



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Glenn
Willows, California

Date:
Filing Ref:

July 25, 2025
GLE26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 | 7. Employee Benefits |
| 2. County Admin Officer | 8. Fleet & Service Center ISF |
| 3. Department of Finance | 9. County Facilities |
| 4. Annual Audit | 10. County Services |
| 5. County Counsel | 11. County Utilities |
| 6. Personnel | |

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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF GLENN**BY Original signed by**

Humberto Medina

Name**Director of Finance**

Title**07-29-2025**

Date**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

SANDEEP SINGH**Manager****Local Government Policy Section****Local Govt Programs and Services Division****07-30-2025**

Date

cc: State and Federal Agencies
Attachment: Schedule A

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

COUNTY OF GLENN
Countywide Cost Allocation Plan
Schedule A

6/5/2025

FY 2023-24 Actual	Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080
<i>Building Use</i>						
<i>Equipment Use</i>						
01011013 <i>County Administrative Officer</i>						
01011040 <i>Department of Finance</i>						
01011051 <i>Annual Audit</i>						
01011080 <i>County Counsel</i>						
01011090 <i>Personnel</i>						
01011170 <i>Employee Benefits</i>						
01011200 <i>Data Processing</i>						
01011005 Board Resources	11,068	-	941	129	351	-
01011010 Board of Supervisors	11,261	-	30,174	9,800	284	182,099
01011020 Clerk of the Board	2,235	-	34,512	3,655	128	4,787
01011070 Assessor	3,849	647	2,956	7,901	388	3,307
01011100 Elections	1,498	3,173	1,693	1,828	152	4,755
01011121 In-House Projects	-	3,548	-	89	-	-
01011150 General Insurance	-	-	32,064	603	626	441
01011180 Surveyor	-	-	41	34	12	-
01012040 Court Revenues	-	-	752	138	213	-
01012060 Grand Jury	1,163	-	66	641	19	1,669
01012100 Indigent Defense	-	-	1,227	336	275	220
01012170 Flood Control	-	-	19	10	5	-
01012180 Agriculture Commissioner	2,534	29,734	4,689	11,735	553	3,559
01012181 Water Resources	-	-	2,095	2,109	107	157
01012200 Building Inspector	-	-	-	-	-	-
01012220 Recorder	2,290	-	686	5,278	146	2,708
01012230 Coroner	-	-	273	100	77	-
01012240 Public Guardian	-	-	423	2,630	130	41,801
01012280 Planning	-	-	-	-	-	-
01012285 Planning & Community Dev.	-	1,701	8,715	15,670	1,045	27,619

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FY 2023-24 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080
01012290	Animal Control	-	904	552	2,511	156	535
01014022	Hospital	-	-	22	179	6	-
01015180	Veterans' Services	1,182	-	153	1,643	43	31
01016040	Library	-	-	1,495	153	83	-
01016050	Cooperative Extension	5,920	4,940	713	3,823	153	-
01024010	Public Health	10,430	-	50,254	20,511	7,572	3,181
01024011	Emergency Preparedness	-	-	438	2,292	165	31
01024012	Mental Health	-	-	29,621	63,529	5,265	21,415
01024014	Alcohol & Drug Abuse	-	-	2,320	8,932	768	472
01024018	Victim Witness	-	-	-	-	-	-
01024020	Maternal & Child Health	-	-	81	124	28	-
01024025	Women, Infants & Children	-	-	891	4,763	363	-
01024170	California Children's Services	-	-	311	1,481	103	31
01024300	Health & Human Services Agency	10,406	-	6,887	36,470	1,938	17,825
01024400	Health Services Administration	-	-	-	-	-	-
01025010	Social Services Administration	31,193	-	44,670	144,294	13,614	66,119
01041201	Sheriff Computer	-	79,875	-	-	-	-
01042090	District Attorney	2,123	6,872	2,496	12,265	580	2,771
01042110	Sheriff	5,358	15,027	13,096	31,092	3,223	27,493
01042111	Sheriff AB109	-	-	336	2,110	95	-
01042113	Sheriff's Dispatch	714	17,544	1,630	9,288	462	-
01042135	Sheriff's Civil Division	-	-	154	1,235	44	283
01042140	Jail	143,112	-	6,859	13,200	1,713	8,975
01042143	Office of Emergency Services	-	-	515	1,459	-	441
01042150	Probation	2,845	5,290	10,552	19,439	1,143	3,086
01042155	Juvenile Hall	-	-	-	7	-	-
01042158	Delinquency Prevention	-	-	-	190	-	-
01042160	Probation Specialized Unit	-	-	-	-	-	-

