City of St. Helena
Finance Committee
Regular Meeting
1088 College Avenue, St. Helena, CA 94574
Thursday, April 3, 2025 @ 3:00 PM

PLEASE NOTE: Any person who wishes to speak regarding an item on the agenda or make a comment under the "Oral Communication" portion of the agenda may do so, but <u>please observe the time limit of four minutes.</u> Members of the public and other parties are welcome to email their comments to the Staff Liaison Mandy Kellogg at mkellogg@cityofsthelena.org

		Page
1.	CALL TO ORDER	
2.	ROLL CALL Chair: Mark Smithers Vice Chair: Garry Rose Members: Arlene Corsetti, Christopher Warner, Richard Garber, Gregg Dawley, George Schisler City Council Member Liaison: Aaron Barak Staff Liaison: Mandy Kellogg, Administrative Services Director	
3.	PUBLIC FORUM: An opportunity for the public to directly address the Committee on items of interest to the public that are not listed on the agenda. Any person addressing the Committee should provide his or her name and address, and limit comments to four minutes. **Because of restrictions imposed by the <u>Brown Act, the Committee may not engage in substantive discussion, nor take action on matters not described on the agenda</u>.**	
4.	REPORTS BY STAFF AND COMMITTEE: Reports by staff and/or committee on items of general interest. ***Brief questions for clarification may be posed and answered, and Committee may request that items be placed on a future agenda. Except under certain circumstances, <u>the Brown Act prohibits any other discussion or action by the Finance Committee.</u>***	
5.	CONSENT CALENDAR: Members of the Finance Committee or the public may ask that any items be considered individually for purposes of considering alternative action, for extended discussion, or for public comment. Unless that is done, on motion may be used to adopt all recommendation actions.	
	5.1. Finance Committee Meeting Minutes of February 27, 2025 and March 13, 2025 DRAFT Finance Committee - 27 Feb 2025 - Minutes DRAFT Finance Committee - 13 Mar 2025 - Minutes	3 - 6
6.	SCHEDULED MATTERS:	
	6.1. Presentation of Updated Cost Allocation Plan Executive Summary_04-03-2025 ST HELENA_Indirect Cost Allocation Plan_ Draft 2025-04-02	7 - 121

6.2. Final Discussion of Proposed Revenue Ideas

6.3. Discussion on Structural Deficit Based on City Council Request

6.4. Discussion on FY2026 and FY2027 Budget Requests

6.5. Subcommittee Updates

7. ADJOURNMENT

The next regular Finance Committee meeting is scheduled for April 10, 2025 at 6:00 pm, City Hall,1088 College Avenue, St. Helena.

This agenda was posted at City Hall, 1088 College Avenue , St. Helena on March 31, 2025.

Mandy Kellogg, Administrative Services Director

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in the meeting, please contact City Hall at (707) 967-2792. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting (28 CFR35.102-35.104 ADA Title II). However, City staff will attempt to assist at any time with accessibility.

MINUTES
City of St. Helena
Finance Committee Meeting
Thursday, February 27, 2025 @ 3:00 PM
City Hall, 1088 College Avenue, St. Helena

A complete video recording of this meeting, except for closed session, can be found at https://sthelena.civicweb.net/Portal/ or by calling the City Clerk at (707) 967-2792. The City Council video is the official record of the Council meeting.

Present: Committee Member Mark Smithers, Garry Rose, Arlene Corsetti, Richard Garber, George Schisler, Gregg Dawley, Council Member Liaison Aaron Barak (Remote – Left at 5:05 pm), and Staff Liaison Mandy Kellogg, Administrative Services Director

Absent: Committee Member Christopher Warner

1 CALL TO ORDER

2 ROLL CALL

3 PUBLIC FORUM:

No public comment was received.

4 REPORTS BY STAFF AND COMMITTEE:

5 CONSENT CALENDAR:

5.1 Finance Committee Meeting Minutes of February 13, 2025.

A motion was made to adopt the consent calendar and the motion was seconded. All voted in favor of adopting the consent calendar.

6 SCHEDULED MATTERS

6.1 Review and Discussion of FY2025-26 and FY 2026-27 Budget Calendar and Timeline.

Administrative Services Director Kellogg presented the FY2025-26 and FY2026-27 Budget Calendar and Timeline. The committee engaged in a discussion regarding the timeline and proposed additional meeting dates including March 13, 2025, April 3, 2025, and April 17, 2025.

6.2 Review and discussion of FY2025-26 and FY2026-27 Revenue Budget Assumptions.

The committee engaged in a discussion regarding the revenue assumptions that were provided at a previous meeting and determined that further analysis was needed.

6.3 Discussion of Future Potential Revenue Opportunities.

Chair Smithers provided information regarding his analysis on thirteen potential revenue opportunities and how they could possibly be implemented as well as the potential revenue that could be generated from each option.

6.4 Reports from Subcommittees:
1. City Contract Review
2. Budgets and Forecasting

Committee Member Dawley provided an update on his review of City contracts with Committee Member Warner. Agreed to highlight 3 to 4 larger contracts to understand City process of how the contracts are vetted.

Committee Member Corsetti gave an update from the budget committee. Requested additional information of original budget to actuals to conduct further analysis on variances.

6.5 Discuss and Establish Subcommittee to Review City Organizational Structure.

Chair Smithers recommended establishing a subcommittee to review the City's organizational structure and requested two volunteers to serve on the subcommittee. Committee members Corsetti and Schisler volunteered to serve on the subcommittee.

6.8 Discussion of future agenda items, next meeting and dates and times of future meetings.

No discussion on this item.

7 ADJOURNMENT

Chair Smithers adjourned the meeting at 5:50 p.m.

APPROVED:	**ATTEST:**
______________________________	______________________________
Mark Smithers, Chair	Mandy Kellogg, Staff Liaison

MINUTES
City of St. Helena
Finance Committee Meeting
Thursday, March 13, 2025 @ 3:00 PM
City Hall, 1088 College Avenue, St. Helena

A complete video recording of this meeting, except for closed session, can be found at https://sthelena.civicweb.net/Portal/ or by calling the City Clerk at (707) 967-2792. The City Council video is the official record of the Council meeting.

Present: Committee Member Mark Smithers, Garry Rose, Arlene Corsetti, Richard Garber, George Schisler, Gregg Dawley, Christopher Warner, Council Member Liaison Aaron Barak (Remote – Left at 5:00 pm), and Staff Liaison Mandy Kellogg, Administrative Services Director

Absent: None

1 CALL TO ORDER

2 ROLL CALL

3 PUBLIC FORUM:

No public comment was received.

4 REPORTS BY STAFF AND COMMITTEE:

City Manager Comelo provided an update on hotel activity.

5 SCHEDULED MATTERS

5.1 Review and Discuss Updated Budget Schedule.

Administrative Services Director Kellogg provided the updated budget schedule. The committee engaged in a discussion regarding the timeline and proposed an additional meeting date of April 10, 2025 and recommended evening meetings for April 10th and April 17th.

5.2 Review and discuss the March 11, 2025 City Council Staff Report on Structural Deficit.

City Manager Comelo started the conversation with opening comments and Council Member Liaison Barak provided some additional comments. The committee engaged in a discussion regarding the structural deficit and requested additional information.

5.3 Review Unfunded Oenios Liability.

Mitch Barker from PARS presented information regarding the City's unfunded liability, the benefits of a 115 Trust, and options for potential funding ratio as it compares to industry standard. The committee engaged in a discussion regarding optimal funding.

5.4 Review and Discuss Measure H (GO Bond) Status

Committee Member Warner gave an update on the Measure H Project and Funding status.

5.5 Subcommittee Updates.

Committee Member Warner provided and update on the Contracts Subcommittee.

Committee Member Corsetti provided and update on the Budget Subcommittee.

Chair Smithers reported out on the Organizational Structure Subcommittee and requested a softcopy of the Org Chart.

7 ADJOURNMENT

Chair Smithers adjourned the meeting at 5:34 p.m.

APPROVED:	**ATTEST:**
______________________________	_________________________
Mark Smithers, Chair	Mandy Kellogg, Staff Liaison

CITY OF ST. HELENA

Indirect Cost Allocation Plan

(Comparing to Values for Fiscal Year 2024-2025)

DRAFT OUTCOMES SUBJECT TO CHANGE

Executive Summary for Finance Committee | April 3, 2025

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PRIMARY OUTCOME OF THIS COST ALLOCATION PLAN

- An interfund charge for service assessed on certain utility enterprise funds to reimburse the General Fund for central oversight, management, and other unbilled support services
- Intended to replace direct allocation methodology currently embedded in fund budgets
- Outcomes presented here are comparable to current Fiscal Year 2024-25 Budget and can be adapted in budget development for next Fiscal Year 2025-26, including several changes to budget practices
- Preliminary outcomes from the Plan indicate reduced funding from utilities and an increased cost burden to the General Fund, caused by decreased allocations to utility enterprise funds, assuming other mitigating actions are not developed in Fiscal Year 2025-26 Budget

Orientation to the Cost Allocation Plan

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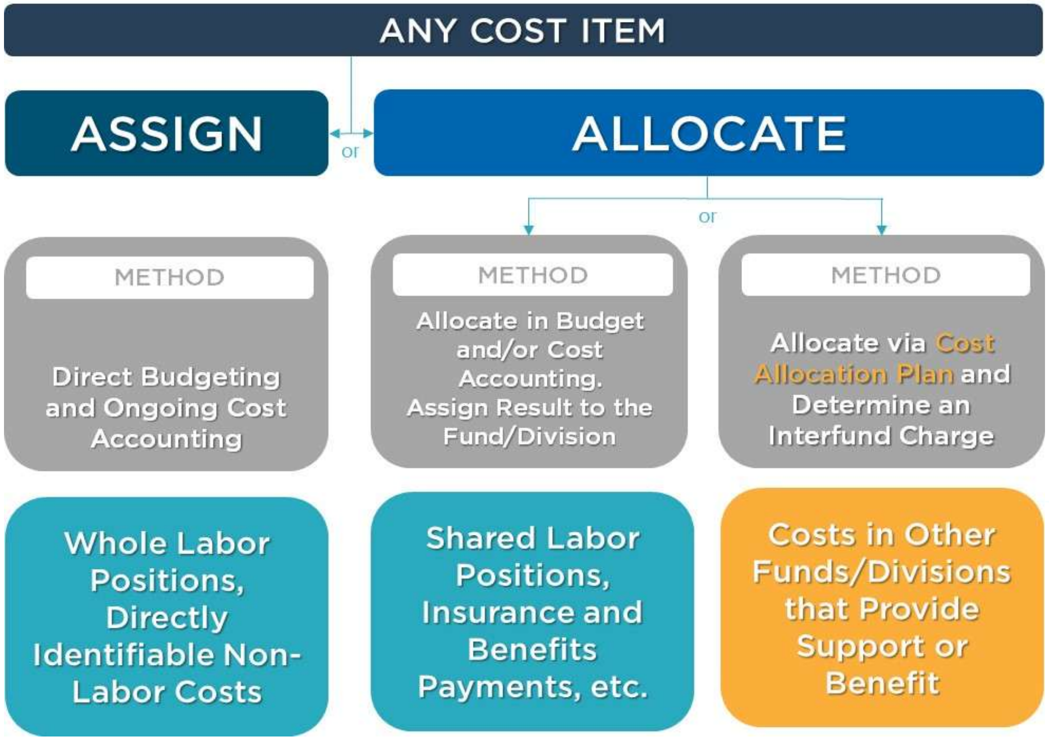
HOW DO COSTS GET TO A FUND AND/OR DIVISION?

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



ALLOCATED ORGANIZATIONS IN THIS PLAN

- The General Fund accounts for departments or divisions which provide central oversight, management, or support service Citywide
- Total allocable cost is $5,063,029
- This value is allocated in the CAP to benefitting departments Citywide

ALLOCATED ORGANIZATIONS

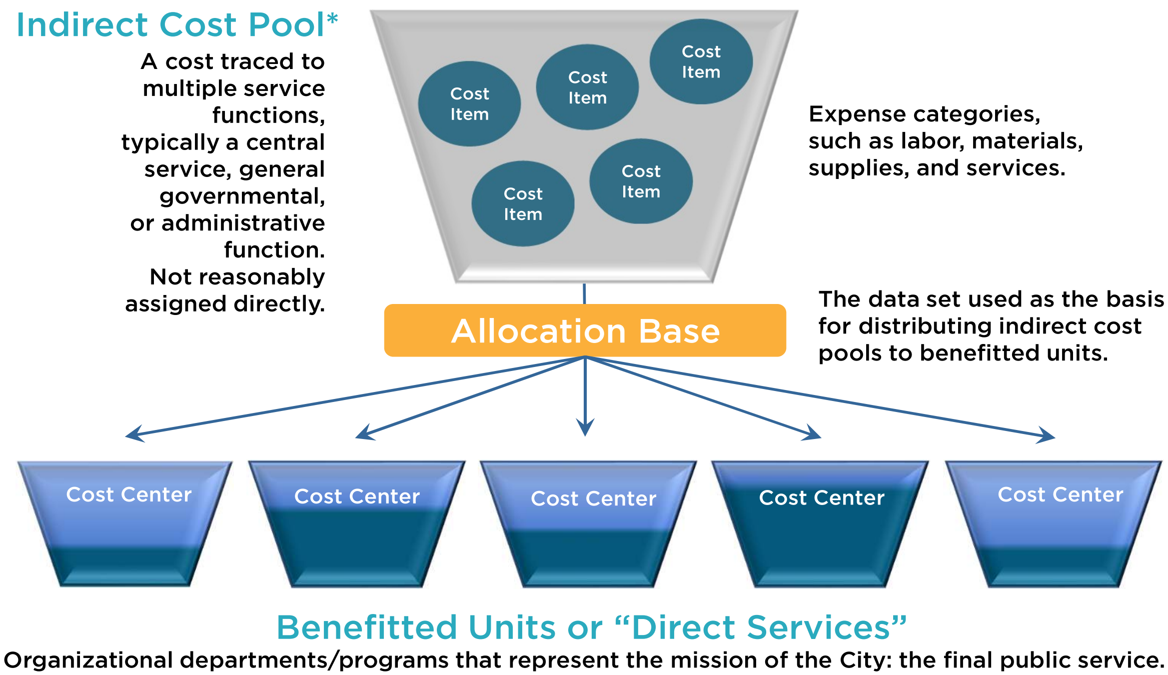
Central Services Department or Division	FY 2024-25 Budget Expenditure	plus: Amount Restored to the General Fund [a,b]	less: Non-Allocable and/or Direct Service	Allocable Cost Pool
101-4000 Non Departmental	$ 1,694,977	$ -	$ (1,260,965)	$ 434,012
101-4100 City Council	$ 500,984	$ 61,544	$ (210,000)	$ 352,528
101-4200 City Manager	$ 805,262	$ 395,863	$ -	$ 1,201,125
101-4210 City Clerk	$ 332,437	$ 92,072	$ (106,127)	$ 318,382
101-4300 Finance/Administrative Services	$ 647,986	$ 499,042	$ (11,945)	$ 1,135,084
101-4310 Human Resources	$ 186,968	$ 38,469	$ -	$ 225,437
101-4320 Information Technology	$ 272,104	$ -	$ -	$ 272,104
101-4400 City Attorney	$ 515,840	$ -	$ (270,400)	$ 245,440
101-4740 Recreation Programs	$ 677,900	$ 75,194	$ (664,736)	$ 88,358
101-5006 Government Buildings	$ 790,560	$ -	$ -	$ 790,560
Total Allocable Central Services Cost	**$ 6,425,018**	**$ 1,162,184**	**$ (2,524,173)**	**$ 5,063,029**

[a] Includes portions of labor positions directly allocated to utility funds during budget development, which are proposed to instead be restored fully to the General Fund and recovered by a single interfund charge for service calculated via Cost Allocation Plan.

[b] Non-personnel costs from certain divisions which can be readily identified to a specific fund will remain directly charged. This includes tracked or billed costs from 101-4320 Information Technology, 101-4400 City Attorney, and 101-5006 Government Buildings. Those cost items are not included in the restored values in this column and are assumed to remain directly assigned in their receiving funds. Any discrete cost item that can be readily identified to a benefitting organization will not be included in the interfund charge for service derived from the allocation methodologies in the Cost Allocation Plan.

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



* 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 (or regular) 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

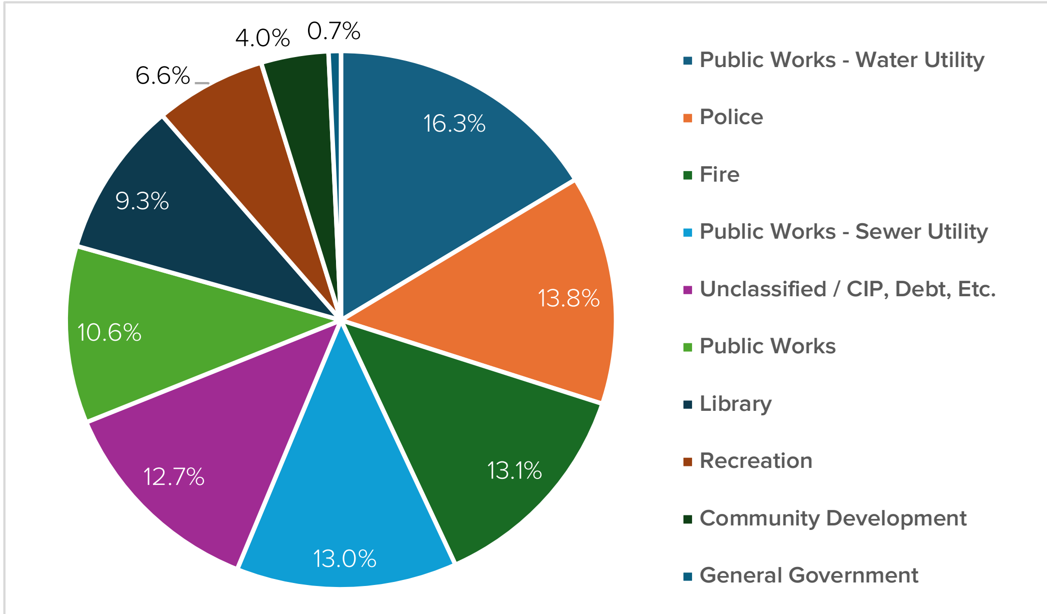
Central Services Department/Division and Functional Cost Pool Created by the Plan	Allocable Cost Pool	Allocation Basis
101-4000 | Non Departmental	**$ 434,012**	
Personnel Support, Citywide	$ 197,496	Full-Time Equivalent Employees, Citywide
Personnel Support, General Fund	$ 43,000	Full-Time Equivalent Employees, General Fund
Financial Support, Citywide	$ 193,516	Net Operating Expenses, Citywide
101-4100 | City Council	**$ 352,528**	
Admin. Oversight	$ 88,132	Full-Time Equivalent Employees, Citywide
General Fiscal Oversight	$ 88,132	Net Operating Expenses, Citywide
Capital Fiscal Oversight	$ 176,264	Capital Asset Value (Infrastructure)
101-4200 | City Manager	**$ 1,201,125**	
Admin. Management	$ 300,281	Full-Time Equivalent Employees, Citywide
General Fiscal Management	$ 300,281	Net Operating Expenses, Citywide
Capital Fiscal Management	$ 600,563	Capital Asset Value (Infrastructure)
101-4210 | City Clerk	**$ 318,382**	
Citywide Service	$ 318,382	Net Operating Expenses, Citywide
101-4300 | Finance/Administrative Services	**$ 1,135,084**	
Budget & Accounting	$ 563,133	Net Operating Expenses, Citywide
Payroll	$ 121,534	Full-Time Equivalent Employees, Citywide
Utility Customer Service & Billing	$ 90,790	Utility Accounts
Accounts Payable	$ 142,376	Accounts Payable Transactions/Checks
Accounts Receivable & Cashiering	$ 40,274	Net Operating Expenses, Citywide
Purchasing	$ 18,058	Net Operating Expenses, Citywide
Human Resources & Risk Mgmt.	$ 132,808	Full-Time Equivalent Employees, Citywide
Information Technology	$ 26,110	Help Tickets/Work Orders
101-4310 | Human Resources	**$ 225,437**	
Citywide Support	$ 225,437	Full-Time Equivalent Employees, Citywide
101-4320 | Information Technology	**$ 272,104**	
System Admin.	$ 69,315	Full-Time Equivalent Employees, Citywide
End User Support	$ 202,789	Help Tickets/Work Orders
Special IT Services [a]	$ -	Directly Assigned to Receiving Unit [a]
101-4400 | City Attorney	**$ 245,440**	
General Counsel	$ 245,440	Net Operating Expenses, Citywide
Special Legal Services [a]	$ -	Directly Assigned to Receiving Unit [a]
101-4740 | Recreation Programs	**$ 88,358**	
Citywide Communication	$ 44,179	Net Operating Expenses, Citywide
Citywide Grants Support	$ 44,179	Capital Asset Value (Infrastructure)
101-5006 | Government Buildings	**$ 790,560**	
Facilities Maintenance (Non-Utility)	$ 790,560	Area Maintained by Govt. Buildings Div.
Special Maintenance Services [a]	$ -	Directly Assigned to Receiving Unit [a]
Total Allocable Central Services Cost	**$ 5,063,029**	

[a] Intended to process any identifiable costs that can be directly attributable to a single beneficiary which are not already directly budgeted in the receiving business unit. In IT, this may be special projects on a single platform billed. In Attorney, this may be specific cases or litigation billed. In Government Buildings, this may be a project at a specific facility for which time or work orders are tracked.

Highlighted areas are a work-in-progress as available transaction-based metrics are being explored.

DISTRIBUTION OF CITYWIDE OVERHEAD TO DEPARTMENTS

- This is the resulting spread of the total $5.06 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.
- Share of total allocated:
  - Utilities = 29%
  - Public Safety = 27%



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.

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 St. Helena
- 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
Community Development	28%	15.9%
Library	104%	41.8%
Recreation	192%	25.8%
Fire	63%	25.1%
Police	31%	14.8%
Public Works	50%	13.3%
Public Works - Engineering	0%	0.0%
Public Works - Water Utility	125%	14.0%
Public Works - Sewer Utility	141%	20.2%
Composite for the City	**53%**	**18.8%**

Interfund Charges for Central Service

DRAFT OUTCOMES SUBJECT TO CHANGE

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PRELIMINARY

CALCULATED INTERFUND CHARGES FOR SERVICE

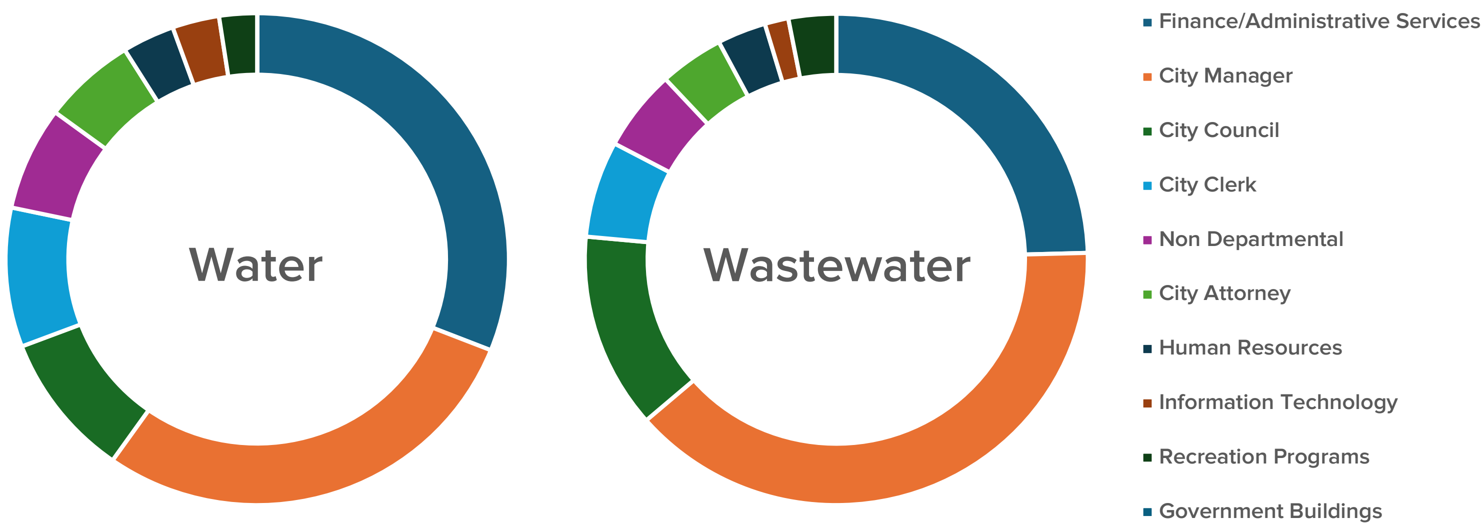
These charges are directly comparable to values presented in the FY 2024-25 adopted budget, accounted as direct allocations in the receiving enterprise funds

Fund Receiving an Interfund Charge for Service and Reimbursing the General Fund	Interfund Charge for Service		
	Maximum Charge in This Plan		Distribution of Outcomes
561 I Water Enterprise	$ 822,825		16%
571 I Sewer Enterprise	$ 657,737		13%
Reimbursement to the General Fund for Allocated Central Services in this Plan	**$ 1,480,562**		**29%**
Other Non-General Funds Not Previously Charged	$ 185,933	[a]	4%
101 I General Fund - Remaining Central Services Borne	$ 3,396,534	[b]	67%
Total Central Services Allocated in this Plan	**$ 5,063,029**		**100%**

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

[b] Cost recovery opportunities for Citywide indirect costs may be in place or explored to defray amounts otherwise dependent on general tax resources.

COMPOSITION OF INTERFUND CHARGE ON UTILITIES



- Up to one-third is Finance / Administrative Services, which includes utility customer service and billing.
- One-quarter to one-third is City Manager..

