



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Santa Clara**  
**San Jose, California**

**Date:**  
**Filing Ref:**

**May 9, 2025**  
**SCL26**

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 **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 the **Summary Schedule** (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          | 10. Information Services ISF   |
| 2. Space Rental                      | 11. Fleet Management ISF       |
| 3. Procurement                       | 12. Insurance ISF              |
| 4. County Counsel                    | 13. Printing ISF               |
| 5. ESA Employee Service Agency       | 14. Unemployment Insurance ISF |
| 6. TSS Intragovt Service             | 15. Workers' Compensation ISF  |
| 7. County Communications – Dispatch  | 16. Retiree Healthcare ISF     |
| 8. County Communications – Technical | 17. Pension Obligation ISF     |
| 9. FAF – Facilities                  |                                |

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 SANTA CLARA****BY Original signed by**

---

**Jena Trinh**

---

**Name  
Controller-Treasurer**

---

**Title  
05-09-2025**

---

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

---

**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services Division****05-09-2025**

---

**Date**

**Negotiated by Betty Chen  
Telephone (916) 327-9496**

**COUNTY OF SANTA CLARA**  
**FY 2025-26 Cost Allocation Plan**

FY 2024  
12/24/2024

**Summary Schedule**

Department	101 - 105 Supervisory Dist. #1 thru #5	106 Clerk of the Board of Supervisors	107 Office of Emergency Services	108 ISF 75 Liability Ins	108 ISF78 W/C Ins	108 Risk Management - Admin & OSEC	111 DTAC - Property Tax Collections	113 LAFCO Administra tion	114 Clerk Recorder	115 Assessor Office
1 Building Depreciation	\$83,230	\$54,703	\$15,170	\$17,223	\$66,533	\$13,396	\$146,058	\$0	\$237,170	\$417,306
2 Equipment and Software Depreciation	0	84,656	18,392	0	24,049	0	259,970	0	2,140	92,763
3 263 Space Rental	0	0	1,189,346	0	0	0	0	0	11,316	0
4 106 COB - Harvey Rose Mgt Audit	482,167	469	142	4,212	2,127	5	600	34	975	1,079
5 107 County Executive Operation	579,600	173,772	34,141	6,748	140,175	52,012	76,150	5,998	198,653	732,094
6 107 Office of Budget Analysis	47,809	35,831	5,416	26,876	17,969	725	20,361	423	23,148	38,750
7 110 Controller - Treasurer	42,423	60,005	17,078	47,878	289,405	12,442	396,343	10,157	335,857	150,842
8 111 DTAC - Revenue	0	0	0	0	0	0	0	0	287	0
9 118 Procurement	9,535	44,283	66,627	1,108	20,468	451	202,728	124	78,649	49,573
10 120 Co Counsel	4,606,913	242,998	11,663	1,048,757	334,028	5,517	150,357	1,468	42,789	861,025
11 130 ESA Employee Service Agency	159,676	134,840	61,561	12,237	76,083	24,488	136,411	10,877	182,132	606,476
12 145 Technology Services and Solutions	258,776	483,361	163,879	2,458	15,402	3,128	27,682	1,354	22,742	179,375
13 145 TSS Intragovt Service	14,298	27,288	5,945	7,878	14,363	11,867	108,584	1,196	34,533	96,703
14 190 County Comm - Dispatch	0	0	240	0	0	0	0	0	0	0
15 190 County Comm -Technical	0	0	5,373	0	0	0	0	0	0	0
16 263 FAF - Facilities	460,604	306,251	83,131	38,434	148,391	30,319	278,171	885	628,003	936,251
17 415 BHS-MH - Employee Assist Program	910	771	385	77	447	139	802	62	1,064	3,438
18 921 VMC Pre-employment Physical	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	6,745,940	1,649,228	1,678,489	1,213,886	1,149,440	154,488	1,804,216	32,578	1,799,456	4,165,674
Less: Prior Year Allocations	5,523,638	1,555,424	518,897	735,575	1,191,907	105,292	1,633,919	27,832	1,539,040	4,093,432
Carry-Forward	1,222,302	93,804	1,159,593	478,312	(42,467)	49,196	170,297	4,746	260,416	72,242
<b>Proposed Costs</b>	<b>\$7,968,242</b>	<b>\$1,743,032</b>	<b>\$2,838,082</b>	<b>\$1,692,198</b>	<b>\$1,106,973</b>	<b>\$203,684</b>	<b>\$1,974,514</b>	<b>\$37,324</b>	<b>\$2,059,872</b>	<b>\$4,237,916</b>

