



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Humboldt
Eureka, California**

**Date: September 16, 2024
Filing Ref: HUM24**

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 **2023-24**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 6. Central Services/Purchasing ISF |
| 2. County Counsel | 7. Communications ISF |
| 3. Facility Management | 8. Motor Pool ISF |
| 4. Heavy Equipment ISF | 9. ADA Compliance ISF |
| 5. Information Technology ISF | 10. Insurance Funds 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF HUMBOLDT

BY Original signed by

Cheryl Dillingham

Name
Auditor-Controller

Title
09-17-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
09-17-2024

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Anthony Pok
Telephone (916) 259-5536

Humboldt County, California
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Summary Schedule

Department	114 Revenue Recovery	101 Bd of Supervisors	102 Clerk to the Board	109 Treasury Expense	113 Assessor	140 Elections	166 PW Land Use	168 County Surveyor	170 Cap Projects	181 Eco Dev-Promotion
1 Building Depreciation	\$11,168	\$50,117	\$0	\$0	\$32,122	\$0	\$2,269	\$0	\$0	\$0
2 Equipment Depreciation	1,587	6,915	0	260	1,621	44,578	376	0	0	0
3 103 CAO	493	2,418	0	0	5,208	8,768	1,052	0	0	0
4 111 Auditor-Controller	8,467	3,460	0	272	5,852	4,919	2,468	932	1,113	25
5 112 Treasurer-Tax Collector	2,625	924	0	86	1,340	1,346	710	296	351	8
6 121 County Counsel	0	107,278	0	0	7,535	26,921	6,028	0	0	0
7 130 Personnel	1,980	5,940	0	0	32,925	3,960	3,300	0	0	0
8 162 Facility Management	2,129	30,287	0	0	19,412	7,933	2,138	0	131,024	0
Total Current Allocations	28,449	207,338	0	617	106,014	98,425	18,340	1,228	132,488	33
Less: Prior Year Allocations	33,294	182,671	0	3,943	98,223	71,484	22,180	535	191,651	16
Carry-Forward	(4,845)	24,668	0	(3,326)	7,791	26,940	(3,840)	693	(59,163)	18
Proposed Costs	\$23,603	\$232,006	\$0	\$(2,709)	\$113,805	\$125,365	\$14,501	\$1,921	\$73,325	\$51

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Department	190 COP Payments	197 Measure Z Contribution Oth	199 Contributions Oth	202 JJ Crime Prvnt	205 District Attorney	208 Victim Witness	211 DA Child Abuse	213 Homeland Security	217 Grand Jury	219 Public Defender
1 Building Depreciation	\$0	\$0	\$0	\$0	\$60,875	\$0	\$0	\$0	\$3,462	\$1,773
2 Equipment Depreciation	0	0	0	0	13,100	4,694	5,360	0	0	0
3 103 CAO	0	0	0	484	9,445	567	418	0	0	5,167
4 111 Auditor-Controller	63	652	262	644	12,828	1,404	1,449	0	1,561	6,109
5 112 Treasurer-Tax Collector	20	205	83	168	3,291	365	365	0	491	1,551
6 121 County Counsel	0	0	0	0	9,367	0	0	0	13,196	1,059
7 130 Personnel	0	0	0	1,980	85,672	3,960	3,300	0	0	25,256
8 162 Facility Management	0	0	0	0	32,254	1,070	0	0	2,092	31,798
Total Current Allocations	83	858	345	3,276	226,833	12,060	10,892	0	20,803	72,713
Less: Prior Year Allocations	37	378	179	2,086	160,497	9,780	46,734	4	16,504	35,902
Carry-Forward	46	479	166	1,191	66,336	2,281	(35,842)	(4)	4,299	36,811
Proposed Costs	\$128	\$1,337	\$511	\$4,467	\$293,168	\$14,341	\$(24,949)	\$(4)	\$25,102	\$109,524

