



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Sonoma
Santa Rosa, California

Date:
Filing Ref:

May 8, 2024
SON25

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 **Final Estimate 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 | 12. Fleet |
| 2. Auditor-Controller | 13. Human Resources |
| 3. Treasurer-Tax Collector | 14. Information Systems (Data) |
| 4. County Administrator | 15. Communications – Telephone |
| 5. Employee Benefits | 16. Records |
| 6. County Counsel | 17. Insurance |
| 7. General Services Administration | 18. Insurance (ISF) |
| 8. Architect | 19. Heavy Equipment Replcement (ISF) |
| 9. Real Estate | 20. ERP System (ISF) |
| 10. Facilities Operations | 21. Employee Retirement (ISF) |
| 11. Purchasing | 22. OPEB (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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SONOMA

BY Original signed by

Erick Roeser

Name
Auditor-Controller / Treasurer-
Tax Collector

Title
05-16-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
05-16-2024

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Daniel Basso
Telephone (916) 327-8905

Sonoma County
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Summary Schedule

Department	10010100 Ag Commission	10010200 Sealer Wts & Ms	10010400 Fish & Game	10010600 Land Stewardship	11020100 ERP-HRMS System Admin	11020200 ERP- Financial Sys	11030100 Retirement ISF	11040100 Risk - Unemploye nt ISF	11050100 SCEIP	12010101 DCSS
1 11010100 AUDITOR	\$17,709	\$4,733	\$248	\$2,625	\$3,018	\$5,573	\$6,263	\$0	\$14,304	\$31,032
2 11010200 TREASURER TAX-COLLEC	1,100	7,244	0	54	54	144	0	0	0	1,062
3 15020100 CAO	5,905	1,247	0	846	803	2,325	0	0	0	13,152
4 16020100 BENEFITS	24,847	3,993	0	4,184	4,618	13,960	0	0	0	45,775
5 17010101 CO CNSL	1,831	52	0	214	33	2	0	0	1,026	54
6 21010100 GS ADMIN	1,729	444	0	40	269	269	0	0	372	2,667
7 21020100 ARCHIT	0	0	0	0	0	0	0	0	0	1,633
8 21020300 REAL EST	6,982	1,792	0	160	1,086	1,086	0	0	1,503	10,772
9 21020400 FAC OPS	1,012	2,988	0	24	0	0	0	0	11,055	5,178
10 21030100 PURCH	1,421	590	5	591	1,806	3,996	453	0	661	2,673
11 21030300 ENERGY	0	1,477	0	0	0	0	0	0	8,044	0
12 21030400 FLEET	(36,474)	(8,299)	0	(1,215)	0	0	0	0	0	(33)
13 23010100 HR	33,706	7,778	0	3,889	3,889	10,371	0	0	0	76,487
14 25010100 DATA	35,319	2,659	0	14,387	(98,110)	117,042	0	0	1,904	38,934
15 25010134 COMM	(1,658)	(33)	0	(66)	(389)	(1,256)	0	0	(854)	(8,568)
16 25010151 RECORDS	2,773	2,480	0	1,205	0	0	0	0	3,355	11,062
17 23010500 INSURANCE	349	13	0	8	0	0	0	0	3,907	0
18 EQUIP DEPREC	81,820	17,493	0	6,393	0	0	0	0	0	0
19 BLDG DEPREC	24,471	317	0	195	0	0	0	0	9,638	120
Total Current Allocations	202,842	46,971	253	33,533	(82,923)	153,513	6,716	0	54,915	232,000
Less: Prior Year Allocations	207,801	104,223	480	21,858	14,119	29,549	11,784	4,307	49,225	253,438
Carry-Forward	(4,959)	(57,252)	(227)	11,675	(97,042)	123,964	(5,068)	(4,307)	5,690	(21,438)
Proposed Costs	\$197,882	\$(10,281)	\$26	\$45,208	\$(179,964)	\$277,478	\$1,647	\$(4,307)	\$60,605	\$210,562

