



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Alpine  
Markleeville, California

Date: December 16, 2024  
Filing Ref: ALP25

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 **2024-25**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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

## 2. Central Services

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:** There are no adjustments in the fiscal year 2024-25 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF ALPINE**

**BY Original signed by**  

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**Klaus Leitenbauer**  

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**Name**  
**Director of Finance**  

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**Title**  
**12-16-2024**  

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**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  

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**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
  
**12-16-2024**  

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**Date**

**Negotiated by Daniel Basso**  
**Telephone (916) 327-8905**



**Alpine County, California**  
**2 CFR Part 200 Cost Allocation Plan for use in FY 2024-2025**

FY 2022-23  
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**Summary Schedule**

| Department                       | 101 BOARD<br>& CONSULT | 102 CAO         | 128<br>INSURANCE | FD 731<br>INFORMATI<br>ON<br>TECHNOLO | 104<br>COUNTY<br>CLERK | 113<br>COUNTY<br>ASSESSOR | 114<br>RECORDER | 116<br>ELECTIONS | FD 206<br>CHAMBER<br>OF<br>COMMERCE | FD 730 SELF-<br>INSURANCE<br>FUND ISF |
|----------------------------------|------------------------|-----------------|------------------|---------------------------------------|------------------------|---------------------------|-----------------|------------------|-------------------------------------|---------------------------------------|
| 1 BUILDING DEPRECIATION          | \$19,363               | \$0             | \$0              | \$0                                   | \$9,297                | \$14,994                  | \$0             | \$0              | \$0                                 | \$0                                   |
| 2 132 RISK MANAGEMENT            | 4,734                  | 2,435           | 0                | 0                                     | 2,672                  | 2,864                     | 757             | 0                | 0                                   | 44,247                                |
| 5 103 PERSONNEL                  | 15,290                 | 8,654           | 0                | 0                                     | 9,174                  | 9,633                     | 2,599           | 0                | 0                                   | 0                                     |
| 6 105 AUDITOR-CONTROLLER         | 18,241                 | 12,427          | 0                | 6,448                                 | 11,876                 | 11,367                    | 4,258           | 1,705            | 2,063                               | 12,694                                |
| 7 107 CENTRAL SERVICES           | 2,466                  | 2,661           | 0                | 2,332                                 | 4,107                  | 10,655                    | 1,366           | 18               | 599                                 | 3,782                                 |
| 8 110 TREAS-TAX COLLECTOR        | 1,373                  | 1,050           | 0                | 601                                   | 790                    | 709                       | 511             | 458              | 27                                  | 36                                    |
| 9 119 BUILDINGS & GROUND         | 44,684                 | 456             | 0                | 0                                     | 22,098                 | 33,624                    | 635             | 0                | 0                                   | 0                                     |
| <b>Total Current Allocations</b> | 106,151                | 27,683          | 0                | 9,381                                 | 60,013                 | 83,845                    | 10,127          | 2,181            | 2,689                               | 60,759                                |
| Less: Prior Year Allocations     | 92,136                 | 10,015          | 0                | 9,416                                 | 51,151                 | 73,364                    | 7,139           | 1,537            | 1,503                               | 47,054                                |
| Carry-Forward                    | 14,015                 | 17,668          | 0                | (35)                                  | 8,861                  | 10,481                    | 2,989           | 644              | 1,186                               | 13,705                                |
| <b>Proposed Costs</b>            | <b>\$120,166</b>       | <b>\$45,351</b> | <b>\$0</b>       | <b>\$9,347</b>                        | <b>\$68,874</b>        | <b>\$94,326</b>           | <b>\$13,116</b> | <b>\$2,824</b>   | <b>\$3,876</b>                      | <b>\$74,465</b>                       |



