



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin  
Stockton, California**

**Date: September 28, 2018  
Filing Ref: SJO19**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|---|
| 1. Employee Fringe Benefits | 13. Central Telephone (ISF)               |
| 2. County Administrator     | 14. Radio Communications (ISF)            |
| 3. Auditor-Controller       | 15. Southern Water System (ISF)           |
| 4. Information Systems      | 16. Purchasing (ISF)                      |
| 5. Treasurer-Tax Collector  | 17. Health Insurance (ISF)                |
| 6. Purchasing & Support     | 18. Dental Insurance (ISF)                |
| 7. County Counsel           | 19. Medical Malpractice Insurance (ISF)   |
| 8. Human Resources          | 20. Casualty Insurance (ISF)              |
| 9. Facilities Management    | 21. Worker's Compensation Insurance (ISF) |
| 10. Parks & Recreation      | 22. Unemployment Insurance (ISF)          |
| 11. Fleet Services (ISF)    |   |
| 12. Office Automation (ISF) |   |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** The adjustments reflected on the Carry Forward Schedule totaling (\$558,355) must be included when calculating carry-forward in the 2020-21 Estimated Cost Allocation Plan. The adjustments totaling (\$216,201) to remove the debt service costs charged to DHS must not be included when calculating carry-forward in the 2020-21 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN JOAQUIN**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Jerome C. Wilverding

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

**Name  
Auditor-Controller**

**Title**

10-8-2018

10-11-2018

**Date**

**Date**

**Negotiated by Loc Trinh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

**San Joaquin County, California**  
**2 CFR Part 200 Cost Allocation Plan for FY 2018-2019**

FY 2016-17  
 3/7/2018

**Summary Schedule**

Department	1010100000 BD OF SUPVSR	1011100000 ASSESSOR	1011600000 REV & REC	1013000000 VOTERS	1014300000 CAPITAL PROJ	1014400000 AIRPORT EAST BUS PRK	1016000000 SURVEYOR	1040148000 PUBLIC IMPRV	2020200000 DIST ATTY	2020202000 REAL EST
1 BUILDING DEPRECIATION	\$116,083	\$200,739	\$73,221	\$152,390	\$0	\$0	\$9,815	\$0	\$113,371	\$0
2 EQUIPMENT DEPRECIATION	0	5,265	372	7,252	0	0	16,013	0	4,561	0
3 DEBT SERVICE INTEREST	246,020	425,436	155,180	322,968	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	5,131	10,264	1,451	2,273	869	0	347	0	30,709	0
5 AUDITOR-CONTROLLER	4,232	19,606	4,599	36,553	2,252	261	780	3,068	64,850	187
6 INFORMATION SYSTEMS	10,615	143,198	(1,769)	(19,735)	477	0	0	0	25,690	0
7 TREASURER-TAX COLLECTOR	29	138	1,509	524	14	4	6	37	376	2
8 PURCHASING & SUPPORT	13,963	61,182	5,898	30,100	1,100	129	202	16,430	97,529	0
9 COUNTY COUNSEL	109,064	151,916	20,232	75,656	330	(680)	0	1,255	41,368	0
10 HUMAN RESOURCES	15,344	77,250	15,045	27,194	5,653	0	3,009	0	159,957	0
11 FACILITIES MANAGEMENT	103,043	172,537	64,995	135,964	0	0	13,545	(35,408)	480,388	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	112	0	0
<b>Total Current Allocations</b>	<b>623,523</b>	<b>1,267,532</b>	<b>340,734</b>	<b>771,140</b>	<b>10,695</b>	<b>(287)</b>	<b>43,716</b>	<b>(14,506)</b>	<b>1,018,800</b>	<b>189</b>
Less: Prior Year Allocations	611,203	674,250	161,798	387,949	11,105	(448)	28,268	(48,078)	878,573	86
Carry-Forward	12,320	593,282	178,936	383,191	(410)	161	15,448	33,572	140,227	103
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$635,844</b>	<b>\$1,860,813</b>	<b>\$519,671</b>	<b>\$1,154,331</b>	<b>\$10,284</b>	<b>\$(125)</b>	<b>\$59,163</b>	<b>\$19,066</b>	<b>\$1,159,027</b>	<b>\$293</b>