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Summary Schedule

Department	13010100 Recorder	13010200 CRA-Clerk Op Fund	13010800 County Clerk Operations	13020100 Assessor	13030100 Registrar	14010100 CDC General Admin	15010100 Bd of Super	15010200 Assess Appeals	18010100 District Attorney	18010102 DA Victim Witn
1 11010100 AUDITOR	\$13,784	\$0	\$3,238	\$32,314	\$41,468	\$7,305	\$22,035	\$248	\$60,634	\$9,650
2 11010200 TREASURER TAX-COLLEC	198	2,168	90	1,332	702	17,377	504	0	3,155	270
3 15020100 CAO	2,074	0	773	16,588	3,432	11,813	7,253	0	36,498	2,990
4 16020100 BENEFITS	6,870	0	2,580	62,754	19,014	43,247	42,273	0	140,342	12,290
5 17010101 CO CNSL	593	0	26	2,154	1,687	9,120	11,863	354	652	0
6 21010100 GS ADMIN	936	0	237	2,013	2,772	533	1,085	0	4,924	285
7 21020100 ARCHIT	23,213	0	1,104	8,063	5,573	2,772	8,441	0	21,458	1,327
8 21020300 REAL EST	3,781	0	958	8,131	11,198	2,154	4,381	0	19,886	1,151
9 21020400 FAC OPS	18,541	0	7,725	68,089	53,042	(17,344)	76,293	0	209,308	10,903
10 21030100 PURCH	5,714	0	798	3,799	4,072	2,425	2,242	177	8,106	1,907
11 21030300 ENERGY	21,255	0	12,952	98,007	72,347	0	60,679	0	257,292	21,625
12 21030400 FLEET	0	0	0	(313)	(2,776)	(2,706)	(4)	0	(12,500)	(60)
13 23010100 HR	14,260	0	6,482	95,933	50,559	67,412	36,299	0	142,603	19,446
14 25010100 DATA	(53,858)	737	2,006	181,194	(4,113)	50,839	31,104	0	249,513	13,941
15 25010134 COMM	(1,443)	0	(673)	(11,419)	(3,320)	(7,005)	(4,461)	0	(14,053)	(1,864)
16 25010151 RECORDS	7,746	996	4,300	25,944	3,314	47,793	5,187	0	164,354	33
17 23010500 INSURANCE	4,385	254	2,352	18,852	16,105	5,902	11,173	0	79,340	4,068
18 EQUIP DEPREC	0	0	0	31,000	115,075	17,484	0	0	18,166	0
19 BLDG DEPREC	44,826	0	7,822	63,211	50,743	0	33,039	0	165,304	14,663
Total Current Allocations	112,874	4,154	52,770	707,646	440,895	259,120	349,387	780	1,554,980	112,626
Less: Prior Year Allocations	133,604	2,173	51,988	526,796	392,238	187,610	247,271	474	1,255,392	93,274
Carry-Forward	(20,730)	1,981	782	180,850	48,657	71,510	102,116	306	299,588	19,352
Proposed Costs	\$92,145	\$6,135	\$53,552	\$888,496	\$489,552	\$330,630	\$451,502	\$1,086	\$1,854,568	\$131,978

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Department	18010600 DA Fam Just Ctr	19010100 EDB	19010300 EDB Creative Sonoma	19010400 EDB Executive Leadership & Administration	20010100 Emergency Svcs	20020101 CSA#40 Administration	21020200 LOC PROJ	21030200 Vets/Comm Bldgs	21040400 Parking Enf	22010101 Health Admin
1 11010100 AUDITOR	\$5,249	\$20,004	\$4,742	\$21	\$0	\$24,528	\$0	\$15,011	\$207	\$476,274
2 11010200 TREASURER TAX-COLLEC	72	180	72	0	0	0	0	54	214,243	15,831
3 15020100 CAO	813	2,416	980	0	0	0	0	749	0	119,683
4 16020100 BENEFITS	2,172	17,729	7,332	0	0	0	0	447	0	529,799
5 17010101 CO CNSL	0	1,765	1,303	0	0	0	0	397	11	16,879
6 21010100 GS ADMIN	1,215	940	0	0	0	8	0	28,232	303	24,653
7 21020100 ARCHIT	5,661	783	0	0	0	0	0	71	161	20,369
8 21020300 REAL EST	4,908	3,795	0	0	0	33	0	117	140	99,571
9 21020400 FAC OPS	42,085	0	0	0	0	243	0	478,921	538	62,765
10 21030100 PURCH	5,087	6,237	9,889	113	0	1,126	0	3,110	56	114,739
11 21030300 ENERGY	102,930	0	0	0	0	176	0	626	1,892	74,339
12 21030400 FLEET	(39)	0	0	0	0	0	0	(972)	(1,071)	(80,142)
13 23010100 HR	5,186	12,964	5,186	0	0	0	0	3,889	0	436,949
14 25010100 DATA	4,648	18,584	578	0	0	0	0	940	37	737,013
15 25010134 COMM	(2,257)	(1,710)	(486)	0	0	0	0	(28)	46	(85,957)
16 25010151 RECORDS	0	3,443	6	0	0	84	14	42	407	85,510
17 23010500 INSURANCE	15,349	0	0	0	0	86	0	168,222	344	68,199
18 EQUIP DEPREC	0	0	0	0	0	339,642	0	4,258	0	0
19 BLDG DEPREC	80,452	0	0	0	0	211	0	432,170	1,143	383,113
Total Current Allocations	273,531	87,129	29,601	134	0	366,138	14	1,136,257	218,456	3,099,589
Less: Prior Year Allocations	238,192	99,620	0	0	4,535	77,273	0	1,166,950	71,846	2,301,321
Carry-Forward	35,339	(12,491)	0	0	(4,535)	288,866	0	(30,693)	146,610	798,268
Proposed Costs	\$308,870	\$74,638	\$29,601	\$134	\$(4,535)	\$655,004	\$14	\$1,105,565	\$365,066	\$3,897,856