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FY 2023-24 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080
01042164	Partnership Grant	-	-	-	190	-	-
01042168	Juvenile Probation & CAMP	-	-	-	7	-	-
01042170	JJPCA Grant	-	-	-	190	-	94
01042350	DOJ Tobacco Grant	-	-	-	-	-	-
01042360	Boat Patrol	-	-	117	51	33	-
01050350	Solid Waste - Parcel Assessments	-	-	453	62	1,291	-
01051195	General Services	453	-	51,606	21,021	936	2,740
01052550	County SLESA	-	-	-	1,193	-	-
01052557	Youth Offender Supervision	-	-	-	372	-	-
01052558	SB678 Community Perf. Incentive	-	-	-	260	-	-
01052559	SB823 Juveline Justice Realignment	-	-	252	34	71	-
01052560	Youth Programs and FAC Grant	-	-	-	-	-	-
01054010	California Waste Management	-	-	-	-	-	-
01054011	Emergency Preparedness Grant	-	-	-	-	-	-
01054012	Mental Health Services Act	-	-	-	21	-	1,890
01054015	Hospital Preparedness Grant	-	-	-	-	-	-
01054021	Superior Reg Workforce Ed	-	-	-	-	-	-
01054045	Mosquito Abatement Assmt. Area	-	-	218	143	62	189
01054840	Memorial Hall Trust	33,381	-	426	200	121	-
01055011	IHSS Public Authority	-	-	465	664	132	409
01055340	Child Support	-	-	7,030	13,857	511	1,858
01055350	American Recovery Plan Act	-	-	-	34,849	861	-
01055351	Project Homekey	-	-	-	-	1,804	-
01062136	Trial Court Security	-	-	1,447	12,931	410	-
01062150	Local Community Corrections	-	-	8,015	2,312	2,272	-
01200000	Road	3,028	-	36,492	28,545	8,090	1,386
01401140	Advertising County Resources	-	-	99	252	28	-
01602270	Fish & Game Commission	-	-	16	98	5	-

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FY 2023-24 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080
01906020	Office of Education	-	-	140	118,452	40	-
02000000	Solid Waste	155	-	4,868	6,250	1,258	378
02040205	Orland Airport	-	-	835	345	176	882
02040207	Willows Airport	-	-	1,596	580	448	567
02200000	Fleet Operations	-	-	4,812	1,099	489	-
02210000	Underground Storage Tanks	-	-	313	155	89	756
02220000	Vegetation & Environmental Mgmt	-	-	139	40	39	31
02224170	Tri-County Bee	-	-	-	-	-	-
02260000	Public Works Agency	1,615	-	4,156	9,436	448	17,856
02261000	PCDS Permit Center	-	-	262	275	74	-
02261120	Facilities Internal Service Fund	2,438	-	14,169	2,228	2,411	-
02270000	Central Services	-	-	-	-	-	-
02280000	Data Processing ISF	-	-	10,211	844	803	-
02310000	Utilities ISF	-	-	1,731	31,023	491	-
03230000	Fire Chief's Association	-	-	-	-	-	-
04050000	Court	-	-	-	1,517	714	-
04100000	Law Library	-	-	-	16	3	899
04250000	Local Transportation Trust	-	-	-	207	-	-
04260000	Transportation Administration	-	-	-	453	-	-
04280000	Glenn County Transit	-	-	-	239	-	-
04281000	Fixed Route Transit	-	-	-	342	-	-
04282500	Transportation Prop 1B	-	-	-	-	-	-
04601000	Local Agency Formation Comm.	-	-	-	190	20	1,039
04796000	Glenn Groundwater Authority	-	-	-	681	-	-
04797000	Corning Subbasin Groundwater SA	-	-	-	417	-	-
04999100	Community Action	10,398	-	20,963	28,338	5,091	4,125
04999105	Community Development	-	-	-	-	-	-
05010000	Artois Fire District	-	-	-	2,367	54	220

