶ Directly billed to the single program area via a separate mechanism, such as an internal service fund rate.

These distinctions are important particularly in agencies where a mixture of budget allocation, cost accounting, and other cost allocation practices is utilized to associate agency costs as closely as possible to the direct services provided within the organizational structure. To avoid the appearance or actual practice of duplicative application of costs, the agency must be very clear on how and why it manages its costs. It should be able to explain:

¹ Office of Management and Budget 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

- ▶ When is a cost item directly budgeted and directly charged to an organizational unit?
- ▶ If a cost item is allocated to an organizational unit during the budget process outside of a CAP, what is the purpose of the service being allocated? Does it represent direct or indirect service?
- ▶ Furthermore, if a cost item is partially allocated during the budget process, does the remaining unallocated portion of that cost yield Citywide benefit that can be subsequently processed through a CAP? In other words, was the original value partially direct to the charged service and the remaining value indirect to all, including that same service?

FULL COST VERSUS FEDERAL PLAN

This report documents a “Full” Cost Allocation Plan. This means that with respect to identifying and distributing the City’s indirect costs of service for its potential cost recovery applications, it is not restricting itself entirely to certain external rules if the CAP was to be applied to programs requiring a “Federal” Indirect Cost Allocation Plan.

This project is conducted with awareness of the Office of Management and Budget 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. As a “Full” Cost Allocation Plan, it should be noted that while federal guidelines represent an industry perspective – indeed, a mandate in certain federal and state settings –they do not represent current restrictions on the City’s practices for cost recovery applications that are entirely within the City’s control and discretion. Currently, the City of Sebastopol does not apply indirect rates to programs or projects requiring a federally approved indirect cost allocation plan. Therefore, the City’s rationale for allocable expenditures within this CAP rely more heavily on the cost of service ethics embedded in California State code. (See additional information under “Methodology” later in this section.)

Should the City pursue cost recovery from programs with sources requiring a federally approved indirect cost allocation plan, this Full Cost Allocation Plan should be revised and issued as a separate iteration to accommodate federal standards. Methodologies employed, treatment of allocable expenditures for central services, and information summarized and retained should be developed to satisfy the principles and requirements of indirect cost allocation when applied outside local agency discretion.

At the City’s scale, pursuit of a “Federal” plan would be decision that includes a balance of level of effort to manage ongoing versus additional cost recovery achieved. In any federal award, the City would likely make the following decisions:

- ▶ Maximize cost recovery of direct costs from the award. Often, direct costs eligible for an award exceed the amount of the award; therefore, undertaking a process to support indirect cost recovery is not additive to the recipient.
- ▶ Accept a stipulated indirect cost rate from the granting agency. Many awards may grant a predetermined *de minimus* indirect cost rate the recipient can use to recoup a share of its overhead costs. Accepting this rate, rather than attempting to replace it with a Federal indirect cost allocation plan is often more efficient for many smaller agencies.
- ▶ If the previous steps are not applicable, develop a Federal indirect cost allocation plan and update it annually for application to eligible grants.



1.D | METHODOLOGY

ANALYSIS

This Indirect Cost Allocation Plan has been structured as a two-step allocation method.² In a two-step method, indirect costs are first allocated to all organizational units Citywide, both direct and indirect. After this first allocation, the remaining costs attributed to indirect organizational units are allocated only to direct organizational units in the second step. This two-step method acknowledges the sometimes disproportionate benefit of some central services to indirect organizational units, which can then be passed along to direct organizational units in proportion to benefit received from that second indirect service.

In the two-step allocation method, the analysis undertakes the following steps:

1. Identify the basis year for the Cost Allocation Plan: Which fiscal year will serve as the basis for costs and organization to generate outcomes from the CAP? (As a “Full” Cost Allocation Plan, the City may have more discretion to choose from available fiscal year bases.)
2. Gather detailed expenditure data for the basis year, identifying costs at the object level by fund and organizational unit in the accounting structure. Summarize gross expenditures by fund and organizational unit. Determine the level of organizational detail to which costs will be allocated in the CAP. For example, if costs will be allocated to departments, roll up expenditure detail to the departmental level in a secondary schedule.
3. Identify organizational units to be considered as allocable indirect services. Express organizational units within functions of service provided through line-item expenditure analysis and/or staff time estimates applied to cost items within the unit. Remove from consideration any functional service that is actually a direct service or otherwise unallocable. This step forms allocable indirect cost pools.
4. Identify any cost items from the indirect cost pools that should not be allocated. In a “Full” Cost Allocation Plan, this would be specific items that simply do not reasonably support or benefit the City’s direct organizational units. In a “Federal” Plan, this would include specific items or whole functions that are unallowed by the directive.
5. Gather data sets which will be used as bases for distributing indirect cost pools to direct organizational units. Calculate allocation factors from these data sets, which is the percentage share attributable to each organizational unit of the whole data set to support the first-step allocation and the percentage share attributable to each direct organizational unit to support the second-step allocation..
6. Assign an allocation basis to each allocable indirect cost pool: How will each function of indirect service be distributed to benefitting direct services?
7. Allocate each indirect cost pool to direct organizational units only. (This is a two-step allocation: All indirect costs are stepped down by function *first* to all organizational units and

² In a one-step allocation method, after allocable indirect costs are identified by indirect function, they are distributed by function only to direct organizational units in one allocation. A more formal two-step method was selected because of the City’s “full service” organization, managing comprehensive services and utilities to its community.



second to the final direct organizational units.) Identify total allocated costs attributed to each direct organizational unit.

8. Calculate various indirect cost rates. From the grand total of all allocable indirect costs, express Citywide indirect costs as a percentage rate on direct salary expenditures or direct expenditures. From the subtotals of indirect costs specifically allocated to organizational units, express indirect costs attributable to each as a percentage rate on that unit's direct salary expenditures or direct expenditures.
9. Calculate interfund charges for service. From the indirect cost rates derived by organizational unit, apply the rate to the chosen rate basis (either direct salary or direct expenditure) recorded for each organizational unit in each fund. Sum these values for all organizational units in each fund to determine each fund's total share of indirect costs.
10. Document and preserve any outcomes to be formally utilized.

DELIVERABLE TOOL

The Indirect Cost Allocation Plan developed by ClearSource specifically for the City of Sebastopol's organizational structure and described in this report has been separately delivered to the City in Microsoft Excel format for its ownership and use. This spreadsheet-based model is fully accessible to and editable by City staff. It should be viewed as a supporting tool for its budget development process akin to other analyses performed by City staff to build the annual budget.

The model can be used by personnel skilled in the spreadsheet environment. Inputs are clearly identified through the use of blue font. Formulas are formatted in black font. Inputs are easily changed, while modifications to formulas should be undertaken carefully with efforts to validate outcomes after modification. Space has been provided within input areas to accommodate moderate change in the organization without the necessity of changing tables and formulas.

If the City uses the model to generate new outcomes separate from this report, ClearSource recommends that City staff preserve prior iterations of the model, particularly if those iterations informed any budget management practices implemented.

City staff should feel comfortable contacting ClearSource at any time with questions that arise during any future in-house updates of the model.

INFLUENCE OF STATE COST RECOVERY ENVIRONMENT

The methodology used to complete the Cost Allocation Plan and the formulation of outcomes and recommendations for future consideration were significantly influenced by Article XIII C of the California Constitution and Section 66014 of the California Government Code. While Article XIII C does not directly address Cost Allocation Plans, it is acknowledged that outcomes presented here may substantively impact the City's establishment and modification of non-tax revenue sources.

Article XIII C states that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payer bear a fair or reasonable relationship to the payer's burdens on, or benefits received from, the governmental activity. Additionally, Article XIII C identifies the following as items



that are not defined as taxes:

- ▶ A charge imposed for a specific benefit conferred or privilege granted directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
- ▶ A charge imposed for a specific government service or product provided directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
- ▶ A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- ▶ A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
- ▶ A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.
- ▶ A charge imposed as a condition of property development.
- ▶ Assessments and property-related fees imposed in accordance with the provisions of Article XIII D.



