

# EFOC – Finance Sub Committee

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- Financial analysis of Water & Sewage Funds within Cost Allocation-City of Sebastopol
- By Kate Haug & Mary Meihaus



- **Historical List of Finance Department Costs Allocated to Water and Sewer. Note there is a 200% increase of allocated overhead from FY 2015 to FY 2023, 8 Year Period, even though the number of customers and utility bills remain static.** Note significant increase AFTER SmartMeters are installed even though cost savings was promoted as reason for increasing Enterprise Fund Expenses for Syserco Loan.

3. A list by year of Finance Department Fees allocated to the Cost Allocation Plan

|       | Cost Allocation     | FY15    | FY16    | FY17    | FY18    | FY19    | FY20    | FY21    | FY22    | FY23    | FY24    |
|-------|---------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Water | Admin Svs (Finance) | 155,541 | 171,860 | 218,500 | 283,880 | 326,335 | 361,733 | 355,882 | 463,197 | 461,983 | 471,111 |
| Sewer | Admin Svs (Finance) | 151,448 | 167,388 | 212,826 | 276,410 | 317,747 | 352,212 | 346,516 | 451,007 | 449,826 | 461,111 |

# Historical List of Legal Charges

- From Adopted Budget, Legal Fees for 2014/2015 & 2015/2016 were:

Expenditure Allocations 2014/2015

| Pg | Department    | General Fund | Water Fund | Sewer Fund | Sales T/U Tax | Gas Tax Fund or Park In Lieu | Grants or Other Funding | Total   |
|----|---------------|--------------|------------|------------|---------------|------------------------------|-------------------------|---------|
| 22 | City Council  | 178,051      | 22,711     | 26,496     | 4,800         |                              |                         | 232,058 |
| 24 | Cittaslow     | 18,000       |            |            |               |                              |                         | 18,000  |
| 30 | City Manager  | 102,517      | 34,173     | 34,173     | 5,500         |                              |                         | 176,363 |
| 32 | City Attorney | 192,385      | 10,456     | 6,273      |               |                              |                         | 209,114 |
| 35 | City Clerk    | 186,502      | 17,553     | 15,359     | 18,000        |                              |                         | 237,414 |
| 38 | Finance       | 97,155       | 147,677    | 143,791    | 4,800         |                              |                         | 393,423 |

ALL FUND EXPENDITURES ALLOCATION

| Department        | General Fund | Water Fund | Sewer Fund | Gas Tax Fund | Grants or Other Funding | Total      |
|-------------------|--------------|------------|------------|--------------|-------------------------|------------|
| Projected Revenue | 7,765,531    | 2,079,908  | 3,035,000  | 173,600      | 1,356,060               | 14,410,099 |
| City Council      | 183,737      | 24,979     | 29,142     |              |                         | 237,858    |
| Cittaslow         | 20,000       |            |            |              |                         | 20,000     |
| City Manager      | 154,877      | 37,292     | 37,292     |              |                         | 229,461    |
| City Attorney     | 129,168      | 7,020      | 4,212      |              |                         | 140,400    |
| City Clerk        | 223,834      | 20,690     | 18,104     |              |                         | 262,628    |
| Finance           | 124,340      | 180,332    | 175,586    |              |                         | 480,258    |

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| PRA        | Cost Allocation                    | FY15                        | FY16 | FY17          | FY18          | FY19         | FY20          | FY21          | FY22          | FY23          | FY24          |
|------------|------------------------------------|-----------------------------|------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|
| #1 thru #4 | City Attorney - Water              | N/A - Data in Legacy System |      | 6,851         | 6,802         | 5,472        | 7,466         | 7,752         | 12,938        | 16,341        | 32,262        |
|            | City Attorney - Wastewater         |                             |      | 4,111         | 4,081         | 3,282        | 4,478         | 4,652         | 7,762         | 9,805         | 19,356        |
|            | <b>Total Enterprise Allocation</b> |                             |      | <b>10,962</b> | <b>10,883</b> | <b>8,754</b> | <b>11,944</b> | <b>12,404</b> | <b>20,700</b> | <b>26,146</b> | <b>51,618</b> |

- From a Public Records request, attorney's fees range from \$8754 to \$51,618 from FY 2017 to 2024. In FY 2024/2025 \$184,587 was charged to Ratepayers for legal fees. FY 2025-2026 \$189,263 was allocated. **There are no significant legal challenges to the Water or Sewer activities which would warrant a 250% increase.** Note: Attorney services are contracted and would have invoices to match services. No invoices have been produced that match these fees.

# Email Correspondence with Finance Director Kwong re: Audited v. Actual Budgets and the Cost Allocation Plan:

- Director Kwong's Statement
- Perhaps the grid below may be helpful in illustrating this inquiry. Up until FY 2024–25, the City has annually true-up the cost allocation plan using actual, audited expenditures. Any variance between budgeted allocations and actual costs was addressed through this annual true-up process as you can see in highlighted yellow. I am providing the Finance Department as an initial example to confirm that this approach meets your needs before proceeding with other departments.
- With the current cost allocation plan approved by the City Council, no separate true-ups were performed for FY 2024–25 or FY 2025–26 and cost allocation happens based on the adopted budget. However, the FY 2026–27 cost allocation plan (the Option A placeholder, as discussed by the Budget Committee and the Enterprise Fund Oversight Committee) is based on FY 2024–25 actual expenditures, which effectively serves as the true-up for FY 2024–25.

|                 |         | Prior Method - Flat Percentage |                 |                  |                 |                  |                 |                  |                 |                |                |                |
|-----------------|---------|--------------------------------|-----------------|------------------|-----------------|------------------|-----------------|------------------|-----------------|----------------|----------------|----------------|
|                 |         | FY20/21                        |                 | FY21/22          |                 | FY22/23          |                 | FY23-24          |                 | FY24-25        | FY25-26        | FY26-27        |
|                 |         | Adopted Budget                 | Year End Actual | Adopted Budget   | Year End Actual | Adopted Budget   | Year End Actual | Adopted Budget   | Year End Actual | New Method     |                |                |
|                 | % Alloc | 1,057,025                      | 936,498         | 1,344,290        | 1,218,939       | 1,362,180        | 1,215,745       | 1,337,680        | 1,259,963       | 1,303,522      | 1,411,268      | 1,353,783      |
| Finance - Water | 38%     | 401,670                        | 355,869         | 510,830          | 463,197         | 517,628          | 461,983         | 508,318          | 478,786         | 306,241        | 303,546        | 280,177        |
| Finance - Sewer | 37%     | 391,099                        | 346,504         | 497,387          | 451,007         | 504,007          | 449,826         | 494,942          | 466,186         | 323,159        | 338,103        | 323,628        |
| <b>Total</b>    |         | <b>792,769</b>                 | <b>702,374</b>  | <b>1,008,218</b> | <b>914,204</b>  | <b>1,021,635</b> | <b>911,809</b>  | <b>1,003,260</b> | <b>944,972</b>  | <b>629,400</b> | <b>641,649</b> | <b>603,805</b> |

