CITY OF BERKELEY
CALIFORNIA

Indirect Cost Allocation Plan
For
Fiscal Year 2025

Prepared by Finance Department

EXHIBIT A

Cost Policy Statement

EXHIBIT A

Cost Policy Statement (CPS)
For the City of Berkeley

I. General Accounting Policies

a. Basis of Accounting – Accrual basis
b. Fiscal Period – July 1, 2024 through June 30, 2025.
c. Allocation Basis for individual cost elements – Direct Allocation Basis that only includes the City's General Fund.
d. Indirect Cost Rate Allocation base – Direct salaries and wages only.
e. The City of Berkeley maintains adequate internal controls to ensure that no cost is charged both directly and indirectly to Federal contracts or grants.

II. Description of Cost allocation methodology

A. Salaries and wages

i. Direct costs – The majority of the City's employees directly charge their salary costs since their work is specifically identifiable to specific grants, contracts, or other activities of the organization. The charges are supported by auditable time card reports which reflect the actual activities of employees.
ii. Indirect costs – All the staff in supporting departments/ divisions charge 100% of their costs indirectly.

The distinction between direct and indirect is primarily based on functions performed. For example, when the positions shown are performing functions that are necessary and beneficial to all programs they are indirect. In this case, it is the general fund which picks up all these indirect costs. When functions are specific to one or more programs they are direct because they do not benefit all programs.

B. Fringe benefits

The City of Berkeley contributes to the following fringe benefits for its employees:

i. Unemployment insurance,
ii. Worker's compensation,
iii. Medicare and health insurance,
iv. Medical benefits,
v. Employee contribution to a defined benefit pension plan and,

vi. Supplemental retirement and income plans.

Treatment of Fringe benefits: The City of Berkeley's accounting system tracks fringe benefit costs by individual employees and charges those costs directly or indirectly in the same manner as salary and wage costs are recorded. However, some of the benefits are charged by use of a fringe benefit rate established.

Treatment of Paid Absences – Release time costs (vacation leave earned, sick leave used, and holiday pay) are considered part of salary costs. Consequently, separate claims for release time costs are not made. The City of Berkeley's accounting system records time as a direct or indirect cost in the same manner that salary costs are recorded. Vacation leave earned but not used during each fiscal period is recorded as a cost in the period taken.

C. Professional services

Professional services are charged indirectly in the General fund:

i. The cost of the annual audit is charged indirectly.
ii. Legal fees that are not identifiable to specific direct programs are charged indirectly.

D. Repairs and maintenance

Repairs and maintenance used by staff who are engaged in indirect activities will be charged on an indirect basis. In this case, all such indirect charges are absorbed by the City's General Fund.

E. Communication

A log is maintained of all incoming and outgoing telephone calls. The cost is charged indirectly in the City's General fund. The same thing happens with City's mobile phones and other communication equipment.

F. Rental and lease

Rent - The City of Berkeley occupies space it leases from various companies. The lease provides for equal monthly payments during the term of the lease. Monthly lease costs are allocated based on the cost of space occupied by staff whose salaries are indirectly charged.

G. Printing

Administrative personnel will record copies made to the benefiting program to the maximum extent practical, in situations where the photocopies made by administrative personnel cannot be identified to a specific program and the documents being copied relates to the activities of the City of Berkeley.

Printing expenses are charged to the benefiting activity. If not, it will be charged to the General fund indirectly.

H. Transportation

Transportation costs may be charged as either direct or indirect costs depending on the purpose of the trip. This report only captures those transportation charges in the General fund for indirect costs.

I. Material and supplies

To the maximum extent possible, office supplies and materials are direct charged to the contract/grant which uses the supplies or material. If not charged directly, it will be charged indirectly to the General fund. This is the case for all the supporting departments/ divisions.

J. Capital items

Capital expenditures are charged directly to programs only in those cases where a contract or grant specifically authorizes such charges. No capital items are charged indirectly.

K. Depreciation

The cost of capital items purchased with non-Federal funds which are used in a manner which benefits Federal programs is recovered through depreciation charged. However, no such items are charged indirectly in this report since the General fund is a governmental fund.

L. Service to members

The costs of activities performed primarily as a service to members, clients, or the general public is classified as direct costs and bears the fair share of indirect costs. These activities include:

i. Maintenance of membership rolls,
ii. Subscriptions,
iii. Publications, and related functions, providing services and information to members, legislative or administrative bodies, or the public;
iv. Promotion, lobbying, and other forms of public relations;
v. Meetings and conferences except those held to conduct the general administration of the City of Berkeley;

vi. Maintenance, protection, and investment of special funds not used in operation of the City of Berkeley; and administration of group benefits on behalf of members or clients including life and hospital insurance, annuity or retirement plans, financial aid, etc.

M. Unallowable costs

The City of Berkeley recognizes that unallowable costs, as defined in Office of Management and Budget (OMB) Super Circular 2 CFR 200 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart E – Cost Principles,” Part 410 or the Collection of unallowable costs, cannot be charged to Federal awards and has internal controls in place to insure that this Code of Federal Regulation (CFR) is followed. Examples of unallowable costs are:

i. Advertising and public relations ,
ii. Entertainment/ alcoholic beverages,
iii. Capital expenditures,
iv. Defense claims by or against the Federal Government,
v. Interest,
vi. Lobbying and fund raising.

Signature

Director of Finance

Title

5/21/2026

Date

City of Berkeley
1947 Center Street
Berkeley, CA 94704

CITY OF BERKELEY ORGANIZATION CHART 2025

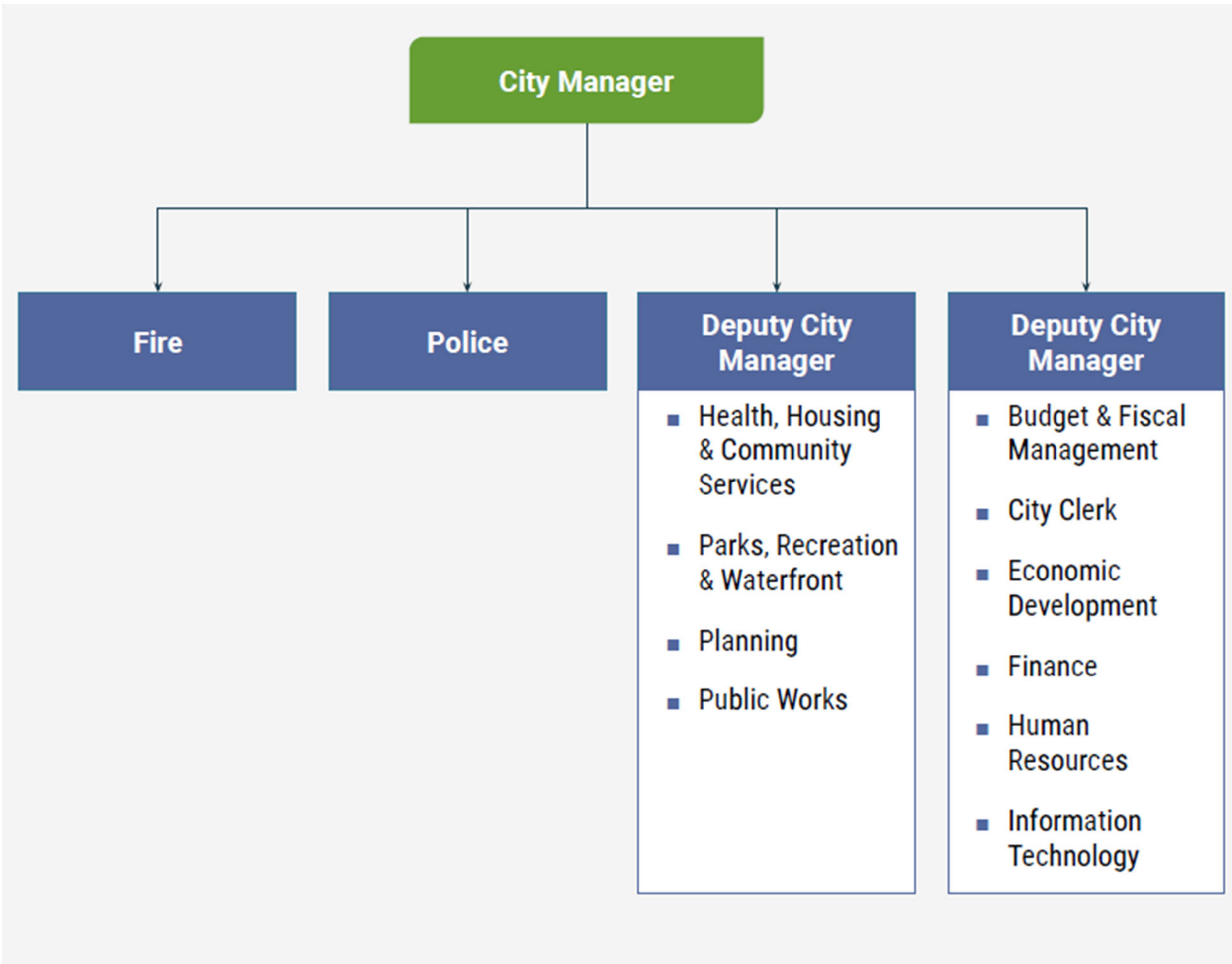

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EXHIBIT B

Certification of Indirect Costs

Department of Finance
Office of the Director

EXHIBIT B

CERTIFICATION OF INDIRECT COSTS

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal as of June 30, 2025 to establish cost allocations for fiscal year 2025 billings are allowable in accordance with requirements of OMB Super Circular 2 CFR 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards Subpart E – Cost Principles," and the Federal award(s) to which they apply. Unallowable costs have been adjusted as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: City of Berkeley Finance Department

Signature: [signature]

Name of Authorized Official: HENRY OYEKANMI

Title: Director of Finance

Date of Execution: 5/21/2026

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EXHIBIT C

Distribution of Indirect Costs by Operating Departments and Divisions

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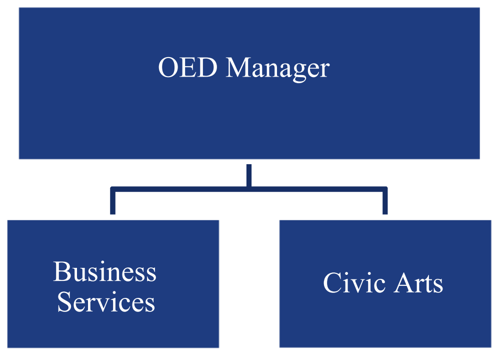
OFFICE OF ECONOMIC DEVELOPMENT

MISSION STATEMENT

The mission of the Office of Economic Development (OED) is to assist businesses, entrepreneurs, artists and community organizations to access services, feel welcome in Berkeley, and thrive.

ORGANIZATION CHART



Schedule C-1
Office of Economic Development

Service Division Categories	Total (a)	Administration	Business Services	Civic Arts
Salaries and wages	$ 1,103,475	$ 97,477	$ 565,790	$ 440,209
Fringe benefits	642,901	44,990	333,717	264,193
Professional services	1,437,397	1,389	760,014	675,994
Repair and maintenance	81,821	-	81,821	-
Communication	5,989	-	5,989	-
Building and equipment rentals	1,523	-	1,523	-
Dues and subscriptions	210,117	-	207,867	2,250
Transportation	2,767	218	2,549	-
Materials and supplies	12,839	-	8,940	3,899
Indirect costs	1,620	-	1,620	-
Subtotal	3,500,448	144,074	1,969,829	1,386,545
Less unallowance costs:				
Advertising & Indirect cost	(1,620)	-	(1,620)	-
Adjusted Expenditures	$ 3,498,828	$ 144,074	$ 1,968,209	$ 1,386,545

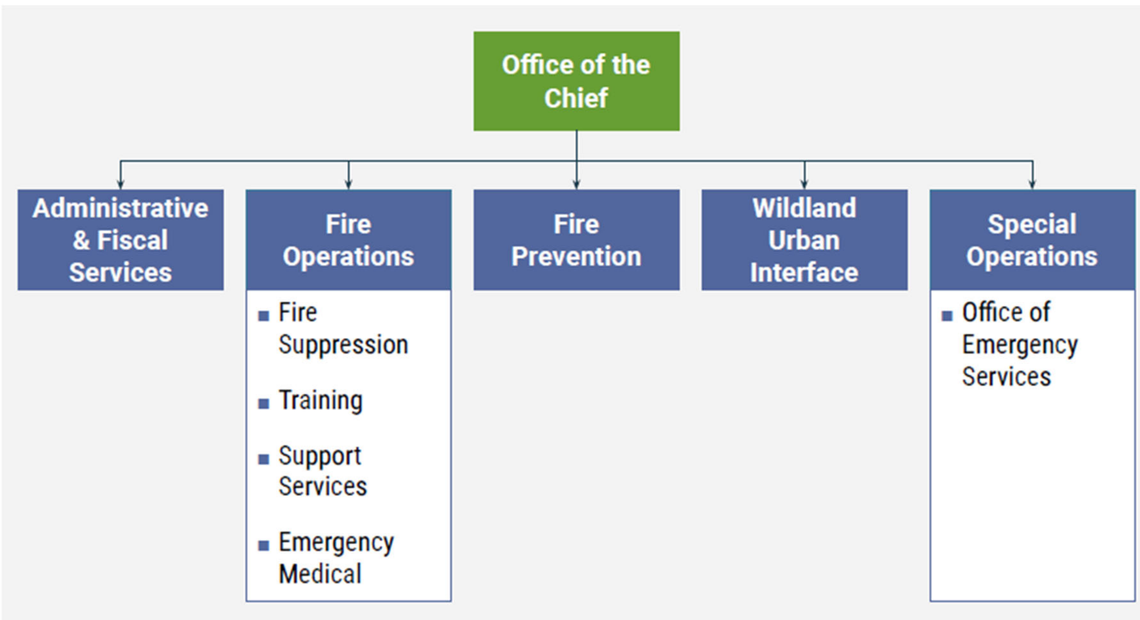
(a) To Schedule D-13 & F-1

DEPARTMENT OF FIRE AND EMERGENCY SERVICES

MISSION STATEMENT

The Berkeley Fire Department protects life, property, and the environment through emergency response, prevention, and community preparedness.

ORGANIZATION CHART



Schedule C-2
Department of Fire and Emergency Services

Service Division Categories	Total (a)	Office of Fire Chief	Administration	Fire Operation
Salaries and wages	$ 38,817,471	$ 1,281,011	$ 1,559,199	$ 20,513,447
Fringe benefits	22,965,842	800,641	1,064,843	11,973,858
Professional services	6,773,357	613,754	161,311	1,637,855
Government agencies	590,369	-	-	11,832
Repair and maintenance	3,200,090	2,085,341	-	1,114,748
Communication	272,541	2,892	-	248,133
Building and equipment rentals	1,780,769	1,242,217	184,780	262,385
Advertising	570	-	-	-
Dues and subscriptions	23,455	4,171	-	250
Printing and binding	9,069	982	-	731
Transportation	2,096,676	71,382	332,922	1,016,766
Materials and supplies	1,453,114	73,957	27,881	507,655
Utilities	331,656	5,458	-	326,198
Indirect costs	13,157	-	-	-
Machinery and equipment	4,877,145	4,585,723	-	-
Transfers out	10,716	-	-	-
Subtotal	83,215,996	10,767,530	3,330,937	37,613,858
Less unallowance costs:				
Governmental agencies	(590,369)	-	-	(11,832)
Capital expenditure	(4,877,145)	(4,585,723)	-	-
Advertising & Indirect cost	(13,157)	-	-	-
Adjusted Expenditures	$ 77,735,325	$ 6,181,807	$ 3,330,937	$ 37,602,026

(a) To Schedule D-13 & F-1

Schedule C-2
Department of Fire and Emergency Services

Service Division Categories	Fire Prevention	Training Emergency Services
Salaries and wages	$ 2,554,304	$ 12,909,509
Fringe benefits	1,694,909	7,431,591
Professional services	1,148,144	3,212,293
Government agencies	-	578,538
Repair and maintenance	-	-
Communication	7,803	13,712
Building and equipment rentals	-	91,387
Advertising	326	244
Dues and subscriptions	4,254	14,779
Printing and binding	7,356	-
Transportation	49,231	626,375
Materials and supplies	220,445	623,177
Utilities	-	-
Indirect costs	13,157	-
Machinery and equipment	112,780	178,642
Transfers out	-	10,716
Subtotal	5,812,710	25,690,962
Less unallowance costs:		
Governmental agencies	-	(578,538)
Capital expenditure	(112,780)	(178,642)
Advertising & Indirect cost	(13,483)	(244)
Adjusted Expenditures	$ 5,686,447	$ 24,933,539

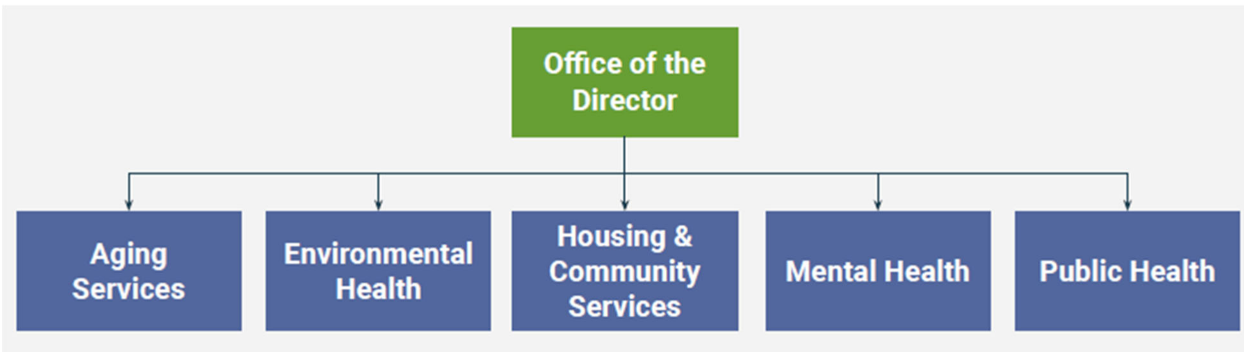
(a) To Schedule D-13 & F-1

DEPARTMENT OF HEALTH, HOUSING & COMMUNITY SERVICES

MISSION STATEMENT

The Mission of the Health, Housing, and Community Services Department is to enhance community life and support housing, health, and wellness for all.

ORGANIZATION CHART



Schedule C-3
Health, Housing, and Community Services

Service Division Categories	Total (a)	Office of Health Services Director	Aging Services	Environmental Health	Housing Development
Salaries and wages	$ 23,759,426	$ 4,785,595	$ 2,542,045	$ 1,192,994	$ 1,623,773
Fringe benefits	15,042,840	3,095,299	1,628,775	767,610	1,058,931
Professional services	9,354,339	5,187,071	1,307,803	134,835	362,317
Government agencies	18,197	552	10,758	-	-
Repair and maintenance	3,229,899	2,952,539	9,658	-	-
Communication	270,124	72,408	41,894	7,375	628
Building and equipment rentals	321,448	11,639	10,699	2,268	-
Advertising	11,915	4,767	-	288	115
Insurance	38,184	-	-	-	-
Dues and subscriptions	103,569	15,432	-	7,759	515
Printing and binding	76,431	15,788	45,189	2,877	-
Transportation	474,461	78,613	104,440	59,665	5,993
Materials and supplies	724,417	167,562	79,568	18,846	495
Utilities	308,158	72,796	105,313	-	-
Indirect costs	51,600	15,191	-	36,408	-
Loans	11,402,540	-	-	-	11,402,540
Subtotal	65,187,548	16,475,251	5,886,142	2,230,925	14,455,308
Less unallowance costs:					
Governmental agencies & Loans	(11,420,737)	(552)	(10,758)	-	(11,402,540)
Advertising & Indirect cost	(63,515)	(19,959)	-	(36,696)	(115)
Adjusted Expenditures	$ 53,703,296	$ 16,454,741	$ 5,875,384	$ 2,194,229	$ 3,052,653

(a) To Schedule D-13 & F-2

Schedule C-3
Health, Housing, and Community Services

Service Division Categories	Community Services	Mental Health	Public Health
Salaries and wages	$ 1,041,603	$ 8,057,428	$ 4,515,988
Fringe benefits	704,044	5,200,049	2,588,132
Professional services	118,371	926,786	1,317,156
Government agencies	6,676	-	211
Repair and maintenance	-	47,503	220,199
Communication	-	100,746	47,073
Building and equipment rentals	-	258,696	38,145
Advertising	-	-	6,745
Insurance	-	28,000	10,184
Dues and subscriptions	-	43,372	36,491
Printing and binding	-	963	11,615
Transportation	740	195,426	29,585
Materials and supplies	15,526	140,821	301,599
Utilities	2,297	84,346	43,406
Indirect costs	-	-	-
Loans	-	-	-
Subtotal	1,889,257	15,084,136	9,166,529
Less unallowance costs:			
Governmental agencies & Loans	(6,676)	-	(211)
Advertising & Indirect cost	-	-	(6,745)
Adjusted Expenditures	$ 1,882,581	$ 15,084,136	$ 9,159,573

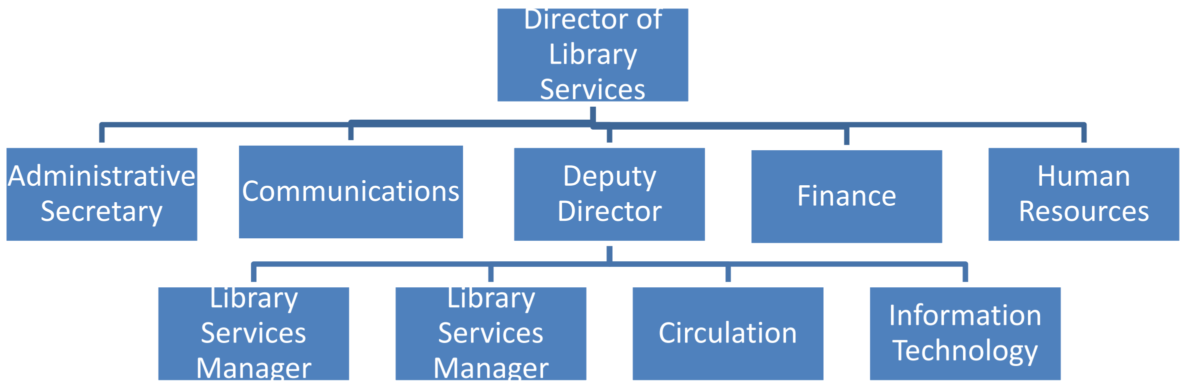
(a) To Schedule D-13 & F-2

BERKELEY PUBLIC LIBRARY

MISSION STATEMENT

We believe free, universal access to information is fundamental to a healthy democracy and that reading and learning are key to a well-lived life. The Berkeley Public Library is a trusted hub of reading, learning, and community engagement

ORGANIZATION CHART



Schedule C-4
Berkeley Public Library

Service Division Categories	Total (a)	Administration	Facilities Maintenance	Library Info System
Salaries and wages	$ 9,923,999	$ 1,859,861	$ 346,401	$ 592,491
Fringe benefits	6,911,073	1,133,802	236,625	373,173
Professional services	1,454,352	261,021	475,031	562,355
Government agencies	22,329	-	22,329	-
Repair and maintenance	695,185	-	515,561	179,624
Communication	90,346	13,401	-	74,173
Building and equipment rentals	5,488	228	-	-
Advertising	15,318	6,541	-	-
Rentals and leases	14,988	13,071	1,917	-
Dues and subscriptions	2,296,397	46,817	-	-
Printing and binding	1,677	849	-	-
Transportation	39,512	23,028	16,459	-
Materials and supplies	511,722	37,082	60,558	283,199
Utilities	577,539	957	403,552	-
Subtotal	22,559,926	3,396,658	2,078,435	2,065,015
Less unallowance costs:				
Governmental agencies	(22,329)	-	(22,329)	-
Advertising	(15,318)	(6,541)	-	-
Adjusted Expenditures	$ 22,522,278	$ 3,390,117	$ 2,056,106	$ 2,065,015

(a) To Schedule D-13 & F-2

Schedule C-4
Berkeley Public Library

Service Division Categories	Capital Project	Central Library	Branch Library	Technical Service
Salaries and wages	$ 7,771	$ 2,667,691	$ 3,744,738	$ 705,046
Fringe benefits	3,270	1,909,439	2,742,942	511,822
Professional services	-	73,982	81,963	-
Government agencies	-	-	-	-
Repair and maintenance	-	-	-	-
Communication	-	2,772	-	-
Building and equipment rentals	-	3,460	1,800	-
Advertising	-	8,777	-	-
Rentals and leases	-	-	-	-
Dues and subscriptions	-	-	27,580	2,222,000
Printing and binding	-	828	-	-
Transportation	-	25	-	-
Materials and supplies	-	73,031	41,419	16,434
Utilities	-	-	173,030	-
Subtotal	11,040	4,740,004	6,813,472	3,455,302
Less unallowance costs:				
Governmental agencies	-	-	-	-
Advertising	-	(8,777)	-	-
Adjusted Expenditures	$ 11,040	$ 4,731,227	$ 6,813,472	$ 3,455,302

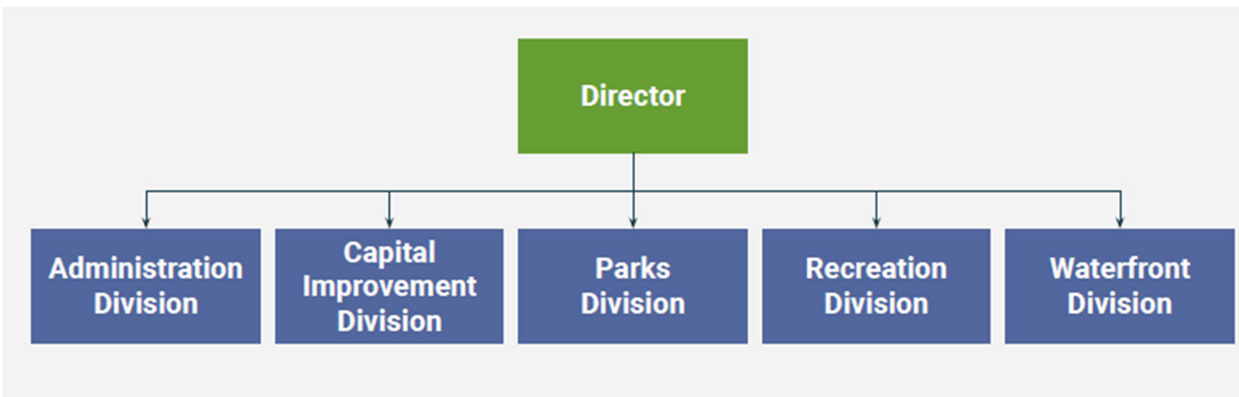
(a) To Schedule D-13 & F-2

PARKS, RECREATION & WATERFRONT

MISSION STATEMENT

The Parks, Recreation and Waterfront Department is committed to administering excellent recreation programs at our community centers, camps, waterfront and parks; maintaining our trees and urban forest, landscaping and infrastructure; and developing capital projects with community input to improve and enhance residents' park and facility experience.

ORGANIZATION CHART



Schedule C-5
Parks, Recreation, and Waterfront

Service Division Categories	Total (a)	Administration	Parks Operations	Recreation	Waterfront
Salaries and wages	$ 17,234,694	$ 2,775,525	$ 5,938,546	$ 6,567,946	$ 1,952,677
Fringe benefits	8,287,163	1,640,283	3,369,940	2,159,276	1,117,664
Professional services	12,340,484	9,649,686	1,260,484	958,094	472,220
Government agencies	522,235	434,439	-	87,396	400
Repair and maintenance	2,067,931	1,642,532	85,878	152,019	187,502
Communication	193,740	9,547	26,134	130,094	27,965
Building and equipment rentals	404,333	32,993	289,761	76,253	5,326
Advertising	53,059	18,375	-	19,558	15,127
Facility maintenance	20,047	20,047	-	-	-
Insurance	16,891	-	-	-	16,891
Dues and subscriptions	69,827	1,739	46,711	20,196	1,181
Printing and binding	49,862	18,958	10,962	17,953	1,990
Transportation	1,500,382	35,795	969,155	237,146	258,286
Materials and supplies	2,533,201	362,740	538,023	1,398,210	234,228
Utilities	3,351,751	347,495	1,514,200	614,467	875,589
Indirect costs	612,066	169,266	15,518	19,346	407,936
Interest payment	260,348	-	-	-	260,348
Machinery and equipment	554,946	401,609	99,821	53,516	-
Property acquisition and improvements	9,302,093	9,302,093	-	-	-
Principal payment	225,371	-	-	-	225,371
Other costs	61,582	-	-	59,926	1,656
Transfers out	144,040	86,149	36,795	3,000	18,096
Subtotal	59,806,044	26,949,270	14,201,928	12,574,394	6,080,452
Less unallowance costs:					
Governmental agencies	(522,235)	(434,439)	-	(87,396)	(400)
Capital expenditure	(9,857,039)	(9,703,702)	(99,821)	(53,516)	-
Advertising & Indirect cost	(665,124)	(187,640)	(15,518)	(38,903)	(423,062)
Adjusted Expenditures	$ 48,761,646	$ 16,623,488	$ 14,086,589	$ 12,394,579	$ 5,656,990

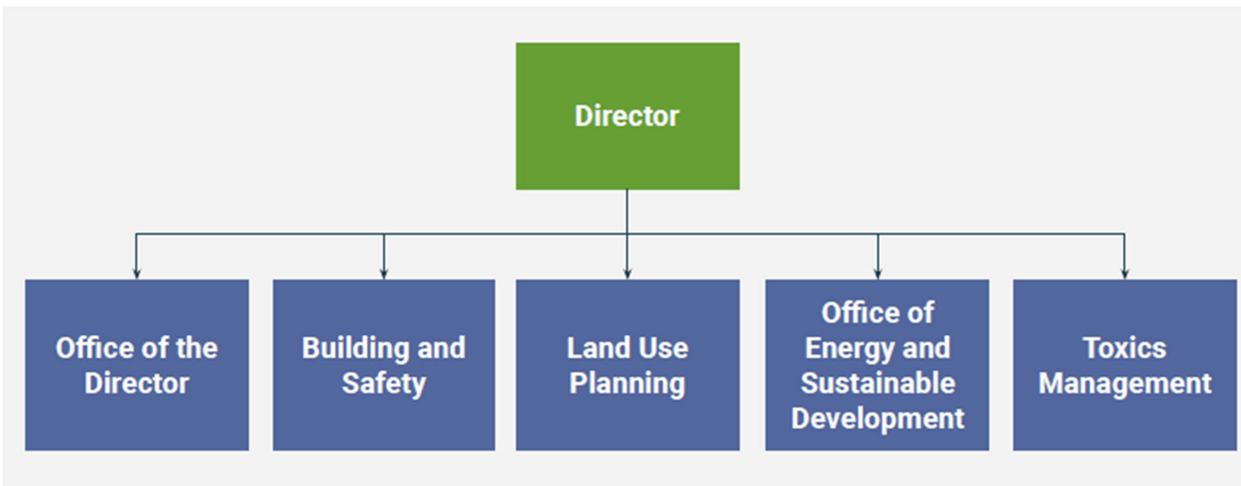
(a) To Schedule D-13 & F-3

PLANNING AND DEVELOPMENT DEPARTMENT

MISSION STATEMENT

The Planning and Development Department's mission is to enhance safety, livability and resilience in the built environment and to work with the community to promote and protect Berkeley's distinctive neighborhoods, vibrant commercial areas, unique character and natural resources for current and future generations.