**COUNTY OF SANTA CLARA**  
**FY 2025-26 Cost Allocation Plan**

FY 2024  
12/24/2024

**Summary Schedule**

Department	116 SSA - In Home Support Services	119 COEX Special Programs	120 County Counsel - Indigent Defense	130 ESA - ISF 76 Unemployment Insurance	135 Fleet Mgmt	140 Reg of Voter	145 TSS - AB109 Re-Entry Resources	145 TSS - ISF74 Information Services	145 TSS - ISF77 Printing Services	168 Office of Supportive Housing
1 Building Depreciation	\$0	\$0	\$0	\$0	\$414,253	\$454,924	\$0	\$855,167	\$60,818	\$448,036
2 Equipment and Software Depreciation	0	0	0	0	0	488,355	0	8,477,507	0	1,414
3 263 Space Rental	0	0	0	0	0	162,453	0	0	0	2,891
4 106 COB - Harvey Rose Mgt Audit	8,864	13,234	258	128	1,418	1,168	4	14,237	138	83,393
5 107 County Executive Operation	0	0	14,620	97,899	176,250	457,938	0	1,363,791	12,020	203,830
6 107 Office of Budget Analysis	89,301	29,423	4,079	993	16,721	42,413	26,654	213,128	1,217	218,418
7 110 Controller - Treasurer	17,337	7,328	94,135	7,930	97,052	167,090	10	639,319	14,103	114,190
8 111 DTAC - Revenue	0	0	0	0	0	1,606	0	0	0	0
9 118 Procurement	0	525	1,373	1,531	293,968	373,924	0	3,373,245	42,734	4,460
10 120 Co Counsel	3,652	0	3,578	0	19,177	800,076	0	1,369,738	2,962	1,018,958
11 130 ESA Employee Service Agency	0	0	26,513	(45)	142,083	467,648	0	2,280,442	20,542	189,304
12 145 Technology Services and Solutions	0	0	3,300	0	72,271	111,638	0	398,414	2,731	23,677
13 145 TSS Intragovt Service	0	0	0	0	6,086	58,244	0	17,941	11,867	5,071
14 190 County Comm - Dispatch	0	0	0	0	0	0	0	0	0	0
15 190 County Comm -Technical	0	0	0	0	10,167	0	0	0	0	0
16 263 FAF - Facilities	0	0	0	0	907,208	2,151,648	0	2,434,525	327,336	1,109,046
17 415 BHS-MH - Employee Assist Program	0	0	154	0	786	2,220	0	13,213	108	1,064
18 921 VMC Pre-employment Physical	0	0	0	0	0	0	0	8,943	0	0
<b>Total Current Allocations</b>	119,154	50,510	148,012	108,437	2,157,439	5,741,344	26,668	21,459,608	496,576	3,423,751
Less: Prior Year Allocations	108,448	25,743	87,264	105,290	2,107,973	4,615,212	53,234	18,518,209	426,134	2,812,846
Carry-Forward	10,706	24,767	60,747	3,146	49,466	1,126,133	(26,566)	2,941,399	70,442	610,906
<b>Proposed Costs</b>	<b>\$129,860</b>	<b>\$75,277</b>	<b>\$208,759</b>	<b>\$111,583</b>	<b>\$2,206,905</b>	<b>\$6,867,477</b>	<b>\$101</b>	<b>\$24,401,007</b>	<b>\$567,019</b>	<b>\$4,034,657</b>

**COUNTY OF SANTA CLARA**  
**FY 2025-26 Cost Allocation Plan**

FY 2024  
12/24/2024

**Summary Schedule**

Department	200 Child Support	202 DA Admin	204 Pub Defender	210 Pretrial Svcs	217 Criminal Justice Support	230 Office of the Sheriff	235 DOC - Sheriff's DOC Contract	240 Department of Correction (DOC)	246 Probation	260 Planning & Dev.
1 Building Depreciation	\$0	\$1,611,991	\$6,266	\$131,408	\$0	\$396,204	\$0	\$2,709,290	\$1,304,447	\$93,184
2 Equipment and Software Depreciation	0	348,177	396,877	0	0	757,561	0	684,731	53,957	13,271
3 263 Space Rental	56,130	27,502	135,238	0	2,659	33,438	0	0	5,730	0
4 106 COB - Harvey Rose Mgt Audit	634	281,006	1,837	569	7,196	6,574	5,032	1,909	6,361	759
5 107 County Executive Operation	311,834	1,072,582	547,287	200,715	0	1,044,064	1,120,529	433,173	1,363,701	414,453
6 107 Office of Budget Analysis	21,059	103,742	42,302	14,380	38,066	97,468	68,724	49,231	110,997	29,808
7 110 Controller - Treasurer	97,132	463,438	207,215	50,602	31,367	424,067	383,797	188,457	526,138	78,702
8 111 DTAC - Revenue	0	35,244	0	0	0	581	0	0	0	0
9 118 Procurement	27,356	233,157	36,720	90,793	7,291	393,595	0	838,293	249,890	49,392
10 120 Co Counsel	58,552	1,255,686	171,986	130,112	163,819	1,752,964	250,292	425,416	1,096,911	2,946,881
11 130 ESA Employee Service Agency	385,440	1,749,173	800,270	178,171	0	1,696,171	1,842,380	604,276	2,250,371	224,270
12 145 Technology Services and Solutions	48,288	4,088,740	1,870,685	377,253	0	971,264	1,031,588	2,771,918	2,298,417	233,856
13 145 TSS Intragovt Service	12,239	79,218	67,627	8,776	17	13,896	0	6,693	25,142	19,896
14 190 County Comm - Dispatch	0	12,960	120	0	608,001	7,796,493	0	828,085	356,845	0
15 190 County Comm -Technical	0	830	0	0	0	80,587	0	138,671	22,705	0
16 263 FAF - Facilities	73	4,413,898	377,915	293,913	0	3,078,889	0	23,814,547	7,540,994	545,901
17 415 BHS-MH - Employee Assist Program	2,236	10,083	4,641	1,048	0	9,621	10,576	3,515	13,074	1,295
18 921 VMC Pre-employment Physical	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,020,972</b>	<b>15,787,428</b>	<b>4,666,985</b>	<b>1,477,742</b>	<b>858,416</b>	<b>18,553,437</b>	<b>4,712,918</b>	<b>33,498,205</b>	<b>17,225,682</b>	<b>4,651,668</b>
Less: Prior Year Allocations	835,797	13,123,530	4,634,385	1,360,281	489,929	20,057,612	5,080,615	26,908,437	18,100,746	4,182,506
Carry-Forward	185,175	2,663,898	32,600	117,461	368,487	(1,504,176)	(367,698)	6,589,768	(875,064)	469,162
<b>Proposed Costs</b>	<b>\$1,206,147</b>	<b>\$18,451,326</b>	<b>\$4,699,584</b>	<b>\$1,595,203</b>	<b>\$1,226,903</b>	<b>\$17,049,261</b>	<b>\$4,345,220</b>	<b>\$40,087,973</b>	<b>\$16,350,618</b>	<b>\$5,120,830</b>