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Department	220 St Bd of Control	221 Sheriff	222 CAL- MMET	225 Airport Security	228 Marijuana Educ	229 Boat Safety	234 Juvenile Hall	235 Probation	243 Jail	244 Correctional Facility Realign
1 Building Depreciation	\$0	\$160,806	\$0	\$0	\$0	\$0	\$70,226	\$103,729	\$968,547	\$0
2 Equipment Depreciation	0	182,742	0	0	1,971	0	3,216	22,447	275,774	0
3 103 CAO	27	33,493	0	0	0	0	5,627	14,837	28,400	0
4 111 Auditor-Controller	111	48,350	0	0	0	57	8,056	16,311	30,788	0
5 112 Treasurer-Tax Collector	33	13,175	0	0	0	0	2,038	4,418	7,536	0
6 121 County Counsel	0	100,688	0	0	0	0	0	13,826	6,956	0
7 130 Personnel	0	141,859	0	0	0	0	21,385	85,176	83,822	0
8 162 Facility Management	0	129,159	0	0	0	1,502	26,375	10,589	193,797	0
Total Current Allocations	171	810,273	0	0	1,971	1,559	136,922	271,333	1,595,622	0
Less: Prior Year Allocations	1,623	676,527	0	24	3,178	47	101,497	235,228	1,572,219	36
Carry-Forward	(1,451)	133,746	0	(24)	(1,207)	1,512	35,424	36,105	23,402	(36)
Proposed Costs	\$(1,280)	\$944,019	\$0	\$(24)	\$765	\$3,071	\$172,346	\$307,438	\$1,619,024	\$(36)

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Department	245 Drug Court	246 Conflict Counsel	250 County Courts	251 Water Mgmt	252 Encourage Arrests	253 Alt Counsel	254 Regional Facility	257 IV-E Waivers-Res	258 Prop 36	260 Court Security
1 Building Depreciation	\$0	\$0	\$256,619	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,148	0	0	0	0	635	0	0	0
3 103 CAO	441	2,575	0	648	0	0	0	508	0	2,817
4 111 Auditor-Controller	1,286	3,547	12,446	1,799	0	0	65	634	0	0
5 112 Treasurer-Tax Collector	365	931	3,630	514	0	0	19	162	0	0
6 121 County Counsel	0	1,629	0	0	0	0	0	0	0	0
7 130 Personnel	2,640	6,600	0	1,980	0	0	0	1,320	0	0
8 162 Facility Management	0	11,298	0	0	0	0	19,978	0	0	0
Total Current Allocations	4,732	27,728	272,695	4,942	0	0	20,696	2,625	0	2,817
Less: Prior Year Allocations	3,524	10,464	267,150	2,565	0	8,436	65,819	1,617	0	596
Carry-Forward	1,208	17,264	5,545	2,377	0	(8,436)	(45,122)	1,008	0	2,220
Proposed Costs	\$5,940	\$44,992	\$278,239	\$7,319	\$0	\$(8,436)	\$(24,426)	\$3,633	\$0	\$5,037

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Department	261 Ag Commiss	262 Building Inspector	264 Pub Sfty INTEOP	265 Drug Task Force	268 Cannabis Planning	269 Code Enforcement	271 Recorder	267 Rcdr- RecCon	272 Coroner	274 Emergency Svcs
1 Building Depreciation	\$2,631	\$3,477	\$0	\$0	\$0	\$0	\$35,487	\$0	\$10,649	\$18,185
2 Equipment Depreciation	13,576	3,308	0	6,011	0	0	2,949	0	527	0
3 103 CAO	1,967	3,707	0	0	3,077	3,098	2,078	0	1,552	5,002
4 111 Auditor-Controller	3,698	10,330	0	0	15,175	5,156	7,748	76	4,033	83
5 112 Treasurer-Tax Collector	1,012	2,971	0	0	4,503	1,396	2,252	24	1,177	9
6 121 County Counsel	3,828	0	0	0	17,228	98,114	6,823	0	0	0
7 130 Personnel	5,636	10,560	0	0	10,560	9,240	12,958	0	0	0
8 162 Facility Management	40,074	8,502	0	0	0	0	21,445	0	8,563	10,990
Total Current Allocations	72,422	42,855	0	6,011	50,544	117,005	91,740	100	26,502	34,269
Less: Prior Year Allocations	96,072	23,776	0	10,640	12,609	13,570	86,804	107	17,151	59,475
Carry-Forward	(23,650)	19,079	0	(4,629)	37,935	103,435	4,936	(7)	9,351	(25,206)
Proposed Costs	\$48,773	\$61,934	\$0	\$1,382	\$88,479	\$220,440	\$96,676	\$93	\$35,853	\$9,064