COMPARISON TO CURRENT CHARGES
SUBJECT TO CHANGE

- Total reimbursement to the General Fund for comparable allocated services should decrease from utility funds.
- This increases burden by $218,384 on General Fund 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	Comparable Allocations in FY 2024-25	Change in This Plan
561 I Water Enterprise	$ 822,825	$ 976,149	$ (153,325)
571 I Sewer Enterprise	$ 657,737	$ 722,797	$ (65,059)
Reimbursement to the General Fund for Allocated Central Services in this Plan	**$ 1,480,562**	**$ 1,698,946**	**$ (218,384)**
Other Non-General Funds Not Previously Charged	$ 185,933		
101 I General Fund - Remaining Central Services Borne	$ 3,396,534		
Total Central Services Allocated in this Plan	**$ 5,063,029**		
Total Increase to General Fund Caused by Reduced Reimbursement from Utility Funds			**$ 218,384**

Overall Reasons for Change from Current Comparable Direct Allocations:

- Updated cost allocation analysis, i.e., present-day decisions about allocable expenses in relation to current organization, different allocation decisions, etc.

CHANGES RECOMMENDED TO BUDGET DEVELOPMENT IN UTILITY ENTERPRISE FUNDS

- Replace direct allocations from certain General Fund cost centers with a single interfund charge for service based on the CAP
  - Eliminate direct allocation of positions in the following units: City Council, City Manager, City Clerk, Finance/Admin, and HR
  - These positions would be fully restored to the General Fund, which will create the appearance of increased overall costs but are offset by the interfund charge
  - Interfund charge is based on eligible labor and non-labor costs from the General Fund cost centers listed on Page 5
- Continue directly allocating Public Works personnel from Administration and other operating divisions based on annual determination of individual position duties, consistent with similarly situated cities
- Continue directly charging additional discrete costs tracked or billed to the City from Attorney, IT, and building maintenance

NEXT STEPS

- The Cost Allocation Plan will be edited and refined from ongoing City staff review and budget development process, which includes budget reconstruction in the General Fund
- When issued as “Final,” the City will receive and accept the Cost Allocation Plan; Finance Committee and/or City Council may have additional review as part of budget presentations
- Apply results in budget development for Fiscal Year 2025-26 by using the dollar values presented as the budgeted interfund charge for service
- In subsequent years, CAP simply will be an internal analysis supporting budget development

Supplemental Information as Needed

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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 administrative allocations >>>

Enterprise Fund	"Direct" Fund Expenditure*	Citywide Overhead Burden on Enterprise Funds			
		Current Budget		Cost Allocation Plan	
		Current Admin. Allocations	of Fund Expenditure	Calculated Charge	of Fund Expenditure
561 | Water	$ 7,081,192	$ 976,149	**14%**	$ 822,825	**12%**
571 | Sewer	$ 4,260,429	$ 722,797	**17%**	$ 657,737	**15%**

* FY 24-25 budgeted expense, excluding existing administrative allocations.

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:

FTE DISTRIBUTION IN 101-4300 FINANCE/ADMIN

- The CAP generates a functional portrayal of certain central service divisions
- Finance functions are based on interview to determine job duties and focus areas of individual positions
- The overall percentage distribution of annual time can be reviewed alternatively as a distribution of FTEs or implicit weekly hours

Central Services Function in Finance/Administrative Services	Distribution of Overall Annual Staff Time [a]	Distributed Full-Time Equivalent Employees	Implicit Average Weekly Hours [b]	
			Total for Department	Per Individual
General Administration	7%	0.40	16	2.67
Budget & Accounting	33%	1.95	78	13.00
Payroll	13%	0.75	30	5.00
Utility Customer Service & Billing	12%	0.70	28	4.67
Accounts Payable	18%	1.05	42	7.00
Accounts Receivable & Cashiering	4%	0.25	10	1.67
Purchasing	2%	0.10	4	0.67
Human Resources & Risk Management	10%	0.60	24	4.00
Information Technology	2%	0.10	4	0.67
Direct Services Not Allocated	2%	0.10	4	0.67
Total	**100%**	**6.00**	**240**	**40**

[a] Developed by individual position. Distributions reflect the allocation of FTEs. In the Cost Allocation Plan, distribution follows the position's total cost.

[b] For illustration purposes. Does not take into account leave time and irregularity of work efforts for each function throughout the year.

SUPPLEMENTAL INFORMATION:

ILLUSTRATING THE IMPACTS OF VARIOUS ALLOCATION METRICS

Choice of allocation metric determines how each benefitting organization receives its share of an indirect cost pool

Allocation Metric	Share by Departmental Grouping in All Funds				
	Utility Enterprises	Public Safety	Library	Finance / Admin	All Other
Net Operating Expenses, Citywide	29%	23%	4%	4%	40%
Full-Time Equivalent Employees, Citywide	17%	32%	8%	6%	37%
Utility Accounts	100%	0%	0%	0%	0%
Accounts Payable Transactions	27%	8%	7%	2%	56%
Technology Help Tickets/Work Orders	10%	20%	10%	7%	54%

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Model Exhibits

Workbook Exhibit		
No.	**Function**	**Description**
1	Management Brief	Summarizes key outcomes of the CAP, including indirect rates, potential interfund charges, and allocable indirect cost pools and corresponding allocation basis.
2a	All Expenditures Detail	Illustrates relevant chart of accounts information and determines expense data used in the development of the Modified Operating Expenditures allocation basis. Demonstrates
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.
9a	Total Allocation	Sums the outcomes of Exhibits 7 and 8 to yield a total allocation to direct benefitting units Citywide.
9b	Total by Cost Center	Consolidates the total from Exhibit 9a by allocable cost center and shows the composition of total allocated costs for each department classification.
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.
W5a	Data Development	Provides a workspace for developing other information used in the analysis, such as allocation metrics.
W5a	Data Development	Provides a workspace for developing other information used in the analysis, such as allocation metrics.

Exhibit 1

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Management Brief

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

A1. Indirect Rates for Allocated Central Services, Citywide Composite

52.9% on direct salary expense

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

18.8% 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 [b]	on Direct Salary Expense	on Direct Expense
Community Development	28%	15.9%
Library	104%	41.8%
Recreation	192%	25.8%
Fire	63%	25.1%
Police	31%	14.8%
Public Works	50%	13.3%
Public Works - Water Utility	125%	14.0%
Public Works - Sewer Utility	141%	20.2%

[b] "Department" descriptions are classifications for Cost Allocation Plan purposes and may not match organizational charts.

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

Exhibit 1

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Management Brief

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

B. Transfers to the General Fund for Central Services in this Plan

Fund Expected to Receive an Interfund Charge for Service (871022 Service Charge Administrative)	Transfer to the General Fund	Distribution of Outcomes
561 | Water Enterprise	$ 822,825	16.3%
571 | Sewer Enterprise	$ 657,737	13.0%
Maximum Transfers to the General Fund for Recovery of Central Services [d]	**$ 1,480,562**	**29.2%**
Remaining Central Services in the 101|General Fund [e]	$ 3,582,467	70.8%
Total Central Services Allocated in this Plan	**$ 5,063,029**	**100.0%**

[d] Values listed are maximum outcomes calculated by this Cost Allocation Plan. Actual charges will be dependent on eligibility for indirect cost (overhead) recovery and/or resource sufficiency in the fund or its revenue streams.

[e] 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.

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

Exhibit 2a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**Total Budget 2024-25**	**Adjustment**	**Expense Basis**
Central Services in the General Fund								
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ 1,694,977	$ (1,260,965)	**$ 434,012**
101	General Fund	4100	Council	1	Allocated Central Services	$ 562,528	$ (210,000)	**$ 352,528**
101	General Fund	4200	City Manager	1	Allocated Central Services	$ 1,201,125	$ -	**$ 1,201,125**
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ 424,509	$ (106,127)	**$ 318,382**
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ 1,147,028	$ (11,945)	**$ 1,135,084**
101	General Fund	4310	HR	1	Allocated Central Services	$ 225,437	$ -	**$ 225,437**
101	General Fund	4320	IT	1	Allocated Central Services	$ 272,104	$ -	**$ 272,104**
101	General Fund	4400	Attorney	1	Allocated Central Services	$ 515,840	$ (270,400)	**$ 245,440**
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ 753,094	$ (664,736)	**$ 88,358**
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ 790,560	$ -	**$ 790,560**
Direct Services in the General Fund								
101	General Fund	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ 1,260,965	**$ 1,260,965**
101	General Fund	4100	Council	2	General Government	$ -	$ 210,000	**$ 210,000**
101	General Fund	4200	City Manager	2	General Government	$ -	$ -	**$ -**
101	General Fund	4210	City Clerk	2	General Government	$ -	$ 106,127	**$ 106,127**
101	General Fund	4300	Finance/Admin	2	General Government	$ -	$ 11,945	**$ 11,945**
101	General Fund	4310	HR	2	General Government	$ -	$ -	**$ -**
101	General Fund	4320	IT	2	General Government	$ -	$ -	**$ -**
101	General Fund	4400	Attorney	2	General Government	$ -	$ 270,400	**$ 270,400**
101	General Fund	4740	Recreation Programs	5	Recreation	$ -	$ 664,736	**$ 664,736**
101	General Fund	5006	Government Buildings	8	Public Works	$ -	$ -	**$ -**
101	General Fund	4045	[Title]	0	Unclassified / CIP, Debt, Transfer	$ 65,705	$ -	**$ 65,705**
101	General Fund	4220	[Title]	2	General Government	$ -	$ -	**$ -**
101	General Fund	4500	Planning & Building	3	Community Development	$ 1,262,103	$ -	**$ 1,262,103**
101	General Fund	4510	[Title]	3	Community Development	$ -	$ -	**$ -**
101	General Fund	4542	[Title]	3	Community Development	$ -	$ -	**$ -**
101	General Fund	4600	Library	4	Library	$ 1,037,699	$ -	**$ 1,037,699**
101	General Fund	4712	[Title]	5	Recreation	$ 145,600	$ -	**$ 145,600**
101	General Fund	4728	Recreation	5	Recreation	$ 333,635	$ -	**$ 333,635**
101	General Fund	4730	[Title]	5	Recreation	$ -	$ -	**$ -**
101	General Fund	4800	Fire	6	Fire	$ 2,650,505	$ -	**$ 2,650,505**
101	General Fund	4845	[Title]	6	Fire	$ -	$ -	**$ -**
101	General Fund	4900	Police	7	Police	$ 4,335,798	$ -	**$ 4,335,798**
101	General Fund	5000	Public Works Admin	8	Public Works	$ 1,203,574	$ -	**$ 1,203,574**
101	General Fund	5013	Stormwater	8	Public Works	$ 386,140	$ -	**$ 386,140**
101	General Fund	5015	Streets	8	Public Works	$ 604,236	$ -	**$ 604,236**
101	General Fund	5026	Tree City	8	Public Works	$ 197,263	$ -	**$ 197,263**
101	General Fund	5027	Parks	8	Public Works	$ 1,354,745	$ -	**$ 1,354,745**
Direct Services in Other Funds								
209	HOME Grant	4500	Planning & Building	3	Community Development	$ 26,000	$ -	**$ 26,000**
212	Department of Homeland Security Grant	4900	Police	7	Police	$ 416	$ -	**$ 416**
218	Public Library Foundation	4600	Library	4	Library	$ 1,365	$ -	**$ 1,365**
219	CLSA Library Restoration	4600	Library	4	Library	$ 1,404	$ -	**$ 1,404**
224	Public Safety (COPS)	4900	Police	7	Police	$ 151,736	$ -	**$ 151,736**

Exhibit 2a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	Title	No.	Title	No.	Title	Total Budget 2024-25	Adjustment	Expense Basis
225	Gas Tax 2105	5016	[Title]	8	Public Works	$ 36,147	$ -	**$ 36,147**
226	Gas Tax 2106	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ 21,506	$ -	**$ 21,506**
227	State Gas Tax 2107	5016	[Title]	8	Public Works	$ 13,000	$ -	**$ 13,000**
228	State Gas Tax 2107.5	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ 2,020	$ -	**$ 2,020**
229	State Gas Tax 2103	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ 54,585	$ -	**$ 54,585**
230	RMRA	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ 136,172	$ -	**$ 136,172**
235	Measure A	4300	Finance/Admin	2	General Government	$ 15,600	$ -	**$ 15,600**
238	Training and Development	4900	Police	7	Police	$ 8,320	$ -	**$ 8,320**
240	Measure T	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ 1,232,500	$ -	**$ 1,232,500**
277	Prop 56 Grant	4900	Police	7	Police	$ 193,085	$ -	**$ 193,085**
279	Asset Forfeiture	4900	Police	7	Police	$ 6,760	$ -	**$ 6,760**
286	Bocce Ball League	4728	Recreation	5	Recreation	$ 70,367	$ -	**$ 70,367**
287	Harvest Festival	4728	Recreation	5	Recreation	$ 20,904	$ -	**$ 20,904**
288	4th of July	4728	Recreation	5	Recreation	$ 55,640	$ -	**$ 55,640**
290	Tourism Impv District	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ 794,923	$ -	**$ 794,923**
291	SB 1186 State Fees	4500	Planning & Building	3	Community Development	$ 5,200	$ -	**$ 5,200**
375	Madeline Murray Trust Fund	4900	Police	7	Police	$ 7,739	$ -	**$ 7,739**
380	Friends and Foundation, Public Library	4600	Library	4	Library	$ 150,203	$ -	**$ 150,203**
382	Martin Estate Trust	4600	Library	4	Library	$ 936	$ -	**$ 936**
384	Tweed Trust	4600	Library	4	Library	$ 52,000	$ -	**$ 52,000**
561	Water Enterprise	4000	Non Departmental	10	Public Works - Water Utility	$ 143,885	$ -	**$ 143,885**
561	Water Enterprise	4045	[Title]	10	Public Works - Water Utility	$ 950,274	$ -	**$ 950,274**
561	Water Enterprise	4100	Council	0	Unclassified / CIP, Debt, Transfer	$ 26,706	$ -	**$ 26,706**
561	Water Enterprise	4200	City Manager	0	Unclassified / CIP, Debt, Transfer	$ 303,744	$ -	**$ 303,744**
561	Water Enterprise	4210	City Clerk	0	Unclassified / CIP, Debt, Transfer	$ 64,125	$ -	**$ 64,125**
561	Water Enterprise	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ 512,438	$ -	**$ 512,438**
561	Water Enterprise	4310	HR	0	Unclassified / CIP, Debt, Transfer	$ 69,137	$ -	**$ 69,137**
561	Water Enterprise	4320	IT	10	Public Works - Water Utility	$ 57,522	$ -	**$ 57,522**
561	Water Enterprise	4400	Attorney	10	Public Works - Water Utility	$ 165,880	$ -	**$ 165,880**
561	Water Enterprise	5000	Public Works Admin	10	Public Works - Water Utility	$ 1,272,501	$ -	**$ 1,272,501**
561	Water Enterprise	5006	Government Buildings	10	Public Works - Water Utility	$ 50,960	$ -	**$ 50,960**
561	Water Enterprise	5015	Streets	10	Public Works - Water Utility	$ 34,736	$ -	**$ 34,736**
561	Water Enterprise	5031	Water Distribution	10	Public Works - Water Utility	$ 1,040,604	$ -	**$ 1,040,604**
561	Water Enterprise	5034	Water Production	10	Public Works - Water Utility	$ 3,364,829	$ -	**$ 3,364,829**
571	Sewer Enterprise	4000	Non Departmental	11	Public Works - Sewer Utility	$ 158,293	$ -	**$ 158,293**
571	Sewer Enterprise	4045	[Title]	11	Public Works - Sewer Utility	$ 852,055	$ -	**$ 852,055**
571	Sewer Enterprise	4100	Council	0	Unclassified / CIP, Debt, Transfer	$ 26,706	$ -	**$ 26,706**
571	Sewer Enterprise	4200	City Manager	0	Unclassified / CIP, Debt, Transfer	$ 195,410	$ -	**$ 195,410**
571	Sewer Enterprise	4210	City Clerk	0	Unclassified / CIP, Debt, Transfer	$ 48,212	$ -	**$ 48,212**
571	Sewer Enterprise	4220	[Title]	11	Public Works - Sewer Utility	$ 4,070	$ -	**$ 4,070**
571	Sewer Enterprise	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ 392,174	$ -	**$ 392,174**
571	Sewer Enterprise	4310	HR	0	Unclassified / CIP, Debt, Transfer	$ 60,294	$ -	**$ 60,294**
571	Sewer Enterprise	4320	IT	11	Public Works - Sewer Utility	$ 42,262	$ -	**$ 42,262**
571	Sewer Enterprise	4400	Attorney	11	Public Works - Sewer Utility	$ 131,560	$ -	**$ 131,560**
571	Sewer Enterprise	5000	Public Works Admin	11	Public Works - Sewer Utility	$ 750,625	$ -	**$ 750,625**
571	Sewer Enterprise	5006	Government Buildings	11	Public Works - Sewer Utility	$ 14,560	$ -	**$ 14,560**
571	Sewer Enterprise	5015	Streets	11	Public Works - Sewer Utility	$ 34,736	$ -	**$ 34,736**

Exhibit 2a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates [a]		Expenditure Basis		
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**Total Budget 2024-25**	**Adjustment**	**Expense Basis**
571	Sewer Enterprise	5020	Wastewater Collection M&O	11	Public Works - Sewer Utility	$ 694,391	$ -	**$ 694,391**
571	Sewer Enterprise	5029	Wastewater Treatment Plant	11	Public Works - Sewer Utility	$ 1,577,877	$ -	**$ 1,577,877**
582	Garage ISF	5037	Garage	8	Public Works	$ 404,897	$ -	**$ 404,897**
592	Equip Replacement	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ 52,000	$ -	**$ 52,000**
592	Equip Replacement	4320	IT	0	Unclassified / CIP, Debt, Transfer	$ 41,600	$ -	**$ 41,600**
592	Equip Replacement	4900	Police	0	Unclassified / CIP, Debt, Transfer	$ 9,983	$ -	**$ 9,983**
593	Fire Equipment Replacement	4800	Fire	0	Unclassified / CIP, Debt, Transfer	$ 41,600	$ -	**$ 41,600**
700	Flood Control Capital	5013	Stormwater	0	Unclassified / CIP, Debt, Transfer	$ 31,200	$ -	**$ 31,200**
733	Capital Project Planning	5010	[Title]	0	Unclassified / CIP, Debt, Transfer	$ 105,500	$ -	**$ 105,500**
741	Street Capital Imp	5014	[Title]	0	Unclassified / CIP, Debt, Transfer	$ 3,186,500	$ -	**$ 3,186,500**
745	Parking In-Lieu	4500	Planning & Building	0	Unclassified / CIP, Debt, Transfer	$ 83,200	$ -	**$ 83,200**
751	Affordable Housing	4400	Attorney	0	Unclassified / CIP, Debt, Transfer	$ 26,000	$ -	**$ 26,000**
752	Measure E	4100	Council	2	General Government	$ 10,700	$ -	**$ 10,700**
752	Measure E	4300	Finance/Admin	2	General Government	$ 5,200	$ -	**$ 5,200**
763	Water Capital Project	5030	[Title]	0	Unclassified / CIP, Debt, Transfer	$ 9,524,923	$ -	**$ 9,524,923**
764	Water Impact	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ 5,200	$ -	**$ 5,200**
773	Sewer Capital	5059	[Title]	0	Unclassified / CIP, Debt, Transfer	$ 511,678	$ -	**$ 511,678**
774	Sewer Impact	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ 5,200	$ -	**$ 5,200**
561	Water Enterprise	4100	Council - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ (30,772)	$ -	**$ (30,772)**
571	Sewer Enterprise	4100	Council - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ (30,772)	$ -	**$ (30,772)**
561	Water Enterprise	4200	City Manager - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ (237,518)	$ -	**$ (237,518)**
571	Sewer Enterprise	4200	City Manager - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ (158,345)	$ -	**$ (158,345)**
561	Water Enterprise	4210	City Clerk - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ (53,906)	$ -	**$ (53,906)**
571	Sewer Enterprise	4210	City Clerk - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ (38,166)	$ -	**$ (38,166)**
561	Water Enterprise	4300	Finance/Admin - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ (278,122)	$ -	**$ (278,122)**
571	Sewer Enterprise	4300	Finance/Admin - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ (220,920)	$ -	**$ (220,920)**
561	Water Enterprise	4310	HR - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ (21,982)	$ -	**$ (21,982)**
571	Sewer Enterprise	4310	HR - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ (16,487)	$ -	**$ (16,487)**
561	Water Enterprise	4740	Recreation Programs - Restore to Gen. Fd.	0	Unclassified / CIP, Debt, Transfer	$ (46,996)	$ -	**$ (46,996)**
571	Sewer Enterprise	4740	Recreation Programs - Restore to Gen. Fd.	0	Unclassified / CIP, Debt, Transfer	$ (28,198)	$ -	**$ (28,198)**
Grand Total Expenditure						**$ 50,146,496**	**$ -**	**$ 50,146,496**

[a] This column classifies each Organizational Unit to an overall "Department" for purposes of setting department-specific indirect rates. A classification may references a department, grouping of like services, or fund.

Reconciles to Workspace 1? *Yes*

Exhibit 2a-Supplemental

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Derivation of Allocation Factors: Net Operating Expenses and Modified Operating Expenses

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses	*Not in Use:* Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
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																	
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ (594,428)	**$ (160,416)**	$ -	$ -	$ -	$ -	$ -	**$ (160,416)**
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 352,528**	$ -	$ -	$ -	$ -	$ -	**$ 352,528**
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 1,201,125**	$ -	$ -	$ -	$ -	$ -	**$ 1,201,125**
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 318,382**	$ -	$ -	$ -	$ -	$ -	**$ 318,382**
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 1,135,084**	$ -	$ -	$ -	$ -	$ -	**$ 1,135,084**
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 225,437**	$ -	$ -	$ -	$ -	$ -	**$ 225,437**
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 272,104**	$ -	$ -	$ -	$ -	$ -	**$ 272,104**
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 245,440**	$ -	$ -	$ -	$ -	$ -	**$ 245,440**
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 88,358**	$ -	$ -	$ -	$ -	$ -	**$ 88,358**
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 790,560**	$ -	$ -	$ -	$ -	$ -	**$ 790,560**
Direct Services in the General Fund																	
101	General Fund	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ (1,100,549)	**$ 160,416**	$ -	$ -	$ -	$ -	$ -	**$ 160,416**
101	General Fund	4100	Council	2	General Government	$ -	$ -	$ -	$ -	$ (210,000)	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4200	City Manager	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4210	City Clerk	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ 106,127**	$ -	$ -	$ -	$ -	$ -	**$ 106,127**
101	General Fund	4300	Finance/Admin	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ 11,945**	$ -	$ -	$ -	$ -	$ -	**$ 11,945**
101	General Fund	4310	HR	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4320	IT	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4400	Attorney	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ 270,400**	$ -	$ -	$ -	$ -	$ -	**$ 270,400**
101	General Fund	4740	Recreation Programs	5	Recreation	$ -	$ -	$ -	$ -	$ -	**$ 664,736**	$ -	$ -	$ -	$ -	$ -	**$ 664,736**
101	General Fund	5006	Government Buildings	8	Public Works	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4045	[Title]	0	Unclassified / CIP, Debt, Transfer	$ (65,705)	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4220	[Title]	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4500	Planning & Building	3	Community Development	$ -	$ (10,448)	$ -	$ -	$ -	**$ 1,251,655**	$ -	$ -	$ -	$ -	$ -	**$ 1,251,655**
101	General Fund	4510	[Title]	3	Community Development	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4542	[Title]	3	Community Development	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4600	Library	4	Library	$ -	$ -	$ -	$ -	$ -	**$ 1,037,699**	$ -	$ -	$ -	$ -	$ -	**$ 1,037,699**
101	General Fund	4712	[Title]	5	Recreation	$ -	$ -	$ -	$ -	$ -	**$ 145,600**	$ -	$ -	$ -	$ -	$ -	**$ 145,600**
101	General Fund	4728	Recreation	5	Recreation	$ -	$ -	$ -	$ -	$ -	**$ 333,635**	$ -	$ -	$ -	$ -	$ -	**$ 333,635**
101	General Fund	4730	[Title]	5	Recreation	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4800	Fire	6	Fire	$ -	$ -	$ -	$ -	$ -	**$ 2,650,505**	$ -	$ -	$ -	$ -	$ -	**$ 2,650,505**
101	General Fund	4845	[Title]	6	Fire	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
101	General Fund	4900	Police	7	Police	$ -	$ (263)	$ -	$ -	$ -	**$ 4,335,536**	$ -	$ -	$ -	$ -	$ -	**$ 4,335,536**
101	General Fund	5000	Public Works Admin	8	Public Works	$ -	$ (14,595)	$ -	$ -	$ -	**$ 1,188,979**	$ -	$ -	$ -	$ (26,000)	$ -	**$ 1,162,979**
101	General Fund	5013	Stormwater	8	Public Works	$ -	$ (52,726)	$ -	$ -	$ -	**$ 333,414**	$ -	$ -	$ (17,680)	$ -	$ -	**$ 315,734**
101	General Fund	5015	Streets	8	Public Works	$ -	$ (40,814)	$ -	$ -	$ -	**$ 563,423**	$ -	$ -	$ -	$ -	$ -	**$ 563,423**
101	General Fund	5026	Tree City	8	Public Works	$ -	$ -	$ -	$ -	$ -	**$ 197,263**	$ -	$ -	$ (10,400)	$ -	$ -	**$ 186,863**
101	General Fund	5027	Parks	8	Public Works	$ -	$ (4,200)	$ -	$ -	$ -	**$ 1,350,545**	$ -	$ -	$ -	$ -	$ -	**$ 1,350,545**
Direct Services in Other Funds																	
209	HOME Grant	4500	Planning & Building	3	Community Development	$ -	$ -	$ -	$ -	$ (26,000)	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
212	Department of Homeland Security Grant	4900	Police	7	Police	$ -	$ -	$ -	$ -	$ (416)	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
218	Public Library Foundation	4600	Library	4	Library	$ -	$ (1,365)	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
219	CLSA Library Restoration	4600	Library	4	Library	$ -	$ -	$ -	$ -	$ (1,404)	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
224	Public Safety (COPS)	4900	Police	7	Police	$ -	$ -	$ -	$ -	$ -	**$ 151,736**	$ -	$ -	$ -	$ -	$ -	**$ 151,736**

Exhibit 2a-Supplemental

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Derivation of Allocation Factors: Net Operating Expenses and Modified Operating Expenses