ORGANIZATION CHART



Schedule C-6
Planning and Development Department

Service Division Categories	Total (a)	Office of Planning Director	Toxics Management	Land Use
Salaries and wages	$ 12,105,471	$ 1,187,818	$ 764,808	$ 3,386,385
Fringe benefits	7,740,475	737,968	479,650	2,121,644
Professional services	3,760,812	170,836	71,942	1,678,064
Government agencies	100	-	-	100
Repair and maintenance	1,960,749	1,860,266	31,181	11,861
Communication	53,089	3,024	5,716	4,079
Building and equipment rentals	42,260	3,853	1,570	25,056
Advertising	4,329	221	-	4,161
Dues and subscriptions	31,268	1,413	325	2,580
Printing and binding	25,664	952	200	4,901
Transportation	239,592	3,442	21,527	2,819
Materials and supplies	340,604	30,006	10,387	68,165
Indirect costs	1,939,969	199,820	128,237	557,637
Other costs	4,374	-	-	4,374
Transfers out	640	-	640	-
Subtotal	28,249,395	4,199,618	1,516,183	7,871,824
Less unallowance costs:				
Advertising & Indirect cost	(1,944,298)	(200,040)	(128,237)	(561,798)
Adjusted Expenditures	$ 26,305,097	$ 3,999,578	$ 1,387,946	$ 7,310,026

(a) To Schedule D-13 & F-3

Schedule C-6
Planning and Development Department

Service Division Categories	Building & Safety	Permit Service Center	Energy and Sustainable Development
Salaries and wages	$ 4,841,934	$ 1,015,412	$ 909,115
Fringe benefits	3,135,167	659,227	606,818
Professional services	1,230,492	52,695	556,783
Government agencies	-	-	-
Repair and maintenance	46,741	8,767	1,934
Communication	35,004	4,209	1,056
Building and equipment rentals	4,875	4,153	2,753
Advertising	48	-	(101)
Dues and subscriptions	5,380	231	21,340
Printing and binding	15,146	4,466	-
Transportation	210,798	640	367
Materials and supplies	162,296	62,858	6,892
Indirect costs	769,874	211,143	73,259
Other costs	-	-	-
Transfers out	-	-	-
Subtotal	10,457,754	2,023,800	2,180,216
Less unallowance costs:			
Advertising & Indirect cost	(769,921)	(211,143)	(73,159)
Adjusted Expenditures	$ 9,687,832	$ 1,812,658	$ 2,107,058

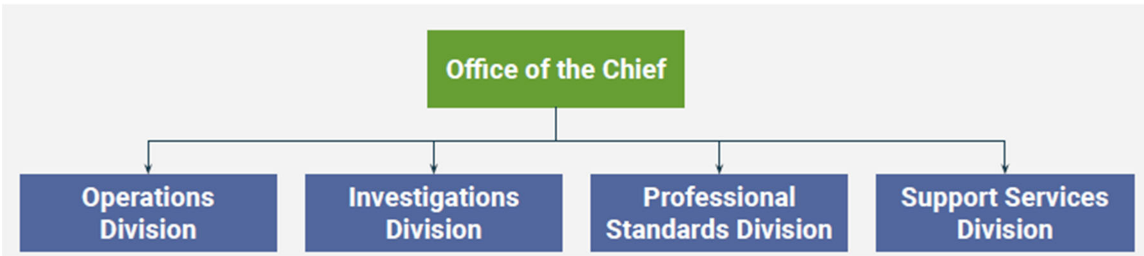
(a) To Schedule D-13 & F-3

POLICE DEPARTMENT

MISSION STATEMENT

Our mission is to safeguard our diverse community through proactive law enforcement and problem solving, treating all people with dignity and respect.

ORGANIZATION CHART



Schedule C-7
Police Department

Service Division Categories	Total (a)	Office of the Chief of Police	Administration	Support Service
Salaries and wages	$ 47,005,770	$ 1,566,068	$ 2,587,961	$ 6,755,943
Fringe benefits	36,030,713	1,431,569	1,879,182	3,259,779
Professional services	2,218,122	220,889	241,560	45,860
Repair and maintenance	2,835,711	2,200,843	593,626	-
Communication	346,926	-	101,708	-
Building and equipment rentals	774,012	-	523,631	-
Advertising	16,364	-	-	-
Dues and subscriptions	37,699	125	-	10,962
Printing and binding	28,954	67	28,887	-
Transportation	3,110,968	25,986	2,259,306	8,845
Materials and supplies	1,028,219	10,701	438,245	118,613
Utilities	1,897	-	439	-
Machinery and equipment	333,035	-	270,719	-
Transfers out	8,650	-	-	-
Subtotal	93,777,039	5,456,248	8,925,263	10,200,003
Less unallowance costs:				
Capital expenditure	(333,035)	-	(270,719)	-
Advertising	(16,364)	-	-	-
Adjusted Expenditures	$ 93,427,640	$ 5,456,248	$ 8,654,543	$ 10,200,003

(a) To Schedule D-13 & F-4

Schedule C-7
Police Department

Service Division Categories	Patrol	Police Investigation	Police Professional Standards
Salaries and wages	$ 24,591,810	$ 9,498,734	$ 2,005,254
Fringe benefits	20,171,019	7,684,150	1,605,014
Professional services	702,089	492,220	515,505
Repair and maintenance	-	41,242	-
Communication	239,492	5,726	-
Building and equipment rentals	32,244	187,572	30,565
Advertising	-	-	16,364
Dues and subscriptions	-	22,381	4,232
Printing and binding	-	-	-
Transportation	20,792	546,336	249,702
Materials and supplies	81,841	165,054	213,766
Utilities	-	1,458	-
Machinery and equipment	-	62,315	-
Transfers out	-	8,650	-
Subtotal	45,839,286	18,715,838	4,640,401
Less unallowance costs:			
Capital expenditure	-	(62,315)	-
Advertising	-	-	(16,364)
Adjusted Expenditures	$ 45,839,286	$ 18,653,522	$ 4,624,037

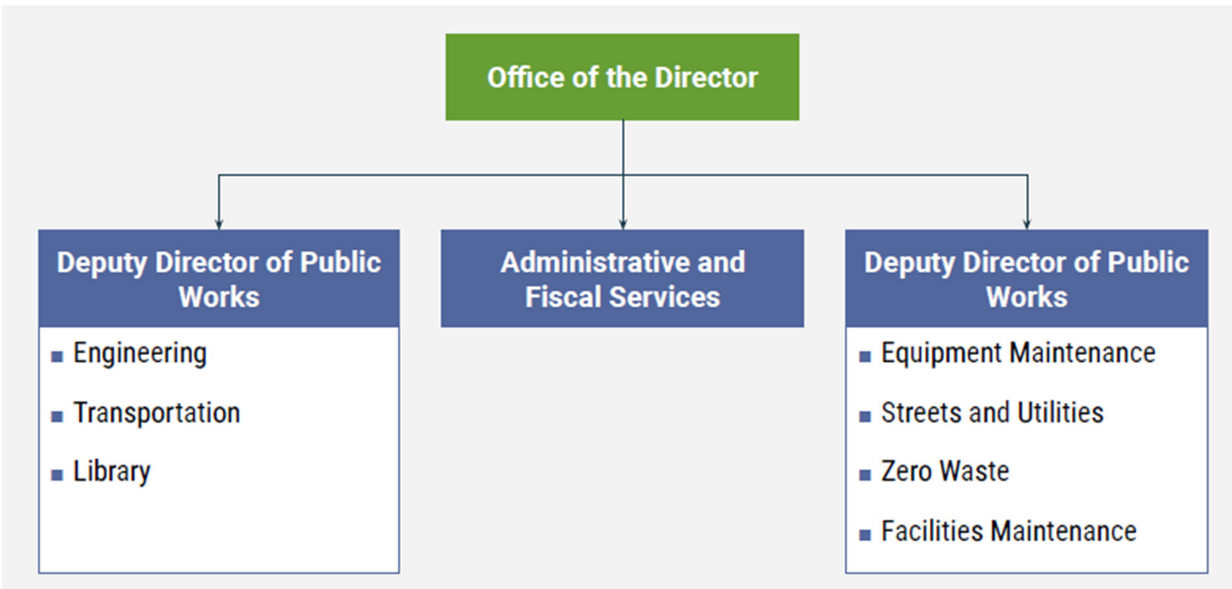
(a) To Schedule D-13 & F-4

PUBLIC WORKS DEPARTMENT

MISSION STATEMENT

The Public Works Department is committed to providing quality services to the Berkeley community with pride, courtesy, and excellence.

ORGANIZATION CHART



Schedule C-8
Public Works Department

Service Division Categories	Total (a)	Office of PW Director & Admin	Administration	Transportation	General Engineering
Salaries and wages	$ 35,739,078	$ 2,005,026	$ 973,809	$ 3,849,062	$ 4,949,282
Fringe benefits	22,331,959	1,266,577	648,953	2,407,751	3,060,073
Professional services	32,283,039	31,428	517,391	6,952,144	6,132,134
Government agencies	247,941	-	-	73,525	136,548
Repair and maintenance	6,247,722	3,625,719	153,732	376,918	292,394
Communication	548,650	15,151	10,210	136,328	18,829
Building and equipment rentals	76,934	5,303	1,366	17,057	8,588
Advertising	13,188	-	-	-	-
Rentals and leases	12,115	2,098	6,239	1,358	2,420
Dues and subscriptions	51,679	2,174	2,166	866	23,276
Printing and binding	30,870	-	437	1,708	7,774
Transportation	11,764,446	11,564	46,179	261,652	183,841
Materials and supplies	6,763,491	16,442	50,672	331,875	58,449
Utilities	3,648,096	-	162,367	381,933	3,000
Indirect costs	3,933,632	216,835	55,035	25,337	407,588
Interest payment	285,242	-	-	-	-
Machinery and equipment	8,647,381	-	-	368,712	75,145
Property acquisition and improvements	34,339,202	-	-	8,478,672	25,810,277
Principal payment	1,301,905	-	-	-	-
Other costs	177,213	-	-	-	155,727
Transfers out	524,441	24,482	5,544	205,045	103,616
Subtotal	168,968,224	7,222,799	2,634,100	23,869,943	41,428,962
Less unallowance costs:					
Governmental agencies	(247,941)	-	-	(73,525)	(136,548)
Capital expenditure	(42,986,583)	-	-	(8,847,384)	(25,885,422)
Advertising & Indirect cost	(3,946,819)	(216,835)	(55,035)	(25,337)	(407,588)
Adjusted Expenditures	$ 121,786,881	$ 7,005,964	$ 2,579,065	$ 14,923,697	$ 14,999,404

(a) To Schedule D-13 & F-6

Schedule C-8
Public Works Department

Service Division Categories	Facility Maintenance	Streets & Utilities	Zero Waste Management (Environmental Services)	Equipment Maintenance
Salaries and wages	$ 3,634,735	$ 6,430,506	$ 12,192,283	$ 1,704,376
Fringe benefits	2,301,462	4,257,767	7,298,751	1,090,627
Professional services	2,565,841	809,825	13,550,705	1,723,571
Government agencies	20,283	-	17,585	-
Repair and maintenance	1,252,346	229,562	256,468	60,583
Communication	303,644	17,757	43,977	2,754
Building and equipment rentals	3,626	18,507	11,112	11,374
Advertising	10,000	-	3,188	-
Rentals and leases	-	-	-	-
Dues and subscriptions	10,398	2,258	10,036	506
Printing and binding	79	330	20,542	-
Transportation	455,881	2,224,322	8,311,787	269,219
Materials and supplies	653,682	451,058	767,377	4,433,936
Utilities	2,187,774	774,443	125,943	12,636
Indirect costs	101,433	890,056	2,237,347	-
Interest payment	-	-	-	285,242
Machinery and equipment	-	-	-	8,203,523
Property acquisition and improvements	50,253	-	-	-
Principal payment	-	-	-	1,301,905
Other costs	-	-	12,947	8,539
Transfers out	18,794	68,223	98,736	-
Subtotal	13,570,229	16,174,614	44,958,783	19,108,792
Less unallowance costs:				
Governmental agencies	(20,283)	-	(17,585)	-
Capital expenditure	(50,253)	-	-	(8,203,523)
Advertising & Indirect cost	(111,433)	(890,056)	(2,240,535)	-
Adjusted Expenditures	$ 13,388,261	$ 15,284,558	$ 42,700,663	$ 10,905,269

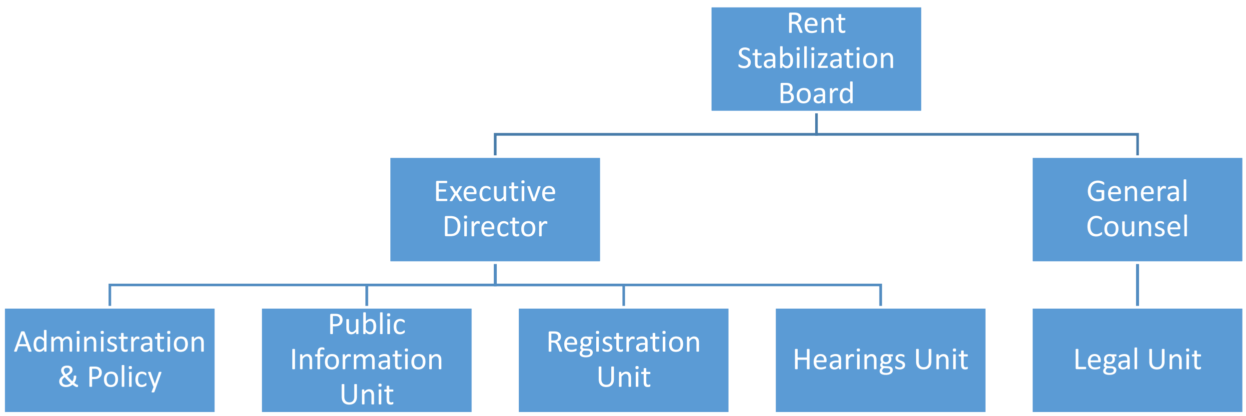
(a) To Schedule D-13 & F-6

RENT STABILIZATION BOARD & PROGRAM

MISSION STATEMENT

The mission of the Rent Stabilization Board is to regulate residential rent increases in the City of Berkeley, protect against unwarranted rent increases and evictions, and provide a fair return to property owners. The Board works to ensure compliance with legal obligations relating to rental housing; and to advance the housing policies of the City with regard to low- and fixed-income persons, minorities, students, disabled, and the aged.

ORGANIZATIONAL CHART



Schedule C-9
Rent Stabilization Board

Service Division Categories	Total	Rent Board
Salaries and wages	$ 3,306,522	$ 3,306,522
Fringe benefits	2,095,352	2,095,352
Professional services	1,019,167	1,019,167
Repair and maintenance	74,305	74,305
Communication	11,202	11,202
Building and equipment rentals	303,352	303,352
Advertising	36,210	36,210
Dues and subscriptions	27,382	27,382
Printing and binding	54,300	54,300
Transportation	20,924	20,924
Materials and supplies	161,895	161,895
Machinery and equipment	24,540	24,540
Subtotal	7,135,150	7,135,150
Less unallowance costs:		
Governmental Grant & Loan	-	-
Capital expenditure	(24,540)	(24,540)
Advertising and Indirect cost	(36,210)	(36,210)
Adjusted Expenditures	$ 7,074,400	$ 7,074,400

(a) To Schedule D-13 & F-5

OFFICE OF THE DIRECTOR OF POLICE ACCOUNTABILITY

MISSION STATEMENT

The purpose of the Director of Police Accountability is to investigate complaints filed against sworn employees of the Berkeley Police Department, to reach an independent finding as to the facts and recommend corrective action where warranted. The Director of Police Accountability may also serve as the Secretary to the Police Accountability Board and assist the Board in carrying out the duties prescribed herein.

ORGANIZATIONAL CHART

Schedule C-10
Police Accountability Board

Service Division Categories	Total	Police Accountability Board
Salaries and wages	$ 646,837	646,837
Fringe benefits	342,009	342,009
Professional services	183,901	183,901
Repair and maintenance	107,150	107,150
Communication	11,790	11,790
Building and equipment rentals	248,540	248,540
Dues and subscriptions	3,521	3,521
Printing and binding	2,384	2,384
Transportation	25,476	25,476
Materials and supplies	116,163	116,163
Utilities	245	245
Machinery and equipment	12,422	12,422
Subtotal	1,700,439	1,700,439
Less unallowance costs:		
Governmental Grant & Loan	-	-
Capital expenditure	(12,422)	(12,422)
Advertising and Indirect cost	-	-
Adjusted Expenditures	$ 1,688,017	$ 1,688,017

(a) To Schedule D-13 & F-5

EXHIBIT D

Computations of Service/Supporting Costs

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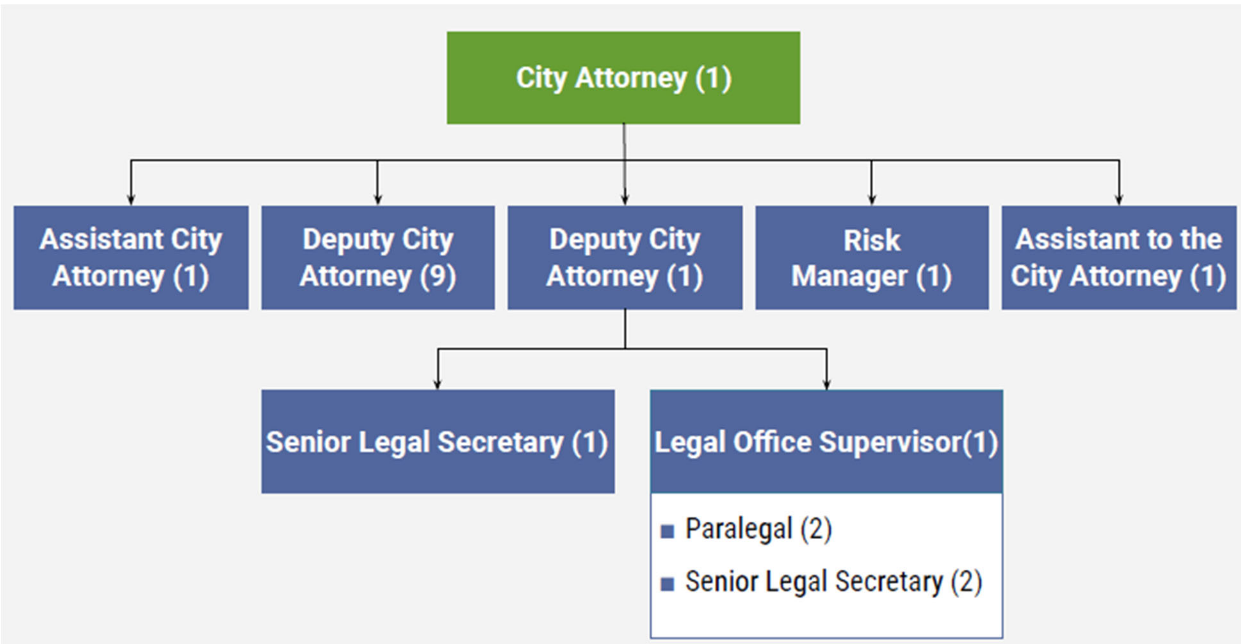
CITY ATTORNEY'S OFFICE

MISSION STATEMENT

The mission of the City Attorney's Office is to provide the City with the highest caliber legal services and advice and to protect and advance the interests of this dynamic City by all legal and ethical means.

ORGANIZATION CHART



Schedule D-1
Central Service Cost Allocation Plan
Allocation of Costs - City Attorney's Office

Service Division Categories	Total	City Attorney (a)
Salaries and wages	$ 2,934,120	$ 2,934,120
Fringe benefits	1,503,127	1,503,127
Professional services	1,399,494	1,399,494
Repair and maintenance	251,357	251,357
Communication	9,728	9,728
Building and equipment rentals	3,816	3,816
Dues and subscriptions	67,337	67,337
Printing and binding	1,156	1,156
Transportation	20,182	20,182
Materials and supplies	55,999	55,999
Subtotal	6,246,316	6,246,316
Less unallowable costs:		
Costs to be allocated	$ 6,246,316	$ 6,246,316

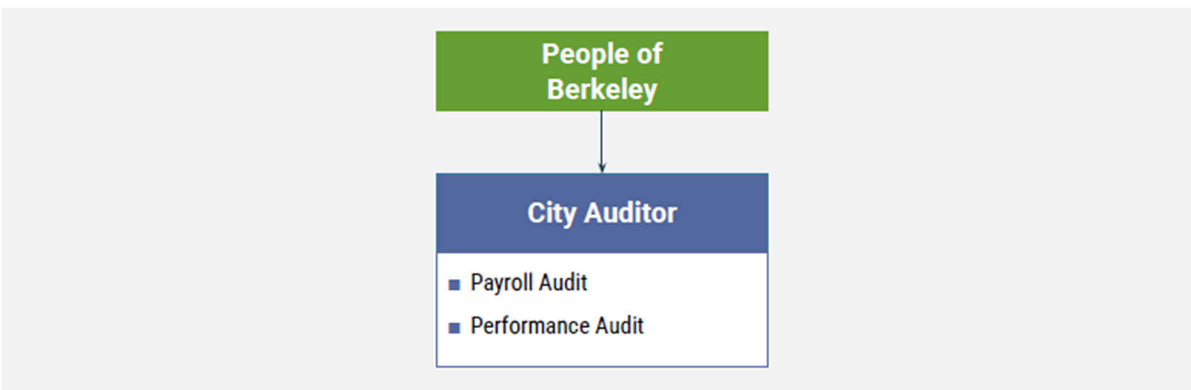
(a) To Schedule E-1

CITY AUDITOR'S OFFICE

MISSION STATEMENT

The mission of the City Auditor's Office is to promote transparency and accountability in Berkeley government. Integrity, independence, impact, and inclusion are core tenets of our operations. Those values ensure the Office conducts its audits with the interest of the Berkeley community in mind to provide a fair, balanced, and objective opinion on the status of the City operations being audited.

ORGANIZATION CHART



Schedule D-2
Central Service Cost Allocation Plan
Allocation of Costs - City Auditor's Office

Service Division Categories	Total	City Auditor Administration	General Audit (a)	Payroll Audit (b)
Salaries and wages	$ 1,953,847	$ 306,714	$ 667,383	$ 979,751
Fringe benefits	1,204,996	190,858	414,508	599,630
Professional services	165,897	-	128,408	37,489
Repair and maintenance	258,444	258,444	-	-
Communication	2,668	-	1,860	808
Dues and subscriptions	2,695	-	2,097	598
Transportation	26,506	500	16,454	9,552
Materials and supplies	30,350	-	6,598	23,752
Subtotal	3,645,403	756,516	1,237,307	1,651,580
Administrative apportionment	0	(756,516)	324,015	432,501
Net expenditures	3,645,403	-	1,561,322	2,084,081
Less unallowable costs:				
Costs to be allocated	$ 3,645,403	$ -	$ 1,561,322	$ 2,084,081

(a) To Schedule E-2

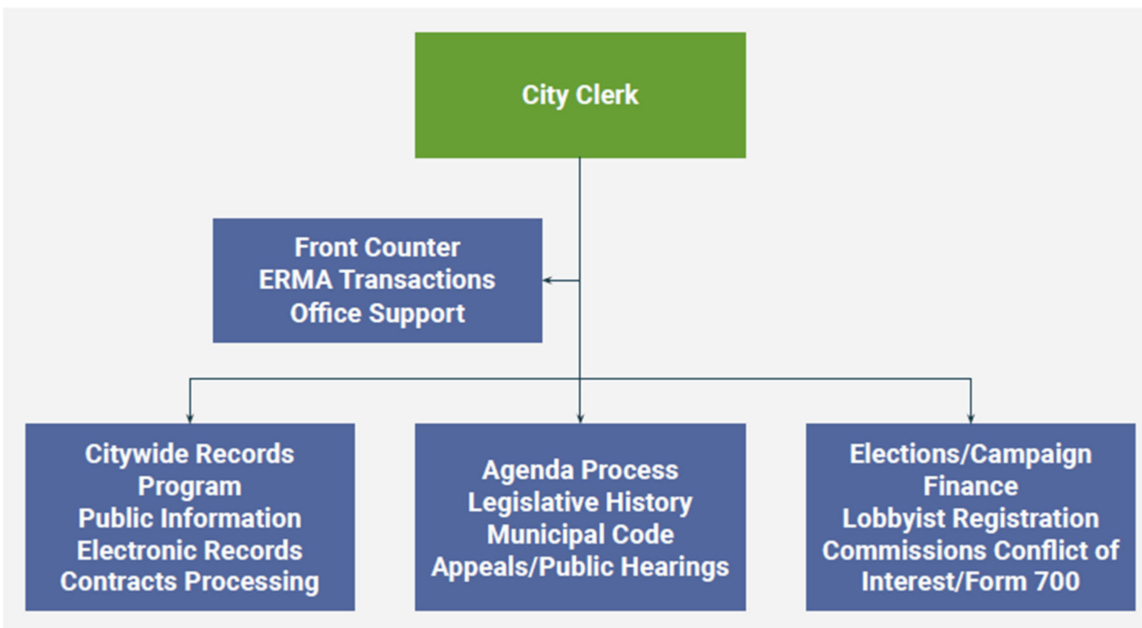
(b) To Schedule E-3

CITY CLERK DEPARTMENT

MISSION STATEMENT

The City Clerk Department provides Citywide oversight for legislative proceedings of the City Council and its committees. As the Elections Official and Filing Officer, the City Clerk administers municipal elections, campaign finance, and conflict of interest regulations. As the Records Manager, the Department administers the Citywide Records Management Program to maintain the integrity of documented actions of the legislative bodies, and accessibility to the public. The Department performs all mandated functions under the United States Constitution, the Constitution of the State of

ORGANIZATION CHART



Schedule D-3
Central Service Cost Allocation Plan
Allocation of Costs - City Clerk Department

Service Division Categories	Total	City Clerk (a)	Elections (b)
Salaries and wages	$ 1,191,830	$ 1,191,830	$ -
Fringe benefits	744,682	744,682	-
Professional services	2,056,033	72,999	1,983,034
Repair and maintenance	181,881	181,881	-
Communication	3,571	3,571	-
Building and equipment rentals	144,641	144,641	-
Advertising	2,001	2,001	-
Dues and subscriptions	3,884	3,884	-
Printing and binding	2,872	2,872	-
Transportation	6,102	6,102	-
Materials and supplies	39,071	39,071	-
Subtotal	4,376,568	2,393,533	1,983,034
Less unallowable costs:			
Costs to be allocated	$ 4,376,568	$ 2,393,534	$ 1,983,034

(a) To Schedule E-4

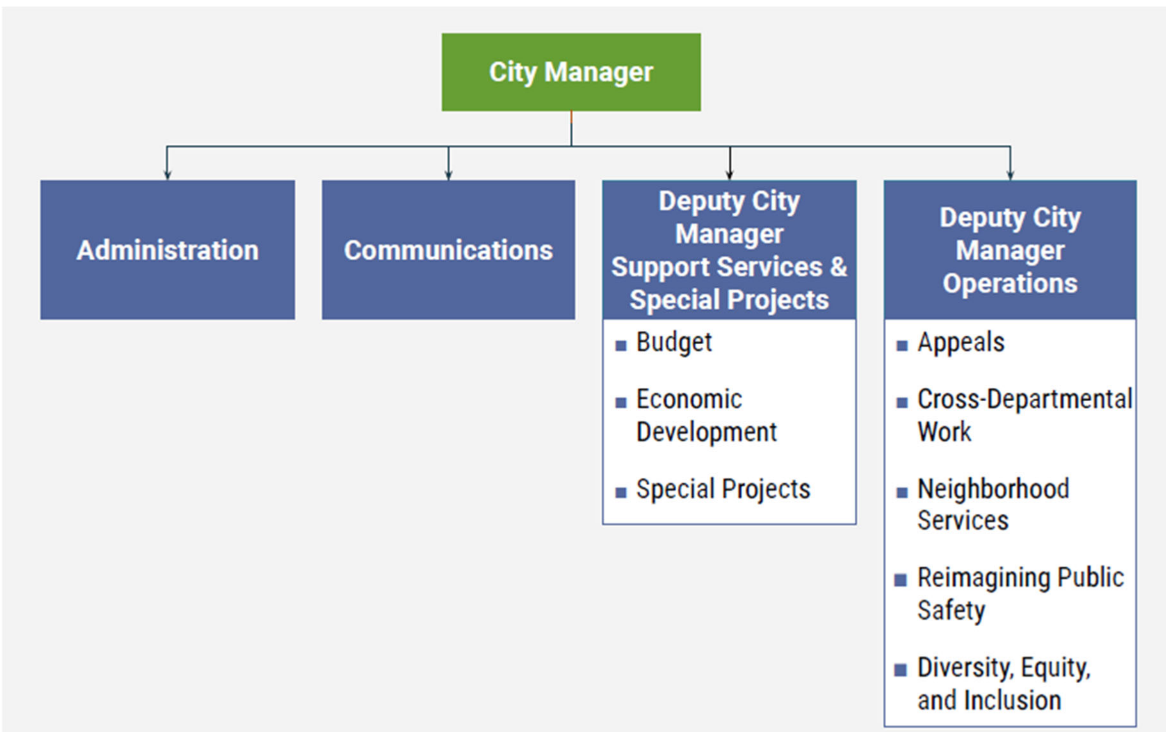
(b) Election costs are not allowed under Federal and Internal Rate plans.