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| Department                       | 133<br>RETIREE<br>BENEFITS | 134<br>SURVEYOR/<br>ENGR | 138 GRAND<br>JURY | 141<br>COUNTY<br>COUNSEL | 146<br>DISTRICT<br>ATTORNEY | 147 PUBLIC<br>DEFENDER | 292 ANTI<br>DRUG<br>ABUSE | 149<br>COUNTY<br>SHERIFF | 154 BV<br>MAINTENAN<br>CE | 150 JAIL<br>COSTS |
|----------------------------------|----------------------------|--------------------------|-------------------|--------------------------|-----------------------------|------------------------|---------------------------|--------------------------|---------------------------|-------------------|
| 1 BUILDING DEPRECIATION          | \$0                        | \$0                      | \$0               | \$0                      | \$0                         | \$0                    | \$0                       | \$35,030                 | \$0                       | \$0               |
| 2 132 RISK MANAGEMENT            | 0                          | 0                        | 933               | 0                        | 4,816                       | 0                      | 0                         | 38,781                   | 0                         | 0                 |
| 5 103 PERSONNEL                  | 0                          | 0                        | 0                 | 0                        | 7,492                       | 0                      | 0                         | 64,831                   | 0                         | 0                 |
| 6 105 AUDITOR-CONTROLLER         | 13,632                     | 810                      | 154               | 2,249                    | 11,799                      | 1,732                  | 0                         | 90,140                   | 711                       | 86                |
| 7 107 CENTRAL SERVICES           | 3,410                      | 146                      | 46                | 1,389                    | 3,729                       | 248                    | 0                         | 28,372                   | 0                         | 0                 |
| 8 110 TREAS-TAX COLLECTOR        | 942                        | 135                      | 0                 | 162                      | 1,813                       | 377                    | 0                         | 4,684                    | 296                       | 36                |
| 9 119 BUILDINGS & GROUND         | 0                          | 0                        | 0                 | 303                      | 1,661                       | 0                      | 0                         | 68,615                   | 0                         | 0                 |
| <b>Total Current Allocations</b> | 17,985                     | 1,091                    | 1,133             | 4,103                    | 31,309                      | 2,357                  | 0                         | 330,452                  | 1,007                     | 122               |
| Less: Prior Year Allocations     | 17,103                     | 1,289                    | 159               | 4,455                    | 23,929                      | 1,629                  | 0                         | 259,513                  | 1,222                     | 905               |
| Carry-Forward                    | 881                        | (197)                    | 974               | (352)                    | 7,381                       | 728                    | 0                         | 70,939                   | (215)                     | (783)             |
| <b>Proposed Costs</b>            | <b>\$18,866</b>            | <b>\$894</b>             | <b>\$2,107</b>    | <b>\$3,751</b>           | <b>\$38,690</b>             | <b>\$3,084</b>         | <b>\$0</b>                | <b>\$401,391</b>         | <b>\$792</b>              | <b>\$(660)</b>    |



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| Department                       | FD 294<br>VICTIM<br>WITNESS | 158<br>PROBATION<br>DEPT | 162 BV FIRE<br>DEPT | 160/164<br>EMERGENC<br>Y SVCS | 165 EAST<br>ALPINE<br>FIRE | 166<br>KIRKWOOD<br>EMS | 168 BV EMS   | FD 209<br>BUILDING<br>OFFICIAL | 170<br>AGRICULTU<br>RAL<br>COMMISSIO | 175 CDA         |
|----------------------------------|-----------------------------|--------------------------|---------------------|-------------------------------|----------------------------|------------------------|--------------|--------------------------------|--------------------------------------|-----------------|
| 1 BUILDING DEPRECIATION          | \$0                         | \$1,284                  | \$0                 | \$0                           | \$0                        | \$0                    | \$0          | \$2,514                        | \$0                                  | \$0             |
| 2 132 RISK MANAGEMENT            | 490                         | 1,109                    | 1,442               | 0                             | 2,519                      | 0                      | 0            | 891                            | 0                                    | 5,357           |
| 5 103 PERSONNEL                  | 1,682                       | 3,823                    | 0                   | 0                             | 3,058                      | 0                      | 0            | 3,058                          | 0                                    | 12,232          |
| 6 105 AUDITOR-CONTROLLER         | 4,312                       | 6,685                    | 4,546               | 1,577                         | 13,403                     | 22                     | 226          | 4,861                          | 193                                  | 24,230          |
| 7 107 CENTRAL SERVICES           | 257                         | 2,291                    | 1,193               | 415                           | 1,483                      | 0                      | 10           | 2,393                          | 51                                   | 7,757           |
| 8 110 TREAS-TAX COLLECTOR        | 1,131                       | 1,184                    | 1,391               | 81                            | 2,961                      | 9                      | 81           | 449                            | 9                                    | 2,836           |
| 9 119 BUILDINGS & GROUND         | 0                           | 1,928                    | 0                   | 0                             | 0                          | 0                      | 0            | 727                            | 0                                    | 6,070           |
| <b>Total Current Allocations</b> | <b>7,872</b>                | <b>18,304</b>            | <b>8,572</b>        | <b>2,073</b>                  | <b>23,423</b>              | <b>32</b>              | <b>316</b>   | <b>14,893</b>                  | <b>253</b>                           | <b>58,482</b>   |
| Less: Prior Year Allocations     | 5,106                       | 12,898                   | 6,657               | 2,731                         | 15,843                     | 0                      | 444          | 13,363                         | 263                                  | 39,168          |
| Carry-Forward                    | 2,766                       | 5,406                    | 1,915               | (658)                         | 7,581                      | 0                      | (128)        | 1,530                          | (9)                                  | 19,314          |
| <b>Proposed Costs</b>            | <b>\$10,638</b>             | <b>\$23,710</b>          | <b>\$10,487</b>     | <b>\$1,414</b>                | <b>\$31,004</b>            | <b>\$32</b>            | <b>\$188</b> | <b>\$16,424</b>                | <b>\$244</b>                         | <b>\$77,796</b> |