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Department	22070100 Homeless Coordination	22020106 Animal Care & Control	22020113 DHS Covid- 19 Response Unit	22010300 HlthSv-First Five	23020100 Self- Insurance	24030111 Human Sv Adm	24030142 HS- VM Child Ctr	24030153 HS- AAA	24030154 HS- MSSP	24030156 HS- PA/PG/PC
1 11010100 AUDITOR	\$15,148	\$27,226	\$14,892	\$0	\$(141,425)	\$627,479	\$30,337	\$11,945	\$11,493	\$5,372
2 11010200 TREASURER TAX-COLLEC	252	667	0	0	1,082	14,852	666	90	270	162
3 15020100 CAO	3,284	5,032	0	0	7,167	176,599	9,072	1,363	3,610	2,077
4 16020100 BENEFITS	19,186	15,350	0	0	45,588	688,887	38,758	7,563	9,106	5,875
5 17010101 CO CNSL	1,462	2,278	0	0	25,730	35,571	0	0	0	0
6 21010100 GS ADMIN	578	3,100	555	0	1,314	35,246	3,105	85	383	256
7 21020100 ARCHIT	8,783	0	0	0	6,257	50,910	83	0	0	0
8 21020300 REAL EST	2,335	12,521	2,240	0	5,306	142,352	12,539	344	1,549	1,032
9 21020400 FAC OPS	52,248	191,482	0	0	35,554	290,629	267,011	19	85	57
10 21030100 PURCH	9,621	5,284	3,433	0	20,769	96,409	5,408	12,603	2,600	1,081
11 21030300 ENERGY	0	133,411	0	0	75,490	329,313	0	0	0	0
12 21030400 FLEET	(7,079)	(31,509)	0	0	(139)	(43,807)	(7,548)	0	0	(1,625)
13 23010100 HR	18,149	35,003	0	0	38,892	908,670	47,966	6,482	19,446	11,668
14 25010100 DATA	812	161	(4,081)	0	12,971	(8,416)	0	615	615	0
15 25010134 COMM	(726)	(4,955)	(5,307)	0	(4,756)	(163,048)	(5,496)	(665)	(1,849)	(872)
16 25010151 RECORDS	0	368	0	0	(3,750)	165,114	3,635	429	1,980	2,132
17 23010500 INSURANCE	96	40,729	0	0	13,836	99,636	34,430	0	0	0
18 EQUIP DEPREC	0	0	0	0	0	0	0	0	0	0
19 BLDG DEPREC	0	88,076	3,891	0	41,653	596,591	189,266	319	1,434	956
Total Current Allocations	124,149	524,223	15,623	0	181,538	4,042,987	629,232	41,193	50,723	28,170
Less: Prior Year Allocations	38,119	518,757	148,631	0	701,835	4,406,758	543,138	50,886	53,494	34,575
Carry-Forward	86,030	5,466	(133,008)	0	(520,296)	(363,771)	86,094	(9,693)	(2,771)	(6,405)
Proposed Costs	\$210,179	\$529,690	\$(117,386)	\$0	\$(338,758)	\$3,679,217	\$715,326	\$31,499	\$47,952	\$21,765