# Kate Haug Response

- How is the difference between the Adopted and Actual Budget reconciled? For instance, for 20/21, the General Fund owes the Enterprise Fund \$90.395 for the difference between Adopted and Actual Budget. Does the General Fund make a transfer for the \$90,395 back to the Enterprise Funds to reconcile the difference?



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- Cost Allocation Fees are the costs associated with supporting City Employees who work on Water and Sewer. These fees include office supplies, toilet paper, utilities, computer software and other costs associated with hosting an employee in an office. Contractors include their office expenses in their billing and are reflected on their invoices paid by the City. Therefore any person who is a contractor should not be in the Cost Allocation Plan. All contractors should be direct billed.

## WATER OPERATING FUND JANUARY - MARCH 2026 QUARTER 3 REPORTING



| Description   | 2024-25 Actual   | Y-T-D Actual 3/31/25 | 2025-26 Adopted Budget | 2025-26 Adjusted Budget | Y-T-D Actual 3/31/26 | % of Adjusted Budget |
|---|------------------|----------------------|------------------------|-------------------------|----------------------|----------------------|
| <b>OPERATING REVENUE</b>  |                  |                      |                        |                         |                      |                      |
| Usage Charges - Residential   | 1,782,411        | 1,311,446            | 1,764,321              | 1,764,321               | 1,208,485            | 68.5%                |
| Usage Charges - Commerical  | 1,429,003        | 1,060,010            | 1,510,087              | 1,510,087               | 948,292              | 62.8%                |
| Usage Charges - Water Tower   | 45,047           | 33,964               | 54,500                 | 54,500                  | 37,764               | 69.3%                |
| Interest Income   | 45,171           | 46,642               | 75,000                 | 75,000                  | 18,513               | 24.7%                |
| New Service Fee   | 10,200           | 7,800                | 10,000                 | 9,600                   | 6,750                | 70.3%                |
| Penalties   | 22,067           | 18,329               | 20,000                 | 21,375                  | 17,607               | 82.4%                |
| Miscellaneous Income  | 45,965           | 874                  | 44,000                 | 44,600                  | 800                  | 1.8%                 |
| <b>TOTAL REVENUE</b>  | <b>3,379,864</b> | <b>2,479,065</b>     | <b>3,477,908</b>       | <b>3,479,483</b>        | <b>2,238,212</b>     | <b>64.3%</b>         |
| <b>OPERATING EXPENDITURE</b>  |                  |                      |                        |                         |                      |                      |
| Salaries & Wages <small>This is one set of Salaries and Wages which includes Public Works</small>   |                  | 268,227              | 370,268                | 384,513                 | 296,297              | 77.1%                |
| Benefits  | 282,390          | 158,366              | 244,830                | 233,946                 | 206,249              | 88.2%                |
| Contracted Services <small>All Contract Services Should be HERE not in Cost Allocation Plan</small> | 159,241          | 101,997              | 340,750                | 319,470                 | 225,005              | 70.4%                |
| Services & Supplies   | 195,954          | 140,966              | 244,000                | 219,990                 | 112,674              | 51.2%                |
| Conference & Training Expense   | 4,439            | 4,197                | 5,000                  | 5,000                   | 2,547                | 50.9%                |
| Utilities   | 235,947          | 192,460              | 317,350                | 317,350                 | 188,397              | 59.4%                |
| Allocated Insurance   | 81,510           | 59,646               | 104,755                | 104,755                 | 78,567               | 75.0%                |
| Capital Outlay  | -                | -                    | 267,500                | 160,500                 | 11,988               | 7.5%                 |
| Debt Service Payments <small>Everything above Cost Allocation is direct billed</small>              | 461,365          | 277,508              | 252,657                | 252,657                 | 245,349              | 97.1%                |
| Cost Allocation Plan <small>This is additional PW salaries and allocated expenses</small>           | 52,863           | 639,647              | 845,358                | 845,358                 | 634,019              | 75.0%                |
| Transfers Out   | 50,230           | 25,322               | 115,000                | 115,000                 | 50,075               | 43.5%                |
| <b>TOTAL EXPENDITURES</b>   | <b>2,683,266</b> | <b>1,868,336</b>     | <b>3,107,468</b>       | <b>2,958,540</b>        | <b>2,051,165</b>     | <b>69.3%</b>         |
| <b>Net Surplus/(Deficit)</b>  | <b>696,597</b>   | <b>610,729</b>       | <b>370,440</b>         | <b>520,943</b>          | <b>187,046</b>       |                      |

Moving forward all salaries should be included in Salaries and Wages. All Contracted Services should be in Contracted Services. Administrative costs included in the Cost Allocation plan need to correspond to Time Tracking. Only costs that can be tracked to Water Service can be put into Cost Allocation Plan. Administrative costs should include any contractor management and invoice processing.  
The difference between CAP Transfers OUT of the Water Enterprise Funds must be reconciled with the Actual Audited Expenses via transfer.