CITY MANAGER'S OFFICE

MISSION STATEMENT

The mission of the City Manager's Office is to build and maintain, through sound management principles and community participation, an effective City government organization; to ensure the effective delivery of services; to provide the management direction and support for the planning, implementation, and evaluation of all City programs; and to ensure coordination and consistency in implementing policies and programs approved by the City Council.
.

ORGANIZATION CHART



Schedule D-4
Central Service Cost Allocation Plan
Allocation of Costs - City Manager's Office

		Non-Operating	Operating	Operating	Non-Operating
Service Division Categories	Total	Administration (a)	Neighborhood Services	Animal Care	Budget and Fiscal Management (b)
Salaries and wages	$ 5,847,113	$ 2,879,280	$ 1,120,868	$ 1,137,279	$ 709,686
Fringe benefits	3,400,314	1,502,537	702,638	749,403	445,736
Professional services	2,293,666	1,002,190	1,128,759	138,062	24,655
Government agencies	1,658	-	-	1,658	-
Repair and maintenance	664,459	511,511	11,168	132,846	8,934
Communication	32,673	12,848	7,760	11,184	881
Building and equipment rentals	36,938	2,195	31,826	2,917	-
Rentals and leases	14,125	10,492	2,618	-	1,015
Dues and subscriptions	9,770	9,290	200	225	55
Printing and binding	13,953	4,208	-	3,183	6,562
Transportation	99,340	19,785	38,680	38,785	2,089
Materials and supplies	334,213	132,900	95,060	105,870	383
Utilities	110,957	9,402	-	101,028	527
Subtotal	12,859,178	6,096,638	3,139,578	2,422,439	1,200,522
Less unallowable costs:					
Governmental agencies	(1,658)	-	-	(1,658)	-
Costs to be allocated	$ 12,857,520	$ 6,096,638	$ 3,139,578	$ 2,420,781	$ 1,200,522

(a) To Schedule E-5

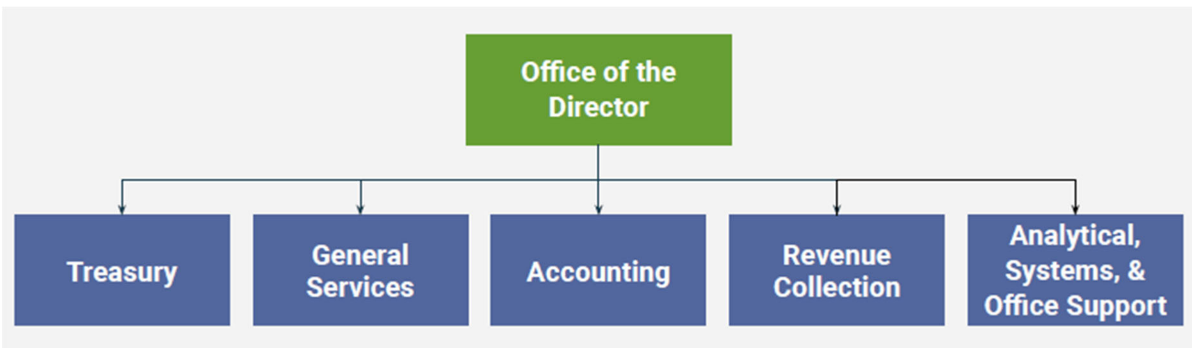
(b) To Schedule E-6

FINANCE DEPARTMENT

MISSION STATEMENT

To conduct all of our responsibilities with integrity, warrant and receive the trust of colleagues and constituents, and to positively support the delivery of quality services to fulfill the City's mission and citywide priorities. Within the framework of full disclosure and quality customer service, our principal obligations are to safeguard City assets, maximize revenues, manage the business of City programs, and provide accurate, timely, and complete financial information.

ORGANIZATION CHART



Schedule D-5
Central Service Cost Allocation Plan
Allocation of Costs - Finance Department

Service Division Categories	Total	Non-Operating Office of the Finance Director Administration	Non-Operating Purchasing (a)	Non-Operating Treasury (b)	Non-Operating Accounting (c)	Non-Operating Accounts Payable (d)
Salaries and wages	$ 3,687,573	$ 593,808	$ 374,870	$ 844,242	$ 820,333	$ 266,095
Fringe benefits	2,383,609	372,618	283,638	507,065	485,234	188,664
Professional services	714,921	407,534	47,893	20,105	138,037	130
Repair and maintenance	878,530	659,614	-	-	-	-
Communication	13,608	13,608	-	-	-	-
Rentals and leases	11,849	1,840	2,203	-	-	-
Dues and subscriptions	3,942	1,554	735	-	-	-
Printing and binding	61,527	1,931	-	222	-	2,601
Transportation	36,223	17,830	-	6,727	4,991	1,870
Materials and supplies	55,201	34,000	2,092	3,326	6,332	6,061
Subtotal	7,846,983	2,104,336	711,430	1,381,686	1,454,927	465,422
Administrative apportionment	-	(2,104,336)	260,697	506,305	533,144	170,549
Net expenditures	7,846,983	-	972,127	1,887,992	1,988,071	635,971
Less unallowable costs:						
Costs to be allocated	$ 7,846,983	$ -	$ 972,127	$ 1,887,992	$ 1,988,071	$ 635,971

(a) To Schedule E-7

(b) To Schedule E-8

(c) To Schedule E-9

(d) To Schedule E-10

Schedule D-5
Central Service Cost Allocation Plan
Allocation of Costs - Finance Department

Service Division Categories	Non-Operating Revenue Collection - Collection (e)	Non-Operating CS - Counter (f)	Non-Operating Revenue Collection - Billing (g)	Operating Revenue Collection - Licensing
Salaries and wages	$ 87,006	$ 290,870	$ 78,974	$ 331,375
Fringe benefits	55,016	212,144	58,342	220,889
Professional services	900	843	62,107	37,373
Repair and maintenance	-	128,764	90,152	-
Communication	-	-	-	-
Rentals and leases	-	-	7,806	-
Dues and subscriptions	-	840	-	813
Printing and binding	468	15,319	39,793	1,193
Transportation	1,144	-	3,661	-
Materials and supplies	1,062	13,293	(12,368)	1,404
Subtotal	145,596	662,072	328,467	593,046
Administrative apportionment	53,352	242,610	120,363	217,316
Net expenditures	198,948	904,682	448,830	810,362
Less unallowable costs:				
Costs to be allocated	$ 198,948	$ 904,682	$ 448,830	$ 810,362

(e) To Schedule E-11

(f) To Schedule E-12

(g) To Schedule E-13

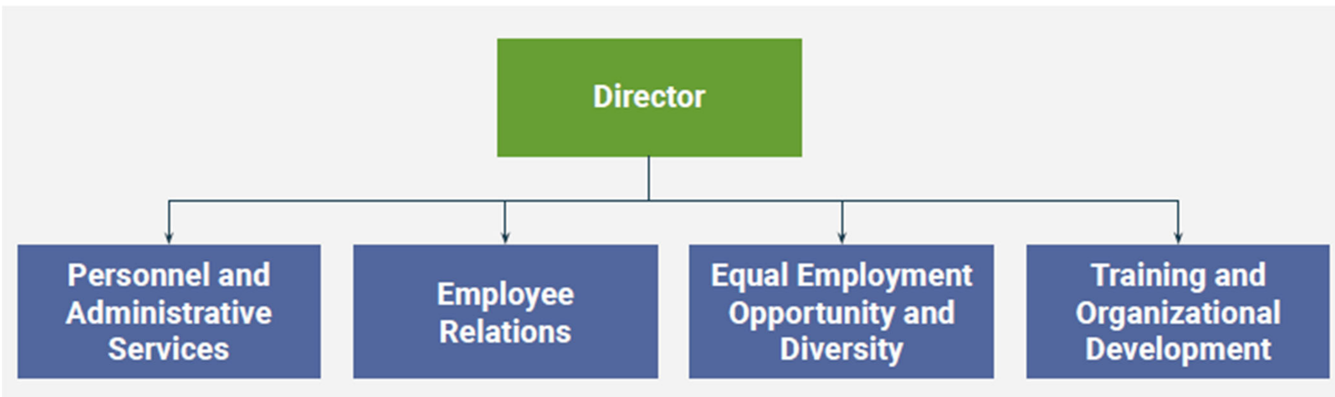
(h) Unallowable costs under all plans

HUMAN RESOURCES DEPARTMENT

MISSION STATEMENT

Partner with all City departments to hire and retain a diverse and highly qualified workforce that support the mission of the City of Berkeley. The Human Resources Department is committed to delivering excellent customer service, responding to and facilitating staff access to needed resources and tools. Working together in a spirit of continuous improvement and collaboration, the Human Resources team contributes to a progressive, productive, and safe work environment that meets the needs of our diverse community.

ORGANIZATION CHART



Schedule D-6
Central Service Cost Allocation Plan
Allocation of Costs - Human Resources Department

Service Division Categories	Total	Human Resources (a)
Salaries and wages	$ 2,071,867	2,071,867
Fringe benefits	1,273,985	1,273,985
Professional services	832,497	832,497
Government agencies	633	633
Repair and maintenance	330,368	330,368
Communication	12,671	12,671
Advertising	60,828	60,828
Rentals and leases	5,415	5,415
Dues and subscriptions	11,304	11,304
Printing and binding	4,541	4,541
Transportation	3,234	3,234
Materials and supplies	16,794	16,794
Subtotal	4,624,136	4,624,136
Less unallowable costs:		
Governmental agencies & Loans	(633)	(633)
Costs to be allocated	$ 4,623,503	4,623,503

(a) To Schedule E-14

MAYOR AND COUNCIL

The Berkeley City Council consists of a Mayor and eight (8) Councilmembers. The City is divided into eight Council districts, which are used for the election of Councilmembers. The Mayor is elected citywide. The Mayor is the President of the Council and votes as an individual ninth member.

Following is a list of the current Council including their office telephone numbers.

Mayor Jesse Arreguin, (510) 981-7100

District 1 – Councilmember Rashi Kersarwani, (510) 981-7110

District 2 - Councilmember Terry Taplin, (510) 981-7120

District 3 - Councilmember Ben Bartlett, (510) 981-7130

District 4 – Councilmember Igor Tregub, (510) 981-7140

District 5 - Councilmember Sophie Hahn, (510) 981-7150

District 6 - Councilmember Susan Wengraf, (510) 981-7160

District 7 - Councilmember Cecilia Lunaparra, (510) 981-7170

District 8 - Councilmember Mark Humbert, (510) 981-7180

The Councilmembers' Office salaries are annually adjusted by the CPI.

Schedule D-7
Central Service Cost Allocation Plan
Allocation of Costs - Mayor and Council

Service Division Categories	Total	Mayor and Council (a)
Salaries and wages	$ 3,362,695	$ 3,362,695
Fringe benefits	1,961,419	1,961,419
Professional services	108,887	108,887
Repair and maintenance	230,952	230,952
Communication	6,021	6,021
Building and equipment rentals	7,491	7,491
Dues and subscriptions	11,262	11,262
Printing and binding	7,042	7,042
Transportation	8,042	8,042
Materials and supplies	118,788	118,788
Machinery and equipment	17,867	17,867
Subtotal	5,840,468	5,840,468
Less unallowable costs:		
Capital expenditure	(17,867)	(17,867)
Costs to be allocated	$ 5,822,601	$ 5,822,601

(a) Mayor and Council costs are not allowed under Federal and Internal Rate plans.

NON-DEPARTMENTAL

(All City funds)

The Non-Departmental budget contains critical pieces of the City budget not attributable to a single program or department. The largest component of this budget is the transfer of funds or money from one fund to another, such as a General Fund transfer to the Capital Improvement Fund. Because most transfers are budgeted in two separate funds, the Non-Departmental budget and in an operating Department budget, they are considered “dual appropriations.” Dual appropriations, amounts that are designated in different areas, are balanced in the budget for a net appropriation amount.

Other components of the Non-Departmental budget include:

- Debt service costs for General Obligation Bonds
- Lease Purchase Agreements
- Certificates of Participation (C.O.P.s)
- The General Fund allocation for Community-Based Organizations
- General overhead costs such as Property Insurance and School Board Salaries

Schedule D-8
Central Service Cost Allocation Plan
Allocation of Costs - Non-Departmental Miscellaneous Costs

Service Division Categories	Total	Non-Departmental Miscellaneous Costs (a)
Fringe benefits	$ 823,012	$ 823,012
Professional services	694,088	694,088
Insurance	2,703,158	2,703,158
Dues and subscriptions	100,348	100,348
Printing and binding	253	253
Utilities	83,881	83,881
Subtotal	4,404,739	4,404,739
Less : Community agencies	-	-
Net expenditures	4,404,739	4,404,739
Less unallowable costs:		
Costs to be allocated	$ 4,404,739	$ 4,404,739

(a) To Schedule E-17

Schedule D-9
Central Service Cost Allocation Plan
Allocation of Costs - Use Allowance, Building and Structures

Description		Property Costs (a)
Total acquisition costs of buildings and structures per property table of fiscal year ended June 30, 2025 for General Fixed Assets Accounting Group		$ 307,997,248
Less structures purchased with federal funds		
Structures before FY 2010 (c)	22,229,085	
Tom Bates Sports Fields Phase 2A-Measure WW Grant	693,076	
East Touchdown Plaza (I80 Enhancement)	237,992	
San Pablo Park Basketball Courts Renovations	431,841	
East Touchdown Plaza (I80 Enhancement)	92,836	
East Touchdown Plaza (I80 Enhancement)	105,039	
Bike Station 5-rack Rail mounted inverted unit	45,417	
Improvements insulation, Weatherization FY2013	12,875	
East Touchdown Plaza FY2013	50,667	
PRW I80 Enhancement FY2013	78,281	
Willard Park Tennis Court Renovation	18,748	
Virginia Mcgee Totland Play Area Renovation	87,475	
Concrete pads at King and Cragmont Park	13,500	
Virginia Mcgee Totland Play Area Renovation	257,485	
Terrare View Park Phase One Renovation	308,648	
Ohlone Dog Park Renovations	44,650	
Concrete pads at King and Cragmont Park	13,500	
Berkeley Rose Garden Trellise Rehabilitation	45,918	
Repertory Theatre	4,004,507	
Rose Garden Trellis	126,582	
Ohlone Dog Park Renovation	251,931	
James Kenney Upgrades	727,499	
2939 Ellis St So Senior Center	447,555	
1001 University Ave	1,676,372	
1011 University Ave	1,615,170	
Grove Park Tennis & Basketball court	49,671	
Becky Temko Tot Park Renovation	138,795	
Mental Health clinic minor remodel	21,687	

Schedule D-9
Central Service Cost Allocation Plan
Allocation of Costs - Use Allowance, Building and Structures

Description		Property Costs (a)
James Kenney Seismic Upgrade	172,790	
BAHIA James kenney Extension	14,174	
Becky Temko Tot Park Renovation	36,690	
Strawberry Creek Park Sport Court Renovation	506,311	
Marina South Cove East Parking Lot	30,480	
Menta Health Svcs - 2640 MLKing Renovation	266,767	
Menta Health Svcs - 2640 MLKing Renovation	353,622	
James Kenney Park, Picnic & Playground	508,676	
John Hinkel Park	418,722	
North Berkeley Senior Center Renovation	1,418,308	
Mental Health Svcs - 2640 MLKing Renovation	1,221,402	
Mental Health Svcs - 2640 MLKing Renovation	1,132,899	
Mental Health Svcs - demolition	(190,087)	
Park: James Kenny Park Improvement - FY2021	551,598	
Park - Grove Field and Playground Renova FY24	529,819	
Park - West Side Aquatic Site Modification	100,000	
Park - Civic Center Upper Plaza Improvem	410,321	
Park - Grove Field & Playground Renov Pr - Adj Retainage	(26,491)	
Senior Center - West - Impr FY25	986,252	
Costs to be allocated		(42,269,055)
		$ 265,728,192

(a) To Schedule E-19

(b) Use the depreciation method; 2 CFR 200, Subpart E, §

(c) Refer to PY IDC report for structures before FY 2010

Schedule D-10
Salary and Wage Schedules
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
Office of Economic Development (Schedule C-1)			
Administration	$ 97,477	$ -	$ 97,477
Business Services	-	565,790	565,790
Civic Arts	-	440,209	440,209
Subtotal Office of Economic Development	97,477	1,005,999	1,103,475
Department of Fire and Emergency Services (Schedule C-2)			
Office of Fire Chief	1,281,011	-	1,281,011
Administration	1,559,199	-	1,559,199
Fire Operation	-	20,513,447	20,513,447
Fire Prevention	-	2,554,304	2,554,304
Training Emergency Services	-	12,909,509	12,909,509
Subtotal Department of Fire and Emergency Services	2,840,211	35,977,260	38,817,471
Department of Health, Housing, and Community Services (Schedule C-3)			
Office of Health Services Director	4,785,595	-	4,785,595
Aging Services	-	2,542,045	2,542,045
Environmental Health	-	1,192,994	1,192,994
Housing Development	-	1,623,773	1,623,773
Community Services	-	1,041,603	1,041,603
Mental Health	-	8,057,428	8,057,428
Public Health	-	4,515,988	4,515,988
Subtotal Department of Health, Housing, and Community Services	4,785,595	18,973,831	23,759,426
Berkeley Public Library (Schedule C-4)			
Administration	1,859,861	-	1,859,861
Facilities Maintenance	-	346,401	346,401
Library Info System	-	592,491	592,491
Central Library	-	2,667,691	2,667,691
Branch Library	-	3,744,738	3,744,738
Technical Service	-	705,046	705,046
Subtotal Berkeley Public Library	1,859,861	8,056,368	9,916,229

(a) To Schedule G and Schedule H

Schedule D-10
Salary and Wage Schedules
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
Parks, Recreation, and Waterfront (Schedule C-5)			
Administration	2,775,525	-	2,775,525
Parks Operations	-	5,938,546	5,938,546
Recreation	-	6,567,946	6,567,946
Waterfront	-	1,952,677	1,952,677
Subtotal Parks, Recreation, and Waterfront	2,775,525	14,459,168	17,234,694
Planning and Development Department (Schedule C-6)			
Office of Planning Director	1,187,818	-	1,187,818
Toxics Management	-	764,808	764,808
Land Use	-	3,386,385	3,386,385
Building and Safety	-	4,841,934	4,841,934
Permit Service Center	-	1,015,412	1,015,412
Energy and Sustainable Development	-	909,115	909,115
Subtotal Planning and Development Department	1,187,818	10,917,653	12,105,471
Police Department (Schedule C-7)			
Office of the Chief of Police	1,566,068	-	1,566,068
Administration	2,587,961	-	2,587,961
Support Service	-	6,755,943	6,755,943
Patrol	-	24,591,810	24,591,810
Police Investigation	-	9,498,734	9,498,734
Police Professional Standards	-	2,005,254	2,005,254
Subtotal Police Department	4,154,029	42,851,741	47,005,770
Public Works Department (Schedule C-8)			
Office of PW Director and Admin	2,005,026	-	2,005,026
Administration	973,809	-	973,809
Transportation	-	3,849,062	3,849,062
General Engineering	-	4,949,282	4,949,282
Facility Maintenance	-	3,634,735	3,634,735
Street & Utilities	-	6,430,506	6,430,506
Zero Waste Management	-	12,192,283	12,192,283
Equipment Maintenance	-	1,704,376	1,704,376
Subtotal Public Works Department	2,978,835	32,760,243	35,739,078
Polic accountablity board (Schedule C-10)	-	646,837	646,837

Schedule D-10
Salary and Wage Schedules
Operating Service Departments

Operating Department / Division	Indirect Salaries and Wages	Direct Salaries and Wages (a)	Total Salaries and Wages
Rent Stabilization Board (Schedule C-9)			
Rent Board	-	3,306,522	3,306,522
Subtotal Rent Stabilization Board	-	3,306,522	3,306,522
City Manager's Office - Operating Units (Schedule D-4)			
Animal Care	-	1,137,279	1,137,279
Neighborhood Services	-	1,120,868	1,120,868
Subtotal City Manager's Office - Operating Units	-	2,258,147	2,258,147
Finance Department - Operating Units (Schedule D-5)			
Revenue Collection - Licensing	-	331,375	331,375
Subtotal Finance Department - Operating Units	-	331,375	331,375
Total City Plan	20,679,351	171,545,144	192,224,495
For Federal Plan Include:			
Operating Departments:			
City Attorney's Office (Schedule D-1)	-	2,934,120	2,934,120
Mayor and Council (Schedule D-8)	-	3,362,695	3,362,695
Subtotal City Plan and Operating Departments	20,679,351	177,841,959	198,521,309
Service Departments:			
City Auditor's Office (Schedule D-2)	1,953,847	-	1,953,847
City Clerk Department (Schedule D-3)	1,191,830	-	1,191,830
City Manager's Office - Non-Operating Units (Schedule D-4)	3,588,966	-	3,588,966
Finance Department - Non-Operating Units (Schedule D-5)	3,356,199	-	3,356,199
Human Resources Department (Schedule D-6)	2,071,867	-	2,071,867
Subtotal Service Departments	12,162,709	-	12,162,709
Grand Total	$ 32,842,059	$ 178,488,796	$ 210,684,018

(a) To Schedule G and Schedule H

Schedule D-11
Central Service Cost Allocation Plan
Total Expenditures by Departments

Operating Department / Division	Total Expenditure	Adjustments: Government Agencies & Loans	Adjustments: Capital Expenditure	Adjustments: Advertising & Indirect Costs	Adjusted Expenditures
Office of Economic Development (Schedule C-1)	$ 3,500,448	$ -	$ -	$ 1,620	$ 3,498,828
Department of Fire and Emergency Services (Schedule C-2)	83,215,996	590,369	4,877,145	13,157	77,735,325
Department of Health, Housing, and Community Services (Schedule C-3)	65,187,548	11,420,737	-	63,515	53,703,296
Berkeley Public Library (Schedule C-4)	22,559,926	22,329	-	15,318	22,522,278
Parks, Recreation, and Waterfront (Schedule C-5)	59,806,044	522,235	9,857,039	665,124	48,761,646
Planning and Development Department (Schedule C-6)	28,249,395	-	-	1,944,298	26,305,097
Police Department (Schedule C-7)	93,777,039	-	333,035	16,364	93,427,640
Public Works Department (Schedule C-8)	168,968,224	247,941	42,986,583	3,946,819	121,786,881
Rent Stabilization Board (Schedule C-9)	7,135,150	-	24,540	36,210	7,074,400
Police Accountability Board (Schedule C-10)	1,700,439	-	-	-	1,700,439
City Manager's Office - Operating Units (Schedule D-4)	5,562,017	1,658	-	-	5,560,359
Finance Department - Operating Units (Schedule D-5)	810,362	-	-	-	810,362
Total City Plan	540,472,587	12,805,269	58,078,342	6,702,425	462,886,551
For Federal Plan Include:					
Operating Departments:					
City Attorney's Office (Schedule D-1)	6,246,316	-	-	-	6,246,316
Mayor and Council (Schedule D-8)	5,840,468	-	-	-	5,840,468
Subtotal City Plan and Operating Departments	552,559,370	12,805,269	58,078,342	6,702,425	474,973,334
Service Departments:					
City Auditor's Office (Schedule D-2)	3,645,403	-	-	-	3,645,403
City Clerk Department (Schedule D-3)	4,376,568	-	-	(0)	4,376,568
City Manager's Office - Non-Operating Units (Schedule D-4)	7,297,161	-	-	-	7,297,161
Finance Department - Non-Operating Units (Schedule D-5)	7,036,621	-	-	-	7,036,621
Human Resources Department (Schedule D-6)	4,624,136	-	-	0	4,624,136
Subtotal Service Departments	26,979,889	-	-	(0)	26,979,889
Grand Total	$ 579,539,259	$ 12,805,269	$ 58,078,342	$ 6,702,425	$ 501,953,223

(a) To Exhibit G and Exhibit H

Schedule D-12
Central Service Cost Allocation Plan
Allocation for Cost of Equipment

Operating Department / Division	FY 2025 Equipment Costs (a)	FY 2025 Equipment Costs	Additions	Deletions
Office of Economic Development	$ 7,067	$ 7,067	$ -	$ -
Department of Fire and Emergency Services	11,864,272	11,648,566	326,232	(110,526)
Department of Health, Housing, and Community Services	2,234,200	2,224,062	87,096	(76,958)
Berkeley Public Library	2,462,017	2,793,884	-	(331,867)
Parks, Recreation, and Waterfront	2,628,553	2,464,707	352,736	(188,890)
Planning and Development Department	393,602	393,602	-	-
Police Department	2,569,671	2,500,524	112,384	(43,237)
Public Works Department	4,641,722	4,676,718	-	(34,996)
City Attorney's Office	87,401	87,401	-	-
City Auditor's Office	72,733	72,733	-	-
City Manager's Office - Operating Units	304,651	321,781	-	(17,130)
City Manager's Office - Non-Operating Units	149,269	212,896		(63,627)
City Clerk Department	68,919	68,919	-	-
Finance Department - Operating Units	8,644	8,644	-	-
Finance Department - Non-Operating Units	79,923	79,923	-	-
Human Resources Department	2,262	2,262	-	-
Information Technology Department	7,013,740	7,013,740	-	-
Mayor and Council	40,683	22,816	17,867	-
Police Accountability Board	26,143	13,721	12,422	-
Total equipment costs	$ 34,655,475	$ 34,613,969	$ 908,737	$ (867,231)
Amount allowable (Use the depreciation method; 2 CFR 200, Subpart E, § 200.439)				
Net equipment allowance to be allocated				

(a) To Schedule E-20

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EXHIBIT E

Central Service Costs, Justification,
And
Basis for Distribution of Service Costs

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Central Service Cost Allocation - Schedule E-1 to E-19

The allocation bases selected by the City, which will produce and equitable and rational distribution of costs, are as followings:

(1) Reasonable and consistently applied to direct costs,
(2) Supported by accurate and current data,
(3) Appropriate to the particular cost being distributed, and
(4) One which results in an accurate measure of the benefits provided to each activity of the organization.

TYPE OF SERVICE	BASIS FOR ALLOCATION
Legal Services	Number of authorized employees
Auditing	Direct audit hours
Payroll Processing Costs	Number of authorized employees
City Clerk's Services	Number of documents issued
Management Services	Number of authorized employees
Budgeting	Number of authorized employees
Procurement Services	Number of purchase orders
Treasury Services	Number of cash receipt transaction processed
Accounting	Number of authorized employees
Accounts Payable	Adjusted total expenditures
Revenue Collection	Number of authorized employees
Counter Services	Number of authorized employees
Billing Service	Number of bills
Personnel Administration	Number of authorized employees
Information Technology Service	Number of authorized employees
311 Call Center	Direct benefit basis – number of routed calls
Organization Services (Non-Departmental)	Number of authorized employees
Building Use Allowance	Building costs
Equipment Use Allowance	Depreciation of total acquisition cost

Basis for the Distribution of Legal Services Costs to Schedule E-1

Allocation Base: Legal services costs will be distributed in proportionate to the NUMBER OF AUTHORIZED EMPLOYEES.

Method of Computation: The total costs of the City Attorney's office are a matter of record in the City's Expense Report. By computing a relative percentage of the total modified expenditures for each department, the allocation can be made. And this is only for internal plan.

Application: The cost is distributed and the results recorded on Schedule E-1.