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Department	277 Planning	278 Animal Control	279 Wildlife Svcs	281 Forester-Warden	282 Advanced Planning Department	284 Lcl Agcy Form. Comm	285 Environmental Preservation	289 CDS Ntrl Resources	291 Victim Advocacy & Outreach	292 Public Defender Measure Z
1 Building Depreciation	\$8,848	\$88,484	\$0	\$0	\$0	\$205	\$0	\$0	\$0	\$0
2 Equipment Depreciation	21,262	2,449	0	0	0	0	0	531	0	0
3 103 CAO	16,342	1,799	0	0	2,097	0	0	0	277	407
4 111 Auditor-Controller	15,797	7,583	22	41	5,136	0	0	2,207	910	524
5 112 Treasurer-Tax Collector	4,492	2,163	7	13	1,453	0	0	621	255	129
6 121 County Counsel	236,297	7,494	0	0	28,412	0	0	0	0	0
7 130 Personnel	64,063	0	0	0	6,600	0	0	3,300	1,320	1,320
8 162 Facility Management	38,733	29,720	0	0	0	0	0	0	0	0
Total Current Allocations	405,834	139,691	29	54	43,699	205	0	6,659	2,763	2,380
Less: Prior Year Allocations	338,155	140,227	10	39	5,372	493	0	4,635	1,643	1,595
Carry-Forward	67,679	(536)	19	15	38,327	(288)	0	2,024	1,120	785
Proposed Costs	\$473,513	\$139,155	\$49	\$69	\$82,026	\$(83)	\$0	\$8,682	\$3,882	\$3,166

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Department	293 DHHS Measure Z	294 Public Safety Realignment	295 DA Measure Z	296 Probation Measure Z	297 Sheriff Measure Z	298 Public Works Measure Z	299 County Counsel Measure Z	300 Auditor- Cont Measure Z	360 Law Library	354 Liability
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,304	\$0
2 Equipment Depreciation	0	2,325	0	2,653	66,172	0	0	0	0	0
3 103 CAO	1,217	0	2,485	1,006	10,335	0	0	0	0	0
4 111 Auditor-Controller	1,398	3,537	1,805	1,097	7,533	342	16	105	10	0
5 112 Treasurer-Tax Collector	322	921	419	250	1,695	108	5	28	3	0
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	5,280	8,580	7,920	3,960	30,361	0	0	0	0	0
8 162 Facility Management	0	3,969	0	0	0	0	0	0	8,040	0
Total Current Allocations	8,217	19,332	12,628	8,966	116,096	450	21	132	21,356	0
Less: Prior Year Allocations	4,862	11,293	6,920	8,267	101,664	18,441	2	0	26,032	0
Carry-Forward	3,354	8,039	5,708	699	14,432	(17,992)	19	132	(4,676)	0
Proposed Costs	\$11,571	\$27,371	\$18,336	\$9,665	\$130,529	\$(17,542)	\$40	\$265	\$16,681	\$0