2.A | FOUNDATION

The following report describes the [Indirect Cost Allocation Plan for Fiscal Year 2024-25 for the City of Sebastopol](#). As described in the preceding section, this Cost Allocation Plan (CAP) has been prepared to support its budget development process for Fiscal Year 2024-25.

PURPOSE OF THE PLAN

The purpose of this Cost Allocation Plan is to distribute the City's costs of Citywide central services to its direct organizational units for purposes of various cost recovery applications. This Cost Allocation Plan is a supporting tool to the City's budget management and cost accounting practices.

The CAP generates the following outcomes:

- ▶ Total allocated indirect costs to benefitting direct organizational units
- ▶ Indirect cost rates for application to direct charges for service to eligible projects or programs.
- ▶ Interfund charges for service for reimbursement to the General Fund as feasible and allowed

The Cost Allocation Plan outcomes described in this document and accompanying appendices are intended for application in [Fiscal Year 2024-25](#).

BASIS YEAR

The basis year for expenditures and organization in the Cost Allocation Plan is adopted budget from [Fiscal Year 2023-24](#). This means that indirect cost rates, interfund charges for service, and other expressions of allocated indirect costs is based on estimated financial data one year behind the application year of these outcomes.

▶ FUTURE CONSIDERATION

ClearSource is unaware of any existing restriction on the City's choice of basis year for its Full Cost Allocation Plan. However, should the City pursue separate development of a Federal indirect cost allocation plan, ClearSource recommends using actual reporting from a previously closed and audited fiscal year. This may also be an alternative approach if any issues arise in the future stemming from the choice to use a budget year as the basis year. If the budget year basis raises issues in the future, the City can also consider running a "true-up" process in the Cost Allocation Plan as part of the annual CAP or as a second iteration within a given fiscal year to arrive at outcomes closer to or matching actual performance.

The raw data exported from the City's accounting system can be viewed in [Appendix I, Workspace 1](#). For additional documentation of the basis year, the City's published financial reporting is archived on its website.³

³ <https://www.cityofsebastopol.gov/your-government/key-documents/>



2.B | CENTRAL SERVICES ORGANIZATIONAL UNITS

This Cost Allocation Plan allocates the costs of various support service and general governmental programs to the direct organizational units that benefit from the central services provided. A description of the originating organizational unit for each allocable central service considered in this plan, sourced from the previously published *City of Sebastopol Fiscal Year 2023- 24 Budget*, is as follows.⁴ Additionally, departmental organizational chart(s) are available in that same comprehensive budget document. These organizational units originate in the City’s General Fund (100).

CITY COUNCIL (100-1001)

The City Council organizational unit includes allocable indirect services in the CAP as the general oversight body of all Citywide operations. It is described as follows in the adopted budget document.

“The City of Sebastopol City Council operates under the Council-Manager form of government, with five Council members elected at-large for staggered four year terms. The City Council, through the administrative authority of the City Manager, is responsible for the operation of the City, by setting policies and adopting City-wide goals and priorities. The City Council formulates policies in the form of motions, resolutions, and ordinances which reflect the best interests, needs and priorities for the citizens and businesses of Sebastopol as well as the visitors to the City of Sebastopol. The City Council budget reflects the costs associated with supporting the Council’s activities and providing for the operations of the City. The City Council appoints the City Manager, the City Attorney, and the City Clerk, who report directly to the City Council. The City Council also appoints the members of the City’s advisory commissions and committees. The City Council meets twice a month in regular session, conducts special meetings and study sessions as needed, and attends regional coordination meetings with other local government agencies. The City Council also conducts Town Hall Meetings on matters of interest to the citizens of Sebastopol.”

CITY MANAGER (100-1101) & CITY ATTORNEY (100-1201)

The City Manager and City Attorney organizational units include allocable indirect services in the CAP as the general management and general counsel over all Citywide operations. They are described as follows in the adopted budget document.

The City Manager and/or City Attorney have the following responsibilities: “serve as [the] administrative head of the City under the direction and control of the City Council; implement all policy decisions and directives of the City Council; enforce all laws and ordinances of the City; ensure all franchises, contracts, permits and privileges granted by the City Council are faithfully observed; appoint and oversee all executive management positions; responsible for legal advice and representation of the City Council and all city departments; coordinates all legal representation of the City, including outside counsel, if needed; prepare all ordinances and other legal documents for Council consideration; review contract documentation and insurance requirements of city contractors; providing Brown Act Guidance to City council and City staff; providing conflict of interest guidance to City Council; meet and review of agenda with Agenda Review Committee; in consultation with Budget Committee, develop City’s annual budget; oversees preparation of City’s long term capital improvement plans and financing strategy; oversees and manages programs to assure

⁴ https://www.cityofsebastopol.gov/wp-content/uploads/2023/08/FY23-24-City-of-Sebastopol-Adopted-Budget_6.27.23_Published.pdf

economic development and financial vitality of the City; represent City Council with employees, community groups, individual members of the public, and other governmental agencies; manage all aspects of City's personnel function; oversee negotiation and management of service contracts and leasing agreements; serve as City's representative on a variety of boards and commissions; evaluate City operations to maximize delivery of City services; carry out City Council long-term goal and priorities plan; serving as legal advisor to City council and City staff; responding to all public inquiries and Public Records Act Requests; and continuing education on public law, land use law, conflict of interest laws.”

▶ **FUTURE CONSIDERATION**

Due to recent staffing changes in the City Manager unit, during the next CAP update, the City Attorney unit should be engaged – either through personnel/contractor interaction and/or analysis of more recent service activity/billings – to determine if the structuring of this organizational unit within the CAP should be altered.

CITY CLERK (100-1301)

The City Clerk organizational unit includes allocable indirect services in the CAP as an administrative and governmental function serving Citywide operations. (It also includes direct services not allocable in the CAP.) It is described as follows in the adopted budget document.

The City Clerk has the following responsibilities in total (not all allocable): “Serve as Clerk of the City Council; record and maintain proceedings of City Council meetings; attest, index, and file resolutions, ordinances, minutes, and contracts; Post and publish legal notices; administer Oaths of Office; act as local elections official; act as custodian of city records and provide certification of copies; maintain Local Appointments List and conduct recruitment in accordance with the Maddy Act (City boards, committees, and commissions); supporting the legislative body, coordinating municipal elections, serving as the Filing Officer, and managing the City's archives and records management program; accept tort claims, subpoenas, and other legal documents for service; process Protests and Appeals to City Council and City Manager and set hearings Assist City Manager with preparation and posting of agendas in compliance with the Ralph M. Brown Act; coordinate presentations for meetings; develop and maintain records management program; notarize city documents; respond to staff and citizen inquiries; coordinate and log responses to requests for public records under Public Records Act; maintain and distribute updates to the Municipal Code; oversee, guide and assist the activities of various Departments and special projects to ensure they are in concert with the policies and goals of the City Manager and City Council; oversee and maintain city website; and serve as public information officer.”

FINANCE / ADMINISTRATIVE SERVICES (100-1401)

The Administrative Services (Finance) organizational unit includes allocable indirect services in the CAP as an administrative function serving Citywide operations. It is described as follows in the adopted budget document.

Administrative Services (Finance) has the following responsibilities: “prepare Annual City Budget; prepare Audited Financial Reports; respond to Public Records Requests; prepare Federal, State & County Reports; prepare bi-weekly Payroll; administer Business Licensing; ensure compliance with federal and state-mandated requirements; administer City's labor and employee relations; administer employee medical leaves; administer compensation and benefits; administer hiring processes;

administer Utility Billing Operation; process Accounts Payable/Receivable; process Cash Receipts; perform Treasury Management; perform Financial Analysis; administer and maintenance ongoing of the City's User Fee Schedule; administers the Street Lighting Assessment District; maintains the Fixed Asset inventory; design and conduct recruitment and selection procedures; assist outside HR Advisor to provide notice to employees of medical leave and benefits rights under law; coordinate with outside HR Advisor return to work, risk management, and safety issues with supervisors and managers; coordinate with oversight and benefit administration organizations; coordinate the provision of mandatory supervisory training, and of non-mandatory supervisory and managerial training related to legal compliance in employment practice; assist outside HR Advisor to confer and coach employees at all levels to identify and resolve workplace concerns; compile and maintain official personnel records for all employees; maintain, update and disseminate employment-related City policies and procedures; perform Internal/External Audits; support Grant Award Administration; support City Council Meetings; support review Contractual and Lease Agreements; assist with performance of Feasibility and Cost-Benefit Studies; and act as the City's California Public Employees Retirement System liaison."