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Department	24030114 HS South County Center	26010100 PRMD Admin	26030100 PRMD - Fire Prevention	26030200 PRMD - Hazardous Materials	26030300 PRMD - Chipper	27010100 Probatn Admin	27011000 Probation	27012000 Juvenile Probatn	27013000 Sup Adult Crew	27014000 Juvenile Hall
1 11010100 AUDITOR	\$0	\$76,146	\$8,590	\$4,670	\$3,263	\$90,008	\$61,523	\$22,010	\$14,131	\$49,482
2 11010200 TREASURER TAX-COLLEC	0	19,105	108	108	0	8,500	1,818	540	198	1,350
3 15020100 CAO	0	35,583	2,101	1,729	305	6,704	26,972	8,361	3,323	19,924
4 16020100 BENEFITS	0	131,515	6,872	5,433	0	33,800	87,129	28,135	5,221	63,741
5 17010101 CO CNSL	0	42,422	271	20	0	833	0	0	0	0
6 21010100 GS ADMIN	0	4,099	132	99	0	913	3,073	2,476	0	10,833
7 21020100 ARCHIT	0	19,096	153	0	0	3,017	7,956	0	0	10,904
8 21020300 REAL EST	0	16,557	532	399	0	3,686	12,411	10,001	0	43,752
9 21020400 FAC OPS	0	160,538	4,224	2,934	0	40,470	62,989	136,315	0	596,414
10 21030100 PURCH	0	18,889	1,278	618	597	8,182	10,439	8,374	2,289	11,010
11 21030300 ENERGY	0	236,274	4,033	2,135	0	68,642	104,050	0	0	0
12 21030400 FLEET	0	(37,960)	(14,794)	(12,410)	0	0	(13,210)	(5,905)	(32,769)	(3,077)
13 23010100 HR	0	185,384	7,778	7,778	0	31,113	130,935	38,892	14,260	97,229
14 25010100 DATA	0	130,492	2,247	2,577	22	39,796	194,487	72,277	1,059	(17,039)
15 25010134 COMM	0	(20,132)	(457)	(731)	0	(4,521)	(12,690)	(5,810)	(875)	(9,965)
16 25010151 RECORDS	0	18,613	1,300	(5,003)	0	26,464	74,363	22,534	0	3,832
17 23010500 INSURANCE	0	29,675	1,275	1,037	0	12,655	29,184	58,224	0	254,721
18 EQUIP DEPREC	0	415,595	17,555	37,480	0	810	45,478	26,351	81,309	33,692
19 BLDG DEPREC	0	146,113	3,731	2,558	0	38,829	48,390	153,929	0	673,416
Total Current Allocations	0	1,628,007	46,929	51,430	4,187	409,902	875,300	576,703	88,145	1,840,220
Less: Prior Year Allocations	0	1,395,162	59,155	63,775	10,992	417,647	796,333	519,064	54,211	1,718,703
Carry-Forward	0	232,845	(12,226)	(12,345)	(6,805)	(7,745)	78,967	57,639	33,934	121,517
Proposed Costs	\$0	\$1,860,851	\$34,704	\$39,086	\$(2,618)	\$402,156	\$954,267	\$634,342	\$122,079	\$1,961,737