**San Joaquin County, California**  
**2 CFR Part 200 Cost Allocation Plan for FY 2018-2019**

FY 2016-17  
 3/7/2018

**Summary Schedule**

Department	2020205000 VIC ASSIST	2020206000 CONSUMER FRD	2020207000 DA-EPU INVEST PR	2020209000 CHILD ABDUCT	2020210000 NARC ENF	2020212000 AUTO INS FRD	2020216000 WRK COMP INS	2020217000 PUBLIC ASST FRD	2020225000 DA-YTH JAG	2020273000 VICTIM WIT
1 BUILDING DEPRECIATION	\$3,353	\$0	\$0	\$0	\$2,834	\$0	\$0	\$0	\$0	\$1,163
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	719	2,611	0	441	0	0	0	2,712	0	1,499
5 AUDITOR-CONTROLLER	1,565	4,493	527	748	0	96	269	2,820	0	2,872
6 INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	0	0
7 TREASURER-TAX COLLECTOR	9	30	8	5	0	1	3	15	0	17
8 PURCHASING & SUPPORT	1,295	440	66	0	0	0	0	1,031	0	1,140
9 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
10 HUMAN RESOURCES	8,024	17,051	0	3,009	0	0	0	11,033	0	14,042
11 FACILITIES MANAGEMENT	14,104	0	0	0	11,919	0	0	0	0	4,892
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>29,069</b>	<b>24,626</b>	<b>601</b>	<b>4,203</b>	<b>14,753</b>	<b>97</b>	<b>272</b>	<b>17,611</b>	<b>0</b>	<b>25,625</b>
Less: Prior Year Allocations	22,538	15,102	59	3,330	12,123	(248)	(259)	10,391	133	14,429
Carry-Forward	6,531	9,524	542	873	2,630	345	531	7,220	(133)	11,196
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$35,601</b>	<b>\$34,150</b>	<b>\$1,143</b>	<b>\$5,075</b>	<b>\$17,384</b>	<b>\$441</b>	<b>\$803</b>	<b>\$24,831</b>	<b>\$(133)</b>	<b>\$36,822</b>

**San Joaquin County, California**  
**2 CFR Part 200 Cost Allocation Plan for FY 2018-2019**

FY 2016-17  
 3/7/2018

**Summary Schedule**

Department	2020278250 DA- CRIMINAL	2020278270 DA- UNDRSRV VICT	2020281000 DA-SLESF- AB109	2020300000 CHILD SUP	2020400000 PUB DEFNDR	2021000000 GRAND JURY	2021200000 PRETRIAL SVCS	2021201000 ADAP	2021274000 CO SUPPORT TO CT	2021300000 CT ASSGN
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$9,137	\$128,495	\$3,739	\$2,452	\$0	\$223,465	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	460	0	909	0	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	272	0	0	15,289	15,499	0	2,566	372	0	0
5 AUDITOR-CONTROLLER	563	8	28	22,343	27,143	38	4,516	741	0	12,195
6 INFORMATION SYSTEMS	0	0	0	51,779	23,666	0	0	0	0	120
7 TREASURER-TAX COLLECTOR	3	0	0	272	191	0	29	4	0	186
8 PURCHASING & SUPPORT	0	0	0	70,759	7,720	3,028	6,156	838	64	0
9 COUNTY COUNSEL	0	0	0	390	8,637	200	0	0	0	0
10 HUMAN RESOURCES	3,009	0	0	127,835	87,681	0	22,946	4,012	0	0
11 FACILITIES MANAGEMENT	0	0	0	54,090	100,666	15,727	10,313	0	761,456	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,847</b>	<b>8</b>	<b>28</b>	<b>351,893</b>	<b>400,158</b>	<b>22,732</b>	<b>49,887</b>	<b>5,966</b>	<b>984,985</b>	<b>12,500</b>
<b>Less: Prior Year Allocations</b>	<b>3,034</b>	<b>(56)</b>	<b>23</b>	<b>261,093</b>	<b>429,734</b>	<b>18,915</b>	<b>33,347</b>	<b>7,820</b>	<b>810,160</b>	<b>11,245</b>
Carry-Forward	813	64	5	90,800	(29,576)	3,817	16,540	(1,854)	174,825	1,255
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$4,660</b>	<b>\$73</b>	<b>\$33</b>	<b>\$442,694</b>	<b>\$370,581</b>	<b>\$26,548</b>	<b>\$66,427</b>	<b>\$4,112</b>	<b>\$1,159,811</b>	<b>\$13,755</b>