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses	*Not in Use:* Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
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	
225	Gas Tax 2105	5016	[Title]	8	Public Works	$ -	$ -	$ -	$ (36,147)	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
226	Gas Tax 2106	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ (21,506)	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
227	State Gas Tax 2107	5016	[Title]	8	Public Works	$ -	$ -	$ -	$ -	$ -	**$ 13,000**	$ -	$ -	$ -	$ -	$ -	**$ 13,000**
228	State Gas Tax 2107.5	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ (2,020)	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
229	State Gas Tax 2103	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ (54,585)	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
230	RMRA	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ (136,172)	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
235	Measure A	4300	Finance/Admin	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ 15,600**	$ -	$ -	$ -	$ -	$ -	**$ 15,600**
238	Training and Development	4900	Police	7	Police	$ -	$ -	$ -	$ -	$ -	**$ 8,320**	$ -	$ -	$ -	$ -	$ -	**$ 8,320**
240	Measure T	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ (1,232,500)	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
277	Prop 56 Grant	4900	Police	7	Police	$ -	$ -	$ -	$ -	$ -	**$ 193,085**	$ -	$ -	$ -	$ -	$ -	**$ 193,085**
279	Asset Forfeiture	4900	Police	7	Police	$ -	$ -	$ -	$ -	$ -	**$ 6,760**	$ -	$ -	$ -	$ -	$ -	**$ 6,760**
286	Bocce Ball League	4728	Recreation	5	Recreation	$ -	$ -	$ -	$ -	$ -	**$ 70,367**	$ -	$ -	$ -	$ -	$ -	**$ 70,367**
287	Harvest Festival	4728	Recreation	5	Recreation	$ -	$ -	$ -	$ -	$ -	**$ 20,904**	$ -	$ -	$ -	$ -	$ -	**$ 20,904**
288	4th of July	4728	Recreation	5	Recreation	$ -	$ -	$ -	$ -	$ -	**$ 55,640**	$ -	$ -	$ -	$ -	$ -	**$ 55,640**
290	Tourism Impv District	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ (6,309)	$ -	**$ 788,614**	$ -	$ -	$ -	$ (157,723)	$ -	**$ 630,891**
291	SB 1186 State Fees	4500	Planning & Building	3	Community Development	$ -	$ -	$ -	$ -	$ -	**$ 5,200**	$ -	$ -	$ -	$ -	$ -	**$ 5,200**
375	Madeline Murray Trust Fund	4900	Police	7	Police	$ -	$ -	$ -	$ -	$ -	**$ 7,739**	$ -	$ -	$ -	$ -	$ -	**$ 7,739**
380	Friends and Foundation, Public Library	4600	Library	4	Library	$ -	$ (62,400)	$ -	$ -	$ -	**$ 87,803**	$ -	$ -	$ -	$ -	$ -	**$ 87,803**
382	Martin Estate Trust	4600	Library	4	Library	$ -	$ -	$ -	$ -	$ -	**$ 936**	$ -	$ -	$ -	$ -	$ -	**$ 936**
384	Tweed Trust	4600	Library	4	Library	$ -	$ (52,000)	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
561	Water Enterprise	4000	Non Departmental	10	Public Works - Water Utility	$ -	$ -	$ -	$ -	$ -	**$ 143,885**	$ -	$ -	$ (194,073)	$ -	$ -	**$ (50,188)**
561	Water Enterprise	4045	[Title]	10	Public Works - Water Utility	$ (939,874)	$ -	$ -	$ -	$ -	**$ 10,400**	$ -	$ -	$ -	$ -	$ -	**$ 10,400**
561	Water Enterprise	4100	Council	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 26,706**	$ -	$ -	$ -	$ -	$ -	**$ 26,706**
561	Water Enterprise	4200	City Manager	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 303,744**	$ -	$ -	$ -	$ -	$ -	**$ 303,744**
561	Water Enterprise	4210	City Clerk	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 64,125**	$ -	$ -	$ -	$ -	$ -	**$ 64,125**
561	Water Enterprise	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ -	$ (210)	$ -	$ -	$ -	**$ 512,228**	$ -	$ -	$ -	$ -	$ -	**$ 512,228**
561	Water Enterprise	4310	HR	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 69,137**	$ -	$ -	$ -	$ -	$ -	**$ 69,137**
561	Water Enterprise	4320	IT	10	Public Works - Water Utility	$ -	$ -	$ -	$ -	$ -	**$ 57,522**	$ -	$ -	$ -	$ -	$ -	**$ 57,522**
561	Water Enterprise	4400	Attorney	10	Public Works - Water Utility	$ -	$ -	$ -	$ -	$ -	**$ 165,880**	$ -	$ -	$ -	$ -	$ -	**$ 165,880**
561	Water Enterprise	5000	Public Works Admin	10	Public Works - Water Utility	$ -	$ (2,520)	$ -	$ -	$ -	**$ 1,269,981**	$ -	$ -	$ -	$ (52,000)	$ -	**$ 1,217,981**
561	Water Enterprise	5006	Government Buildings	10	Public Works - Water Utility	$ -	$ -	$ -	$ -	$ -	**$ 50,960**	$ -	$ -	$ -	$ -	$ -	**$ 50,960**
561	Water Enterprise	5015	Streets	10	Public Works - Water Utility	$ -	$ -	$ -	$ -	$ -	**$ 34,736**	$ -	$ -	$ -	$ -	$ -	**$ 34,736**
561	Water Enterprise	5031	Water Distribution	10	Public Works - Water Utility	$ -	$ (88,620)	$ -	$ -	$ -	**$ 951,984**	$ -	$ -	$ -	$ -	$ -	**$ 951,984**
561	Water Enterprise	5034	Water Production	10	Public Works - Water Utility	$ -	$ (161,280)	$ -	$ -	$ -	**$ 3,203,549**	$ -	$ -	$ -	$ (1,785,248)	$ -	**$ 1,418,300**
571	Sewer Enterprise	4000	Non Departmental	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ -	$ -	**$ 158,293**	$ -	$ -	$ (194,073)	$ -	$ -	**$ (35,781)**
571	Sewer Enterprise	4045	[Title]	11	Public Works - Sewer Utility	$ (845,815)	$ -	$ -	$ -	$ -	**$ 6,240**	$ -	$ -	$ -	$ -	$ -	**$ 6,240**
571	Sewer Enterprise	4100	Council	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 26,706**	$ -	$ -	$ -	$ -	$ -	**$ 26,706**
571	Sewer Enterprise	4200	City Manager	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 195,410**	$ -	$ -	$ -	$ -	$ -	**$ 195,410**
571	Sewer Enterprise	4210	City Clerk	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 48,212**	$ -	$ -	$ -	$ -	$ -	**$ 48,212**
571	Sewer Enterprise	4220	[Title]	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ -	$ -	**$ 4,070**	$ -	$ -	$ -	$ -	$ -	**$ 4,070**
571	Sewer Enterprise	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ -	$ (210)	$ -	$ -	$ -	**$ 391,964**	$ -	$ -	$ -	$ -	$ -	**$ 391,964**
571	Sewer Enterprise	4310	HR	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 60,294**	$ -	$ -	$ -	$ -	$ -	**$ 60,294**
571	Sewer Enterprise	4320	IT	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ -	$ -	**$ 42,262**	$ -	$ -	$ -	$ -	$ -	**$ 42,262**
571	Sewer Enterprise	4400	Attorney	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ -	$ -	**$ 131,560**	$ -	$ -	$ -	$ -	$ -	**$ 131,560**
571	Sewer Enterprise	5000	Public Works Admin	11	Public Works - Sewer Utility	$ -	$ (2,520)	$ -	$ -	$ -	**$ 748,105**	$ -	$ -	$ -	$ -	$ -	**$ 748,105**
571	Sewer Enterprise	5006	Government Buildings	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ -	$ -	**$ 14,560**	$ -	$ -	$ -	$ -	$ -	**$ 14,560**
571	Sewer Enterprise	5015	Streets	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ -	$ -	**$ 34,736**	$ -	$ -	$ -	$ -	$ -	**$ 34,736**

Exhibit 2a-Supplemental

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Derivation of Allocation Factors: Net Operating Expenses and Modified Operating Expenses

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses	*Not in Use:* Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
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	
571	Sewer Enterprise	5020	Wastewater Collection M&O	11	Public Works - Sewer Utility	$ -	$ (114,135)	$ -	$ -	$ -	**$ 580,256**	$ -	$ -	$ -	$ -	$ -	**$ 580,256**
571	Sewer Enterprise	5029	Wastewater Treatment Plant	11	Public Works - Sewer Utility	$ -	$ (34,650)	$ -	$ -	$ -	**$ 1,543,227**	$ -	$ -	$ -	$ -	$ -	**$ 1,543,227**
582	Garage ISF	5037	Garage	8	Public Works	$ -	$ -	$ -	$ -	$ -	**$ 404,897**	$ -	$ -	$ -	$ (124,800)	$ -	**$ 280,097**
592	Equip Replacement	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 52,000**	$ -	$ -	$ -	$ -	$ -	**$ 52,000**
592	Equip Replacement	4320	IT	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 41,600**	$ -	$ -	$ -	$ -	$ -	**$ 41,600**
592	Equip Replacement	4900	Police	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 9,983**	$ -	$ -	$ -	$ -	$ -	**$ 9,983**
593	Fire Equipment Replacement	4800	Fire	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 41,600**	$ -	$ -	$ -	$ -	$ -	**$ 41,600**
700	Flood Control Capital	5013	Stormwater	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 31,200**	$ -	$ -	$ -	$ -	$ -	**$ 31,200**
733	Capital Project Planning	5010	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ (105,500)	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
741	Street Capital Imp	5014	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ (3,186,500)	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
745	Parking In-Lieu	4500	Planning & Building	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 83,200**	$ -	$ -	$ -	$ -	$ -	**$ 83,200**
751	Affordable Housing	4400	Attorney	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 26,000**	$ -	$ -	$ -	$ -	$ -	**$ 26,000**
752	Measure E	4100	Council	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ 10,700**	$ -	$ -	$ -	$ -	$ -	**$ 10,700**
752	Measure E	4300	Finance/Admin	2	General Government	$ -	$ -	$ -	$ -	$ -	**$ 5,200**	$ -	$ -	$ -	$ -	$ -	**$ 5,200**
763	Water Capital Project	5030	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ (9,166,704)	$ -	$ -	$ -	**$ 358,219**	$ -	$ -	$ -	$ -	$ -	**$ 358,219**
764	Water Impact	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 5,200**	$ -	$ -	$ -	$ -	$ -	**$ 5,200**
773	Sewer Capital	5059	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ (330,600)	$ -	$ -	$ -	**$ 181,078**	$ -	$ -	$ -	$ -	$ -	**$ 181,078**
774	Sewer Impact	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ 5,200**	$ -	$ -	$ -	$ -	$ -	**$ 5,200**
561	Water Enterprise	4100	Council - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (30,772)**	$ -	$ -	$ -	$ -	$ -	**$ (30,772)**
571	Sewer Enterprise	4100	Council - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (30,772)**	$ -	$ -	$ -	$ -	$ -	**$ (30,772)**
561	Water Enterprise	4200	City Manager - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (237,518)**	$ -	$ -	$ -	$ -	$ -	**$ (237,518)**
571	Sewer Enterprise	4200	City Manager - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (158,345)**	$ -	$ -	$ -	$ -	$ -	**$ (158,345)**
561	Water Enterprise	4210	City Clerk - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (53,906)**	$ -	$ -	$ -	$ -	$ -	**$ (53,906)**
571	Sewer Enterprise	4210	City Clerk - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (38,166)**	$ -	$ -	$ -	$ -	$ -	**$ (38,166)**
561	Water Enterprise	4300	Finance/Admin - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (278,122)**	$ -	$ -	$ -	$ -	$ -	**$ (278,122)**
571	Sewer Enterprise	4300	Finance/Admin - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (220,920)**	$ -	$ -	$ -	$ -	$ -	**$ (220,920)**
561	Water Enterprise	4310	HR - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (21,982)**	$ -	$ -	$ -	$ -	$ -	**$ (21,982)**
571	Sewer Enterprise	4310	HR - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (16,487)**	$ -	$ -	$ -	$ -	$ -	**$ (16,487)**
561	Water Enterprise	4740	Recreation Programs - Restore to Gen. Fd.	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (46,996)**	$ -	$ -	$ -	$ -	$ -	**$ (46,996)**
571	Sewer Enterprise	4740	Recreation Programs - Restore to Gen. Fd.	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -	$ -	**$ (28,198)**	$ -	$ -	$ -	$ -	$ -	**$ (28,198)**
Grand Total						**$ (1,851,394)**	**$ (13,432,258)**	**$ -**	**$ (1,489,239)**	**$ (1,932,797)**	**$ 31,440,808**	**$ -**	**$ -**	**$ (416,227)**	**$ (2,145,772)**	**$ -**	**$ 28,878,810**

Exhibit 2b

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Fund Structure and Expenditure Basis

Fund		Organization		Classification for Indirect Rates		Expenditure Basis		
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**Total Budget 2024-25**	**Adjustment**	**Expense Basis**
Central Services in the General Fund								
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ 1,694,977	$ (1,260,965)	**$ 434,012**
101	General Fund	4100	Council	1	Allocated Central Services	$ 562,528	$ (210,000)	**$ 352,528**
101	General Fund	4200	City Manager	1	Allocated Central Services	$ 1,201,125	$ -	**$ 1,201,125**
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ 424,509	$ (106,127)	**$ 318,382**
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ 1,147,028	$ (11,945)	**$ 1,135,084**
101	General Fund	4310	HR	1	Allocated Central Services	$ 225,437	$ -	**$ 225,437**
101	General Fund	4320	IT	1	Allocated Central Services	$ 272,104	$ -	**$ 272,104**
101	General Fund	4400	Attorney	1	Allocated Central Services	$ 515,840	$ (270,400)	**$ 245,440**
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ 753,094	$ (664,736)	**$ 88,358**
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ 790,560	$ -	**$ 790,560**
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ 16,468,757	$ 1,260,965	$ 17,729,722
				2	General Government	$ 31,500	$ 598,472	$ 629,972
				3	Community Development	$ 1,293,303	$ -	$ 1,293,303
				4	Library	$ 1,243,607	$ -	$ 1,243,607
				5	Recreation	$ 626,146	$ 664,736	$ 1,290,882
				6	Fire	$ 2,650,505	$ -	$ 2,650,505
				7	Police	$ 4,703,853	$ -	$ 4,703,853
				8	Public Works	$ 4,200,003	$ -	$ 4,200,003
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ 7,081,192	$ -	$ 7,081,192
				11	Public Works - Sewer Utility	$ 4,260,429	$ -	$ 4,260,429
Grand Total Expenditure						**$ 50,146,496**	**$ -**	**$ 50,146,496**
					Reconciles to Workspace 1?	*Yes*		

Exhibit 2b-Supplemental

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Derivation of Allocation Factors: Net Operating Expenses and Modified Operating Expenses

Fund		Organization		Classification for Indirect Rates		Deductions to Expense Basis to Derive Allocation Factor					Net Operating Expenses	Deductions to Expense Basis to Derive Allocation Factor					Modified Operating Expenses
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																	
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ (594,428)	**$ (160,416)**	$ -	$ -	$ -	$ -	$ -	**$ (160,416)**
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 352,528**	$ -	$ -	$ -	$ -	$ -	**$ 352,528**
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 1,201,125**	$ -	$ -	$ -	$ -	$ -	**$ 1,201,125**
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 318,382**	$ -	$ -	$ -	$ -	$ -	**$ 318,382**
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 1,135,084**	$ -	$ -	$ -	$ -	$ -	**$ 1,135,084**
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 225,437**	$ -	$ -	$ -	$ -	$ -	**$ 225,437**
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 272,104**	$ -	$ -	$ -	$ -	$ -	**$ 272,104**
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 245,440**	$ -	$ -	$ -	$ -	$ -	**$ 245,440**
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 88,358**	$ -	$ -	$ -	$ -	$ -	**$ 88,358**
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ -	$ -	$ -	$ -	**$ 790,560**	$ -	$ -	$ -	$ -	$ -	**$ 790,560**
Direct Services in All Funds																	
				0	Unclassified / CIP, Debt, Transfer	$ (65,705)	$ (12,789,724)	$ -	$ (1,453,092)	$ (1,100,549)	**$ 2,320,652**	$ -	$ -	$ -	$ (157,723)	$ -	**$ 2,162,928**
				2	General Government	$ -	$ -	$ -	$ -	$ (210,000)	**$ 419,972**	$ -	$ -	$ -	$ -	$ -	**$ 419,972**
				3	Community Development	$ -	$ (10,448)	$ -	$ -	$ (26,000)	**$ 1,256,855**	$ -	$ -	$ -	$ -	$ -	**$ 1,256,855**
				4	Library	$ -	$ (115,765)	$ -	$ -	$ (1,404)	**$ 1,126,438**	$ -	$ -	$ -	$ -	$ -	**$ 1,126,438**
				5	Recreation	$ -	$ -	$ -	$ -	$ -	**$ 1,290,882**	$ -	$ -	$ -	$ -	$ -	**$ 1,290,882**
				6	Fire	$ -	$ -	$ -	$ -	$ -	**$ 2,650,505**	$ -	$ -	$ -	$ -	$ -	**$ 2,650,505**
				7	Police	$ -	$ (263)	$ -	$ -	$ (416)	**$ 4,703,175**	$ -	$ -	$ -	$ -	$ -	**$ 4,703,175**
				8	Public Works	$ -	$ (112,334)	$ -	$ (36,147)	$ -	**$ 4,051,521**	$ -	$ -	$ (28,080)	$ (150,800)	$ -	**$ 3,872,641**
				9	Public Works - Engineering	$ -	$ -	$ -	$ -	$ -	**$ -**	$ -	$ -	$ -	$ -	$ -	**$ -**
				10	Public Works - Water Utility	$ (939,874)	$ (252,420)	$ -	$ -	$ -	**$ 5,888,898**	$ -	$ -	$ (194,073)	$ (1,837,248)	$ -	**$ 3,857,576**
				11	Public Works - Sewer Utility	$ (845,815)	$ (151,305)	$ -	$ -	$ -	**$ 3,263,309**	$ -	$ -	$ (194,073)	$ -	$ -	**$ 3,069,236**
Grand Total						**$ (1,851,394)**	**$ (13,432,258)**	**$ -**	**$ (1,489,239)**	**$ (1,932,797)**	**$ 31,440,808**	**$ -**	**$ -**	**$ (416,227)**	**$ (2,145,772)**	**$ -**	**$ 28,878,810**

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4000 - Non Departmental

Central Services Identification		
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**
General Admin	$ -	-
Personnel Support, Citywide	$ -	-
Personnel Support, General Fund	$ -	-
Financial Support, Citywide	$ -	-
Financial Support, General Fund	$ -	-
Facilities Support	$ -	-
Direct Services	$ -	-

Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	**Total Labor Cost**	**Full Time Equivalency**	**General Admin**	**Personnel Support, Citywide**	**Personnel Support, General Fund**	**Financial Support, Citywide**	**Financial Support, General Fund**	**Facilities Support**				**Direct Services**	**Rationale for Allocation**
Not in Use. Refer to Exhibit 4.		-	100%	0%	0%	0%	0%	0%				0%	
Distribution of Labor Cost	$ -		0%	0%	0%	0%	0%	0%				0%	
Distribution of FTEs		-	0%	0%	0%	0%	0%	0%				0%	

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4100 - Council

Central Services Identification		
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**
General Admin	$ -	-
Admin. Oversight	$ 51,105	1.25
General Fiscal Oversight	$ 51,105	1.25
Capital Fiscal Oversight	$ 102,211	2.50
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 [a]	$ 204,421	5.00	0%	25%	25%	50%						0%	See note [b]
Distribution of Labor Cost	**$ 204,421**		**0%**	**25%**	**25%**	**50%**						**0%**	
Distribution of FTEs		**5.00**	**0%**	**25%**	**25%**	**50%**						**0%**	

[a] Includes values budgeted to Funds 561 and 571. Those funds have been adjusted downward equally on Exhibit 2a for expenditures and Exhibit 5 for FTEs used as an allocation metric.

[b] 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 ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4200 - City Manager

Central Services Identification		
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**
General Admin	$ -	-
Admin. Management	$ 196,664	0.50
General Fiscal Management	$ 196,664	0.50
Capital Fiscal Management	$ 393,327	1.00
Direct Services	$ -	-

Position	Personnel Data [a]		Allocation of Time to Central Services Functions										
Title	**Total Labor Cost**	**Full Time Equivalency**	**General Admin**	**Admin. Management**	**General Fiscal Management**	**Capital Fiscal Management**	**0**	**0**	**0**			**Direct Services**	**Rationale for Allocation**
City Manager [a]	$ 495,857	1.00	0%	25%	25%	50%	0%	0%	0%			0%	As City Council oversight
Assistant City Manager [a]	$ 290,797	1.00	0%	25%	25%	50%	0%	0%	0%			0%	As City Council oversight
Distribution of Labor Cost	**$ 786,654**		**0%**	**25%**	**25%**	**50%**	**0%**	**0%**	**0%**			**0%**	
Distribution of FTEs		**2.00**	**0%**	**25%**	**25%**	**50%**	**0%**	**0%**	**0%**			**0%**	

[a] Includes values budgeted to Funds 561 and 571. Those funds have been adjusted downward equally on Exhibit 2a for expenditures and Exhibit 5 for FTEs used as an allocation metric.

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4210 - City Clerk

Central Services Identification			
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**	
General Admin	$ -	-	
Citywide Service	$ 286,248	1.50	
Not in Use	$ -	-	
Direct Services	$ 95,416	0.50	[a]

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**
City Clerk [a]	$ 224,264	1.00	0%	75%	0%							25%	Common distribution
Administrative Analyst [a]	$ 157,400	1.00	0%	75%	0%							25%	Common distribution
Distribution of Labor Cost	**$ 381,664**		**0%**	**75%**	**0%**							**25%**	
Distribution of FTEs		**2.00**	**0%**	**75%**	**0%**							**25%**	

[a] Direct Services includes a provision for non-allocable activities, such as public records requests and elections.

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4300 - Finance/Admin

Central Services Identification			
Cost Pool Name	Distributed Labor Cost	Distributed FTEs	
General Admin	$ 78,219	0.40	
Budget & Accounting	$ 411,964	1.95	
Payroll	$ 109,527	0.75	
Utility Customer Service & Billing	$ 81,820	0.70	
Accounts Payable	$ 128,309	1.05	
Accounts Receivable & Cashiering	$ 36,295	0.25	
Purchasing	$ 16,274	0.10	
Human Resources & Risk Mgmt.	$ 123,920	0.60	
Information Technology	$ 24,363	0.10	
Direct Services	$ 10,765	0.10	[a]

Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	Total Labor Cost	Full Time Equivalency	General Admin	Budget & Accounting	Payroll	Utility Customer Service & Billing	Accounts Payable	Accounts Receivable & Cashiering	Purchasing	Human Resources & Risk Mgmt.	Information Technology	Direct Services	Rationale for Allocation
Admin Services Director	$ 279,011	1.00	10%	70%	0%	0%	5%	0%	0%	10%	5%	0%	Staff interview 3/17/2025
Finance Manager	$ 208,246	1.00	0%	45%	5%	5%	0%	5%	5%	30%	5%	0%	Staff interview 3/17/2025
Management Analyst	$ 167,726	1.00	30%	50%	0%	0%	0%	0%	0%	20%	0%	0%	Staff interview 3/17/2025
Accounting Technician	$ 117,236	1.00	0%	0%	0%	15%	70%	10%	5%	0%	0%	0%	Staff interview 3/17/2025
Accounting Technician II	$ 141,592	1.00	0%	20%	70%	0%	0%	10%	0%	0%	0%	0%	Staff interview 3/17/2025
Accounting Technician II	$ 107,645	1.00	0%	10%	0%	50%	30%	0%	0%	0%	0%	10%	Staff interview 3/17/2025
Distribution of Labor Cost	$ 1,021,456		8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	
Distribution of FTEs		6.00	7%	33%	13%	12%	18%	4%	2%	10%	2%	2%	

[a] Direct Services includes business licensing.

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4310 - HR

Central Services Identification		
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**
General Admin	$ -	-
Citywide Support	$ 109,911	1.00
Not in Use	$ -	-
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 Support**	**Not in Use**	**Not in Use**	**0**					**Direct Services**	**Rationale for Allocation**
Human Resources Technician [a]	$ 109,911	1.00	0%	100%	0%	0%	0%					0%	All to single cost pool
Distribution of Labor Cost	**$ 109,911**		**0%**	**100%**	**0%**	**0%**	**0%**					**0%**	
Distribution of FTEs		**1.00**	**0%**	**100%**	**0%**	**0%**	**0%**					**0%**	

[a] Direct Services includes a providion for non-allocable activities, such as public records requests and elections.

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4320 - IT

Central Services Identification			
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**	
General Admin	$ -	-	
System Admin.	$ -	-	
End User Support	$ -	-	
Special IT Services	$ -	-	[a]
Direct Services	$ -	-	

Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	**Total Labor Cost**	**Full Time Equivalency**	**General Admin**	**System Admin.**	**End User Support**	**Special IT Services**						**Direct Services**	**Rationale for Allocation**
Not in Use. Refer to Exhibit 4.		-	100%	0%	0%	0%						0%	
Distribution of Labor Cost	**$ -**		**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	
Distribution of FTEs		**-**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	**0%**	

[a] Special IT Services would include any identifiable costs that can be directly attributable to a single beneficiary which are not already directly budgeted in the receiving business unit. In IT, this may be special projects on a single platform billed.

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4400 - Attorney

Central Services Identification			
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**	
General Admin	$ -	-	
General Counsel	$ -	-	
Special Legal Services	$ -	-	[a]
Direct Services	$ -	-	

Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	**Total Labor Cost**	**Full Time Equivalency**	**General Admin**	**General Counsel**	**Special Legal Services**							**Direct Services**	**Rationale for Allocation**
Not in Use. See Exhibit 4.		-	100%	0%	0%							0%	
Distribution of Labor Cost	**$ -**		**0%**	**0%**	**0%**							**0%**	
Distribution of FTEs		**-**	**0%**	**0%**	**0%**							**0%**	

[a] Special Legal Services would include any identifiable costs that can be directly attributable to a single beneficiary which are not already directly budgeted in the receiving business unit. In Attorney, this may be specific cases or litigation billed.

