



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Mendocino
Ukiah, California**

**Date:
Filing Ref:**

**October 28, 2024
MEN25**

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.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **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.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|-------------------------------------|
| 1. Employee Fringe Benefits | 9. Information Services |
| 2. Building Depreciation | 10. Software Acquisition ISF |
| 3. Other Operating Expense | 11. Vehicle Replacement ISF |
| 4. Central Services / General Services | 12. Unemployment Insurance ISF |
| 5. County Counsel | 13. General Liability Insurance ISF |
| 6. Human Resources | 14. Workers' Compensation ISF |
| 7. Facilities / Buildings & Grounds | 15. Health Insurance ISF |
| 8. Fleet / Garage | |

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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MENDOCINO

BY Original signed by

Sara Pierce

Name
Acting Auditor-Controller /
Treasurer-Tax Collector

Title
10-28-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
10-28-2024

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

Mendocino County, CA
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Summary Schedule

Department	1010 Clerk of the Board	1015 Board of Supervisors	1120 Assessor	1410 Elections	1810 Economic Development	1910 Trans- Land Improvement	1940 Miscellaneous	1941 Clerk- Recorder	1942 Recorder's Modernization	1944 Micrographic s
1 1 Building Depreciation	\$7,290	\$23,590	\$25,102	\$10,069	\$0	\$445	\$0	\$25,799	\$0	\$1,815
2 2 Equipment Depreciation	0	0	670	16,299	0	2,462	0	1,009	121	0
3 3 Other Oper Expense	0	0	0	0	0	0	0	0	0	0
4 1020 Executive Office	1,557	3,467	9,833	1,115	0	3,986	8,556	902	0	0
5 1110 Auditor- Controller	2,105	4,547	10,684	8,859	1,284	3,928	5,240	2,589	0	0
6 1130 Treasurer- Tax Collector	7	15	11	64	11	6	20	9	0	0
7 1140 Payroll Admin	645	1,340	5,023	893	0	1,588	0	993	0	0
8 1160 Central Svcs/GSA	2,041	3,932	4,587	2,375	0	1,057	68	5,185	0	442
9 1210 County Counsel	1,363	204,858	14,771	1,656	0	1,089	0	0	0	0
10 1320 Human Resources	6,884	9,280	42,030	13,434	0	13,414	0	9,290	0	0
11 1610 Facilities / Bldg & Grds	15,769	53,609	56,248	15,702	0	3,958	0	58,628	0	4,125
12 1620 Fleet / Garage	(1)	0	(1,014)	(12)	0	0	0	0	0	0
13 1920 Retirement Services	237	840	1,805	210	0	432	0	462	0	0
14 1960 Information Services	9,586	5,725	18,346	36,488	4,195	2,154	7,482	3,571	0	0
Total Current Allocations	47,483	311,202	188,096	107,153	5,490	34,520	21,366	108,436	121	6,382
Less: Prior Year Allocations	47,158	202,585	177,800	76,745	3,957	24,166	36,480	101,819	1,440	6,130
Carry-Forward	326	108,618	10,296	30,408	1,533	10,354	(15,114)	6,617	(1,319)	252
Proposed Costs	\$47,809	\$419,820	\$198,392	\$137,561	\$7,022	\$44,874	\$6,252	\$115,054	\$(1,198)	\$6,634