**San Joaquin County, California**  
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FY 2016-17  
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**Summary Schedule**

Department	2021602000	2021606000	2021607000	2021609000	2021610000	2021613000	2021614000	2021614170	2021615000	2021619000
	SHF- BOATING	SHF-NARCO ENF	SHF-NARCO FED	CAL MMET	FNGRPRT	HI TECH CRIME	RURAL CRIME	SHRF-OFF HWY ENF	SHF-MT HOUSE	SHF-ANIMAL SVCS
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,188
2 EQUIPMENT DEPRECIATION	34,369	0	0	0	181,678	0	0	0	0	429
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	1,577	0	0	645	0	199	412	0	1,202	800
5 AUDITOR-CONTROLLER	2,683	268	0	3,993	615	213	460	5	1,826	4,844
6 INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	0	0
7 TREASURER-TAX COLLECTOR	20	4	0	58	9	1	2	0	12	59
8 PURCHASING & SUPPORT	644	0	0	966	515	0	0	0	0	4,628
9 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	434
10 HUMAN RESOURCES	7,021	0	0	2,006	0	1,003	2,006	0	2,267	9,027
11 FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	19,356
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>46,315</b>	<b>272</b>	<b>0</b>	<b>7,669</b>	<b>182,818</b>	<b>1,416</b>	<b>2,880</b>	<b>5</b>	<b>5,306</b>	<b>63,765</b>
Less: Prior Year Allocations	38,556	253	98	7,795	125,327	1,121	2,273	342	11,054	64,471
Carry-Forward	7,759	19	(98)	(126)	57,491	295	607	(337)	(5,748)	(706)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$54,075</b>	<b>\$291</b>	<b>\$(98)</b>	<b>\$7,543</b>	<b>\$240,308</b>	<b>\$1,711</b>	<b>\$3,488</b>	<b>\$(331)</b>	<b>\$(442)</b>	<b>\$63,059</b>

**San Joaquin County, California**  
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**Summary Schedule**

Department	2021620000	2021622000	2021626000	2021627000	2021628000	2021635000	2021640000	2021645000	2021649000	2021650000
	SHF- PATROL	SHF-COMM	DETECTIVE S	SHF-AUTO THEFT	RECORDS	CIVIL	CORONER	SHF-ADMIN	SHF-INFO SYSTEMS	LATHROP POLICE
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,794	\$0	\$0
2 EQUIPMENT DEPRECIATION	64,315	412	26,858	5,160	0	5,687	22,835	7,013	5,312	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	29,391	5,022	9,957	106	3,508	1,912	1,286	7,411	769	6,173
5 AUDITOR-CONTROLLER	44,025	8,812	14,153	860	7,800	4,040	11,150	20,024	5,176	19,255
6 INFORMATION SYSTEMS	5,335	0	1,544	0	41,826	2	0	3,561	(149,134)	105
7 TREASURER-TAX COLLECTOR	274	55	85	11	45	28	156	198	69	46
8 PURCHASING & SUPPORT	5,637	59	1,460	258	129	322	2,294	2,846	3,286	0
9 COUNTY COUNSEL	0	0	0	0	0	0	0	287,048	0	0
10 HUMAN RESOURCES	149,415	36,442	48,145	1,003	40,121	16,048	8,024	45,349	3,009	2,996
11 FACILITIES MANAGEMENT	0	0	0	0	0	0	33,611	376,915	0	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>298,393</b>	<b>50,802</b>	<b>102,202</b>	<b>7,398</b>	<b>93,428</b>	<b>28,041</b>	<b>79,356</b>	<b>756,158</b>	<b>(131,512)</b>	<b>28,575</b>
Less: Prior Year Allocations	264,199	74,535	85,270	7,655	85,250	21,410	44,143	433,255	150,308	49,959
Carry-Forward	34,194	(23,733)	16,932	(257)	8,178	6,631	35,213	322,903	(281,820)	(21,384)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$332,586</b>	<b>\$27,070</b>	<b>\$119,134</b>	<b>\$7,141</b>	<b>\$101,606</b>	<b>\$34,672</b>	<b>\$114,570</b>	<b>\$1,079,060</b>	<b>\$(413,332)</b>	<b>\$7,192</b>