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| Department                       | 176<br>PLANNING<br>DEPT | 179 LOCAL<br>AGENCY<br>FORMATION | 182 LOCAL<br>HEALTH<br>DEPT | 185 SOLID<br>WASTE | FD 210<br>SOCIAL<br>SERVICES | FD 211 ONE<br>STOP | 191 OFFICE<br>OF<br>EDUCATION | 187 SOCIAL<br>SERVICES<br>ASSISTANC<br>E | 188<br>GENERAL<br>RELIEF | 194<br>COUNTY<br>LIBRARY |
|----------------------------------|-------------------------|----------------------------------|-----------------------------|--------------------|------------------------------|--------------------|-------------------------------|--|--------------------------|--------------------------|
| 1 BUILDING DEPRECIATION          | \$1,232                 | \$0                              | \$0                         | \$0                | \$0                          | \$0                | \$0                           | \$0                                      | \$0                      | \$2,621                  |
| 2 132 RISK MANAGEMENT            | 5,343                   | 0                                | 0                           | 0                  | 11,413                       | 0                  | 4,028                         | 0  | 0                        | 295                      |
| 5 103 PERSONNEL                  | 18,348                  | 15,290                           | 0                           | 0                  | 26,452                       | 0                  | 15,290                        | 0  | 0                        | 9,174                    |
| 6 105 AUDITOR-CONTROLLER         | 10,112                  | 409                              | 273                         | 772                | 56,107                       | 0                  | 8,348                         | 433                                      | 0                        | 17,335                   |
| 7 107 CENTRAL SERVICES           | 1,309                   | 0                                | 82                          | 44                 | 16,143                       | 0                  | 481                           | 130                                      | 0                        | 4,906                    |
| 8 110 TREAS-TAX COLLECTOR        | 188                     | 170                              | 0                           | 260                | 7,439                        | 0                  | 9                             | 0  | 0                        | 4,998                    |
| 9 119 BUILDINGS & GROUND         | 477                     | 0                                | 0                           | 0                  | 9,163                        | 0                  | 0                             | 0  | 0                        | 122,556                  |
| <b>Total Current Allocations</b> | 37,010                  | 15,870                           | 355                         | 1,076              | 126,718                      | 0                  | 28,157                        | 563                                      | 0                        | 161,886                  |
| Less: Prior Year Allocations     | 25,486                  | 6,780                            | 360                         | 917                | 80,430                       | 0                  | 15,736                        | 163                                      | 0                        | 144,321                  |
| Carry-Forward                    | 11,524                  | 9,091                            | (5)                         | 159                | 46,288                       | 0                  | 12,421                        | 401                                      | 0                        | 17,565                   |
| <b>Proposed Costs</b>            | <b>\$48,534</b>         | <b>\$24,961</b>                  | <b>\$350</b>                | <b>\$1,235</b>     | <b>\$173,006</b>             | <b>\$0</b>         | <b>\$40,578</b>               | <b>\$964</b>                             | <b>\$0</b>               | <b>\$179,451</b>         |