| <b>WASTEWATER OPERATING FUND</b><br><b>JANUARY - MARCH 2026</b><br><b>QUARTER 3 REPORTING</b> |                  |                      |                        |                         |                      |                      |
|---|------------------|----------------------|------------------------|-------------------------|----------------------|----------------------|
|   |                  |                      |                        |                         |                      |                      |
| Description   | 2024-25 Actual   | Y-T-D Actual 3/31/25 | 2025-26 Adopted Budget | 2025-26 Adjusted Budget | Y-T-D Actual 3/31/26 | % of Adjusted Budget |
| <b>OPERATING REVENUE</b>  |                  |                      |                        |                         |                      |                      |
| Service Charge - Residential  | 2,378,207        | 1,782,533            | 2,535,849              | 2,535,849               | 1,675,202            | 66.1%                |
| Service Charge - Commercial   | 2,295,499        | 1,729,189            | 2,639,354              | 2,639,354               | 1,577,863            | 59.8%                |
| Interest Income   | 11,305           | 11,880               | 20,000                 | 20,000                  | 6,697                | 33.5%                |
| Penalties   | 20,310           | 16,587               | 20,000                 | 20,000                  | 17,668               | 88.3%                |
| Transfers In  | -0               |                      | -0                     | -0                      | -0                   | 0.0%                 |
| <b>TOTAL REVENUE</b>  | <b>4,705,321</b> | <b>3,540,189</b>     | <b>5,215,203</b>       | <b>5,215,203</b>        | <b>3,277,430</b>     | <b>62.8%</b>         |
| <b>OPERATING EXPENSES</b>   |                  |                      |                        |                         |                      |                      |
| Salaries & Wages  | 310,272          | 227,210              | 325,142                | 337,382                 | 259,641              | 77.0%                |
| Benefits  | 245,639          | 136,151              | 219,286                | 206,320                 | 181,196              | 87.8%                |
| Contracted Services   | (18,805)         | 18,658               | 129,550                | 132,400                 | 45,208               | 34.1%                |
| Subregional Cost  | 2,118,436        | 1,412,291            | 1,953,889              | 1,953,889               | 1,302,593            | 66.7%                |
| Services & Supplies   | 79,268           | 27,736               | 107,000                | 99,000                  | 31,164               | 31.5%                |
| Conference & Training Expense   | 3,175            | 2,458                | 8,000                  | 8,000                   | 2,881                | 36.0%                |
| Utilities   | 68,698           | 50,500               | 65,198                 | 64,698                  | 54,855               | 84.8%                |
| Allocated Insurance   | 57,065           | 41,802               | 68,905                 | 68,905                  | 51,678               | 75.0%                |
| Debt Service Payments   | 240,038          | 150,645              | 119,888                | 119,888                 | 119,888              | 100.0%               |
| Cost Allocation   | 908,934          | 681,701              | 950,965                | 950,965                 | 713,224              | 75.0%                |
| Capital Outlay  | -                | -                    | 68,000                 | 148,000                 | -                    | 0.0%                 |
| Transfers Out   | 32,551           | 32,402               | 187,000                | 187,000                 | 51                   | 0.0%                 |
| <b>TOTAL EXPENDITURES</b>   | <b>4,045,271</b> | <b>2,781,554</b>     | <b>4,202,823</b>       | <b>4,276,449</b>        | <b>2,762,378</b>     | <b>64.6%</b>         |
| <b>Net Surplus/(Deficit)</b>  | <b>660,050</b>   | <b>758,635</b>       | <b>1,012,380</b>       | <b>938,754</b>          | <b>515,052</b>       |                      |



Water and Wastewater Funds are both paying for PW salaries as separate items in addition to Public Works salaries in Cost Allocation Plan. In addition, Water and Sewer are both paying for Administrative Costs in Cost Allocation Plan, even though they are administratively handled together. For instance, there is a single bill for Water and Sewer. Yet, Ratepayers are charged for twice for billing. Time tracking is needed to reduce redundancy in billing and to confirm Ratepayers are not double billed. The potential for over billing is high if you have salaries as both line items and in Cost Allocation and administrative services does not denote if a service is for Water or Sewer.

## **Cost Allocation Comparisons**

- 2014/2015 Cost Allocation Breakdowns which clearly show what percentages of City Administration are allocated to Water Enterprise and Sewer Enterprise:

Fiscal Year 2014/2015  
Staffing Allocations

| Description                  | Number of Employees | --- Percent of Time Allocated by Fund --- |                  |                  |         |       |
|------------------------------|---------------------|---|------------------|------------------|---------|-------|
|                              |                     | General Fund                              | Water Enterprise | Sewer Enterprise | Gas Tax | TOTAL |
| <u>CITY COUNCIL</u>          |                     |   |                  |                  |         |       |
| Councilmembers               | 5                   | 74%                                       | 12%              | 14%              |         | 100%  |
| Video Recorder               | 1                   | 74%                                       | 12%              | 14%              |         | 100%  |
| Total                        | 6                   |   |                  |                  |         |       |
| <u>CITY MANAGER/ CLERK</u>   |                     |   |                  |                  |         |       |
| City Manager *               | 1                   | 60%                                       | 20%              | 20%              |         | 100%  |
| City Clerk                   | 1                   | 85%                                       | 8%               | 7%               |         | 100%  |
| Total                        | 2                   |   |                  |                  |         |       |
| <u>CITY ATTORNEY</u>         |                     |   |                  |                  |         |       |
| City Attorney *              | 1                   | 92%                                       | 5%               | 3%               |         | 100%  |
| Total                        | 1                   |   |                  |                  |         |       |
| <u>FINANCE</u>               |                     |   |                  |                  |         |       |
| Director                     | 1                   | 33%                                       | 34%              | 33%              |         | 100%  |
| Junior Accountant            | 1                   | 33%                                       | 34%              | 33%              |         | 100%  |
|                              | 2                   | 33%                                       | 34%              | 33%              |         | 100%  |
| Total                        | 3                   |   |                  |                  |         |       |
| <u>BUILDING</u>              |                     |   |                  |                  |         |       |
| Building Official            | 1                   | 74%                                       | 13%              | 13%              |         | 100%  |
| Admin Asst - Fire Station ** | .60                 | 74%                                       | 13%              | 13%              |         | 100%  |
| Total                        | 1.50                |   |                  |                  |         |       |
| <u>COMMUNITY DEVELOPMENT</u> |                     |   |                  |                  |         |       |
| Engineering Director         | 1                   | 33%                                       | 34%              | 23%              | 10%     | 100%  |
| Part-time City Engineer      | .50                 | 33%                                       | 34%              | 23%              | 10%     | 100%  |
| Admin Asst - Corp Yard ***   | .50                 | 33%                                       | 34%              | 23%              | 10%     | 100%  |
| Planning Director            | 1                   | 92%                                       | 5%               | 3%               |         | 100%  |
| Assistant Planner            | .85                 | 92%                                       | 5%               | 3%               |         | 100%  |
| Admin Asst - Planning        | .76                 | 92%                                       | 5%               | 3%               |         | 100%  |
| Total                        | 4.61                |   |                  |                  |         |       |
| <u>FIRE</u>                  |                     |   |                  |                  |         |       |
| Fire Chief                   | 1                   | 97%                                       | 3%               |                  |         | 100%  |
| Volunteers                   | 30                  | 97%                                       | 3%               |                  |         | 100%  |
| Admin Asst - Fire Station ** | .40                 | 97%                                       | 3%               |                  |         | 100%  |
| Total                        | 31.40               |   |                  |                  |         |       |