**San Joaquin County, California**  
**2 CFR Part 200 Cost Allocation Plan for FY 2018-2019**

FY 2016-17  
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Summary Schedule

Department	2021654000 SHF-JAG PRG	2021655000 PTRL-AB109	2021657000 CUST-AB109	2021658000 COURT SVCS	2021659000 SHF-ANTI DRUG AB	2022600000 CUSTODY	2022610000 SHF-LOC AB109	2022620000 WORK PROG	2022621000 CORR HLTH	2022700000 PROB-JUV
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$10,967	\$0	\$917,902	\$0	\$0	\$0	\$66,925
2 EQUIPMENT DEPRECIATION	0	0	0	1,786	0	26,747	0	0	58,115	8,711
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	52	150	163	10,089	0	49,795	4,661	1,098	9,250	6,772
5 AUDITOR-CONTROLLER	825	409	695	16,110	0	95,220	7,211	3,636	31,354	65,615
6 INFORMATION SYSTEMS	0	0	0	0	0	121,218	0	0	0	0
7 TREASURER-TAX COLLECTOR	10	4	8	80	0	488	37	38	313	111
8 PURCHASING & SUPPORT	258	193	193	193	0	5,019	902	454	23,726	13,245
9 COUNTY COUNSEL	0	0	0	0	0	31,983	0	0	0	0
10 HUMAN RESOURCES	0	1,003	1,003	76,229	0	301,074	31,093	9,027	86,459	56,766
11 FACILITIES MANAGEMENT	0	0	0	73,017	0	1,801,060	0	15,102	121,452	2,457
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,145</b>	<b>1,760</b>	<b>2,062</b>	<b>188,471</b>	<b>0</b>	<b>3,350,505</b>	<b>43,905</b>	<b>29,355</b>	<b>330,670</b>	<b>220,601</b>
<b>Less: Prior Year Allocations</b>	<b>167</b>	<b>1,613</b>	<b>1,206</b>	<b>140,548</b>	<b>40</b>	<b>3,299,911</b>	<b>36,987</b>	<b>42,810</b>	<b>233,527</b>	<b>159,157</b>
<b>Carry-Forward</b>	<b>978</b>	<b>147</b>	<b>856</b>	<b>47,923</b>	<b>(40)</b>	<b>50,594</b>	<b>6,918</b>	<b>(13,455)</b>	<b>97,143</b>	<b>61,444</b>
<b>Current Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Proposed Costs</b>	<b>\$2,122</b>	<b>\$1,906</b>	<b>\$2,918</b>	<b>\$236,395</b>	<b>\$(40)</b>	<b>\$3,401,099</b>	<b>\$50,823</b>	<b>\$15,900</b>	<b>\$427,812</b>	<b>\$282,046</b>

