



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Clara
San Jose, California**

**Date: March 23, 2018
Filing Ref: SCL19**

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.

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

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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-------------------------------------|----------------------------------|
| 1. Employee Fringe Benefits | 10. Information Services (ISF) |
| 2. Space Rental | 11. Fleet Management (ISF) |
| 3. Procurement | 12. Insurance (ISF) |
| 4. County Counsel | 13. Printing (ISF) |
| 5. ESA Employee Service | 14. Unemployment Insurance (ISF) |
| 6. ISD Intragovt Service | 15. Workers' Compensation (ISF) |
| 7. County Comm - Dispatch | 16. Employee Benefits (ISF) |
| 8. County Comm - Technical Services | 17. Retiree Healthcare (ISF) |
| 9. FAF - Facilities | 18. Pension Obligation (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.

SECTION III: CONDITIONS

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: There are no adjustments in the fiscal year 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA CLARA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Emily Harrison

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs & Services Division**

Name
Director of Finance

Title

3-26-2018

4-10-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

Countywide Cost Allocation Plan
Allocated Costs By Department

| Central Service Departments | 101 - 105 Supervisorial Dist. #1 thru #5 | 106 Clerk of the Board of Supervisors | 107 Office of Emergency Services | 108 ISF 75 Liability Ins | 108 ISF78 W/C Ins | 111 DTAC - Property Tax Collections | 113 LAFCO Administration |
|-------------------------------|---|--|-------------------------------------|--------------------------|-------------------|--|-----------------------------|
| Building Depreciation | 80,804 | 44,581 | 13,204 | 14,301 | 55,243 | 69,257 | 0 |
| Equipment / Software | 0 | 24,187 | 45,905 | 0 | 0 | 13,024 | 0 |
| 263 Space Rental | 0 | 0 | 25,532 | 0 | 0 | 0 | 0 |
| 106 COB - Harvey Rose Mgt | 301,975 | 646 | 0 | 0 | 0 | 822 | 0 |
| 107 County Executive | 121,375 | 32,729 | 2,852 | 23,757 | 31,030 | 40,857 | 21,641 |
| 107 Office of Budget Analysis | 0 | 24,551 | 3,496 | 11,163 | 6,722 | 12,860 | 343 |
| 110 Controller - Treasurer | 52,925 | 47,177 | 16,814 | 50,609 | 327,697 | 4,376,825 | 7,795 |
| 110 CT - Internal Audit | 0 | 0 | 0 | 0 | 76,924 | 2,489 | 0 |
| 111 DTAC - Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 Procurement | 5,378 | 17,795 | 20,888 | 17,198 | 19,609 | 213,345 | 3,336 |
| 120 Co Counsel | 3,109,789 | 18,065 | 0 | (375,308) | (183,427) | 31,287 | 0 |
| 130 ESA Employee Service | 62,124 | 43,150 | 10,906 | 12,201 | 51,306 | 67,687 | 3,928 |
| 145 Information Services | 38,926 | 25,828 | 7,202 | 29,262 | 97,278 | 43,170 | 2,213 |
| 145 ISD Intragovt Service | 7,970 | 15,575 | 3,787 | 5,105 | 11,721 | 8,266 | 821 |
| 190 County Comm - Dispatch | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 County Comm -Technical | 0 | 0 | 19,656 | 0 | 0 | 0 | 0 |
| 263 FAF - Facilities | 356,800 | 203,923 | 140,943 | 37,702 | 145,529 | 322,371 | 9,424 |
| 415 BHS-MH - Employee | 2,421 | 1,606 | 378 | 424 | 1,411 | 2,685 | 138 |
| 921 VMC Pre-employment | 7,327 | 1,998 | 2,664 | 0 | 3,331 | 1,332 | 0 |
| Total Allocated | 4,147,814 | 501,811 | 314,227 | (173,586) | 644,374 | 5,206,277 | 49,639 |
| Roll Forward | 599,467 | (55,524) | 18,210 | 710,053 | 563,072 | 886,454 | 29,729 |
| Cost With Roll Forward | 4,747,281 | 446,287 | 332,437 | 536,467 | 1,207,446 | 6,092,731 | 79,368 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 4,747,281 | 446,287 | 332,437 | 536,467 | 1,207,446 | 6,092,731 | 79,368 |