ENGINEERING (100-2302)

The Engineering organizational unit includes allocable indirect services in the CAP as a central support service to certain City operations, such as utilities and other infrastructure-related operations. (It also includes substantial direct services not allocable in the CAP.) It is described as follows in the adopted budget document.

Engineering has the following responsibilities in total (not all allocable): Comply with permits and programs mandated by state and federal laws as generally listed in this paragraph; stormwater NPDES permit; sustainable Groundwater Management Act; California Subdivision Map Act; Uniform Construction Cost Accounting Act and Procedures; respond to public inquiries and requests for Engineering records; perform the duties of the City Engineer as specified in the Sebastopol Municipal Code; perform review services of private development plans and encroachment permits for consistency with City ordinances and codes and protection of City property; oversee and manage the City's 5-Year Capital Improvement Program (CIP); participate in local and resource agencies coordination to represent the City's preferences and share in funding and expenditure allocations and to reduce overall cost to the City by partnering with other local agencies; perform short and long range planning for maintenance, replacement and upgrades to the City's infrastructure; work collaboratively with other City departments to provide Engineering department perspective on City department programs and projects; respond to public inquiries and requests beyond core and mandated services; participate and/or accept a leadership role in regional coordination and partnerships beyond core and mandated services; perform tasks and activities for other City departments beyond core and mandated services; convert paper Engineering records to electronic format for ease of storage and retrieval; and update GIS system to allow for public access of records and other data to reduce staff time in researching and responding to public requests."

PUBLIC WORKS – CORPORATION YARD (100-4102)

The Public Works – Corporation Yard organizational unit includes allocable indirect services in the CAP as departmental administration and central support to Public Works divisions. (It also includes direct services not allocable in the CAP.) It is described as follows in the adopted budget document.



Public Works – Corporation Yard has the following responsibilities in total (not all allocable): “customer service response/tracking/follow-up; cash handling; Injury & Illness Prevention Program; Records Management; warehouse; service agreements; expense allocation and tracking; and purchasing.”

PUBLIC WORKS – GOVERNMENTAL BUILDING (100-4106)

The Public Works – Governmental Building organizational unit includes allocable indirect services in the CAP as central support service to Citywide operations. It is described as follows in the adopted budget document.

Public Works - Governmental Building has the following responsibilities to support City facilities: “preventative maintenance; HVAC – maintenance & repair; electrical – repair; plumbing – repair; replacement/improvement projects; and roofing repairs and replacements.”

NON DEPARTMENTAL (100-0)

The Non Departmental organizational unit includes allocable indirect services in the CAP, covering certain General Fund expenditures supporting Citywide operations. (It also includes substantial direct expenses not allocable in the CAP.) This financial unit is used to account for miscellaneous outlays covering specific labor-related costs and professional services, among others.

2.C | FUNCTIONAL INDIRECT SERVICE AREAS

Where the organization or functional complexity of a central services organizational unit necessitates it, the unit’s budget has been broken down into cost pools to better determine allocable central services expenditures more reflective of different functions of service provided. The purpose of this additional step is to enable more reasonable, if not accurate, allocation decisions for different indirect services provided by a single central service organizational unit.

The following central services organizational units have been broken into indirect cost pools as follows.

CITY COUNCIL

The City Council organizational unit has been divided into three functional service areas:

- City Council – Administrative Oversight
- City Council – General Fiscal Oversight
- City Council – Capital Fiscal Oversight

This breakdown is based on commonly applied industry metrics to rationally reflect emphasis areas for legislative oversight and then compared to sampling of recent Council agendas at the City of Sebastopol. Cost items in the unit’s expenditure reporting have each been distributed among the functions of service following this general common portrayal. Refer to Appendix I, Exhibit 3 for the functional distribution. Refer to Appendix I, Exhibit 4 for the distribution of cost items.

CITY MANAGER

The City Manager organizational unit has been divided into two functional service areas:

- City Manager – Administrative Management
- City Manager – General Fiscal Management
- City Manager – Capital Fiscal Management

This breakdown is based on the common distribution applied for the City Council's oversight functions. Cost items in this unit's expenditure reporting have each been distributed among the functions of service either by direct, whole assignment to one category or following the common portrayal of City Council oversight. Refer to Appendix I, Exhibit 3 for the functional distribution. Refer to Appendix I, Exhibit 4 for the distribution of cost items.

CITY CLERK

The City Clerk organizational unit has been divided into two functional service areas:

- City Clerk – Citywide Service
- City Clerk – Direct Service (Not Allocable)

This breakdown is based on a common distribution found in small agencies to ensure that City Clerk services not reasonably attributed as a central service are removed from allocation, including public records requests and elections.

▶ FUTURE CONSIDERATION

During the next CAP update, personnel in the City Clerk's office may be engaged to determine whether an alternative breakdown might yield a different reflection of estimated staff time supporting organizational units across the City.

FINANCE / ADMINISTRATIVE SERVICES

The Finance / Administrative Services organizational unit has been divided into seven functional service areas:

- Citywide Accounting / Budget
- Utility Billing & Support
- Payroll
- Accounts Payable
- Accounts Receivable / Cash Receipts
- Information Technology Management
- Human Resources

This breakdown is based on an informal survey of staff to estimate annual time across broad categories of service. Categories reflect those listed above plus General Administration. During the processing of staff time estimates, values assigned to Administration were reallocated to all other functions proportionately.

Cost items in the unit's expenditure reporting have each been distributed among the functions of service either by direct, whole assignment to one category or following the breakdown of staff time among all categories. Refer to Appendix I, Exhibit 3 for the distribution of staff time. Refer to Appendix I, Exhibit 4 for the distribution of cost items.



ENGINEERING

The Engineering organizational unit has been divided into two functional service areas:

- Technical Support – Public Projects
- Direct Services (Not Allocable)

This breakdown is based on the staff time analysis developed in 2020 supporting the City's prevailing comprehensive schedule of user and regulatory fees, ensuring that services not reflective of Citywide support are excluded from allocation in this CAP. Cost items in the unit's expenditure reporting have each been distributed among the functions of service either by direct, whole assignment to one category or following the breakdown of staff time among all categories. Refer to [Appendix I, Exhibit 3](#) for the distribution of staff time. Refer to [Appendix I, Exhibit 4](#) for the distribution of cost items.

PUBLIC WORKS – CORPORATION YARD

The Public Works – Corporation Yard organizational unit has been divided into three functional service areas:

- Department Administrative Management
- Departmental Fiscal Management
- Direct Services (Not Allocable)

This breakdown is based on commonly applied industry metrics to rationally reflect emphasis areas for departmental management and to ensure that services provided by certain positions that are not reflective of central support are excluded from allocation in this CAP. It is important to note that in all organizational units analyzed in this CAP, but particularly potent in this organizational unit, only that portion of an individual position accounted for in the budget unit is considered for potential allocation. Portions of the same position directly budgeted in other organizational units are excluded.

Cost items in the unit's expenditure reporting have each been distributed among the functions of service following this general common distribution. Refer to [Appendix I, Exhibit 3](#) for the functional distribution by individual position. Refer to [Appendix I, Exhibit 4](#) for the distribution of cost items.

NON DEPARTMENTAL

The Non Departmental organizational unit has been divided into six functional service areas:

- Personnel Services
- Information Technology Services
- Fiscal Services
- Facilities Services
- Administrative Services
- Direct Services (Not Allocable)

This breakdown is based on individual line-item determination of each cost item. Refer to [Appendix I, Exhibit 4](#) for the distribution of cost items.



2.D | ALLOCABLE INDIRECT COST POOLS

EXHIBIT A lists the indirect cost pools allocated in this Cost Allocation Plan. Refer to Appendix I, Exhibit 3 for the identification of indirect cost pools by name, as well as any applicable labor or other functional distributions to those cost pools. Refer to Appendix I, Exhibit 4 for the line-item detail of allocable central services expenditures by organizational unit and distributed to the identified indirect cost functions.