**San Joaquin County, California**  
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FY 2016-17  
 3/7/2018

**Summary Schedule**

Department	2022700190 PROB-JUV JUS-AB109	2022702000 PROB- ADULT	2022702300 PROB- ADULT SB678	2022702510 PROB-LOC AB109	2022708000 PROB-TRNG	2022710000 PROB-JAG	2022745000 PROB- ADMIN	2022785000 PROB-JUV AB109	2022800000 JUV DETENT	2023024000 JAG CNTRL
1 BUILDING DEPRECIATION	\$0	\$118,745	\$0	\$0	\$0	\$0	\$36,377	\$0	\$285,788	\$0
2 EQUIPMENT DEPRECIATION	0	6,087	0	0	0	0	2,212	0	6,261	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	0	7,653	2,031	4,810	0	0	3,491	1,882	17,342	0
5 AUDITOR-CONTROLLER	0	12,243	5,077	14,506	1,348	0	7,566	4,088	30,013	22
6 INFORMATION SYSTEMS	0	0	0	0	0	0	300,181	0	0	0
7 TREASURER-TAX COLLECTOR	0	85	48	132	22	0	65	36	208	0
8 PURCHASING & SUPPORT	0	15,472	2,835	10,856	773	0	3,084	1,353	8,203	0
9 COUNTY COUNSEL	0	29,782	0	0	0	0	54,034	0	407	0
10 HUMAN RESOURCES	0	55,166	13,039	29,087	0	0	18,229	11,033	110,149	0
11 FACILITIES MANAGEMENT	0	348,762	(22,739)	(86,598)	0	0	84,046	0	504,194	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>593,995</b>	<b>292</b>	<b>(27,207)</b>	<b>2,143</b>	<b>0</b>	<b>509,283</b>	<b>18,391</b>	<b>962,565</b>	<b>22</b>
Less: Prior Year Allocations	259	534,395	(13,395)	(4,236)	2,204	57	326,563	14,102	692,066	894
Carry-Forward	(259)	59,600	13,687	(22,971)	(61)	(57)	182,720	4,289	270,499	(872)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(259)</b>	<b>\$653,596</b>	<b>\$13,979</b>	<b>\$(50,179)</b>	<b>\$2,082</b>	<b>\$(57)</b>	<b>\$692,003</b>	<b>\$22,680</b>	<b>\$1,233,064</b>	<b>\$(850)</b>

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Department	2023040000 FLOOD MGMT	2023060000 WATER RES	2023070000 DELTA ACTIVITIES	2024100000 FLOOD CHNL	2024700000 AGRICULTU RE	2025600000 COMM DEV	2025700000 SHF-PUBLIC ADM	2025900000 RECORDER	2026000000 EMERG SVCS	2026000150 EMERG SVS- GRANTS
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$201,494	\$157,015	\$0	\$120,121	\$106,475	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	2,182	47,600	27,273	0	30,140	1,851	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	254,579	0	0
4 COUNTY ADMINISTRATOR	722	1,221	35,158	3,049	5,490	6,957	494	2,099	815	0
5 AUDITOR-CONTROLLER	824	1,770	1,679	4,618	22,463	14,677	905	6,306	3,973	105
6 INFORMATION SYSTEMS	0	0	0	0	1,510	(39)	0	(8,394)	(2,933)	0
7 TREASURER-TAX COLLECTOR	4	11	26	23	134	119	5	50	39	0
8 PURCHASING & SUPPORT	0	64	387	0	10,717	26,992	2,692	65,438	2,528	1,031
9 COUNTY COUNSEL	0	0	7,176	0	24,349	157,592	69,237	10,100	11,339	0
10 HUMAN RESOURCES	4,012	7,794	0	25,075	59,156	46,404	4,012	25,075	11,033	0
11 FACILITIES MANAGEMENT	0	0	0	0	181,133	20,497	0	106,627	79,481	0
12 PARKS & RECREATION	0	0	0	0	0	601	0	0	0	0
<b>Total Current Allocations</b>	<b>5,562</b>	<b>10,860</b>	<b>44,424</b>	<b>34,946</b>	<b>554,045</b>	<b>458,088</b>	<b>77,346</b>	<b>612,142</b>	<b>214,602</b>	<b>1,136</b>
<b>Less: Prior Year Allocations</b>	<b>5,477</b>	<b>5,305</b>	<b>6,481</b>	<b>34,730</b>	<b>528,107</b>	<b>276,762</b>	<b>67,753</b>	<b>309,598</b>	<b>215,739</b>	<b>1,358</b>
Carry-Forward	85	5,555	37,943	216	25,938	181,326	9,593	302,544	(1,137)	(222)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$5,647</b>	<b>\$16,416</b>	<b>\$82,368</b>	<b>\$35,163</b>	<b>\$579,982</b>	<b>\$639,414</b>	<b>\$86,940</b>	<b>\$914,685</b>	<b>\$213,466</b>	<b>\$914</b>