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Department	358 Purchased Insurance Premiums	359 Risk Management	438 Solid Waste	490 Medical Care	495 Semperviren s/Psych Em	496 MH Adult Svcs	497 Children, Youth, Fm Svcs	498 Medication Support	525 Gen Relief	632 Cooperative Extension
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,631
2 Equipment Depreciation	0	0	11,818	0	0	0	0	0	0	0
3 103 CAO	0	24,045	0	0	0	0	0	0	0	296
4 111 Auditor-Controller	0	1,814	758	218	4,728	535	1,437	871	14,717	1,236
5 112 Treasurer-Tax Collector	0	466	239	69	1,488	168	452	274	4,675	352
6 121 County Counsel	0	25,455	17,513	0	0	0	0	0	0	0
7 130 Personnel	0	3,960	660	0	0	0	0	0	0	1,016
8 162 Facility Management	0	3,806	41	0	68,429	762	0	0	0	0
Total Current Allocations	0	59,546	31,029	287	74,645	1,465	1,890	1,145	19,393	5,531
Less: Prior Year Allocations	0	29,486	15,419	129	45,588	827	2,582	411	48,200	4,763
Carry-Forward	0	30,061	15,610	158	29,057	639	(692)	734	(28,807)	768
Proposed Costs	\$0	\$89,607	\$46,639	\$445	\$103,702	\$2,104	\$1,197	\$1,879	\$(9,414)	\$6,299

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Department	713 Parks & Recreation	1110-515 SB163	517 Temp Asst Need Fam	518 Foster Care	1120-275 Eco Dev	286 Headwaters	287 Workforce Invest	1150-715 Bike & Trail	910 Transportatio n	273 PG Conservator
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
3 103 CAO	6,118	0	0	0	57,842	123	0	0	0	1,308
4 111 Auditor-Controller	7,528	1,371	4,175	48,971	5,334	2,551	1,406	13	41	3,767
5 112 Treasurer-Tax Collector	2,229	432	1,334	15,677	1,544	813	444	4	13	1,066
6 121 County Counsel	0	0	0	0	56,124	13,522	0	0	0	213,538
7 130 Personnel	4,620	0	0	0	5,940	0	0	0	0	6,600
8 162 Facility Management	1,628	0	0	0	955	0	0	0	0	594
Total Current Allocations	22,122	1,803	5,508	64,648	127,739	17,009	1,850	17	54	226,874
Less: Prior Year Allocations	7,412	8,726	6,452	25,898	49,870	52,927	1,481	41	33	148,990
Carry-Forward	14,710	(6,924)	(943)	38,750	77,869	(35,919)	369	(24)	21	77,884
Proposed Costs	\$36,833	\$(5,121)	\$4,565	\$103,398	\$205,608	\$(18,910)	\$2,219	\$(8)	\$75	\$304,758

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Department	504 Older Adults	505 CAL Works	506 IHSS Pub Auth	507 Children's Center	508 Child Welfare Svcs	509 Childrens Ctr	515 Tittle IV E Waiver & Rest	1160-511 Social Svcs	516 Administratio n	519 Temp Assist Needy
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$93,746	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	0	0	0	0	0	0	0	101,710	79,518	0
4 111 Auditor-Controller	368	133	13	0	34,675	0	0	78,361	5,371	0
5 112 Treasurer-Tax Collector	117	42	4	0	7,884	0	0	17,789	1,157	0
6 121 County Counsel	0	0	4,073	0	35,724	0	0	97,872	0	0
7 130 Personnel	0	0	0	0	0	0	0	628,346	21,121	0
8 162 Facility Management	0	0	0	0	1,779	0	0	991,455	0	0
Total Current Allocations	485	175	4,089	0	80,062	0	0	2,009,279	107,166	0
Less: Prior Year Allocations	1,828	3,844	242	0	(44,158)	0	0	1,230,563	33,192	0
Carry-Forward	(1,344)	(3,669)	3,848	0	124,221	0	0	778,716	73,974	0
Proposed Costs	\$(859)	\$(3,494)	\$7,937	\$0	\$204,283	\$0	\$0	\$2,787,994	\$181,140	\$0