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 4740 - Recreation Programs

Central Services Identification			
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**	
General Admin	$ -	-	
Citywide Communication	$ 56,367	0.30	[a]
Citywide Grants Support	$ 56,367	0.30	[a]
Not in Use	$ -	-	
Direct Services	$ 546,049	4.52	[b]

Position	Personnel Data		Allocation of Time to Central Services Functions											
Title	**Total Labor Cost**	**Full Time Equivalency**	**General Admin**	**Citywide Communication**	**Citywide Grants Support**	**Not in Use**						**Direct Services**	**Rationale for Allocation**
Program Manager (See Individual Name at Right Outside Print Area)	$ 187,889	1.00	0%	30%	30%	0%						40%	Estimated support
All Other Positions	$ 470,893	4.12	0%	0%	0%	0%						100%	All to Direct Services
Distribution of Labor Cost	**$ 658,782**		**0%**	**9%**	**9%**	**0%**						**83%**	
Distribution of FTEs		**5.12**	**0%**	**6%**	**6%**	**0%**						**88%**	

[a] This program is predominatly direct service as defined in the title. Indirect service is a function of one staff member providing as named support service as of FY 2024-25. Revisit as individual responsibilities change over time.

[b] This program is predominatly direct service as defined in the title.

Exhibit 3

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Distribution of Labor to Central Services Cost Pools | 5006 - Government Buildings

Central Services Identification			
Cost Pool Name	**Distributed Labor Cost**	**Distributed FTEs**	
General Admin	$ -	-	
Facilities Maintenance (Non-Utility)	$ 91,375	0.60	
Special Maintenance Services	$ -	-	[a]
Direct Services	$ -	-	

Position	Personnel Data		Allocation of Time to Central Services Functions										
Title	**Total Labor Cost**	**Full Time Equivalency**	**General Admin**	**Facilities Maintenance (Non-Utility)**	**Special Maintenance Services**							**Direct Services**	**Rationale for Allocation**
All Positions	$ 91,375	0.60	0%	100%	0%							0%	All to single cost pool
Distribution of Labor Cost	**$ 91,375**		**0%**	**100%**	**0%**							**0%**	
Distribution of FTEs		**0.60**	**0%**	**100%**	**0%**							**0%**	

[a] Special Maintenance Services would include any identifiable costs that can be directly attributable to a single beneficiary which are not already directly budgeted in the receiving business unit. In Government Buildings, this may be a project at a specific facility for which time or work orders are tracked.

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4000 - Non Departmental

Fund-Org-Object			Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Personnel Support, Citywide	Personnel Support, General Fund	Financial Support, Citywide	Financial Support, General Fund	Facilities Support	Direct Services	Rationale for Allocation
Expenditure Description and Allocable Amount								Allocation of Expense to Central Services Functions							
101	4000	2007	Vacancy Factor	$ (375,106)	$ 375,106	financing use	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	2008	Post-Employment Disbursement	$ -		n/a - full cost plan	$ -	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2009	SAFETY COMMITTE EXPENSES	$ -		n/a - full cost plan	$ -	0%	100%	0%	0%	0%	0%	0%	All to single cost pool
101	4000	2015	Pay for Performance	$ 43,000		n/a - full cost plan	$ 43,000	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2020	Temp/Part Time	$ -		n/a - full cost plan	$ -	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2040	FICA/Medicare	$ -		n/a - full cost plan	$ -	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2047	PERS Unfunded Liability	$ -		n/a - full cost plan	$ -	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2055	Health Insurance	$ -		n/a - full cost plan	$ -	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2061	Workers Comp	$ -		n/a - full cost plan	$ -	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2065	SDI	$ -		n/a - full cost plan	$ -	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2071	Unemployment	$ -		n/a - full cost plan	$ -	0%	0%	100%	0%	0%	0%	0%	All to single cost pool
101	4000	2089	Charity Event Reimbursement	$ 13,500	$ (13,500)	community program	$ -	0%	0%	0%	0%	0%	0%	100%	All to Direct Services
101	4000	2110	Communications	$ 6,240		n/a - full cost plan	$ 6,240	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2115	Postage	$ 1,040		n/a - full cost plan	$ 1,040	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2127	Equipment Lease Exp	$ 10,400		n/a - full cost plan	$ 10,400	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2130	Professional Contracts	$ 15,600		n/a - full cost plan	$ 15,600	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2131	Litigation Settlement	$ -	$ -	claims	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	2134	Muni Code Update	$ 3,120		n/a - full cost plan	$ 3,120	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2140	Professional Fees	$ 8,320		n/a - full cost plan	$ 8,320	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2143	Penalties And Fines	$ 5,200	$ (5,200)	penalties	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	2145	Other Contract Services	$ 160,416	$ (160,416)	direct service	$ -	0%	0%	0%	0%	0%	0%	100%	All to Direct Services
101	4000	2146	Website Design	$ -		n/a - full cost plan	$ -	0%	100%	0%	0%	0%	0%	0%	All to single cost pool
101	4000	2152	Facility Rental	$ 250,640		n/a - full cost plan	$ 250,640	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2153	Memberships & Publications	$ 3,016		n/a - full cost plan	$ 3,016	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2155	Training & Conference	$ -		n/a - full cost plan	$ -	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2160	Other Travel	$ -		n/a - full cost plan	$ -	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2207	Copies	$ 5,200		n/a - full cost plan	$ 5,200	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2209	Safety Committee Supplies	$ -		n/a - full cost plan	$ -	0%	100%	0%	0%	0%	0%	0%	All to single cost pool
101	4000	2212	Computer Equipment	$ -		n/a - full cost plan	$ -	0%	100%	0%	0%	0%	0%	0%	All to single cost pool
101	4000	2213	Office Supplies	$ 3,016		n/a - full cost plan	$ 3,016	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2215	Special Department Supplies	$ 1,560		n/a - full cost plan	$ 1,560	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2216	COVID-19	$ -	$ -	direct service	$ -	0%	0%	0%	0%	0%	0%	100%	All to Direct Services
101	4000	2217	Glass Fire	$ -	$ -	direct service	$ -	0%	0%	0%	0%	0%	0%	100%	All to Direct Services
101	4000	2218	Employee Appreciation	$ 10,400		n/a - full cost plan	$ 10,400	0%	100%	0%	0%	0%	0%	0%	All to single cost pool
101	4000	2311	Maint Office Equip	$ 1,560		n/a - full cost plan	$ 1,560	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2335	Software Maintenance	$ -		n/a - full cost plan	$ -	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2350	Vehicle Alloc Expense	$ -		n/a - full cost plan	$ -	0%	50%	0%	50%	0%	0%	0%	Common distribution
101	4000	2405	Contributions	$ 213,465	$ (213,465)	community program	$ -	0%	0%	0%	0%	0%	0%	100%	All to Direct Services
101	4000	2406	County Services	$ -		n/a - full cost plan	$ -	0%	0%	0%	100%	0%	0%	0%	All to single cost pool
101	4000	2407	Chamber of Commerce	$ 175,000	$ (175,000)	community program	$ -	0%	0%	0%	0%	0%	0%	100%	All to Direct Services
101	4000	2408	Leak Adjustment Contribution	$ 9,630	$ (9,630)	direct service	$ -	0%	0%	0%	0%	0%	0%	100%	All to Direct Services
101	4000	2424	Uncollectable Debt	$ -	$ -	financing use	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	2425	Taxes & Other Charges	$ 6,420		n/a - full cost plan	$ 6,420	0%	0%	0%	100%	0%	0%	0%	All to single cost pool
101	4000	2445	REMIF/Block Party Insurance	$ 420,296	$ (420,296)	direct service	$ -	0%	0%	0%	0%	0%	0%	100%	All to Direct Services
101	4000	2630	Capital Equipment	$ -	$ -	capital outlay	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	2640	Furniture & Fixtures	$ -	$ -	capital outlay	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	2899	Transfers to Capital	$ -	$ -	transfer	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	2910	Contingencies	$ -	$ -	contingency	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	2999	Transfer to other Funds	$ 638,564	$ (638,564)	transfer	$ -	0%	0%	0%	0%	0%	0%	100%	Not allocable
101	4000	6100	PEG access costs	$ 64,480		n/a - full cost plan	$ 64,480	0%	50%	0%	50%	0%	0%	0%	Common distribution

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

101 4000 8000 Restitution Account	$ -	$ -	claims	$ -	0%	0%	0%	0%	0%	0%				100%	Not allocable
Total Expense Basis and Distribution	**$ 1,694,977**	**$ (1,260,965)**		**$ 434,012**	**0%**	**46%**	**10%**	**45%**	**0%**	**0%**				**0%**	
Distribution of Allocable Expense				$ 434,012	$ -	$ 197,496	$ 43,000	$ 193,516	$ -	$ -				$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services				$ 1,260,965										$ 1,260,965	All to Direct Services
Reallocation of General Administration				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	As Dist. of Alloc. Exp.
Cost Pools	**$ 1,694,977**			**$ 1,694,977**	**$ -**	**$ 197,496**	**$ 43,000**	**$ 193,516**	**$ -**	**$ -**				**$ 1,260,965**	
First Allocation Received / Amount for Second Allocation:				***$ 3,410***	***$ -***	***$ 1,552***	***$ 338***	***$ 1,521***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***		

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4100 - Council

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Admin. Oversight	General Fiscal Oversight	Capital Fiscal Oversight						Direct Services	Rationale for Allocation
Restore Amounts Directly Budgeted Outside General Fund [a]		$ 61,544		n/a - full cost plan	$ 61,544	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2020	Temp/Part Time	$ 12,600		n/a - full cost plan	$ 12,600	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2040	FICA/Medicare	$ 1,253		n/a - full cost plan	$ 1,253	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2045	Employer PERS	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2047	PERS Unfunded Liability	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2050	Employee PERS	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2055	Health Insurance	$ 106,374		n/a - full cost plan	$ 106,374	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2061	Workers Comp	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2065	SDI	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2075	Deferred Comp	$ 4,400		n/a - full cost plan	$ 4,400	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2110	Communications	$ 3,016		n/a - full cost plan	$ 3,016	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2115	Postage	$ 104		n/a - full cost plan	$ 104	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2127	Equipment Lease Exp	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2140	Professional Fees	$ 39,005		n/a - full cost plan	$ 39,005	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2145	Other Contract Services	$ 100,000		n/a - full cost plan	$ 100,000	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2152	Facility Rental	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2153	Memberships & Publications	$ 7,072		n/a - full cost plan	$ 7,072	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2155	Training & Conference	$ 16,120		n/a - full cost plan	$ 16,120	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2160	Other Travel	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2207	Copies	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2212	Computer Equipment	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2213	Office Supplies	$ 520		n/a - full cost plan	$ 520	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2215	Special Department Supplies	$ 520		n/a - full cost plan	$ 520	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4100 2405	Contributions	$ 210,000	$ (210,000)	community program	$ -	0%	0%	0%	0%						100%	All to Direct Services
101 4100 2425	Taxes & Other Charges	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
Total Expense Basis and Distribution		$ 562,528	$ (210,000)		$ 352,528	0%	25%	25%	50%						0%	
Distribution of Allocable Expense					$ 352,528	$ -	$ 88,132	$ 88,132	$ 176,264						$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					$ 210,000										$ 210,000	All to Direct Services
Reallocation of General Administration					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	As Dist. of Alloc. Exp.
Cost Pools		$ 562,528			$ 562,528	$ -	$ 88,132	$ 88,132	$ 176,264						$ 210,000	
	First Allocation Received / Amount for Redistribution in Second Allocation:				*$ 87,383*	*$ -*	*$ 21,846*	*$ 21,846*	*$ 43,691*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*		

[a] Equals amount budgeted to Funds 561 and 571. Those funds have been adjusted downward equally on Exhibit 2a.

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4200 - City Manager

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management						Direct Services	Rationale for Allocation
Restore Amounts Directly Budgeted Outside General Fund [a]		$ 395,863		n/a - full cost plan	$ 395,863	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2008	Post-Employment Disbursement	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2010	Salary-Regular	$ 410,435		n/a - full cost plan	$ 410,435	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2020	Temp/Part Time	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2030	Overtime	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2040	FICA/Medicare	$ 26,399		n/a - full cost plan	$ 26,399	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2045	Employer PERS	$ 32,636		n/a - full cost plan	$ 32,636	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2047	PERS Unfunded Liability	$ 32,842		n/a - full cost plan	$ 32,842	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2050	Employee PERS	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2055	Health Insurance	$ 50,107		n/a - full cost plan	$ 50,107	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2061	Workers Comp	$ 10,465		n/a - full cost plan	$ 10,465	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2065	SDI	$ 3,567		n/a - full cost plan	$ 3,567	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2071	Unemployment	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2075	Deferred Comp	$ 10,295		n/a - full cost plan	$ 10,295	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2085	Auto Allowance	$ 7,434		n/a - full cost plan	$ 7,434	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2089	Chartity Event Reimbursement	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2097	Housing Allowance	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2105	Advertising	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2110	Communications	$ 10,400		n/a - full cost plan	$ 10,400	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2115	Postage	$ 520		n/a - full cost plan	$ 520	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2127	Equipment Lease Exp	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2130	Professional Contracts	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2145	Other Contract Services	$ 166,400		n/a - full cost plan	$ 166,400	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2153	Memberships & Publications	$ 7,332		n/a - full cost plan	$ 7,332	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2155	Training & Conference	$ 24,960		n/a - full cost plan	$ 24,960	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2156	Admin Recruitment	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2160	Other Travel	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2207	Copies	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2212	Computer Equipment	$ 4,160		n/a - full cost plan	$ 4,160	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2213	Office Supplies	$ 1,040		n/a - full cost plan	$ 1,040	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2214	Election Expense	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2215	Special Department Supplies	$ 3,120		n/a - full cost plan	$ 3,120	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2311	Maint Office Equip	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2335	Software Maintenance	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2425	Taxes & Other Charges	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2640	Furniture & Fixtures	$ 3,150		n/a - full cost plan	$ 3,150	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
101 4200 2660	Capital Imp Buildings	$ -		n/a - full cost plan	$ -	0%	25%	25%	50%						0%	As labor cost, Exhibit 3
Total Expense Basis and Distribution		$ 1,201,125	$ -		$ 1,201,125	0%	25%	25%	50%						0%	
Distribution of Allocable Expense					$ 1,201,125	$ -	$ 300,281	$ 300,281	$ 600,563						$ -	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		$ 1,201,125			$ 1,201,125	$ -	$ 300,281	$ 300,281	$ 600,563						$ -	
	First Allocation Received / Amount for Redistribution in Second Allocation:				*$ 140,070*	*$ -*	*$ 35,018*	*$ 35,018*	*$ 70,035*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*		

[a] Equals amount budgeted to Funds 561 and 571. Those funds have been adjusted downward equally on Exhibit 2a.

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4210 - City Clerk

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Citywide Service	Not in Use							Direct Services	Rationale for Allocation
Restore Amounts Directly Budgeted Outside General Fund [a]		$ 92,072		n/a - full cost plan	$ 92,072	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2008	Post-Employment Disbursement	$ -		n/a - full cost plan	$ -	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2010	Salary-Regular	$ 190,437		n/a - full cost plan	$ 190,437	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2020	Temp/Part Time	$ -		n/a - full cost plan	$ -	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2030	Overtime	$ -		n/a - full cost plan	$ -	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2040	FICA/Medicare	$ 14,757		n/a - full cost plan	$ 14,757	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2045	Employer PERS	$ 17,330		n/a - full cost plan	$ 17,330	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2047	PERS Unfunded Liability	$ 17,440		n/a - full cost plan	$ 17,440	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2055	Health Insurance	$ 38,861		n/a - full cost plan	$ 38,861	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2061	Workers Comp	$ 7,135		n/a - full cost plan	$ 7,135	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2065	SDI	$ 2,095		n/a - full cost plan	$ 2,095	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2075	Deferred Comp	$ 2,599		n/a - full cost plan	$ 2,599	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2085	Auto Allowance	$ 2,016		n/a - full cost plan	$ 2,016	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2105	Advertising	$ 6,032		n/a - full cost plan	$ 6,032	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2130	Professional Contracts	$ -		n/a - full cost plan	$ -	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2145	Other Contract Services	$ 19,275		n/a - full cost plan	$ 19,275	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2153	Memberships & Publications	$ 4,160		n/a - full cost plan	$ 4,160	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2155	Training & Conference	$ 7,280		n/a - full cost plan	$ 7,280	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2160	Other Travel	$ -		n/a - full cost plan	$ -	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2212	Computer Equipment	$ -		n/a - full cost plan	$ -	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2213	Office Supplies	$ 1,040		n/a - full cost plan	$ 1,040	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2214	Election Expense	$ -	$ -	elections	$ -	0%	0%	0%							100%	All to Direct Services
101 4210 2215	Special Department Supplies	$ 1,456		n/a - full cost plan	$ 1,456	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2335	Software Maintenance	$ -		n/a - full cost plan	$ -	0%	75%	0%							25%	As labor cost, Exhibit 3
101 4210 2640	Furniture & Fixtures	$ 525		n/a - full cost plan	$ 525	0%	75%	0%							25%	As labor cost, Exhibit 3
Total Expense Basis and Distribution		$ 424,509	$ -		$ 424,509	0%	75%	0%							25%	
Distribution of Allocable Expense					$ 424,509	$ -	$ 318,382	$ -							$ 106,127	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		$ 424,509			$ 424,509	$ -	$ 318,382	$ -							$ 106,127	
	First Allocation Received / Amount for Redistribution in Second Allocation:				*$ 71,164*	*$ -*	*$ 71,164*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*		

[a] Equals amount budgeted to Funds 561 and 571. Those funds have been adjusted downward equally on Exhibit 2a.

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4300 - Finance/Admin

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Budget & Accounting	Payroll	Utility Customer Service & Billing	Accounts Payable	Accounts Receivable & Cashiering	Purchasing	Human Resources & Risk Mgmt.	Information Technology	Direct Services	Rationale for Allocation
Restore Amounts Directly Budgeted Outside General Fund [a]		$ 499,042		n/a - full cost plan	$ 499,042	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2008	Post-Employment Disbursement	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2010	Salary-Regular	$ 315,064		n/a - full cost plan	$ 315,064	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2020	Temp/Part Time	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2030	Overtime	$ 1,050		n/a - full cost plan	$ 1,050	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2040	FICA/Medicare	$ 22,994		n/a - full cost plan	$ 22,994	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2045	Employer PERS	$ 29,077		n/a - full cost plan	$ 29,077	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2047	PERS Unfunded Liability	$ 29,260		n/a - full cost plan	$ 29,260	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2050	Employee PERS	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2055	Health Insurance	$ 62,222		n/a - full cost plan	$ 62,222	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2061	Workers Comp	$ 11,131		n/a - full cost plan	$ 11,131	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2065	SDI	$ 3,213		n/a - full cost plan	$ 3,213	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2071	Unemployment	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2075	Deferred Comp	$ 4,643		n/a - full cost plan	$ 4,643	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2085	Auto Allowance	$ 3,906		n/a - full cost plan	$ 3,906	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2089	Chartity Event Reimbursement	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2096	Education Reimbursement	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2105	Advertising	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2110	Communications	$ 2,600		n/a - full cost plan	$ 2,600	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2115	Postage	$ 5,200		n/a - full cost plan	$ 5,200	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2127	Equipment Lease Exp	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2130	Professional Contracts	$ 11,440		n/a - full cost plan	$ 11,440	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	All to single cost pool
101 4300 2140	Professional Fees	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2142	Banking Fees	$ 28,080		n/a - full cost plan	$ 28,080	0%	52%	14%	10%	16%	5%	2%	0%	0%	1%	As labor excl. HR & IT
101 4300 2145	Other Contract Services	$ 87,346		n/a - full cost plan	$ 87,346	0%	100%	0%	0%	0%	0%	0%	0%	0%	0%	All to single cost pool
101 4300 2148	Government Fees	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2153	Memberships & Publications	$ 1,978		n/a - full cost plan	$ 1,978	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2155	Training & Conference	$ 6,864		n/a - full cost plan	$ 6,864	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2160	Other Travel	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2162	Bank Fee Reimubursements	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2207	Copies	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2212	Computer Equipment	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2213	Office Supplies	$ 1,040		n/a - full cost plan	$ 1,040	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2215	Special Department Supplies	$ 3,120		n/a - full cost plan	$ 3,120	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2311	Maint Office Equip	$ 1,560		n/a - full cost plan	$ 1,560	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2335	Software Maintenance	$ 15,673		n/a - full cost plan	$ 15,673	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2425	Taxes & Other Charges	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2630	Capital Equipment	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2635	Computer & Software	$ -		n/a - full cost plan	$ -	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
101 4300 2640	Furniture & Fixtures	$ 525		n/a - full cost plan	$ 525	8%	40%	11%	8%	13%	4%	2%	12%	2%	1%	As labor cost, Exhibit 3
Total Expense Basis and Distribution		**$ 1,147,028**	**$ -**		**$ 1,147,028**	**7%**	**46%**	**10%**	**7%**	**12%**	**3%**	**1%**	**11%**	**2%**	**1%**	
Distribution of Allocable Expense					$ 1,147,028	$ 78,120	$ 524,781	$ 113,257	$ 84,607	$ 132,679	$ 37,531	$ 16,828	$ 123,763	$ 24,332	$ 11,131	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					$ -										$ -	All to Direct Services
Reallocation of General Administration					$ 0	$ (78,120)	$ 38,353	$ 8,277	$ 6,183	$ 9,697	$ 2,743	$ 1,230	$ 9,045	$ 1,778	$ 814	As Dist. of Alloc. Exp.
Cost Pools		**$ 1,147,028**			**$ 1,147,028**	**$ -**	**$ 563,133**	**$ 121,534**	**$ 90,790**	**$ 142,376**	**$ 40,274**	**$ 18,058**	**$ 132,808**	**$ 26,110**	**$ 11,945**	
	First Allocation Received / Amount for Redistribution in Second Allocation:				***$ 171,350***	***$ -***	***$ 85,010***	***$ 18,347***	***$ 13,705***	***$ 21,493***	***$ 6,080***	***$ 2,726***	***$ 20,048***	***$ 3,942***		

[a] Equals amount budgeted to Funds 561 and 571. Those funds have been adjusted downward equally on Exhibit 2a.

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4310 - HR

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Citywide Support	Not in Use	Not in Use						Direct Services	Rationale for Allocation
Restore Amounts Directly Budgeted Outside General Fund [a]		$ 38,469		n/a - full cost plan	$ 38,469	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2010	Salary Regular	$ 68,398		n/a - full cost plan	$ 68,398	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2020	Temp/Part Time	$ -		n/a - full cost plan	$ -	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2030	Overtime	$ -		n/a - full cost plan	$ -	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2040	FICA/Medicare	$ 5,264		n/a - full cost plan	$ 5,264	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2045	Employer PERS	$ 6,224		n/a - full cost plan	$ 6,224	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2047	PERS Unfunded Liability	$ 6,263		n/a - full cost plan	$ 6,263	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2055	Health Insurance	$ 24,541		n/a - full cost plan	$ 24,541	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2061	Workers Comp	$ 3,092		n/a - full cost plan	$ 3,092	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2065	SDI	$ 753		n/a - full cost plan	$ 753	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2075	Deferred Comp	$ 449		n/a - full cost plan	$ 449	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2085	Auto Allowance	$ -		n/a - full cost plan	$ -	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2105	Advertising	$ 5,200		n/a - full cost plan	$ 5,200	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2130	Professional Contracts	$ -		n/a - full cost plan	$ -	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2145	Other Contract Services	$ 26,000		n/a - full cost plan	$ 26,000	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2153	Memberships & Publications	$ 1,711		n/a - full cost plan	$ 1,711	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2155	Training & Conference	$ 8,060		n/a - full cost plan	$ 8,060	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2156	Admin Recruitment	$ 7,800		n/a - full cost plan	$ 7,800	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2213	Office Supplies	$ 832		n/a - full cost plan	$ 832	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2215	Special Department Supplies	$ 10,400		n/a - full cost plan	$ 10,400	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
101 4310 2335	Software Maintenance	$ 11,981		n/a - full cost plan	$ 11,981	0%	100%	0%	0%						0%	As labor cost, Exhibit 3
Total Expense Basis and Distribution		**$ 225,437**	**$ -**		**$ 225,437**	**0%**	**100%**	**0%**	**0%**						**0%**	
Distribution of Allocable Expense					$ 225,437	$ -	$ 225,437	$ -	$ -						$ -	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		**$ 225,437**				**$ -**	**$ 225,437**	**$ -**	**$ -**						**$ -**	
	First Allocation Received / Amount for Redistribution in Second Allocation:				*$ 48,835*	*$ -*	*$ 48,835*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*		

[a] Equals amount budgeted to Funds 561 and 571. Those funds have been adjusted downward equally on Exhibit 2a.