EXHIBIT A | ALLOCABLE INDIRECT COST POOLS

ALLOCATED ORGANIZATIONS			
Central Services Department or Division	FY 2023-24 Budget Expenditure	less: Non-Allocable and/or Direct Service	Allocable Cost Pool
100-10 City Council	\$ 208,811	\$ (47,300)	
Administrative Oversight			\$ 40,378
General Fiscal Oversight			\$ 40,378
Capital Fiscal Oversight			\$ 80,756
100-11 City Manager	\$ 423,639	\$ -	
Administrative Management			\$ 105,910
General Fiscal Management			\$ 105,910
Capital Fiscal Management			\$ 211,819
100-12 City Attorney	\$ 645,240	\$ -	
Citywide Service			\$ 645,240
100-13 City Clerk	\$ 383,245	\$ (95,811)	
Citywide Service			\$ 287,434
100-14 Finance / Administrative Services	\$ 1,337,680	\$ (34,158)	
Citywide Accounting / Budget			\$ 492,576
Utility Billing & Support			\$ 320,731
Payroll			\$ 89,102
Accounts Payable			\$ 77,964
Accounts Receivable / Cash Receipts			\$ 44,551
Information Technology Management			\$ 141,524
Human Resources			\$ 137,074
100-23 Engineering	\$ 477,597	\$ (184,851)	
Technical Support - Public Projects			\$ 292,746
100-41-02 Public Works - Corporation Yard	\$ 616,316	\$ (59,458)	
Department Administrative Management			\$ 278,429
Department Fiscal Management			\$ 278,429
100-41-06 Public Works - Governmental Building	\$ 152,137	\$ -	
Governmental Facility Maintenance			\$ 152,137
100-00 Non Departmental	\$ 289,000	\$ (123,000)	
Personnel Services			\$ 121,800
Information Technology Services			\$ 4,100
Fiscal Services			\$ 27,000
Facilities Services			\$ 4,100
Administrative Services			\$ 9,000
Total Allocable Central Services Cost	\$ 4,533,665	\$ (544,578)	\$ 3,989,087



2.E | BENEFITTING DIRECT SERVICE ORGANIZATIONAL UNITS

This Cost Allocation Plan allocates the previously identified central services to direct services that benefit from the services provided. A list of direct organizational units receiving allocable expenditures in this plan follows, organized by “departmental” classifications under which costs are distributed within the analysis. These departmental classifications loosely follow the City’s departments, but in some cases, reflect a distinct fund. The classifications are for analytical purposes, so that allocations and resulting outcomes can be generated in a manner meaningful to their likely applications.

GENERAL GOVERNMENT

This class represents portions of indirect service organizational units previously identified that may be classified through this analysis or through the City’s budget structure as providing direct service, including:

- City Council (1001)
- City Manager (1101)
- City Attorney (1201)
- City Clerk (1301)
- Finance / Administrative Services (1401)
- Non Departmental (0)

PLANNING

Organizational units classified under the Planning category are budgeted in various City funds and are as follows:

- Planning (2102)

BUILDING

Organizational units classified under the Building category are budgeted in various City funds and are as follows:

- Building (2202)

ENGINEERING

Organizational units classified under the Engineering category are budgeted in various City funds and are as follows:

- Engineering (2302)
- Engineering (2307)
- Engineering (2350)
- Engineering (2351)

FIRE & PREVENTION

Organizational units classified under the Fire & Prevention category are budgeted in various City



funds and are as follows:

- Fire & Prevention (3102)
- Fire & Prevention (3114)

POLICE

Organizational units classified under the Police category are budgeted in various City funds and are as follows:

- Police (3202)
- Police (3213)

PUBLIC WORKS

Organizational units classified under the Public Works category are budgeted in various City funds and are as follows:

- Public Works – Corporation Yard (4102)
- Public Works – Streets (4103)
- Public Works – Parks & Landscaping (4104)
- Public Works – Parking Lots (4105)
- Public Works – Governmental Building (4106)
- Public Works (4151)

PUBLIC WORKS – COMMUNITY FACILITIES

Organizational units classified under the Public Works – Community Facilities category are budgeted in various City funds and are as follows:

- Senior Center (4002)
- Public Works – Community Center (4202)
- Public Works – Ives Pool (4302)

PUBLIC WORKS – WATER UTILITY

Organizational units classified under the Public Works – Water Utility category are budgeted in the Water Fund 500 and Water Enterprise Capital Project Fund 501 only and are as follows:

- Public Works – Utility (500-4402)
- Debt Service (500-9971)
- Debt Service (500-9973)
- Debt Service (500-9974)
- Debt Service (500-9976)
- Debt Service (500-9977)
- Debt Service (500-9980)
- Non Departmental (501-0)
- Engineering (501-2350)
- Engineering (501-2351)

- Public Works (501-4150)
- Public Works (501-4151)

PUBLIC WORKS – WASTEWATER UTILITY

Organizational units classified under the Public Works – Wastewater Utility category are budgeted in the Wastewater Fund 510 and Sewer Enterprise Capital Project Fund 511 only and are as follows:

- Public Works – Utility (510-4402)
- Public Works Subregional O&M (510-4502)
- Debt Service (510-9971)
- Debt Service (510-9974)
- Debt Service (510-9980)
- Non Departmental (511-0)
- Engineering (511-2350)
- Engineering (511-2351)
- Public Works (511-4150)
- Public Works (511-4151)

UNCLASSIFIED

This class represents all other organizational units encompassing capital funds and interfund transactions, most of which are not recipients of central services via the mechanism of this Cost Allocation Plan. (Indirect cost recovery is potentially available through the practice of assessing indirect cost rates on labor or costs directly charged to these projects/programs.)

2.F | ALLOCATION BASES

A variety of data sets have been used in this Cost Allocation Plan as bases for distributing allocable indirect cost pools to benefitting organizational units. These data sets are used to derive allocation factors which determine the proportionality of expense received by each unit. A description of the data sets follows.

GROSS EXPENSE NET OF DISTORTIONS

A common allocation basis is to distribute costs based on expenditures by organizational unit. However, a pure “gross expenditures” value often can lead to a disproportionate outcome relative to the nature and benefit of indirect service being allocated. For this reason, adjustments to gross expenditures are devised to create a metric labeled “gross expense net of distortions,” which is defined in this CAP as follows: Expenditures in each organizational unit, excluding transfers and other financing uses, as well as prevailing overhead charges. (Refer to Appendix A, Exhibit 2a-Supplemental for this data.) Expenditures are derived from the fiscal year basis for the CAP.

COMPENSATED LABOR HOURS (APPROX. FULL-TIME EQUIVALENT EMPLOYEES)

Full-time equivalent employees (FTEs) is defined as the number of employees accounted for in whole or part to an organizational unit, weighted by their individual equivalency relative to 1.0 equaling a standard full-time work schedule.



The data set available during the development of this CAP simply listed total annual hours for which an individual employee/position was compensated during the last completed fiscal year. This data set was used as a substitute for Citywide FTEEs.

PERSONNEL COUNT

This metric reflects the number of individual staff positions Citywide as documented in the Staffing Summary published in the annual budget document for the fiscal year basis.

UTILITY ACCOUNTS

This metric reflects the number of active customer accounts for each utility as documented in the Operating Indicators in the last published Annual Comprehensive Financial Report.

CAPITAL ASSET VALUE (INFRASTRUCTURE)

This metric represents the value of depreciable infrastructure as documented in the Notes to the last published Annual Comprehensive Financial Report.

PUBLIC WORKS MODIFIED OPERATING EXPENSE

This metric portrays divisional expenditures across the Public Works Department substantially removing potential distortions when applied to specific indirect cost pools. It is defined as follows: Expenditures in each Public Works organizational unit, excluding debt service, capital outlays, transfers and other financing uses, prevailing overhead charges and internal service fund charges, and pass-through payments. (Refer to Appendix A, Exhibit 2a-Supplemental for this data.) Expenditures are derived from the fiscal year basis for the CAP.

PUBLIC WORKS PERSONNEL COUNT

This metric reflects the number of individual staff positions across the Public Works Department as documented in the Staffing Summary published in the annual budget document for the fiscal year basis.