**Countywide Cost Allocation Plan
Allocated Costs By Department**

Detail

| Central Service Departments | 114 Clerk Recorder | 115 Assessor Office | 116 SSA - In Home Support Services | 117 COEX Measure B | 119 COEX Special Programs | 120 CountyCounsel - Indigent Defense | 130 ESA - ISF 76 Unemployment |
|-------------------------------|--------------------|---------------------|------------------------------------|--------------------|---------------------------|--------------------------------------|-------------------------------|
| Building Depreciation | 89,329 | 222,808 | 0 | 0 | 0 | 0 | 0 |
| Equipment / Software | 0 | 23,030 | 0 | 0 | 0 | 0 | 0 |
| 263 Space Rental | 11,657 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 COB - Harvey Rose Mgt | 827 | 2,628 | 14,982 | 0 | 0 | 689 | 0 |
| 107 County Executive | 44,054 | 107,169 | 247,211 | 0 | 0 | 0 | 20,626 |
| 107 Office of Budget Analysis | 15,141 | 53,442 | 0 | 0 | 2,521 | 4,572 | 0 |
| 110 Controller - Treasurer | 413,465 | 175,081 | 4,860 | 9,928 | 8,818 | 82,885 | 5,035 |
| 110 CT - Internal Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 DTAC - Revenue | 85,784 | 1 | 0 | 0 | 0 | 0 | 0 |
| 118 Procurement | 151,842 | 118,561 | 0 | 0 | 7,542 | 7,863 | 0 |
| 120 Co Counsel | (5,264) | 361,984 | (931) | (97) | 0 | 1,572,230 | 0 |
| 130 ESA Employee Service | 84,973 | 310,834 | 0 | 0 | 0 | 8,799 | (22,076) |
| 145 Information Services | 105,512 | 184,670 | 0 | 0 | 0 | 5,166 | 0 |
| 145 ISD Intragovt Service | 50,397 | 91,473 | 0 | 0 | 0 | 0 | 3,749 |
| 190 County Comm - Dispatch | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 County Comm -Technical | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 263 FAF - Facilities | 519,812 | 1,032,358 | 0 | 0 | 0 | 0 | 17,526 |
| 415 BHS-MH - Employee | 3,110 | 11,487 | 0 | 0 | 0 | 0 | 0 |
| 921 VMC Pre-employment | 3,997 | 16,653 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 1,574,636 | 2,712,179 | 266,122 | 9,831 | 18,881 | 1,682,204 | 24,860 |
| Roll Forward | 496,720 | 307,160 | 26,355 | (17,798) | 1,336 | 0 | 1,876 |
| Cost With Roll Forward | 2,071,356 | 3,019,339 | 292,477 | (7,967) | 20,217 | 1,682,204 | 26,736 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 2,071,356 | 3,019,339 | 292,477 | (7,967) | 20,217 | 1,682,204 | 26,736 |