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Department	1950 Grant Administratio n	2010 Court Collections- CC	2011 Coordinated Courts-QH	2012 Court Coll-AB233 Prgm-CD	2060 Grand Jury	2070 District Attorney	2080 Public Defender	2085 Alternate Defender	2090 Child Support Services	2310 Sheriff- Coroner
1 1 Building Depreciation	\$0	\$0	\$48,875	\$10,679	\$5,960	\$21,228	\$12,337	\$0	\$36,696	\$134,579
2 2 Equipment Depreciation	0	1,612	0	0	0	8,670	0	0	0	192,006
3 3 Other Oper Expense	0	0	0	0	0	0	0	0	0	0
4 1020 Executive Office	339	0	0	1,023	0	26,553	14,425	4,294	9,050	56,870
5 1110 Auditor- Controller	382	38,816	6,837	2,388	1,076	37,098	16,594	8,341	15,129	126,108
6 1130 Treasurer- Tax Collector	0	335	59	9	9	141	33	37	49	616
7 1140 Payroll Admin	179	0	0	804	0	9,708	6,512	2,114	5,281	29,333
8 1160 Central Svcs/GSA	0	0	0	1,347	1,241	13,809	6,874	4,116	8,239	52,373
9 1210 County Counsel	0	0	0	0	28,960	466	1,906	0	16,270	62,453
10 1320 Human Resources	3,653	0	0	5,568	0	86,555	69,253	17,058	15,575	241,783
11 1610 Facilities / Bldg & Grds	0	0	266,274	24,268	13,543	101,232	99,079	3,296	31,748	818,463
12 1620 Fleet / Garage	0	0	0	0	0	71,630	(458)	0	0	342,743
13 1920 Retirement Services	42	84	2,897	126	0	3,947	1,931	336	1,973	11,127
14 1960 Information Services	170	126,801	26,583	3,748	4,086	79,031	36,506	25,650	20,765	499,866
Total Current Allocations	4,765	167,647	351,525	49,960	54,875	460,070	264,993	65,243	160,775	2,568,318
Less: Prior Year Allocations	0	96,198	285,865	90,899	39,607	380,103	180,944	56,104	159,735	2,200,484
Carry-Forward	0	71,449	65,660	(40,939)	15,268	79,967	84,049	9,139	1,040	367,834
Proposed Costs	\$4,765	\$239,097	\$417,185	\$9,020	\$70,142	\$540,036	\$349,042	\$74,382	\$161,815	\$2,936,152

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Department	2313 Sheriff COPS	2315 Sheriff Spec Projects	2510 Jail & Rehabilitation Ctr	2511 Jail COPS	2550 Juvenile Hall	2560 Probation Officer	2610 Fire Agency Support	2710 Agriculture	2810 Cannabis Mgmt (disallowed)	2830 Emergency Services
1 1 Building Depreciation	\$0	\$0	\$380,666	\$0	\$86,499	\$36,929	\$0	\$8,203	\$2,511	\$628
2 2 Equipment Depreciation	0	0	56,354	0	9,868	1,351	0	3,746	0	19,756
3 3 Other Oper Expense	0	0	0	0	0	0	0	0	0	0
4 1020 Executive Office	521	0	28,328	0	8,181	22,089	0	3,685	11,010	1,188
5 1110 Auditor- Controller	517	104	47,492	0	14,739	27,503	260	17,560	13,091	2,931
6 1130 Treasurer- Tax Collector	0	1	180	0	43	63	2	120	52	15
7 1140 Payroll Admin	268	0	14,096	0	5,787	10,562	0	1,975	2,730	615
8 1160 Central Svcs/GSA	0	0	12,561	0	10,813	21,151	391	5,354	6,514	11,805
9 1210 County Counsel	0	0	1,559	0	42	46,241	0	6,732	180,945	135
10 1320 Human Resources	1,856	0	150,761	0	59,403	80,388	0	20,927	26,151	6,678
11 1610 Facilities / Bldg & Grds	0	0	967,545	0	224,001	250,862	0	44,800	33,222	56,344
12 1620 Fleet / Garage	0	0	(4,040)	0	(28)	(9,942)	0	(2,967)	(2,330)	(271)
13 1920 Retirement Services	126	0	4,955	0	1,470	3,989	0	714	506	126
14 1960 Information Services	57	340	68,303	0	32,495	62,223	850	50,783	152,662	5,838
Total Current Allocations	3,345	445	1,728,759	0	453,314	553,408	1,503	161,631	427,064	105,789
Less: Prior Year Allocations	2,038	2,406	1,425,933	1,233	358,298	288,495	763	263,092	42,790	32,585
Carry-Forward	1,306	(1,961)	302,826	(1,233)	95,016	264,913	740	(101,461)	384,274	73,204
Proposed Costs	\$4,651	\$(1,516)	\$2,031,586	\$(1,233)	\$548,330	\$818,321	\$2,244	\$60,170	\$811,338	\$178,993