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4320 - IT

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	System Admin.	End User Support							Direct Services	Rationale for Allocation
101 4320 2130	Professional Contracts	$ 174,449	$ -	n/a - full cost plan	$ 174,449	0%	0%	100%							0%	All to single cost pool
101 4320 2145	Other Contract Services	$ -	$ -	n/a - full cost plan	$ -	100%	0%	0%							0%	All to single cost pool
101 4320 2146	Website Support	$ 4,160	$ -	n/a - full cost plan	$ 4,160	0%	100%	0%							0%	All to single cost pool
101 4320 2212	Computer Equipment	$ 28,340	$ -	n/a - full cost plan	$ 28,340	0%	0%	100%							0%	All to single cost pool
101 4320 2215	Special Department Supplies	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%							0%	All to single cost pool
101 4320 2335	Software Maintenance	$ 65,155	$ -	n/a - full cost plan	$ 65,155	0%	100%	0%							0%	All to single cost pool
Total Expense Basis and Distribution		$ 272,104	$ -		$ 272,104	0%	25%	75%							0%	
Distribution of Allocable Expense					$ 272,104	$ -	$ 69,315	$ 202,789							$ -	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		$ 272,104			$ 272,104	$ -	$ 69,315	$ 202,789							$ -	
	First Allocation Received / Amount for Redistribution in Second Allocation:				*$ 17,438*	*$ -*	*$ 4,442*	*$ 12,996*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*		

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4400 - Attorney

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions											
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	General Counsel	Special Legal Services								Direct Services	Rationale for Allocation
101 4400 2105	Advertising	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
101 4400 2115	Postage	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
101 4400 2127	Equipment Lease Exp	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
101 4400 2130	Professional Contracts	$ 208,000	$ -	n/a - full cost plan	$ 208,000	0%	100%	0%								0%	All to single cost pool
101 4400 2132	Litigation Cost	$ 270,400	$ (270,400)	litigation, direct charge	$ -	0%	0%	0%								100%	All to Direct Services
101 4400 2133	Contract Billable Services	$ 37,440	$ -	n/a - full cost plan	$ 37,440	0%	100%	0%								0%	All to single cost pool
101 4400 2145	Other Contract Services	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
101 4400 2153	Membership/Publications	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
101 4400 2155	Training & Conference	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
101 4400 2207	Copies	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
101 4400 2213	Office Supplies	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
101 4400 2215	Special Department Supplies	$ -	$ -	n/a - full cost plan	$ -	0%	100%	0%								0%	All to single cost pool
Total Expense Basis and Distribution		**$ 515,840**	**$ (270,400)**		**$ 245,440**	**0%**	**100%**	**0%**								**0%**	
Distribution of Allocable Expense					$ 245,440	$ -	$ 245,440	$ -								$ -	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					$ 270,400											$ 270,400	All to Direct Services
Reallocation of General Administration					$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	As Dist. of Alloc. Exp.
Cost Pools		**$ 515,840**			**$ 515,840**	**$ -**	**$ 245,440**	**$ -**								**$ 270,400**	
				First Allocation Received / Amount for Redistribution in Second Allocation:	*$ 15,412*	*$ -*	*$ 15,412*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*			

Exhibit 4

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Determination of Allocable Central Services Expense | 4740 - Recreation Programs

Expenditure Description and Allocable Amount						Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Citywide Communication	Citywide Grants Support	Not in Use						Direct Services	Rationale for Allocation
Restore Amounts Directly Budgeted Outside General Fund [a]		$ 75,194	$ -	n/a - full cost plan	$ 75,194	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2010	Salary-Regular	$ 205,971	$ -	n/a - full cost plan	$ 205,971	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2020	Temp/Part Time	$ 91,763	$ -	n/a - full cost plan	$ 91,763	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2030	Overtime	$ 1,680	$ -	n/a - full cost plan	$ 1,680	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2037	Holiday Pay	$ 1,383	$ -	n/a - full cost plan	$ 1,383	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2040	FICA/Medicare	$ 22,106	$ -	n/a - full cost plan	$ 22,106	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2045	Employer PERS	$ 16,413	$ -	n/a - full cost plan	$ 16,413	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2047	PERS Unfunded Liability	$ 16,516	$ -	n/a - full cost plan	$ 16,516	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2055	Health Insurance	$ 42,796	$ -	n/a - full cost plan	$ 42,796	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2061	Workers Comp	$ 19,604	$ -	n/a - full cost plan	$ 19,604	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2065	SDI	$ 2,254	$ -	n/a - full cost plan	$ 2,254	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2071	Unemployment	$ -	$ -	n/a - full cost plan	$ -	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2075	Deferred Comp	$ 1,100	$ -	n/a - full cost plan	$ 1,100	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2085	Auto Allowance	$ 126	$ -	n/a - full cost plan	$ 126	0%	9%	9%	0%						83%	As labor, Exhibit 3
101 4740 2105	Advertising	$ 1,040	$ (1,040)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2110	Communications	$ 3,640	$ (3,640)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2115	Postage	$ 104	$ (104)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2122	Utilities	$ 1,404	$ (1,404)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2140	Professional Fees	$ 624	$ (624)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2142	Banking Fees	$ 1,040	$ (1,040)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2144	Online Transaction Fee	$ 520	$ (520)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2145	Other Contract Services	$ 114,400	$ (114,400)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2152	Facility Rental	$ 24,960	$ (24,960)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2155	Training & Conference	$ 624	$ -	n/a - full cost plan	$ 624	100%	0%	0%	0%						0%	Reallocate as all other
101 4740 2160	Other Travel	$ 780	$ -	n/a - full cost plan	$ 780	100%	0%	0%	0%						0%	Reallocate as all other
101 4740 2211	Fingerprinting	$ 312	$ (312)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2212	Computer Equipment	$ -	$ -	n/a - full cost plan	$ -	100%	0%	0%	0%						0%	Reallocate as all other
101 4740 2213	Office Supplies	$ 520	$ -	n/a - full cost plan	$ 520	100%	0%	0%	0%						0%	Reallocate as all other
101 4740 2215	Special Department Supplies	$ 20,280	$ (20,280)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2241	Supplies - Summer	$ 5,200	$ (5,200)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2242	Supplies for sports programs	$ 19,552	$ (19,552)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2243	Fieldtrips	$ 12,480	$ (12,480)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2245	Afterschool Enrichment Program	$ 31,200	$ (31,200)	direct service	$ -	0%	0%	0%	0%						100%	All to Direct Service
101 4740 2335	Software Maintenance	$ -	$ -	n/a - full cost plan	$ -	100%	0%	0%	0%						0%	Reallocate as all other
101 4740 2350	Vehicle Alloc Expense	$ 17,509	$ -	n/a - full cost plan	$ 17,509	100%	0%	0%	0%						0%	Reallocate as all other
Total Expense Basis and Distribution		**$ 753,094**	**$ (236,756)**		**$ 516,338**	**4%**	**8%**	**8%**	**0%**						**80%**	
Distribution of Allocable Expense					$ 516,338	$ 19,433	$ 42,516	$ 42,516	$ -						$ 411,872	As Total Expense Basis
Return of Unallowable Deductions to Direct Services					$ 236,756										$ 236,756	All to Direct Services
Reallocation of General Administration					$ -	$ (19,433)	$ 1,663	$ 1,663	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,108	As Dist. of Alloc. Exp.
Cost Pools		**$ 753,094**			**$ 753,094**	**$ -**	**$ 44,179**	**$ 44,179**	**$ -**						**$ 664,736**	
	First Allocation Received / Amount for Redistribution in Second Allocation:				***$ 12,481***	***$ -***	***$ 6,240***	***$ 6,240***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***		

[a] Equals amount budgeted to Funds 561 and 571. Those funds have been adjusted downward equally on Exhibit 2a.

Determination of Allocable Central Services Expense | 5006 - Government Buildings

Expenditure Description and Allocable Amount							Allocation of Expense to Central Services Functions										
Fund-Org-Object	Description	Total Budget 2024-25	Deduct: Unallowable	Rationale for Unallowable Amount	Allocable Expense	General Admin	Facilities Maintenance (Non-Utility)	Special Maintenance Services							Direct Services	Rationale for Allocation
101 5006 2010	Salary-Regular	$ 92,082		n/a - full cost plan	$ 92,082	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2025	Standby	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2030	Overtime	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2040	FICA/Medicare	$ 7,121		n/a - full cost plan	$ 7,121	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2045	Employer PERS	$ 7,817		n/a - full cost plan	$ 7,817	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2047	PERS Unfunded Liability	$ 7,867		n/a - full cost plan	$ 7,867	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2050	Employee PERS	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2055	Health Insurance	$ 22,411		n/a - full cost plan	$ 22,411	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2061	Workers Comp	$ 3,805		n/a - full cost plan	$ 3,805	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2065	SDI	$ 1,013		n/a - full cost plan	$ 1,013	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2071	Unemployment	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2075	Deferred Comp	$ 1,082		n/a - full cost plan	$ 1,082	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2085	Auto Allowance	$ 1,008		n/a - full cost plan	$ 1,008	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2110	Communications	$ 26,572		n/a - full cost plan	$ 26,572	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2122	Utilities	$ 187,200		n/a - full cost plan	$ 187,200	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2125	Equipment Rental	$ 8,320		n/a - full cost plan	$ 8,320	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2130	Professional Contracts	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2140	Professional Fees	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2145	Other Contract Services	$ 364,000		n/a - full cost plan	$ 364,000	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2155	Training & Conference	$ 1,040		n/a - full cost plan	$ 1,040	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2160	Other Travel	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2207	Copies	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2212	Computer Equipment	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2213	Office Supplies	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2215	Special Department Supplies	$ 20,800		n/a - full cost plan	$ 20,800	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2220	Small Tools	$ 416		n/a - full cost plan	$ 416	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2225	Fuel/Oil	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2311	Maint Office Equip	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2312	Maintenance Supplies	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2315	Maint Machine/Equipment	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2330	Maint Buildings/Grounds	$ 36,400		n/a - full cost plan	$ 36,400	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2350	Vehicle Alloc Expense	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2425	Taxes & Other Charges	$ 1,605		n/a - full cost plan	$ 1,605	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2630	Capital Equipment	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2640	Furniture & Fixtures	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
101 5006 2999	Transfer to Other Funds Bldgs	$ -		n/a - full cost plan	$ -	0%	100%	0%							0%	As labor, Exhibit 3
Total Expense Basis and Distribution		$ 790,560	$ -		$ 790,560	0%	100%	0%							0%	
Distribution of Allocable Expense					$ 790,560	$ -	$ 790,560	$ -							$ -	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		$ 790,560			$ 790,560	$ -	$ 790,560	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
	First Allocation Received / Amount for Redistribution in Second Allocation:				*$ 70,208*	*$ -*	*$ 70,208*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*		

Exhibit 5

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Modified Operating Expenses, Citywide			Net Operating Expenses, Citywide			Full-Time Equivalent Employees, Citywide		
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														
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ (160,416)	-0.6%		$ (160,416)	-0.5%		-	0.0%	
101	General Fund	4100	Council	1	Allocated Central Services	$ 352,528	1.2%		$ 352,528	1.1%		5.00	5.2%	
101	General Fund	4200	City Manager	1	Allocated Central Services	$ 1,201,125	4.2%		$ 1,201,125	3.8%		2.00	2.1%	
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ 318,382	1.1%		$ 318,382	1.0%		1.50	1.6%	
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ 1,135,084	3.9%		$ 1,135,084	3.6%		5.90	6.1%	
101	General Fund	4310	HR	1	Allocated Central Services	$ 225,437	0.8%		$ 225,437	0.7%		1.00	1.0%	
101	General Fund	4320	IT	1	Allocated Central Services	$ 272,104	0.9%		$ 272,104	0.9%		-	0.0%	
101	General Fund	4400	Attorney	1	Allocated Central Services	$ 245,440	0.8%		$ 245,440	0.8%		-	0.0%	
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ 88,358	0.3%		$ 88,358	0.3%		0.60	0.6%	
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ 790,560	2.7%		$ 790,560	2.5%		0.60	0.6%	
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	$ 2,162,928	7.5%	8.9%	$ 2,320,652	7.4%	8.6%	-	0.0%	0.0%
				2	General Government	$ 419,972	1.5%	1.7%	$ 419,972	1.3%	1.6%	0.60	0.6%	0.8%
				3	Community Development	$ 1,256,855	4.4%	5.1%	$ 1,256,855	4.0%	4.7%	6.00	6.2%	7.5%
				4	Library	$ 1,126,438	3.9%	4.6%	$ 1,126,438	3.6%	4.2%	7.33	7.6%	9.2%
				5	Recreation	$ 1,290,882	4.5%	5.3%	$ 1,290,882	4.1%	4.8%	6.47	6.7%	8.1%
				6	Fire	$ 2,650,505	9.2%	10.9%	$ 2,650,505	8.4%	9.8%	14.12	14.6%	17.7%
				7	Police	$ 4,703,175	16.3%	19.3%	$ 4,703,175	15.0%	17.4%	17.00	17.6%	21.3%
				8	Public Works	$ 3,872,641	13.4%	15.9%	$ 4,051,521	12.9%	15.0%	11.94	12.4%	14.9%
				9	Public Works - Engineering	$ -	0.0%	0.0%	$ -	0.0%	0.0%	-	0.0%	0.0%
				10	Public Works - Water Utility	$ 3,857,576	13.4%	15.8%	$ 5,888,898	18.7%	21.8%	9.43	9.8%	11.8%
				11	Public Works - Sewer Utility	$ 3,069,236	10.6%	12.6%	$ 3,263,309	10.4%	12.1%	7.03	7.3%	8.8%
Grand Total: All Services						**$ 28,878,810**	**100.0%**		**31,440,808**	**100.0%**		**96.52**	**100.0%**	
Grand Total: Only Direct Services						**$ 24,410,208**		**100.0%**	**26,972,207**		**100.0%**	**79.92**		**100.0%**

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

Exhibit 5

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Modified Operating Expenses, General Fund			Full-Time Equivalent Employees, General Fund			Capital Asset Value (Infrastructure)		
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														
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ (160,416)	-0.8%		-	0.0%		-	0.0%	
101	General Fund	4100	Council	1	Allocated Central Services	$ 352,528	1.9%		5.00	6.5%		-	0.0%	
101	General Fund	4200	City Manager	1	Allocated Central Services	$ 1,201,125	6.3%		2.00	2.6%		-	0.0%	
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ 318,382	1.7%		1.50	1.9%		-	0.0%	
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ 1,135,084	6.0%		5.90	7.7%		-	0.0%	
101	General Fund	4310	HR	1	Allocated Central Services	$ 225,437	1.2%		1.00	1.3%		-	0.0%	
101	General Fund	4320	IT	1	Allocated Central Services	$ 272,104	1.4%		-	0.0%		-	0.0%	
101	General Fund	4400	Attorney	1	Allocated Central Services	$ 245,440	1.3%		-	0.0%		-	0.0%	
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ 88,358	0.5%		0.60	0.8%		-	0.0%	
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ 790,560	4.2%		0.60	0.8%		-	0.0%	
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	$ 160,416	0.8%	1.1%	-	0.0%	0.0%	38,583,460	50.0%	50.0%
				2	General Government	$ 388,472	2.0%	2.7%	0.60	0.8%	1.0%	-	0.0%	0.0%
				3	Community Development	$ 1,251,655	6.6%	8.6%	6.00	7.8%	9.9%	-	0.0%	0.0%
				4	Library	$ 1,037,699	5.5%	7.1%	5.98	7.8%	9.9%	-	0.0%	0.0%
				5	Recreation	$ 1,143,971	6.0%	7.9%	5.42	7.0%	9.0%	-	0.0%	0.0%
				6	Fire	$ 2,650,505	13.9%	18.2%	14.12	18.3%	23.4%	-	0.0%	0.0%
				7	Police	$ 4,335,536	22.8%	29.8%	17.00	22.1%	28.1%	-	0.0%	0.0%
				8	Public Works	$ 3,579,544	18.8%	24.6%	11.34	14.7%	18.8%	-	0.0%	0.0%
				9	Public Works - Engineering	$ -	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				10	Public Works - Water Utility	$ -	0.0%	0.0%	-	0.0%	0.0%	15,972,573	20.7%	20.7%
				11	Public Works - Sewer Utility	$ -	0.0%	0.0%	-	0.0%	0.0%	22,610,887	29.3%	29.3%
Grand Total: All Services						**19,016,398**	**100.0%**		**77.06**	**100.0%**		**77,166,920**	**100.0%**	
Grand Total: Only Direct Services						**14,547,797**		**100.0%**	**60.46**		**100.0%**	**77,166,920**		**100.0%**

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

Exhibit 5

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Other 1			Utility Accounts			Payroll Transactions		
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														
101	General Fund	4000	Non Departmental	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4100	Council	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4200	City Manager	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4210	City Clerk	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4310	HR	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4320	IT	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4400	Attorney	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	5006	Government Buildings	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				2	General Government	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				3	Community Development	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				4	Library	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				5	Recreation	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				6	Fire	-	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%	-	0.0%	0.0%	-	0.0%	0.0%
				9	Public Works - Engineering	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				10	Public Works - Water Utility	-	0.0%	0.0%	2,623	59.3%	59.3%	-	0.0%	0.0%
				11	Public Works - Sewer Utility	-	0.0%	0.0%	1,797	40.7%	40.7%	-	0.0%	0.0%
Grand Total: All Services						**-**	**0.0%**		**4,420**	**100.0%**		**-**	**0.0%**	
Grand Total: Only Direct Services						**-**		**0.0%**	**4,420**		**100.0%**	**-**		**0.0%**

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

Exhibit 5

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Accounts Payable Transactions/Checks			Accounts Receivable Transactions/Receipts			Purchase Order/P-Card Transactions		
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														
101	General Fund	4000	Non Departmental	1	Allocated Central Services	826	8.9%		-	0.0%		-	0.0%	
101	General Fund	4100	Council	1	Allocated Central Services	146	1.6%		-	0.0%		-	0.0%	
101	General Fund	4200	City Manager	1	Allocated Central Services	224	2.4%		-	0.0%		-	0.0%	
101	General Fund	4210	City Clerk	1	Allocated Central Services	117	1.3%		-	0.0%		-	0.0%	
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	195	2.1%		-	0.0%		-	0.0%	
101	General Fund	4310	HR	1	Allocated Central Services	140	1.5%		-	0.0%		-	0.0%	
101	General Fund	4320	IT	1	Allocated Central Services	115	1.2%		-	0.0%		-	0.0%	
101	General Fund	4400	Attorney	1	Allocated Central Services	83	0.9%		-	0.0%		-	0.0%	
101	General Fund	4740	Recreation Programs	1	Allocated Central Services		0.0%		-	0.0%		-	0.0%	
101	General Fund	5006	Government Buildings	1	Allocated Central Services	491	5.3%		-	0.0%		-	0.0%	
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	828	8.9%	11.9%	-	0.0%	0.0%	-	0.0%	0.0%
				2	General Government	1	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				3	Community Development	284	3.1%	4.1%	-	0.0%	0.0%	-	0.0%	0.0%
				4	Library	688	7.4%	9.9%	-	0.0%	0.0%	-	0.0%	0.0%
				5	Recreation	536	5.8%	7.7%	-	0.0%	0.0%	-	0.0%	0.0%
				6	Fire	393	4.2%	5.6%	-	0.0%	0.0%	-	0.0%	0.0%
				7	Police	339	3.6%	4.9%	-	0.0%	0.0%	-	0.0%	0.0%
				8	Public Works	1,423	15.3%	20.5%	-	0.0%	0.0%	-	0.0%	0.0%
				9	Public Works - Engineering	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				10	Public Works - Water Utility	1,339	14.4%	19.2%	-	0.0%	0.0%	-	0.0%	0.0%
				11	Public Works - Sewer Utility	1,127	12.1%	16.2%	-	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						**9,295**	**100.0%**		**-**	**0.0%**		**-**	**0.0%**	
Grand Total: Only Direct Services						**6,958**		**100.0%**	**-**		**0.0%**	**-**		**0.0%**

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

Exhibit 5

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		Help Tickets/Work Orders			IT User Accounts, All Systems			City Attorney, Estimated/Billed Support		
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														
101	General Fund	4000	Non Departmental	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4100	Council	1	Allocated Central Services	7	1.4%		-	0.0%		-	0.0%	
101	General Fund	4200	City Manager	1	Allocated Central Services	68	13.8%		-	0.0%		-	0.0%	
101	General Fund	4210	City Clerk	1	Allocated Central Services	58	11.8%		-	0.0%		-	0.0%	
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	32	6.5%		-	0.0%		-	0.0%	
101	General Fund	4310	HR	1	Allocated Central Services	37	7.5%		-	0.0%		-	0.0%	
101	General Fund	4320	IT	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4400	Attorney	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	5006	Government Buildings	1	Allocated Central Services	21	4.3%		-	0.0%		-	0.0%	
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				2	General Government	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				3	Community Development	20	4.1%	7.4%	-	0.0%	0.0%	-	0.0%	0.0%
				4	Library	48	9.7%	17.8%	-	0.0%	0.0%	-	0.0%	0.0%
				5	Recreation	21	4.3%	7.8%	-	0.0%	0.0%	-	0.0%	0.0%
				6	Fire	15	3.0%	5.6%	-	0.0%	0.0%	-	0.0%	0.0%
				7	Police	84	17.0%	31.1%	-	0.0%	0.0%	-	0.0%	0.0%
				8	Public Works	34	6.9%	12.6%	-	0.0%	0.0%	-	0.0%	0.0%
				9	Public Works - Engineering	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				10	Public Works - Water Utility	38	7.7%	14.1%	-	0.0%	0.0%	-	0.0%	0.0%
				11	Public Works - Sewer Utility	10	2.0%	3.7%	-	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						**493.00**	**100.0%**		**-**	**0.0%**		**-**	**0.0%**	
Grand Total: Only Direct Services						**270.00**		**100.0%**	**-**		**0.0%**	**-**		**0.0%**

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

Exhibit 5

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Inventory of Allocation Factors and Resulting Metrics

Fund		Organization		Classification for Indirect Rates		IT, Estimated/Billed Support			Area Maintained by Govt. Buildings Div.			Govt. Buildings Div., Billed Support		
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														
101	General Fund	4000	Non Departmental	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4100	Council	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4200	City Manager	1	Allocated Central Services	-	0.0%		697	1.4%		-	0.0%	
101	General Fund	4210	City Clerk	1	Allocated Central Services	-	0.0%		349	0.7%		-	0.0%	
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	-	0.0%		958	2.0%		-	0.0%	
101	General Fund	4310	HR	1	Allocated Central Services	-	0.0%		261	0.5%		-	0.0%	
101	General Fund	4320	IT	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4400	Attorney	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
101	General Fund	5006	Government Buildings	1	Allocated Central Services	-	0.0%		-	0.0%		-	0.0%	
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				2	General Government	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				3	Community Development	-	0.0%	0.0%	871	1.8%	1.9%	-	0.0%	0.0%
				4	Library	-	0.0%	0.0%	14,445	29.4%	30.9%	-	0.0%	0.0%
				5	Recreation	-	0.0%	0.0%	7,630	15.6%	16.3%	-	0.0%	0.0%
				6	Fire	-	0.0%	0.0%	15,463	31.5%	33.0%	-	0.0%	0.0%
				7	Police	-	0.0%	0.0%	5,237	10.7%	11.2%	-	0.0%	0.0%
				8	Public Works	-	0.0%	0.0%	3,146	6.4%	6.7%	-	0.0%	0.0%
				9	Public Works - Engineering	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				10	Public Works - Water Utility	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
				11	Public Works - Sewer Utility	-	0.0%	0.0%	-	0.0%	0.0%	-	0.0%	0.0%
Grand Total: All Services						**-**	**0.0%**		**49,057**	**100.0%**		**-**	**0.0%**	
Grand Total: Only Direct Services						**-**		**0.0%**	**46,792**		**100.0%**	**-**		**0.0%**

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

Exhibit 6

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Summary of Allocation Decisions

Allocable Central Service			First Step Allocation: Allocated Cost and Allocation Basis — *In the first step, identified indirect costs are allocated across all organizations Citywide, including to central service organizations themselves.*			Second Step Allocation: Allocated Cost and Allocation Basis — *In the second step, indirect costs attributed to central services in the first step is redistributed to direct service organizations.*			Anticipated, Alternate, or Future Method
Organization		Central Services Function	Allocable Expense	Ref. No.	Allocation Factor	Remaining Allocable Expense	Ref. No.	Allocation Factor	Allocation Factor
101-4000	Non Departmental	Personnel Support, Citywide	$ 197,496	3	Full-Time Equivalent Employees, Citywide	$ 1,552	3	Full-Time Equivalent Employees, Citywide	
101-4000	Non Departmental	Personnel Support, General Fund	$ 43,000	5	Full-Time Equivalent Employees, General Fund	$ 338	5	Full-Time Equivalent Employees, General Fund	
101-4000	Non Departmental	Financial Support, Citywide	$ 193,516	2	Net Operating Expenses, Citywide	$ 1,521	2	Net Operating Expenses, Citywide	
101-4000	Non Departmental	Financial Support, General Fund	$ -	4	Modified Operating Expenses, General Fund	$ -	4	Modified Operating Expenses, General Fund	
101-4000	Non Departmental	Facilities Support	$ -	17	Area Maintained by Govt. Buildings Div.	$ -	17	Area Maintained by Govt. Buildings Div.	
101-4100	Council	Admin. Oversight	$ 88,132	3	Full-Time Equivalent Employees, Citywide	$ 21,846	3	Full-Time Equivalent Employees, Citywide	
101-4100	Council	General Fiscal Oversight	$ 88,132	2	Net Operating Expenses, Citywide	$ 21,846	2	Net Operating Expenses, Citywide	
101-4100	Council	Capital Fiscal Oversight	$ 176,264	6	Capital Asset Value (Infrastructure)	$ 43,691	6	Capital Asset Value (Infrastructure)	
101-4200	City Manager	Admin. Management	$ 300,281	3	Full-Time Equivalent Employees, Citywide	$ 35,018	3	Full-Time Equivalent Employees, Citywide	
101-4200	City Manager	General Fiscal Management	$ 300,281	2	Net Operating Expenses, Citywide	$ 35,018	2	Net Operating Expenses, Citywide	
101-4200	City Manager	Capital Fiscal Management	$ 600,563	6	Capital Asset Value (Infrastructure)	$ 70,035	6	Capital Asset Value (Infrastructure)	
101-4210	City Clerk	Citywide Service	$ 318,382	2	Net Operating Expenses, Citywide	$ 71,164	2	Net Operating Expenses, Citywide	
101-4300	Finance/Admin	Budget & Accounting	$ 563,133	2	Net Operating Expenses, Citywide	$ 85,010	2	Net Operating Expenses, Citywide	
101-4300	Finance/Admin	Payroll	$ 121,534	3	Full-Time Equivalent Employees, Citywide	$ 18,347	3	Full-Time Equivalent Employees, Citywide	Payroll Transactions, if Available
101-4300	Finance/Admin	Utility Customer Service & Billing	$ 90,790	8	Utility Accounts	$ 13,705	8	Utility Accounts	
101-4300	Finance/Admin	Accounts Payable	$ 142,376	10	Accounts Payable Transactions/Checks	$ 21,493	10	Accounts Payable Transactions/Checks	
101-4300	Finance/Admin	Accounts Receivable & Cashiering	$ 40,274	2	Net Operating Expenses, Citywide	$ 6,080	2	Net Operating Expenses, Citywide	A/R Transactions/Receipts, if Available
101-4300	Finance/Admin	Purchasing	$ 18,058	2	Net Operating Expenses, Citywide	$ 2,726	2	Net Operating Expenses, Citywide	PO/P-Card Transactions, if Available
101-4300	Finance/Admin	Human Resources & Risk Mgmt.	$ 132,808	3	Full-Time Equivalent Employees, Citywide	$ 20,048	3	Full-Time Equivalent Employees, Citywide	
101-4300	Finance/Admin	Information Technology	$ 26,110	13	Help Tickets/Work Orders	$ 3,942	13	Help Tickets/Work Orders	
101-4310	HR	Citywide Support	$ 225,437	3	Full-Time Equivalent Employees, Citywide	$ 48,835	3	Full-Time Equivalent Employees, Citywide	
101-4320	IT	System Admin.	$ 69,315	3	Full-Time Equivalent Employees, Citywide	$ 4,442	3	Full-Time Equivalent Employees, Citywide	IT User Accounts, All Systems
101-4320	IT	End User Support	$ 202,789	13	Help Tickets/Work Orders	$ 12,996	13	Help Tickets/Work Orders	
101-4320	IT	Special IT Services	$ -	16	IT, Estimated/Billed Support	$ -	16	IT, Estimated/Billed Support	Confirm: Continue to Direct Budget
101-4400	Attorney	General Counsel	$ 245,440	2	Net Operating Expenses, Citywide	$ 15,412	2	Net Operating Expenses, Citywide	
101-4400	Attorney	Special Legal Services	$ -	15	City Attorney, Estimated/Billed Support	$ -	15	City Attorney, Estimated/Billed Support	Confirm: Continue to Direct Budget
101-4740	Recreation Programs	Citywide Communication	$ 44,179	2	Net Operating Expenses, Citywide	$ 6,240	2	Net Operating Expenses, Citywide	
101-4740	Recreation Programs	Citywide Grants Support	$ 44,179	6	Capital Asset Value (Infrastructure)	$ 6,240	6	Capital Asset Value (Infrastructure)	
101-5006	Government Buildings	Facilities Maintenance (Non-Utility)	$ 790,560	17	Area Maintained by Govt. Buildings Div.	$ 70,208	17	Area Maintained by Govt. Buildings Div.	Confirm: No Utility Support
5006	Government Buildings	Special Maintenance Services	$ -	18	Govt. Buildings Div., Billed Support	$ -	18	Govt. Buildings Div., Billed Support	Confirm: Continue to Direct Budget
Grand Total for Central Services Allocation			**$ 5,063,029**		***<< All Central Services Allocated***	**$ 637,752**		***<< Remaining Central Services Redistributed***	