Schedule E-1
Central Service Cost Allocation Plan
City Attorney's Office - Legal Service
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-1 (a)

	Total Costs	Unallowable Costs	Allowable Costs
	$ 6,246,316	$ -	$ 6,246,316

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 74,331	1.07%	$ 66,836
Economic Development	8.00	0.50%	31,232	0.45%	28,108
Finance - Operating Division	3.00	0.19%	11,868	0.17%	10,619
Fire	198.70	12.45%	777,666	11.17%	697,713
Health, Housing, and Community Services	249.99	15.66%	978,173	14.05%	877,607
Library	148.00	9.27%	579,033	8.32%	519,693
Parks, Recreation, and Waterfront	147.50	9.24%	577,160	8.29%	517,820
Planning and Development	111.80	7.01%	437,867	6.28%	392,269
Police	303.00	18.99%	1,186,175	17.03%	1,063,748
Police Accountability Board	6.00	0.38%	23,736	0.34%	21,237
Public Works	350.00	21.92%	1,369,193	19.66%	1,228,026
Rent Board Stabilization	26.00	1.63%	101,815	1.46%	91,196
Subtotal	1,570.99	98.43%	6,148,249	88.29%	5,514,872
For the Federal Plan include:					
City Attorney	17.00	1.07%	66,836	0.96%	59,965
Mayor and Council	8.00	0.50%	31,232	0.47%	29,358
Subtotal	1,595.99	100.00%	$ 6,246,317	89.72%	5,604,195
For the City Internal Plan include:					
City Auditor	16.00			0.90%	56,217
City Clerk	10.00			0.56%	34,979
City Manager - Non-Operating Divisions	28.00			1.57%	98,067
Finance - Non-Operating Divisions	52.00			2.92%	182,392
Human Resources	26.00			1.46%	91,196
Information Technology	51.00			2.87%	179,269
Total	1,778.99			100.00%	$ 6,246,316

Justification & Basis for the Distribution of Auditing Service Costs to Schedule E-2

Allocation Base: Auditing service costs are allocated to each department according to the relative percentage of "ACTUAL AUDIT HOURS" provided to each department.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.425 states, in part: "The cost of audit necessary for the administration and management of functions related to grant programs is allowable."

General Audit division in City Auditor's Office is responsible for the financial audit of all City departments including all special deposits to trust funds and payroll records. This service division ascertains not only financial compliance with contracts, but also checks on legal compliance and managerial effectiveness of City programs. The division is also responsible for special audit services and technical assistance to all locally and federally funded community agencies.

Method of Computation: The total audit hours provided to each department are a matter of record in the City Auditor's Office.

Application: With the allocation base determined, the percentage rate is applied and the auditing service costs are distributed and posted on Schedule E-2.

Schedule E-2
Central Service Cost Allocation Plan
City Auditor's Office - Auditing Service Costs
Base: Number of Audit Hours

Part I - Costs to be allocated from Schedule D-2 (a)

Total Costs	Unallowable Costs	Allowable Costs
$ 1,561,322	$ -	$ 1,561,322

Part II - Allocation:

Departments	Audit Hours (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	102.85	1.06%	$ 16,550	1.00%	$ 15,613
Economic Development	64.86	0.67%	10,461	0.63%	9,836
Finance - Operating Division	14.83	0.15%	2,342	0.14%	2,186
Fire	1,465.33	15.04%	234,823	14.31%	223,425
Health, Housing, and Community Services	991.48	10.18%	158,943	9.68%	151,136
Library	416.05	4.27%	66,668	4.06%	63,390
Parks, Recreation, and Waterfront	899.75	9.24%	144,266	8.79%	137,241
Police	1,739.44	17.86%	278,852	16.99%	265,269
Planning	485.55	4.99%	77,910	4.74%	74,007
Public Works	3,175.42	32.60%	508,990	31.04%	484,633
Rent Stabilization Board	130.65	1.34%	20,922	1.28%	19,985
Police Accountablity board	31.50	0.32%	4,996	0.31%	4,840
Subtotal	9,517.71	97.72%	1,525,723	92.97%	1,451,561
For the Federal Plan include:					
City Attorney	114.90	1.18%	18,424	1.12%	17,487
Mayor and Council	107.49	1.10%	17,175	1.05%	16,394
Subtotal	9,740.10	100.00%	$ 1,561,322	95.14%	1,485,442
For the City Internal Plan include:					
City Auditor	67.64			0.66%	10,305
City Clerk	80.62			0.79%	12,334
City Manager - Non-Operating Divisions	134.36			1.31%	20,453
Finance - Non-Operating Divisions	129.73			1.27%	19,829
Human Resources	85.25			0.83%	12,959
Total	10,237.70			100.00%	$ 1,561,322

(a) Reports of actual audit hours submitted by the City Auditor's Office

Justification and Basis for Distributing Payroll Processing Costs to Schedule E-3

Allocation Base: Payroll processing costs are allocated according to the "NUMBER OF AUTHORIZED EMPLOYEES" in each department.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.413 and § 200.455 states, "The cost of establishing and maintaining accounting and other information systems is allowable."

Payroll Audit division of the City Auditor's Office has the responsibility for payroll preparation, pension, workers' compensations, garnishments, payroll deductions, PERS, health and dental plans, and the recording of activities on deferred income.

Method of Computation: The total costs of Payroll Audit Division of the City Auditor's Office are a matter of record in the City's Expense Report. The total number of authorized employees for each department is a matter of record in the City's Adopted Budget.

Application: The number of authorized employees for each department is divided by the total number of employees for all departments to obtain a relative percentage for each department. The allocation is made and posted to Schedule E-3.

Schedule E-3
Central Service Cost Allocation Plan
City Auditor's Office - Payroll Processing Costs
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-2 (b)

Total Costs	Unallowable Costs	Allowable Costs
$ 2,084,081	$ -	$ 2,084,081

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 24,801	1.07%	$ 22,300
Economic Development	8.00	0.50%	10,420	0.45%	9,378
Finance - Operating Division	3.00	0.19%	3,960	0.17%	3,543
Fire	198.70	12.45%	259,468	11.17%	232,792
Health, Housing, and Community Services	249.99	15.66%	326,367	14.05%	292,813
Library	148.00	9.27%	193,194	8.32%	173,396
Parks, Recreation, and Waterfront	147.50	9.24%	192,569	8.29%	172,770
Planning and Development	111.80	7.01%	146,094	6.28%	130,880
Police	303.00	18.99%	395,767	17.03%	354,919
Police Accountability Board	6.00	0.37%	7,711	0.35%	7,293
Public Works	350.00	21.93%	457,039	19.67%	409,939
Rent Board Stabilization	26.00	1.63%	33,971	1.46%	30,428
Subtotal	1,570.99	98.43%	2,051,361	88.31%	1,840,451
For the Federal Plan include:					
City Attorney	17.00	1.07%	22,300	0.96%	20,007
Mayor and Council	8.00	0.50%	10,420	0.45%	9,378
Subtotal	1,595.99	100.00%	$ 2,084,081	89.72%	1,869,836
For the City Internal Plan include:					
City Auditor	16.00			0.90%	18,757
City Clerk	10.00			0.56%	11,671
City Manager - Non-Operating Divisions	28.00			1.57%	32,720
Finance - Non-Operating Divisions	52.00			2.92%	60,855
Human Resources	26.00			1.46%	30,428
Information Technology	51.00			2.87%	59,813
Total	1,778.99			100.00%	$ 2,084,081

Justification and Basis for the distribution of the City Clerk's Service Costs to Schedule E-4

Allocation base: The City Clerk's Department service costs are allocated to each department according to a "NUMBER OF DOCUMENTS ISSUED" basis.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.413 and § 200.455 states, "The cost of establishing and maintaining accounting and other information systems is allowable."

Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, states, in part, that a cost is allowable when it is, "necessary and reasonable for (the) proper and efficient performance and administration of Federal awards."

The City Clerk's Department prepares updates, maintains, and serves as prime repository for the City records. In connection with these tasks, it functions as an information and retrieval center for the City. The department also processes and maintains records of grant programs, resolutions, ordinances, contracts, leases, deeds, insurance policies, franchises, and other official documents.

Method of Computation: The total costs of the City Clerk Department are a matter of record in the City's Expense Report. Council, Commission support, and election activity costs are removed from the total costs of the City Clerk. The data as to the "number of documents issued", broken down by departments, is maintained by the City Clerk department in annual reports. The total number of documents issued by the City Clerk is divided into the total for each department to determine the rates for the allocation.

Application: Having determined the base, the percentages are applied and the allocation is made. The results are recorded in Schedule E-4.

Schedule E-4
Central Service Cost Allocation Plan
City Clerk Department - City Clerk's Service
Base: Number of Documents Issued

Part I - Costs to be allocated from Schedule D-3

Total Costs	Unallowable Costs	Allowable Costs
$ 2,393,534	$ 0	$ 2,393,533

Part II - Allocation:

Departments	Number of Documents Issued (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	34.36	4.26%	$ 101,965	3.43%	$ 82,098
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	1.82	0.23%	5,505	0.18%	4,308
Fire	42.00	5.21%	124,703	4.19%	100,289
Health, Housing, and Community Services	242.00	30.02%	718,539	24.13%	577,560
Library	11.00	1.36%	32,552	1.10%	26,329
Parks, Recreation, and Waterfront	115.00	14.26%	341,318	11.47%	274,538
Planning and Development	61.00	7.57%	181,190	6.08%	145,527
Police	23.00	2.85%	68,216	2.29%	54,812
Public Works	177.00	21.96%	525,619	17.63%	421,981
Rent Board Stabilization	8.00	0.99%	23,696	0.80%	19,148
Subtotal	715.18	88.71%	2,123,303	71.30%	1,706,590
For the Federal Plan include:					
City Attorney	27.00	3.35%	80,183	2.69%	64,386
Mayor and Council	64.00	7.94%	190,047	6.38%	152,707
Subtotal	806.18	100.00%	$ 2,393,533	80.37%	1,923,683
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	30.00			2.99%	71,567
City Manager - Non-Operating Divisions	50.64			5.05%	120,873
Finance - Non-Operating Divisions	32.18			3.21%	76,832
Human Resources	32.00			3.19%	76,354
Information Technology	50.00			4.99%	119,437
Police Accountability Board	2.00			0.20%	4,787
Total	1,003.00			100.00%	$ 2,393,533

(a) Base data obtained from report of resolutions, ordinances, and contracts submitted by City Clerk Department

Justification and Basis for Distributing Management Service to Schedule E-5

Allocation Base: Management service costs are allocated to each department according to the "NUMBER OF AUTHORIZED EMPLOYEES" in each department.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, states, in part: "Costs incurred for the development, preparation, presentation, and execution of budgets are allowable."

Management service is a title for the functions of the City Manager's Office. The City Manager's Office plans, coordinates, and evaluates the activates of all City departments, coordinate development of budget balancing proposals ensuring participation by elected officials, commissions, labor, and the community. It also provides affirmative action contract compliance, and makes appropriate recommendations to the City Council for improvement in organization and operation; locate a new animal shelter and works towards new shelter design.

Method of Computation: The total costs of the City Manager's Office and the total expenditures of all departments are a matter of record in the City's Expense Report.

Application: With the base thus determined, the percentages are applied and the allocations are recorded in Schedule E-5.

Schedule E-5
Central Service Cost Allocation Plan
City Manager's Office - Management Service
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-4 Administration (a)

Total Costs	Unallowable Costs	Allowable Costs
$ 6,096,638	$ -	$ 6,096,638

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 72,550	1.07%	$ 65,234
Economic Development	8.00	0.50%	30,483	0.45%	27,435
Finance - Operating Division	3.00	0.19%	11,584	0.17%	10,364
Fire	198.70	12.45%	759,031	11.17%	680,995
Health, Housing, and Community Services	249.99	15.66%	954,734	14.05%	856,578
Library	148.00	9.27%	565,158	8.32%	507,240
Parks, Recreation, and Waterfront	147.50	9.24%	563,329	8.29%	505,411
Planning and Development	111.80	7.01%	427,374	6.28%	382,869
Police	303.00	18.99%	1,157,752	17.03%	1,038,258
Police Accountability Board	6.00	0.38%	23,167	0.34%	20,730
Public Works	350.00	21.92%	1,336,384	19.68%	1,199,815
Rent Board Stabilization	26.00	1.63%	99,375	1.46%	89,011
Subtotal	1,570.99	98.43%	6,000,921	88.31%	5,383,940
For the Federal Plan include:					
City Attorney	17.00	1.07%	65,234	0.96%	58,528
Mayor and Council	8.00	0.50%	30,483	0.45%	27,435
Subtotal	1,595.99	100.00%	$ 6,096,638	89.72%	5,469,903
For the City Internal Plan include:					
City Auditor	16.00			0.90%	54,870
City Clerk	10.00			0.56%	34,141
City Manager - Non-Operating Divisions	28.00			1.57%	95,717
Finance - Non-Operating Divisions	52.00			2.92%	178,022
Human Resources	26.00			1.46%	89,011
Information Technology	51.00			2.87%	174,974
Total	1,778.99			100.00%	$ 6,096,638

Justification and Basis for Distribution of Budget and Fiscal Management Service Costs to Schedule E-6

Allocation Base: Budget & fiscal management Service costs are allocated to each department according to the NUMBER OF AUTHORIZED EMPLOYEES.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, states, in part: "The cost of budgeting is allowable."

Budget & Fiscal Management Division under City Manager's Office provides for the preparation of departmental budget, prepares City Manager Proposed Budget to the City Council, and refines the budget format to make it easier to understand and be able to account for all revenues and expenditures.

Method of Computation: The total costs of Budget and Fiscal Management are a matter of record in the City's Expense Report. Budget and Fiscal Management services costs are distributed by computing a relative percentage of the total budgetary expenditures for each department.

Application: With the base thus determined, the percentages are applied and the allocation is made, and then recorded in Schedule E-6.

Schedule E-6
Central Service Cost Allocation Plan
City Manager's Office - Budget and Fiscal Management Service Costs
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-4 Budget and Fiscal Management (b)

Total Costs	Unallowable Costs	Allowable Costs
$ 1,200,522	$ -	$ 1,200,522

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 14,286	1.07%	$ 12,846
Economic Development	8.00	0.50%	6,003	0.45%	5,402
Finance - Operating Division	3.00	0.19%	2,281	0.17%	2,041
Fire	198.70	12.45%	149,465	11.17%	134,098
Health, Housing, and Community Services	249.99	15.66%	188,002	14.05%	168,673
Library	148.00	9.27%	111,288	8.32%	99,883
Parks, Recreation, and Waterfront	147.50	9.24%	110,928	8.29%	99,523
Planning and Development	111.80	7.01%	84,157	6.28%	75,393
Police	303.00	18.99%	227,979	17.03%	204,449
Police Accountability Board	6.00	0.38%	4,562	0.34%	4,082
Public Works	350.00	21.92%	263,153	19.68%	236,263
Rent Board Stabilization	26.00	1.63%	19,569	1.46%	17,528
Subtotal	1,570.99	98.43%	1,181,673	88.31%	1,060,181
For the Federal Plan include:					
City Attorney	17.00	1.07%	12,846	0.96%	11,525
Mayor and Council	8.00	0.50%	6,003	0.45%	5,402
Subtotal	1,595.99	100.00%	$ 1,200,522	89.72%	1,077,108
For the City Internal Plan include:					
City Auditor	16.00			0.90%	10,805
City Clerk	10.00			0.56%	6,723
City Manager - Non-Operating Divisions	28.00			1.57%	18,848
Finance - Non-Operating Divisions	52.00			2.92%	35,055
Human Resources	26.00			1.46%	17,528
Information Technology	51.00			2.87%	34,455
Total	1,778.99			100.00%	$ 1,200,522

Justification and Basis for the Distribution of Centralized Purchasing Service Costs to Schedule E-7

Allocation Base: Centralized purchasing service costs are allocated to each department according to their relative percentage of the "TOTAL NUMBER OF PURCHASE ORDERS".

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.417 states: "The costs for a centralized department that handles procurement for an entire organization is allowable."

Purchasing Division of the Finance Department is responsible for the central procurement of goods and services, which includes preparation of formal bid requests and specifications maintenance of purchase records, receipt of bids, preparation of abstracts and recommendations on acceptance of bids. The division is also responsible for the City's Warehouse functions.

Method of Computation: The total costs of Purchasing Division are a matter of record in the City's Expense Report. Purchasing service costs are distributed by computing a relative percentage of the total purchase orders for each department.

Application: With the base thus determined, the percentages are applied and the allocation is made and recorded on Schedule E-7.

The costs of Purchasing Division include a portion of the total administrative costs of the finance department per Schedule D-5.

Schedule E-7
Central Service Cost Allocation Plan
Finance Department - Purchasing
Base: Number of Purchase Orders

Part I - Costs to be allocated from Schedule D-5 (a)

Total Costs	Unallowable Costs	Allowable Costs
$ 972,127	$ -	$ 972,127

Part II - Allocation:

Departments	Number of Purchase Orders (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	98.00	1.15%	$ 11,179	1.00%	$ 9,721
Economic Development	275.00	3.22%	31,302	2.81%	27,317
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	580.00	6.79%	66,007	5.92%	57,550
Health, Housing, and Community Services	1,353.00	15.84%	153,985	13.81%	134,251
Library	1,156.00	13.53%	131,529	11.80%	114,711
Parks, Recreation, and Waterfront	1,543.00	18.06%	175,566	15.74%	153,013
Planning and Development	430.00	5.03%	48,898	4.39%	42,676
Police	459.00	5.37%	52,203	4.68%	45,496
Public Works	2,252.00	26.36%	256,255	22.95%	223,102
Rent Board Stabilization	97.00	1.14%	11,082	0.99%	9,624
Subtotal	8,243.00	96.49%	938,006	84.09%	817,461
For the Federal Plan include:					
City Attorney	94.00	1.10%	10,693	0.96%	9,332
Mayor and Council	206.00	2.41%	23,428	2.10%	20,415
Subtotal	8,543.00	100.00%	$ 972,127	87.15%	847,208
For the City Internal Plan include:					
City Auditor	76.00			0.78%	7,583
City Clerk	77.00			0.79%	7,680
City Manager - Non-Operating Divisions	229.00			2.34%	22,748
Finance - Non-Operating Divisions	183.00			1.87%	18,179
Human Resources	194.00			1.98%	19,248
Information Technology	423.00			4.32%	41,996
Police Review Commission	75.00			0.77%	7,485
Total	9,800.00			100.00%	$ 972,127

(a) Data for purchase orders obtained from ERMA

Justification and Basis for Distributing Treasury Service Costs to Schedule E-8

Allocation Base: Treasury costs are allocated to each department according to the NUMBER OF CASH RECEIPT TRANSACTION PROCESSED.

Justification: : Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.403 states, in part, that a cost is allowable when it is, "necessary and reasonable for (the) proper and efficient performance and administration of Federal awards."

Treasury Division of the Finance Department serves as the central cashiering element for the City which involves the receipt of revenue, (including grant funds), the recording of revenue as to funds.

Method of Computation: The total cost of Treasury Division of the Finance Department is a matter of record in the City's Expense Report. The costs of Treasury and the costs of the other six divisions of the Finance Department (Purchasing, Accounting, Accounts Payables, Revenue Collection, Counter and Billing Service) All include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division

Application: With the base thus determined, the percentages are applied and treasury service costs are allocated, and then recorded in Schedule E-8.

Schedule E-8
Central Service Cost Allocation Plan
Finance Department - Treasury Service Costs
Base: Number of Deposits Processed by Treasury

Part I - Costs to be allocated from Schedule D-5 (b)

Total Costs	Unallowable Costs	Allowable Costs
$ 1,887,992	$ -	$ 1,887,992

Part II - Allocation:

Departments	Number of Deposits Processed	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	507.00	0.16%	$ 3,021	0.14%	$ 2,643
Economic Development	551.00	0.18%	3,398	0.15%	2,832
Finance - Operating Division	-	0.00%	-	0.00%	-
Fire	3,052.00	0.99%	18,691	0.84%	15,859
Health, Housing, and Community Services	14,465.00	4.70%	88,736	4.00%	75,520
Library	178.00	0.06%	1,133	0.05%	944
Parks, Recreation, and Waterfront	81,647.00	26.55%	501,262	22.56%	425,931
Planning and Development	67,700.00	22.02%	415,736	18.70%	353,054
Police	135,305.00	44.00%	830,716	37.38%	705,731
Public Works	3,194.00	1.05%	19,824	0.89%	16,804
Rent Board Stabilization	889.00	0.29%	5,475	0.25%	4,720
Subtotal	307,488.00	100.00%	1,887,992	84.96%	1,604,038
For the Federal Plan include:					
City Attorney	21.00	0.00%	-	0.00%	-
Mayor and Council	1.00	0.00%	-	0.00%	-
Subtotal	307,510.00	100.00%	$ 1,887,992	84.96%	1,604,038
For the City Internal Plan include:					
City Auditor	-			0.00%	-
City Clerk	143.00			0.04%	755
City Manager - Non-Operating Divisions	10.00			0.00%	-
Finance - Non-Operating Divisions	54,279.00			15.00%	283,199
Human Resources	13.00			0.00%	-
Information Technology	11.00			0.00%	-
Police Review Commission	-			0.00%	-
Total	361,966.00			100.00%	$ 1,887,992

(a) Data for deposits processed obtained from FUND$

Justification and Basis for the Distribution of Accounting Service Costs to Schedule E-9

Allocation Base: Accounting service costs are allocated to each department according to the "NUMBER OF AUTHORIZED EMPLOYEES" of each department.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.459 state, "The cost of establishing and maintaining accounting and other information systems is allowable."

Accounting Division in Finance Department is responsible for the municipal accounting procedures/records in accounts payable, the general ledger and grant program accounting, the encumbrance, expenditure and appropriation accounting, and the general obligation, revenue bond and sales/lease financial records. The division also performs accounting and analysis of a complex nature to assess long-range financial and accounting planning problems and ensures accurate reporting of the City's financial position.

Method of Computation: The total costs of Accounting Division of the Finance Department are a matter of record in the City's Expense Report. The costs of Accounting and the costs of the other six divisions of the Finance Department (Purchasing, Treasury, Accounts Payable, Revenue Collection, Billing Service, and Counter) all include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division.

Application: With the base thus determined, the percentages are applied, and the allocation is made and recorded on Schedule E-9.

Schedule E-9
Central Service Cost Allocation Plan
Finance Department - Accounting Service Costs
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-5 (c)

Total Costs	Unallowable Costs	Allowable Costs
$ 1,988,071	$ -	$ 1,988,071

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 23,658	1.07%	$ 21,272
Economic Development	8.00	0.50%	9,940	0.45%	8,946
Finance - Operating Division	3.00	0.19%	3,777	0.17%	3,380
Fire	198.70	12.45%	247,515	11.17%	222,068
Health, Housing, and Community Services	249.99	15.66%	311,332	14.05%	279,324
Library	148.00	9.27%	184,294	8.32%	165,408
Parks, Recreation, and Waterfront	147.50	9.24%	183,698	8.29%	164,811
Planning and Development	111.80	7.01%	139,364	6.28%	124,851
Police	303.00	18.99%	377,535	17.03%	338,568
Police Accountability Board	6.00	0.38%	7,555	0.34%	6,759
Public Works	350.00	21.92%	435,785	19.68%	391,251
Rent Board Stabilization	26.00	1.63%	32,406	1.46%	29,026
Subtotal	1,570.99	98.43%	1,956,859	88.31%	1,755,664
For the Federal Plan include:					
City Attorney	17.00	1.07%	21,272	0.96%	19,085
Mayor and Council	8.00	0.50%	9,940	0.45%	8,946
Subtotal	1,595.99	100.00%	$ 1,988,071	89.72%	1,783,695
For the City Internal Plan include:					
City Auditor	16.00			0.90%	17,893
City Clerk	10.00			0.56%	11,133
City Manager - Non-Operating Divisions	28.00			1.57%	31,213
Finance - Non-Operating Divisions	52.00			2.92%	58,052
Human Resources	26.00			1.46%	29,026
Information Technology	51.00			2.87%	57,058
Police Review Commission	0.00			0.00%	-
Total	1,778.99			100.00%	$ 1,988,071

Justification and Basis for the Distribution of Accounts Payable Service Costs to Schedule E-10

Allocation Base: Accounts payable service costs are allocated to each department according to the ADJUSTED TOTAL EXPENDITURE PER DEPARTMENT.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, states, "The cost of establishing and maintaining accounting and other information systems is allowable."

Administration – Accounts Payable Division in Finance Department is responsible for the process of both the citywide operating and administrative payment.

Method of Computation: The total costs of the Accounts Payable Division of the Finance Department are a matter of record in the City's Expense Report. The costs of the Accounts Payable and the costs of the other six divisions of the Finance Department (Purchasing, Treasury, Accounting, Revenue Collection, Counter and Billing Service) all include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division.

Application: With the base thus determined, the percentages are applied, and the allocation is made and recorded on Schedule E-10.

Schedule E-10
Central Service Cost Allocation Plan
Finance Department - Accounts Payable
Base: Adjusted Expenditures

Part I - Costs to be allocated from Schedule D-5 (d)

Total Costs	Unallowable Costs	Allowable Costs
$ 635,971	$ -	$ 635,971

Part II - Allocation:

Departments	Adjusted Expenditures (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	$ 5,560,359	1.23%	$ 7,822	1.16%	$ 7,377
Economic Development	3,498,828	0.77%	4,897	0.73%	4,643
Finance - Operating Division	810,362	0.18%	1,145	0.17%	1,081
Fire	77,735,325	17.14%	109,005	16.18%	102,900
Health, Housing, and Community Services	53,703,296	11.84%	75,299	11.18%	71,102
Library	1,126,114	0.25%	1,590	0.23%	1,463
Parks, Recreation, and Waterfront	48,761,646	10.75%	68,367	10.15%	64,551
Planning and Development	93,427,640	20.60%	131,010	19.44%	123,633
Police	26,305,097	5.80%	36,886	5.47%	34,788
Public Works	121,786,881	26.84%	170,697	25.34%	161,154
Rent Board Stabilization	7,074,400	1.56%	9,921	1.47%	9,349
Police account board	1,700,439	0.37%	2,353	0.35%	2,226
Subtotal	441,490,387	97.33%	618,992	91.87%	584,267
For the Federal Plan include:					
City Attorney	6,246,316	1.38%	8,776	1.30%	8,268
Mayor and Council	5,840,468	1.29%	8,204	1.22%	7,759
Subtotal	453,577,170	100.00%	$ 635,972	94.39%	600,294
For the City Internal Plan include:					
City Auditor	3,645,403			0.76%	4,833
City Clerk	4,376,568			0.91%	5,787
City Manager - Non-Operating Divisions	7,297,161			1.52%	9,667
Finance - Non-Operating Divisions	7,036,621			1.46%	9,285
Human Resources	4,624,136			0.96%	6,105
Total	$ 480,557,059			100.00%	$ 635,971

(a) Data for adjusted expenditures obtained from Schedule D-13

Justification and Basis for the Distribution of Finance - Revenue Collection Cost to Schedule E-11

Allocation Base: Revenue collection costs are allocated to each department according to the "NUMBER OF AUTHORIZED EMPLOYEES" of each department.

Method of Computation: The total costs in the Revenue Collection Division* of Finance Department are a matter of record in the City's Expense Report. And this is only for internal plan.

Application: With the base determined, the percentages are applied, and the allocation made was recorded on Schedule E-11.

* The costs of the Revenue Collection Division and the costs of the other five divisions of the Finance Department, all include a portion of the total administrative costs of the department. The pro-rate share for each division was computed in the text that accompanied Schedule D-5.

Schedule E-11
Central Service Cost Allocation Plan
Finance Department - Revenue Collection Costs
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-5 (e)

Total Costs	Unallowable Costs	Allowable Costs
$ 198,948	$ -	$ 198,948

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 2,367	1.07%	$ 2,129
Economic Development	8.00	0.50%	995	0.45%	895
Finance - Operating Division	3.00	0.19%	378	0.17%	338
Fire	198.70	12.45%	24,769	11.17%	22,223
Health, Housing, and Community Services	249.99	15.66%	31,155	14.05%	27,952
Library	148.00	9.27%	18,442	8.32%	16,552
Parks, Recreation, and Waterfront	147.50	9.24%	18,383	8.29%	16,493
Planning and Development	111.80	7.01%	13,946	6.28%	12,494
Police	303.00	18.99%	37,780	17.03%	33,881
Police Accountability Board	6.00	0.38%	756	0.34%	676
Public Works	350.00	21.92%	43,610	19.68%	39,153
Rent Board Stabilization	26.00	1.63%	3,243	1.46%	2,905
Subtotal	1,570.99	98.43%	195,824	88.31%	175,691
For the Federal Plan include:					
City Attorney	17.00	1.07%	2,129	0.96%	1,910
Mayor and Council	8.00	0.50%	995	0.45%	895
Subtotal	1,595.99	100.00%	$ 198,948	89.72%	178,496
For the City Internal Plan include:					
City Auditor	16.00			0.90%	1,791
City Clerk	10.00			0.56%	1,114
City Manager - Non-Operating Divisions	28.00			1.57%	3,123
Finance - Non-Operating Divisions	52.00			2.92%	5,809
Human Resources	26.00			1.46%	2,905
Information Technology	51.00			2.87%	5,710
Police Review Commission	0.00			0.00%	-
Total	1,778.99			100.00%	$ 198,948

Justification and Basis for the Distribution of Counter Service Costs to Schedule E-12

Allocation Base: Counter service costs are allocated to each department according to the "NUMBER OF AUTHORIZED EMPLOYEES" of each department.