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Department	599 Veterans Svcs	1170-424 Mental Hlth	1175-400 Public Hlth Adm	403 Hlth Bus/Acct Svcs	404 MCH Adolescent Fam	406 Enviro Health	407 Childhood Lead	408 Altn.Resp Team	410 EMS	411 Haz Mat
1 Building Depreciation	\$0	\$74,879	\$41,363	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	554	57,088	5,288	169	0	2,060	0	0	0	0
4 111 Auditor-Controller	1,295	49,527	12,682	502	0	7,545	421	0	459	1,866
5 112 Treasurer-Tax Collector	337	10,943	2,922	159	0	1,858	133	0	145	592
6 121 County Counsel	0	44,042	(7,479)	0	0	3,198	0	0	1,711	0
7 130 Personnel	2,640	221,172	42,241	0	0	21,121	0	0	0	0
8 162 Facility Management	19,396	46,204	25,726	0	398	939	0	0	0	0
Total Current Allocations	24,223	503,854	122,743	830	398	36,721	553	0	2,314	2,458
Less: Prior Year Allocations	17,437	291,270	90,805	340	267	17,273	242	0	1,565	1,434
Carry-Forward	6,786	212,584	31,938	490	132	19,448	312	0	749	1,024
Proposed Costs	\$31,009	\$716,438	\$154,681	\$1,320	\$530	\$56,170	\$865	\$0	\$3,063	\$3,483

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Department	412 Tobacco Educ	413 Childrens Hlth	414 Health Educ	415 WIC	416 PH Field Nurse	418 CHDP Admin	419 TB Control	420 MCH Coord Pjct	421 MCH Cal Home Visiting Program	422 Civil Services
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
3 103 CAO	0	0	1,088	1,687	3,569	0	0	0	0	0
4 111 Auditor-Controller	535	1,026	5,356	4,739	12,344	1,344	1,696	1,440	839	2,214
5 112 Treasurer-Tax Collector	168	323	1,225	1,312	2,917	424	534	453	264	699
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	25,081	8,468	42,637	0	0	0	0	0
8 162 Facility Management	0	0	474	2,146	57	0	0	0	0	0
Total Current Allocations	703	1,349	33,223	18,352	61,524	1,768	2,231	1,894	1,103	2,913
Less: Prior Year Allocations	496	992	17,238	8,431	30,923	435	285	450	513	1,421
Carry-Forward	208	357	15,985	9,921	30,601	1,333	1,946	1,443	590	1,492
Proposed Costs	\$911	\$1,705	\$49,208	\$28,273	\$92,124	\$3,101	\$4,177	\$3,337	\$1,693	\$4,405

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Department	426 Nurse Partnrshp	427 Mental Health Jail Programs	428 Immunization	430 Local Enforcement	432 Local Oversight	433 Nutrition Phys Actv	434 Hlth OS Agency Sup	435 Pub Health Lab	439 Prop 10	437 Care NorCAP
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
3 103 CAO	0	0	0	0	0	0	0	883	0	0
4 111 Auditor-Controller	4,026	1,209	1,229	746	32	358	371	4,853	1,651	1,648
5 112 Treasurer-Tax Collector	1,203	381	387	235	10	113	117	1,294	464	519
6 121 County Counsel	0	0	0	0	0	0	0	1,140	3,421	0
7 130 Personnel	12,210	0	0	0	0	0	0	9,240	0	0
8 162 Facility Management	0	0	0	0	0	0	0	20,672	0	0
Total Current Allocations	17,440	1,590	1,615	981	42	470	487	38,082	5,537	2,167
Less: Prior Year Allocations	8,682	505	189	365	17	251	119	10,459	8,815	583
Carry-Forward	8,758	1,085	1,426	617	24	219	368	27,623	(3,278)	1,584
Proposed Costs	\$26,197	\$2,675	\$3,042	\$1,598	\$66	\$689	\$855	\$65,705	\$2,259	\$3,751