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Non Departmental					
No.	Title	No.	Title	No.	Title	General Admin	Personnel Support, Citywide	Personnel Support, General Fund	Financial Support, Citywide	Financial Support, General Fund	Facilities Support
Central Services in the General Fund											
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ -	$ -	$ (987)	$ -	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 10,231	$ 2,790	$ 2,170	$ -	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 4,092	$ 1,116	$ 7,393	$ -	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 3,069	$ 837	$ 1,960	$ -	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 12,072	$ 3,292	$ 6,986	$ -	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 2,046	$ 558	$ 1,388	$ -	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ -	$ -	$ 1,675	$ -	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ -	$ -	$ 1,511	$ -	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 1,228	$ 335	$ 544	$ -	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 1,228	$ 335	$ 4,866	$ -	$ -
Direct Services in All Funds											
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 14,283	$ -	$ -
				2	General Government	$ -	$ 1,228	$ 335	$ 2,585	$ -	$ -
				3	Community Development	$ -	$ 12,277	$ 3,348	$ 7,736	$ -	$ -
				4	Library	$ -	$ 14,998	$ 3,337	$ 6,933	$ -	$ -
				5	Recreation	$ -	$ 13,239	$ 3,024	$ 7,945	$ -	$ -
				6	Fire	$ -	$ 28,892	$ 7,879	$ 16,314	$ -	$ -
				7	Police	$ -	$ 34,785	$ 9,486	$ 28,948	$ -	$ -
				8	Public Works	$ -	$ 24,431	$ 6,328	$ 24,937	$ -	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 19,295	$ -	$ 36,246	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ 14,385	$ -	$ 20,085	$ -	$ -
Grand Total						**$ -**	**$ 197,496**	**$ 43,000**	**$ 193,516**	**$ -**	**$ -**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Council			
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**General Admin**	**Admin. Oversight**	**General Fiscal Oversight**	**Capital Fiscal Oversight**
Central Services in the General Fund									
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ -	$ (450)	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 4,565	$ 988	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 1,826	$ 3,367	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 1,370	$ 892	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 5,387	$ 3,182	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 913	$ 632	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ -	$ 763	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ -	$ 688	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 548	$ 248	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 548	$ 2,216	$ -
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ 6,505	$ 88,132
				2	General Government	$ -	$ 548	$ 1,177	$ -
				3	Community Development	$ -	$ 5,479	$ 3,523	$ -
				4	Library	$ -	$ 6,693	$ 3,158	$ -
				5	Recreation	$ -	$ 5,908	$ 3,618	$ -
				6	Fire	$ -	$ 12,893	$ 7,430	$ -
				7	Police	$ -	$ 15,523	$ 13,184	$ -
				8	Public Works	$ -	$ 10,902	$ 11,357	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 8,610	$ 16,507	$ 36,484
				11	Public Works - Sewer Utility	$ -	$ 6,419	$ 9,147	$ 51,648
Grand Total						**$ -**	**$ 88,132**	**$ 88,132**	**$ 176,264**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		City Manager			
No.	Title	No.	Title	No.	Title	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management
Central Services in the General Fund									
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ -	$ (1,532)	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 15,555	$ 3,367	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 6,222	$ 11,472	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 4,667	$ 3,041	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 18,355	$ 10,841	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 3,111	$ 2,153	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ -	$ 2,599	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ -	$ 2,344	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 1,867	$ 844	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 1,867	$ 7,550	$ -
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ 22,164	$ 300,281
				2	General Government	$ -	$ 1,867	$ 4,011	$ -
				3	Community Development	$ -	$ 18,666	$ 12,004	$ -
				4	Library	$ -	$ 22,804	$ 10,758	$ -
				5	Recreation	$ -	$ 20,129	$ 12,329	$ -
				6	Fire	$ -	$ 43,928	$ 25,314	$ -
				7	Police	$ -	$ 52,888	$ 44,919	$ -
				8	Public Works	$ -	$ 37,146	$ 38,695	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 29,337	$ 56,243	$ 124,309
				11	Public Works - Sewer Utility	$ -	$ 21,871	$ 31,167	$ 175,972
Grand Total						**$ -**	**$ 300,281**	**$ 300,281**	**$ 600,563**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		City Clerk		
No.	Title	No.	Title	No.	Title	General Admin	Citywide Service	Not in Use
Central Services in the General Fund								
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ (1,624)	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 3,570	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 12,163	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 3,224	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 11,494	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 2,283	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ 2,755	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ 2,485	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 895	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 8,006	$ -
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 23,500	$ -
				2	General Government	$ -	$ 4,253	$ -
				3	Community Development	$ -	$ 12,727	$ -
				4	Library	$ -	$ 11,407	$ -
				5	Recreation	$ -	$ 13,072	$ -
				6	Fire	$ -	$ 26,840	$ -
				7	Police	$ -	$ 47,626	$ -
				8	Public Works	$ -	$ 41,027	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 59,633	$ -
				11	Public Works - Sewer Utility	$ -	$ 33,046	$ -
Grand Total						**$ -**	**$ 318,382**	**$ -**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Finance/Admin								
No.	Title	No.	Title	No.	Title	General Admin	Budget & Accounting	Payroll	Utility Customer Service & Billing	Accounts Payable	Accounts Receivable & Cashiering	Purchasing	Human Resources & Risk Mgmt.	Information Technology
Central Services in the General Fund														
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ (2,873)	$ -	$ -	$ 12,652	$ (205)	$ (92)	$ -	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 6,314	$ 6,296	$ -	$ 2,236	$ 452	$ 202	$ 6,880	$ 371
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 21,513	$ 2,518	$ -	$ 3,431	$ 1,539	$ 690	$ 2,752	$ 3,601
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 5,703	$ 1,889	$ -	$ 1,792	$ 408	$ 183	$ 2,064	$ 3,072
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 20,330	$ 7,429	$ -	$ 2,987	$ 1,454	$ 652	$ 8,118	$ 1,695
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 4,038	$ 1,259	$ -	$ 2,144	$ 289	$ 129	$ 1,376	$ 1,960
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ 4,874	$ -	$ -	$ 1,762	$ 349	$ 156	$ -	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ 4,396	$ -	$ -	$ 1,271	$ 314	$ 141	$ -	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 1,583	$ 755	$ -	$ -	$ 113	$ 51	$ 826	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 14,160	$ 755	$ -	$ 7,521	$ 1,013	$ 454	$ 826	$ 1,112
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 41,565	$ -	$ -	$ 12,683	$ 2,973	$ 1,333	$ -	$ -
				2	General Government	$ -	$ 7,522	$ 755	$ -	$ 15	$ 538	$ 241	$ 826	$ -
				3	Community Development	$ -	$ 22,511	$ 7,555	$ -	$ 4,350	$ 1,610	$ 722	$ 8,256	$ 1,059
				4	Library	$ -	$ 20,176	$ 9,230	$ -	$ 10,538	$ 1,443	$ 647	$ 10,086	$ 2,542
				5	Recreation	$ -	$ 23,121	$ 8,147	$ -	$ 8,210	$ 1,654	$ 741	$ 8,902	$ 1,112
				6	Fire	$ -	$ 47,473	$ 17,779	$ -	$ 6,020	$ 3,395	$ 1,522	$ 19,429	$ 794
				7	Police	$ -	$ 84,238	$ 21,406	$ -	$ 5,193	$ 6,025	$ 2,701	$ 23,391	$ 4,449
				8	Public Works	$ -	$ 72,566	$ 15,034	$ -	$ 21,797	$ 5,190	$ 2,327	$ 16,429	$ 1,801
				9	Public Works - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 105,476	$ 11,874	$ 53,878	$ 20,510	$ 7,543	$ 3,382	$ 12,975	$ 2,013
				11	Public Works - Sewer Utility	$ -	$ 58,449	$ 8,852	$ 36,912	$ 17,263	$ 4,180	$ 1,874	$ 9,673	$ 530
Grand Total						**$ -**	**$ 563,133**	**$ 121,534**	**$ 90,790**	**$ 142,376**	**$ 40,274**	**$ 18,058**	**$ 132,808**	**$ 26,110**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		HR			
No.	Title	No.	Title	No.	Title	General Admin	Citywide Support	Not in Use	Not in Use
Central Services in the General Fund									
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ -	$ -	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 11,678	$ -	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 4,671	$ -	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 3,503	$ -	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 13,780	$ -	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 2,336	$ -	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ -	$ -	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ -	$ -	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 1,401	$ -	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 1,401	$ -	$ -
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -
				2	General Government	$ -	$ 1,401	$ -	$ -
				3	Community Development	$ -	$ 14,014	$ -	$ -
				4	Library	$ -	$ 17,120	$ -	$ -
				5	Recreation	$ -	$ 15,112	$ -	$ -
				6	Fire	$ -	$ 32,979	$ -	$ -
				7	Police	$ -	$ 39,706	$ -	$ -
				8	Public Works	$ -	$ 27,888	$ -	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 22,025	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ 16,420	$ -	$ -
Grand Total						**$ -**	**$ 225,437**	**$ -**	**$ -**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		IT			
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**General Admin**	**System Admin.**	**End User Support**	**Special IT Services**
Central Services in the General Fund									
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ -	$ -	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 3,591	$ 2,879	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 1,436	$ 27,971	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 1,077	$ 23,857	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 4,237	$ 13,163	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 718	$ 15,219	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ -	$ -	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ -	$ -	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 431	$ -	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 431	$ 8,638	$ -
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -
				2	General Government	$ -	$ 431	$ -	$ -
				3	Community Development	$ -	$ 4,309	$ 8,227	$ -
				4	Library	$ -	$ 5,264	$ 19,744	$ -
				5	Recreation	$ -	$ 4,646	$ 8,638	$ -
				6	Fire	$ -	$ 10,140	$ 6,170	$ -
				7	Police	$ -	$ 12,208	$ 34,552	$ -
				8	Public Works	$ -	$ 8,575	$ 13,985	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 6,772	$ 15,631	$ -
				11	Public Works - Sewer Utility	$ -	$ 5,049	$ 4,113	$ -
Grand Total						**$ -**	**$ 69,315**	**$ 202,789**	**$ -**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Attorney		
No.	Title	No.	Title	No.	Title	General Admin	General Counsel	Special Legal Services
Central Services in the General Fund								
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ (1,252)	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 2,752	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 9,376	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 2,485	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 8,861	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 1,760	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ 2,124	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ 1,916	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 690	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 6,171	$ -
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 18,116	$ -
				2	General Government	$ -	$ 3,278	$ -
				3	Community Development	$ -	$ 9,812	$ -
				4	Library	$ -	$ 8,793	$ -
				5	Recreation	$ -	$ 10,077	$ -
				6	Fire	$ -	$ 20,691	$ -
				7	Police	$ -	$ 36,715	$ -
				8	Public Works	$ -	$ 31,628	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 45,971	$ -
				11	Public Works - Sewer Utility	$ -	$ 25,475	$ -
Grand Total						**$ -**	**$ 245,440**	**$ -**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Recreation Programs			
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**General Admin**	**Citywide Communication**	**Citywide Grants Support**	**Not in Use**
Central Services in the General Fund									
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ (225)	$ -	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ 495	$ -	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 1,688	$ -	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 447	$ -	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 1,595	$ -	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 317	$ -	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ 382	$ -	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ 345	$ -	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ 124	$ -	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ 1,111	$ -	$ -
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 3,261	$ 22,089	$ -
				2	General Government	$ -	$ 590	$ -	$ -
				3	Community Development	$ -	$ 1,766	$ -	$ -
				4	Library	$ -	$ 1,583	$ -	$ -
				5	Recreation	$ -	$ 1,814	$ -	$ -
				6	Fire	$ -	$ 3,724	$ -	$ -
				7	Police	$ -	$ 6,609	$ -	$ -
				8	Public Works	$ -	$ 5,693	$ -	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 8,275	$ 9,144	$ -
				11	Public Works - Sewer Utility	$ -	$ 4,585	$ 12,945	$ -
Grand Total						**$ -**	**$ 44,179**	**$ 44,179**	**$ -**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Government Buildings		
No.	Title	No.	Title	No.	Title	General Admin	Facilities Maintenance (Non-Utility)	Special Maintenance Services
Central Services in the General Fund								
101	General Fund	4000	Non Departmental	1	Allocated Central Services	$ -	$ -	$ -
101	General Fund	4100	Council	1	Allocated Central Services	$ -	$ -	$ -
101	General Fund	4200	City Manager	1	Allocated Central Services	$ -	$ 11,232	$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services	$ -	$ 5,624	$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	$ -	$ 15,438	$ -
101	General Fund	4310	HR	1	Allocated Central Services	$ -	$ 4,206	$ -
101	General Fund	4320	IT	1	Allocated Central Services	$ -	$ -	$ -
101	General Fund	4400	Attorney	1	Allocated Central Services	$ -	$ -	$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	$ -	$ -	$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services	$ -	$ -	$ -
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -
				2	General Government	$ -	$ -	$ -
				3	Community Development	$ -	$ 14,036	$ -
				4	Library	$ -	$ 232,783	$ -
				5	Recreation	$ -	$ 122,958	$ -
				6	Fire	$ -	$ 249,188	$ -
				7	Police	$ -	$ 84,395	$ -
				8	Public Works	$ -	$ 50,698	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ -	$ -
Grand Total						**$ -**	**$ 790,560**	**$ -**

Exhibit 7

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Grand Total Allocation
No.	**Title**	**No.**	**Title**	**No.**	**Title**	
Central Services in the General Fund						
101	General Fund	4000	Non Departmental	1	Allocated Central Services	**$ 3,410**
101	General Fund	4100	Council	1	Allocated Central Services	**$ 87,383**
101	General Fund	4200	City Manager	1	Allocated Central Services	**$ 140,070**
101	General Fund	4210	City Clerk	1	Allocated Central Services	**$ 71,164**
101	General Fund	4300	Finance/Admin	1	Allocated Central Services	**$ 171,350**
101	General Fund	4310	HR	1	Allocated Central Services	**$ 48,835**
101	General Fund	4320	IT	1	Allocated Central Services	**$ 17,438**
101	General Fund	4400	Attorney	1	Allocated Central Services	**$ 15,412**
101	General Fund	4740	Recreation Programs	1	Allocated Central Services	**$ 12,481**
101	General Fund	5006	Government Buildings	1	Allocated Central Services	**$ 70,208**
Direct Services in All Funds						
				0	Unclassified / CIP, Debt, Transfer	**$ 556,885**
				2	General Government	**$ 31,601**
				3	Community Development	**$ 173,987**
				4	Library	**$ 420,037**
				5	Recreation	**$ 294,397**
				6	Fire	**$ 588,795**
				7	Police	**$ 608,945**
				8	Public Works	**$ 468,434**
				9	Public Works - Engineering	**$ -**
				10	Public Works - Water Utility	**$ 712,136**
				11	Public Works - Sewer Utility	**$ 570,059**
Grand Total						**$ 5,063,029**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Non Departmental					
No.	Title	No.	Title	No.	Title	General Admin	Personnel Support, Citywide	Personnel Support, General Fund	Financial Support, Citywide	Financial Support, General Fund	Facilities Support
Direct Services in All Funds											
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 131	$ -	$ -
				2	General Government	$ -	$ 12	$ 3	$ 24	$ -	$ -
				3	Community Development	$ -	$ 117	$ 34	$ 71	$ -	$ -
				4	Library	$ -	$ 142	$ 33	$ 64	$ -	$ -
				5	Recreation	$ -	$ 126	$ 30	$ 73	$ -	$ -
				6	Fire	$ -	$ 274	$ 79	$ 149	$ -	$ -
				7	Police	$ -	$ 330	$ 95	$ 265	$ -	$ -
				8	Public Works	$ -	$ 232	$ 63	$ 228	$ -	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 183	$ -	$ 332	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ 137	$ -	$ 184	$ -	$ -
				12	0	$ -	$ -	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 1,552**	**$ 338**	**$ 1,521**	**$ -**	**$ -**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Council			
No.	Title	No.	Title	No.	Title	General Admin	Admin. Oversight	General Fiscal Oversight	Capital Fiscal Oversight
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ 1,880	$ 21,846
				2	General Government	$ -	$ 164	$ 340	$ -
				3	Community Development	$ -	$ 1,640	$ 1,018	$ -
				4	Library	$ -	$ 2,004	$ 912	$ -
				5	Recreation	$ -	$ 1,769	$ 1,046	$ -
				6	Fire	$ -	$ 3,860	$ 2,147	$ -
				7	Police	$ -	$ 4,647	$ 3,809	$ -
				8	Public Works	$ -	$ 3,264	$ 3,281	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 2,578	$ 4,770	$ 9,044
				11	Public Works - Sewer Utility	$ -	$ 1,922	$ 2,643	$ 12,802
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 21,846**	**$ 21,846**	**$ 43,691**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		City Manager			
No.	Title	No.	Title	No.	Title	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ 3,013	$ 35,018
				2	General Government	$ -	$ 263	$ 545	$ -
				3	Community Development	$ -	$ 2,629	$ 1,632	$ -
				4	Library	$ -	$ 3,212	$ 1,462	$ -
				5	Recreation	$ -	$ 2,835	$ 1,676	$ -
				6	Fire	$ -	$ 6,187	$ 3,441	$ -
				7	Police	$ -	$ 7,449	$ 6,106	$ -
				8	Public Works	$ -	$ 5,232	$ 5,260	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 4,132	$ 7,645	$ 14,496
				11	Public Works - Sewer Utility	$ -	$ 3,080	$ 4,237	$ 20,521
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 35,018**	**$ 35,018**	**$ 70,035**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		City Clerk		
No.	Title	No.	Title	No.	Title	General Admin	Citywide Service	Not in Use
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 6,123	$ -
				2	General Government	$ -	$ 1,108	$ -
				3	Community Development	$ -	$ 3,316	$ -
				4	Library	$ -	$ 2,972	$ -
				5	Recreation	$ -	$ 3,406	$ -
				6	Fire	$ -	$ 6,993	$ -
				7	Police	$ -	$ 12,409	$ -
				8	Public Works	$ -	$ 10,690	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 15,537	$ -
				11	Public Works - Sewer Utility	$ -	$ 8,610	$ -
				12	0	$ -	$ -	$ -
				13	0	$ -	$ -	$ -
				14	0	$ -	$ -	$ -
				15	0	$ -	$ -	$ -
Grand Total						**$ -**	**$ 71,164**	**$ -**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Finance/Admin								
No.	Title	No.	Title	No.	Title	General Admin	Budget & Accounting	Payroll	Utility Customer Service & Billing	Accounts Payable	Accounts Receivable & Cashiering	Purchasing	Human Resources & Risk Mgmt.	Information Technology
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 7,314	$ -	$ -	$ 2,558	$ 523	$ 235	$ -	$ -
				2	General Government	$ -	$ 1,324	$ 138	$ -	$ 3	$ 95	$ 42	$ 151	$ -
				3	Community Development	$ -	$ 3,961	$ 1,377	$ -	$ 877	$ 283	$ 127	$ 1,505	$ 292
				4	Library	$ -	$ 3,550	$ 1,683	$ -	$ 2,125	$ 254	$ 114	$ 1,839	$ 701
				5	Recreation	$ -	$ 4,069	$ 1,485	$ -	$ 1,656	$ 291	$ 130	$ 1,623	$ 307
				6	Fire	$ -	$ 8,354	$ 3,241	$ -	$ 1,214	$ 597	$ 268	$ 3,542	$ 219
				7	Police	$ -	$ 14,823	$ 3,903	$ -	$ 1,047	$ 1,060	$ 475	$ 4,265	$ 1,226
				8	Public Works	$ -	$ 12,769	$ 2,741	$ -	$ 4,396	$ 913	$ 409	$ 2,995	$ 496
				9	Public Works - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 18,560	$ 2,165	$ 8,133	$ 4,136	$ 1,327	$ 595	$ 2,366	$ 555
				11	Public Works - Sewer Utility	$ -	$ 10,285	$ 1,614	$ 5,572	$ 3,481	$ 736	$ 330	$ 1,764	$ 146
				12	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 85,010**	**$ 18,347**	**$ 13,705**	**$ 21,493**	**$ 6,080**	**$ 2,726**	**$ 20,048**	**$ 3,942**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		HR			
No.	Title	No.	Title	No.	Title	General Admin	Citywide Support	Not in Use	Not in Use
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -
				2	General Government	$ -	$ 367	$ -	$ -
				3	Community Development	$ -	$ 3,666	$ -	$ -
				4	Library	$ -	$ 4,479	$ -	$ -
				5	Recreation	$ -	$ 3,953	$ -	$ -
				6	Fire	$ -	$ 8,628	$ -	$ -
				7	Police	$ -	$ 10,388	$ -	$ -
				8	Public Works	$ -	$ 7,296	$ -	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 5,762	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ 4,296	$ -	$ -
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 48,835**	**$ -**	**$ -**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		IT			
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**General Admin**	**System Admin.**	**End User Support**	**Special IT Services**
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -
				2	General Government	$ -	$ 33	$ -	$ -
				3	Community Development	$ -	$ 333	$ 963	$ -
				4	Library	$ -	$ 407	$ 2,310	$ -
				5	Recreation	$ -	$ 360	$ 1,011	$ -
				6	Fire	$ -	$ 785	$ 722	$ -
				7	Police	$ -	$ 945	$ 4,043	$ -
				8	Public Works	$ -	$ 664	$ 1,637	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 524	$ 1,829	$ -
				11	Public Works - Sewer Utility	$ -	$ 391	$ 481	$ -
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 4,442**	**$ 12,996**	**$ -**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Attorney		
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**General Admin**	**General Counsel**	**Special Legal Services**
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 1,326	$ -
				2	General Government	$ -	$ 240	$ -
				3	Community Development	$ -	$ 718	$ -
				4	Library	$ -	$ 644	$ -
				5	Recreation	$ -	$ 738	$ -
				6	Fire	$ -	$ 1,514	$ -
				7	Police	$ -	$ 2,687	$ -
				8	Public Works	$ -	$ 2,315	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 3,365	$ -
				11	Public Works - Sewer Utility	$ -	$ 1,865	$ -
				12	0	$ -	$ -	$ -
				13	0	$ -	$ -	$ -
				14	0	$ -	$ -	$ -
				15	0	$ -	$ -	$ -
Grand Total						**$ -**	**$ 15,412**	**$ -**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Recreation Programs			
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**General Admin**	**Citywide Communicatio n**	**Citywide Grants Support**	**Not in Use**
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 537	$ 3,120	$ -
				2	General Government	$ -	$ 97	$ -	$ -
				3	Community Development	$ -	$ 291	$ -	$ -
				4	Library	$ -	$ 261	$ -	$ -
				5	Recreation	$ -	$ 299	$ -	$ -
				6	Fire	$ -	$ 613	$ -	$ -
				7	Police	$ -	$ 1,088	$ -	$ -
				8	Public Works	$ -	$ 937	$ -	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 1,362	$ 1,292	$ -
				11	Public Works - Sewer Utility	$ -	$ 755	$ 1,829	$ -
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 6,240**	**$ 6,240**	**$ -**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Government Buildings		
No.	Title	No.	Title	No.	Title	General Admin	Facilities Maintenance (Non-Utility)	Special Maintenance Services
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -
				2	General Government	$ -	$ -	$ -
				3	Community Development	$ -	$ 1,307	$ -
				4	Library	$ -	$ 21,674	$ -
				5	Recreation	$ -	$ 11,448	$ -
				6	Fire	$ -	$ 23,201	$ -
				7	Police	$ -	$ 7,858	$ -
				8	Public Works	$ -	$ 4,720	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ -	$ -
				12	0	$ -	$ -	$ -
				13	0	$ -	$ -	$ -
				14	0	$ -	$ -	$ -
				15	0	$ -	$ -	$ -
Grand Total						**$ -**	**$ 70,208**	**$ -**