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FY 2023-24 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080
05022000	Hamilton Fire District	-	-	-	3,588	179	-
05022010	Bayliss Fire District	-	-	-	1,474	16	-
05050000	Willows Rural Fire District	-	-	-	969	168	-
05110000	Storm Drain Maintenance Dist. #1	-	-	-	487	0	-
05130000	Storm Drain Maintenance Dist. #3	-	-	-	444	35	-
05140000	North Willows County Service Area	-	-	-	566	15	-
05210000	Air Pollution District	1,730	-	4,302	7,174	830	2,740
05210241	Air Pollution Vehicle Registration	-	-	-	198	38	-
05250000	Olive Pest Management District	-	-	-	562	-	-
06010000	Elk Creek Cemetery District	-	-	-	1,319	-	-
06020000	German Cemetery District	-	-	-	915	-	-
06030000	Marvin-Chapel Cemetery District	-	-	-	826	-	-
06040000	Newville Cemetery District	-	-	-	428	-	-
06050000	Orland Cemetery District	-	-	-	2,243	-	-
06060000	Willows Cemetery District	-	-	-	1,107	-	-
06200000	Glenn-Codora Fire District	-	-	-	1,395	-	-
06210000	Elk Creek Fire District	-	-	-	1,505	-	-
06220000	Glenn-Colusa Fire District	-	-	-	1,015	-	-
06230000	Kanawha Fire District	-	-	-	801	-	-
06240000	Ord Fire District	-	-	-	1,137	-	-
06250000	Orland Fire District	-	-	-	1,272	-	-
06300000	Levee District #1	-	-	-	893	-	-
06310000	Levee District #2	-	-	-	414	-	-
06320000	Levee District #3	-	-	-	522	-	-
06500000	Butte City Community Service Dist.	-	-	-	1,151	-	-
06510000	BCCSD - Recreation District	-	-	-	259	-	-
06610000	Elk Creek Community Service Dist.	-	-	-	1,759	-	94
06640000	ECCSD - Recreation District	-	-	-	575	-	-

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FY 2023-24 Actual		Building Use	Equipment Use	County Admin Officer 01011013	Dept of Finance 01011040	Annual Audit 01011051	County Counsel 01011080
06650000	ECCSD - Lighting District	-	-	-	191	-	-
06700000	Ord Bend Community Service Dist.	-	-	-	624	-	-
06740000	Artois Community Service District	-	-	-	1,877	-	-
06825000	Hamilton City Comm. Service Dist.	-	-	-	3,475	-	(221)
06830000	HCCSD - Lighting District	-	-	-	-	-	-
06850000	HCCSD - Library District	-	-	-	-	-	-
06865000	HCCSD - Edgewater Park	-	-	-	-	-	-
06870000	HCCSD - Pallisades District	-	-	-	133	-	-
06880000	N.E. Willows Comm. Service District	-	-	-	570	-	(385)
06920000	Mosquito Abatement District	-	-	-	1,331	-	31
06950000	Rice Pest Abatement District	-	-	-	673	-	-
06960000	HC Reclamation District #2140	-	-	-	1,475	-	-
06970000	Reclamation District #2106	-	-	-	758	-	-
99999999	Other	-	-	71,834	22,003	19,118	(370)
	Subtotal	<u>302,380</u>	<u>169,255</u>	<u>542,339</u>	<u>834,525</u>	<u>91,702</u>	<u>463,023</u>
	Direct Billed	-		16,221	43,311	23,100	139,874
	Unallocated			<u>49,642</u>	<u>605,647</u>	<u>-</u>	<u>267,152</u>
	Total	<u>\$ 302,380</u>	<u>\$ 169,255</u>	<u>\$ 608,202</u>	<u>\$ 1,483,483</u>	<u>\$ 114,802</u>	<u>\$ 870,049</u>