**Countywide Cost Allocation Plan
 Allocated Costs By Department**

| Central Service Departments | 135 Fleet Mgmt | 140 Reg of Voter | 145 ISD - AB109 Re-Entry Resources | 145 ISD - ISF74 Information Services | 145 ISD - ISF77 Printing Services | 168 Office of Supportive Housing | 168 Office of Supt Housing-Continuum |
|-------------------------------|------------------|------------------|---------------------------------------|---|--------------------------------------|-------------------------------------|---|
| Building Depreciation | 398,454 | 474,173 | 0 | 63,708 | 5,930 | 0 | 0 |
| Equipment / Software | 0 | 174,816 | 0 | 286,273 | 0 | 0 | 0 |
| 263 Space Rental | 0 | 0 | 0 | 0 | 0 | 13,040 | 0 |
| 106 COB - Harvey Rose Mgt | 1,933 | 37,281 | 0 | 101,388 | 2,844 | 4,168 | 252 |
| 107 County Executive | 37,545 | 71,982 | 0 | 112,802 | 3,965 | 27,543 | 0 |
| 107 Office of Budget Analysis | 10,054 | 67,497 | 19,460 | 153,245 | 1,074 | 76,325 | 1,083 |
| 110 Controller - Treasurer | 111,553 | 160,882 | 2,616 | 258,430 | 14,981 | 119,952 | 0 |
| 110 CT - Internal Audit | 0 | 34,535 | 0 | 0 | 0 | 0 | 0 |
| 111 DTAC - Revenue | 0 | 3,359 | 0 | 0 | 0 | 0 | 0 |
| 118 Procurement | 299,319 | 51,715 | 76 | 989,837 | 48,975 | 159 | 6,396 |
| 120 Co Counsel | 0 | 360,168 | 0 | 55,774 | 0 | 42,707 | 0 |
| 130 ESA Employee Service | 62,577 | 116,901 | 0 | 342,871 | 11,137 | 21,841 | 1,998 |
| 145 Information Services | 25,446 | 110,697 | 0 | 140,085 | 5,344 | 14,759 | 0 |
| 145 ISD Intragovt Service | 4,130 | 26,456 | 0 | 15,219 | 3,749 | 4,261 | 0 |
| 190 County Comm - Dispatch | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 County Comm -Technical | 26,416 | 0 | 0 | 0 | 0 | 0 | 0 |
| 263 FAF - Facilities | 533,069 | 696,794 | 0 | 1,612,974 | 227,462 | 31,275 | 0 |
| 415 BHS-MH - Employee | 2,295 | 6,816 | 0 | 12,589 | 482 | 918 | 0 |
| 921 VMC Pre-employment | 0 | 5,329 | 0 | 26,645 | 666 | 1,998 | 0 |
| Total Allocated | 1,512,791 | 2,399,401 | 22,152 | 4,171,840 | 326,609 | 358,946 | 9,729 |
| Roll Forward | (691,600) | 828,816 | 0 | 2,033,195 | 66,598 | 250,490 | 0 |
| Cost With Roll Forward | 821,191 | 3,228,217 | 22,152 | 6,205,035 | 393,207 | 609,436 | 9,729 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 821,191 | 3,228,217 | 22,152 | 6,205,035 | 393,207 | 609,436 | 9,729 |



**Countywide Cost Allocation Plan
Allocated Costs By Department**

| Central Service Departments | 200 Child Support | 202 DA Admin | 204 Pub Defender | 210 Pretrial Svcs | 217 Criminal Justice Support | 220 Superior Crt | 230 Office of the Sheriff |
|-------------------------------|-------------------|-------------------|------------------|-------------------|------------------------------|------------------|---------------------------|
| Building Depreciation | 0 | 1,471,232 | 23,565 | 53,177 | 414 | 0 | 388,308 |
| Equipment / Software | 0 | 437,800 | 3,580 | 0 | 0 | 0 | 547,838 |
| 263 Space Rental | 128,942 | 0 | 116,392 | 0 | 1,779 | 0 | 32,111 |
| 106 COB - Harvey Rose Mgt | 0 | 8,892 | 4,103 | 393 | 0 | 0 | 122,417 |
| 107 County Executive | 90,497 | 217,486 | 114,258 | 36,880 | 0 | 32,463 | 289,073 |
| 107 Office of Budget Analysis | 41,003 | 122,904 | 39,817 | 3,102 | 21,117 | 0 | 99,202 |
| 110 Controller - Treasurer | 145,801 | 500,442 | 258,193 | 39,471 | 95,865 | 213,233 | 654,856 |
| 110 CT - Internal Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 DTAC - Revenue | 0 | 167,624 | 58,070 | 15,720 | 199,918 | 0 | 249,538 |
| 118 Procurement | 43,979 | 266,240 | 29,709 | 15,019 | 587 | 0 | 255,769 |
| 120 Co Counsel | (5,752) | 85,446 | 15,999 | 14,666 | 21,110 | 0 | 409,979 |
| 130 ESA Employee Service | 257,325 | 698,919 | 332,945 | 52,436 | 0 | 256,845 | 883,644 |
| 145 Information Services | 88,059 | 2,445,746 | 1,163,260 | 201,932 | 0 | 0 | 4,322,982 |
| 145 ISD Intragovt Service | 19,052 | 45,165 | 34,452 | 4,679 | 10 | 0 | 14,511 |
| 190 County Comm - Dispatch | 0 | 9,626 | 0 | 0 | 304,581 | 0 | 8,789,960 |
| 190 County Comm -Technical | 0 | 1,871 | 0 | 0 | 0 | 0 | 49,847 |
| 263 FAF - Facilities | 413 | 3,123,080 | 296,985 | 140,099 | 47,494 | 0 | 2,443,599 |
| 415 BHS-MH - Employee | 9,479 | 26,129 | 12,427 | 2,157 | 0 | 31,958 | 35,631 |
| 921 VMC Pre-employment | 3,331 | 25,313 | 3,997 | 1,998 | 0 | 0 | 18,651 |
| Total Allocated | 822,129 | 9,653,915 | 2,507,752 | 581,729 | 692,875 | 534,499 | 19,607,916 |
| Roll Forward | 159,001 | 3,077,483 | 957,116 | 169,435 | 21,416 | (77,774) | 7,549,949 |
| Cost With Roll Forward | 981,130 | 12,731,398 | 3,464,868 | 751,164 | 714,291 | 456,725 | 27,157,865 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 981,130 | 12,731,398 | 3,464,868 | 751,164 | 714,291 | 456,725 | 27,157,865 |