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Department	449 Fiscal Agent	451 Safe & Drug Free Schools	452 AOD Prevention	454 MH Svcs Act-PEI	455 PH Prepare-Response	457 Parent & Family Support	458 First Five Prop 10	459 Health & Well Being	460 MCAH CCS Pers	465 PH Pharmacy
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
3 103 CAO	0	0	0	0	7,391	378	216	0	0	0
4 111 Auditor-Controller	522	367	849	592	8,399	0	426	0	2,315	0
5 112 Treasurer-Tax Collector	166	116	267	186	2,645	0	116	0	460	0
6 121 County Counsel	0	0	0	0	7,787	0	0	0	0	0
7 130 Personnel	0	0	0	0	0	0	0	0	12,210	0
8 162 Facility Management	0	0	0	0	5,292	0	0	0	0	0
Total Current Allocations	689	483	1,116	779	31,514	378	758	0	14,986	0
Less: Prior Year Allocations	513	0	456	378	5,182	21	53	8	8,403	0
Carry-Forward	176	483	660	400	26,332	357	705	(7)	6,582	0
Proposed Costs	\$865	\$965	\$1,775	\$1,179	\$57,845	\$735	\$1,463	\$(7)	\$21,568	\$0

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Department	470 HOPWA Nor CAP	475 HumWorks Program	477 Mental Health Svcs Act	478 Transition Age Youth Sys of Care	486 Land Use	488 Family Violence Prvt	493 CA Childrens Svcs	1180-425 Drug & Alcohol	429 SACPA Prop 36	431 Healthy Moms
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
3 103 CAO	0	0	0	0	989	0	0	3,317	0	1,318
4 111 Auditor-Controller	683	0	1,542	1,146	2,053	576	1,643	5,730	0	3,141
5 112 Treasurer-Tax Collector	215	0	489	361	654	181	518	1,505	0	837
6 121 County Counsel	0	0	0	0	0	0	0	0	0	0
7 130 Personnel	0	0	0	0	0	0	0	14,520	0	7,524
8 162 Facility Management	0	0	0	0	0	0	0	0	0	5,481
Total Current Allocations	899	0	2,031	1,507	3,696	757	2,162	25,072	0	18,301
Less: Prior Year Allocations	129	0	1,037	959	1,166	183	762	13,975	0	9,056
Carry-Forward	770	0	994	548	2,530	574	1,399	11,097	0	9,245
Proposed Costs	\$1,668	\$0	\$3,025	\$2,055	\$6,226	\$1,332	\$3,561	\$36,169	\$0	\$27,546

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Department	1190-582 ETD Multi Prj	584 Supplmntl Displ Wrkr	586 Rapid Response	589 JTPA Adult Programs	590 JTPA Dislocated Wrkr Prog	596 Employment Training	597 ETD Staff	1200-320 Roads Admin	321 Roads Engineer	322 Roads Real Prop
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
3 103 CAO	0	0	0	0	0	0	3,688	3,544	2,845	982
4 111 Auditor-Controller	0	3	0	0	0	0	4,496	4,440	5,706	3,334
5 112 Treasurer-Tax Collector	0	1	0	0	0	0	1,020	1,187	1,566	945
6 121 County Counsel	0	0	0	0	0	0	0	16,943	28,917	0
7 130 Personnel	0	0	0	0	0	0	16,500	95,524	9,240	4,620
8 162 Facility Management	0	0	0	0	0	0	0	8,581	146	5,430
Total Current Allocations	0	4	0	0	0	0	25,704	130,219	48,421	15,311
Less: Prior Year Allocations	2,095	4	2	4	0	0	13,141	75,872	60,724	9,126
Carry-Forward	(2,095)	0	(2)	(4)	(0)	0	12,562	54,347	(12,303)	6,185
Proposed Costs	\$(2,095)	\$4	\$(2)	\$(4)	\$(0)	\$0	\$38,266	\$184,566	\$36,118	\$21,496