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| Department                       | 195/196 CO<br>PARKS | 198<br>MUSEUM   | FD 202<br>HEALTH<br>DEPT | FD 205<br>ENVIRONME<br>NTAL HLTH | FD 203<br>MENTAL<br>HEALTH | FD 204<br>DRUGS &<br>ALCOHOL | FD 207<br>TOBACCO | FD 220<br>PUBLIC<br>WORKS | FD 214<br>PARKING/R<br>ECORDS<br>MGMT | FD 330 FISH<br>& GAME |
|----------------------------------|---------------------|-----------------|--------------------------|----------------------------------|----------------------------|------------------------------|-------------------|---------------------------|---------------------------------------|-----------------------|
| 1 BUILDING DEPRECIATION          | \$0                 | \$0             | \$0                      | \$0                              | \$0                        | \$0                          | \$0               | \$5,940                   | \$0                                   | \$0                   |
| 2 132 RISK MANAGEMENT            | 0                   | 574             | 3,965                    | 138                              | 4,288                      | 1,506                        | 1,546             | 5,258                     | 0                                     | 0                     |
| 5 103 PERSONNEL                  | 0                   | 2,018           | 13,303                   | 459                              | 11,621                     | 5,138                        | 5,657             | 18,348                    | 0                                     | 0                     |
| 6 105 AUDITOR-CONTROLLER         | 0                   | 3,001           | 23,550                   | 5,707                            | 23,313                     | 13,122                       | 5,652             | 34,010                    | 0                                     | 582                   |
| 7 107 CENTRAL SERVICES           | 0                   | 1,869           | 8,929                    | 615                              | 5,905                      | 1,915                        | 1,050             | 8,367                     | 0                                     | 84                    |
| 8 110 TREAS-TAX COLLECTOR        | 0                   | 592             | 3,015                    | 1,400                            | 3,823                      | 3,132                        | 1,014             | 2,647                     | 0                                     | 126                   |
| 9 119 BUILDINGS & GROUND         | 0                   | 9,073           | 3,052                    | 222                              | 335                        | 667                          | 0                 | 0                         | 0                                     | 0                     |
| <b>Total Current Allocations</b> | 0                   | 17,128          | 55,815                   | 8,541                            | 49,285                     | 25,480                       | 14,919            | 74,571                    | 0                                     | 792                   |
| Less: Prior Year Allocations     | 0                   | 13,304          | 43,202                   | 5,798                            | 37,660                     | 17,452                       | 7,909             | 78,391                    | 0                                     | 1,414                 |
| Carry-Forward                    | 0                   | 3,825           | 12,613                   | 2,743                            | 11,624                     | 8,029                        | 7,009             | (3,820)                   | 0                                     | (622)                 |
| <b>Proposed Costs</b>            | <b>\$0</b>          | <b>\$20,953</b> | <b>\$68,427</b>          | <b>\$11,284</b>                  | <b>\$60,909</b>            | <b>\$33,509</b>              | <b>\$21,928</b>   | <b>\$70,750</b>           | <b>\$0</b>                            | <b>\$169</b>          |



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| Department                       | 276 WATER<br>SHED<br>COORD | FD 273 CDC<br>GRANT | FD 240<br>AIRPORT | FD 280 PAN<br>FLU EPO | 290 COPS<br>GRANT | FD 291 CAL<br>MMET | FD 295 LAW<br>ENFORCEM<br>ENT AB443 | FD 772<br>MPUD | FD 221 CO<br>ROAD<br>IMPROVEM<br>ENT | FD 580 CSA<br>#1 |
|----------------------------------|----------------------------|---------------------|-------------------|-----------------------|-------------------|--------------------|-------------------------------------|----------------|--------------------------------------|------------------|
| 1 BUILDING DEPRECIATION          | \$0                        | \$0                 | \$0               | \$0                   | \$0               | \$0                | \$0                                 | \$0            | \$0                                  | \$0              |
| 2 132 RISK MANAGEMENT            | 0                          | 2,082               | 0                 | 49                    | 0                 | 0                  | 0                                   | 0              | 0                                    | 0                |
| 5 103 PERSONNEL                  | 0                          | 7,339               | 0                 | 153                   | 0                 | 0                  | 0                                   | 0              | 0                                    | 0                |
| 6 105 AUDITOR-CONTROLLER         | 0                          | 12,850              | 57                | 3,118                 | 0                 | 0                  | 330                                 | 0              | 754                                  | 9,505            |
| 7 107 CENTRAL SERVICES           | 0                          | 1,473               | 11                | 68                    | 0                 | 0                  | 73                                  | 0              | 0                                    | 2,638            |
| 8 110 TREAS-TAX COLLECTOR        | 0                          | 1,947               | 9                 | 1,175                 | 0                 | 0                  | 36                                  | 0              | 314                                  | 296              |
| 9 119 BUILDINGS & GROUND         | 0                          | 0                   | 0                 | 0                     | 0                 | 0                  | 0                                   | 0              | 0                                    | 0                |
| <b>Total Current Allocations</b> | 0                          | 25,691              | 76                | 4,563                 | 0                 | 0                  | 439                                 | 0              | 1,068                                | 12,439           |
| Less: Prior Year Allocations     | 0                          | 28,156              | 167               | 3,034                 | 0                 | 1,587              | 8,909                               | 0              | 1,421                                | 4,568            |
| Carry-Forward                    | 0                          | (2,465)             | (90)              | 1,530                 | 0                 | (1,587)            | (8,470)                             | 0              | (353)                                | 7,871            |
| <b>Proposed Costs</b>            | <b>\$0</b>                 | <b>\$23,226</b>     | <b>\$(14)</b>     | <b>\$6,093</b>        | <b>\$0</b>        | <b>\$(1,587)</b>   | <b>\$(8,032)</b>                    | <b>\$0</b>     | <b>\$715</b>                         | <b>\$20,311</b>  |