# Current Cost Allocation

*Table: Proposed allocation as a % of Department Budgets*

|                    | FY25-26 Cost Allocation | 26-27 Proposed Budget | % of Budget |
|--------------------|-------------------------|-----------------------|-------------|
| City Council       | \$ 104,658.00           | \$ 171,408            | 61%         |
| City Manager       | \$ 286,063.00           | \$ 594,766            | 48%         |
| City Attorney      | \$ 189,263.00           | \$ 643,750            | 29%         |
| City Clerk         | \$ 103,725.00           | \$ 282,477            | 37%         |
| Admin Svs(Finance) | \$ 641,649.00           | \$ 1,512,645          | 42%         |
|                    | <b>\$ 1,325,358.00</b>  | <b>\$ 3,205,046</b>   | <b>41%</b>  |

- Current Allocation Structure which shows a dramatic increase in Council Time and City Clerk Time allocated to Enterprise Funds without any data to back it up. In 2014/2015 City Attorney was inhouse and was allocated at 8%. In 2025, Attorney is Contract and allocated at 29%.
- Contract attorney should be direct bill and there is no justification for a significant increase.

# 2014/2015 Budget Shows 3.5 FTE attributed to Public Works

|                           | Total | 33    |     |     |     |  |      |
|---------------------------|-------|-------|-----|-----|-----|--|------|
| <u>PUBLIC WORKS</u>       |       |       |     |     |     |  |      |
| Superintendent            | 1     | 100%  |     |     |     |  | 100% |
| Assistant Superintendent  | 1     | 40%   | 40% | 20% |     |  | 100% |
| Water Treatment Operator  | 1     | 0%    | 50% | 25% | 25% |  | 100% |
| Senior Maint Worker       | 1     | 0%    | 30% | 50% | 20% |  | 100% |
| Maintenance Worker III    | 1     | 0%    | 50% | 20% | 30% |  | 100% |
| Maintenance Worker II     | 2     | 30%   | 20% | 20% | 30% |  | 100% |
| Maintenance Worker I      | 1     | 40%   | 20% | 20% | 40% |  | 100% |
| Laborer                   | 4     | 80%   | 0%  | 0%  | 20% |  | 100% |
| Admin Asst - Corp Yard ** | .50   | 100%  |     |     |     |  | 100% |
| <hr/>                     |       |       |     |     |     |  |      |
|                           | Total | 12.50 |     |     |     |  |      |

Total of 3.25 FTE Public Works Direct Billed to Water and Sewer. 5th column is percentage paid by Gas Tax. 2nd column is paid by General Fund

**Note: PW salary 2.5 FTE**

City of Sebastopol  
2014/2015 Budget Expenditures

Account No. 510-6510  
Department: Water Operations

| Object   | Description                                       | 2011/2012<br>Actual<br>Expenditures | 2012/2013<br>Actual<br>Expenditures | 2013/2014<br>Budgeted<br>Expenditures | 2013/14<br>Expenditures<br>YTD to 6/5/14 | 2014/2015<br>Department<br>Request |
|--|---|-------------------------------------|-------------------------------------|---------------------------------------|--|------------------------------------|
| 6010   | Salaries (Includes 2.50 FTE)                      | 151,574                             | 155,197                             | 153,183                               | 138,347                                  | 178,986                            |
| 6011   | Standby   | 9,395                               | 8,237                               | 8,237                                 | 8,708                                    | 8,237                              |
| 6020   | Overtime  | 1,487                               | 780                                 | 4,025                                 | 3,982                                    | 3,510                              |
| 6023   | Benefits  | 69,650                              | 73,291                              | 78,800                                | 78,800                                   | 81,720                             |
| <b>PERSONNEL COSTS SUBTOTAL</b>                  |   | <b>232,106</b>                      | <b>237,505</b>                      | <b>244,245</b>                        | <b>229,837</b>                           | <b>272,453</b>                     |
| 6025   | Communications                                    | 3,300                               | 2,500                               | 3,900                                 | 3,300                                    | 3,900                              |
| 6050   | Misc. Supplies / Services *                       | 64,111                              | 69,395                              | 85,820                                | 78,025                                   | 94,820                             |
| 6060   | Training  | 1,256                               | 1,600                               | 1,600                                 | 760                                      | 2,100                              |
| 6330   | Utilities   | 94,743                              | 105,000                             | 150,000                               | 89,762                                   | 150,000                            |
| 6425   | REMIF Liab., Prop. Flood Ins.                     | 15,538                              | 16,636                              | 14,387                                | 14,387                                   | 16,049                             |
| 6806   | Backflow Prevention Program                       | 1,299                               | 500                                 | 300                                   | 300                                      | 2,000                              |
| 6807   | Fire Hydrant Rplcmnt Program                      | 8,093                               | 9,000                               | 15,000                                | 14,424                                   | 15,000                             |
| 6808   | Meter Replacement Program                         | 20,019                              | 18,000                              | 20,000                                | 10,700                                   | 20,000                             |
| 6860   | Contract Services ** (see detail)                 | 20,645                              | 4,000                               | 11,200                                | 8,792                                    | 65,000                             |
| 8020   | Cal OSHA Safety Update                            | 0                                   | 10,000                              | 10,000                                | 10,000                                   | 8,500                              |
| <b>TOTAL OPERATING</b>                           |   | <b>\$461,110</b>                    | <b>\$474,136</b>                    | <b>\$556,452</b>                      | <b>\$460,287</b>                         | <b>\$649,822</b>                   |
| <b>Maintenance Outlay - Water Operations 510</b> |   |                                     |                                     |                                       |  |                                    |
| 6537   | Replace Cathodic Protection @ Reservoirs          | 0                                   | 2,617                               | 0                                     | 0  | 0                                  |
| 6910   | Generator (½ Cost)                                | 0                                   | 0                                   | 800                                   | 800                                      | 0                                  |
| 6911   | Soil/ & Asphalt Compactors (½ Cost)               | 0                                   | 0                                   | 2,560                                 | 2,779                                    | 0                                  |
| 6912   | SCADA Component (½ Cost)                          | 0                                   | 0                                   | 600                                   | 633                                      | 0                                  |
| 6954   | Oil Storage Container                             | 0                                   | 0                                   | 0                                     | 0  | 1,250                              |
| 6955   | 2 Pickups (1/3 Cost Shared w/ Sewer & GF Streets) | 0                                   | 0                                   | 0                                     | 0  | 22,000                             |
| 6966   | Well Improvements **                              | 1,081                               | 1,000                               | 0                                     | 0  | 0                                  |
| 6968   | Pressure Sensing Valve                            | 6,632                               | 0                                   | 0                                     | 0  | 0                                  |
| 7039   | Well 8 Repairs                                    | 27,431                              | 0                                   | 0                                     | 0  | 0                                  |
| <b>TOTAL CAPITAL</b>                             |   | <b>\$35,144</b>                     | <b>\$3,617</b>                      | <b>\$3,960</b>                        | <b>\$4,212</b>                           | <b>\$23,250</b>                    |
| <b>TOTAL DEPARTMENT</b>                          |   | <b>\$496,254</b>                    | <b>\$477,753</b>                    | <b>\$560,412</b>                      | <b>\$464,499</b>                         | <b>\$673,072</b>                   |