**Countywide Cost Allocation Plan
Allocated Costs By Department**

Detail

| Central Service Departments | 235 DOC - Sheriff's DOC Contract | 240 Department of Correction (DOC) | 246 Probation | 260 Planning & Dev. | 261 CEPA - Environmental Health | 262 CEPA - Agriculture Commissioner | 262 CEPA - Animal Control |
|-------------------------------|----------------------------------|------------------------------------|-------------------|---------------------|---------------------------------|-------------------------------------|---------------------------|
| Building Depreciation | 0 | 1,705,192 | 821,628 | 81,969 | 6,503 | 50,320 | 11,227 |
| Equipment / Software | 0 | 250,345 | 17,963 | 35,481 | 0 | 1,620 | 730 |
| 263 Space Rental | 0 | 0 | 6,933 | 0 | 0 | 0 | 0 |
| 106 COB - Harvey Rose Mgt | 6,931 | 7,338 | 9,788 | 1,290 | 0 | 871 | 188 |
| 107 County Executive | 261,925 | 122,125 | 330,140 | 49,329 | 53,532 | 49,936 | 6,053 |
| 107 Office of Budget Analysis | 154,590 | 71,797 | 145,332 | 40,237 | 65,204 | 6,556 | 1,130 |
| 110 Controller - Treasurer | 528,301 | 355,675 | 690,027 | 79,709 | 90,448 | 70,097 | 25,266 |
| 110 CT - Internal Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 DTAC - Revenue | 0 | 0 | 4,030,638 | 3,533 | 491 | 5,844 | 0 |
| 118 Procurement | 0 | 662,832 | 355,598 | 46,060 | 39,230 | 7,298 | 4,652 |
| 120 Co Counsel | 0 | 132,320 | 162,976 | 853,374 | (376) | 43,331 | 0 |
| 130 ESA Employee Service | 808,967 | 367,251 | 1,053,571 | 102,841 | 121,598 | 103,799 | 20,758 |
| 145 Information Services | 2,997,838 | 2,005,577 | 4,111,095 | 61,249 | 71,764 | 63,654 | 14,028 |
| 145 ISD Intragovt Service | 3,749 | 4,644 | 19,301 | 13,665 | 17,833 | 12,765 | 0 |
| 190 County Comm - Dispatch | 0 | 121,669 | 202,547 | 0 | 0 | 70,570 | 0 |
| 190 County Comm -Technical | 0 | 53,593 | 3,130 | 0 | 0 | 1,366 | 0 |
| 263 FAF - Facilities | 0 | 17,587,537 | 5,157,049 | 418,394 | 370,578 | 164,535 | 236,018 |
| 415 BHS-MH - Employee | 32,027 | 13,472 | 41,082 | 3,695 | 4,464 | 3,891 | 804 |
| 921 VMC Pre-employment | 0 | 5,995 | 15,321 | 6,661 | 3,331 | 3,997 | 666 |
| Total Allocated | 4,794,328 | 23,467,362 | 17,174,119 | 1,797,487 | 844,600 | 660,450 | 321,520 |
| Roll Forward | 0 | 2,973,416 | 3,631,819 | 637,063 | 89,242 | 221,629 | 33,661 |
| Cost With Roll Forward | 4,794,328 | 26,440,778 | 20,805,938 | 2,434,550 | 933,842 | 882,079 | 355,181 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 4,794,328 | 26,440,778 | 20,805,938 | 2,434,550 | 933,842 | 882,079 | 355,181 |