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Department	27014500 Probation Camp	27016000 Probation SAC Ent	27017000 Probation CCPIF	28010100 Public Defender	29010100 Regional Parks	29010102 GROUNDS	29010500 Spring Lake	29020100 Sport Fishing Ctr	29030100 Spud Point	29040100 Mason's Marina
1 11010100 AUDITOR	\$1,274	\$6,414	\$0	\$30,337	\$121,804	\$43,354	\$21,922	\$1,014	\$11,800	\$2,896
2 11010200 TREASURER TAX-COLLEC	36	0	0	972	2,127	414	198	0	4,065	0
3 15020100 CAO	0	0	0	19,747	17,475	4,901	3,262	0	1,266	0
4 16020100 BENEFITS	2,632	0	0	106,256	69,498	13,747	8,015	0	3,025	0
5 17010101 CO CNSL	0	0	0	57	19,367	0	0	0	0	0
6 21010100 GS ADMIN	0	1,168	0	2,120	1,489	0	0	0	0	0
7 21020100 ARCHIT	0	0	0	4,569	5,161	0	3,320	0	0	0
8 21020300 REAL EST	0	4,716	0	8,563	6,016	0	0	0	0	0
9 21020400 FAC OPS	13,208	42,714	0	60,614	40,764	31,872	11,151	0	5,485	0
10 21030100 PURCH	489	1,509	0	2,911	32,194	13,221	3,307	490	2,718	2,821
11 21030300 ENERGY	0	0	0	78,658	32,187	0	0	0	0	0
12 21030400 FLEET	(1,069)	0	0	(2,320)	(88,777)	(49,279)	(6,804)	0	(813)	0
13 23010100 HR	2,593	0	0	70,005	101,118	29,817	14,260	0	6,482	0
14 25010100 DATA	2,431	8	0	147,914	34,735	1,670	1,248	0	601	5
15 25010134 COMM	(648)	0	0	(7,120)	(5,264)	633	(93)	0	25	0
16 25010151 RECORDS	0	0	0	127,504	22,937	0	0	0	0	0
17 23010500 INSURANCE	2,183	0	0	31,118	29,179	0	2,352	0	34,217	3,644
18 EQUIP DEPREC	1,394	(28,855)	0	13,542	352,470	296,949	97,809	0	3,395	0
19 BLDG DEPREC	0	24,095	0	54,825	38,565	0	0	0	0	0
Total Current Allocations	24,522	51,768	0	750,271	833,044	387,298	159,947	1,504	72,265	9,366
Less: Prior Year Allocations	46,609	176,749	409	417,174	1,041,519	0	255,823	2,075	76,990	9,596
Carry-Forward	(22,087)	(124,981)	(409)	333,097	(208,476)	0	(95,876)	(571)	(4,725)	(230)
Proposed Costs	\$2,436	\$(73,213)	\$(409)	\$1,083,369	\$624,568	\$387,298	\$64,071	\$933	\$67,541	\$9,136

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Summary Schedule

Department	30010100 Sheriff Admin	30010200 Sheriff Law Enf	30014700 Sheriff Court Secur	30014800 Sheriff Transportn	30017500 CA Vehicle Code Sect 9250.14	30020100 Deten Admin	30020300 Deten Main Jail	30020400 North County Detention Facility	31010100 Open Space	32010100 IOLERO
1 11010100 AUDITOR	\$104,610	\$158,423	\$27,374	\$6,159	\$3,248	\$38,707	\$81,746	\$7,633	\$23,405	\$4,721
2 11010200 TREASURER TAX-COLLEC	2,093	4,374	540	108	0	1,026	2,898	360	0	72
3 15020100 CAO	15,851	100,310	12,660	2,624	0	17,829	56,251	45	7,628	1,322
4 16020100 BENEFITS	57,841	223,419	28,061	6,835	0	50,521	136,627	13,709	22,400	7,731
5 17010101 CO CNSL	2,537	1,748	0	0	35	1,525	220	0	10,008	480
6 21010100 GS ADMIN	1,525	9,795	0	99	0	507	36,487	11,051	0	331
7 21020100 ARCHIT	9,090	59,257	0	459	0	2,363	178,776	0	0	0
8 21020300 REAL EST	6,158	39,559	0	398	0	2,049	147,366	44,633	0	1,336
9 21020400 FAC OPS	73,240	630,984	0	4,840	0	10,530	1,575,412	467,714	0	391
10 21030100 PURCH	16,743	49,588	793	418	669	8,854	8,596	596	22,768	2,930
11 21030300 ENERGY	87,406	633,606	0	956	0	4,922	353,954	231,721	0	0
12 21030400 FLEET	(7,390)	(355,613)	(2,835)	(15,593)	(269)	(6,942)	(1,154)	(456)	(1,251)	(417)
13 23010100 HR	59,634	315,023	38,892	7,778	0	73,894	208,719	25,928	0	5,186
14 25010100 DATA	16,974	98,741	211	13	2,343	309,314	(15,989)	35	(24,182)	10,088
15 25010134 COMM	(8,063)	(16,531)	(969)	(480)	(567)	(5,481)	(9,079)	(3,639)	(4,048)	(607)
16 25010151 RECORDS	9,468	25,034	0	0	0	1,627	0	0	3,466	0
17 23010500 INSURANCE	24,749	172,084	0	2,474	0	12,742	916,295	132,412	2,787	60
18 EQUIP DEPREC	52,057	1,882,968	5,415	50,398	0	74,391	19,197	6,525	26,105	6,342
19 BLDG DEPREC	109,958	796,220	0	5,553	0	28,596	2,056,454	318,104	0	0
Total Current Allocations	634,481	4,828,990	110,141	73,041	5,460	626,974	5,752,776	1,256,370	89,085	39,965
Less: Prior Year Allocations	561,602	4,308,497	134,430	50,690	3,887	288,656	5,464,066	1,508,808	124,659	29,347
Carry-Forward	72,879	520,493	(24,289)	22,351	1,573	338,318	288,710	(252,438)	(35,574)	10,618
Proposed Costs	\$707,360	\$5,349,482	\$85,852	\$95,392	\$7,033	\$965,292	\$6,041,485	\$1,003,932	\$53,511	\$50,582