REVENUES RECEIPTED

This metric represents the value of transaction-based revenues documented in the fiscal year basis.

SERVICES & SUPPLIES EXPENSE

This metric represents the value of services and supplies expense categories documented in the fiscal year basis.

EXHIBIT B lists the selected allocation basis used to distribute each indirect cost pool to benefitting organizational units. Refer to Appendix I, Exhibit 5 to view the complete data sets and accompanying allocation factors used in this Cost Allocation Plan. Refer to Appendix I, Exhibit 6 to view a summary of the allocation decisions made in the quantitative analysis.

▷ FUTURE CONSIDERATION: PLANNED OR UPDATED ALLOCATION METRICS

As the City intends to update its Cost Allocation Plan on a regular basis, it will have ongoing opportunities to deploy additional, alternative, or refined allocation metrics to those used in this current plan, as practices change organizationally, issues arise in applying key CAP



outcomes, and/or additional data sets are found to be tracked and prove reliable when applied in the CAP.

EXHIBIT B | SELECTED ALLOCATION BASES

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



2.G | ALLOCATION RESULTS BY DEPARTMENTAL CLASS

EXHIBIT C summarizes the total costs allocated in this CAP, distributed among the departmental classes defined in this analysis. Refer to Appendix I, Exhibit 9 to view the allocation results detailed by allocable indirect cost pool to each benefitting direct service department.

EXHIBIT C | DISTRIBUTION OF ALLOCABLE COSTS TO DEPARTMENTS

INDIRECT COSTS BY DEPARTMENTAL CLASSIFICATION IN THIS PLAN		
Departmental Designation in the CAP	Received Indirect Costs via Allocation	Share of Total
Public Works - Wastewater Utility	\$ 908,934	22.8%
Public Works - Water Utility	\$ 852,863	21.4%
Police	\$ 821,007	20.6%
Public Works	\$ 446,357	11.2%
Fire & Prevention	\$ 329,106	8.3%
Unclassified / CIP, ISF, Transfer	\$ 274,328	6.9%
Public Works - Community Facilities	\$ 134,615	3.4%
Planning	\$ 103,779	2.6%
General Government	\$ 47,008	1.2%
Building	\$ 40,649	1.0%
Engineering	\$ 30,440	0.8%
Total Received Indirect Costs	\$ 3,989,087	100.0%

From these allocation results, two key outcomes useful to City cost recovery applications are derived: indirect cost rates and interfund charges for service.

2.H | INDIRECT COST RATES

Indirect cost rates are percentage values added to charges of either direct labor cost or total direct cost for recovery to the General Fund of Citywide indirect services benefitting the program or project charged. For example, if a City staff member charges time to an eligible capital project with adequate funding, an indirect cost rate can be applied to the salary dollars charged, thus reflecting that when that staff member works on the project, they are naturally supported by the central services reflected in the indirect cost rate.

Because indirect cost rates for Citywide central services is a new concept for the City, the Cost Allocation Plan has generated rates at two different levels:

- ▶ **Citywide Composite Indirect Cost Rate:** a uniform rate applicable to all personnel or activity Citywide, regardless of originating department.
- ▶ **Departmental Indirect Cost Rates:** rates varying by originating department and reflecting the proportionality of central service benefit achieved through the cost allocation plan process. (In other words, different departments benefit from Citywide central services to varying

degrees, not uniformly as implied by the Citywide composite approach.)

Furthermore, indirect cost rates are calculated two ways depending on the type of cost to which the rate is applied:

- ▶ **Indirect Cost Rate on Direct Labor Cost:** The percentage rate is applied only to direct salary cost charged.
- ▶ **Indirect Cost Rate on Total Direct Cost:** The percentage rate is applied to total eligible direct costs charged.

CITYWIDE COMPOSITE INDIRECT COST RATE

EXHIBIT D summarizes the Citywide Composite Indirect Cost Rate under both direct labor cost and total direct cost bases. At 65.5% on direct salary cost, for every \$1 in salary charged, 66-cents can be added for Citywide central services support. At 13.5% on total direct cost, for every \$1 in direct cost to the program, 14-cents can be added for Citywide central services support. Refer to Appendix I, Exhibit 10 to view the detail of this rate calculation.

EXHIBIT D | CITYWIDE COMPOSITE INDIRECT COST RATES

CITYWIDE COMPOSITE INDIRECT COST RATE OPTIONS	
Summary Rate Calculation on Direct Labor Charges	Amount
Cost Basis: Total Citywide Indirect Costs [a]	\$ 2,818,752
Rate Basis: Salary Expense in Direct Operating Organizations	\$ 4,306,585
Citywide Indirect Rate on Direct Salary Charges	65.5%
Summary Rate Calculation on Direct Expense	Amount
Cost Basis: Total Citywide Indirect Costs [a]	\$ 2,818,752
Rate Basis: Direct Operating Expense in Direct Service Organizations	\$ 20,888,354
Citywide Indirect Rate on Direct Expenditure	13.5%

[a] This subtotal of indirect costs excludes services not applicable to a Citywide basis in this charge setting, such as Utility Billing, Engineering Technical Support, and Public Works Department Administration.

DEPARTMENTAL INDIRECT COST RATES

EXHIBIT E summarizes the Departmental Indirect Cost Rates under both direct labor cost and total direct cost bases. The variation between departmental classes is the intended result of the allocation of indirect cost pools to departmental classes under the selected allocation bases, thus reflecting the different benefit or proportion received by each. Refer to Appendix I, Exhibits 11a and 11b to view the detail of this rate calculation.

(This section continues on the next page.)



EXHIBIT E | DEPARTMENTAL INDIRECT COST RATES

INDIRECT COST RATES		
Departmental Designation in the CAP	ICR on Direct Salary Expense	ICR on Direct Expense
Planning	29%	14.1%
Building	87%	15.1%
Engineering	0%	10.4%
Fire & Prevention	86%	22.2%
Police	36%	14.0%
Public Works	108%	27.0%
Public Works - Community Facilities	178%	22.3%
Public Works - Water Utility	292%	58.1%
Public Works - Wastewater Utility	355%	31.3%
Composite for the City	65%	13.5%

APPLICATION OF INDIRECT COST RATES

Formally implementing indirect cost rates will require a series of deliberate measures and time in order to achieve accuracy, provide for efficient cost accounting, and ensure sufficient funding resources for both direct cost recovery and newly pursued indirect cost recovery.

▶ **FUTURE CONSIDERATION: CHOOSING AN INDIRECT COST RATE**

Determining which rate or rates to implement will depend on the capabilities of cost accounting systems available and business practices at the City in the future if and when it chooses to utilize indirect cost rates. At the City’s current scale and known applications for a potential indirect cost rate, either approach is reasonable.

However, before first applying an indirect cost rate to a specific project or program, it will be important to review underlying conditions, rules, regulations, contracts, and/or other provisions of the project or program to ensure compliance with any particular requirement attached to it, both in terms of allowed rate basis and allowed indirect costs. This is especially important for state or federal funding programs that require an OMB 2 CFR 200 compliant indirect cost plan on file, as this current Cost Allocation Plan is a “Full” Cost Allocation Plan, as described earlier in this report. Furthermore, some programs may simply offer a pre-negotiated indirect cost rate that will suffice for the City, or may impose a maximum indirect cost rate.

▶ **FUTURE CONSIDERATION: APPLICATION OF AN INDIRECT COST RATE**

Misapplication of indirect cost rates is a common error when accessing varied rates bases. When the City reaches the point where it begins using indirect cost rates, it is recommended that the City create a formal procedure, if not policy, on how and when to apply its indirect cost rates. For example, the City needs to ensure that personnel from central services organizations not charge time to projects/programs, as their costs are embedded in the



indirect cost rates that will follow either direct charges of personnel to those projects or the direct expenditures themselves, depending on the rate method chosen for the project/program. Alternatively, if the those personnel must charge time to projects/programs, the CAP will need to be revised to remove actual or expected direct billings of those costs, so they do not flow through the Cost Allocation Plan and contribute to its resultant rates and charges.