**Countywide Cost Allocation Plan
 Allocated Costs By Department**

| Central Service Departments | 262 CEPA - UC Cooperative Extension | 262 CEPA - Recycling and Waste Reduction | 262 CEPA - Weed Abatement | 262 CEPA - Household Hazardous Waste Pro | 263 CC Parking | 263 Other Govt Agencies-County | 293 Med Ex - Coroner |
|-------------------------------|--|---|------------------------------|---|------------------|-----------------------------------|----------------------|
| Building Depreciation | 23,393 | 330 | 2,034 | 0 | 5,142 | 0 | 102,752 |
| Equipment / Software | 0 | 0 | 0 | 0 | 0 | 0 | 17,611 |
| 263 Space Rental | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 COB - Harvey Rose Mgt | 8 | 107 | 61 | 325 | 0 | 0 | 407 |
| 107 County Executive | 0 | 1,353 | 677 | 2,706 | 0 | 0 | 28,408 |
| 107 Office of Budget Analysis | 57 | 571 | 397 | 2,173 | 0 | 6 | 20,214 |
| 110 Controller - Treasurer | 4,998 | 18,549 | 13,362 | 19,553 | 5,865 | 17 | 26,767 |
| 110 CT - Internal Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 DTAC - Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 118 Procurement | 559 | 3,358 | 17 | 17,339 | 0 | 16 | 28,698 |
| 120 Co Counsel | 0 | (644) | (291) | (1,030) | 0 | 0 | 23,110 |
| 130 ESA Employee Service | 0 | 5,353 | 2,589 | 9,287 | 0 | 0 | 29,722 |
| 145 Information Services | 0 | 2,035 | 1,018 | 4,070 | 0 | 0 | 96,670 |
| 145 ISD Intragovt Service | 0 | 7,580 | 0 | (311) | 0 | 2,261 | 3,921 |
| 190 County Comm - Dispatch | 0 | 0 | 0 | 0 | 0 | 0 | 44,585 |
| 190 County Comm -Technical | 0 | 0 | 0 | 0 | 0 | 0 | 5,813 |
| 263 FAF - Facilities | 22,759 | 18,615 | 2,011 | 2,489 | 1,813,208 | 0 | 476,140 |
| 415 BHS-MH - Employee | 0 | 183 | 92 | 367 | 0 | 0 | 1,033 |
| 921 VMC Pre-employment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 51,774 | 57,390 | 21,967 | 56,968 | 1,824,215 | 2,300 | 905,851 |
| Roll Forward | 15,165 | 16,569 | 3,179 | 25,539 | 157,236 | 0 | 272,646 |
| Cost With Roll Forward | 66,939 | 73,959 | 25,146 | 82,507 | 1,981,451 | 2,300 | 1,178,497 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 66,939 | 73,959 | 25,146 | 82,507 | 1,981,451 | 2,300 | 1,178,497 |