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Department	325 Roads Maintenance	331 Roads Natural Res	206 Child Support	1490 Aviation Cap Prj	1500-621 County Library	1700-290 Fish & Game	1710-715 Bicycles & Trailways Prog	1710-716 McKay Community Forest	3450-444 First 5 Impact	1900 County Fixed Assets
1 Building Depreciation	\$0	\$0	\$0	\$0	\$265,106	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	10,782	4,874	7,539	0	16,401	0	0	0	44	0
4 111 Auditor-Controller	15,847	1,550	8,414	0	20,726	136	962	339	321	0
5 112 Treasurer-Tax Collector	3,880	431	1,997	0	5,629	43	303	107	92	0
6 121 County Counsel	0	32,762	5,865	0	14,011	0	(271)	0	0	0
7 130 Personnel	46,861	2,640	29,701	0	48,974	0	0	0	2,493	0
8 162 Facility Management	5,604	168	0	0	100,860	0	0	0	0	0
Total Current Allocations	82,976	42,425	53,515	0	471,707	179	994	446	2,949	0
Less: Prior Year Allocations	42,917	39,997	25,567	0	431,536	205	1,066	203	458	22,908
Carry-Forward	40,059	2,428	27,948	0	40,171	(26)	(72)	243	2,490	(22,908)
Proposed Costs	\$123,034	\$44,853	\$81,463	\$0	\$511,877	\$153	\$922	\$688	\$5,439	\$(22,908)

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Department	3500 Motor Pool ISF	330 Rds-Eq Main	3520 Insurance ISF	3521 Communicati ons ISF	3530 Aviation ISF	3550 Info Services ISF	3555-115 Purchasing ISF	116 Ctrl Svcs Mailroom	3552-152 ADA Compliance	999 All Other
1 Building Depreciation	\$15,970	\$1,905	\$4,826	\$0	\$0	\$4,375	\$6,096	\$0	\$0	\$93,132
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 103 CAO	1,114	1,945	1,166	2,880	15,269	104,298	61,947	0	144,117	0
4 111 Auditor-Controller	10,003	12,684	7,133	1,149	11,378	6,468	1,252	0	2,250	230,743
5 112 Treasurer-Tax Collector	2,994	3,790	2,262	334	3,304	1,668	327	0	644	73,552
6 121 County Counsel	0	0	0	0	57,712	3,421	4,562	0	0	0
7 130 Personnel	6,600	7,260	0	660	23,276	15,840	2,640	0	3,300	0
8 162 Facility Management	2,660	1,099	0	0	82	17,293	3,684	0	0	47,694
Total Current Allocations	39,340	28,684	15,387	5,023	111,022	153,364	80,507	0	150,311	445,121
Less: Prior Year Allocations	29,073	19,180	15,927	3,695	49,832	67,506	45,466	0	7,009	634,578
Carry-Forward	10,267	9,504	(539)	1,328	61,189	85,858	35,041	0	143,302	(189,458)
Proposed Costs	\$49,607	\$38,188	\$14,848	\$6,351	\$172,211	\$239,222	\$115,549	\$0	\$293,613	\$255,663

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Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$2,507,011
2 Equipment Depreciation	0	700,005
3 103 CAO	0	920,232
4 111 Auditor-Controller	0	991,954
5 112 Treasurer-Tax Collector	0	276,927
6 121 County Counsel	0	1,374,243
7 130 Personnel	0	2,102,176
8 162 Facility Management	0	2,212,406
Total Current Allocations	<u>0</u>	<u>11,084,953</u>
Less: Prior Year Allocations	<u>0</u>	<u>8,643,419</u>
Carry-Forward	<u>0</u>	<u>2,441,534</u>
Proposed Costs	<u><u>\$0</u></u>	<u><u>\$13,526,487</u></u>