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| Department                       | FD 361<br>TRANS<br>COMM | 400'S<br>SCHOOLS  | 201 COURT<br>SERVICES | 215 STATE<br>OES | FD 293 OHV<br>GRANT<br>FUND | FD 341 BV<br>PUBLIC<br>SAFETY | FD 342 BV<br>SW<br>ASSESSME<br>NT | FD 343 BV<br>TRANSFER<br>STATION | FD 800<br>OTHER<br>TRUST &<br>AGENCY | FD 375<br>STPUD<br>MITIGATION |
|----------------------------------|-------------------------|-------------------|-----------------------|------------------|-----------------------------|-------------------------------|-----------------------------------|----------------------------------|--------------------------------------|-------------------------------|
| 1 BUILDING DEPRECIATION          | \$0                     | \$0               | \$0                   | \$0              | \$0                         | \$0                           | \$0                               | \$0                              | \$0                                  | \$0                           |
| 2 132 RISK MANAGEMENT            | 0                       | 0                 | 0                     | 0                | 0                           | 51                            | 0                                 | 0                                | 0                                    | 0                             |
| 5 103 PERSONNEL                  | 0                       | 0                 | 0                     | 0                | 0                           | 0                             | 0                                 | 0                                | 0                                    | 0                             |
| 6 105 AUDITOR-CONTROLLER         | 1,344                   | 0                 | 377                   | 0                | 0                           | 537                           | 524                               | 1,719                            | 0                                    | 0                             |
| 7 107 CENTRAL SERVICES           | 254                     | 0                 | 107                   | 0                | 0                           | 142                           | 144                               | 425                              | 0                                    | 457                           |
| 8 110 TREAS-TAX COLLECTOR        | 206                     | 0                 | 9                     | 0                | 0                           | 27                            | 18                                | 126                              | 0                                    | 0                             |
| 9 119 BUILDINGS & GROUND         | 0                       | 0                 | 44,395                | 0                | 0                           | 0                             | 0                                 | 0                                | 0                                    | 0                             |
| <b>Total Current Allocations</b> | 1,805                   | 0                 | 44,888                | 0                | 0                           | 757                           | 686                               | 2,269                            | 0                                    | 457                           |
| Less: Prior Year Allocations     | 4,657                   | 15,828            | 42,382                | 0                | 0                           | 7,972                         | 1,036                             | 1,306                            | 10,044                               | 0                             |
| Carry-Forward                    | (2,853)                 | (15,828)          | 2,506                 | 0                | 0                           | (7,216)                       | (350)                             | 963                              | (10,044)                             | 0                             |
| <b>Proposed Costs</b>            | <b>\$(1,048)</b>        | <b>\$(15,828)</b> | <b>\$47,394</b>       | <b>\$0</b>       | <b>\$0</b>                  | <b>\$(6,459)</b>              | <b>\$337</b>                      | <b>\$3,232</b>                   | <b>\$(10,044)</b>                    | <b>\$457</b>                  |