\* and \*\* See next page for account details.



City of Sebastopol  
2014/2015 Budget Expenditures

Account No. 420-6420  
Department: Sewer Operations

Note: PW Salary only Direct  
Billed - 1.75 FTE to Sewer

| Object   | Description                                       | 2011/2012<br>Actual<br>Expenditures | 2012/2013<br>Actual<br>Expenditures | 2013/2014<br>Budgeted<br>Expenditures | 2013/14<br>Expenditures<br>YTD to 6/5/14 | 2014/2015<br>Department<br>Request |
|--|---|-------------------------------------|-------------------------------------|---------------------------------------|--|------------------------------------|
| 6010   | Salaries (Includes 1.75 FTE)                      | 114,247                             | 115,568                             | 110,033                               | 100,182                                  | 124,106                            |
| 6011   | Standby   | 9,636                               | 8,448                               | 8,448                                 | 8,932                                    | 8,448                              |
| 6020   | Overtime  | 1,237                               | 800                                 | 3,432                                 | 3,396                                    | 3,600                              |
| 6023   | Benefits  | 51,606                              | 54,987                              | 57,065                                | 57,065                                   | 59,155                             |
| <b>PERSONNEL COSTS SUBTOTAL</b>                  |   | <b>176,726</b>                      | <b>179,803</b>                      | <b>178,978</b>                        | <b>169,575</b>                           | <b>195,309</b>                     |
| 6025   | Communications                                    | 2,216                               | 2,000                               | 2,400                                 | 2,002                                    | 2,400                              |
| 6049   | Low Flow Toilet Rebates                           | 900                                 | 1,000                               | 1,300                                 | 1,425                                    | 1,300                              |
| 6050   | Misc. Supplies/ Services *                        | 32,050                              | 34,735                              | 36,450                                | 31,838                                   | 36,450                             |
| 6060   | Training  | 799                                 | 1,000                               | 1,000                                 | 751                                      | 1,500                              |
| 6310   | Litigation Expense (Morris St)                    | 29,435                              | 10,000                              | 0                                     | 0  | 0                                  |
| 6330   | Utilities   | 24,018                              | 24,500                              | 28,900                                | 26,018                                   | 28,900                             |
| 6425   | REMIF Liab., Prop, Flood Ins.                     | 10,025                              | 9,758                               | 8,146                                 | 8,146                                    | 8,701                              |
| 6860   | Contract Services **                              | 8,394                               | 0                                   | 67,040                                | 62,970                                   | 18,795                             |
| 8020   | Cal OSHA Safety Update                            | 0                                   | 10,000                              | 10,000                                | 10,000                                   | 8,500                              |
| <b>TOTAL OPERATING</b>                           |   | <b>\$284,563</b>                    | <b>\$272,796</b>                    | <b>\$334,214</b>                      | <b>\$312,725</b>                         | <b>\$301,855</b>                   |
| <b>Maintenance Outlay - Sewer Operations 420</b> |   |                                     |                                     |                                       |  |                                    |
| 6910   | Generator (½ Cost)                                | 0                                   | 0                                   | 800                                   | 800                                      | 0                                  |
| 6911   | Soil/Asphalt Compactor (½ Cost)                   | 0                                   | 0                                   | 2,560                                 | 2,778                                    | 0                                  |
| 6912   | SCADA Component (½ Cost)                          | 0                                   | 0                                   | 600                                   | 633                                      | 0                                  |
| 6955   | 2 Pickups (1/3/ Cost Shared w/Water & GF Streets) | 0                                   | 0                                   | 0                                     | 0  | 22,000                             |
| 7012   | Green Valley Pump Station                         | 0                                   | 0                                   | 0                                     | 0  | 20,500                             |
| <b>TOTAL CAPITAL</b>                             |   | <b>\$0</b>                          | <b>\$0</b>                          | <b>\$3,960</b>                        | <b>\$4,211</b>                           | <b>\$42,500</b>                    |
| <b>TOTAL DEPARTMENT</b>                          |   | <b>\$284,563</b>                    | <b>\$272,796</b>                    | <b>\$338,174</b>                      | <b>\$316,936</b>                         | <b>\$344,355</b>                   |

\* and \*\* See next page for account details.