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Department	33010100 Water Agency	33100100 Water Dists	34010100 Roads	34020100 PW Special Proj	34030100 Airport	34040100 Transit	34050100 Refuse	34160100 Air Pollution	35010100 Ag Extension	36010100 Grand Jury
1 11010100 AUDITOR	\$77,072	\$(1,573)	\$162,835	\$1,150	\$104,887	\$87,692	\$22,687	\$0	\$6,033	\$4,469
2 11010200 TREASURER TAX-COLLEC	4,302	0	8,863	0	360	90	198	0	126	0
3 15020100 CAO	67,643	0	31,883	0	4,432	1,149	3,034	0	1,437	0
4 16020100 BENEFITS	256,790	0	101,540	0	9,722	4,588	15,512	0	7,177	0
5 17010101 CO CNSL	12,533	276	5,701	31	3,370	192	1,765	0	0	234
6 21010100 GS ADMIN	0	0	2,665	0	0	0	201	0	1,015	211
7 21020100 ARCHIT	0	0	8,232	10,905	26,260	0	0	0	0	66
8 21020300 REAL EST	0	0	10,765	0	0	0	811	0	4,098	851
9 21020400 FAC OPS	0	0	163,398	0	0	0	5,962	0	604	6,160
10 21030100 PURCH	101,666	8,268	94,719	1,298	31,530	15,773	8,580	0	676	0
11 21030300 ENERGY	0	0	69,916	0	0	0	4,338	0	0	6,782
12 21030400 FLEET	(9)	0	(325,629)	0	(15,597)	0	(4,947)	0	(2,873)	0
13 23010100 HR	29,255	0	163,345	0	25,928	6,482	14,260	0	9,075	0
14 25010100 DATA	(11,117)	0	51,238	0	9,728	(4,395)	1,358	0	1,827	508
15 25010134 COMM	0	0	(8,364)	0	(2,190)	(821)	(797)	0	(2,432)	(195)
16 25010151 RECORDS	10,651	0	2,570	3,254	3,524	5,657	468	0	1,146	0
17 23010500 INSURANCE	174,499	0	38,010	0	257,544	26,084	14,360	0	208	1,211
18 EQUIP DEPREC	0	0	0	0	(579)	0	0	0	10,742	0
19 BLDG DEPREC	84,246	0	139,873	37,205	1,515	0	22,746	0	4,997	1,807
Total Current Allocations	807,530	6,970	721,559	53,843	460,434	142,490	110,537	0	43,856	22,105
Less: Prior Year Allocations	623,515	11,267	1,021,110	14,768	227,162	171,659	112,479	904	41,745	18,759
Carry-Forward	184,015	(4,297)	(299,551)	39,075	233,272	(29,169)	(1,942)	(904)	2,111	3,346
Proposed Costs	\$991,545	\$2,673	\$422,007	\$92,918	\$693,706	\$113,320	\$108,595	\$(904)	\$45,967	\$25,451