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Department	2840 Fish & Game Commission	2851 Planning & Building Services	2853 Planning Team	2860 Animal Care	2861 Mobile Spay & Neuter Prog	2910 Disaster Recovery	3010 Trans- Admin & Road Maint	3030 Trans- Storm Damage	3041 Trans- Road & Bridge Proj	3050 Round Valley Airport
1 1 Building Depreciation	\$0	\$69,036	\$0	\$56,221	\$0	\$119	\$1,075	\$0	\$0	\$7,114
2 2 Equipment Depreciation	0	2,329	0	463	0	0	0	0	0	0
3 3 Other Oper Expense	0	0	0	0	0	14,114	0	0	0	0
4 1020 Executive Office	0	26,635	0	3,789	0	3,520	31,572	0	0	0
5 1110 Auditor- Controller	278	31,421	0	13,052	1,267	5,245	77,252	364	4,078	1,180
6 1130 Treasurer- Tax Collector	2	54	0	52	11	28	410	3	35	10
7 1140 Payroll Admin	0	13,361	0	4,755	0	645	15,763	0	0	0
8 1160 Central Svcs/GSA	102	35,046	0	17,735	204	7,044	26,075	37	227	1,206
9 1210 County Counsel	21	198,748	0	3,644	0	58,206	450	0	0	24
10 1320 Human Resources	0	109,436	0	47,422	0	4,468	140,567	0	0	0
11 1610 Facilities / Bldg & Grds	0	183,622	0	172,135	0	10,691	201,422	0	0	37,110
12 1620 Fleet / Garage	(41)	(16,021)	0	42,419	(132)	(10)	246	0	0	0
13 1920 Retirement Services	0	3,821	0	1,050	0	149	8,170	0	0	0
14 1960 Information Services	907	47,317	0	24,795	4,138	10,656	172,411	1,190	13,321	3,854
Total Current Allocations	1,269	704,805	0	387,533	5,488	114,877	675,413	1,595	17,660	50,500
Less: Prior Year Allocations	1,291	709,905	311	355,684	6,179	39,258	658,918	7,268	197	15,256
Carry-Forward	(22)	(5,100)	(311)	31,849	(691)	75,618	16,495	(5,673)	17,463	35,245
Proposed Costs	\$1,247	\$699,706	\$(311)	\$419,382	\$4,796	\$190,495	\$691,908	\$(4,077)	\$35,123	\$85,745