*City of Sebastopol*  
*2014/2015 Budget Expenditures*

Account No. **510-6XXX-6005**

Department: **Water Administration Departmental Allocations**

| <u>Object</u>            | <u>Description</u>          | <u>2011/2012<br/>Actual<br/>Expenditures</u> | <u>2012/2013<br/>Actual<br/>Expenditures</u> | <u>2013/2014<br/>Budgeted<br/>Expenditures</u> | <u>2013/14<br/>Expenditures<br/>YTD to 6/5/14</u> | <u>2014/2015<br/>Department<br/>Request</u> |
|--------------------------|-----------------------------|--|--|--|---|---|
| 6010                     | City Council                | 10,646                                       | 12,378                                       | 21,047   | 17,539  | 22,711                                      |
| 6020                     | City Manager                | 41,231                                       | 31,565                                       | 33,432   | 27,860  | 34,173                                      |
| 6040                     | City Attorney               | 9,657  | 9,969  | 10,277   | 8,564   | 10,456                                      |
| 6021                     | City Clerk                  | 10,991                                       | 11,926                                       | 15,196   | 12,663  | 17,553                                      |
| 6030                     | Finance                     | 75,649                                       | 86,035                                       | 121,584  | 101,320   | 147,677                                     |
| 6120                     | Auditing / Non-Departmental | 7,227  | 0  | 6,548  | 5,457   | 8,879                                       |
| 6280                     | Fire                        | 16,931                                       | 16,694                                       | 17,312   | 14,427  | 43,849                                      |
| 6050                     | Planning                    | 11,583                                       | 14,546                                       | 16,861   | 14,051  | 18,007                                      |
| 6290                     | Building                    | 25,650                                       | 25,970                                       | 27,723   | 23,102  | 28,698                                      |
| 6300                     | Engineering                 | 85,214                                       | 80,206                                       | 105,374  | 87,812  | 97,909                                      |
| 6310                     | Corporation Yard            | 132,622                                      | 135,113                                      | 149,354  | 124,462   | 161,436                                     |
| 6060                     | Government Buildings        | 10,581                                       | 9,370  | 10,933   | 9,110   | 12,871                                      |
| 6130                     | Village Mobile Home Park    | 2,790  | 6,030  | 5,400  | 4,500   | 5,400                                       |
| <b>TOTAL ALLOCATIONS</b> |                             | <b>\$440,772</b>                             | <b>\$439,802</b>                             | <b>\$541,041</b>                               | <b>\$450,867</b>                                  | <b>\$609,619</b>                            |

**NOTE: No Public Works Salaries in Cost Allocation Plan. All are Direct Billed**



*City of Sebastopol*  
*2014/2015 Budget Expenditures*

Account No. **420-6XXX-6005**

Department: **Sewer Administration Departmental Allocations**

| <u>Dept</u>              | <u>Description</u>          | <u>2011/2012<br/>Actual<br/>Expenditures</u> | <u>2012/2013<br/>Actual<br/>Expenditures</u> | <u>2013/2014<br/>Budgeted<br/>Expenditures</u> | <u>2013/14<br/>Expenditures<br/>YTD to 6/5/14</u> | <u>2014/2015<br/>Department<br/>Request</u> |
|--------------------------|-----------------------------|--|--|--|---|---|
| 6010                     | City Council                | 12,421                                       | 14,441                                       | 24,555   | 20,462  | 26,496                                      |
| 6020                     | City Manager                | 41,231                                       | 31,565                                       | 33,432   | 27,860  | 34,173                                      |
| 6040                     | City Attorney               | 5,311  | 5,981  | 6,166  | 5,138   | 6,273                                       |
| 6021                     | City Clerk                  | 9,617  | 10,435                                       | 13,297   | 11,080  | 15,359                                      |
| 6030                     | Finance                     | 73,424                                       | 83,504                                       | 118,008  | 98,340  | 143,791                                     |
| 6120                     | Auditing / Non-Departmental | 7,227  | 7,515  | 6,548  | 5,457   | 8,879                                       |
| 6050                     | Planning                    | 11,583                                       | 8,728  | 10,117   | 8,431   | 10,804                                      |
| 6290                     | Building Inspection         | 25,650                                       | 25,970                                       | 27,723   | 23,102  | 28,698                                      |
| 6300                     | Engineering                 | 57,645                                       | 54,257                                       | 71,282   | 59,402  | 66,232                                      |
| 6310                     | Corporation Yard            | 96,704                                       | 98,520                                       | 108,904  | 90,753  | 117,714                                     |
| 6060                     | Government Buildings        | 0  | 9,370  | 10,933   | 9,110   | 12,871                                      |
| 6130                     | Village Mobile Home Park    | 2,790  | 6,030  | 5,400  | 4,500   | 5,400                                       |
| <b>TOTAL ALLOCATIONS</b> |                             | <b>\$343,603</b>                             | <b>\$356,316</b>                             | <b>\$436,365</b>                               | <b>\$363,635</b>                                  | <b>\$476,690</b>                            |

**NOTE: NO Public Works included in Cost Allocation. Attorney and Engineer are City Employees.**

# Budget Expenditures

- There is a dramatic increase in the Cost Allocation Budget from 2014/2015 to 2019/2020. A 66% increase for Water and a 75% increase for Wastewater with no explanation or data to support. See following charts:

**Detail - Wastewater Fund  
Budget Expenditures**

2019/2020 Wastewater Budget - Allocation Costs increased by \$360,743 or 75% from 2014/2015. Note PW salary FTE Increased by .5