**Countywide Cost Allocation Plan
Allocated Costs By Department**

Detail

| Central Service Departments | 410 Public Health | 411 Vector Control | 414 Custody Health Services | 415 BHS - Mental Health | 415 BHS Substance Use Treatment Service | 418 Community Health Services | 501 Social Service Agency |
|-------------------------------|-------------------|--------------------|-----------------------------|-------------------------|---|-------------------------------|---------------------------|
| Building Depreciation | 286,238 | 727 | 0 | 54,090 | 387,926 | 6,338 | 7,268 |
| Equipment / Software | 65,922 | 0 | 86,980 | 46,171 | 15,515 | 2,223 | 0 |
| 263 Space Rental | 120,982 | 0 | 0 | 136,524 | 42,685 | 13,028 | 1,525,046 |
| 106 COB - Harvey Rose Mgt | 7,339 | 0 | 5,424 | 35,363 | 4,989 | 1,355 | 163,656 |
| 107 County Executive | 178,496 | 32,723 | 119,446 | 236,161 | 20,626 | 57,196 | 945,796 |
| 107 Office of Budget Analysis | 181,434 | 3,586 | 43,515 | 217,498 | 29,799 | 10,387 | 603,937 |
| 110 Controller - Treasurer | 411,362 | 35,048 | 279,000 | 984,969 | 193,300 | 85,243 | 2,017,462 |
| 110 CT - Internal Audit | 0 | 0 | 0 | 0 | 0 | 0 | 4,511 |
| 111 DTAC - Revenue | 0 | 0 | 0 | 21,348 | 273 | 0 | 0 |
| 118 Procurement | 146,600 | 26,401 | 38,402 | 148,523 | 33,375 | 11,863 | 653,102 |
| 120 Co Counsel | 34,768 | (1,572) | 325,797 | 318,221 | 56,574 | (211) | (50,953) |
| 130 ESA Employee Service | 628,217 | 45,308 | 375,954 | 633,408 | 251,282 | 138,266 | 1,985,241 |
| 145 Information Services | 336,869 | 18,195 | 210,866 | 459,921 | 0 | 78,036 | 893,855 |
| 145 ISD Intragovt Service | 3,749 | 4,044 | 3,749 | 0 | 0 | 0 | 8,575 |
| 190 County Comm - Dispatch | 7,363,647 | 0 | 0 | 0 | 0 | 0 | 116 |
| 190 County Comm -Technical | 20,869 | 0 | 0 | 0 | 0 | 0 | 0 |
| 263 FAF - Facilities | 1,580,602 | 147,429 | 0 | 699,322 | 1,189,603 | 245,685 | 1,018,804 |
| 415 BHS-MH - Employee | 20,954 | 1,641 | 13,116 | 20,197 | 8,135 | 4,854 | 122,797 |
| 921 VMC Pre-employment | 29,309 | 1,998 | 37,969 | 47,961 | 1,332 | 5,995 | 149,879 |
| Total Allocated | 11,417,357 | 315,528 | 1,540,218 | 4,059,677 | 2,235,414 | 660,258 | 10,049,092 |
| Roll Forward | 3,272,847 | 80,684 | 428,966 | 691,464 | 431,969 | (2,048) | 3,256,648 |
| Cost With Roll Forward | 14,690,204 | 396,212 | 1,969,184 | 4,751,141 | 2,667,383 | 658,210 | 13,305,740 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 14,690,204 | 396,212 | 1,969,184 | 4,751,141 | 2,667,383 | 658,210 | 13,305,740 |