Methods of Computation: The total costs of the Counter Service Division of the Finance Department are a matter of record in the City's Expense Report. The costs of Counter Service Division and the costs of the other six divisions of the Finance Department (Purchasing, Treasury, Accounting, Accounts Payable, Revenue Collection, and Billing) all include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division.

Application: The percentage is computed, the total cost allocated and the result is recorded in the Schedule E-12.

Schedule E-12
Central Service Cost Allocation Plan
Finance Department - Counter Service
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-4 (f)

Total Costs	Unallowable Costs	Allowable Costs
$ 904,682	$ -	$ 904,682

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 10,766	1.07%	$ 9,680
Economic Development	8.00	0.50%	4,523	0.45%	4,071
Finance - Operating Division	3.00	0.19%	1,719	0.17%	1,538
Fire	198.70	12.45%	112,633	11.17%	101,053
Health, Housing, and Community Services	249.99	15.66%	141,673	14.05%	127,108
Library	148.00	9.27%	83,864	8.32%	75,270
Parks, Recreation, and Waterfront	147.50	9.24%	83,593	8.29%	74,998
Planning and Development	111.80	7.01%	63,418	6.28%	56,814
Police	303.00	18.99%	171,799	17.03%	154,067
Police Accountability Board	6.00	0.38%	3,438	0.34%	3,076
Public Works	350.00	21.92%	198,307	19.68%	178,042
Rent Board Stabilization	26.00	1.63%	14,746	1.46%	13,208
Subtotal	1,570.99	98.43%	890,479	88.31%	798,925
For the Federal Plan include:					
City Attorney	17.00	1.07%	9,680	0.96%	8,685
Mayor and Council	8.00	0.50%	4,523	0.45%	4,071
Subtotal	1,595.99	100.00%	$ 904,682	89.72%	811,681
For the City Internal Plan include:					
City Auditor	16.00			0.90%	8,142
City Clerk	10.00			0.56%	5,066
City Manager - Non-Operating Divisions	28.00			1.57%	14,204
Finance - Non-Operating Divisions	52.00			2.92%	26,417
Human Resources	26.00			1.46%	13,208
Information Technology	51.00			2.87%	25,964
Police Review Commission	0.00			0.00%	-
Total	1,778.99			100.00%	$ 904,682

Justification and Basis for the Distribution of Billing Service Costs to Schedule E-13

Allocation Base: Billing service costs are allocated to each department according to the "TOTAL NUMBER OF BILLS" of each department.

Methods of Computation: The total costs of the Billing Service Division of the Finance Department are a matter of record in the City's Expense Report. The costs of Billing Service Division and the costs of the other six divisions of the Finance Department (Purchasing, Treasury, Accounting, Accounts Payable, Revenue Collection, and Counter) all include a portion of the total administrative cost of the department. These administrative costs were distributed on the basis of total budgetary expenditures of each division.

Application: The percentage is computed, the total cost allocated and the result is recorded in the Schedule E-13.

Schedule E-13
Central Service Cost Allocation Plan
Finance Department - Billing Service
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-5 (g)

Total Costs	Unallowable Costs	Allowable Costs
$ 448,830	$ -	$ 448,830

Part II - Allocation:

Departments	Number of Bills (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	11,705	17.63%	$ 79,129	17.63%	$ 79,129
Economic Development	46	0.07%	314	0.07%	314
Finance - Operating Division	-	0.00%	-	0.00%	-
Fire	11,467	17.27%	77,513	17.27%	77,513
Health, Housing, and Community Services	2,300	3.46%	15,530	3.46%	15,530
Library	-	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	12,818	19.31%	86,669	19.31%	86,669
Planning and Development	22,940	34.56%	155,116	34.55%	155,071
Police	225	0.34%	1,526	0.34%	1,526
Public Works	4,885	7.36%	33,033	7.37%	33,078
Rent Board Stabilization	-	0.00%	-	0.00%	-
Subtotal	66,386	100.00%	448,830	100.00%	448,830
For the Federal Plan include:					
City Attorney	-	0.00%	-	0.00%	-
Mayor and Council	-	0.00%	-	0.00%	-
Subtotal	$ 66,386	100.00%	$ 448,830	100.00%	448,830
For the City Internal Plan include:					
Finance - Non-Operating Divisions	3			0.00%	-
Total	66,389			100.00%	$ 448,830

(a) Data for number of bills obtained from Revenue Collection

Justification and Basis for the Distribution of Human Resources Service Costs to Schedule E-14

Allocation Base: Human resources service costs are allocated according to the "NUMBER OF AUTHORIZED EMPLOYEES" in each department.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200 § 200.473 states, "The cost of training and education provided for employee development is allowable.

Title 2 of the Code of Federal Regulations, also known as 2 CFR 200 § 200.403 states, that a cost is allowable when it is, "necessary and reasonable for (the) proper and efficient performance and administration of Federal awards."

The Human Resources Department is responsible for the overall administration of the City's personnel merit system, which includes personnel selection, job classification, wage and salary administration, labor and employee relations, and record keeping of City employees. The department has the functions directly associated with accident prevention and reporting, safety training, and supervisory development of employees. Additionally, the department maintains affirmative action records and information and assists in organization studies and manpower control.

All functions and services performed by the Human Resources Department benefit all departmental units of the City.

Method of computation: The total costs of the Human Resources Department are a matter of record in the City's Expense Report. The total numbers of authorized employees for each department are a matter of record in the City's Adopted Budget. Utilizing the allocation base, a percentage is calculated for each department.

Application: With the base determined, the percentages are applied and the allocation is made and recorded in Schedule E-14.

Schedule E-14
Central Service Cost Allocation Plan
Human Resources Department - Human Resources
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-6

Total Costs	Unallowable Costs	Allowable Costs
$ 4,623,503	$ (633)	$ 4,624,136

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 55,027	1.07%	$ 49,471
Economic Development	8.00	0.50%	23,121	0.45%	20,806
Finance - Operating Division	3.00	0.19%	8,786	0.17%	7,860
Fire	198.70	12.45%	575,705	11.17%	516,445
Health, Housing, and Community Services	249.99	15.66%	724,140	14.05%	649,602
Library	148.00	9.27%	428,657	8.32%	384,675
Parks, Recreation, and Waterfront	147.50	9.24%	427,270	8.29%	383,288
Planning and Development	111.80	7.01%	324,152	6.28%	290,356
Police	303.00	18.99%	878,123	17.03%	787,383
Police Accountability Board	6.00	0.38%	17,572	0.34%	15,720
Public Works	350.00	21.92%	1,013,611	19.68%	909,902
Rent Board Stabilization	26.00	1.63%	75,373	1.46%	67,503
Subtotal	1,570.99	98.43%	4,551,537	88.31%	4,083,011
For the Federal Plan include:					
City Attorney	17.00	1.07%	49,478	0.96%	44,386
Mayor and Council	8.00	0.50%	23,121	0.45%	20,806
Subtotal	1,595.99	100.00%	$ 4,624,136	89.72%	4,148,203
For the City Internal Plan include:					
City Auditor	16.00			0.90%	41,612
City Clerk	10.00			0.56%	25,892
City Manager - Non-Operating Divisions	28.00			1.57%	72,589
Finance - Non-Operating Divisions	52.00			2.92%	135,006
Human Resources	26.00			1.46%	67,503
Information Technology	51.00			2.87%	132,695
Police Review Commission	0.00			0.00%	-
Total	1,778.99			100.00%	$ 4,623,500

Justification and Basis for Distribution of Information Technology Service Costs to Schedule E-15

Allocation Base: Information technology service costs are allocated to each department according to their relative percentage of the "TOTAL NUMBER OF AUTHORIZED EMPLOYEES”.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200 states, in part: "The cost of information technology services is allowable."

The Information Technology Department provides centralized data collection and information retrieval service to various City departments in regard to revenue accounting, accounts payable, appropriation accounting, payroll, cost accounting and other applications.

Method of Computation: The total costs of the Information Technology Department are a matter of record in the City's Expense Report. Information concerning the number of personal computers is provided by staff in Information Technology, who accesses and maintains the updated information from system. Utilizing total personal computers as the allocated base, a percentage is computed according to the number of personal computers allocated to each department.

Application: With the base thus determined, the percentages are applied and the allocation is made, and then recorded in Schedule E-15.

Schedule E-15
Central Service Cost Allocation Plan
Information Technology Department - All Other Divisions
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-7 (a).

Refer to IT Mission Statement for explanation of zero allocation.

Total Costs	Unallowable Costs	Allowable Costs
$ -	$ -	$ -

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.93%	$ -	1.62%	$ -
Economic Development	8.00	0.81%	-	0.68%	-
Finance - Operating Division	3.00	0.30%	-	0.26%	-
Fire	198.70	20.14%	-	16.99%	-
Health, Housing, and Community Services	249.99	25.34%	-	21.37%	-
Library	148.00	15.00%	-	12.65%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	303.00	30.71%	-	25.90%	-
Police Accountability Board	6.00	0.61%	-	0.54%	-
Public Works	0.00	0.00%	-	0.00%	-
Rent Board Stabilization	26.00	2.63%	-	2.22%	-
Subtotal	961.69	97.47%	-	82.23%	-
For the Federal Plan include:					
City Attorney	17.00	1.72%	-	1.45%	-
Mayor and Council	8.00	0.81%	-	0.68%	-
Subtotal	986.69	100.00%	$ -	84.36%	-
For the City Internal Plan include:					
City Auditor	16.00			1.37%	-
City Clerk	10.00			0.85%	-
City Manager - Non-Operating Divisions	28.00			2.39%	-
Finance - Non-Operating Divisions	52.00			4.45%	-
Human Resources	26.00			2.22%	-
Information Technology	51.00			4.36%	-
Police Review Commission	0.00			0.00%	-
Total	1,169.69			100.00%	$ -

Justification and Basis for Distribution of Information Technology 311 Call Center Costs to Schedule E-16

Allocation Base: Information technology 311 call center costs are allocated to each department according to their relative percentage of the "TOTAL NUMBER OF ROUTED CALL".

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200 states, in part: "The cost of information technology services is allowable."

The Information Technology Department provides centralized data collection and information retrieval service to various City departments in regard to revenue accounting, accounts payable, appropriation accounting, payroll, cost accounting and other applications.

Method of Computation: The total costs of the Information Technology Department are a matter of record in the City's Expense Report. Information concerning the number of personal computers is provided by staff in Information Technology, who accesses and maintains the updated information from system. Utilizing total personal computers as the allocated base, a percentage is computed according to the number of personal computers allocated to each department.

Application: With the base thus determined, the percentages are applied and the allocation is made, and then recorded in Schedule E-16.

Schedule E-16
Central Service Cost Allocation Plan
Information Technology Department - 311 Call Center
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-7 (b)

Refer to IT Mission Statement for explanation of zero allocation.

Total Costs	Unallowable Costs	Allowable Costs
$ -	$ -	$ -

Part II - Allocation:

Departments	Number of calls forwarded (a)	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	0.00	0.00%	$ -	0.00%	$ -
Economic Development	0.00	0.00%	-	0.00%	-
Finance - Operating Division	0.00	0.00%	-	0.00%	-
Fire	0.00	0.00%	-	0.00%	-
Health, Housing, and Community Services	1,129.00	21.17%	-	2.96%	-
Library	0.00	0.00%	-	0.00%	-
Parks, Recreation, and Waterfront	0.00	0.00%	-	0.00%	-
Planning and Development	0.00	0.00%	-	0.00%	-
Police	0.00	0.00%	-	0.00%	-
Public Works	4,205.00	78.83%	-	11.04%	-
Rent Board Stabilization	0.00	0.00%	-	0.00%	-
Subtotal	5,334.00	100.00%	-	14.00%	-
For the Federal Plan include:					
City Attorney	0.00	0.00%	-	0.00%	-
Mayor and Council	0.00	0.00%	-	0.00%	-
Subtotal	5,334.00	100.00%	$ -	14.00%	-
For the City Internal Plan include:					
City Auditor	0.00			0.00%	-
City Clerk	80.00			0.21%	-
City Manager - Non-Operating Divisions	5,668.00			14.88%	-
Finance - Non-Operating Divisions	27,020.00			70.91%	-
Human Resources	0.00			0.00%	-
Information Technology	0.00			0.00%	-
Police Review Commission	0.00			0.00%	-
Total	38,102.00			100.00%	$ -

Justification and Basis for the Distribution of Non-Departmental Miscellaneous Costs to Schedule E-17

Allocation Base: Non-departmental miscellaneous costs are allocated to each department according to the NUMBER OF AUTHORIZED EMPLOYEES.

Justification: The miscellaneous costs mainly consist of fees for professional auditor, insurance expense, and other professional costs. Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E states: "The costs of audits necessary for the administration and management of functions related to grant programs is allowable."

The audit costs represent payments made to non-City auditors for City audits as required.

Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.459 states: "Cost of professional and consultant services rendered by persons or organizations that are members of a particular profession or possess a special skill, whether or not officers or employees of the governmental unit, are allowable…"

The other professional costs represent payments made to various consultant services as required.

Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.447 states: "Costs of insurance required or approved and maintained, pursuant to the Federal award, are allowable."

The costs of insurance represent citywide property insurance payments as required.

Method of Computation: The costs of the non-departmental misc. costs and the total expenditure of all the departments are a matter of record in the City's Expense Report. Outside Audit Costs are distributed by computing a relative percentage of the total budgeting expenditures for each department.

Application: The percentage is applied, the allocation is made, and the result is recorded on Schedule E-17.

Schedule E-17
Central Service Cost Allocation Plan
Non-Departmental - Miscellaneous Costs
Base: Number of Authorized Employees

Part I - Costs to be allocated from Schedule D-9 (a)

Total Costs	Unallowable Costs	Allowable Costs
$ 4,404,739	$ -	$ 4,404,739

Part II - Allocation:

Departments	Authorized Employees	Percent for Federal Plan	Allocation for Federal Plan	Percent for Internal Plan	Allocation for Internal Plan
City Manager - Operating Divisions	19.00	1.19%	$ 52,416	1.07%	$ 47,131
Economic Development	8.00	0.50%	22,024	0.45%	19,821
Finance - Operating Division	3.00	0.19%	8,369	0.17%	7,488
Fire	198.70	12.45%	548,390	11.17%	492,009
Health, Housing, and Community Services	249.99	15.66%	689,782	14.05%	618,866
Library	148.00	9.27%	408,319	8.32%	366,474
Parks, Recreation, and Waterfront	147.50	9.24%	406,998	8.29%	365,153
Planning and Development	111.80	7.01%	308,772	6.28%	276,618
Police	303.00	18.99%	836,460	17.03%	750,127
Police Accountability Board	6.00	0.38%	16,738	0.34%	14,976
Public Works	350.00	21.92%	965,519	19.68%	866,854
Rent Board Stabilization	26.00	1.63%	71,797	1.46%	64,309
Subtotal	1,570.99	98.43%	4,335,584	88.31%	3,889,826
For the Federal Plan include:					
City Attorney	17.00	1.07%	47,131	0.96%	42,285
Mayor and Council	8.00	0.50%	22,024	0.45%	19,821
Subtotal	1,595.99	100.00%	$ 4,404,739	89.72%	3,951,932
For the City Internal Plan include:					
City Auditor	16.00			0.90%	39,643
City Clerk	10.00			0.56%	24,667
City Manager - Non-Operating Divisions	28.00			1.57%	69,154
Finance - Non-Operating Divisions	52.00			2.92%	128,618
Human Resources	26.00			1.46%	64,309
Information Technology	51.00			2.87%	126,416
Police Review Commission	0.00			0.00%	-
Total	1,778.99			100.00%	$ 4,404,739

Justification and Basis for the Distribution of Building Use Costs to Schedule E-18

Allocation Base: Building Occupancy costs are allocated according to the "BUILDING COSTS" basis.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.439 states, in part that "Capital expenditures which are not charged directly to a Federal award may be recovered through use allowances or depreciation on buildings, capital improvements, and equipment."

Title 2 of the Code of Federal Regulations, also known as 2 CFR 200 states in part: "…the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) is phasing out. Recipients must now use 2 CFR § 200.436 (Depreciation) to recover the costs of fixed assets. This method requires establishing a useful life for the asset and depreciating it—usually via the straight-line method—over that period."

Method of Computation: The total building costs are summarized in the 2025 CAFR.

Application: With the base determined, a percentage and the allocation are calculated. The allocation is recorded on Schedule E-18.

Schedule E-18
Central Service Cost Allocation Plan
Building Use Allowance
Base: Building Costs

Part I - Costs to be allocated from Schedule D-11	Total Costs (a)	Use deprecation method
	$ 265,728,192	$ 8,203,282

Part II - Allocation:

Departments	Building Costs	Percent for Federal Plan	Allocation for Federal Plan
City Manager - Operating Divisions	$ 570,093	0.21%	$ 17,227
Economic Development	1,036,290	0.39%	31,993
Finance - Operating Division	13,685	0.01%	820
Fire	17,423,803	6.56%	538,135
Health, Housing, and Community Services	26,517,148	9.98%	818,688
Library	62,298,883	23.44%	1,922,849
Parks, Recreation, and Waterfront	102,409,508	38.54%	3,161,545
Planning and Development	7,715,207	2.90%	237,895
Police	21,942,552	8.26%	677,591
Public Works	22,954,428	8.64%	708,764
Rent Board Stabilization	277,103	0.10%	8,203
Subtotal	263,158,700	99.03%	8,123,710
For the Federal Plan include:			
City Attorney	1,297,728	0.49%	40,196
Mayor and Council	1,271,764	0.48%	39,376
Total	$ 265,728,192	100.00%	$ 8,203,282

(a) Data for building costs obtained from Schedule D-11

Justification and Basis for the Distribution of Equipment Use Costs Reference to Schedule E-19

Allocation Base: Equipment use costs are allocated to each department on a "DEPRECIATION OF TOTAL ACQUISITION COST" basis.

Justification: Title 2 of the Code of Federal Regulations, also known as 2 CFR 200, Subpart E, § 200.439 states, in part that "Capital expenditures which are not charged directly to a Federal award may be recovered through use allowances or depreciation on buildings, capital improvements, and equipment."

Title 2 of the Code of Federal Regulations, also known as 2 CFR 200 states in part: "…the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) is phasing out. Recipients must now use 2 CFR § 200.436 (Depreciation) to recover the costs of fixed assets. This method requires establishing a useful life for the asset and depreciating it—usually via the straight-line method—over that period."

Method of Computation: The Finance Department maintains an annual inventory of all usable equipment. The inventory lists the equipment by department and values them at acquisition costs. The equipment costs of the city are allocated to each department according to its relative percentage of total equipment costs of all departments.

Application: With the base determined, a percentage and the allocation are calculated. The use allowance costs are then recorded on Schedule E-19.

Schedule E-19
Central Service Cost Allocation Plan
Equipment Use Allowance
Base: Total Acquisition Cost

Part I - Costs to be allocated from Schedule D-14

	Total Costs		Use depreciation method
	$ 34,655,475		$ 1,397,944

Part II - Allocation:

Departments	Equipment Costs (a)	Percent for Federal Plan	Allocation for Federal Plan
City Manager - Operating Divisions	$ 304,651	1.12%	$ 15,657
Economic Development	7,067	0.03%	419
Finance - Operating Division	8,644	0.03%	419
Fire	11,864,272	43.55%	608,803
Health, Housing, and Community Services	2,234,199	8.20%	114,631
Library	2,462,016	9.04%	126,374
Parks, Recreation, and Waterfront	2,628,553	9.65%	134,902
Planning and Development	393,602	1.44%	20,130
Police	2,569,670	9.43%	131,826
Public Works	4,641,722	17.04%	238,210
Rent Board Stabilization		0.00%	-
Subtotal	27,114,398	99.53%	1,391,371
For the Federal Plan include:			
City Attorney	87,401	0.32%	4,473
Mayor and Council	40,683	0.15%	2,097
Total	$ 27,242,481	100.00%	$ 1,397,941

(a) Data for equipment costs obtained from Schedule D-14

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EXHIBIT F

Total Operating Costs by Department

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Schedule F-1
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Modified Total Direct Costs A+B+C+D
Economic Development (Schedule C-1)					
Salaries and wages	$ 1,103,475	$ (97,477)	$ -	$ -	$ 1,005,999
Fringe benefits	642,901	(44,990)	-	-	597,910
Professional services	1,437,397	(1,389)	-	-	1,436,008
Repair and maintenance	81,821	-	-	-	81,821
Communication	5,989	-	-	-	5,989
Building and equipment rentals	1,523	-	-	-	1,523
Dues and subscriptions	210,117	-	-	-	210,117
Transportation	2,767	(218)	-	-	2,549
Materials and supplies	12,839	-	-	-	12,839
Indirect costs	1,620	-	-	(1,620)	-
Economic Development Total	$ 3,500,448	$ (144,074)	$ -	$ (1,620)	$ 3,354,754
Fire (Schedule C-2)					
Salaries and wages	$ 38,817,471	$ (1,559,199)	$ -	$ -	$ 37,258,272
Fringe benefits	22,965,842	(1,064,843)	-	-	21,900,998
Professional services	6,773,357	(161,311)	-	-	6,612,046
Government agencies	590,369	-	(590,369)	-	-
Repair and maintenance	3,200,090	-	-	-	3,200,090
Communication	272,541	-	-	-	272,541
Building and equipment rentals	1,780,769	(184,780)	-	-	1,595,989
Dues and subscriptions	23,455	-	-	-	23,455
Printing and binding	9,069	-	-	-	9,069
Transportation	2,096,676	(332,922)	-	-	1,763,754
Materials and supplies	1,453,114	(27,881)	-	-	1,425,233
Utilities	331,656	-	-	-	331,656
Indirect costs	13,157	-	-	(13,157)	-
Machinery and equipment	4,877,145	-	(4,877,145)	-	-
Transfers out	10,716	-	-	-	10,716
Fire Total	$ 83,215,427	$ (3,330,937)	$ (5,467,515)	$ (13,157)	$ 74,403,818

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform Guidance Circular 2 CFR 200

Schedule F-2
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Modified Total Direct Costs A+B+C+D
Health, Housing, and Community Services (Schedule C-3)					
Salaries and wages	$ 23,759,426	$ -	$ -	$ -	$ 23,759,426
Fringe benefits	15,042,840	-	-	-	15,042,840
Professional services	9,354,339	-	-	-	9,354,339
Government agencies	18,197	-	(18,197)	-	-
Repair and maintenance	3,229,899	-	-	-	3,229,899
Communication	270,124	-	-	-	270,124
Building and equipment rentals	321,448	-	-	-	321,448
Advertising	11,915	-	(11,915)	-	-
Insurance	38,184	-	-	-	38,184
Dues and subscriptions	103,569	-	-	-	103,569
Printing and binding	76,431	-	-	-	76,431
Transportation	474,461	-	-	-	474,461
Materials and supplies	724,417	-	-	-	724,417
Utilities	308,158	-	-	-	308,158
Indirect costs	51,600	-	-	(51,600)	-
Loans	11,402,540	-	(11,402,540)	-	-
Health, Housing, and Community Services Total	$ 65,187,548	$ -	$ (11,432,652)	$ (51,600)	$ 53,703,296
Library (Schedule C-4)					
Salaries and wages	$ 9,923,999	$ (1,859,861)	$ -	$ -	$ 8,064,139
Fringe benefits	6,911,073	(1,133,802)	-	-	5,777,271
Professional services	1,454,352	(261,021)	-	-	1,193,331
Government agencies	22,329	-	(22,329)	-	-
Repair and maintenance	695,185	-	-	-	695,185
Communication	90,346	(13,401)	-	-	76,945
Building and equipment rentals	5,488	(228)	-	-	5,260
Advertising	15,318	(6,541)	(8,777)	-	-
Rentals and leases	14,988	(13,071)	-	-	1,917
Dues and subscriptions	2,296,397	(46,817)	-	-	2,249,580
Printing and binding	1,677	(849)	-	-	828
Transportation	39,512	(23,028)	-	-	16,484
Materials and supplies	511,722	(37,082)	-	-	474,640
Utilities	577,539	(957)	-	-	576,581
Library Total	$ 22,559,926	$ (3,396,658)	$ (31,106)	$ -	$ 19,132,162

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform Guidance Circular 2 CFR 200

Schedule F-3
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Modified Total Direct Costs A+B+C+D
Parks, Recreation, and Waterfront (Schedule C-5)					
Salaries and wages	$ 17,234,694	$ (2,775,525)	$ -	$ -	$ 14,459,168
Fringe benefits	8,287,163	(1,640,283)	-	-	6,646,880
Professional services	12,340,483.9	(9,649,686)	-	-	2,690,798
Government agencies	522,235.1	(434,439)	(87,796)	-	-
Repair and maintenance	2,067,930.8	(1,642,532)	-	-	425,399
Communication	193,740.4	(9,547)	-	-	184,193
Building and equipment rentals	404,333.3	(32,993)	-	-	371,340
Advertising	53,058.6	(18,375)	(34,684)	-	-
Facility maintenance	20,047.0	(20,047)	-	-	-
Insurance	16,890.9	-	-	-	16,891
Dues and subscriptions	69,826.8	(1,739)	-	-	68,087
Printing and binding	49,862.0	(18,958)	-	-	30,904
Transportation	1,500,382.1	(35,795)	-	-	1,464,587
Materials and supplies	2,533,200.5	(362,740)	-	-	2,170,461
Utilities	3,351,750.8	(347,495)	-	-	3,004,256
Indirect costs	612,065.6	(169,266)	-	(442,800)	-
Interest payment	260,348.0	-	-	-	260,348
Machinery and equipment	554,946.1	(401,609)	(153,337)	-	-
Property acquisition and improvements	9,302,092.9	(9,302,093)	-	-	-
Principal payment	225,371.0	-	-	-	225,371
Other costs	61,581.9	-	-	-	61,582
Transfers out	144,039.7	(86,149)	-	-	57,891
Parks, Recreation, and Waterfront Total	$ 59,806,044	$ (26,949,270)	$ (275,817)	$ (442,800)	$ 32,138,157
Planning and Development (Schedule C-6)					
Salaries and wages	$ 12,105,471	$ -	$ -	$ -	$ 12,105,471
Fringe benefits	7,740,475	-	-	-	7,740,475
Professional services	3,760,812	-	-	-	3,760,812
Government agencies	100	-	(100)	-	-
Repair and maintenance	1,960,749	-	-	-	1,960,749
Communication	53,089	-	-	-	53,089
Building and equipment rentals	42,260	-	-	-	42,260
Advertising	4,329	-	(4,329)	-	-
Dues and subscriptions	31,268	-	-	-	31,268
Printing and binding	25,664	-	-	-	25,664
Transportation	239,592	-	-	-	239,592
Materials and supplies	340,604	-	-	-	340,604
Indirect costs	1,939,969	-	-	(1,939,969)	-
Other costs	4,374	-	-	-	4,374
Transfers out	640	-	-	-	640
Planning and Development Total	$ 28,249,395	$ -	$ (4,429)	$ (1,939,969)	$ 26,304,997

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform Guidance Circular 2 CFR 200

Schedule F-4
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Indirect Costs D	Modified Total Direct Costs A+B+C+D
Police (Schedule C-7)					
Salaries and wages	$ 47,005,770	$ (2,587,961)	$ -	$ -	$ 44,417,809
Fringe benefits	36,030,713	(1,879,182)	-	-	34,151,531
Professional services	2,218,122	(241,560)	-	-	1,976,562
Repair and maintenance	2,835,711	(593,626)	-	-	2,242,085
Communication	346,926	(101,708)	-	-	245,218
Building and equipment rentals	774,012	(523,631)	-	-	250,381
Advertising	16,364	-	(16,364)	-	-
Dues and subscriptions	37,699	-	-	-	37,699
Printing and binding	28,954	(28,887)	-	-	67
Transportation	3,110,968	(2,259,306)	-	-	851,662
Materials and supplies	1,028,219	(438,245)	-	-	589,974
Utilities	1,897	(439)	-	-	1,458
Machinery and equipment	333,035	(270,719)	(62,315)	-	-
Transfers out	8,650	-	-	-	8,650
Police Total	$ 93,777,039	$ (8,925,263)	$ (78,679)	$ -	$ 84,773,097
Public Works (Schedule C-8)					
Salaries and wages	$ 35,739,078	$ (973,809)	$ -	$ -	$ 34,765,269
Fringe benefits	22,331,959	(648,953)	-	-	21,683,007
Professional services	32,283,039	(517,391)	-	-	31,765,648
Government agencies	247,941	-	(247,941)	-	-
Repair and maintenance	6,247,722	(153,732)	-	-	6,093,991
Communication	548,650	(10,210)	-	-	538,440
Building and equipment rentals	76,934	(1,366)	-	-	75,568
Advertising	13,188	-	(13,188)	-	-
Rentals and leases	12,115	(6,239)	-	-	5,876
Dues and subscriptions	51,679	(2,166)	-	-	49,513
Printing and binding	30,870	(437)	-	-	30,433
Transportation	11,764,446	(46,179)	-	-	11,718,267
Materials and supplies	6,763,491	(50,672)	-	-	6,712,819
Utilities	3,648,096	(162,367)	-	-	3,485,729
Indirect costs	3,933,632	(55,035)	-	(3,878,596)	-
Interest payment	285,242	-	-	-	285,242
Machinery and equipment	8,647,381	-	(8,647,381)	-	-
Property acquisition and improvements	34,339,202	-	(34,339,202)	-	-
Principal payment	1,301,905	-	-	-	1,301,905
Other costs	177,213	-	-	-	177,213
Transfers out	524,441	(5,544)	-	-	518,896
Public Works Total	$ 168,968,224	$ (2,634,100)	$ (43,247,711)	$ (3,878,596)	$ 119,207,816