Exhibit 8

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Grand Total Allocation
No.	**Title**	**No.**	**Title**	**No.**	**Title**	
Direct Services in All Funds						
				0	Unclassified / CIP, Debt, Transfer	**$ 83,622**
				2	General Government	**$ 4,948**
				3	Community Development	**$ 26,157**
				4	Library	**$ 50,841**
				5	Recreation	**$ 38,328**
				6	Fire	**$ 76,029**
				7	Police	**$ 88,918**
				8	Public Works	**$ 70,539**
				9	Public Works - Engineering	**$ -**
				10	Public Works - Water Utility	**$ 110,689**
				11	Public Works - Sewer Utility	**$ 87,679**
				12	0	**$ -**
				13	0	**$ -**
				14	0	**$ -**
				15	0	**$ -**
Grand Total						**$ 637,752**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Non Departmental					
No.	Title	No.	Title	No.	Title	General Admin	Personnel Support, Citywide	Personnel Support, General Fund	Financial Support, Citywide	Financial Support, General Fund	Facilities Support
Direct Services in All Funds											
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 14,414	$ -	$ -
				2	General Government	$ -	$ 1,239	$ 338	$ 2,609	$ -	$ -
				3	Community Development	$ -	$ 12,394	$ 3,382	$ 7,807	$ -	$ -
				4	Library	$ -	$ 15,141	$ 3,370	$ 6,997	$ -	$ -
				5	Recreation	$ -	$ 13,364	$ 3,055	$ 8,018	$ -	$ -
				6	Fire	$ -	$ 29,166	$ 7,958	$ 16,463	$ -	$ -
				7	Police	$ -	$ 35,115	$ 9,581	$ 29,213	$ -	$ -
				8	Public Works	$ -	$ 24,663	$ 6,391	$ 25,165	$ -	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 19,478	$ -	$ 36,578	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ 14,521	$ -	$ 20,269	$ -	$ -
				12	0	$ -	$ -	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 165,081**	**$ 34,075**	**$ 167,533**	**$ -**	**$ -**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Council			
No.	Title	No.	Title	No.	Title	General Admin	Admin. Oversight	General Fiscal Oversight	Capital Fiscal Oversight
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ 8,385	$ 109,978
				2	General Government	$ -	$ 712	$ 1,517	$ -
				3	Community Development	$ -	$ 7,119	$ 4,541	$ -
				4	Library	$ -	$ 8,697	$ 4,070	$ -
				5	Recreation	$ -	$ 7,676	$ 4,664	$ -
				6	Fire	$ -	$ 16,753	$ 9,576	$ -
				7	Police	$ -	$ 20,169	$ 16,993	$ -
				8	Public Works	$ -	$ 14,166	$ 14,638	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 11,188	$ 21,277	$ 45,528
				11	Public Works - Sewer Utility	$ -	$ 8,341	$ 11,790	$ 64,450
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 94,820**	**$ 97,452**	**$ 219,956**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		City Manager			
No.	Title	No.	Title	No.	Title	General Admin	Admin. Management	General Fiscal Management	Capital Fiscal Management
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ 25,177	$ 335,299
				2	General Government	$ -	$ 2,130	$ 4,556	$ -
				3	Community Development	$ -	$ 21,295	$ 13,636	$ -
				4	Library	$ -	$ 26,016	$ 12,221	$ -
				5	Recreation	$ -	$ 22,964	$ 14,005	$ -
				6	Fire	$ -	$ 50,115	$ 28,755	$ -
				7	Police	$ -	$ 60,337	$ 51,025	$ -
				8	Public Works	$ -	$ 42,378	$ 43,955	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 33,469	$ 63,888	$ 138,805
				11	Public Works - Sewer Utility	$ -	$ 24,951	$ 35,404	$ 196,494
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 283,655**	**$ 292,621**	**$ 670,598**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		City Clerk		
No.	Title	No.	Title	No.	Title	General Admin	Citywide Service	Not in Use
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 29,623	$ -
				2	General Government	$ -	$ 5,361	$ -
				3	Community Development	$ -	$ 16,044	$ -
				4	Library	$ -	$ 14,379	$ -
				5	Recreation	$ -	$ 16,478	$ -
				6	Fire	$ -	$ 33,833	$ -
				7	Police	$ -	$ 60,035	$ -
				8	Public Works	$ -	$ 51,717	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 75,171	$ -
				11	Public Works - Sewer Utility	$ -	$ 41,656	$ -
				12	0	$ -	$ -	$ -
				13	0	$ -	$ -	$ -
				14	0	$ -	$ -	$ -
				15	0	$ -	$ -	$ -
Grand Total						**$ -**	**$ 344,295**	**$ -**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Finance/Admin								
No.	Title	No.	Title	No.	Title	General Admin	Budget & Accounting	Payroll	Utility Customer Service & Billing	Accounts Payable	Accounts Receivable & Cashiering	Purchasing	Human Resources & Risk Mgmt.	Information Technology
Direct Services in All Funds														
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 48,879	$ -	$ -	$ 15,240	$ 3,496	$ 1,567	$ -	$ -
				2	General Government	$ -	$ 8,846	$ 893	$ -	$ 18	$ 633	$ 284	$ 976	$ -
				3	Community Development	$ -	$ 26,473	$ 8,932	$ -	$ 5,227	$ 1,893	$ 849	$ 9,761	$ 1,351
				4	Library	$ -	$ 23,726	$ 10,912	$ -	$ 12,664	$ 1,697	$ 761	$ 11,925	$ 3,243
				5	Recreation	$ -	$ 27,189	$ 9,632	$ -	$ 9,866	$ 1,945	$ 872	$ 10,526	$ 1,419
				6	Fire	$ -	$ 55,827	$ 21,021	$ -	$ 7,234	$ 3,993	$ 1,790	$ 22,971	$ 1,013
				7	Police	$ -	$ 99,061	$ 25,308	$ -	$ 6,240	$ 7,085	$ 3,177	$ 27,656	$ 5,675
				8	Public Works	$ -	$ 85,336	$ 17,775	$ -	$ 26,192	$ 6,103	$ 2,736	$ 19,424	$ 2,297
				9	Public Works - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 124,036	$ 14,039	$ 62,012	$ 24,646	$ 8,871	$ 3,978	$ 15,341	$ 2,567
				11	Public Works - Sewer Utility	$ -	$ 68,734	$ 10,466	$ 42,484	$ 20,744	$ 4,916	$ 2,204	$ 11,437	$ 676
				12	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 568,106**	**$ 118,978**	**$ 104,496**	**$ 128,071**	**$ 40,630**	**$ 18,218**	**$ 130,016**	**$ 18,241**

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		HR			
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**General Admin**	**Citywide Support**	**Not in Use**	**Not in Use**
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -
				2	General Government	$ -	$ 1,768	$ -	$ -
				3	Community Development	$ -	$ 17,680	$ -	$ -
				4	Library	$ -	$ 21,599	$ -	$ -
				5	Recreation	$ -	$ 19,065	$ -	$ -
				6	Fire	$ -	$ 41,607	$ -	$ -
				7	Police	$ -	$ 50,094	$ -	$ -
				8	Public Works	$ -	$ 35,184	$ -	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 27,787	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ 20,715	$ -	$ -
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 235,500**	**$ -**	**$ -**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		IT			
No.	Title	No.	Title	No.	Title	General Admin	System Admin.	End User Support	Special IT Services
Direct Services in All Funds									
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ -
				2	General Government	$ -	$ 464	$ -	$ -
				3	Community Development	$ -	$ 4,642	$ 9,189	$ -
				4	Library	$ -	$ 5,671	$ 22,055	$ -
				5	Recreation	$ -	$ 5,006	$ 9,649	$ -
				6	Fire	$ -	$ 10,925	$ 6,892	$ -
				7	Police	$ -	$ 13,153	$ 38,595	$ -
				8	Public Works	$ -	$ 9,238	$ 15,622	$ -
				9	Public Works - Engineering	$ -	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 7,296	$ 17,460	$ -
				11	Public Works - Sewer Utility	$ -	$ 5,439	$ 4,595	$ -
				12	0	$ -	$ -	$ -	$ -
				13	0	$ -	$ -	$ -	$ -
				14	0	$ -	$ -	$ -	$ -
				15	0	$ -	$ -	$ -	$ -
Grand Total						**$ -**	**$ 61,836**	**$ 124,057**	**$ -**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Attorney		
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**General Admin**	**General Counsel**	**Special Legal Services**
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 19,442	$ -
				2	General Government	$ -	$ 3,518	$ -
				3	Community Development	$ -	$ 10,530	$ -
				4	Library	$ -	$ 9,437	$ -
				5	Recreation	$ -	$ 10,815	$ -
				6	Fire	$ -	$ 22,205	$ -
				7	Police	$ -	$ 39,402	$ -
				8	Public Works	$ -	$ 33,943	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 49,336	$ -
				11	Public Works - Sewer Utility	$ -	$ 27,339	$ -
				12	0	$ -	$ -	$ -
				13	0	$ -	$ -	$ -
				14	0	$ -	$ -	$ -
				15	0	$ -	$ -	$ -
Grand Total						**$ -**	**$ 225,968**	**$ -**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Recreation Programs		
No.	Title	No.	Title	No.	Title	General Admin	Citywide Communication	Citywide Grants Support
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ 3,798	$ 25,210
				2	General Government	$ -	$ 687	$ -
				3	Community Development	$ -	$ 2,057	$ -
				4	Library	$ -	$ 1,843	$ -
				5	Recreation	$ -	$ 2,113	$ -
				6	Fire	$ -	$ 4,338	$ -
				7	Police	$ -	$ 7,697	$ -
				8	Public Works	$ -	$ 6,630	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ 9,637	$ 10,436
				11	Public Works - Sewer Utility	$ -	$ 5,340	$ 14,774
				12	0	$ -	$ -	$ -
				13	0	$ -	$ -	$ -
				14	0	$ -	$ -	$ -
				15	0	$ -	$ -	$ -
Grand Total						**$ -**	**$ 44,140**	**$ 50,419**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Government Buildings		
No.	Title	No.	Title	No.	Title	General Admin	Facilities Maintenance (Non-Utility)	Special Maintenance Services
Direct Services in All Funds								
				0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -
				2	General Government	$ -	$ -	$ -
				3	Community Development	$ -	$ 15,343	$ -
				4	Library	$ -	$ 254,457	$ -
				5	Recreation	$ -	$ 134,407	$ -
				6	Fire	$ -	$ 272,389	$ -
				7	Police	$ -	$ 92,253	$ -
				8	Public Works	$ -	$ 55,419	$ -
				9	Public Works - Engineering	$ -	$ -	$ -
				10	Public Works - Water Utility	$ -	$ -	$ -
				11	Public Works - Sewer Utility	$ -	$ -	$ -
				12	0	$ -	$ -	$ -
				13	0	$ -	$ -	$ -
				14	0	$ -	$ -	$ -
				15	0	$ -	$ -	$ -
Grand Total						**$ -**	**$ 824,267**	**$ -**

Exhibit 9a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Total Allocation of Central Services Expense to Direct Service Units

Fund		Organization		Classification for Indirect Rates		Grand Total Allocation
No.	Title	No.	Title	No.	Title	
Direct Services in All Funds						
				0	Unclassified / CIP, Debt, Transfer	$ 640,507
				2	General Government	$ 36,550
				3	Community Development	$ 200,144
				4	Library	$ 470,879
				5	Recreation	$ 332,725
				6	Fire	$ 664,824
				7	Police	$ 697,864
				8	Public Works	$ 538,973
				9	Public Works - Engineering	$ -
				10	Public Works - Water Utility	$ 822,825
				11	Public Works - Sewer Utility	$ 657,737
				12	0	$ -
				13	0	$ -
				14	0	$ -
				15	0	$ -
Grand Total						**$ 5,063,029**

Exhibit 9b

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Total Organization										Grand Total Allocation
No.	**Title**	**No.**	**Title**	**No.**	**Title**	**Non Departmental**	**Council**	**City Manager**	**City Clerk**	**Finance/Admin**	**HR**	**IT**	**Attorney**	**Recreation Programs**	**Government Buildings**	
Central Services in the General Fund																
101	General Fund	4000	Non Departmental	1	Allocated Central Services											$ -
101	General Fund	4100	Council	1	Allocated Central Services											$ -
101	General Fund	4200	City Manager	1	Allocated Central Services											$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services											$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services											$ -
101	General Fund	4310	HR	1	Allocated Central Services											$ -
101	General Fund	4320	IT	1	Allocated Central Services											$ -
101	General Fund	4400	Attorney	1	Allocated Central Services											$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services											$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services											$ -
Direct Services in All Funds																
				0	Unclassified / CIP, Debt, Transfer	$ 14,414	$ 118,362	$ 360,476	$ 29,623	$ 69,183	$ -	$ -	$ 19,442	$ 29,007	$ -	**$ 640,507**
				2	General Government	$ 4,186	$ 2,229	$ 6,686	$ 5,361	$ 11,650	$ 1,768	$ 464	$ 3,518	$ 687	$ -	**$ 36,550**
				3	Community Development	$ 23,582	$ 11,660	$ 34,931	$ 16,044	$ 54,487	$ 17,680	$ 13,832	$ 10,530	$ 2,057	$ 15,343	**$ 200,144**
				4	Library	$ 25,508	$ 12,766	$ 38,237	$ 14,379	$ 64,927	$ 21,599	$ 27,726	$ 9,437	$ 1,843	$ 254,457	**$ 470,879**
				5	Recreation	$ 24,437	$ 12,340	$ 36,968	$ 16,478	$ 61,448	$ 19,065	$ 14,655	$ 10,815	$ 2,113	$ 134,407	**$ 332,725**
				6	Fire	$ 53,587	$ 26,329	$ 78,870	$ 33,833	$ 113,848	$ 41,607	$ 17,817	$ 22,205	$ 4,338	$ 272,389	**$ 664,824**
				7	Police	$ 73,909	$ 37,162	$ 111,362	$ 60,035	$ 174,202	$ 50,094	$ 51,749	$ 39,402	$ 7,697	$ 92,253	**$ 697,864**
				8	Public Works	$ 56,219	$ 28,804	$ 86,333	$ 51,717	$ 159,864	$ 35,184	$ 24,860	$ 33,943	$ 6,630	$ 55,419	**$ 538,973**
				9	Public Works - Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
				10	Public Works - Water Utility	$ 56,056	$ 77,993	$ 236,163	$ 75,171	$ 255,489	$ 27,787	$ 24,756	$ 49,336	$ 20,073	$ -	**$ 822,825**
				11	Public Works - Sewer Utility	$ 34,790	$ 84,581	$ 256,848	$ 41,656	$ 161,659	$ 20,715	$ 10,034	$ 27,339	$ 20,114	$ -	**$ 657,737**
				12	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Grand Total						**$ 366,689**	**$ 412,228**	**$ 1,246,874**	**$ 344,295**	**$ 1,126,756**	**$ 235,500**	**$ 185,893**	**$ 225,968**	**$ 94,560**	**$ 824,267**	**$ 5,063,029**

Reconciles to First Step Total on Exhibit 6? *Yes*

Exhibit 9b

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

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

Fund		Organization		Classification for Indirect Rates		Total Organization										Grand Total Allocation
No.	Title	No.	Title	No.	Title	Non Departmental	Council	City Manager	City Clerk	Finance/Admin	HR	IT	Attorney	Recreation Programs	Government Buildings	
Central Services in the General Fund																
101	General Fund	4000	Non Departmental	1	Allocated Central Services											$ -
101	General Fund	4100	Council	1	Allocated Central Services											$ -
101	General Fund	4200	City Manager	1	Allocated Central Services											$ -
101	General Fund	4210	City Clerk	1	Allocated Central Services											$ -
101	General Fund	4300	Finance/Admin	1	Allocated Central Services											$ -
101	General Fund	4310	HR	1	Allocated Central Services											$ -
101	General Fund	4320	IT	1	Allocated Central Services											$ -
101	General Fund	4400	Attorney	1	Allocated Central Services											$ -
101	General Fund	4740	Recreation Programs	1	Allocated Central Services											$ -
101	General Fund	5006	Government Buildings	1	Allocated Central Services											$ -
Direct Services in All Funds																
				0	Unclassified / CIP, Debt, Transfer	2.3%	18.5%	56.3%	4.6%	10.8%	0.0%	0.0%	3.0%	4.5%	0.0%	**100.0%**
				2	General Government	11.5%	6.1%	18.3%	14.7%	31.9%	4.8%	1.3%	9.6%	1.9%	0.0%	**100.0%**
				3	Community Development	11.8%	5.8%	17.5%	8.0%	27.2%	8.8%	6.9%	5.3%	1.0%	7.7%	**100.0%**
				4	Library	5.4%	2.7%	8.1%	3.1%	13.8%	4.6%	5.9%	2.0%	0.4%	54.0%	**100.0%**
				5	Recreation	7.3%	3.7%	11.1%	5.0%	18.5%	5.7%	4.4%	3.3%	0.6%	40.4%	**100.0%**
				6	Fire	8.1%	4.0%	11.9%	5.1%	17.1%	6.3%	2.7%	3.3%	0.7%	41.0%	**100.0%**
				7	Police	10.6%	5.3%	16.0%	8.6%	25.0%	7.2%	7.4%	5.6%	1.1%	13.2%	**100.0%**
				8	Public Works	10.4%	5.3%	16.0%	9.6%	29.7%	6.5%	4.6%	6.3%	1.2%	10.3%	**100.0%**
				9	Public Works - Engineering	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	**0.0%**
				10	Public Works - Water Utility	6.8%	9.5%	28.7%	9.1%	31.1%	3.4%	3.0%	6.0%	2.4%	0.0%	**100.0%**
				11	Public Works - Sewer Utility	5.3%	12.9%	39.1%	6.3%	24.6%	3.1%	1.5%	4.2%	3.1%	0.0%	**100.0%**
				12	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	**0.0%**
Grand Total																

Exhibit 10 / For information. Default to department-specific rates whenever possible.

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Central Services Indirect Rate on Direct Salary Expense

Cost Basis			
Allocable Central Services Expense		$	5,063,029
less: Functions Not Appropriate for Indirect Rate			
	Finance/Admin | Utility Customer Service & Billing	$	(90,790)
	IT | Special IT Services	$	-
	Attorney | Special Legal Services	$	-
	Government Buildings | Special Maintenance Services	$	-
Net Cost Basis		**$**	**4,972,239**
Rate Basis			
Citywide Expense Used as Rate Basis from Budget 2024-25:			
2010	Salary-Regular	$	9,768,054
2020	Temp/Part Time	$	762,164
less: Rate Basis Included in Allocable Central Services			
	Non Departmental	$	-
	Council	$	(12,600)
	City Manager	$	(410,435)
	City Clerk	$	(190,437)
	Finance/Admin	$	(315,064)
	HR	$	(68,398)
	IT	$	-
	Attorney	$	-
	Recreation Programs	$	(35,247)
	Government Buildings	$	(92,082)
Net Rate Basis		**$**	**9,405,956**
Indirect for Central Services, Composite for City			**52.9%**

Exhibit 10 / For information. Default to department-specific rates whenever possible.

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Central Services Indirect Rate on Direct Expenditure

Cost Basis		
Allocable Central Services Expense (Net Cost Basis Above)	$	4,972,239
plus: Additional Adjustments		
[describe]	$	-
Net Cost Basis	**$**	**4,972,239**
Rate Basis		
Total Expenditures (Operations and Capital), All Funds | Budget 2024-25	$	50,146,496
less: Exclusions		
Debt Service	$	(1,851,394)
Capital	$	(13,432,258)
Depreciation	$	-
Transfers & Financing Uses	$	(1,489,239)
Other Adjustment	$	(1,932,797)
Allocated Citywide Indirect Services (Net Cost Basis from Above)	$	(4,972,239)
[other adjustment - describe]	$	-
Net Rate Basis	**$**	**26,468,569**
Indirect for Central Services, Composite for City		**18.8%**

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Indirect Rate Bases by Organizational Unit

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Labor Cost			Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Salary-Regular 2010	Temp/Part Time 2020	Total Basis	Total Expenditures	less: Adjustments	Total Basis
Direct Services in the General Fund											
101	General Fund	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 1,260,965	$ (1,100,549)	$ 160,416
101	General Fund	4100	Council	2	General Government	$ -	$ -	$ -	$ 210,000	$ (210,000)	$ -
101	General Fund	4200	City Manager	2	General Government	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4210	City Clerk	2	General Government	$ -	$ -	$ -	$ 106,127	$ -	$ 106,127
101	General Fund	4300	Finance/Admin	2	General Government	$ -	$ -	$ -	$ 11,945	$ -	$ 11,945
101	General Fund	4310	HR	2	General Government	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4320	IT	2	General Government	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4400	Attorney	2	General Government	$ -	$ -	$ -	$ 270,400	$ -	$ 270,400
101	General Fund	4740	Recreation Programs	5	Recreation	$ -	$ -	$ -	$ 664,736	$ -	$ 664,736
101	General Fund	5006	Government Buildings	8	Public Works	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4045	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 65,705	$ (65,705)	$ -
101	General Fund	4220	[Title]	2	General Government	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4500	Planning & Building	3	Community Development	$ 712,293	$ -	$ 712,293	$ 1,262,103	$ (10,448)	$ 1,251,655
101	General Fund	4510	[Title]	3	Community Development	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4542	[Title]	3	Community Development	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4600	Library	4	Library	$ 450,791	$ -	$ 450,791	$ 1,037,699	$ -	$ 1,037,699
101	General Fund	4712	[Title]	5	Recreation	$ -	$ -	$ -	$ 145,600	$ -	$ 145,600
101	General Fund	4728	Recreation	5	Recreation	$ 164,281	$ -	$ 164,281	$ 333,635	$ -	$ 333,635
101	General Fund	4730	[Title]	5	Recreation	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4800	Fire	6	Fire	$ 1,058,314	$ -	$ 1,058,314	$ 2,650,505	$ -	$ 2,650,505
101	General Fund	4845	[Title]	6	Fire	$ -	$ -	$ -	$ -	$ -	$ -
101	General Fund	4900	Police	7	Police	$ 2,110,065	$ -	$ 2,110,065	$ 4,335,798	$ (263)	$ 4,335,536
101	General Fund	5000	Public Works Admin	8	Public Works	$ 454,952	$ -	$ 454,952	$ 1,203,574	$ (14,595)	$ 1,188,979
101	General Fund	5013	Stormwater	8	Public Works	$ 61,159	$ -	$ 61,159	$ 386,140	$ (52,726)	$ 333,414
101	General Fund	5015	Streets	8	Public Works	$ 107,187	$ -	$ 107,187	$ 604,236	$ (40,814)	$ 563,423
101	General Fund	5026	Tree City	8	Public Works	$ 14,344	$ -	$ 14,344	$ 197,263	$ -	$ 197,263
101	General Fund	5027	Parks	8	Public Works	$ 440,420	$ -	$ 440,420	$ 1,354,745	$ (4,200)	$ 1,350,545
Direct Services in Other Funds											
209	HOME Grant	4500	Planning & Building	3	Community Development	$ -	$ -	$ -	$ 26,000	$ (26,000)	$ -
212	Department of Homeland Security Grant	4900	Police	7	Police	$ -	$ -	$ -	$ 416	$ (416)	$ -

Exhibit 11a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Indirect Rate Bases by Organizational Unit

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Labor Cost			Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Salary-Regular 2010	Temp/Part Time 2020	Total Basis	Total Expenditures	less: Adjustments	Total Basis
218	Public Library Foundation	4600	Library	4	Library	$ -	$ -	$ -	$ 1,365	$ (1,365)	$ -
219	CLSA Library Restoration	4600	Library	4	Library	$ -	$ -	$ -	$ 1,404	$ (1,404)	$ -
224	Public Safety (COPS)	4900	Police	7	Police	$ -	$ -	$ -	$ 151,736	$ -	$ 151,736
225	Gas Tax 2105	5016	[Title]	8	Public Works	$ -	$ -	$ -	$ 36,147	$ (36,147)	$ -
226	Gas Tax 2106	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 21,506	$ (21,506)	$ -
227	State Gas Tax 2107	5016	[Title]	8	Public Works	$ -	$ -	$ -	$ 13,000	$ -	$ 13,000
228	State Gas Tax 2107.5	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 2,020	$ (2,020)	$ -
229	State Gas Tax 2103	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 54,585	$ (54,585)	$ -
230	RMRA	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 136,172	$ (136,172)	$ -
235	Measure A	4300	Finance/Admin	2	General Government	$ -	$ -	$ -	$ 15,600	$ -	$ 15,600
238	Training and Development	4900	Police	7	Police	$ -	$ -	$ -	$ 8,320	$ -	$ 8,320
240	Measure T	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 1,232,500	$ (1,232,500)	$ -
277	Prop 56 Grant	4900	Police	7	Police	$ 120,421	$ -	$ 120,421	$ 193,085	$ -	$ 193,085
279	Asset Forfeiture	4900	Police	7	Police	$ -	$ -	$ -	$ 6,760	$ -	$ 6,760
286	Bocce Ball League	4728	Recreation	5	Recreation	$ 9,127	$ -	$ 9,127	$ 70,367	$ -	$ 70,367
287	Harvest Festival	4728	Recreation	5	Recreation	$ -	$ -	$ -	$ 20,904	$ -	$ 20,904
288	4th of July	4728	Recreation	5	Recreation	$ -	$ -	$ -	$ 55,640	$ -	$ 55,640
290	Tourism Impv District	4728	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 794,923	$ (6,309)	$ 788,614
291	SB 1186 State Fees	4000	Planning & Building	3	Community Development	$ -	$ -	$ -	$ 5,200	$ -	$ 5,200
375	Madeline Murray Trust Fund	4500	Police	7	Police	$ -	$ -	$ -	$ 7,739	$ -	$ 7,739
380	Friends and Foundation, Public Library	4900	Library	4	Library	$ -	$ -	$ -	$ 150,203	$ (62,400)	$ 87,803
382	Martin Estate Trust	4600	Library	4	Library	$ -	$ -	$ -	$ 936	$ -	$ 936
384	Tweed Trust	4600	Library	4	Library	$ -	$ -	$ -	$ 52,000	$ (52,000)	$ -
561	Water Enterprise	4600	Non Departmental	10	Public Works - Water Utility	$ -	$ -	$ -	$ 143,885	$ -	$ 143,885
561	Water Enterprise	4000	[Title]	10	Public Works - Water Utility	$ -	$ -	$ -	$ 950,274	$ (939,874)	$ 10,400
561	Water Enterprise	4045	Council	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 26,706	$ -	$ 26,706
561	Water Enterprise	4100	City Manager	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 303,744	$ -	$ 303,744
561	Water Enterprise	4200	City Clerk	0	Unclassified / CIP, Debt, Transfer	$ 214,845	$ -	$ 214,845	$ 64,125	$ -	$ 64,125
561	Water Enterprise	4210	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ 34,725	$ -	$ 34,725	$ 512,438	$ (210)	$ 512,228
561	Water Enterprise	4300	HR	0	Unclassified / CIP, Debt, Transfer	$ 234,217	$ -	$ 234,217	$ 69,137	$ -	$ 69,137
561	Water Enterprise	4310	IT	10	Public Works - Water Utility	$ 21,045	$ -	$ 21,045	$ 57,522	$ -	$ 57,522
561	Water Enterprise	4320	Attorney	10	Public Works - Water Utility	$ -	$ -	$ -	$ 165,880	$ -	$ 165,880