Further preventing mistakes in the application of these rates, for each project or program where the City intends to apply an indirect cost rate, it is recommended that one method be selected: either recover indirect costs on direct charges of City personnel time or recover indirect costs on direct expenditures of the project/program. To avoid easily duplicating cost recovery, the City should not apply both rates in the context of a single project/program. A formal policy delineating how to make that decision for each project could assist. Such a policy would typically set a threshold on the project/program. For example, on projects whose costs are driven substantially by City labor, the indirect rate on personnel time should apply. Conversely, for projects driven substantially by external costs, the indirect rate on direct expenditures should apply.

▶ **FUTURE CONSIDERATION: BUDGETING FOR INDIRECT COST RECOVERY**

Including indirect cost recovery in projects or programs will require internal education at the City and long-term planning to ensure both adequacy of funding available and avoidance of eroding resources optimally spent on the direct costs. This is particularly important in the capital improvement program. Near-term projects likely will not have been budgeted to include indirect cost recovery; therefore, if systems and practices are implemented to enable indirect cost rates on direct charges to those projects, funding may not be available. If the City intends to implement indirect cost recovery widely, capital improvement program planners in the City will be a critical partner in its realization.

2.1 | POTENTIAL INTERFUND CHARGES FOR SERVICE

Interfund charges for service are transfers to the General Fund expressed as annual dollars for recovery of Citywide central services from eligible funds outside the General Fund.

In this Cost Allocation Plan, interfund charges for service are derived from the departmental indirect cost rates applied to eligible departmental costs reported to each fund. Funds can be comprised of expenditures originating from varying departments. In this methodology, applying a departmental indirect cost rate to a department's reported costs creates a strong linkage for purposes of reasonable central services cost recovery from City funds. This is particularly the case for funds accounting for the City's revenue measures.

EXHIBIT F summarizes the potential interfund charges for service informed by the results of the Cost Allocation Plan. Refer to Appendix I, Exhibits 12a and 12b to view the detailed calculation.

(This section continues on the next page.)

EXHIBIT F | INTERFUND CHARGES FOR SERVICE FOR FY 2024-25

Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service
	Maximum Charge in This Plan
500 Water	\$ 852,863
510 Wastewater	\$ 908,934
Reimbursement to the General Fund for Allocated Central Services in this Plan	\$ 1,761,797
124 Measure T & Q (Y) - Previously Charged	\$ 253,013 [a,b]
Other Non-General Funds - Not Previously Charged	\$ 105,018 [c]
100 General Fund - Remaining Central Services Borne	\$ 1,869,259
Total Central Services Allocated in this Plan	\$ 3,989,087

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

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

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

▶ **FUTURE CONSIDERATION: RESOURCE SUFFICIENCY**

Calculated interfund charges may not be immediately applicable depending on current capacity of available resources in each fund, sufficiency of prevailing fees/rates comprising the majority of a fund’s revenues, and/or degree of flexibility of contractual arrangements and program funding. However, these results can and should inform future negotiations; rate, fee, or funding analysis; and processes that seek to modify incoming revenue streams in these funds.



3.A | APPLICATION TO BUDGET YEAR

The preceding report describes the complete Indirect Cost Allocation Plan for Fiscal Year 2024-2025. This plan was prepared during the 2023-24 fiscal year and used that same fiscal year's budget as the basis for allocation. This means that the outcomes of a plan generated to support budget development for a given year are based on budgeted costs in the prior year. This lag is a common structure for a non-federal, "full cost" allocation plan.

Appendix II displays the presentation given to the City Council on February 20, 2024, to explain the outcomes of the Cost Allocation Plan and the differences from previous interfund charges for service. The outcomes presented to the City Council have since been incorporated into the City's adopted Fiscal Year 2024-2025 Budget.⁵

3.B | UPDATE IN SUBSEQUENT YEAR

In prior years, the City applied a percent-of-budget metric derived by its previous Cost Allocation Plan to determine interfund charges each fiscal year. The Indirect Cost Allocation Plan presented in this report does not provide a comparable metric, and the City should not independently derive a comparable metric from this Plan's results to continue that past practice. This Plan does not use a method that maintains that previous approach.

Instead, the City intends to update the Cost Allocation Plan on a regular basis and is expected to do so during Fiscal Year 2024-25 to support budget development for Fiscal Year 2025-26. The City has received the non-proprietary, fully open and self-contained, spreadsheet-based Plan, able to be updated by a user comfortable in that accessible platform. The City owns the complete tool. Additionally, the City is welcome to contact ClearSource for questions, advice, or additional consulting on this topic as it seeks to apply and maintain its Cost Allocation Plan.

It is recommended that the City embark on its Plan update at least two months prior to needing outcomes for its budget development process. This will ensure that Cost Allocation Plan outcomes can be finalized and flow into the budget development cycle without workload conflict for staff or circularity in the construction of the new budget.

In future years, when it is comfortable doing so, the City may be able to implement a less regular updating schedule of the full Plan. This can be accomplished one of three different ways:

- Hold interfund charges fixed between Plan updates.
- Apply a *Consumer Price Index* factor or similar inflationary metric applied in other City budgeting to interfund charges between Plan updates.
- Apply the Indirect Cost Rates (ICRs) derived by this Plan to current expense profiles in receiving funds to calculate an interfund charge consistent with this Plan's outcomes. (The City may need to engage a minor degree of consulting the first time it attempts this to ensure applicability and accuracy.)

The City should endeavor to conduct a comprehensive Cost Allocation Plan similar to this documented effort no longer than every three years.

⁵ <https://www.cityofsebastopol.gov/your-government/key-documents/>





APPENDIX I

INDIRECT COST ALLOCATION PLAN FOR FISCAL YEAR 2024-2025



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CLEARSOURCEFINANCIAL.COM

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

Model Exhibits

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

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

Data Sources

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

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

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

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

Management Brief

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

A1. Indirect Rates for Allocated Central Services, Citywide Composite

65.5% on direct salary expense

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

13.5% on direct expenditure

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

A2. Indirect Rates for Allocated Central Services, Departmental

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

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

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

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

Management Brief

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

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

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

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

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

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

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

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

Management Brief

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

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

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

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

Fund Structure and Expenditure Basis

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

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

Fund Structure and Expenditure Basis

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

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

Fund Structure and Expenditure Basis

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

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

Fund Structure and Expenditure Basis

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

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

Reconciles to Workspace 1?

Yes

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

Derivation of Allocation Factor: Net Operating Expense

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

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

Derivation of Allocation Factor: Net Operating Expense

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

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

Derivation of Allocation Factor: Net Operating Expense

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

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

Derivation of Allocation Factor: Net Operating Expense

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

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

Derivation of Allocation Factor: Modified Operating Expense

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

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

Derivation of Allocation Factor: Modified Operating Expense

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

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

Derivation of Allocation Factor: Modified Operating Expense

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

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

Derivation of Allocation Factor: Modified Operating Expense

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

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

Derivation of Allocation Factor: Gross Expense Net of Distortions

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

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

Derivation of Allocation Factor: Gross Expense Net of Distortions

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

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

Derivation of Allocation Factor: Gross Expense Net of Distortions

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

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

Derivation of Allocation Factor: Gross Expense Net of Distortions

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

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

Fund Structure and Expenditure Basis

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

Reconciles to Workspace 1? Yes

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

Derivation of Allocation Factor: Net Operating Expense

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

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

Derivation of Allocation Factor: Modified Operating Expense

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

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

Derivation of Allocation Factor: Gross Expense Net of Distortions

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

Exhibit 3

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

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

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

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

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

Exhibit 3

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

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

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

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

Exhibit 3

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

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

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

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

Exhibit 3

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

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

Central Services Identification												
Cost Pool Name	Distributed Labor Cost	Distributed FTEs										
General Admin	\$ -	-										
Citywide Service	\$ 234,004	0.75										
Not in Use	\$ -	-										
Direct Services	\$ 78,001	0.25	< Includes typical non-allocable services such as public records requests and elections.									

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

Exhibit 3

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

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

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

< Includes business licensing.

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

Exhibit 3

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

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

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

< Includes support of private projects and permitting.