**Countywide Cost Allocation Plan
Allocated Costs By Department**

| Central Service Departments | 509 SSA - Nutrition Service to Aged | 603 Roads Department | 608 Airport Department | 610 County Library | 630 Child & Family | 710 Parks - Operation | 710 Parks - Development |
|-------------------------------|--|----------------------|------------------------|--------------------|--------------------|-----------------------|----------------------------|
| Building Depreciation | 0 | 0 | 0 | 0 | 0 | 13,082 | 0 |
| Equipment / Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 263 Space Rental | 5,765 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 COB - Harvey Rose Mgt | 786 | 0 | 0 | 0 | 0 | 0 | 0 |
| 107 County Executive | 23,739 | 98,534 | 23,925 | 140,152 | 0 | 115,198 | 0 |
| 107 Office of Budget Analysis | 4,591 | 50,364 | 916 | 35,807 | 0 | 49,550 | 84 |
| 110 Controller - Treasurer | 34,020 | 205,697 | 20,854 | 262,569 | 0 | 230,138 | 6,026 |
| 110 CT - Internal Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 DTAC - Revenue | 0 | 0 | 17,208 | 0 | 0 | 24 | 0 |
| 118 Procurement | 6,998 | 262,215 | 7,302 | 396 | 0 | 209,707 | 23,916 |
| 120 Co Counsel | 0 | (8,968) | (1,231) | (1,510) | 0 | (2,686) | (8,801) |
| 130 ESA Employee Service | 18,914 | 288,334 | 11,734 | 358,787 | 0 | 291,223 | 0 |
| 145 Information Services | 3,007 | 117,183 | 4,962 | 0 | 0 | 227,385 | 0 |
| 145 ISD Intragovt Service | 0 | 1,416 | 634 | 3,856 | 0 | 2,427 | 0 |
| 190 County Comm - Dispatch | 0 | 79,143 | 0 | 0 | 0 | 384,875 | 0 |
| 190 County Comm -Technical | 0 | 2,368 | 0 | 0 | 0 | 16,888 | 0 |
| 263 FAF - Facilities | 3,928 | 68,305 | 1,738 | 0 | 0 | 112,204 | 0 |
| 415 BHS-MH - Employee | 413 | 10,569 | 447 | 16,215 | 0 | 12,830 | 0 |
| 921 VMC Pre-employment | 0 | 2,664 | 0 | 19,984 | 0 | 10,658 | 0 |
| Total Allocated | 102,161 | 1,177,824 | 88,489 | 836,256 | 0 | 1,673,503 | 21,225 |
| Roll Forward | (14,971) | 197,783 | 30,134 | 199,855 | (23,412) | 458,312 | (1,631) |
| Cost With Roll Forward | 87,190 | 1,375,607 | 118,623 | 1,036,111 | (23,412) | 2,131,815 | 19,594 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 87,190 | 1,375,607 | 118,623 | 1,036,111 | (23,412) | 2,131,815 | 19,594 |



**Countywide Cost Allocation Plan
 Allocated Costs By Department**

| Central Service Departments | 710 Parks - Acquisition | 725 Valey Health Plan | 801 - 899 Other Districts | 830 Law Library | 9104 Central Fire District | 9118 South Santa Clara County Fire Dist | 9123 County Sanitation Dist 2&3 |
|-------------------------------|-------------------------|-----------------------|---------------------------|-----------------|----------------------------|---|---------------------------------|
| Building Depreciation | 0 | 679 | 71,208 | 0 | 0 | 0 | 0 |
| Equipment / Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 263 Space Rental | 0 | 67,607 | 0 | 0 | 0 | 0 | 0 |
| 106 COB - Harvey Rose Mgt | 0 | 0 | 7,797 | 0 | 0 | 0 | 0 |
| 107 County Executive | 0 | 70,618 | 20,626 | 21,907 | 113,702 | 0 | 0 |
| 107 Office of Budget Analysis | 112 | 262,150 | 0 | 0 | 49,687 | 10,623 | 0 |
| 110 Controller - Treasurer | 5,116 | 1,354,998 | 3,936 | 7,190 | 282,990 | 18,366 | 10,402 |
| 110 CT - Internal Audit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 111 DTAC - Revenue | 0 | 89,039 | 0 | 138 | 0 | 0 | 0 |
| 118 Procurement | 2 | 74,566 | 0 | 0 | 0 | 0 | 0 |
| 120 Co Counsel | (409) | (19,933) | 0 | 0 | (18,243) | (78) | 60,885 |
| 130 ESA Employee Service | 0 | 219,062 | 0 | 0 | 57,131 | 0 | 0 |
| 145 Information Services | 0 | 49,367 | 0 | 0 | 0 | 0 | 0 |
| 145 ISD Intragovt Service | 0 | 64,374 | 0 | 0 | 0 | 0 | 0 |
| 190 County Comm - Dispatch | 0 | 0 | 0 | 0 | 1,295,626 | 0 | 4,653 |
| 190 County Comm -Technical | 0 | 0 | 0 | 0 | 13,661 | 199 | 0 |
| 263 FAF - Facilities | 0 | 3,435 | 569,491 | 0 | 0 | 0 | 0 |
| 415 BHS-MH - Employee | 0 | 6,782 | 0 | 275 | 0 | 0 | 0 |
| 921 VMC Pre-employment | 0 | 15,321 | 0 | 0 | 0 | 0 | 0 |
| Total Allocated | 4,821 | 2,258,065 | 673,058 | 29,510 | 1,794,554 | 29,110 | 75,940 |
| Roll Forward | 5,766 | 175,803 | 142,446 | 27,126 | 414,519 | 9,552 | 0 |
| Cost With Roll Forward | 10,587 | 2,433,868 | 815,504 | 56,636 | 2,209,073 | 38,662 | 75,940 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 10,587 | 2,433,868 | 815,504 | 56,636 | 2,209,073 | 38,662 | 75,940 |