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform Guidance Circular 2 CFR 200

Schedule F-5
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	(1) Direct Exclusions C	Modified Total Direct Costs A+B+C+D
Rent Stabilization Board (Schedule C-9)			
Salaries and wages	$ 3,306,522	$ -	$ 3,306,522
Fringe benefits	2,095,352	-	2,095,352
Professional services	1,019,167	-	1,019,167
Repair and maintenance	74,305	-	74,305
Communication	11,202	-	11,202
Building and equipment rentals	303,352	-	303,352
Advertising	36,210	(36,210)	-
Dues and subscriptions	27,382	-	27,382
Printing and binding	54,300	-	54,300
Transportation	20,924	-	20,924
Materials and supplies	161,895	-	161,895
Machinery and equipment	24,540	(24,540)	-
Rent Stabilization Board Total	$ 7,135,150	$ (60,750)	$ 7,074,400
City Attorney's Office (Schedule D-1)			
Salaries and wages	$ 2,934,120	$ -	$ 2,934,120
Fringe benefits	1,503,127	-	1,503,127
Professional services	1,399,494	-	1,399,494
Repair and maintenance	251,357	-	251,357
Communication	9,728	-	9,728
Building and equipment rentals	3,816	-	3,816
Dues and subscriptions	67,337	-	67,337
Printing and binding	1,156	-	1,156
Transportation	20,182	-	20,182
Materials and supplies	55,999	-	55,999
City Attorney's Office Total	$ 6,246,316	$ -	$ 6,246,316

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform

Schedule F-6
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Modified Total Direct Costs A+B+C+D
City Auditor's Office (Schedule D-2)				
Salaries and wages	$ 1,953,847	$ (306,714)	$ -	$ 1,647,134
Fringe benefits	1,204,996	(190,858)	-	1,014,138
Professional services	165,897	-	-	165,897
Repair and maintenance	258,444	(258,444)	-	-
Communication	2,668	-	-	2,668
Dues and subscriptions	2,695	-	-	2,695
Transportation	26,506	(500)	-	26,006
Materials and supplies	30,350	-	-	30,350
City Auditor's Office Total	$ 3,645,403	$ (756,516)	$ -	$ 2,888,887
City Clerk's Office (Schedule D-3)				
Salaries and wages	$ 1,191,830	$ -	$ -	$ 1,191,830
Fringe benefits	744,682	-	-	744,682
Professional services	2,056,033	-	-	2,056,033
Repair and maintenance	181,881	-	-	181,881
Communication	3,571	-	-	3,571
Building and equipment rentals	144,641	-	-	144,641
Advertising	2,001	-	(2,001)	-
Dues and subscriptions	3,884	-	-	3,884
Printing and binding	2,872	-	-	2,872
Transportation	6,102	-	-	6,102
Materials and supplies	39,071	-	-	39,071
City Clerk Department Total	$ 4,376,568	$ -	$ (2,001)	$ 4,374,567

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform Guidance Circular 2 CFR

Schedule F-7
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Modified Total Direct Costs A+B+C+D
City Manager's Office (Schedule D-4)				
Salaries and wages	$ 5,847,113	$ (2,879,280)	$ -	$ 2,967,833
Fringe benefits	3,400,314	(1,502,537)	-	1,897,777
Professional services	2,293,666	(1,002,190)	-	1,291,476
Government agencies	1,658	-	(1,658)	-
Repair and maintenance	664,459	(511,511)	-	152,948
Communication	32,673	(12,848)	-	19,825
Building and equipment rentals	36,938	(2,195)	-	34,743
Rentals and leases	14,125	(10,492)	-	3,633
Dues and subscriptions	9,770	(9,290)	-	480
Printing and binding	13,953	(4,208)	-	9,745
Transportation	99,340	(19,785)	-	79,554
Materials and supplies	334,213	(132,900)	-	201,313
Utilities	110,957	(9,402)	-	101,555
Machinery and equipment	-	-	-	-
City Manager's Office Total	$ 12,859,178	$ (6,096,638)	$ (1,658)	$ 6,760,882
Finance Department (Schedule D-5)				
Salaries and wages	$ 3,687,573	(593,808)	$ -	$ 3,093,765
Fringe benefits	2,383,609	(372,618)	-	2,010,991
Professional services	714,921	(407,534)	-	307,388
Repair and maintenance	878,530	(659,614)	-	218,916
Communication	13,608	(13,608)	-	-
Rentals and leases	11,849	(1,840)	-	10,009
Dues and subscriptions	3,942	(1,554)	-	2,388
Printing and binding	61,527	(1,931)	-	59,596
Transportation	36,223	(17,830)	-	18,393
Materials and supplies	55,201	(34,000)	-	21,201
Finance Department Total	$ 7,846,983	$ (2,104,336)	$ -	$ 5,742,647

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform Guidance Circular 2 CFR

Schedule F-8
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	Internal Administration B	(1) Direct Exclusions C	Modified Total Direct Costs A+B+C+D
Human Resources Department (Schedule D-6)				
Salaries and wages	2,071,867	$ -	$ -	$ 2,071,867
Fringe benefits	1,273,985	-	-	1,273,985
Professional services	832,497	-	-	832,497
Government agencies	633	-	(633)	-
Repair and maintenance	330,368	-	-	330,368
Communication	12,671	-	-	12,671
Advertising	60,828	-	(60,828)	-
Rentals and leases	5,415	-	-	5,415
Dues and subscriptions	11,304	-	-	11,304
Printing and binding	4,541	-	-	4,541
Transportation	3,234	-	-	3,234
Materials and supplies	16,794	-	-	16,794
Human Resources Department Total	4,624,136	$ -	$ (61,461)	$ 4,562,675

Schedule F-9
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	(1) Direct Exclusions C	Modified Total Direct Costs A+B+C+D
Mayor and Council (Schedule D-8)			
Salaries and wages	3,362,695	$ -	$ 3,362,695
Fringe benefits	1,961,419	-	1,961,419
Professional services	108,887	-	108,887
Repair and maintenance	230,952	-	230,952
Communication	6,021	-	6,021
Building and equipment rentals	7,491	-	7,491
Dues and subscriptions	11,262	-	11,262
Printing and binding	7,042	-	7,042
Transportation	8,042	-	8,042
Materials and supplies	118,788	-	118,788
Machinery and equipment	17,867	(17,867)	-
Mayor and Council Total	$ 5,840,468	$ (17,867)	$ 5,822,601
Non-Departmental Miscellaneous Costs (Schedule D-9)			
Fringe benefits	$ 823,012	$ -	$ 823,012
Professional services	694,088	-	694,088
Community agencies	-	-	-
Insurance	2,703,158	-	2,703,158
Dues and subscriptions	100,348	-	100,348
Printing and binding	253	-	253
Utilities	83,881	-	83,881
Non-Departmental Miscellaneous Costs Total	$ 4,404,739	$ -	$ 4,404,739

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform

Schedule F-10
Statement of Total Operating Costs by Department

Department - Cost Category	Total Costs A	(1) Direct Exclusions C	Modified Total Direct Costs A+B+C+D
Police Accountability Board (Schedule C-10)			
Salaries and wages	$ 646,837	$ -	$ 646,837
Fringe benefits	342,009	-	342,009
Professional services	183,901	-	183,901
Repair and maintenance	107,150	-	107,150
Communication	11,790	-	11,790
Building and equipment rentals	248,540	-	248,540
Dues and subscriptions	3,521	-	3,521
Printing and binding	2,384	-	2,384
Transportation	25,476	-	25,476
Materials and supplies	116,163	-	116,163
Utilities	245	-	245
Machinery and equipment	12,422	(12,422)	-
Police Accountbility Board Total	$ 1,700,439	$ (12,422)	$ 1,688,017

(1) Direct exclusions includes all expenditures such as capital costs, depreciation, and other under Uniform

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EXHIBIT G

Indirect Cost Rate Proposal

Simple Method

Federal Plan for Operating Departments

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EXHIBIT G

CONSOLIDATED CENTRAL SERVICE COST ALLOCATION PLAN
AND INDIRECT COST PROPOSAL
Simplified Method

The Simplified Method is used whenever the major functions of an organization benefits from its indirect costs to approximately the same degree. The allocation of indirect costs on this report is accomplished by following methodology:

Generally, there are two layers of indirect costs associated with City services:

1) City general and administrative overhead – This includes the cost of all service departments – Auditor, Finance, Budget, City Manager, Human Resources, City Clerk, City Attorney, and Police Review Commissions. It also includes facility and equipment costs, finance charges, outside audit fees, and insurance expenses. Refer to Exhibit D.

2) Department overhead – This includes the cost of support services provided by an operating department's support staff. Examples include the director, payroll clerk, and other administrative staff. Their costs are classified as Administrative and clerical in the Exhibit C.

This report represents the above two layers of City general and administrative overhead and department overhead. City general and administrative overhead is allocated to all operating departments and divisions. The method used to allocate the costs and to calculate the amount allocated is presented on each detail schedule (refer to Exhibit D). Department overhead is directly allocated to its own department (refer to Exhibit C).

The TOTAL INDIRECT COSTS of Exhibits G and H show the total overhead allocated to operating department or division, and the sum of services furnished by the service division, as they are defined for these plans. Following the TOTAL INDIRECT COSTS are the DIRECT SALARIES AND WAGES, which is an indirect cost rate allocation bases and it includes direct salaries and wages only. Since it is labor intensive for our organization to receive grants, using a distribution base of direct salaries and wages is most often recommended. The amounts for "DIRECT SALARIES AND WAGES" are obtained from Schedule D-12. The total salaries and wages shown on Schedule D-12 are provided in the City's Expenditure Report. The indirect salaries and wages comprise general administrative and clerical salaries and wages. Direct salaries and wages is the difference between the total salaries and wages and the indirect salaries and wages. To obtain the indirect cost rate shown on Exhibits G and H, the direct salaries and wages is used as the denominator and the total indirect costs as the numerator.

Schedule G
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	G-1 City Manager Operating	G-2 Economic Development	G-3 Finance Operating	G-4 Fire
General Audit (Schedule E-2)	$ 16,550	$ 10,461	$ 2,342	$ 234,823
Payroll Audit (Schedule E-3)	24,801	10,420	3,960	259,468
City Clerk's Service Costs (Schedule E-4)	101,965	-	5,505	124,703
Management Service Costs (Schedule E-5)	72,550	30,483	11,584	759,031
Budget and Fiscal Management (Schedule E-6)	14,286	6,003	2,281	149,465
Purchasing (Schedule E-7)	11,179	31,302	-	66,007
Treasury Service Costs (Schedule E-8)	3,021	3,398	-	18,691
Accounting (Schedule E-9)	23,658	9,940	3,777	247,515
Accounts Payable (Schedule E-10)	7,822	4,897	1,145	109,005
Counter Service Costs (Schedule E-12)	10,766	4,523	1,719	112,633
Billing Service Costs (Schedule E-13)	79,129	314	-	77,513
Human Resources Costs (Schedule E-14)	55,027	23,121	8,786	575,705
Miscellaneous Costs (Schedule E-17)	52,416	22,024	8,369	548,390
Building Use Allowance (Schedule E-19)	17,227	31,993	820	538,135
Equipment Use Allowance (Schedule E-20)	15,657	419	419	608,803
Total indirect costs	$ 506,054	$ 189,298	$ 50,707	$ 4,429,887
Direct salaries and wages (Schedule D-12)	$ 2,258,147	$ 1,005,999	$ 331,375	$ 35,977,260
Indirect cost rate, FY 2025	22%	19%	15%	12%

Schedule G
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	G-5 Health, Housing and Community Services	G-6 Library	G-7 Parks, Recreation and Waterfront	G-8 Planning and Development
General Audit (Schedule E-2)	$ 158,943	$ 66,668	$ 144,266	$ 77,910
Payroll Audit (Schedule E-3)	326,367	193,194	192,569	146,094
City Clerk's Service Costs (Schedule E-4)	718,539	32,552	341,318	181,190
Management Service Costs (Schedule E-5)	954,734	565,158	563,329	427,374
Budget and Fiscal Management (Schedule E-6)	188,002	111,288	110,928	84,157
Purchasing (Schedule E-7)	153,985	131,529	175,566	48,898
Treasury Service Costs (Schedule E-8)	88,736	1,133	501,262	415,736
Accounting (Schedule E-9)	311,332	184,294	183,698	139,364
Accounts Payable (Schedule E-10)	75,299	1,590	68,367	131,010
Counter Service Costs (Schedule E-12)	141,673	83,864	83,593	63,418
Billing Service Costs (Schedule E-13)	15,530	-	86,669	155,116
Human Resources Costs (Schedule E-14)	724,140	428,657	427,270	324,152
Miscellaneous Costs (Schedule E-17)	689,782	408,319	406,998	308,772
Building Use Allowance (Schedule E-19)	818,688	1,922,849	3,161,545	237,895
Equipment Use Allowance (Schedule E-20)	114,631	126,374	134,902	20,130
Total indirect costs	$ 5,480,381	$ 4,257,469	$ 6,582,280	$ 2,761,216
Direct salaries and wages (Schedule D-12)	$ 18,973,831	$ 8,056,368	$ 14,459,168	$ 10,917,653
Indirect cost rate, FY 2025	29%	53%	46%	25%

Schedule G
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	G-9 Police	G-10 Public Works	G-11 Police Accountability Board
General Audit (Schedule E-2)	$ 278,852	$ 508,990	$ 4,996
Payroll Audit (Schedule E-3)	395,767	457,039	7,711
City Clerk's Service Costs (Schedule E-4)	68,216	525,619	-
Management Service Costs (Schedule E-5)	1,157,752	1,336,384	23,167
Budget and Fiscal Management (Schedule E-6)	227,979	263,153	4,562
Purchasing (Schedule E-7)	52,203	256,255	-
Treasury Service Costs (Schedule E-8)	830,716	19,824	-
Accounting (Schedule E-9)	377,535	435,785	7,555
Accounts Payable (Schedule E-10)	36,886	170,697	2,353
Counter Service Costs (Schedule E-12)	171,799	198,307	3,438
Billing Service Costs (Schedule E-13)	1,526	33,033	-
Human Resources Costs (Schedule E-14)	878,123	1,013,611	17,572
Miscellaneous Costs (Schedule E-17)	836,460	965,519	16,738
Building Use Allowance (Schedule E-19)	677,591	708,764	-
Equipment Use Allowance (Schedule E-20)	131,826	238,210	-
Total indirect costs	$ 6,123,231	$ 7,131,190	$ 88,092
Direct salaries and wages (Schedule D-12)	$ 42,851,741	$ 32,760,243	$ 646,837
Indirect cost rate, FY 2025	14%	22%	14%

Schedule G
Indirect Cost Rate Proposal
Federal Plan

G-12

Indirect Costs Categories	Rent Board Stablization	City Attorney	Mayor and Council	Total
General Audit (Schedule E-2)	$ 20,922	$ 18,424	$ 17,175	$ 1,561,322
Payroll Audit (Schedule E-3)	33,971	22,300	10,420	2,084,081
City Clerk's Service Costs (Schedule E-4)	23,696	80,183	190,047	2,393,533
Management Service Costs (Schedule E-5)	99,375	65,234	30,483	6,096,638
Budget and Fiscal Management (Schedule E-6)	19,569	12,846	6,003	1,200,522
Purchasing (Schedule E-7)	11,082	10,693	23,428	972,127
Treasury Service Costs (Schedule E-8)	5,475	-	-	1,887,992
Accounting (Schedule E-9)	32,406	21,272	9,940	1,988,071
Accounts Payable (Schedule E-10)	9,921	8,776	8,204	635,972
Counter Service Costs (Schedule E-12)	14,746	9,680	4,523	904,682
Billing Service Costs (Schedule E-13)	-	-	-	448,830
Human Resources Costs (Schedule E-14)	75,373	49,478	23,121	4,624,136
Miscellaneous Costs (Schedule E-17)	71,797	47,131	22,024	4,404,739
Building Use Allowance (Schedule E-19)	8,203	40,196	39,376	8,203,282
Equipment Use Allowance (Schedule E-20)	-	4,473	2,097	1,397,941
Total indirect costs	$ 426,536	$ 390,686	$ 386,841	$ 38,803,868
Direct salaries and wages (Schedule D-12)	$ 3,306,522	$ 2,934,120	$ 3,362,695	$ 177,841,959
Indirect cost rate, FY 2025	13%	13%	12%	22%

Schedule G-1
City Manager - Operating Division
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
General Audit (Schedule E-2)	Total expenditures	$ 16,550	$ 9,344.72	$ 7,205
Payroll Audit (Schedule E-3)	Number of authorized employees	24,801	7,832	16,969
City Clerk's Service Costs (Schedule E-4)	Total expenditures	101,965	57,573	44,392
Management Service Costs (Schedule E-5)	Total expenditures	72,550	40,964	31,586
Budget and Fiscal Management (Schedule E-6)	Total expenditures	14,286	8,066	6,220
Purchasing (Schedule E-7)	Total expenditures	11,179	6,312	4,867
Treasury Service Costs (Schedule E-8)	Total expenditures	3,021	1,706	1,315
Accounting (Schedule E-9)	Total expenditures	23,658	13,358	10,300
Accounts Payable (Schedule E-10)	Total expenditures	7,822	4,417	3,405
Counter Service Costs (Schedule E-12)	Total expenditures	10,766	6,079	4,687
Billing Service Costs (Schedule E-13)	Total expenditures	79,129	44,679	34,450
Human Resources Costs (Schedule E-14)	Number of authorized employees	55,027	17,377	37,650
Miscellaneous Costs (Schedule E-17)	Total expenditures	52,416	29,596	22,820
Building Use Allowance (Schedule E-19)	Total expenditures	17,227	9,727	7,500
Equipment Use Allowance (Schedule E-20)	Total expenditures	15,657	8,841	6,816
Total indirect costs		$ 506,054	$ 265,871	$ 240,183
Direct salaries and wages (Schedule D-12)		$ 2,258,147	$ 1,120,868	$ 1,137,279
Indirect cost rate, FY 2025		22%	24%	21%

Schedule G-2
Office of Economic Development
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Business Services	Civic Arts
General Audit (Schedule E-2)	Total expenditures	$ 10,461	$ 6,137	$ 4,324
Payroll Audit (Schedule E-3)	Number of authorized employees	10,420	7,046	3,374
City Clerk's Service Costs (Schedule E-4)	Total expenditures	-	-	-
Management Service Costs (Schedule E-5)	Total expenditures	30,483	17,884	12,599
Budget and Fiscal Management (Schedule E-6)	Total expenditures	6,003	3,522	2,481
Purchasing (Schedule E-7)	Total expenditures	31,302	18,365	12,937
Treasury Service Costs (Schedule E-8)	Total expenditures	3,398	1,994	1,404
Accounting (Schedule E-9)	Total expenditures	9,940	5,832	4,108
Accounts Payable (Schedule E-10)	Total expenditures	4,897	2,873	2,024
Counter Service Costs (Schedule E-12)	Total expenditures	4,523	2,654	1,869
Billing Service Costs (Schedule E-13)	Total expenditures	314	184	130
Human Resources Costs (Schedule E-14)	Number of authorized employees	23,121	15,634	7,487
Miscellaneous Costs (Schedule E-17)	Total expenditures	22,024	12,921	9,103
Building Use Allowance (Schedule E-19)	Total expenditures	31,993	18,770	13,223
Equipment Use Allowance (Schedule E-20)	Total expenditures	419	246	173
Total indirect costs		$ 189,298	$ 114,062	$ 75,236
Direct salaries and wages (Schedule D-12)		$ 1,005,999	$ 565,790	$ 440,209
Indirect cost rate, FY 2025		19%	20%	17%

Schedule G-3
Finance - Operating Division
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Revenue Collection Licensing
General Audit (Schedule E-2)	Total expenditures	$ 2,342	$ 2,342
Payroll Audit (Schedule E-3)	Number of authorized employees	3,960	3,960
City Clerk's Service Costs (Schedule E-4)	Total expenditures	5,505	5,505
Management Service Costs (Schedule E-5)	Total expenditures	11,584	11,584
Budget and Fiscal Management (Schedule E-6)	Total expenditures	2,281	2,281
Accounting (Schedule E-9)	Total expenditures	3,777	3,777
Accounts Payable (Schedule E-10)	Total expenditures	1,145	1,145
Counter Service Costs (Schedule E-12)	Total expenditures	1,719	1,719
Human Resources Costs (Schedule E-14)	Number of authorized employees	8,786	8,786
Miscellaneous Costs (Schedule E-17)	Total expenditures	8,369	8,369
Building Use Allowance (Schedule E-19)	Total expenditures	820	820
Equipment Use Allowance (Schedule E-20)	Total expenditures	419	419
Total indirect costs		$ 50,707	$ 50,707
Direct salaries and wages (Schedule D-12)		$ 331,375	$ 331,375
Indirect cost rate, FY 2025		15%	15%

Schedule G-4
Fire Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Fire Operation
General Audit (Schedule E-2)	Total expenditures	$ 234,823	$ 129,428
Payroll Audit (Schedule E-3)	Number of authorized employees	259,468	117,610
City Clerk's Service Costs (Schedule E-4)	Total expenditures	124,703	68,733
Management Service Costs (Schedule E-5)	Total expenditures	759,031	418,356
Budget and Fiscal Management (Schedule E-6)	Total expenditures	149,465	82,381
Purchasing (Schedule E-7)	Total expenditures	66,007	36,381
Treasury Service Costs (Schedule E-8)	Total expenditures	18,691	10,302
Accounting (Schedule E-9)	Total expenditures	247,515	136,423
Accounts Payable (Schedule E-10)	Total expenditures	109,005	60,080
Counter Service Costs (Schedule E-12)	Total expenditures	112,633	62,080
Billing Service Costs (Schedule E-13)	Total expenditures	77,513	42,723
Human Resources Costs (Schedule E-14)	Number of authorized employees	575,705	260,952
Miscellaneous Costs (Schedule E-17)	Total expenditures	548,390	302,257
Building Use Allowance (Schedule E-19)	Total expenditures	538,135	296,605
Equipment Use Allowance (Schedule E-20)	Total expenditures	608,803	335,555
Total indirect costs		$ 4,429,887	$ 2,359,866
Direct salaries and wages (Schedule D-12)		$ 35,977,260	$ 20,513,447
Indirect cost rate, FY 2025		12%	12%

Schedule G-4
Fire Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Fire Prevention	Training Emergency Services
General Audit (Schedule E-2)	Total expenditures	$ 19,573	85,822
Payroll Audit (Schedule E-3)	Number of authorized employees	18,440	123,418
City Clerk's Service Costs (Schedule E-4)	Total expenditures	10,394	45,576
Management Service Costs (Schedule E-5)	Total expenditures	63,267	277,408
Budget and Fiscal Management (Schedule E-6)	Total expenditures	12,458	54,626
Purchasing (Schedule E-7)	Total expenditures	5,502	24,124
Treasury Service Costs (Schedule E-8)	Total expenditures	1,558	6,831
Accounting (Schedule E-9)	Total expenditures	20,631	90,461
Accounts Payable (Schedule E-10)	Total expenditures	9,086	39,839
Counter Service Costs (Schedule E-12)	Total expenditures	9,388	41,165
Billing Service Costs (Schedule E-13)	Total expenditures	6,461	28,329
Human Resources Costs (Schedule E-14)	Number of authorized employees	40,915	273,838
Miscellaneous Costs (Schedule E-17)	Total expenditures	45,709	200,424
Building Use Allowance (Schedule E-19)	Total expenditures	44,855	196,676
Equipment Use Allowance (Schedule E-20)	Total expenditures	50,745	222,503
Total indirect costs		$ 358,982	$ 1,711,040
Direct salaries and wages (Schedule D-12)		$ 2,554,304	$ 12,909,509
Indirect cost rate, FY 2025		14%	13%

Schedule G-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Aging Services	Environmental Health
General Audit (Schedule E-2)	Total expenditures	$ 158,943	$ 25,071	$ 9,363
Payroll Audit (Schedule E-3)	Number of authorized employees	326,367	9,824	19,557
City Clerk's Service Costs (Schedule E-4)	Total expenditures	718,539	113,338	42,328
Management Service Costs (Schedule E-5)	Total expenditures	954,734	150,595	56,241
Budget and Fiscal Management (Schedule E-6)	Total expenditures	188,002	29,654	11,075
Purchasing (Schedule E-7)	Total expenditures	153,985	24,289	9,071
Treasury Service Costs (Schedule E-8)	Total expenditures	88,736	13,997	5,227
Accounting (Schedule E-9)	Total expenditures	311,332	49,108	18,340
Accounts Payable (Schedule E-10)	Total expenditures	75,299	11,877	4,436
Counter Service Costs (Schedule E-12)	Total expenditures	141,673	22,347	8,346
Billing Service Costs (Schedule E-13)	Total expenditures	15,530	2,450	915
Human Resources Costs (Schedule E-14)	Number of authorized employees	724,140	21,797	43,393
Miscellaneous Costs (Schedule E-17)	Total expenditures	689,782	108,802	40,634
Building Use Allowance (Schedule E-19)	Total expenditures	818,688	129,135	48,227
Equipment Use Allowance (Schedule E-20)	Total expenditures	114,631	18,081	6,753
Total indirect costs		$ 5,480,381	$ 730,365	$ 323,905
Direct salaries and wages (Schedule D-12)		$ 18,973,831	$ 2,542,045	$ 1,192,994
Indirect cost rate, FY 2025		29%	29%	27%

Schedule G-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Mental Health	Public Health	Housing Development
General Audit (Schedule E-2)	Total expenditures	64,365	39,085	13,026
Payroll Audit (Schedule E-3)	Number of authorized employees	143,460	86,179	23,759
City Clerk's Service Costs (Schedule E-4)	Total expenditures	290,979	176,692	58,887
Management Service Costs (Schedule E-5)	Total expenditures	386,628	234,773	78,244
Budget and Fiscal Management (Schedule E-6)	Total expenditures	76,133	46,230	15,407
Purchasing (Schedule E-7)	Total expenditures	62,358	37,866	12,620
Treasury Service Costs (Schedule E-8)	Total expenditures	35,934	21,821	7,272
Accounting (Schedule E-9)	Total expenditures	126,077	76,558	25,515
Accounts Payable (Schedule E-10)	Total expenditures	30,493	18,516	6,171
Counter Service Costs (Schedule E-12)	Total expenditures	57,372	34,838	11,611
Billing Service Costs (Schedule E-13)	Total expenditures	6,289	3,819	1,273
Human Resources Costs (Schedule E-14)	Number of authorized employees	318,308	191,213	52,716
Miscellaneous Costs (Schedule E-17)	Total expenditures	279,333	169,620	56,530
Building Use Allowance (Schedule E-19)	Total expenditures	331,535	201,319	67,094
Equipment Use Allowance (Schedule E-20)	Total expenditures	46,421	28,188	9,394
Total indirect costs		$ 2,255,685	$ 1,366,716	$ 439,519
Direct salaries and wages (Schedule D-12)		$ 8,057,428	$ 4,515,988	$ 1,623,773
Indirect cost rate, FY 2025		28%	30%	27%

Schedule G-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Community Services
General Audit (Schedule E-2)	Total expenditures	8,033
Payroll Audit (Schedule E-3)	Number of authorized employees	43,588
City Clerk's Service Costs (Schedule E-4)	Total expenditures	36,316
Management Service Costs (Schedule E-5)	Total expenditures	48,253
Budget and Fiscal Management (Schedule E-6)	Total expenditures	9,502
Purchasing (Schedule E-7)	Total expenditures	7,783
Treasury Service Costs (Schedule E-8)	Total expenditures	4,485
Accounting (Schedule E-9)	Total expenditures	15,735
Accounts Payable (Schedule E-10)	Total expenditures	3,806
Counter Service Costs (Schedule E-12)	Total expenditures	7,160
Billing Service Costs (Schedule E-13)	Total expenditures	785
Human Resources Costs (Schedule E-14)	Number of authorized employees	96,713
Miscellaneous Costs (Schedule E-17)	Total expenditures	34,862
Building Use Allowance (Schedule E-19)	Total expenditures	41,377
Equipment Use Allowance (Schedule E-20)	Total expenditures	5,794
Total indirect costs		$ 364,192
Direct salaries and wages (Schedule D-12)		$ 1,041,603
Indirect cost rate, FY 2025		35%