| Account Number                         | Description                         | 2016-17 Actual   | 2017-18 Actual   | 2018-19 Adopted Budget | 2018-19 Adjusted Budget | 2018-19 Estimated Actual | 2019-20 Adopted Budget |
|--|-------------------------------------|------------------|------------------|------------------------|-------------------------|--------------------------|------------------------|
| 510-4402-4010                          | Salaries <sup>1</sup> (2.3 FTE)     | 173,901          | 132,688          | 157,950                | 157,950                 | 157,950                  | 167,700                |
| 510-4402-4012                          | Overtime                            | 6,618            | 5,214            | 7,000                  | 7,000                   | 7,000                    | 10,000                 |
| 510-4402-4013                          | Standby                             | 9,636            | 5,775            | 10,000                 | 10,000                  | 10,000                   | 10,000                 |
| 510-4402-4100                          | Benefits <sup>2</sup>               | 83,870           | 140,300          | 72,800                 | 72,800                  | 72,800                   | 84,500                 |
| 510-4402-4210                          | Contract Services                   | 79,185           | 25,965           | 75,600                 | 70,600                  | 70,600                   | 63,850                 |
| 510-4502-4210                          | Subregional - Operation/Maintenance | 1,006,065        | 1,024,400        | 1,070,515              | 1,070,515               | 1,070,515                | 1,026,700              |
| 510-4502-4210                          | Subregional - Debt Service          | 512,678          | 570,280          | 603,900                | 603,900                 | 603,900                  | 594,500                |
| 510-4402-4330                          | Misc. Supplies / Services           | 61,674           | 34,717           | 69,250                 | 64,750                  | 64,750                   | 73,000                 |
| 510-4402-4360                          | Conservation Rebate Program         | 301              | 959              | 5,000                  | 5,000                   | 3,000                    | 5,000                  |
| 510-4402-4510                          | Conference & Training               | 7,472            | 168              | 3,000                  | 3,000                   | 3,000                    | 3,000                  |
| 510-4402-4515                          | Meetings & Travel                   | -                | 3,795            | 8,500                  | 8,500                   | 8,500                    | 8,500                  |
| 510-4402-4710                          | Utilites - Gas & Electric           | 46,911           | 36,294           | 41,100                 | 41,100                  | 34,200                   | 50,000                 |
| 510-4402-4711                          | Utilites - City                     | -                | 6,064            | -                      | -                       | 6,900                    | 7,200                  |
| 510-4402-4750                          | Telccommunications                  | 1,932            | 2,158            | 3,550                  | 3,550                   | 3,550                    | 3,750                  |
| 510-4402-4996                          | Allocated Liability Insurance       | 12,026           | 5,810            | 15,900                 | 15,900                  | 15,900                   | 14,000                 |
| 510-4402-4997                          | Allocated Wrkrs Comp Insurance      | -                | 9,628            | 9,800                  | 9,800                   | 9,800                    | 17,800                 |
| 510-4402-5100                          | Capital Outlay                      | -                | 21,849           | 32,700                 | 32,700                  | 32,700                   | 46,400                 |
| 510-9971-6100                          | Infrastrutur Lease - Principal      | 37,604           | 41,386           | 43,418                 | 43,418                  | 43,418                   | 43,418                 |
| 510-9971-6200                          | Infrastrutur Lease - Interest       | 25,338           | 21,554           | 19,523                 | 19,523                  | 19,523                   | 19,523                 |
| 510-9974-6100                          | Vacuum Truck Lease - Principal      | 12,593           | 25,186           | 26,193                 | 26,193                  | 26,193                   | 26,193                 |
| 510-9974-6200                          | Vacuum Truck Lease - Interest       | 1,492            | 2,976            | 1,976                  | 1,976                   | 1,976                    | 1,976                  |
| 510-0000-4999                          | Transfer to Sewer CIP               | -                | -                | -                      | -                       | -                        | 45,000                 |
| <b>Total Operation</b>                 |                                     | <b>2,079,296</b> | <b>2,117,166</b> | <b>2,277,675</b>       | <b>2,268,175</b>        | <b>2,266,175</b>         | <b>2,322,010</b>       |
| 510-1001-4998                          | G & A Allocation - City Council     | 31,816           | 27,522           | 30,665                 | 30,665                  | 30,665                   | 34,379                 |
| 510-1101-4998                          | G & A Allocation - City Manager     | 35,588           | 36,740           | 43,640                 | 43,640                  | 43,640                   | 44,960                 |
| 510-1201-4998                          | G & A Allocation - City Attorney    | 4,111            | 4,081            | 4,301                  | 4,301                   | 4,301                    | 4,425                  |
| 510-1301-4998                          | G & A Allocation - City Clerk       | 18,013           | 18,283           | 20,379                 | 20,379                  | 20,379                   | 22,570                 |
| 510-1401-4998                          | G & A Allocation - Finance          | 212,826          | 291,658          | 329,459                | 340,559                 | 340,559                  | 371,785                |
| 510-2102-4998                          | G & A Allocation - Planning         | 12,258           | 13,368           | 15,333                 | 15,333                  | 15,333                   | 15,956                 |
| 510-2202-4998                          | G & A Allocation - Building         | 31,016           | 30,192           | 33,943                 | 33,943                  | 33,943                   | 41,132                 |
| 510-2302-4998                          | G & A Allocation - Engineering      | 73,956           | 79,814           | 79,730                 | 79,730                  | 79,730                   | 88,116                 |
| 510-4102-4998                          | G & A Allocation - PW Corp Yard     | 124,253          | 148,673          | 155,698                | 155,698                 | 155,698                  | 159,565                |
| 510-4106-4998                          | G & A Allocation - PW Govt Bldg     | 21,210           | 23,910           | 24,006                 | 24,006                  | 24,006                   | 30,281                 |
| 510-0000-4998                          | G & A Allocation - Non Departmental | 24,838           | 21,717           | 20,281                 | 20,281                  | 20,281                   | 24,264                 |
| <b>Total G &amp; A Cost Allocation</b> |                                     | <b>589,885</b>   | <b>695,958</b>   | <b>757,435</b>         | <b>768,535</b>          | <b>768,535</b>           | <b>837,433</b>         |
| <b>TOTAL DEPARTMENT</b>                |                                     | <b>2,669,181</b> | <b>2,813,124</b> | <b>3,035,110</b>       | <b>3,036,710</b>        | <b>3,034,710</b>         | <b>3,159,443</b>       |

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Detail - Water Fund  
Budget Expenditures**

2019/2020 Water Budget. Cost Allocation Plan has increased by \$403,803 in 5 years - 66% increase. PW FTE direct billed salary remains steady 2.53 FTE