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Department	3060 Little River Airport	4010 Public Health Admin	4011 Environment al Health	4012 SUDT/AODP	4013 Public Health Nursing	4016 Emergency Medical Svcs	4025 Employee Wellness	4049 Subste Use Disorder Trmt	4050 Mental Health Services	4051 Mental Health Services Act
1 1 Building Depreciation	\$18,674	\$56,832	\$23,063	\$48,347	\$32,148	\$1,843	\$1,815	\$0	\$69,510	\$0
2 2 Equipment Depreciation	1,996	2,840	1,906	0	5,688	0	0	0	0	0
3 3 Other Oper Expense	0	7,057	0	0	0	0	0	0	0	0
4 1020 Executive Office	0	15,867	8,510	11,962	9,593	0	810	0	19,578	4,165
5 1110 Auditor- Controller	4,789	25,152	12,198	8,416	16,733	625	1,369	5,086	41,795	7,581
6 1130 Treasurer- Tax Collector	41	78	31	37	66	5	4	0	224	39
7 1140 Payroll Admin	0	8,934	4,755	20	4,854	0	506	4,249	7,544	1,340
8 1160 Central Svcs/GSA	5,320	13,879	10,859	5,485	5,157	0	2,752	3,610	8,519	2,010
9 1210 County Counsel	36	8,761	2,273	730	0	1,554	0	0	27,256	0
10 1320 Human Resources	0	(73,051)	40,174	14,086	45,694	0	5,922	6,516	17,446	9,280
11 1610 Facilities / Bldg & Grds	0	91,680	65,498	57,749	22,884	2,378	4,125	0	(213)	0
12 1620 Fleet / Garage	0	(262)	3,149	(22)	5,551	0	(3)	956	(4,104)	(669)
13 1920 Retirement Services	0	3,678	1,596	2,351	1,596	42	107	42	5,962	294
14 1960 Information Services	15,645	40,607	23,049	13,944	29,295	2,041	1,904	57	92,049	14,851
Total Current Allocations	46,501	202,051	197,061	163,105	179,257	8,487	19,311	20,516	285,568	38,892
Less: Prior Year Allocations	42,144	523,980	160,269	213,137	144,150	6,101	12,540	0	285,731	40,013
Carry-Forward	4,357	(321,929)	36,792	(50,032)	35,107	2,386	6,770	0	(163)	(1,121)
Proposed Costs	\$50,858	\$(119,878)	\$233,852	\$113,072	\$214,365	\$10,874	\$26,081	\$20,516	\$285,404	\$37,771

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Department	4052 Mental Hlth Trtmt /Meas B	4070 Hosp & Medical Svcs Prog	4071 Partnerships for Hlth (IGT)	4072 Whole Person Care Prog	4073 Transitional Housing	4080 PHCCS- Cal Children's Svcs	4510 Trans- Solid Waste	4511 Trans- Landfill Closure	5010 Social Services Admin	5020 HHS Administratio n
1 1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$9,597	\$0	\$0	\$54,487	\$0
2 2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 3 Other Oper Expense	0	0	0	0	0	0	0	0	10,929	0
4 1020 Executive Office	248	0	0	1,220	828	3,568	1,625	0	159,030	224
5 1110 Auditor- Controller	1,786	330	208	2,052	1,506	4,508	1,426	1,857	638,765	77
6 1130 Treasurer- Tax Collector	15	3	2	7	4	5	2	16	3,984	0
7 1140 Payroll Admin	0	0	0	655	615	2,224	566	0	84,335	0
8 1160 Central Svcs/GSA	5,006	34	0	68	170	3,718	197	418	83,577	965
9 1210 County Counsel	382	0	0	0	85	0	1,057	233	200,446	0
10 1320 Human Resources	0	0	0	4,537	6,678	25,061	3,918	0	221,561	0
11 1610 Facilities / Bldg & Grds	18,123	0	0	0	633	12,383	0	0	413,256	0
12 1620 Fleet / Garage	0	0	0	(2)	(1)	(0)	0	0	(11,994)	0
13 1920 Retirement Services	0	0	0	84	84	462	215	0	30,651	0
14 1960 Information Services	7,994	1,077	680	2,777	2,181	2,041	624	6,065	1,516,080	0
Total Current Allocations	33,553	1,444	890	11,399	12,782	63,566	9,629	8,589	3,405,108	1,266
Less: Prior Year Allocations	67,956	554	27,630	44,694	7,186	39,005	11,324	5,001	2,381,570	32,965
Carry-Forward	(34,403)	890	(26,740)	(33,296)	5,596	24,561	(1,695)	3,587	1,023,538	(31,699)
Proposed Costs	\$(850)	\$2,333	\$(25,850)	\$(21,897)	\$18,378	\$88,127	\$7,934	\$12,176	\$4,428,646	\$(30,433)