Schedule G-6
Berkeley Public Library
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Facilities Maintenance	Library Info System
General Audit (Schedule E-2)	Total expenditures	$ 66,668	$ 7,169	$ 7,200
Payroll Audit (Schedule E-3)	Number of authorized employees	193,194	4,325	7,209
City Clerk's Service Costs (Schedule E-4)	Total expenditures	32,552	3,500	3,516
Management Service Costs (Schedule E-5)	Total expenditures	565,158	60,772	61,035
Budget and Fiscal Management (Schedule E-6)	Total expenditures	111,288	11,967	12,019
Purchasing (Schedule E-7)	Total expenditures	131,529	14,143	14,205
Treasury Service Costs (Schedule E-8)	Total expenditures	1,133	122	122
Accounting (Schedule E-9)	Total expenditures	184,294	19,817	19,903
Accounts Payable (Schedule E-10)	Total expenditures	1,590	170.97	172
Counter Service Costs (Schedule E-12)	Total expenditures	83,864	9,018	9,057
Human Resources Costs (Schedule E-14)	Number of authorized employees	428,657	9,597	15,995
Miscellaneous Costs (Schedule E-17)	Total expenditures	408,319	43,907	44,097
Building Use Allowance (Schedule E-19)	Total expenditures	1,922,849	206,765	207,661
Equipment Use Allowance (Schedule E-20)	Total expenditures	126,374	13,589	13,648
Total indirect costs		$ 4,257,469	$ 404,862	$ 415,838
Direct salaries and wages (Schedule D-12)		$ 8,056,368	$ 346,401	$ 592,491
Indirect cost rate, FY 2025		53%	117%	70%

Schedule G-6
Berkeley Public Library
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Branch Library	Technical Service	Central Library
General Audit (Schedule E-2)	Total expenditures	23,756	12,047	16,496
Payroll Audit (Schedule E-3)	Number of authorized employees	85,063	12,976	83,621
City Clerk's Service Costs (Schedule E-4)	Total expenditures	11,599	5,882	8,054
Management Service Costs (Schedule E-5)	Total expenditures	201,384	102,127	139,840
Budget and Fiscal Management (Schedule E-6)	Total expenditures	39,656	20,110	27,537
Purchasing (Schedule E-7)	Total expenditures	46,868	23,768	32,545
Treasury Service Costs (Schedule E-8)	Total expenditures	404	205	280
Accounting (Schedule E-9)	Total expenditures	65,670	33,303	45,601
Accounts Payable (Schedule E-10)	Total expenditures	567	287	393
Counter Service Costs (Schedule E-12)	Total expenditures	29,883	15,155	20,751
Human Resources Costs (Schedule E-14)	Number of authorized employees	188,737	28,790	185,538
Miscellaneous Costs (Schedule E-17)	Total expenditures	145,497	73,786	101,032
Building Use Allowance (Schedule E-19)	Total expenditures	685,173	347,470	475,779
Equipment Use Allowance (Schedule E-20)	Total expenditures	45,031	22,837	31,269
Total indirect costs		$ 1,569,288	$ 698,744	$ 1,168,737
Direct salaries and wages (Schedule D-12)		$ 3,744,738	$ 705,046	$ 2,667,691
Indirect cost rate, FY 2025		42%	99%	44%

Schedule G-7
Parks, Recreation, and Waterfront
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Parks Operations
General Audit (Schedule E-2)	Total expenditures	$ 144,266	$ 63,233.74
Payroll Audit (Schedule E-3)	Number of authorized employees	192,569	102,007
City Clerk's Service Costs (Schedule E-4)	Total expenditures	341,318	149,604
Management Service Costs (Schedule E-5)	Total expenditures	563,329	246,915
Budget and Fiscal Management (Schedule E-6)	Total expenditures	110,928	48,621
Purchasing (Schedule E-7)	Total expenditures	175,566	76,953
Treasury Service Costs (Schedule E-8)	Total expenditures	501,262	219,710
Accounting (Schedule E-9)	Total expenditures	183,698	80,517
Accounts Payable (Schedule E-10)	Total expenditures	68,367	29,966
Counter Service Costs (Schedule E-12)	Total expenditures	83,593	36,640
Billing Service Costs (Schedule E-13)	Total expenditures	86,669	37,988
Human Resources Costs (Schedule E-14)	Number of authorized employees	427,270	226,333
Miscellaneous Costs (Schedule E-17)	Total expenditures	406,998	178,393
Building Use Allowance (Schedule E-19)	Total expenditures	3,161,545	1,385,748
Equipment Use Allowance (Schedule E-20)	Total expenditures	134,902	59,129
Total indirect costs		$ 6,582,280	$ 2,941,759
Direct salaries and wages (Schedule D-12)		$ 14,459,168	$ 5,938,546
Indirect cost rate, FY 2025		46%	50%

Schedule G-7
Parks, Recreation, and Waterfront
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Recreation	Waterfront
General Audit (Schedule E-2)	Total expenditures	$ 55,638	25,394
Payroll Audit (Schedule E-3)	Number of authorized employees	29,388	61,174
City Clerk's Service Costs (Schedule E-4)	Total expenditures	131,635	60,079
Management Service Costs (Schedule E-5)	Total expenditures	217,257	99,158
Budget and Fiscal Management (Schedule E-6)	Total expenditures	42,781	19,526
Purchasing (Schedule E-7)	Total expenditures	67,710	30,903
Treasury Service Costs (Schedule E-8)	Total expenditures	193,319	88,233
Accounting (Schedule E-9)	Total expenditures	70,846	32,335
Accounts Payable (Schedule E-10)	Total expenditures	26,367	12,034
Counter Service Costs (Schedule E-12)	Total expenditures	32,239	14,714
Billing Service Costs (Schedule E-13)	Total expenditures	33,425	15,256
Human Resources Costs (Schedule E-14)	Number of authorized employees	65,206	135,731
Miscellaneous Costs (Schedule E-17)	Total expenditures	156,965	71,640
Building Use Allowance (Schedule E-19)	Total expenditures	1,219,299	556,498
Equipment Use Allowance (Schedule E-20)	Total expenditures	52,027	23,746
Total indirect costs		$ 2,394,102	$ 1,246,419
Direct salaries and wages (Schedule D-12)		$ 6,567,946	$ 1,952,677
Indirect cost rate, FY 2025		36%	64%

Schedule G-8
Planning and Development Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Toxics Management	Land Use
General Audit (Schedule E-2)	Total expenditures	$ 77,910	$ 4,848	$ 25,533
Payroll Audit (Schedule E-3)	Number of authorized employees	146,094	9,974	48,794
City Clerk's Service Costs (Schedule E-4)	Total expenditures	181,190	11,274	59,380
Management Service Costs (Schedule E-5)	Total expenditures	427,374	26,593	140,060
Budget and Fiscal Management (Schedule E-6)	Total expenditures	84,157	5,237	27,580
Purchasing (Schedule E-7)	Total expenditures	48,898	3,043	16,025
Treasury Service Costs (Schedule E-8)	Total expenditures	415,736	25,869	136,246
Accounting (Schedule E-9)	Total expenditures	139,364	8,672	45,673
Accounts Payable (Schedule E-10)	Total expenditures	131,010	8,152	42,935
Counter Service Costs (Schedule E-12)	Total expenditures	63,418	3,946	20,784
Billing Service Costs (Schedule E-13)	Total expenditures	155,116	9,652	50,835
Human Resources Costs (Schedule E-14)	Number of authorized employees	324,152	22,130	108,263
Miscellaneous Costs (Schedule E-17)	Total expenditures	308,772	19,213	101,192
Building Use Allowance (Schedule E-19)	Total expenditures	237,895	14,803	77,964
Equipment Use Allowance (Schedule E-20)	Total expenditures	20,130	1,253	6,597
Total indirect costs		$ 2,761,216	$ 174,658	$ 907,860
Direct salaries and wages (Schedule D-12)		$ 10,917,653	$ 764,808	$ 3,386,385
Indirect cost rate, FY 2025		25%	23%	27%

Schedule G-8
Planning and Development Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Energy and Sustainable Development	Building & Safety	Permit Service Center
General Audit (Schedule E-2)	Total expenditures	7,360	33,838	6,331
Payroll Audit (Schedule E-3)	Number of authorized employees	12,270	60,346	14,710
City Clerk's Service Costs (Schedule E-4)	Total expenditures	17,116	78,695	14,724
Management Service Costs (Schedule E-5)	Total expenditures	40,371	185,619	34,731
Budget and Fiscal Management (Schedule E-6)	Total expenditures	7,950	36,551	6,839
Purchasing (Schedule E-7)	Total expenditures	4,619	21,238	3,974
Treasury Service Costs (Schedule E-8)	Total expenditures	39,272	180,564	33,785
Accounting (Schedule E-9)	Total expenditures	13,165	60,529	11,325
Accounts Payable (Schedule E-10)	Total expenditures	12,376	56,901	10,647
Counter Service Costs (Schedule E-12)	Total expenditures	5,991	27,544	5,154
Billing Service Costs (Schedule E-13)	Total expenditures	14,653	67,371	12,605
Human Resources Costs (Schedule E-14)	Number of authorized employees	27,225	133,896	32,638
Miscellaneous Costs (Schedule E-17)	Total expenditures	29,168	134,107	25,092
Building Use Allowance (Schedule E-19)	Total expenditures	22,472	103,324	19,333
Equipment Use Allowance (Schedule E-20)	Total expenditures	1,902	8,743	1,636
Total indirect costs		$ 255,908	$ 1,189,266	$ 233,524
Direct salaries and wages (Schedule D-12)		$ 909,115	$ 4,841,934	$ 1,015,412
Indirect cost rate, FY 2025		28%	25%	23%

Schedule G-9
Police Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Support Service
General Audit (Schedule E-2)	Total expenditures	$ 278,852	$ 35,860
Payroll Audit (Schedule E-3)	Number of authorized employees	395,767	60,008
City Clerk's Service Costs (Schedule E-4)	Total expenditures	68,216	8,772
Management Service Costs (Schedule E-5)	Total expenditures	1,157,752	148,885
Budget and Fiscal Management (Schedule E-6)	Total expenditures	227,979	29,318
Purchasing (Schedule E-7)	Total expenditures	52,203	6,713
Treasury Service Costs (Schedule E-8)	Total expenditures	830,716	106,829
Accounting (Schedule E-9)	Total expenditures	377,535	48,550
Accounts Payable (Schedule E-10)	Total expenditures	36,886	4,743
Counter Service Costs (Schedule E-12)	Total expenditures	171,799	22,093
Billing Service Costs (Schedule E-13)	Total expenditures	1,526	196
Human Resources Costs (Schedule E-14)	Number of authorized employees	878,123	133,145
Miscellaneous Costs (Schedule E-17)	Total expenditures	836,460	107,567
Building Use Allowance (Schedule E-19)	Total expenditures	677,591	87,137
Equipment Use Allowance (Schedule E-20)	Total expenditures	131,826	16,953
Total indirect costs		$ 6,123,231	$ 816,769
Direct salaries and wages (Schedule D-12)		$ 42,851,741	$ 6,755,943
Indirect cost rate, FY 2025		14%	12%

Schedule G-9
Police Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation
General Audit (Schedule E-2)	Total expenditures	$ 161,156	65,580
Payroll Audit (Schedule E-3)	Number of authorized employees	192,883	102,871
City Clerk's Service Costs (Schedule E-4)	Total expenditures	39,424	16,043
Management Service Costs (Schedule E-5)	Total expenditures	669,095	272,277
Budget and Fiscal Management (Schedule E-6)	Total expenditures	131,755	53,615
Purchasing (Schedule E-7)	Total expenditures	30,169	12,277
Treasury Service Costs (Schedule E-8)	Total expenditures	480,093	195,366
Accounting (Schedule E-9)	Total expenditures	218,187	88,788
Accounts Payable (Schedule E-10)	Total expenditures	21,317	8,675
Counter Service Costs (Schedule E-12)	Total expenditures	99,287	40,403
Billing Service Costs (Schedule E-13)	Total expenditures	882	359
Human Resources Costs (Schedule E-14)	Number of authorized employees	427,966	228,249
Miscellaneous Costs (Schedule E-17)	Total expenditures	483,412	196,716
Building Use Allowance (Schedule E-19)	Total expenditures	391,598	159,354
Equipment Use Allowance (Schedule E-20)	Total expenditures	76,186	31,002
Total indirect costs		$ 3,423,410	$ 1,471,574
Direct salaries and wages (Schedule D-12)		$ 24,591,810	$ 9,498,734
Indirect cost rate, FY 2025		14%	15%

Schedule G-9
Police Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Police Professional Standards
General Audit (Schedule E-2)	Total expenditures	16,257
Payroll Audit (Schedule E-3)	Number of authorized employees	40,005
City Clerk's Service Costs (Schedule E-4)	Total expenditures	3,977
Management Service Costs (Schedule E-5)	Total expenditures	67,495
Budget and Fiscal Management (Schedule E-6)	Total expenditures	13,291
Purchasing (Schedule E-7)	Total expenditures	3,043
Treasury Service Costs (Schedule E-8)	Total expenditures	48,429
Accounting (Schedule E-9)	Total expenditures	22,010
Accounts Payable (Schedule E-10)	Total expenditures	2,150
Counter Service Costs (Schedule E-12)	Total expenditures	10,016
Billing Service Costs (Schedule E-13)	Total expenditures	89
Human Resources Costs (Schedule E-14)	Number of authorized employees	88,763
Miscellaneous Costs (Schedule E-17)	Total expenditures	48,764
Building Use Allowance (Schedule E-19)	Total expenditures	39,502
Equipment Use Allowance (Schedule E-20)	Total expenditures	7,685
Total indirect costs		$ 411,477
Direct salaries and wages (Schedule D-12)		$ 2,005,254
Indirect cost rate, FY 2025		21%

Schedule G-10
Public Works Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Transportation	General Engineering
General Audit (Schedule E-2)	Total expenditures	$ 508,990	$ 67,700	$ 68,043
Payroll Audit (Schedule E-3)	Number of authorized employees	457,039	60,084	57,593
City Clerk's Service Costs (Schedule E-4)	Total expenditures	525,619	69,911	70,266
Management Service Costs (Schedule E-5)	Total expenditures	1,336,384	177,749	178,651
Budget and Fiscal Management (Schedule E-6)	Total expenditures	263,153	35,001	35,179
Purchasing (Schedule E-7)	Total expenditures	256,255	34,084	34,257
Treasury Service Costs (Schedule E-8)	Total expenditures	19,824	2,637	2,650
Accounting (Schedule E-9)	Total expenditures	435,785	57,963	58,257
Accounts Payable (Schedule E-10)	Total expenditures	170,697	22,704	22,819
Counter Service Costs (Schedule E-12)	Total expenditures	198,307	26,376	26,510
Billing Service Costs (Schedule E-13)	Total expenditures	33,033	4,394	4,416
Human Resources Costs (Schedule E-14)	Number of authorized employees	1,013,611	133,254	127,728
Miscellaneous Costs (Schedule E-17)	Total expenditures	965,519	128,421	129,073
Building Use Allowance (Schedule E-19)	Total expenditures	708,764	94,271	94,749
Equipment Use Allowance (Schedule E-20)	Total expenditures	238,210	31,684	31,844
Total indirect costs		$ 7,131,190	$ 946,233	$ 942,034
Direct salaries and wages (Schedule D-12)		$ 32,760,243	$ 3,849,062	$ 4,949,282
Indirect cost rate, FY 2025		22%	25%	19%

Schedule G-10
Public Works Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Zero Waste Management	Equipment Maintenance	Facility Maintenance
General Audit (Schedule E-2)	Total expenditures	193,706	49,470	60,734
Payroll Audit (Schedule E-3)	Number of authorized employees	151,706	26,483	58,589
City Clerk's Service Costs (Schedule E-4)	Total expenditures	200,035	51,087	62,718
Management Service Costs (Schedule E-5)	Total expenditures	508,588	129,888	159,461
Budget and Fiscal Management (Schedule E-6)	Total expenditures	100,148	25,577	31,400
Purchasing (Schedule E-7)	Total expenditures	97,523	24,906	30,577
Treasury Service Costs (Schedule E-8)	Total expenditures	7,544	1,927	2,365
Accounting (Schedule E-9)	Total expenditures	165,847	42,355	51,999
Accounts Payable (Schedule E-10)	Total expenditures	64,962	16,591	20,368
Counter Service Costs (Schedule E-12)	Total expenditures	75,470	19,274	23,663
Billing Service Costs (Schedule E-13)	Total expenditures	12,571	3,211	3,942
Human Resources Costs (Schedule E-14)	Number of authorized employees	336,449	58,733	129,938
Miscellaneous Costs (Schedule E-17)	Total expenditures	367,448	93,842	115,209
Building Use Allowance (Schedule E-19)	Total expenditures	269,734	68,887	84,572
Equipment Use Allowance (Schedule E-20)	Total expenditures	90,656	23,152	28,424
Total indirect costs		$ 2,642,387	$ 635,382	$ 863,960
Direct salaries and wages (Schedule D-12)		$ 12,192,283	$ 1,704,376	$ 3,634,735
Indirect cost rate, FY 2025		22%	37%	24%

Schedule G-10
Public Works Department
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Streets & Utilities
General Audit (Schedule E-2)	Total expenditures	69,337
Payroll Audit (Schedule E-3)	Number of authorized employees	102,585
City Clerk's Service Costs (Schedule E-4)	Total expenditures	71,602
Management Service Costs (Schedule E-5)	Total expenditures	182,047
Budget and Fiscal Management (Schedule E-6)	Total expenditures	35,848
Purchasing (Schedule E-7)	Total expenditures	34,908
Treasury Service Costs (Schedule E-8)	Total expenditures	2,700
Accounting (Schedule E-9)	Total expenditures	59,364
Accounts Payable (Schedule E-10)	Total expenditures	23,253
Counter Service Costs (Schedule E-12)	Total expenditures	27,014
Billing Service Costs (Schedule E-13)	Total expenditures	4,500
Human Resources Costs (Schedule E-14)	Number of authorized employees	227,510
Miscellaneous Costs (Schedule E-17)	Total expenditures	131,527
Building Use Allowance (Schedule E-19)	Total expenditures	96,550
Equipment Use Allowance (Schedule E-20)	Total expenditures	32,450
Total indirect costs		$ 1,101,195
Direct salaries and wages (Schedule D-12)		$ 6,430,506
Indirect cost rate, FY 2025		17%

Schedule G-11
Police Accountability Board
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Police Accountability Board
General Audit (Schedule E-2)	Total expenditures	$ 4,996	$ 4,996
Payroll Audit (Schedule E-3)	Number of authorized employees	7,711	7,711
Management Service Costs (Schedule E-5)	Total expenditures	23,167	23,167
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,562	4,562
Accounting (Schedule E-9)	Total expenditures	7,555	7,555
Accounts Payable (Schedule E-10)	Total expenditures	2,353	2,353
Counter Service Costs (Schedule E-12)	Total expenditures	3,438	3,438
Human Resources Costs (Schedule E-14)	Number of authorized employees	17,572	17,572
Miscellaneous Costs (Schedule E-17)	Total expenditures	16,738	16,738
Total indirect costs		$ 88,092	$ 88,092
Direct salaries and wages (Schedule D-12)		$ 646,837	$ 646,837
Indirect cost rate, FY 2025		14%	14%

Schedule G-12
Rent Stabilization Board
Indirect Cost Rate Proposal
Federal Plan

Indirect Costs Categories	Allocation Base	Department Total	Rent Stabilization Board
General Audit (Schedule E-2)	Total expenditures	$ 20,922	$ 20,922
Payroll Audit (Schedule E-3)	Number of authorized employees	33,971	33,971
City Clerk's Service Costs (Schedule E-4)	Total expenditures	23,696	23,696
Management Service Costs (Schedule E-5)	Total expenditures	99,375	99,375
Budget and Fiscal Management (Schedule E-6)	Total expenditures	19,569	19,569
Purchasing (Schedule E-7)	Total expenditures	11,082	11,082
Treasury Service Costs (Schedule E-8)	Total expenditures	5,475	5,475
Accounting (Schedule E-9)	Total expenditures	32,406	32,406
Accounts Payable (Schedule E-10)	Total expenditures	9,921	9,921
Counter Service Costs (Schedule E-12)	Total expenditures	14,746	14,746
Human Resources Costs (Schedule E-14)	Number of authorized employees	75,373	75,373
Miscellaneous Costs (Schedule E-17)	Total expenditures	71,797	71,797
Building Use Allowance (Schedule E-19)	Total expenditures	8,203	8,203
Total indirect costs		$ 426,536	$ 426,536
Direct salaries and wages (Schedule D-12)		$ 3,306,522	$ 3,306,522
Indirect cost rate, FY 2025		13%	13%

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EXHIBIT H

Indirect Cost Rate Proposal

Simple Method

Indirect Plan for Operating Departments

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Schedule H
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	H-1 City Manager Operating	H-2 Economic Development	H-3 Finance Operating	H-4 Fire
Legal Service Costs (Schedule E-1)	$ 66,836	$ 28,108	$ 10,619	$ 697,713
General Audit (Schedule E-2)	15,613	9,836	2,186	223,425
Payroll Audit (Schedule E-3)	22,300	9,378	3,543	232,792
City Clerk's Service Costs (Schedule E-4)	82,098	-	4,308	100,289
Management Service Costs (Schedule E-5)	65,234	27,435	10,364	680,995
Budget and Fiscal Management (Schedule E-6)	12,846	5,402	2,041	134,098
Purchasing (Schedule E-7)	9,721	27,317	-	57,550
Treasury Service Costs (Schedule E-8)	2,643	2,832	-	15,859
Accounting (Schedule E-9)	21,272	8,946	3,380	222,068
Accounts Payable (Schedule E-10)	7,377	4,643	1,081	102,900
Revenue Collection (Schedule E-11)	2,129	895	338	22,223
Counter Service Costs (Schedule E-12)	9,680	4,071	1,538	101,053
Billing Service Costs (Schedule E-13)	79,129	314	-	77,513
Human Resources Costs (Schedule E-14)	49,471	20,806	7,860	516,445
Miscellaneous Costs (Schedule E-17)	47,131	19,821	7,488	492,009
Total indirect costs	$ 493,480	$ 169,804	$ 54,746	$ 3,676,932
Direct salaries and wages (Schedule D-12)	$ 2,258,147	$ 1,005,999	$ 331,375	$ 35,977,260
Indirect cost rate, FY 2025	22%	17%	17%	10%

Schedule H
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	H-5 Health, Housing and Community Services	H-6 Library	H-7 Parks, Recreation and Waterfront	H-8 Planning and Development
Legal Service Costs (Schedule E-1)	$ 877,607	$ 519,693	$ 517,820	$ 392,269
General Audit (Schedule E-2)	151,136	63,390	137,241	74,007
Payroll Audit (Schedule E-3)	292,813	173,396	172,770	130,880
City Clerk's Service Costs (Schedule E-4)	577,560	26,329	274,538	145,527
Management Service Costs (Schedule E-5)	856,578	507,240	505,411	382,869
Budget and Fiscal Management (Schedule E-6)	168,673	99,883	99,523	75,393
Purchasing (Schedule E-7)	134,251	114,711	153,013	42,676
Treasury Service Costs (Schedule E-8)	75,520	944	425,931	353,054
Accounting (Schedule E-9)	279,324	165,408	164,811	124,851
Accounts Payable (Schedule E-10)	71,102	1,463	64,551	123,633
Revenue Collection (Schedule E-11)	27,952	16,552	16,493	12,494
Counter Service Costs (Schedule E-12)	127,108	75,270	74,998	56,814
Billing Service Costs (Schedule E-13)	15,530	-	86,669	155,071
Human Resources Costs (Schedule E-14)	649,602	384,675	383,288	290,356
Miscellaneous Costs (Schedule E-17)	618,866	366,474	365,153	276,618
Total indirect costs	$ 4,923,622	$ 2,515,428	$ 3,442,210	$ 2,636,512
Direct salaries and wages (Schedule D-12)	$ 18,973,831	$ 8,056,368	$ 14,459,168	$ 10,917,653
Indirect cost rate, FY 2025	26%	31%	24%	24%

Schedule H
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	H-9 Police	H-10 Public Works	H-11 Police Accountability Board
Legal Service Costs (Schedule E-1)	$ 1,063,748	$ 1,228,026	$ 21,237
General Audit (Schedule E-2)	265,269	484,633	4,840
Payroll Audit (Schedule E-3)	354,919	409,939	7,293
City Clerk's Service Costs (Schedule E-4)	54,812	421,981	-
Management Service Costs (Schedule E-5)	1,038,258	1,199,815	20,730
Budget and Fiscal Management (Schedule E-6)	204,449	236,263	4,082
Purchasing (Schedule E-7)	45,496	223,102	-
Treasury Service Costs (Schedule E-8)	705,731	16,804	-
Accounting (Schedule E-9)	338,568	391,251	6,759
Accounts Payable (Schedule E-10)	34,788	161,154	2,226
Revenue Collection (Schedule E-11)	33,881	39,153	676
Counter Service Costs (Schedule E-12)	154,067	178,042	3,076
Billing Service Costs (Schedule E-13)	1,526	33,078	-
Human Resources Costs (Schedule E-14)	787,383	909,902	15,720
Miscellaneous Costs (Schedule E-17)	750,127	866,854	14,976
Total indirect costs	$ 5,833,022	$ 6,799,997	$ 101,615
Direct salaries and wages (Schedule D-12)	$ 42,851,741	$ 32,760,243	$ 646,837
Indirect cost rate, FY 2025	14%	21%	16%

Schedule H
Indirect Cost Rate Proposal
Internal Plan

H-12

Indirect Costs Categories	Rent Board Stablization	Total
Legal Service Costs (Schedule E-1)	$ 91,196	$ 5,514,872
General Audit (Schedule E-2)	19,985	1,451,561
Payroll Audit (Schedule E-3)	30,428	1,840,451
City Clerk's Service Costs (Schedule E-4)	19,148	1,706,590
Management Service Costs (Schedule E-5)	89,011	5,383,940
Budget and Fiscal Management (Schedule E-6)	17,528	1,060,181
Purchasing (Schedule E-7)	9,624	817,461
Treasury Service Costs (Schedule E-8)	4,720	1,604,038
Accounting (Schedule E-9)	29,026	1,755,664
Accounts Payable (Schedule E-10)	9,349	584,267
Revenue Collection (Schedule E-11)	2,905	175,691
Counter Service Costs (Schedule E-12)	13,208	798,925
Billing Service Costs (Schedule E-13)	-	448,830
Human Resources Costs (Schedule E-14)	67,503	4,083,011
Miscellaneous Costs (Schedule E-17)	64,309	3,889,826
Total indirect costs	$ 467,940	$ 31,115,308
Direct salaries and wages (Schedule D-12)	$ 3,306,522	$ 171,545,144
Indirect cost rate, FY 2025	14%	18%

Schedule H-1
City Manager - Operating Division
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Neighborhood Services	Animal Care
Legal Service Costs (Schedule E-1)	Total expenditures	$ 66,836	$ 37,738	$ 29,098
General Audit (Schedule E-2)	Total expenditures	15,613	8,816	6,797
Payroll Audit (Schedule E-3)	Number of authorized employees	22,300	7,042	15,258
City Clerk's Service Costs (Schedule E-4)	Total expenditures	82,098	46,355	35,743
Management Service Costs (Schedule E-5)	Total expenditures	65,234	36,833	28,401
Budget and Fiscal Management (Schedule E-6)	Total expenditures	12,846	7,253	5,593
Purchasing (Schedule E-7)	Total expenditures	9,721	5,489	4,232
Treasury Service Costs (Schedule E-8)	Total expenditures	2,643	1,492	1,151
Accounting (Schedule E-9)	Total expenditures	21,272	12,011	9,261
Accounts Payable (Schedule E-10)	Total expenditures	7,377	4,165	3,212
Revenue Collection (Schedule E-11)	Total expenditures	2,129	1,202	927
Counter Service Costs (Schedule E-12)	Total expenditures	9,680	5,466	4,214
Billing Service Costs (Schedule E-13)	Total expenditures	79,129	44,679	34,450
Human Resources Costs (Schedule E-14)	Number of authorized employees	49,471	15,622	33,849
Miscellaneous Costs (Schedule E-17)	Total expenditures	47,131	26,612	20,519
Total indirect costs		$ 493,480	$ 260,777	$ 232,703
Direct salaries and wages (Schedule D-12)		$ 2,258,147	$ 1,120,868	$ 1,137,279
Indirect cost rate, FY 2025		22%	23%	20%

Schedule H-2
Office of Economic Development
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Business Services	Civic Arts
Legal Service Costs (Schedule E-1)	Total expenditures	$ 28,108	$ 16,491	$ 11,617
General Audit (Schedule E-2)	Total expenditures	9,836	5,771	4,065
Payroll Audit (Schedule E-3)	Number of authorized employees	9,378	6,341	3,037
Management Service Costs (Schedule E-5)	Total expenditures	27,435	16,096	11,339
Budget and Fiscal Management (Schedule E-6)	Total expenditures	5,402	3,169	2,233
Purchasing (Schedule E-7)	Total expenditures	27,317	16,027	11,290
Treasury Service Costs (Schedule E-8)	Total expenditures	2,832	1,662	1,170
Accounting (Schedule E-9)	Total expenditures	8,946	5,249	3,697
Accounts Payable (Schedule E-10)	Total expenditures	4,643	2,724	1,919
Revenue Collection (Schedule E-11)	Total expenditures	895	525	370
Counter Service Costs (Schedule E-12)	Total expenditures	4,071	2,388	1,683
Billing Service Costs (Schedule E-13)	Total expenditures	314	184	130
Human Resources Costs (Schedule E-14)	Number of authorized employees	20,806	14,069	6,737
Miscellaneous Costs (Schedule E-17)	Total expenditures	19,821	11,629	8,192
Total indirect costs		$ 169,804	$ 102,324	$ 67,480
Direct salaries and wages (Schedule D-12)		$ 1,005,999	$ 565,790	$ 440,209
Indirect cost rate, FY 2025		17%	18%	15%