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	Salary-Regular 2010	Temp/Part Time 2020	Total Basis	Total Expenditures	less: Adjustments	Total Basis
561	Water Enterprise	4400	Public Works Admin	10	Public Works - Water Utility	$ -	$ -	$ -	$ 1,272,501	$ (2,520)	$ 1,269,981
561	Water Enterprise	5000	Government Buildings	10	Public Works - Water Utility	$ 363,437	$ -	$ 363,437	$ 50,960	$ -	$ 50,960
561	Water Enterprise	5006	Streets	10	Public Works - Water Utility	$ -	$ -	$ -	$ 34,736	$ -	$ 34,736
561	Water Enterprise	5015	Water Distribution	10	Public Works - Water Utility	$ -	$ -	$ -	$ 1,040,604	$ (88,620)	$ 951,984
561	Water Enterprise	5031	Water Production	10	Public Works - Water Utility	$ 276,317	$ -	$ 276,317	$ 3,364,829	$ (161,280)	$ 3,203,549
571	Sewer Enterprise	5034	Non Departmental	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ 158,293	$ -	$ 158,293
571	Sewer Enterprise	4000	[Title]	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ 852,055	$ (845,815)	$ 6,240
571	Sewer Enterprise	4045	Council	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 26,706	$ -	$ 26,706
571	Sewer Enterprise	4100	City Manager	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 195,410	$ -	$ 195,410
571	Sewer Enterprise	4200	City Clerk	0	Unclassified / CIP, Debt, Transfer	$ 138,470	$ -	$ 138,470	$ 48,212	$ -	$ 48,212
571	Sewer Enterprise	4210	[Title]	11	Public Works - Sewer Utility	$ 25,018	$ -	$ 25,018	$ 4,070	$ -	$ 4,070
571	Sewer Enterprise	4220	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 392,174	$ (210)	$ 391,964
571	Sewer Enterprise	4300	HR	0	Unclassified / CIP, Debt, Transfer	$ 159,418	$ -	$ 159,418	$ 60,294	$ -	$ 60,294
571	Sewer Enterprise	4310	IT	11	Public Works - Sewer Utility	$ 15,785	$ -	$ 15,785	$ 42,262	$ -	$ 42,262
571	Sewer Enterprise	4320	Attorney	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ 131,560	$ -	$ 131,560
571	Sewer Enterprise	4400	Public Works Admin	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ 750,625	$ (2,520)	$ 748,105
571	Sewer Enterprise	5000	Government Buildings	11	Public Works - Sewer Utility	$ 289,011	$ -	$ 289,011	$ 14,560	$ -	$ 14,560
571	Sewer Enterprise	5006	Streets	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ 34,736	$ -	$ 34,736
571	Sewer Enterprise	5015	Wastewater Collection M&O	11	Public Works - Sewer Utility	$ -	$ -	$ -	$ 694,391	$ (114,135)	$ 580,256
571	Sewer Enterprise	5020	Wastewater Treatment Plant	11	Public Works - Sewer Utility	$ 138,114	$ -	$ 138,114	$ 1,577,877	$ (34,650)	$ 1,543,227
582	Garage ISF	5029	Garage	8	Public Works	$ -	$ -	$ -	$ 404,897	$ -	$ 404,897
592	Equip Replacement	5037	Non Departmental	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 52,000	$ -	$ 52,000
592	Equip Replacement	4000	IT	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 41,600	$ -	$ 41,600
592	Equip Replacement	4320	Police	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 9,983	$ -	$ 9,983
593	Fire Equipment Replacement	4900	Fire	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 41,600	$ -	$ 41,600
700	Flood Control Capital	4800	Stormwater	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 31,200	$ -	$ 31,200
733	Capital Project Planning	5013	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 105,500	$ (105,500)	$ -
741	Street Capital Imp	5010	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 3,186,500	$ (3,186,500)	$ -
745	Parking In-Lieu	5014	Planning & Building	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 83,200	$ -	$ 83,200
751	Affordable Housing	4500	Attorney	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 26,000	$ -	$ 26,000
752	Measure E	4400	Council	2	General Government	$ -	$ -	$ -	$ 10,700	$ -	$ 10,700
752	Measure E	4100	Finance/Admin	2	General Government	$ -	$ -	$ -	$ 5,200	$ -	$ 5,200

Exhibit 11a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Indirect Rate Bases by Organizational Unit

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Labor Cost			Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Salary-Regular 2010	Temp/Part Time 2020	Total Basis	Total Expenditures	less: Adjustments	Total Basis
763	Water Capital Project	4300	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 9,524,923	$ (9,166,704)	$ 358,219
764	Water Impact	5030	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 5,200	$ -	$ 5,200
773	Sewer Capital	4300	[Title]	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 511,678	$ (330,600)	$ 181,078
774	Sewer Impact	5059	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ 5,200	$ -	$ 5,200
561	Water Enterprise	4300	Council - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ 234,217	$ -	$ 234,217	$ (30,772)	$ -	$ (30,772)
571	Sewer Enterprise	4100	Council - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ (30,772)	$ -	$ (30,772)
561	Water Enterprise	4100	City Manager - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ -	$ -	$ -	$ (237,518)	$ -	$ (237,518)
571	Sewer Enterprise	4200	City Manager - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ 138,470	$ -	$ 138,470	$ (158,345)	$ -	$ (158,345)
561	Water Enterprise	4200	City Clerk - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ 214,845	$ -	$ 214,845	$ (53,906)	$ -	$ (53,906)
571	Sewer Enterprise	4210	City Clerk - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ 25,018	$ -	$ 25,018	$ (38,166)	$ -	$ (38,166)
561	Water Enterprise	4210	Finance/Admin - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ 34,725	$ -	$ 34,725	$ (278,122)	$ -	$ (278,122)
571	Sewer Enterprise	4300	Finance/Admin - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	$ 159,418	$ -	$ 159,418	$ (220,920)	$ -	$ (220,920)
571	Sewer Enterprise	4300	HR - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	$ 159,418	$ -	$ 159,418	$ (16,487)	$ -	$ (16,487)
561	Water Enterprise	4310	Recreation Programs - Restore to Gen. Fd.	0	Unclassified / CIP, Debt, Transfer	$ 21,045	$ -	$ 21,045	$ (46,996)	$ -	$ (46,996)
571	Sewer Enterprise	4310	Recreation Programs - Restore to Gen. Fd.	0	Unclassified / CIP, Debt, Transfer	$ 15,785	$ -	$ 15,785	$ (28,198)	$ -	$ (28,198)

Exhibit 11b

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Indirect Rate for Citywide Central Services - Departmental Summary

Department (for Indirect Rate Classification Purposes)			Indirect Rates	
Ref. No.	Department (Classification)	Allocated Central Services	of Direct Salary Expense [a,c]	of Direct Expenditure [b,d]
0	Unclassified / CIP, Debt, Transfer	$ 640,507	n/a	n/a
1	Allocated Central Services	n/a	n/a	n/a
2	General Government	$ 36,550	n/a	n/a
3	Community Development	$ 200,144	28%	15.9%
4	Library	$ 470,879	104%	41.8%
5	Recreation	$ 332,725	192%	25.8%
6	Fire	$ 664,824	63%	25.1%
7	Police	$ 697,864	31%	14.8%
8	Public Works	$ 538,973	50%	13.3%
9	Public Works - Engineering	$ -	0%	0.0%
10	Public Works - Water Utility	$ 822,825	125%	14.0%
11	Public Works - Sewer Utility	$ 657,737	141%	20.2%
Grand Total and Composite for City		**$ 5,063,029**	**53%**	**18.8%**

[a] Direct Salary Expense = Salary-Regular and Temp/Part Time.

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

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

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

Exhibit 12a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
Direct Services in the General Fund								
101	General Fund	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	n/a	$ 160,416	$ -
101	General Fund	4100	Council	2	General Government	n/a	$ -	$ -
101	General Fund	4200	City Manager	2	General Government	n/a	$ -	$ -
101	General Fund	4210	City Clerk	2	General Government	n/a	$ 106,127	$ -
101	General Fund	4300	Finance/Admin	2	General Government	n/a	$ 11,945	$ -
101	General Fund	4310	HR	2	General Government	n/a	$ -	$ -
101	General Fund	4320	IT	2	General Government	n/a	$ -	$ -
101	General Fund	4400	Attorney	2	General Government	n/a	$ 270,400	$ -
101	General Fund	4740	Recreation Programs	5	Recreation	25.8%	$ 664,736	$ 171,336
101	General Fund	5006	Government Buildings	8	Public Works	13.3%	$ -	$ -
101	General Fund	4045	[Title]	0	Unclassified / CIP, Debt, Transfer	n/a	$ -	$ -
101	General Fund	4220	[Title]	2	General Government	n/a	$ -	$ -
101	General Fund	4500	Planning & Building	3	Community Development	15.9%	$ 1,251,655	$ 199,316
101	General Fund	4510	[Title]	3	Community Development	15.9%	$ -	$ -
101	General Fund	4542	[Title]	3	Community Development	15.9%	$ -	$ -
101	General Fund	4600	Library	4	Library	41.8%	$ 1,037,699	$ 433,783
101	General Fund	4712	[Title]	5	Recreation	25.8%	$ 145,600	$ 37,528
101	General Fund	4728	Recreation	5	Recreation	25.8%	$ 333,635	$ 85,995
101	General Fund	4730	[Title]	5	Recreation	25.8%	$ -	$ -
101	General Fund	4800	Fire	6	Fire	25.1%	$ 2,650,505	$ 664,824
101	General Fund	4845	[Title]	6	Fire	25.1%	$ -	$ -
101	General Fund	4900	Police	7	Police	14.8%	$ 4,335,536	$ 643,313
101	General Fund	5000	Public Works Admin	8	Public Works	13.3%	$ 1,188,979	$ 158,170
101	General Fund	5013	Stormwater	8	Public Works	13.3%	$ 333,414	$ 44,354
101	General Fund	5015	Streets	8	Public Works	13.3%	$ 563,423	$ 74,952
101	General Fund	5026	Tree City	8	Public Works	13.3%	$ 197,263	$ 26,242
101	General Fund	5027	Parks	8	Public Works	13.3%	$ 1,350,545	$ 179,663
Direct Services in Other Funds								
209	HOME Grant	4500	Planning & Building	3	Community Development	15.9%	$ -	$ -
212	Department of Homeland Security Grant	4900	Police	7	Police	14.8%	$ -	$ -
218	Public Library Foundation	4600	Library	4	Library	41.8%	$ -	$ -
219	CLSA Library Restoration	4600	Library	4	Library	41.8%	$ -	$ -
224	Public Safety (COPS)	4900	Police	7	Police	14.8%	$ 151,736	$ 22,515

Exhibit 12a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
225	Gas Tax 2105	5016	[Title]	8	Public Works	13.3%	$ -	$ -
226	Gas Tax 2106	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	n/a	$ -	$ -
227	State Gas Tax 2107	5016	[Title]	8	Public Works	13.3%	$ 13,000	$ 1,729
228	State Gas Tax 2107.5	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	n/a	$ -	$ -
229	State Gas Tax 2103	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	n/a	$ -	$ -
230	RMRA	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	n/a	$ -	$ -
235	Measure A	4300	Finance/Admin	2	General Government	n/a	$ 15,600	$ -
238	Training and Development	4900	Police	7	Police	14.8%	$ 8,320	$ 1,235
240	Measure T	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	n/a	$ -	$ -
277	Prop 56 Grant	4900	Police	7	Police	14.8%	$ 193,085	$ 28,650
279	Asset Forfeiture	4900	Police	7	Police	14.8%	$ 6,760	$ 1,003
286	Bocce Ball League	4728	Recreation	5	Recreation	25.8%	$ 70,367	$ 18,137
287	Harvest Festival	4728	Recreation	5	Recreation	25.8%	$ 20,904	$ 5,388
288	4th of July	4728	Recreation	5	Recreation	25.8%	$ 55,640	$ 14,341
290	Tourism Impv District	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	n/a	$ 788,614	$ -
291	SB 1186 State Fees	4500	Planning & Building	3	Community Development	15.9%	$ 5,200	$ 828
375	Madeline Murray Trust Fund	4900	Police	7	Police	14.8%	$ 7,739	$ 1,148
380	Friends and Foundation, Public Library	4600	Library	4	Library	41.8%	$ 87,803	$ 36,704
382	Martin Estate Trust	4600	Library	4	Library	41.8%	$ 936	$ 391
384	Tweed Trust	4600	Library	4	Library	41.8%	$ -	$ -
561	Water Enterprise	4000	Non Departmental	10	Public Works - Water Utility	14.0%	$ 143,885	$ 20,104
561	Water Enterprise	4045	[Title]	10	Public Works - Water Utility	14.0%	$ 10,400	$ 1,453
561	Water Enterprise	4100	Council	0	Unclassified / CIP, Debt, Transfer	n/a	$ 26,706	$ -
561	Water Enterprise	4200	City Manager	0	Unclassified / CIP, Debt, Transfer	n/a	$ 303,744	$ -
561	Water Enterprise	4210	City Clerk	0	Unclassified / CIP, Debt, Transfer	n/a	$ 64,125	$ -
561	Water Enterprise	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	n/a	$ 512,228	$ -
561	Water Enterprise	4310	HR	0	Unclassified / CIP, Debt, Transfer	n/a	$ 69,137	$ -
561	Water Enterprise	4320	IT	10	Public Works - Water Utility	14.0%	$ 57,522	$ 8,037
561	Water Enterprise	4400	Attorney	10	Public Works - Water Utility	14.0%	$ 165,880	$ 23,178
561	Water Enterprise	5000	Public Works Admin	10	Public Works - Water Utility	14.0%	$ 1,269,981	$ 177,448
561	Water Enterprise	5006	Government Buildings	10	Public Works - Water Utility	14.0%	$ 50,960	$ 7,120
561	Water Enterprise	5015	Streets	10	Public Works - Water Utility	14.0%	$ 34,736	$ 4,853
561	Water Enterprise	5031	Water Distribution	10	Public Works - Water Utility	14.0%	$ 951,984	$ 133,016
561	Water Enterprise	5034	Water Production	10	Public Works - Water Utility	14.0%	$ 3,203,549	$ 447,615
571	Sewer Enterprise	4000	Non Departmental	11	Public Works - Sewer Utility	20.2%	$ 158,293	$ 31,905

Exhibit 12a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
571	Sewer Enterprise	4045	[Title]	11	Public Works - Sewer Utility	20.2%	$ 6,240	$ 1,258
571	Sewer Enterprise	4100	Council	0	Unclassified / CIP, Debt, Transfer	n/a	$ 26,706	$ -
571	Sewer Enterprise	4200	City Manager	0	Unclassified / CIP, Debt, Transfer	n/a	$ 195,410	$ -
571	Sewer Enterprise	4210	City Clerk	0	Unclassified / CIP, Debt, Transfer	n/a	$ 48,212	$ -
571	Sewer Enterprise	4220	[Title]	11	Public Works - Sewer Utility	20.2%	$ 4,070	$ 820
571	Sewer Enterprise	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	n/a	$ 391,964	$ -
571	Sewer Enterprise	4310	HR	0	Unclassified / CIP, Debt, Transfer	n/a	$ 60,294	$ -
571	Sewer Enterprise	4320	IT	11	Public Works - Sewer Utility	20.2%	$ 42,262	$ 8,518
571	Sewer Enterprise	4400	Attorney	11	Public Works - Sewer Utility	20.2%	$ 131,560	$ 26,517
571	Sewer Enterprise	5000	Public Works Admin	11	Public Works - Sewer Utility	20.2%	$ 748,105	$ 150,785
571	Sewer Enterprise	5006	Government Buildings	11	Public Works - Sewer Utility	20.2%	$ 14,560	$ 2,935
571	Sewer Enterprise	5015	Streets	11	Public Works - Sewer Utility	20.2%	$ 34,736	$ 7,001
571	Sewer Enterprise	5020	Wastewater Collection M&O	11	Public Works - Sewer Utility	20.2%	$ 580,256	$ 116,954
571	Sewer Enterprise	5029	Wastewater Treatment Plant	11	Public Works - Sewer Utility	20.2%	$ 1,543,227	$ 311,046
582	Garage ISF	5037	Garage	8	Public Works	13.3%	$ 404,897	$ 53,863
592	Equip Replacement	4000	Non Departmental	0	Unclassified / CIP, Debt, Transfer	n/a	$ 52,000	$ -
592	Equip Replacement	4320	IT	0	Unclassified / CIP, Debt, Transfer	n/a	$ 41,600	$ -
592	Equip Replacement	4900	Police	0	Unclassified / CIP, Debt, Transfer	n/a	$ 9,983	$ -
593	Fire Equipment Replacement	4800	Fire	0	Unclassified / CIP, Debt, Transfer	n/a	$ 41,600	$ -
700	Flood Control Capital	5013	Stormwater	0	Unclassified / CIP, Debt, Transfer	n/a	$ 31,200	$ -
733	Capital Project Planning	5010	[Title]	0	Unclassified / CIP, Debt, Transfer	n/a	$ -	$ -
741	Street Capital Imp	5014	[Title]	0	Unclassified / CIP, Debt, Transfer	n/a	$ -	$ -
745	Parking In-Lieu	4500	Planning & Building	0	Unclassified / CIP, Debt, Transfer	n/a	$ 83,200	$ -
751	Affordable Housing	4400	Attorney	0	Unclassified / CIP, Debt, Transfer	n/a	$ 26,000	$ -
752	Measure E	4100	Council	2	General Government	n/a	$ 10,700	$ -
752	Measure E	4300	Finance/Admin	2	General Government	n/a	$ 5,200	$ -
763	Water Capital Project	5030	[Title]	0	Unclassified / CIP, Debt, Transfer	n/a	$ 358,219	$ -
764	Water Impact	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	n/a	$ 5,200	$ -
773	Sewer Capital	5059	[Title]	0	Unclassified / CIP, Debt, Transfer	n/a	$ 181,078	$ -
774	Sewer Impact	4300	Finance/Admin	0	Unclassified / CIP, Debt, Transfer	n/a	$ 5,200	$ -
561	Water Enterprise	4100	Council - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	n/a	$ (30,772)	$ -
571	Sewer Enterprise	4100	Council - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	n/a	$ (30,772)	$ -
561	Water Enterprise	4200	City Manager - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	n/a	$ (237,518)	$ -
571	Sewer Enterprise	4200	City Manager - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	n/a	$ (158,345)	$ -
561	Water Enterprise	4210	City Clerk - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	n/a	$ (53,906)	$ -

Exhibit 12a

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Interfund Charge for Citywide Central Services by Organizational Unit within Funds

Fund		Organization		Classification for Indirect Rates (i.e., Department Description)		Indirect Rate Method: Direct Cost		
No.	Title	No.	Title	No.	Title	Applicable Indirect Rate [a]	Rate Basis [b]	Charge for Central Services
571	Sewer Enterprise	4210	City Clerk - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	n/a	$ (38,166)	$ -
561	Water Enterprise	4300	Finance/Admin - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	n/a	$ (278,122)	$ -
571	Sewer Enterprise	4300	Finance/Admin - Restore to General Fund	0	Unclassified / CIP, Debt, Transfer	n/a	$ (220,920)	$ -
561	Water Enterprise	4310	HR - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	n/a	$ (16,487)	$ -
571	Sewer Enterprise	4310	HR - Restore to General Fund for CAP	0	Unclassified / CIP, Debt, Transfer	n/a	$ (16,487)	$ -
561	Water Enterprise	4740	Recreation Programs - Restore to Gen. Fd.	0	Unclassified / CIP, Debt, Transfer	n/a	$ (46,996)	$ -
571	Sewer Enterprise	4740	Recreation Programs - Restore to Gen. Fd.	0	Unclassified / CIP, Debt, Transfer	n/a	$ (28,198)	$ -

[a] Refer to Exhibit 11b.

[b] Refer to Exhibit 11a.

Exhibit 12b

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Interfund Charge for Citywide Central Services by Fund [a]

Fund [b]		Possible Charge for Central Services Allocated in this Plan [c]	Comment
No.	Title		
101	General Fund	$ 3,396,534 [d]	
209	HOME Grant	$ -	
210	CDBG	$ -	
211	Environmental Protection Agency Grant	$ -	
212	Department of Homeland Security Grant	$ -	
213	Gang Violence Suppression Grant	$ -	
215	[Title]	$ -	
216	Public Safety Impact Fees	$ -	
218	Public Library Foundation	$ -	
219	CLSA Library Restoration	$ -	
220	[Title]	$ -	
221	[Title]	$ -	
222	Park Development	$ -	
223	Skate Park Lighting	$ -	
224	Public Safety (COPS)	$ 22,515	
225	Gas Tax 2105	$ -	
226	Gas Tax 2106	$ -	
227	State Gas Tax 2107	$ 1,729	
228	State Gas Tax 2107.5	$ -	
229	State Gas Tax 2103	$ -	
230	RMRA	$ -	
234	[Title]	$ -	
235	Measure A	$ -	
237	Emergency Flood Relief	$ -	
238	Training and Development	$ 1,235	
239	[Title]	$ -	
240	Measure T	$ -	
241	Measure T - Class I Trails	$ -	
277	Prop 56 Grant	$ 28,650	
278	BSCC Grant	$ -	
279	Asset Forfeiture	$ 1,003	
280	Community Activity Fund	$ -	
282	[Title]	$ -	
283	Tree City USA	$ -	
285	[Title]	$ -	

Exhibit 12b

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Interfund Charge for Citywide Central Services by Fund [a]

Fund [b]		Possible Charge for Central Services Allocated in this Plan [c]	Comment
No.	Title		
286	Bocce Ball League	$ 18,137	
287	Harvest Festival	$ 5,388	
288	4th of July	$ 14,341	
289	Recreation Programs	$ -	
290	Tourism Impv District	$ -	
291	SB 1186 State Fees	$ 828	
295	N.O.A.A.	$ -	
375	Madeline Murray Trust Fund	$ 1,148	
380	Friends and Foundation, Public Library	$ 36,704	
381	Ryan Library Trust	$ -	
382	Martin Estate Trust	$ 391	
383	[Title]	$ -	
384	Tweed Trust	$ -	
420	1996 GO Bonds	$ -	
561	**Water Enterprise**	**$ 822,825**	This represents the maximum interfund charge for allocated central services.
566	[Title]	$ -	
571	**Sewer Enterprise**	**$ 657,737**	This represents the maximum interfund charge for allocated central services.
572	Wastewater Bond	$ -	
573	[Title]	$ -	
581	Insurance Benefit	$ -	
582	Garage ISF	$ 53,863	
592	Equip Replacement	$ -	
593	Fire Equipment Replacement	$ -	
700	Flood Control Capital	$ -	
713	Civic Impact	$ -	
717	[Title]	$ -	
732	[Title]	$ -	
733	Capital Project Planning	$ -	
734	Park Impact	$ -	
740	Traffic Mitigation Impact	$ -	
741	Street Capital Imp	$ -	
742	Storm Drain Imp	$ -	
743	[Title]	$ -	
744	Housing Impact Fees	$ -	
745	Parking In-Lieu	$ -	

Exhibit 12b

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Interfund Charge for Citywide Central Services by Fund [a]

Fund [b]		Possible Charge for Central Services Allocated in this Plan [c]	Comment
No.	**Title**		
751	Affordable Housing	$ -	
752	Measure E	$ -	
763	Water Capital Project	$ -	
764	Water Impact	$ -	
773	Sewer Capital	$ -	
774	Sewer Impact	$ -	
890	General Fixed Assets	$ -	
999	[Title]	$ -	
Total Interfund Charges Calculated		**$ 5,063,029**	

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

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

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

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

Workspace 1 - Not Printed / Reference Workbook for Detailed List

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

General Ledger, Expenditures Only, for Budget 2024-25

Data Source: "FY 24-25 Budget Export.xls" as of 2/20/2025

Fund		Department (For Reference Only)		Organization		Object		Source Value	Adjustments to Derive Net Operating Expenditures Allocation Metric					
							Totals:	*$ 50,146,496*	*$ 50,146,496*	*$ 1,851,394*	*$ 13,436,458*	*$ -*	*$ 2,127,803*	*$ 27,820*
No.	Title	No.	Title	No.	Title	No.	Title	Budget 2024-25	Expenditure Values Only	Debt Service	Capital	Depreciation	Transfers & Financing Uses	Other Adjustment

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

General Ledger, Expenditures Only, for Budget 2024-25

Data Source: "FY 24-25 Budget Export.xls" as of 2/20/2025

Fund		Department (For Reference Only)		Organization		Adjustments to Derive Modified Operating Expenditures Allocation Metric					Labor Costs for Indirect Rates			Benefits Exp.
						$ -	*$ -*	*$ 1,165,143*	*$ 2,145,772*	*$ -*	*$ 9,768,054*	*$ 762,164*	*$ -*	*$ -*
No.	Title	No.	Title	No.	Title	Overhead Charge	ISF Charges	Large Payments	Distorting Expense	Extraordinary Expense	Salary-Regular 2010	Temp/Part Time 2020	Not in Use	Not in Use

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Chart of Accounts

Data Source: Derived from "FY 24-25 Budget Export.xls" as of 2/20/2025

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

Workspace 3 - Not in Use / Reference Exhibit 3 and Exhibit 5 for allocable labor and Citywide FTE counts.

CITY OF ST. HELENA | INDIRECT COST ALLOCATION PLAN FOR FY 2025-26

Labor Detail for Developing Allocation Metrics

Data Source: "xxx"

Fund		Organization		Name (Reference Only)	Bargaining Unit (Reference Only)	Position								
							Totals:	-	$ -	$ -	$ -	-	-	-
No.	Title	No.	Title	Employee Name	Bargaining Description	No.	Title	FTE	Total Regular Pay	Other Pay and Benefits	Total Position	FTE, Safety Only, All	FTE, Non-Safety, Full Time	FTE, Non-Safety, Part Time

Workspace 4 - Not in Use / See Exhibit 3 for Direct Input

Staff Time Estimate Worksheets

Data Source: Questionnaires / Interviews

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

Data Development | Organization-Level Data to CAP Classification Structure

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

Data Development