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Department	6110 Library	6210 Farm Advisor	7010 Parks and Recreation	7110 Cultural Svc, Museum	8010 Genl Debt Service- COPs	125 First 5 Mendocino Co	145 LAFCO	326 Mendocino Co Water Agcy	327 Mendocino Co Air Quality	377 Mendocino County Fair
1 1 Building Depreciation	\$23,092	\$12,305	\$0	\$97,303	\$0	\$0	\$0	\$538	\$0	\$0
2 2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 3 Other Oper Expense	0	0	0	0	0	0	0	0	0	0
4 1020 Executive Office	12,989	936	1,241	1,533	0	0	0	0	3,244	0
5 1110 Auditor- Controller	44,545	2,767	428	4,614	174	486	694	347	6,163	337
6 1130 Treasurer- Tax Collector	231	13	0	22	1	4	6	3	26	0
7 1140 Payroll Admin	11,128	754	0	1,330	0	0	0	0	1,697	268
8 1160 Central Svcs/GSA	35,372	3,079	7,973	53,180	0	0	0	967	6,532	0
9 1210 County Counsel	20,159	0	0	1,427	0	0	0	675	193	282
10 1320 Human Resources	91,554	7,640	0	9,211	0	0	0	0	21,418	1,856
11 1610 Facilities / Bldg & Grds	85,867	67,199	288,798	88,713	0	0	0	1,224	1,896	0
12 1620 Fleet / Garage	(610)	6,378	(275)	(3)	0	0	0	0	(2,387)	0
13 1920 Retirement Services	2,640	336	0	509	0	0	0	168	1,386	42
14 1960 Information Services	103,243	5,745	0	15,235	567	1,587	3,411	1,289	12,109	57
Total Current Allocations	430,209	107,153	298,164	273,074	742	2,077	4,111	5,210	52,276	2,842
Less: Prior Year Allocations	272,465	42,388	0	203,804	347	2,361	3,152	7,388	41,194	1,677
Carry-Forward	157,744	64,766	0	69,270	395	(284)	959	(2,178)	11,082	1,164
Proposed Costs	\$587,953	\$171,919	\$298,164	\$342,344	\$1,137	\$1,793	\$5,071	\$3,032	\$63,358	\$4,006

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Department	Other Special Districts	408 MCOG (2110 - 760223)	409 MTA	418 WIC- Women, Infants, Chldm	442 HRSA	444 SAMHSA- Subst Use MA	448 Undeserved Victim Assist	453 Tobacco Education	462 Homeland Security WMD 6	464 Victim Witness Assist
1 1 Building Depreciation	\$0	\$0	\$0	\$23,373	\$2,155	\$0	\$0	\$1,858	\$0	\$803
2 2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 3 Other Oper Expense	0	0	0	0	0	0	0	0	0	0
4 1020 Executive Office	0	0	0	3,447	583	0	427	434	0	1,491
5 1110 Auditor- Controller	30,209	1,648	18,445	5,202	305	659	390	445	260	4,009
6 1130 Treasurer- Tax Collector	260	14	159	15	1	6	2	3	2	17
7 1140 Payroll Admin	0	0	0	1,866	0	0	0	0	0	1,300
8 1160 Central Svcs/GSA	0	0	0	4,668	69	0	0	371	15	1,873
9 1210 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1320 Human Resources	0	0	0	17,755	0	0	0	0	0	13,837
11 1610 Facilities / Bldg & Grds	0	0	0	31,478	2,781	0	0	2,398	0	6,948
12 1620 Fleet / Garage	0	0	0	(81)	0	0	0	(43)	0	0
13 1920 Retirement Services	0	0	0	504	0	0	42	42	0	294
14 1960 Information Services	98,686	7,175	60,254	6,176	340	2,154	794	964	850	6,349
Total Current Allocations	129,156	8,838	78,858	94,404	6,234	2,819	1,654	6,470	1,128	36,920
Less: Prior Year Allocations	212,663	5,067	54,011	78,295	5,343	4,164	3,435	11,741	486	25,594
Carry-Forward	(83,508)	3,771	24,847	16,109	891	(1,345)	(1,781)	(5,270)	642	11,326
Proposed Costs	\$45,648	\$12,609	\$103,706	\$110,513	\$7,124	\$1,474	\$(127)	\$1,200	\$1,770	\$48,245