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| Department                       | FD 376<br>YOUTH<br>OFFENDER<br>BLOCK | FD 377<br>MENTAL<br>HEALTH<br>SVCS ACT | FD602<br>CAPITAL<br>OUTLAY | 660 DEBT<br>SERVICE<br>FUND | 261<br>HAWKINS<br>PEAK | FD 262 PER<br>CAPITA<br>GRANT | FD 603<br>LEVIATHAN<br>PEAK | FD 604<br>MHSA-CAP<br>FACILITY | 297<br>FEDERAL<br>ANTI-DRUG | 298<br>FEDERAL<br>CAL-MMET |
|----------------------------------|--------------------------------------|--|----------------------------|-----------------------------|------------------------|-------------------------------|-----------------------------|--------------------------------|-----------------------------|----------------------------|
| 1 BUILDING DEPRECIATION          | \$0                                  | \$0                                    | \$0                        | \$0                         | \$0                    | \$0                           | \$0                         | \$0                            | \$0                         | \$0                        |
| 2 132 RISK MANAGEMENT            | 290                                  | 6,307                                  | 0                          | 0                           | 0                      | 0                             | 0                           | 0                              | 0                           | 0                          |
| 5 103 PERSONNEL                  | 1,070                                | 20,917                                 | 0                          | 0                           | 0                      | 0                             | 0                           | 0                              | 0                           | 0                          |
| 6 105 AUDITOR-CONTROLLER         | 2,177                                | 41,641                                 | 409                        | 1,467                       | 0                      | 0                             | 0                           | 64                             | 0                           | 0                          |
| 7 107 CENTRAL SERVICES           | 273                                  | 9,350                                  | 0                          | 421                         | 0                      | 0                             | 0                           | 6                              | 0                           | 0                          |
| 8 110 TREAS-TAX COLLECTOR        | 332                                  | 6,873                                  | 170                        | 27                          | 0                      | 0                             | 0                           | 18                             | 0                           | 0                          |
| 9 119 BUILDINGS & GROUND         | 0                                    | 2,337                                  | 0                          | 0                           | 0                      | 0                             | 0                           | 0                              | 0                           | 0                          |
| <b>Total Current Allocations</b> | 4,143                                | 87,426                                 | 580                        | 1,915                       | 0                      | 0                             | 0                           | 88                             | 0                           | 0                          |
| Less: Prior Year Allocations     | 1,906                                | 66,355                                 | 402                        | 1,425                       | 0                      | 0                             | 0                           | 995                            | 0                           | 0                          |
| Carry-Forward                    | 2,237                                | 21,071                                 | 178                        | 489                         | 0                      | 0                             | 0                           | (907)                          | 0                           | 0                          |
| <b>Proposed Costs</b>            | <b>\$6,379</b>                       | <b>\$108,497</b>                       | <b>\$758</b>               | <b>\$2,404</b>              | <b>\$0</b>             | <b>\$0</b>                    | <b>\$0</b>                  | <b>\$(819)</b>                 | <b>\$0</b>                  | <b>\$0</b>                 |