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Department	3030101000 PUBLIC WORKS	3030900000 INFRA- ENGR	4040500000 MENTAL HLTH	4040600000 SUBS ABUSE	4040700000 BEHAVIORA L	4040800000 UTILITY DISTRICTS	4041000000 PUBLIC HLTH	4041200000 CONSERVA TOR SVCS	4041800000 EMERG MED SVC	4042000000 ENV HEALTH
1 BUILDING DEPRECIATION	\$116,183	\$0	\$97,149	\$34,309	\$0	\$0	\$115,335	\$0	\$0	\$8,257
2 EQUIPMENT DEPRECIATION	40,672	0	0	0	0	2,943	89,272	0	0	816
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	24,012	1,134	61,508	8,867	9,379	2,625	21,522	3,036	1,625	8,612
5 AUDITOR-CONTROLLER	96,008	1,559	161,483	29,473	23,151	6,557	69,320	(6,141)	5,179	18,427
6 INFORMATION SYSTEMS	27,785	0	1,529	33	24,607	0	(109)	0	43	(164)
7 TREASURER-TAX COLLECTOR	790	9	1,476	247	203	62	704	82	56	147
8 PURCHASING & SUPPORT	199,316	292	35,303	9,894	60,162	5,448	67,958	9,785	4,149	35,679
9 COUNTY COUNSEL	201,103	0	56,626	42	0	0	10,429	0	8,082	17,362
10 HUMAN RESOURCES	179,265	5,596	508,954	121,667	93,493	21,063	171,258	27,029	9,547	59,743
11 FACILITIES MANAGEMENT	163,690	0	(1,539)	7,076	0	0	221,957	0	0	28,769
12 PARKS & RECREATION	601	0	11,662	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,049,424</b>	<b>8,590</b>	<b>934,152</b>	<b>211,609</b>	<b>210,995</b>	<b>38,698</b>	<b>767,646</b>	<b>33,792</b>	<b>28,682</b>	<b>177,647</b>
Less: Prior Year Allocations	879,986	9,545	689,058	172,613	163,381	40,938	662,036	41,167	24,472	204,439
Carry-Forward	169,438	(955)	245,094	38,996	47,614	(2,240)	105,610	(7,375)	4,210	(26,792)
Current Adjustments	(165,011)	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$1,053,852</b>	<b>\$7,635</b>	<b>\$1,179,247</b>	<b>\$250,606</b>	<b>\$258,609</b>	<b>\$36,459</b>	<b>\$873,256</b>	<b>\$26,417</b>	<b>\$32,893</b>	<b>\$150,855</b>