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Department	465 Anti- Drug Abuse Enforcnt	466 DEA- COMMET	471 Community Corrections	474 Cal MMET	478 Public Health Preparednes s	488 HIV Services	497 Cannabis Grants (disallowed)	Other Grants	711 Vehicle Replacement	713 General Liability Insurance
1 1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110
2 2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 3 Other Oper Expense	0	0	0	0	0	0	0	0	0	0
4 1020 Executive Office	1,189	0	40	0	334	0	0	0	0	605
5 1110 Auditor- Controller	1,144	2,551	309	330	1,136	52	555	0	87	3,151
6 1130 Treasurer- Tax Collector	0	22	3	3	3	0	5	0	1	17
7 1140 Payroll Admin	615	0	0	0	536	0	0	0	0	794
8 1160 Central Svcs/GSA	0	1,620	0	0	287	0	0	0	391	1,641
9 1210 County Counsel	0	0	0	0	0	0	2,497	0	0	127,851
10 1320 Human Resources	6,678	0	0	0	3,712	0	0	0	0	5,499
11 1610 Facilities / Bldg & Grds	0	0	0	0	0	0	0	0	0	976
12 1620 Fleet / Garage	0	0	0	0	(17)	0	0	0	0	(133)
13 1920 Retirement Services	210	0	0	0	126	0	0	0	0	89
14 1960 Information Services	0	8,332	964	1,077	1,247	170	1,814	0	283	6,748
Total Current Allocations	9,836	12,525	1,315	1,410	7,364	223	4,871	0	762	147,349
Less: Prior Year Allocations	5,102	12,505	0	763	5,066	337	0	8,998	0	103,687
Carry-Forward	4,735	20	0	647	2,299	(114)	0	(8,998)	0	43,662
Proposed Costs	\$14,571	\$12,544	\$1,315	\$2,056	\$9,663	\$108	\$4,871	\$(8,998)	\$762	\$191,011

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Department	714 Workers Comp Insurance	715 Health Insurance	717 Information Tech Replcmt	Veterans Memorial Bldgs	Superintende nt of Schools	Other	2nd Allocation Orphans	Total
1 1 Building Depreciation	\$0	\$0	\$0	\$24,392	\$0	\$73,076	\$0	\$1,588,786
2 2 Equipment Depreciation	0	0	30,568	0	0	0	0	359,713
3 3 Other Oper Expense	0	0	0	0	0	0	0	32,100
4 1020 Executive Office	554	2,212	0	0	0	0	0	550,972
5 1110 Auditor- Controller	312	6,555	0	0	12,007	22,636	0	1,499,548
6 1130 Treasurer- Tax Collector	1	42	0	0	103	32	0	8,098
7 1140 Payroll Admin	0	725	0	0	0	0	0	276,581
8 1160 Central Svcs/GSA	2,427	1,057	11,517	391	0	760	0	549,881
9 1210 County Counsel	0	0	0	0	0	0	0	1,226,433
10 1320 Human Resources	0	5,018	0	0	0	0	0	1,693,836
11 1610 Facilities / Bldg & Grds	0	0	52,177	125,346	0	25,581	0	5,217,574
12 1620 Fleet / Garage	0	(11)	0	0	0	0	0	415,189
13 1920 Retirement Services	43	157	0	0	0	378	0	105,655
14 1960 Information Services	397	16,098	0	0	39,225	10,440	0	3,749,633
Total Current Allocations	3,734	31,854	94,261	150,129	51,336	132,902	0	17,274,000
Less: Prior Year Allocations	1,272	37,504	37,199	96,589	36,168	59,937	0	13,806,770
Carry-Forward	2,462	(5,649)	57,062	53,540	15,168	72,966	0	3,136,837
Proposed Costs	\$6,196	\$26,205	\$151,324	\$203,668	\$66,504	\$205,868	\$0	\$20,410,837