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							Total Actual Costs FY 2023-24 plus Roll Forward
FY 2023-24	Actual	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2023-24	Roll Forward	
	<i>Building Use</i>				-		
	<i>Equipment Use</i>				-		
01011013	<i>County Administrative Officer</i>				\$ -	\$ (3,710)	\$ (3,710)
01011040	<i>Department of Finance</i>				-		
01011051	<i>Annual Audit</i>				-	(1,510)	(1,510)
01011080	<i>County Counsel</i>				-		
01011090	<i>Personnel</i>				-		
01011170	<i>Employee Benefits</i>				-		
01011200	<i>Data Processing</i>				-		
01011005	Board Resources	-	-	625	13,114	2,226	15,340
01011010	Board of Supervisors	6,297	146	666	240,727	129,524	370,252
01011020	Clerk of the Board	4,352	110	300	50,078	32,496	82,574
01011070	Assessor	12,117	293	145,018	176,477	2,780	179,258
01011100	Elections	1,568	37	355	15,059	(46,207)	(31,148)
01011121	In-House Projects	-	-	-	3,637	37	3,673
01011150	General Insurance	-	-	1,466	35,200	18,784	53,984
01011180	Surveyor	-	-	27	114	(282)	(168)
01012040	Court Revenues	-	-	499	1,602	(750)	851
01012060	Grand Jury	-	-	44	3,603	1,650	5,253
01012100	Indigent Defense	-	-	644	2,702	(6,302)	(3,600)
01012170	Flood Control	-	-	13	47	(12)	35
01012180	Agriculture Commissioner	16,241	403	1,291	70,739	(3,297)	67,441
01012181	Water Resources	3,149	73	252	7,942	(2,572)	5,370
01012200	Building Inspector	-	-	-	-	-	-
01012220	Recorder	4,704	110	342	16,265	8,110	24,374
01012230	Coroner	-	-	181	632	143	775
01012240	Public Guardian	3,130	73	281	48,468	16,528	64,997
01012280	Planning	-	-	-	-	-	-
01012285	Planning & Community Dev.	24,788	586	2,426	82,549	22,041	104,590

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							Total Actual Costs FY 2023-24 plus Roll Forward
FY 2023-24	Actual	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2023-24	Roll Forward	
01012290	Animal Control	3,418	73	367	8,517	2,552	11,069
01014022	Hospital	-	-	15	222	(346)	(125)
01015180	Veterans' Services	1,574	37	102	4,766	825	5,591
01016040	Library	-	-	195	1,927	1,285	3,211
01016050	Cooperative Extension	6,278	146	359	22,333	8,785	31,117
01024010	Public Health	29,418	659	17,539	139,564	46,010	185,574
01024011	Emergency Preparedness	3,130	73	291	6,421	(812)	5,609
01024012	Mental Health	109,731	2,746	12,151	244,456	58,865	303,321
01024014	Alcohol & Drug Abuse	12,654	293	1,541	26,981	2,512	29,492
01024018	Victim Witness	-	-	-	-	(39)	(39)
01024020	Maternal & Child Health	-	-	54	286	(45)	241
01024025	Women, Infants & Children	7,834	183	592	14,625	2,031	16,656
01024170	California Children's Services	1,574	37	207	3,745	89	3,834
01024300	Health & Human Services Agency	17,375	1,062	4,175	96,137	(1,733)	94,404
01024400	Health Services Administration	-	-	-	-	-	-
01025010	Social Services Administration	152,182	3,661	24,025	479,759	134,329	614,089
01041201	Sheriff Computer	-	-	-	79,875	-	79,875
01042090	District Attorney	15,519	439	1,315	44,381	3,375	47,756
01042110	Sheriff	36,650	952	7,501	140,391	(101,956)	38,436
01042111	Sheriff AB109	3,149	73	223	5,986	2,353	8,338
01042113	Sheriff's Dispatch	15,539	366	1,083	46,625	33,411	80,037
01042135	Sheriff's Civil Division	1,574	37	102	3,430	399	3,828
01042140	Jail	15,672	476	4,014	194,022	4,701	198,723
01042143	Office of Emergency Services	1,574	37	-	4,025	(842)	3,183
01042150	Probation	23,052	659	2,677	68,742	35,850	104,591
01042155	Juvenile Hall	-	-	-	7	(55,290)	(55,283)
01042158	Delinquency Prevention	-	-	-	190	(4,555)	(4,366)
01042160	Probation Specialized Unit	-	-	-	-	-	-