| Account Number                          | Description                         | 2016-17 Actual   | 2017-18 Actual   | 2018-19 Adopted Budget | 2018-19 Adjusted Budget | 2018-19 Estimated Actual | 2019-20 Adopted Budget |
|---|-------------------------------------|------------------|------------------|------------------------|-------------------------|--------------------------|------------------------|
| 500-4402-4010                           | Salaries <sup>1</sup> (2.58 FTE)    | 238,630          | 194,336          | 240,400                | 240,400                 | 240,400                  | 236,300                |
| 500-4402-4011                           | Salaries - Part Time                | -                | -                | 25,000                 | 25,000                  | 25,000                   | 25,000                 |
| 500-4402-4012                           | Overtime                            | 7,759            | 7,864            | 10,000                 | 10,000                  | 10,000                   | 10,000                 |
| 500-4402-4013                           | Standby                             | 9,488            | 7,781            | 10,000                 | 10,000                  | 10,000                   | 10,000                 |
| 500-4402-4100                           | Benefits <sup>2</sup>               | 105,398          | 125,721          | 112,200                | 112,200                 | 112,200                  | 123,100                |
| 500-4402-4210                           | Contract Services                   | 63,113           | 164,870          | 88,800                 | 116,800                 | 116,800                  | 108,900                |
| 500-4402-4330                           | Misc. Supplies / Services           | 118,088          | 116,132          | 140,750                | 136,250                 | 136,250                  | 136,100                |
| 500-4402-4361                           | Meter Replacement Program           | 18,458           | 14,756           | 21,000                 | 21,000                  | 21,000                   | 21,000                 |
| 500-4402-4365                           | Fire Hydrant Replacement Program    | 15,026           | 12,647           | 15,750                 | 15,750                  | 15,750                   | 15,750                 |
| 500-4402-4366                           | Backflow Prevention Program         | 2,050            | 2,707            | 3,150                  | 3,150                   | 4,200                    | 4,500                  |
| 500-4402-4510                           | Conference & Training               | 8,064            | 210              | 3,000                  | 3,000                   | 3,000                    | 3,000                  |
| 500-4402-4515                           | Meetings & Travel                   | -                | 4,343            | 6,000                  | 6,000                   | 6,000                    | 6,000                  |
| 500-4402-4750                           | Telecommunications                  | 5,324            | 4,957            | 6,550                  | 6,550                   | 6,550                    | 6,750                  |
| 500-4402-4710                           | Utilites - Gas & Electric           | 131,352          | 144,236          | 162,000                | 162,000                 | 164,000                  | 196,000                |
| 500-4402-4996                           | Allocated Liability Insurance       | 19,079           | 11,053           | 24,350                 | 24,350                  | 24,350                   | 28,500                 |
| 500-4402-4997                           | Allocated Wrkrs Comp Insurance      | -                | 13,222           | 15,000                 | 15,000                  | 15,000                   | 17,700                 |
| 500-4402-5100                           | Capital Outlay                      | -                | 4,375            | 36,200                 | 194,200                 | 194,200                  | 55,800                 |
| 500-9971-6100                           | Infrastrutture Lease - Principal    | 42,300           | 46,556           | 48,841                 | 48,841                  | 48,841                   | 51,239                 |
| 500-9971-6200                           | Infrastrutture Lease - Interest     | 28,500           | 24,247           | 21,961                 | 21,961                  | 21,961                   | 18,321                 |
| 500-9973-6100                           | CREBS Solar Panel Lease - Principal | 31,023           | 31,024           | 31,024                 | 31,024                  | 31,024                   | 31,024                 |
| 500-9974-6100                           | Vacuum Truck Lease - Principal      | 6,296            | 12,596           | 13,096                 | 13,096                  | 13,096                   | 13,392                 |
| 500-9974-6200                           | Vacuum Truck Lease - Interest       | 745              | 1,490            | 988                    | 988                     | 988                      | 691                    |
| 500-0000-4999                           | Debt Service - Water Capital        | -                | 283,817          | 176,068                | 176,068                 | 176,068                  | 146,771                |
| 500-0000-4999                           | Transfer to Capital Project         | -                | 31,844           | -                      | -                       | -                        | 45,000                 |
| <b>Total Operation</b>                  |                                     | <b>850,693</b>   | <b>1,260,784</b> | <b>1,212,128</b>       | <b>1,393,628</b>        | <b>1,396,678</b>         | <b>1,310,838</b>       |
| 500-1001-4998                           | G & A Allocation - City Council     | 29,987           | 23,590           | 26,284                 | 26,284                  | 26,284                   | 29,468                 |
| 500-1101-4998                           | G & A Allocation - City Manager     | 35,588           | 36,740           | 43,640                 | 43,640                  | 43,640                   | 44,960                 |
| 500-1201-4998                           | G & A Allocation - City Attorney    | 6,851            | 6,802            | 7,168                  | 7,168                   | 7,168                    | 7,375                  |
| 500-1301-4998                           | G & A Allocation - City Clerk       | 20,586           | 20,895           | 23,290                 | 23,290                  | 23,290                   | 25,794                 |
| 500-1401-4998                           | G & A Allocation - Finance          | 218,500          | 296,901          | 338,363                | 349,763                 | 349,763                  | 381,834                |
| 500-2102-4998                           | G & A Allocation - Planning         | 20,431           | 22,280           | 25,555                 | 25,555                  | 25,555                   | 26,593                 |
| 500-2202-4998                           | G & A Allocation - Building         | 31,016           | 30,192           | 33,943                 | 33,943                  | 33,943                   | 41,132                 |
| 500-2302-4998                           | G & A Allocation - Engineering      | 89,804           | 96,917           | 96,815                 | 96,815                  | 96,815                   | 106,998                |
| 500-3102-4998                           | G & A Allocation - Fire             | 57,113           | 67,300           | 61,451                 | 61,451                  | 61,451                   | 75,891                 |
| 500-4102-4998                           | G & A Allocation - PW Corp Yard     | 170,404          | 203,894          | 213,528                | 213,528                 | 213,528                  | 218,832                |
| 500-4106-4998                           | G & A Allocation - PW Govt Bldg     | 21,210           | 23,910           | 24,006                 | 24,006                  | 24,006                   | 30,281                 |
| 500-0000-4998                           | G & A Allocation - Non Departmental | 24,837           | 21,717           | 20,281                 | 20,281                  | 20,281                   | 24,264                 |
| <b>Total Department Cost Allocation</b> |                                     | <b>726,327</b>   | <b>851,138</b>   | <b>914,324</b>         | <b>925,724</b>          | <b>925,724</b>           | <b>1,013,422</b>       |
| <b>TOTAL DEPARTMENT</b>                 |                                     | <b>1,577,020</b> | <b>2,111,922</b> | <b>2,126,452</b>       | <b>2,319,352</b>        | <b>2,322,402</b>         | <b>2,324,2</b>         |

# *Top 4 Finance Committee Recommendations*

- **1. Recommended Cost Allocation Plan: NONE OF THE CURRENT SCENARIOS**
- **2. Implement Time Tracking Software for Employees to Record Time. There are many applications that charge a small monthly fee for time tracking. Time tracking is the way to avoid lawsuits and to bill Water and Wastewater correctly and to be most Prop. 218 and Prop. 26 compliant.**
- **3. Remove Tiered Water Pricing and do not raise water prices until the new Cost Allocation Model supported by time tracking is in place. This has no impact on the General Fund.**
- **4. Refund Enterprise Funds \$350,354 for excessive Attorney Fees for 24/25 and 25/26. There is no data to justify charged amounts. No invoice records, no historical precedent, no reasonable comparison to other districts.**