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Department	4045415000 CA CHILD SVC	4049100000 FIRST 5 SJ	4049500000 HLTH CARE SV ADM	5050101000 HUMAN SVCS	5053900000 MARY GRAHAM	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR PRES	5055600000 VETERANS	6061500000 COOP EXT
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$371,377	\$213,103	\$13,246	\$0	\$0	\$0	\$188,076
2 EQUIPMENT DEPRECIATION	9,127	0	0	0	0	0	0	0	698	0
3 DEBT SERVICE INTEREST	0	0	0	216,201	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	6,235	1,372	4,721	127,755	6,900	6,691	10,029	881	1,123	316
5 AUDITOR-CONTROLLER	16,890	4,343	5,732	493,296	18,851	54,175	117,064	1,303	1,292	687
6 INFORMATION SYSTEMS	0	0	0	182,003	0	0	(582)	0	81	(9)
7 TREASURER-TAX COLLECTOR	165	101	43	26,931	184	716	1,007	93	11	4
8 PURCHASING & SUPPORT	21,779	1,132	649	203,260	4,768	19,950	14,921	1,135	1,610	568
9 COUNTY COUNSEL	0	1,476	10,051	9,444	203	1,284	3,193	371	0	0
10 HUMAN RESOURCES	45,136	9,027	15,902	1,073,802	53,964	82,641	84,283	5,015	5,015	4,012
11 FACILITIES MANAGEMENT	0	0	0	236,232	142,439	0	714	0	11,242	150,505
12 PARKS & RECREATION	0	0	0	0	0	384	0	0	0	0
<b>Total Current Allocations</b>	<b>99,332</b>	<b>17,451</b>	<b>37,098</b>	<b>2,940,302</b>	<b>440,411</b>	<b>179,086</b>	<b>230,629</b>	<b>8,798</b>	<b>21,072</b>	<b>344,159</b>
Less: Prior Year Allocations	73,420	21,823	7,325	2,306,229	410,486	163,298	174,836	12,086	14,808	329,670
Carry-Forward	25,912	(4,372)	29,773	634,073	29,925	15,788	55,793	(3,288)	6,264	14,489
Current Adjustments	0	0	0	(302,274)	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$125,244</b>	<b>\$13,079</b>	<b>\$66,872</b>	<b>\$3,272,102</b>	<b>\$470,336</b>	<b>\$194,875</b>	<b>\$286,423</b>	<b>\$5,510</b>	<b>\$27,336</b>	<b>\$358,648</b>

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Department	7070300000 PARKS & REC	8190000000 FLEET SVCS	8250000000 OFFICE AUTO	8260000000 TELEPHONE	8270000000 RADIO COMM	8400112100 PURCH ISF	9210000540 SOLID WASTE	9221100000 HOSPITAL	9230901100 AIRPORT	38925 HEALTH
1 BUILDING DEPRECIATION	\$247,503	\$33,351	\$0	\$6,172	\$0	\$0	\$2,546	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	19,087	0	0	0	0	0	0	0	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	0	3,967	0	1,940	0	0	7,243	212,716	2,086	0
5 AUDITOR-CONTROLLER	9,664	79,206	1,329	13,127	5,426	5,126	81,095	671,704	10,862	4,618
6 INFORMATION SYSTEMS	0	0	6,211	64,174	27,621	0	(288)	74,708	7,412	0
7 TREASURER-TAX COLLECTOR	58	1,213	17	187	84	82	810	8,564	156	25
8 PURCHASING & SUPPORT	12,052	17,441	5,863	4,831	5,412	85,442	36,880	480,522	11,729	0
9 COUNTY COUNSEL	0	0	0	567	0	0	1,251	16,397	4,880	0
10 HUMAN RESOURCES	58,632	36,108	0	13,039	0	0	82,189	877,259	10,030	85,264
11 FACILITIES MANAGEMENT	662,278	19,536	0	18,473	(15,373)	0	15,518	7,673	13,266	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,009,274</b>	<b>190,822</b>	<b>13,421</b>	<b>122,510</b>	<b>23,171</b>	<b>90,649</b>	<b>227,245</b>	<b>2,349,543</b>	<b>60,421</b>	<b>89,906</b>
Less: Prior Year Allocations	940,042	162,325	37,183	24,028	2,434	6,624	199,266	1,381,597	55,401	41,269
Carry-Forward	69,232	28,497	(23,762)	98,482	20,737	84,025	27,979	967,946	5,020	48,637
Current Adjustments	0	0	0	0	0	(85,442)	0	(221,829)	0	0
<b>Proposed Costs</b>	<b>\$1,078,506</b>	<b>\$219,319</b>	<b>\$(10,342)</b>	<b>\$220,992</b>	<b>\$43,908</b>	<b>\$89,233</b>	<b>\$255,224</b>	<b>\$3,095,659</b>	<b>\$65,441</b>	<b>\$138,544</b>