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							Total Actual Costs FY 2023-24 plus Roll Forward
FY 2023-24	Actual	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2023-24	Roll Forward	
01042164	Partnership Grant	-	-	-	190	(298)	(109)
01042168	Juvenile Probation & CAMP	-	-	-	7	(960)	(953)
01042170	JJPCA Grant	-	-	-	284	(612)	(328)
01042350	DOJ Tobacco Grant	-	-	-	-	(17)	(17)
01042360	Boat Patrol	-	-	78	279	(138)	140
01050350	Solid Waste - Parcel Assessments	-	-	301	2,107		2,107
01051195	General Services	30,819	769	2,194	110,538	(11,087)	99,451
01052550	County SLESA	1,574	37	-	2,804	672	3,476
01052557	Youth Offender Supervision	-	-	-	372	(1,851)	(1,479)
01052558	SB678 Community Perf. Incentive	-	-	-	260	(4,697)	(4,437)
01052559	SB823 Juveline Justice Realignment	-	-	167	525	(251)	274
01052560	Youth Programs and FAC Grant	-	-	-	-	(521)	(521)
01054010	California Waste Management	-	-	-	-	-	-
01054011	Emergency Preparedness Grant	-	-	-	-	-	-
01054012	Mental Health Services Act	-	-	-	1,911	(11,201)	(9,291)
01054015	Hospital Preparedness Grant	-	-	-	-	-	-
01054021	Superior Reg Workforce Ed	-	-	-	-	-	-
01054045	Mosquito Abatement Assmt. Area	-	-	145	756	(451)	305
01054840	Memorial Hall Trust	-	-	283	34,411	5,828	40,239
01055011	IHSS Public Authority	-	-	309	1,980	(517)	1,463
01055340	Child Support	14,404	330	965	38,954	12,014	50,969
01055350	American Recovery Plan Act	-	-	-	35,710		35,710
01055351	Project Homekey	-	-	-	1,804		1,804
01062136	Trial Court Security	14,169	330	961	30,248	16,049	46,296
01062150	Local Community Corrections	-	-	5,323	17,921	2,339	20,260
01200000	Road	33,697	952	18,822	131,012	40,302	171,314
01401140	Advertising County Resources	-	-	66	445	(181)	263
01602270	Fish & Game Commission	-	-	11	129	71	200

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							Total Actual Costs FY 2023-24 plus Roll Forward
FY 2023-24	Actual	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2023-24	Roll Forward	
01906020	Office of Education	-	-	93	118,725	(4,951)	113,774
02000000	Solid Waste	8,301	256	2,948	24,415	(3,012)	21,403
02040205	Orland Airport	-	-	412	2,650	(2,910)	(261)
02040207	Willows Airport	-	-	917	4,108	(1,310)	2,798
02200000	Fleet Operations	-	-	1,145	7,545	793	8,338
02210000	Underground Storage Tanks	-	-	208	1,521	(517)	1,004
02220000	Vegetation & Environmental Mgmt	-	-	92	342	(144)	199
02224170	Tri-County Bee	-	-	-	-	-	-
02260000	Public Works Agency	23,032	330	1,051	57,924	20,937	78,862
02261000	PCDS Permit Center	-	-	174	785	(418)	367
02261120	Facilities Internal Service Fund	-	-	5,649	26,896	4,873	31,769
02270000	Central Services	-	-	-	-	-	-
02280000	Data Processing ISF	-	-	1,881	13,738	(16,319)	(2,581)
02310000	Utilities ISF	-	-	1,150	34,394	7,740	42,135
03230000	Fire Chief's Association	-	-	-	-	-	-
04050000	Court	-	-	1,673	3,903	(5,608)	(1,704)
04100000	Law Library	-	-	8	926	(67)	859
04250000	Local Transportation Trust	-	-	-	207	(2,528)	(2,321)
04260000	Transportation Administration	-	-	1,681	2,134	614	2,748
04280000	Glenn County Transit	-	-	512	751	(387)	363
04281000	Fixed Route Transit	-	-	844	1,186	(620)	566
04282500	Transportation Prop 1B	-	-	-	-	(4)	(4)
04601000	Local Agency Formation Comm.	-	-	47	1,297	464	1,760
04796000	Glenn Groundwater Authority	-	-	523	1,203	9,775	10,978
04797000	Corning Subbasin Groundwater SA	-	-	236	653		653
04999100	Community Action	43,991	989	10,617	124,510	21,352	145,862
04999105	Community Development	-	-	-	-	-	-
05010000	Artois Fire District	-	-	126	2,767	2,219	4,986