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

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

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

Central Services Identification													
Cost Pool Name	Distributed Labor Cost	Distributed FTEs											
General Admin	\$ -	-											
Dept. Admin. Management	\$ 138,606	0.66											
Dept. Fiscal Management	\$ 138,606	0.66											
Direct Services	\$ 5,554	0.50											
Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	General Admin	Dept. Admin. Management	Dept. Fiscal Management							Direct Services	Rationale for Allocation
Superintendent	\$ 235,065	0.97	0%	50%	50%							0%	Common distribution
Assistant Superintendent	\$ 16,138	0.10	0%	50%	50%							0%	Common distribution
Management Analyst	\$ 26,009	0.25	0%	50%	50%							0%	Common distribution
Permit Technician	\$ 5,554	0.50	0%	0%	0%							100%	All to Direct Services
Distribution of Labor Cost	\$ 282,767		0%	49%	49%							2%	
Distribution of FTEs		1.82	0%	36%	36%							27%	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Inventory of Allocation Factors and Resulting Metrics

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

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

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

Inventory of Allocation Factors and Resulting Metrics

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

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

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

Inventory of Allocation Factors and Resulting Metrics

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

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

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

Inventory of Allocation Factors and Resulting Metrics

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

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

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

Inventory of Allocation Factors and Resulting Metrics

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

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

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

Summary of Allocation Decisions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reconciles to Total on Exhibit 6? Yes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reconciles to Total on Exhibit 6? Yes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reconciles to First Step Total on Exhibit 6? Yes

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

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

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

Reconciles to First Step Total on Exhibit 6? Yes

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

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

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

Exhibit 10

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

Central Services Indirect Rate on Direct Salary Expense

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

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

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

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

Central Services Indirect Rate on Direct Expenditure

Cost Basis	
Allocable Central Services Expense (Net Cost Basis Above)	\$ 2,818,752
plus: Additional Adjustments	
None	\$ -
Net Cost Basis	\$ 2,818,752

Rate Basis	
Total Expenditures (Operations and Capital), All Funds Budget 2023-24	\$ 32,032,138
less: Exclusions	
Debt Service	\$ (898,702)
Capital	\$ (1,952,430)
Depreciation	\$ -
Transfers & Financing Uses	\$ (5,473,900)
Other Adjustment	\$ -
Allocated Citywide Indirect Services (Net Cost Basis from Above)	\$ (2,818,752)
[other adjustment - describe]	\$ -
Net Rate Basis	\$ 20,888,354

Indirect for Central Services, Composite for City	13.5%
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CITY OF SEBASTOPOL | INDIRECT COST ALLOCATION PLAN FOR FY 2024-25

Indirect Rate Bases by Organizational Unit

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

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

Indirect Rate Bases by Organizational Unit

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

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

Indirect Rate Bases by Organizational Unit

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

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

Indirect Rate Bases by Organizational Unit

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

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

Indirect Rate Bases by Organizational Unit

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

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

Indirect Rate for Citywide Central Services - Departmental Summary

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

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

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

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

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

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

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

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

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

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

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

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

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

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

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

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

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

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

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

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

[a] Refer to Exhibit 11b.

[b] Refer to Exhibit 11a.

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

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

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

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

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

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

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

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

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

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

Note 1 for Discussion

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

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

General Ledger, Expenditures Only, for Budget 2023-24

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

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

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

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

Chart of Accounts

Data Source: Derived from data cited in Workspace 1.

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

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

Labor Detail

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

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

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

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

Staff Time Estimate Worksheets

Data Source: Questionnaires / Interviews

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

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

Data Development

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



APPENDIX II

CITY COUNCIL PRESENTATION

FEBRUARY 20, 2024



7960 B Soquel Drive, Suite 363, Aptos, California 95003
CLEARSOURCEFINANCIAL.COM



CITY OF SEBASTOPOL

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

Executive Summary for City Council | February 20, 2024

PRIMARY OUTCOME OF THIS COST ALLOCATION PLAN

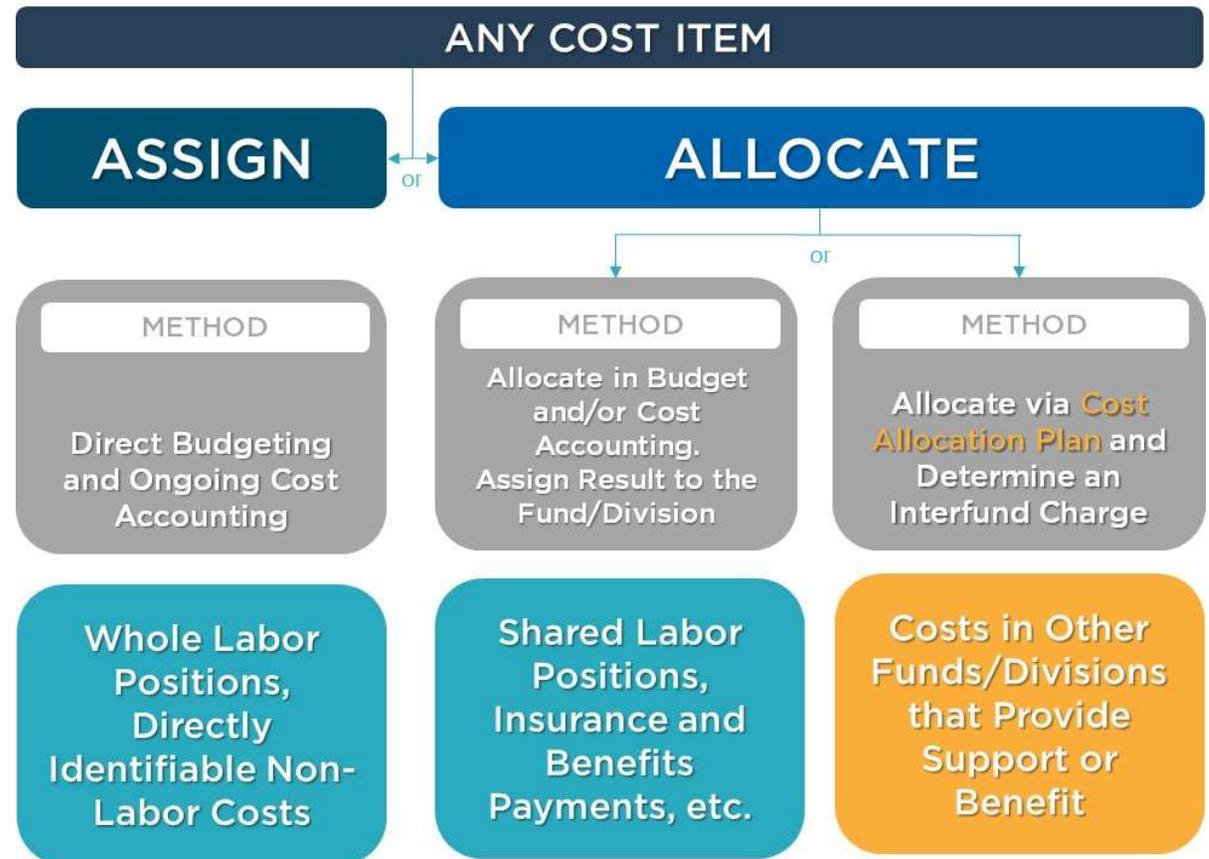
- An **interfund charge for service** – currently accounted as “4998 G & A Allocation” – assessed on certain special revenue and enterprise funds to reimburse the General Fund for central oversight, management, and support services
- Replaces allocation methodology last established in 2001
- Outcomes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



Orientation to the Cost Allocation Plan

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

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



ALLOCATED ORGANIZATIONS IN THIS PLAN

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

ALLOCATED ORGANIZATIONS

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

INDIRECT COST ALLOCATION PLAN (ANALYSIS)

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

Indirect Cost Pool*

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



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

Allocation Base

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



Benefitted Units or "Direct Services"