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| Department                       | FD 299 DEA<br>GRANTS | FD 271<br>GRANTS<br>CLEARING | FD 272<br>SAMSHA<br>GRANT | FD 274 HPP      | 296<br>COPS(FEDE<br>RAL) | 300 EMPG   | FD 311<br>ASSESSOR<br>S SPEC REV | FD 312<br>RECORDER<br>S SPEC REV | FD 315 TAX<br>COLLECTIO<br>N TRUST | FD 394 SNC<br>PROP 84<br>GRANT |
|----------------------------------|----------------------|------------------------------|---------------------------|-----------------|--------------------------|------------|----------------------------------|----------------------------------|------------------------------------|--------------------------------|
| 1 BUILDING DEPRECIATION          | \$0                  | \$0                          | \$0                       | \$0             | \$0                      | \$0        | \$0                              | \$0                              | \$0                                | \$0                            |
| 2 132 RISK MANAGEMENT            | 0                    | 0                            | 0                         | 356             | 0                        | 0          | 0                                | 0                                | 0                                  | 0                              |
| 5 103 PERSONNEL                  | 0                    | 0                            | 0                         | 1,223           | 0                        | 0          | 0                                | 0                                | 0                                  | 0                              |
| 6 105 AUDITOR-CONTROLLER         | 0                    | 0                            | 0                         | 5,503           | 0                        | 0          | 127                              | 517                              | 14                                 | 0                              |
| 7 107 CENTRAL SERVICES           | 0                    | 0                            | 0                         | 403             | 0                        | 0          | 6                                | 45                               | 4                                  | 0                              |
| 8 110 TREAS-TAX COLLECTOR        | 0                    | 0                            | 0                         | 1,507           | 0                        | 0          | 45                               | 153                              | 0                                  | 0                              |
| 9 119 BUILDINGS & GROUND         | 0                    | 0                            | 0                         | 0               | 0                        | 0          | 0                                | 0                                | 0                                  | 0                              |
| <b>Total Current Allocations</b> | 0                    | 0                            | 0                         | 8,993           | 0                        | 0          | 178                              | 715                              | 18                                 | 0                              |
| Less: Prior Year Allocations     | 0                    | 0                            | 0                         | 4,804           | 0                        | 0          | 42                               | 172                              | 0                                  | 0                              |
| Carry-Forward                    | 0                    | 0                            | 0                         | 4,189           | 0                        | 0          | 135                              | 543                              | 0                                  | 0                              |
| <b>Proposed Costs</b>            | <b>\$0</b>           | <b>\$0</b>                   | <b>\$0</b>                | <b>\$13,182</b> | <b>\$0</b>               | <b>\$0</b> | <b>\$313</b>                     | <b>\$1,258</b>                   | <b>\$18</b>                        | <b>\$0</b>                     |



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| Department                       | FD 395<br>WOODSTOVE<br>REPLACEMENT | FD 397<br>TITLE III<br>FIRE<br>SAFETY | FD 399<br>TOBACCO<br>SETTLEMENT | 135 AB233<br>COURT<br>DISTRIBUTION | FD 516 MH<br>2011<br>REALIGNMENT | FD 517<br>MENTAL<br>HEALTH | FD 519 PH<br>REALIGNMENT | FD 522 SS<br>REALIGNMENT | FD 523<br>LOCAL REV<br>FUND 2011<br>H | FD 524<br>LOCAL REV<br>FUND 2011<br>P |
|----------------------------------|------------------------------------|---------------------------------------|---------------------------------|------------------------------------|----------------------------------|----------------------------|--------------------------|--------------------------|---------------------------------------|---------------------------------------|
| 1 BUILDING DEPRECIATION          | \$0                                | \$0                                   | \$0                             | \$0                                | \$0                              | \$0                        | \$0                      | \$0                      | \$0                                   | \$0                                   |
| 2 132 RISK MANAGEMENT            | 0                                  | 0                                     | 0                               | 0                                  | 0                                | 0                          | 0                        | 0                        | 0                                     | 848                                   |
| 5 103 PERSONNEL                  | 0                                  | 0                                     | 0                               | 0                                  | 0                                | 0                          | 0                        | 0                        | 0                                     | 3,058                                 |
| 6 105 AUDITOR-CONTROLLER         | 0                                  | 916                                   | 896                             | 970                                | 0                                | 0                          | 0                        | 0                        | 0                                     | 5,273                                 |
| 7 107 CENTRAL SERVICES           | 0                                  | 133                                   | 262                             | 0                                  | 0                                | 0                          | 0                        | 0                        | 0                                     | 1,043                                 |
| 8 110 TREAS-TAX COLLECTOR        | 0                                  | 197                                   | 9                               | 404                                | 0                                | 0                          | 0                        | 0                        | 0                                     | 188                                   |
| 9 119 BUILDINGS & GROUND         | 0                                  | 0                                     | 0                               | 0                                  | 0                                | 0                          | 0                        | 0                        | 0                                     | 0                                     |
| <b>Total Current Allocations</b> | 0                                  | 1,246                                 | 1,167                           | 1,374                              | 0                                | 0                          | 0                        | 0                        | 0                                     | 10,410                                |
| Less: Prior Year Allocations     | 0                                  | 401                                   | 164                             | 2,478                              | 2,869                            | 3,143                      | 2,000                    | 0                        | 0                                     | 4,403                                 |
| Carry-Forward                    | 0                                  | 845                                   | 1,003                           | (1,105)                            | (2,869)                          | (3,143)                    | (2,000)                  | 0                        | 0                                     | 6,007                                 |
| <b>Proposed Costs</b>            | <b>\$0</b>                         | <b>\$2,091</b>                        | <b>\$2,170</b>                  | <b>\$269</b>                       | <b>\$(2,869)</b>                 | <b>\$(3,143)</b>           | <b>\$(2,000)</b>         | <b>\$0</b>               | <b>\$0</b>                            | <b>\$16,418</b>                       |