Schedule H-3
Finance - Operating Division
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Revenue Collection Licensing
Legal Service Costs (Schedule E-1)	Total expenditures	$ 10,619	$ 10,619
General Audit (Schedule E-2)	Total expenditures	2,186	2,186
Payroll Audit (Schedule E-3)	Number of authorized employees	3,543	3,543
City Clerk's Service Costs (Schedule E-4)	Total expenditures	4,308	4,308
Management Service Costs (Schedule E-5)	Total expenditures	10,364	10,364
Budget and Fiscal Management (Schedule E-6)	Total expenditures	2,041	2,041
Accounting (Schedule E-9)	Total expenditures	3,380	3,380
Accounts Payable (Schedule E-10)	Total expenditures	1,081	1,081
Revenue Collection (Schedule E-11)	Total expenditures	338	338
Counter Service Costs (Schedule E-12)	Total expenditures	1,538	1,538
Human Resources Costs (Schedule E-14)	Number of authorized employees	7,860	7,860
Miscellaneous Costs (Schedule E-17)	Total expenditures	7,488	7,488
Total indirect costs		$ 54,746	$ 54,746
Direct salaries and wages (Schedule D-12)		$ 331,375	$ 331,375
Indirect cost rate, FY 2025		17%	17%

Schedule H-4
Fire Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Fire Operation
Legal Service Costs (Schedule E-1)	Total expenditures	$ 697,713	$ 384,559
General Audit (Schedule E-2)	Total expenditures	223,425	123,145
Payroll Audit (Schedule E-3)	Number of authorized employees	232,792	105,518
City Clerk's Service Costs (Schedule E-4)	Total expenditures	100,289	55,276
Management Service Costs (Schedule E-5)	Total expenditures	680,995	375,345
Budget and Fiscal Management (Schedule E-6)	Total expenditures	134,098	73,911
Purchasing (Schedule E-7)	Total expenditures	57,550	31,720
Treasury Service Costs (Schedule E-8)	Total expenditures	15,859	8,741
Accounting (Schedule E-9)	Total expenditures	222,068	122,398
Accounts Payable (Schedule E-10)	Total expenditures	102,900	56,716
Revenue Collection (Schedule E-11)	Total expenditures	22,223	12,249
Counter Service Costs (Schedule E-12)	Total expenditures	101,053	55,698
Billing Service Costs (Schedule E-13)	Total expenditures	77,513	42,723
Human Resources Costs (Schedule E-14)	Number of authorized employees	516,445	234,091
Miscellaneous Costs (Schedule E-17)	Total expenditures	492,009	271,181
Total indirect costs		$ 3,676,932	$ 1,953,271
Direct salaries and wages (Schedule D-12)		$ 35,977,260	$ 20,513,447
Indirect cost rate, FY 2025		10%	10%

Schedule H-4
Fire Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Fire Prevention	Training Emergency Services
Legal Service Costs (Schedule E-1)	Total expenditures	$ 58,156	$ 254,998
General Audit (Schedule E-2)	Total expenditures	18,623	81,657
Payroll Audit (Schedule E-3)	Number of authorized employees	16,544	110,729
City Clerk's Service Costs (Schedule E-4)	Total expenditures	8,359	36,653
Management Service Costs (Schedule E-5)	Total expenditures	56,762	248,888
Budget and Fiscal Management (Schedule E-6)	Total expenditures	11,177	49,010
Purchasing (Schedule E-7)	Total expenditures	4,797	21,033
Treasury Service Costs (Schedule E-8)	Total expenditures	1,322	5,796
Accounting (Schedule E-9)	Total expenditures	18,510	81,161
Accounts Payable (Schedule E-10)	Total expenditures	8,577	37,608
Revenue Collection (Schedule E-11)	Total expenditures	1,852	8,122
Counter Service Costs (Schedule E-12)	Total expenditures	8,423	36,932
Billing Service Costs (Schedule E-13)	Total expenditures	6,461	28,329
Human Resources Costs (Schedule E-14)	Number of authorized employees	36,703	245,651
Miscellaneous Costs (Schedule E-17)	Total expenditures	41,010	179,818
Total indirect costs		$ 297,277	$ 1,426,384
Direct salaries and wages (Schedule D-12)		$ 2,554,304	$ 12,909,509
Indirect cost rate, FY 2025		12%	11%

Schedule H-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Aging Services	Environmental Health
Legal Service Costs (Schedule E-1)	Total expenditures	$ 877,607	$ 65,385	$ 24,419
General Audit (Schedule E-2)	Total expenditures	151,136	11,260	4,205
Payroll Audit (Schedule E-3)	Number of authorized employees	292,813	8,814	17,547
City Clerk's Service Costs (Schedule E-4)	Total expenditures	577,560	43,031	16,070
Management Service Costs (Schedule E-5)	Total expenditures	856,578	63,819	23,834
Budget and Fiscal Management (Schedule E-6)	Total expenditures	168,673	12,567	4,693
Purchasing (Schedule E-7)	Total expenditures	134,251	10,002	3,735
Treasury Service Costs (Schedule E-8)	Total expenditures	75,520	5,627	2,101
Accounting (Schedule E-9)	Total expenditures	279,324	20,811	7,772
Accounts Payable (Schedule E-10)	Total expenditures	71,102	5,297	1,978
Revenue Collection (Schedule E-11)	Total expenditures	27,952	2,083	778
Counter Service Costs (Schedule E-12)	Total expenditures	127,108	9,470	3,537
Billing Service Costs (Schedule E-13)	Total expenditures	15,530	1,157	432
Human Resources Costs (Schedule E-14)	Number of authorized employees	649,602	19,554	38,927
Miscellaneous Costs (Schedule E-17)	Total expenditures	618,866	46,108	17,220
Total indirect costs		$ 4,923,622	$ 324,984	$ 167,248
Direct salaries and wages (Schedule D-12)		$ 18,973,831	$ 2,542,045	$ 1,192,994
Indirect cost rate, FY 2025		26%	13%	14%

Schedule H-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Mental Health	Public Health	Housing Development
Legal Service Costs (Schedule E-1)	Total expenditures	$ 167,867	$ 101,934	$ 33,972
General Audit (Schedule E-2)	Total expenditures	28,909	17,554	5,850
Payroll Audit (Schedule E-3)	Number of authorized employees	128,711	77,319	21,316
City Clerk's Service Costs (Schedule E-4)	Total expenditures	110,475	67,084	22,357
Management Service Costs (Schedule E-5)	Total expenditures	163,844	99,492	33,158
Budget and Fiscal Management (Schedule E-6)	Total expenditures	32,263	19,591	6,529
Purchasing (Schedule E-7)	Total expenditures	25,679	15,593	5,197
Treasury Service Costs (Schedule E-8)	Total expenditures	14,445	8,772	2,923
Accounting (Schedule E-9)	Total expenditures	53,429	32,444	10,813
Accounts Payable (Schedule E-10)	Total expenditures	13,600	8,259	2,752
Revenue Collection (Schedule E-11)	Total expenditures	5,347	3,247	1,082
Counter Service Costs (Schedule E-12)	Total expenditures	24,313	14,764	4,920
Billing Service Costs (Schedule E-13)	Total expenditures	2,971	1,804	601
Human Resources Costs (Schedule E-14)	Number of authorized employees	285,543	171,531	47,290
Miscellaneous Costs (Schedule E-17)	Total expenditures	118,375	71,881	23,956
Total indirect costs		$ 1,175,771	$ 711,267	$ 222,718
Direct salaries and wages (Schedule D-12)		$ 8,057,428	$ 4,515,988	$ 1,623,773
Indirect cost rate, FY 2025		15%	16%	14%

Schedule H-5
Department of Health, Housing, and Community Services
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Community Services
Legal Service Costs (Schedule E-1)	Total expenditures	$ 20,951
General Audit (Schedule E-2)	Total expenditures	3,608
Payroll Audit (Schedule E-3)	Number of authorized employees	39,107
City Clerk's Service Costs (Schedule E-4)	Total expenditures	13,788
Management Service Costs (Schedule E-5)	Total expenditures	20,449
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,027
Purchasing (Schedule E-7)	Total expenditures	3,205
Treasury Service Costs (Schedule E-8)	Total expenditures	1,803
Accounting (Schedule E-9)	Total expenditures	6,668
Accounts Payable (Schedule E-10)	Total expenditures	1,697
Revenue Collection (Schedule E-11)	Total expenditures	667
Counter Service Costs (Schedule E-12)	Total expenditures	3,034
Billing Service Costs (Schedule E-13)	Total expenditures	371
Human Resources Costs (Schedule E-14)	Number of authorized employees	86,758
Miscellaneous Costs (Schedule E-17)	Total expenditures	14,774
Total indirect costs		$ 220,906
Direct salaries and wages (Schedule D-12)		$ 1,041,603
Indirect cost rate, FY 2025		21%

Schedule H-6
Berkeley Public Library
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Facilities Maintenance	Library Info System
Legal Service Costs (Schedule E-1)	Total expenditures	$ 519,693	$ 55,883	$ 56,125
General Audit (Schedule E-2)	Total expenditures	63,390	6,816	6,846
Payroll Audit (Schedule E-3)	Number of authorized employees	173,396	3,882	6,470
City Clerk's Service Costs (Schedule E-4)	Total expenditures	26,329	2,831	2,843
Management Service Costs (Schedule E-5)	Total expenditures	507,240	54,544	54,780
Budget and Fiscal Management (Schedule E-6)	Total expenditures	99,883	10,740	10,787
Purchasing (Schedule E-7)	Total expenditures	114,711	12,335	12,388
Treasury Service Costs (Schedule E-8)	Total expenditures	944	102	102
Accounting (Schedule E-9)	Total expenditures	165,408	17,786	17,863
Accounts Payable (Schedule E-10)	Total expenditures	1,463	157	158
Revenue Collection (Schedule E-11)	Total expenditures	16,552	1,780	1,788
Counter Service Costs (Schedule E-12)	Total expenditures	75,270	8,094	8,129
Human Resources Costs (Schedule E-14)	Number of authorized employees	384,675	8,612	14,354
Miscellaneous Costs (Schedule E-17)	Total expenditures	366,474	39,407	39,578
Total indirect costs		$ 2,515,428	$ 222,970	$ 232,211
Direct salaries and wages (Schedule D-12)		$ 8,056,368	$ 346,401	$ 592,491
Indirect cost rate, FY 2025		31%	64%	39%

Schedule H-6
Berkeley Public Library
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Branch Library	Technical Service	Central Library
Legal Service Costs (Schedule E-1)	Total expenditures	$ 185,183	$ 93,912	$ 128,590
General Audit (Schedule E-2)	Total expenditures	22,588	11,455	15,685
Payroll Audit (Schedule E-3)	Number of authorized employees	76,346	11,646	75,052
City Clerk's Service Costs (Schedule E-4)	Total expenditures	9,382	4,758	6,515
Management Service Costs (Schedule E-5)	Total expenditures	180,746	91,661	125,509
Budget and Fiscal Management (Schedule E-6)	Total expenditures	35,592	18,049	24,715
Purchasing (Schedule E-7)	Total expenditures	40,875	20,729	28,383
Treasury Service Costs (Schedule E-8)	Total expenditures	336	171	234
Accounting (Schedule E-9)	Total expenditures	58,940	29,890	40,928
Accounts Payable (Schedule E-10)	Total expenditures	521	264	362
Revenue Collection (Schedule E-11)	Total expenditures	5,898	2,991	4,096
Counter Service Costs (Schedule E-12)	Total expenditures	26,821	13,602	18,624
Human Resources Costs (Schedule E-14)	Number of authorized employees	169,372	25,836	166,501
Miscellaneous Costs (Schedule E-17)	Total expenditures	130,586	66,224	90,678
Total indirect costs		$ 943,187	$ 391,189	$ 725,871
Direct salaries and wages (Schedule D-12)		$ 3,744,738	$ 705,046	$ 2,667,691
Indirect cost rate, FY 2025		25%	55%	27%

Schedule H-7
Parks, Recreation, and Waterfront
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Parks Operations
Legal Service Costs (Schedule E-1)	Total expenditures	$ 517,820	$ 226,968
General Audit (Schedule E-2)	Total expenditures	137,241	60,155
Payroll Audit (Schedule E-3)	Number of authorized employees	172,770	91,520
City Clerk's Service Costs (Schedule E-4)	Total expenditures	274,538	120,334
Management Service Costs (Schedule E-5)	Total expenditures	505,411	221,528
Budget and Fiscal Management (Schedule E-6)	Total expenditures	99,523	43,622
Purchasing (Schedule E-7)	Total expenditures	153,013	67,068
Treasury Service Costs (Schedule E-8)	Total expenditures	425,931	186,691
Accounting (Schedule E-9)	Total expenditures	164,811	72,239
Accounts Payable (Schedule E-10)	Total expenditures	64,551	28,294
Revenue Collection (Schedule E-11)	Total expenditures	16,493	7,229
Counter Service Costs (Schedule E-12)	Total expenditures	74,998	32,873
Billing Service Costs (Schedule E-13)	Total expenditures	86,669	37,988
Human Resources Costs (Schedule E-14)	Number of authorized employees	383,288	203,035
Miscellaneous Costs (Schedule E-17)	Total expenditures	365,153	160,051
Total indirect costs		$ 3,442,210	$ 1,559,594
Direct salaries and wages (Schedule D-12)		$ 14,459,168	$ 5,938,546
Indirect cost rate, FY 2025		24%	26%

Schedule H-7
Parks, Recreation, and Waterfront
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Recreation	Waterfront
Legal Service Costs (Schedule E-1)	Total expenditures	$ 199,705	$ 91,147
General Audit (Schedule E-2)	Total expenditures	52,929	24,157
Payroll Audit (Schedule E-3)	Number of authorized employees	26,367	54,884
City Clerk's Service Costs (Schedule E-4)	Total expenditures	105,880	48,324
Management Service Costs (Schedule E-5)	Total expenditures	194,920	88,963
Budget and Fiscal Management (Schedule E-6)	Total expenditures	38,383	17,518
Purchasing (Schedule E-7)	Total expenditures	59,012	26,933
Treasury Service Costs (Schedule E-8)	Total expenditures	164,267	74,973
Accounting (Schedule E-9)	Total expenditures	63,562	29,010
Accounts Payable (Schedule E-10)	Total expenditures	24,895	11,362
Revenue Collection (Schedule E-11)	Total expenditures	6,361	2,903
Counter Service Costs (Schedule E-12)	Total expenditures	28,924	13,201
Billing Service Costs (Schedule E-13)	Total expenditures	33,425	15,256
Human Resources Costs (Schedule E-14)	Number of authorized employees	58,494	121,759
Miscellaneous Costs (Schedule E-17)	Total expenditures	140,827	64,275
Total indirect costs		$ 1,197,950	$ 684,667
Direct salaries and wages (Schedule D-12)		$ 6,567,946	$ 1,952,677
Indirect cost rate, FY 2025		18%	35%

Schedule H-8
Planning and Development Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Toxics Management	Land Use
Legal Service Costs (Schedule E-1)	Total expenditures	$ 392,269	$ 24,409	$ 128,555
General Audit (Schedule E-2)	Total expenditures	74,007	4,605	24,254
Payroll Audit (Schedule E-3)	Number of authorized employees	130,880	8,935	43,712
City Clerk's Service Costs (Schedule E-4)	Total expenditures	145,527	9,055	47,693
Management Service Costs (Schedule E-5)	Total expenditures	382,869	23,824	125,475
Budget and Fiscal Management (Schedule E-6)	Total expenditures	75,393	4,691	24,708
Purchasing (Schedule E-7)	Total expenditures	42,676	2,655	13,986
Treasury Service Costs (Schedule E-8)	Total expenditures	353,054	21,969	115,704
Accounting (Schedule E-9)	Total expenditures	124,851	7,769	40,917
Accounts Payable (Schedule E-10)	Total expenditures	123,633	7,693	40,517
Revenue Collection (Schedule E-11)	Total expenditures	12,494	777	4,095
Counter Service Costs (Schedule E-12)	Total expenditures	56,814	3,535	18,619
Billing Service Costs (Schedule E-13)	Total expenditures	155,071	9,649	50,820
Human Resources Costs (Schedule E-14)	Number of authorized employees	290,356	19,823	96,975
Miscellaneous Costs (Schedule E-17)	Total expenditures	276,618	17,212	90,654
Total indirect costs		$ 2,636,512	$ 166,602	$ 866,684
Direct salaries and wages (Schedule D-12)		$ 10,917,653	$ 764,808	$ 3,386,385
Indirect cost rate, FY 2025		24%	22%	26%

Schedule H-8
Planning and Development Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Energy and Sustainable Development	Building & Safety	Permit Service Center
Legal Service Costs (Schedule E-1)	Total expenditures	$ 37,055	$ 170,372	$ 31,878
General Audit (Schedule E-2)	Total expenditures	6,991	32,143	6,014
Payroll Audit (Schedule E-3)	Number of authorized employees	10,992	54,062	13,178
City Clerk's Service Costs (Schedule E-4)	Total expenditures	13,747	63,206	11,826
Management Service Costs (Schedule E-5)	Total expenditures	36,167	166,289	31,114
Budget and Fiscal Management (Schedule E-6)	Total expenditures	7,122	32,745	6,127
Purchasing (Schedule E-7)	Total expenditures	4,031	18,535	3,468
Treasury Service Costs (Schedule E-8)	Total expenditures	33,351	153,340	28,691
Accounting (Schedule E-9)	Total expenditures	11,794	54,226	10,146
Accounts Payable (Schedule E-10)	Total expenditures	11,679	53,697	10,047
Revenue Collection (Schedule E-11)	Total expenditures	1,180	5,426	1,015
Counter Service Costs (Schedule E-12)	Total expenditures	5,367	24,676	4,617
Billing Service Costs (Schedule E-13)	Total expenditures	14,649	67,351	12,602
Human Resources Costs (Schedule E-14)	Number of authorized employees	24,386	119,936	29,235
Miscellaneous Costs (Schedule E-17)	Total expenditures	26,130	120,142	22,479
Total indirect costs		$ 244,642	$ 1,136,146	$ 222,438
Direct salaries and wages (Schedule D-12)		$ 909,115	$ 4,841,934	$ 1,015,412
Indirect cost rate, FY 2025		27%	23%	22%

Schedule H-9
Police Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Support Service
Legal Service Costs (Schedule E-1)	Total expenditures	$ 1,063,748	$ 136,796
General Audit (Schedule E-2)	Total expenditures	265,269	34,113
Payroll Audit (Schedule E-3)	Number of authorized employees	354,919	53,814
City Clerk's Service Costs (Schedule E-4)	Total expenditures	54,812	7,049
Management Service Costs (Schedule E-5)	Total expenditures	1,038,258	133,518
Budget and Fiscal Management (Schedule E-6)	Total expenditures	204,449	26,292
Purchasing (Schedule E-7)	Total expenditures	45,496	5,851
Treasury Service Costs (Schedule E-8)	Total expenditures	705,731	90,756
Accounting (Schedule E-9)	Total expenditures	338,568	43,539
Accounts Payable (Schedule E-10)	Total expenditures	34,788	4,474
Revenue Collection (Schedule E-11)	Total expenditures	33,881	4,357
Counter Service Costs (Schedule E-12)	Total expenditures	154,067	19,813
Billing Service Costs (Schedule E-13)	Total expenditures	1,526	196
Human Resources Costs (Schedule E-14)	Number of authorized employees	787,383	119,387
Miscellaneous Costs (Schedule E-17)	Total expenditures	750,127	96,465
Total indirect costs		$ 5,833,022	$ 776,419
Direct salaries and wages (Schedule D-12)		$ 42,851,741	$ 6,755,943
Indirect cost rate, FY 2025		14%	11%

Schedule H-9
Police Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Patrol	Police Investigation
Legal Service Costs (Schedule E-1)	Total expenditures	$ 614,768	$ 250,169
General Audit (Schedule E-2)	Total expenditures	153,306	62,385
Payroll Audit (Schedule E-3)	Number of authorized employees	172,975	92,253
City Clerk's Service Costs (Schedule E-4)	Total expenditures	31,677	12,891
Management Service Costs (Schedule E-5)	Total expenditures	600,037	244,175
Budget and Fiscal Management (Schedule E-6)	Total expenditures	118,156	48,082
Purchasing (Schedule E-7)	Total expenditures	26,293	10,700
Treasury Service Costs (Schedule E-8)	Total expenditures	407,860	165,972
Accounting (Schedule E-9)	Total expenditures	195,667	79,624
Accounts Payable (Schedule E-10)	Total expenditures	20,105	8,181
Revenue Collection (Schedule E-11)	Total expenditures	19,581	7,968
Counter Service Costs (Schedule E-12)	Total expenditures	89,039	36,233
Billing Service Costs (Schedule E-13)	Total expenditures	882	359
Human Resources Costs (Schedule E-14)	Number of authorized employees	383,743	204,663
Miscellaneous Costs (Schedule E-17)	Total expenditures	433,518	176,413
Total indirect costs		$ 3,267,608	$ 1,400,067
Direct salaries and wages (Schedule D-12)		$ 24,591,810	$ 9,498,734
Indirect cost rate, FY 2025		13%	15%

Schedule H-9
Police Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Police Professional Standards
Legal Service Costs (Schedule E-1)	Total expenditures	$ 62,015
General Audit (Schedule E-2)	Total expenditures	15,465
Payroll Audit (Schedule E-3)	Number of authorized employees	35,876
City Clerk's Service Costs (Schedule E-4)	Total expenditures	3,195
Management Service Costs (Schedule E-5)	Total expenditures	60,529
Budget and Fiscal Management (Schedule E-6)	Total expenditures	11,919
Purchasing (Schedule E-7)	Total expenditures	2,652
Treasury Service Costs (Schedule E-8)	Total expenditures	41,143
Accounting (Schedule E-9)	Total expenditures	19,738
Accounts Payable (Schedule E-10)	Total expenditures	2,028
Revenue Collection (Schedule E-11)	Total expenditures	1,975
Counter Service Costs (Schedule E-12)	Total expenditures	8,982
Billing Service Costs (Schedule E-13)	Total expenditures	89
Human Resources Costs (Schedule E-14)	Number of authorized employees	79,591
Miscellaneous Costs (Schedule E-17)	Total expenditures	43,731
Total indirect costs		$ 388,928
Direct salaries and wages (Schedule D-12)		$ 2,005,254
Indirect cost rate, FY 2025		19%

Schedule H-10
Public Works Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Transportation	General Engineering
Legal Service Costs (Schedule E-1)	Total expenditures	$ 1,228,026	$ 163,337	$ 164,165
General Audit (Schedule E-2)	Total expenditures	484,633	64,460	64,787
Payroll Audit (Schedule E-3)	Number of authorized employees	409,939	53,892	51,657
City Clerk's Service Costs (Schedule E-4)	Total expenditures	421,981	56,127	56,411
Management Service Costs (Schedule E-5)	Total expenditures	1,199,815	159,584	160,394
Budget and Fiscal Management (Schedule E-6)	Total expenditures	236,263	31,425	31,584
Purchasing (Schedule E-7)	Total expenditures	223,102	29,674	29,825
Treasury Service Costs (Schedule E-8)	Total expenditures	16,804	2,235	2,246
Accounting (Schedule E-9)	Total expenditures	391,251	52,039	52,303
Accounts Payable (Schedule E-10)	Total expenditures	161,154	21,435	21,543
Revenue Collection (Schedule E-11)	Total expenditures	39,153	5,208	5,234
Counter Service Costs (Schedule E-12)	Total expenditures	178,042	23,681	23,801
Billing Service Costs (Schedule E-13)	Total expenditures	33,078	4,400	4,422
Human Resources Costs (Schedule E-14)	Number of authorized employees	909,902	119,620	114,659
Miscellaneous Costs (Schedule E-17)	Total expenditures	866,854	115,298	115,883
Total indirect costs		$ 6,799,997	$ 902,414	$ 898,916
Direct salaries and wages (Schedule D-12)		$ 32,760,243	$ 3,849,062	$ 4,949,282
Indirect cost rate, FY 2025		21%	23%	18%

Schedule H-10
Public Works Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Zero Waste Management	Equipment Maintenance	Facility Maintenance
Legal Service Costs (Schedule E-1)	Total expenditures	$ 467,350	$ 119,356	$ 146,532
General Audit (Schedule E-2)	Total expenditures	184,437	47,103	57,828
Payroll Audit (Schedule E-3)	Number of authorized employees	136,072	23,753	52,551
City Clerk's Service Costs (Schedule E-4)	Total expenditures	160,593	41,014	50,352
Management Service Costs (Schedule E-5)	Total expenditures	456,614	116,614	143,166
Budget and Fiscal Management (Schedule E-6)	Total expenditures	89,915	22,963	28,192
Purchasing (Schedule E-7)	Total expenditures	84,906	21,684	26,621
Treasury Service Costs (Schedule E-8)	Total expenditures	6,395	1,633	2,005
Accounting (Schedule E-9)	Total expenditures	148,898	38,027	46,685
Accounts Payable (Schedule E-10)	Total expenditures	61,330	15,663	19,229
Revenue Collection (Schedule E-11)	Total expenditures	14,900	3,805	4,672
Counter Service Costs (Schedule E-12)	Total expenditures	67,757	17,304	21,245
Billing Service Costs (Schedule E-13)	Total expenditures	12,588	3,215	3,947
Human Resources Costs (Schedule E-14)	Number of authorized employees	302,025	52,723	116,643
Miscellaneous Costs (Schedule E-17)	Total expenditures	329,899	84,252	103,436
Total indirect costs		$ 2,523,680	$ 609,111	$ 823,103
Direct salaries and wages (Schedule D-12)		$ 12,192,283	$ 1,704,376	$ 3,634,735
Indirect cost rate, FY 2025		21%	36%	23%

Schedule H-10
Public Works Department
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Streets & Utilities
Legal Service Costs (Schedule E-1)	Total expenditures	$ 167,286
General Audit (Schedule E-2)	Total expenditures	66,019
Payroll Audit (Schedule E-3)	Number of authorized employees	92,013
City Clerk's Service Costs (Schedule E-4)	Total expenditures	57,484
Management Service Costs (Schedule E-5)	Total expenditures	163,443
Budget and Fiscal Management (Schedule E-6)	Total expenditures	32,185
Purchasing (Schedule E-7)	Total expenditures	30,392
Treasury Service Costs (Schedule E-8)	Total expenditures	2,289
Accounting (Schedule E-9)	Total expenditures	53,298
Accounts Payable (Schedule E-10)	Total expenditures	21,953
Revenue Collection (Schedule E-11)	Total expenditures	5,334
Counter Service Costs (Schedule E-12)	Total expenditures	24,254
Billing Service Costs (Schedule E-13)	Total expenditures	4,506
Human Resources Costs (Schedule E-14)	Number of authorized employees	204,232
Miscellaneous Costs (Schedule E-17)	Total expenditures	118,086
Total indirect costs		$ 1,042,772
Direct salaries and wages (Schedule D-12)		$ 6,430,506
Indirect cost rate, FY 2025		16%

Schedule H-11
Police Accountability Board
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Police Accountability Board
Legal Service Costs (Schedule E-1)	Total expenditures	$ 21,237	$ 21,237
General Audit (Schedule E-2)	Total expenditures	4,840	4,840
Payroll Audit (Schedule E-3)	Number of authorized employees	7,293	7,293
Management Service Costs (Schedule E-5)	Total expenditures	20,730	20,730
Budget and Fiscal Management (Schedule E-6)	Total expenditures	4,082	4,082
Accounting (Schedule E-9)	Total expenditures	6,759	6,759
Accounts Payable (Schedule E-10)	Total expenditures	2,226	2,226
Revenue Collection (Schedule E-11)	Total expenditures	676	676
Counter Service Costs (Schedule E-12)	Total expenditures	3,076	3,076
Human Resources Costs (Schedule E-14)	Number of authorized employees	15,720	15,720
Miscellaneous Costs (Schedule E-17)	Total expenditures	14,976	14,976
Total indirect costs		$ 101,615	$ 101,615
Direct salaries and wages (Schedule D-12)		$ 646,837	$ 646,837
Indirect cost rate, FY 2025		16%	16%

Schedule H-12
Rent Stabilization Board
Indirect Cost Rate Proposal
Internal Plan

Indirect Costs Categories	Allocation Base	Department Total	Police Accountability Board
Legal Service Costs (Schedule E-1)	Total expenditures	$ 91,196	$ 91,196
General Audit (Schedule E-2)	Total expenditures	19,985	19,985
Payroll Audit (Schedule E-3)	Number of authorized employees	30,428	30,428
City Clerk's Service Costs (Schedule E-4)	Total expenditures	19,148	19,148
Management Service Costs (Schedule E-5)	Total expenditures	89,011	89,011
Budget and Fiscal Management (Schedule E-6)	Total expenditures	17,528	17,528
Purchasing (Schedule E-7)	Total expenditures	9,624	9,624
Treasury Service Costs (Schedule E-8)	Total expenditures	4,720	4,720
Accounting (Schedule E-9)	Total expenditures	29,026	29,026
Accounts Payable (Schedule E-10)	Total expenditures	9,349	9,349
Revenue Collection (Schedule E-11)	Total expenditures	2,905	2,905
Counter Service Costs (Schedule E-12)	Total expenditures	13,208	13,208
Human Resources Costs (Schedule E-14)	Number of authorized employees	67,503	67,503
Miscellaneous Costs (Schedule E-17)	Total expenditures	64,309	64,309
Total indirect costs		$ 467,940	$ 467,940
Direct salaries and wages (Schedule D-12)		$ 3,306,522	$ 3,306,522
Indirect cost rate, FY 2025		14%	14%