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Department	36010200 Non-Court Ops	37010100 IHSS Public Auth	38010100 Administratio n	39010100 Office Of Equity	66030100 LAFCO	66080100 Law Library	69010100 Retirement	72010100 Library	80240100 Fair	80260100 Courts- Judicial
1 11010100 AUDITOR	\$1,014	\$993	\$16,432	\$3,631	\$1,069	\$(4,916)	\$6,034	\$24,556	\$7,755	\$2,765
2 11010200 TREASURER TAX-COLLEC	0	0	198	90	0	0	234	0	414	0
3 15020100 CAO	0	377	3,399	1,560	284,917	392	4,261	38,827	5,492	0
4 16020100 BENEFITS	0	0	16,593	9,330	0	0	18,772	0	16,987	0
5 17010101 CO CNSL	702	0	1,556	705	938	0	0	0	0	0
6 21010100 GS ADMIN	0	43	1,033	155	0	985	0	0	0	14,759
7 21020100 ARCHIT	0	0	41,419	2,160	0	4,587	0	0	1,253	80,757
8 21020300 REAL EST	0	172	4,174	626	0	3,977	0	0	0	59,609
9 21020400 FAC OPS	0	9	62,212	0	0	30,239	17,606	1,095	0	429,918
10 21030100 PURCH	419	694	19,730	1,141	0	0	0	0	0	0
11 21030300 ENERGY	0	0	11,366	0	0	58,127	0	0	0	706,708
12 21030400 FLEET	0	(504)	(8,695)	0	0	0	0	(8,799)	(5,879)	0
13 23010100 HR	0	0	14,260	6,482	0	0	16,853	0	29,817	0
14 25010100 DATA	148	615	20,589	(3,510)	3,627	560	2,002	635	1,344	0
15 25010134 COMM	0	(77)	(8,423)	(705)	(486)	(349)	(2,692)	0	0	0
16 25010151 RECORDS	528	2,437	3,371	0	956	3,413	26,769	0	5,319	13,044
17 23010500 INSURANCE	0	0	15,757	16	0	12,566	0	972	133,866	207,303
18 EQUIP DEPREC	0	0	37,191	0	0	0	0	0	0	0
19 BLDG DEPREC	0	159	13,618	0	0	40,063	0	0	0	524,420
Total Current Allocations	2,811	4,918	265,781	21,680	291,021	149,644	89,839	57,286	196,369	2,039,282
Less: Prior Year Allocations	4,827	8,445	175,940	10,016	1,705	140,871	90,014	15,873	163,831	1,908,449
Carry-Forward	(2,016)	(3,527)	89,841	11,664	289,316	8,773	(175)	41,413	32,538	130,833
Proposed Costs	\$795	\$1,391	\$355,623	\$33,344	\$580,337	\$158,417	\$89,664	\$98,699	\$228,906	\$2,170,115

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Department	90010100 Schools	SanD Sanitation Dists	SpD-D Special Dists- D	SpD-I Special Dists- I	Other	Rounding	2nd Allocation Orphans	Total
1 11010100 AUDITOR	\$10,080	\$(38,421)	\$(9,781)	\$85,894	\$791,376	\$0	\$0	\$3,815,082
2 11010200 TREASURER TAX-COLLEC	0	0	0	90	903	0	0	350,827
3 15020100 CAO	0	436	0	8,521	776	0	0	1,263,255
4 16020100 BENEFITS	0	0	0	9,186	(1)	0	0	3,392,895
5 17010101 CO CNSL	0	2,271	266	9,343	53,688	0	0	288,152
6 21010100 GS ADMIN	0	0	0	621	32,465	0	0	258,896
7 21020100 ARCHIT	0	0	0	1,714	765,389	0	0	1,413,528
8 21020300 REAL EST	0	0	0	2,508	129,075	0	0	928,601
9 21020400 FAC OPS	0	0	0	17,806	735,867	0	0	7,312,126
10 21030100 PURCH	0	18,072	2,883	4,486	56,337	0	0	938,569
11 21030300 ENERGY	0	8,099	0	21,908	1,134,055	0	0	5,131,696
12 21030400 FLEET	(4,836)	0	(166)	(2,288)	(94,039)	0	0	(1,373,677)
13 23010100 HR	0	0	0	6,482	0	0	0	3,914,502
14 25010100 DATA	39	0	0	308,607	43,482	0	0	2,787,338
15 25010134 COMM	(97)	0	(0)	(5,576)	(4,758)	0	0	(490,203)
16 25010151 RECORDS	6,794	1,038	56	3,390	81,656	0	0	1,048,135
17 23010500 INSURANCE	0	34,072	652	6,703	92,981	0	0	3,357,507
18 EQUIP DEPREC	0	0	(5,752)	0	19,352	0	0	4,210,655
19 BLDG DEPREC	0	0	0	26,703	772,651	0	0	8,402,962
Total Current Allocations	11,979	25,567	(11,842)	506,099	4,611,258	0	0	46,950,848
Less: Prior Year Allocations	47,896	63,328	4,844	115,017	4,474,157	0	0	43,048,742
Carry-Forward	(35,917)	(37,761)	(16,686)	391,082	137,101	0	0	3,485,059
Proposed Costs	\$(23,938)	\$(12,194)	\$(28,528)	\$897,181	\$4,748,358	\$0	\$0	\$50,435,907