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

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

GUIDING PRINCIPLES IN CAP DEVELOPMENT

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

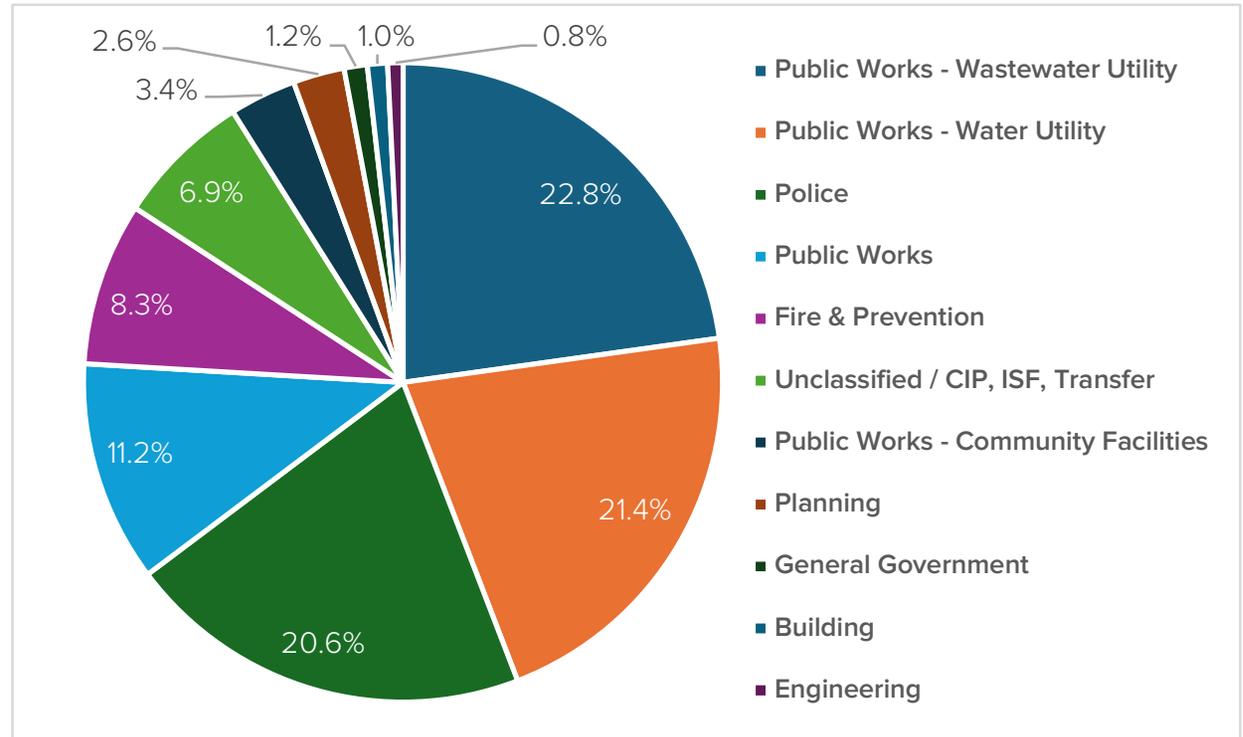
ALLOCATED COST POOLS AND ALLOCATION BASES IN THIS PLAN

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

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

DISTRIBUTION OF CITYWIDE OVERHEAD TO DEPARTMENTS

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



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



Interfund Charges for Central Service

CALCULATED INTERFUND CHARGES FOR SERVICE

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

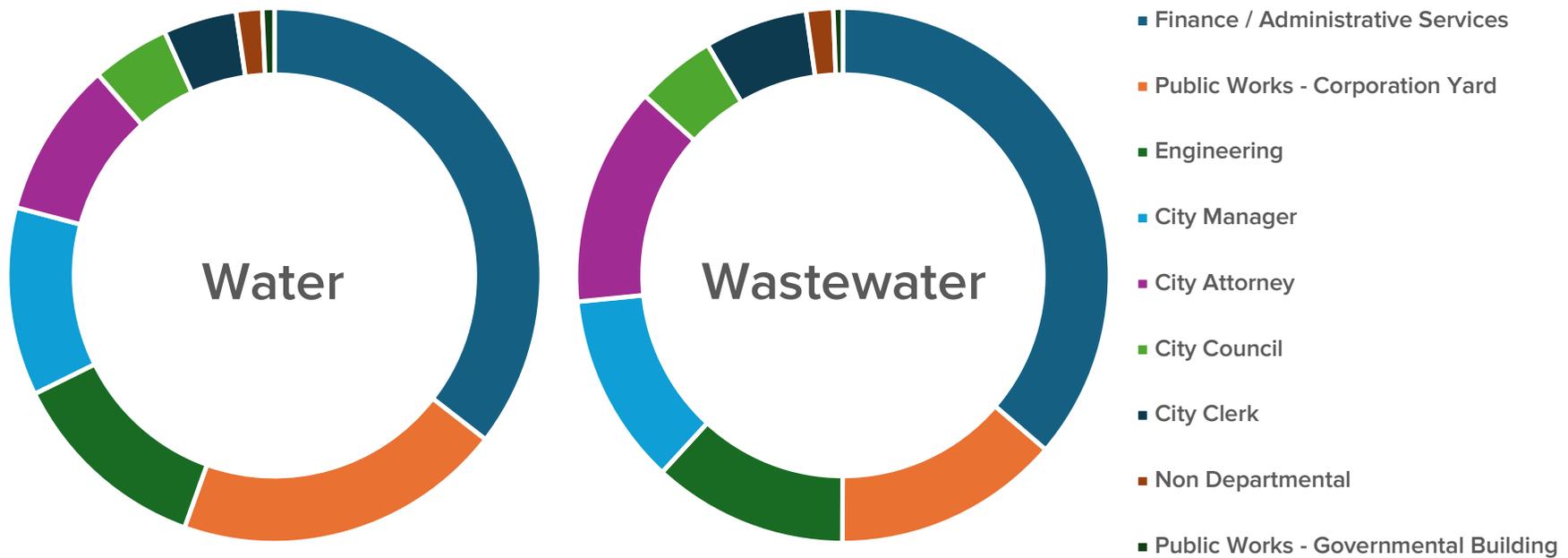
Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service	
	Maximum Charge in This Plan	Distribution of Outcomes
124 Measure T & Q (Y)	\$ 253,013 [a,b]	6%
500 Water	\$ 852,863	21%
510 Wastewater	\$ 908,934	23%
Reimbursement to the General Fund for Allocated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

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

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

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

COMPOSITION OF INTERFUND CHARGE ON UTILITIES



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

COMPARISON TO CURRENT CHARGES

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

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

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

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

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

Overall Reasons for Change from Current Interfund Charges:

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

NEXT STEPS

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

SUPPLEMENTAL INFORMATION:

OVERHEAD BURDEN ON TOTAL FUND EXPENDITURE

Allocated Citywide overhead under current and calculated models, expressed as a percent of total fund outlays net of current “G&A Allocation” >>>

Enterprise Fund	Fund Expenditure*	Citywide Overhead Burden on Enterprise Funds			
		Current Budget		Cost Allocation Plan	
		Current G&A Charge	of Fund Expenditure	Calculated Charge	of Fund Expenditure
500 Water	\$ 2,505,319	\$ 1,363,096	54%	\$ 852,863	34%
510 Wastewater	\$ 3,763,214	\$ 1,113,046	30%	\$ 908,934	24%

* FY 23-24 budgeted expense, excluding existing overhead charges.

The above metrics are presented for discussion only but do not represent values that would be produced and utilized by the CAP to determine interfund charges for service.

SUPPLEMENTAL INFORMATION: INDIRECT COST RATE (ICR) BY DEPARTMENT

- A percent of a cost basis that reflects a department's share of Citywide overhead
- ICR as a percent of direct expense by "Department" will likely be most appropriate for Sebastopol
- Overhead follows departments into each fund and/or to other cost recovery applications
- Provides a relatively stable outcome applicable to changing costs year over year
- Caution: Comparisons between departments are not meaningful. Each department has a unique cost profile on which its allocated overhead is expressed.

INDIRECT COST RATES

Departmental Designation in the CAP	ICR on Direct Salary Expense	ICR on Direct Expense
Planning	29%	14.1%
Building	87%	15.1%
Engineering	0%	10.4%
Fire & Prevention	86%	22.2%
Police	36%	14.0%
Public Works	108%	27.0%
Public Works - Community Facilities	178%	22.3%
Public Works - Water Utility	292%	58.1%
Public Works - Wastewater Utility	355%	31.3%
Composite for the City	65%	13.5%