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							Total Actual Costs FY 2023-24 plus Roll Forward
FY 2023-24	Actual	Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2023-24	Roll Forward	
05022000	Hamilton Fire District	-	-	419	4,186	1,576	5,761
05022010	Bayliss Fire District	-	-	38	1,529	1,293	2,821
05050000	Willows Rural Fire District	-	-	393	1,530	899	2,429
05110000	Storm Drain Maintenance Dist. #1	-	-	1	488	427	915
05130000	Storm Drain Maintenance Dist. #3	-	-	82	561	429	989
05140000	North Willows County Service Area	-	-	36	617	329	946
05210000	Air Pollution District	10,155	256	1,945	29,133	6,504	35,636
05210241	Air Pollution Vehicle Registration	-	-	88	324	(27)	297
05250000	Olive Pest Management District	-	-	7	569	547	1,116
06010000	Elk Creek Cemetery District	-	-	8	1,327	1,089	2,416
06020000	German Cemetery District	-	-	2	917	904	1,820
06030000	Marvin-Chapel Cemetery District	-	-	11	836	445	1,282
06040000	Newville Cemetery District	-	-	3	431	316	748
06050000	Orland Cemetery District	-	-	476	2,719	927	3,645
06060000	Willows Cemetery District	-	-	257	1,364	284	1,648
06200000	Glenn-Codora Fire District	-	-	509	1,904	1,237	3,141
06210000	Elk Creek Fire District	-	-	430	1,935	1,382	3,316
06220000	Glenn-Colusa Fire District	-	-	31	1,047	842	1,888
06230000	Kanawha Fire District	-	-	86	887	311	1,198
06240000	Ord Fire District	-	-	46	1,183	1,057	2,240
06250000	Orland Fire District	-	-	263	1,535	257	1,791
06300000	Levee District #1	-	-	46	939	567	1,506
06310000	Levee District #2	-	-	7	420	280	701
06320000	Levee District #3	-	-	29	551	350	902
06500000	Butte City Community Service Dist.	-	-	23	1,175	572	1,746
06510000	BCCSD - Recreation District	-	-	9	268	239	507
06610000	Elk Creek Community Service Dist.	-	-	2,595	4,448	3,779	8,227
06640000	ECCSD - Recreation District	-	-	-	575	574	1,150

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						Total Actual Costs FY 2023-24 plus Roll Forward
FY 2023-24 Actual		Personnel 01011090	Employee Benefits 01011170	Data Processing 01011200	Total Actual Costs FY 2023-24	Roll Forward
06650000	ECCSD - Lighting District	-	-	1	192	173
06700000	Ord Bend Community Service Dist.	-	-	37	661	469
06740000	Artois Community Service District	-	-	373	2,249	1,959
06825000	Hamilton City Comm. Service Dist.	-	-	804	4,058	13
06830000	HCCSD - Lighting District	-	-	-	-	(42)
06850000	HCCSD - Library District	-	-	-	-	-
06865000	HCCSD - Edgewater Park	-	-	-	-	(69)
06870000	HCCSD - Pallisades District	-	-	3	137	71
06880000	N.E. Willows Comm. Service District	-	-	280	465	(328)
06920000	Mosquito Abatement District	-	-	221	1,583	301
06950000	Rice Pest Abatement District	-	-	10	683	573
06960000	HC Reclamation District #2140	-	-	2,132	3,608	348
06970000	Reclamation District #2106	-	-	67	825	726
99999999	Other	-	(667)	32,235	144,153	1,410
Subtotal		714,387	17,420	338,569	3,473,601	448,883
Direct Billed		117,578	667	-	340,751	340,751
Unallocated		-	-	35,247	957,687	957,687
Total		\$ 831,966	\$ 18,087	\$ 373,816	\$ 4,772,040	\$ 448,883
						\$ 5,220,923