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Department	38926 DENTAL	38948 CO INS-MED MALPR	38949 CASUALTY	38950 WORKERS COMP	38951 UNEMPLOY	35401 CSA 54	40598 RETIREMEN T	47801 MT HOUSE	57101 LAFCO	PROP TAX
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	0	0	0	0
3 DEBT SERVICE INTEREST	0	0	0	0	0	0	0	0	0	0
4 COUNTY ADMINISTRATOR	0	0	0	0	0	0	0	0	0	0
5 AUDITOR-CONTROLLER	606	1,540	19,035	11,879	157	0	4,494	3,505	0	2,146
6 INFORMATION SYSTEMS	0	0	0	0	0	0	(3)	(6,894)	162	807,844
7 TREASURER-TAX COLLECTOR	4	23	93	150	1	0	16	23	0	0
8 PURCHASING & SUPPORT	0	0	0	0	0	0	19,888	0	464	0
9 COUNTY COUNSEL	0	0	0	0	0	0	27,072	0	0	0
10 HUMAN RESOURCES	11,647	17,411	(405,159)	465,466	(11,106)	0	10,298	25,075	0	0
11 FACILITIES MANAGEMENT	0	0	0	0	0	0	0	(1,196)	0	0
12 PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>12,257</b>	<b>18,974</b>	<b>(386,031)</b>	<b>477,494</b>	<b>(10,948)</b>	<b>0</b>	<b>61,764</b>	<b>20,513</b>	<b>626</b>	<b>809,991</b>
Less: Prior Year Allocations	6,446	4,619	(365,386)	57,643	(18,655)	0	28,142	57,065	1,167	20,918
Carry-Forward	5,811	14,355	(20,645)	419,851	7,707	0	33,622	(36,552)	(541)	789,073
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$18,069</b>	<b>\$33,329</b>	<b>\$(406,676)</b>	<b>\$897,346</b>	<b>\$(3,240)</b>	<b>\$0</b>	<b>\$95,386</b>	<b>\$(16,039)</b>	<b>\$85</b>	<b>\$1,599,063</b>

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Department	SB 90	OTHER DEPT	OTHER AGENCIES	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$0	\$4,030	\$67,286	\$0	\$4,609,973
2 EQUIPMENT DEPRECIATION	0	42,746	111,574	0	924,803
3 DEBT SERVICE INTEREST	0	0	18,498	0	1,638,882
4 COUNTY ADMINISTRATOR	0	29	0	0	874,964
5 AUDITOR-CONTROLLER	38,378	186,508	190,333	0	3,180,200
6 INFORMATION SYSTEMS	0	288	7,419	0	1,772,696
7 TREASURER-TAX COLLECTOR	0	1,973	6,086	0	59,234
8 PURCHASING & SUPPORT	0	20,555	49,086	0	1,986,641
9 COUNTY COUNSEL	0	0	185,907	0	1,647,587
10 HUMAN RESOURCES	0	0	0	0	5,810,463
11 FACILITIES MANAGEMENT	0	19,303	332,487	0	7,599,655
12 PARKS & RECREATION	0	1,006	0	0	14,366
<b>Total Current Allocations</b>	<b>38,378</b>	<b>276,438</b>	<b>968,676</b>	<b>0</b>	<b>30,119,465</b>
Less: Prior Year Allocations	19,466	342,432	921,193	0	23,071,913
Carry-Forward	18,912	(65,994)	47,483	0	7,047,552
Current Adjustments	0	0	0	0	(774,556)
<b>Proposed Costs</b>	<b>\$57,291</b>	<b>\$210,445</b>	<b>\$1,016,158</b>	<b>\$0</b>	<b>\$36,392,462</b>