**Countywide Cost Allocation Plan
Allocated Costs By Department**

| Central Service Departments | 921 Valley Medical Center | 985 Vacant Space | 986 Other Govt Agencies | SubTotal | Direct Billed | Unallocated | Total |
|-------------------------------|---------------------------|------------------|-------------------------|--------------------|-------------------|-----------------|--------------------|
| Building Depreciation | 104,653 | 0 | 394,846 | 7,606,033 | 0 | 0 | 7,606,033 |
| Equipment / Software | 0 | 0 | 0 | 2,097,014 | 0 | 0 | 2,097,014 |
| 263 Space Rental | 197,381 | 0 | 0 | 2,445,404 | 41,789,112 | 0 | 44,234,516 |
| 106 COB - Harvey Rose Mgt | 118,030 | 0 | 0 | 978,293 | 0 | 0 | 978,293 |
| 107 County Executive | 2,305,224 | 0 | 0 | 7,158,048 | 0 | 0 | 7,158,048 |
| 107 Office of Budget Analysis | 879,498 | 0 | 0 | 3,732,496 | 0 | 0 | 3,732,496 |
| 110 Controller - Treasurer | 6,203,047 | 0 | 4,672 | 22,741,228 | 0 | 0 | 22,741,228 |
| 110 CT - Internal Audit | 19,880 | 0 | 0 | 138,339 | 0 | 0 | 138,339 |
| 111 DTAC - Revenue | 0 | 0 | 59,645 | 5,008,195 | 0 | 0 | 5,008,195 |
| 118 Procurement | 5,883,344 | 0 | 0 | 11,283,506 | 624,507 | 0 | 11,908,013 |
| 120 Co Counsel | (161,212) | 0 | 190,040 | 7,451,673 | 23,876,650 | 0 | 31,328,323 |
| 130 ESA Employee Service | 8,441,163 | 0 | 0 | 20,043,031 | 3,704,887 | (7,475) | 23,740,443 |
| 145 Information Services | 2,255,986 | 0 | 0 | 23,142,167 | 0 | 0 | 23,142,167 |
| 145 ISD Intragovt Service | 54,167 | 0 | 0 | 602,947 | 1,417,598 | 0 | 2,020,545 |
| 190 County Comm - Dispatch | 0 | 0 | 197,914 | 18,869,512 | 3,790,112 | 0 | 22,659,624 |
| 190 County Comm -Technical | 13,986 | 0 | 0 | 229,663 | 1,842,771 | 0 | 2,072,434 |
| 263 FAF - Facilities | 4,573,347 | 2,305,646 | 0 | 50,728,504 | 11,150,621 | 0 | 61,879,125 |
| 415 BHS-MH - Employee | 309,922 | 0 | 597 | 815,395 | 0 | 0 | 815,395 |
| 921 VMC Pre-employment | 0 | 0 | 8,660 | 492,931 | 0 | 0 | 492,931 |
| Total Allocated | 31,198,416 | 2,305,646 | 856,374 | 185,564,379 | 88,196,258 | (7,475) | 273,753,162 |
| Roll Forward | 4,433,416 | 861,226 | (351,752) | 40,713,101 | 0 | 0 | 40,713,101 |
| Cost With Roll Forward | 35,631,832 | 3,166,872 | 504,622 | 226,277,480 | 88,196,258 | (7,475) | 314,466,263 |
| Adjustments | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proposed Costs | 35,631,832 | 3,166,872 | 504,622 | 226,277,480 | 88,196,258 | (7,475) | 314,466,263 |