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	FY 2023-24 Actual	Adjustments	Total Claimable Costs FY 2025-26
	<i>Building Use</i>	-	-
	<i>Equipment Use</i>	-	-
01011013	<i>County Administrative Officer</i>	\$ 1,094	\$ (2,616)
01011040	<i>Department of Finance</i>	552	552
01011051	<i>Annual Audit</i>	7	(1,503)
01011080	<i>County Counsel</i>	215	215
01011090	<i>Personnel</i>	924	924
01011170	<i>Employee Benefits</i>	5	5
01011200	<i>Data Processing</i>	39	39
01011005	Board Resources	57	15,397
01011010	Board of Supervisors	2,193	372,445
01011020	Clerk of the Board	2,331	84,905
01011070	Assessor	224	179,482
01011100	Elections	123	(31,025)
01011121	In-House Projects	-	3,673
01011150	General Insurance	1,376	55,360
01011180	Surveyor	4	(164)
01012040	Court Revenues	66	917
01012060	Grand Jury	12	5,265
01012100	Indigent Defense	483	(3,117)
01012170	Flood Control	2	37
01012180	Agriculture Commissioner	315	67,756
01012181	Water Resources	591	5,961
01012200	Building Inspector	-	-
01012220	Recorder	92	24,466
01012230	Coroner	21	796
01012240	Public Guardian	32	65,029
01012280	Planning	-	-
01012285	Planning & Community Dev.	939	105,529

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			Total Claimable Costs FY 2025-26
<u>FY 2023-24</u>	<u>Actual</u>	<u>Adjustments</u>	
01012290	Animal Control	38	11,107
01014022	Hospital	3	(122)
01015180	Veterans' Services	13	5,604
01016040	Library	161	3,372
01016050	Cooperative Extension	81	31,198
01024010	Public Health	(52,008)	133,566
01024011	Emergency Preparedness	41	5,650
01024012	Mental Health	2,684	306,005
01024014	Alcohol & Drug Abuse	198	29,690
01024018	Victim Witness	-	(39)
01024020	Maternal & Child Health	7	248
01024025	Women, Infants & Children	71	16,727
01024170	California Children's Services	27	3,861
01024300	Health & Human Services Agency	709	95,113
01024400	Health Services Administration	-	-
01025010	Social Services Administration	3,211	617,300
01041201	Sheriff Computer	-	79,875
01042090	District Attorney	258	48,014
01042110	Sheriff	1,175	39,611
01042111	Sheriff AB109	27	8,365
01042113	Sheriff's Dispatch	140	80,177
01042135	Sheriff's Civil Division	13	3,841
01042140	Jail	619	199,342
01042143	Office of Emergency Services	142	3,325
01042150	Probation	1,074	105,665
01042155	Juvenile Hall	62	(55,221)
01042158	Delinquency Prevention	11	(4,355)
01042160	Probation Specialized Unit	-	-

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			Total Claimable Costs FY 2025-26
FY 2023-24	Actual	Adjustments	
01042164	Partnership Grant	6	(103)
01042168	Juvenile Probation & CAMP	12	(941)
01042170	JJPCA Grant	12	(316)
01042350	DOJ Tobacco Grant	-	(17)
01042360	Boat Patrol	10	150
01050350	Solid Waste - Parcel Assessments	-	2,107
01051195	General Services	12,071	111,522
01052550	County SLESA	-	3,476
01052557	Youth Offender Supervision	18	(1,461)
01052558	SB678 Community Perf. Incentive	32	(4,405)
01052559	SB823 Juvenile Justice Realignment	22	296
01052560	Youth Programs and FAC Grant	15	(506)
01054010	California Waste Management	-	-
01054011	Emergency Preparedness Grant	-	-
01054012	Mental Health Services Act	390	(8,901)
01054015	Hospital Preparedness Grant	-	-
01054021	Superior Reg Workforce Ed	-	-
01054045	Mosquito Abatement Assmt. Area	22	327
01054840	Memorial Hall Trust	14	40,253
01055011	IHSS Public Authority	49	1,512
01055340	Child Support	709	51,678
01055350	American Recovery Plan Act	-	35,710
01055351	Project Homekey	-	1,804
01062136	Trial Court Security	74	46,370
01062150	Local Community Corrections	215	20,475
01200000	Road	1,860	173,174
01401140	Advertising County Resources	7	270
01602270	Fish & Game Commission	1	201