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| Department                       | FD 525 CC<br>PERF<br>INCENTIVES<br>FU | FD 595<br>TRANSPOR<br>TATION -<br>LTF | FD 596<br>STATE<br>TRANSIT<br>ASST.(S | 264<br>FACILITY<br>MASTER<br>PLAN | 202 150TH<br>ANNIVERSA<br>RY ADH | FD 605<br>INTEROP<br>COMMO<br>CAP MAINT | FD 208<br>TOBACCO<br>PROP56 | FD 601<br>VEHICLE<br>REPLACEM<br>ENT | ALL OTHER        | 2nd<br>Allocation<br>Orphans |
|----------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-----------------------------------|----------------------------------|---|-----------------------------|--------------------------------------|------------------|------------------------------|
| 1 BUILDING DEPRECIATION          | \$0                                   | \$0                                   | \$0                                   | \$0                               | \$0                              | \$0                                     | \$0                         | \$0                                  | \$40,529         | \$0                          |
| 2 132 RISK MANAGEMENT            | 745                                   | 0                                     | 0                                     | 0                                 | 0                                | 0                                       | 0                           | 0                                    | 2,288            | 0                            |
| 5 103 PERSONNEL                  | 1,223                                 | 0                                     | 0                                     | 0                                 | 0                                | 0                                       | 0                           | 0                                    | 8,104            | 0                            |
| 6 105 AUDITOR-CONTROLLER         | 4,993                                 | 1,270                                 | 0                                     | 0                                 | 0                                | 405                                     | 117                         | 517                                  | 25,329           | 0                            |
| 7 107 CENTRAL SERVICES           | 554                                   | 375                                   | 0                                     | 0                                 | 0                                | 89                                      | 35                          | 0                                    | 5,816            | 0                            |
| 8 110 TREAS-TAX COLLECTOR        | 1,086                                 | 9                                     | 0                                     | 0                                 | 0                                | 45                                      | 0                           | 215                                  | 9,063            | 0                            |
| 9 119 BUILDINGS & GROUND         | 0                                     | 0                                     | 0                                     | 0                                 | 0                                | 0                                       | 0                           | 0                                    | 37,824           | 0                            |
| <b>Total Current Allocations</b> | 8,602                                 | 1,654                                 | 0                                     | 0                                 | 0                                | 539                                     | 152                         | 733                                  | 128,952          | 0                            |
| Less: Prior Year Allocations     | 3,522                                 | 117                                   | 0                                     | 0                                 | 0                                | 169                                     | 4,022                       | 0                                    | 72,135           | 0                            |
| Carry-Forward                    | 5,080                                 | 1,537                                 | 0                                     | 0                                 | 0                                | 370                                     | (3,870)                     | 0                                    | 56,818           | 0                            |
| <b>Proposed Costs</b>            | <b>\$13,682</b>                       | <b>\$3,191</b>                        | <b>\$0</b>                            | <b>\$0</b>                        | <b>\$0</b>                       | <b>\$910</b>                            | <b>\$(3,718)</b>            | <b>\$733</b>                         | <b>\$185,770</b> | <b>\$0</b>                   |



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| Department                       | Total                     |
|----------------------------------|---------------------------|
| 1 BUILDING DEPRECIATION          | \$132,803                 |
| 2 132 RISK MANAGEMENT            | 165,418                   |
| 5 103 PERSONNEL                  | 325,714                   |
| 6 105 AUDITOR-CONTROLLER         | 588,898                   |
| 7 107 CENTRAL SERVICES           | 157,613                   |
| 8 110 TREAS-TAX COLLECTOR        | 77,447                    |
| 9 119 BUILDINGS & GROUND         | 410,903                   |
| <b>Total Current Allocations</b> | <u>1,858,797</u>          |
| Less: Prior Year Allocations     | <u>1,481,904</u>          |
| Carry-Forward                    | <u>375,654</u>            |
| <b>Proposed Costs</b>            | <u><u>\$2,234,451</u></u> |