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FY 2023-24 Actual		Adjustments	Total Claimable Costs FY 2025-26
01906020	Office of Education	25	113,799
02000000	Solid Waste	486	21,889
02040205	Orland Airport	142	(119)
02040207	Willows Airport	201	2,999
02200000	Fleet Operations	423	8,761
02210000	Underground Storage Tanks	28	1,032
02220000	Vegetation & Environmental Mgmt	12	211
02224170	Tri-County Bee	-	-
02260000	Public Works Agency	290	79,152
02261000	PCDS Permit Center	295	662
02261120	Facilities Internal Service Fund	768	32,537
02270000	Central Services	-	-
02280000	Data Processing ISF	1,215	(1,366)
02310000	Utilities ISF	137	42,272
03230000	Fire Chief's Association	-	-
04050000	Court	-	(1,704)
04100000	Law Library	-	859
04250000	Local Transportation Trust	-	(2,321)
04260000	Transportation Administration	-	2,748
04280000	Glenn County Transit	-	363
04281000	Fixed Route Transit	-	566
04282500	Transportation Prop 1B	-	(4)
04601000	Local Agency Formation Comm.	-	1,760
04796000	Glenn Groundwater Authority	-	10,978
04797000	Corning Subbasin Groundwater SA	-	653
04999100	Community Action	1,913	147,775
04999105	Community Development	-	-
05010000	Artois Fire District	-	4,986

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FY 2023-24 Actual		Adjustments	Total Claimable Costs FY 2025-26
05022000	Hamilton Fire District	-	5,761
05022010	Bayliss Fire District	-	2,821
05050000	Willows Rural Fire District	-	2,429
05110000	Storm Drain Maintenance Dist. #1	-	915
05130000	Storm Drain Maintenance Dist. #3	-	989
05140000	North Willows County Service Area	-	946
05210000	Air Pollution District	132	35,768
05210241	Air Pollution Vehicle Registration	-	297
05250000	Olive Pest Management District	-	1,116
06010000	Elk Creek Cemetery District	-	2,416
06020000	German Cemetery District	-	1,820
06030000	Marvin-Chapel Cemetery District	-	1,282
06040000	Newville Cemetery District	-	748
06050000	Orland Cemetery District	-	3,645
06060000	Willows Cemetery District	-	1,648
06200000	Glenn-Codora Fire District	-	3,141
06210000	Elk Creek Fire District	-	3,316
06220000	Glenn-Colusa Fire District	-	1,888
06230000	Kanawha Fire District	-	1,198
06240000	Ord Fire District	-	2,240
06250000	Orland Fire District	-	1,791
06300000	Levee District #1	-	1,506
06310000	Levee District #2	-	701
06320000	Levee District #3	-	902
06500000	Butte City Community Service Dist.	-	1,746
06510000	BCCSD - Recreation District	-	507
06610000	Elk Creek Community Service Dist.	-	8,227
06640000	ECCSD - Recreation District	-	1,150

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<u>FY 2023-24 Actual</u>		<u>Adjustments</u>	<u>Total Claimable Costs FY 2025-26</u>
06650000	ECCSD - Lighting District	-	365
06700000	Ord Bend Community Service Dist.	-	1,129
06740000	Artois Community Service District	-	4,209
06825000	Hamilton City Comm. Service Dist.	-	4,071
06830000	HCCSD - Lighting District	-	(42)
06850000	HCCSD - Library District	-	-
06865000	HCCSD - Edgewater Park	-	(69)
06870000	HCCSD - Pallisades District	-	208
06880000	N.E. Willows Comm. Service District	-	137
06920000	Mosquito Abatement District	-	1,885
06950000	Rice Pest Abatement District	-	1,256
06960000	HC Reclamation District #2140	-	3,956
06970000	Reclamation District #2106	-	1,551
99999999	Other	7,940	153,504
	Subtotal	<u>-</u>	<u>3,922,484</u>
	Direct Billed		340,751
	Unallocated		<u>957,687</u>
	Total	<u>\$ -</u>	<u>\$ 5,220,923</u>