**COUNTY OF SANTA CLARA**  
**FY 2025-26 Cost Allocation Plan**

FY 2024  
12/24/2024

**Summary Schedule**

Department	261 Environmental Health- F0030	261 Environmental Health- F0001	262 CEPA - Agriculture Commissioner	262 CEPA - Animal Control	262 CEPA - UC Cooperative Extension	262 CEPA - Recycling and Waste Reduction	262 CEPA - Weed Abatement	262 CEPA - Household Hazardous Waste	263 CC Parking	263 Other Govt Agencies- County
1 Building Depreciation	\$108,724	\$0	\$42,426	\$4,448	\$3,620	\$0	\$0	\$0	\$13,310	\$0
2 Equipment and Software Depreciation	0	0	1,272	2,970	0	0	0	0	0	0
3 263 Space Rental	0	0	0	0	0	0	0	0	0	0
4 106 COB - Harvey Rose Mgt Audit	1,351	4	529	112	9	56	55	216	23	1
5 107 County Executive Operation	287,306	0	184,901	38,399	0	0	4,499	10,545	0	0
6 107 Office of Budget Analysis	10,856	63	38,939	1,954	434	674	479	1,930	4,634	5
7 110 Controller - Treasurer	128,312	213	70,945	30,465	6,794	13,258	16,570	15,131	7,179	7
8 111 DTAC - Revenue	0	0	0	4,631	0	0	0	0	0	0
9 118 Procurement	25,656	250	10,279	12,168	179	6	95	6,433	0	27
10 120 Co Counsel	70,770	0	108,148	9,398	0	1,187	5,134	5,052	0	0
11 130 ESA Employee Service Agency	340,773	0	155,622	66,217	0	0	8,158	19,081	0	0
12 145 Technology Services and Solutions	42,752	0	20,160	8,668	0	0	1,015	2,380	0	0
13 145 TSS Intragovt Service	27,945	0	15,564	12,321	0	0	472	1,961	8	0
14 190 County Comm - Dispatch	0	0	0	42,633	0	0	0	0	0	0
15 190 County Comm -Technical	0	0	0	3,735	0	0	0	0	0	0
16 263 FAF - Facilities	600,227	0	268,237	872,556	127,425	0	0	7,860	1,524,534	22,224
17 415 BHS-MH - Employee Assist Program	1,927	0	894	385	0	0	46	108	0	0
18 921 VMC Pre-employment Physical	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	1,646,599	530	917,916	1,111,061	138,460	15,181	36,522	70,697	1,549,688	22,264
Less: Prior Year Allocations	1,223,464	0	1,064,693	612,920	8,721	26,633	28,522	49,436	1,743,823	20,127
Carry-Forward	423,135	530	(146,777)	498,140	129,739	(11,451)	8,000	21,261	(194,135)	2,137
<b>Proposed Costs</b>	<b>\$2,069,734</b>	<b>\$1,061</b>	<b>\$771,139</b>	<b>\$1,609,201</b>	<b>\$268,199</b>	<b>\$3,730</b>	<b>\$44,522</b>	<b>\$91,958</b>	<b>\$1,355,554</b>	<b>\$24,400</b>

**COUNTY OF SANTA CLARA**  
**FY 2025-26 Cost Allocation Plan**

FY 2024  
12/24/2024

**Summary Schedule**

Department	293 Med Ex - Coroner	410 Public Health	411 Vector Control	414 Custody Health Services	415 BHS - Mental Health	415 BHS - Substance Use Treatment	420 Emergency Medical Services	501 Social Services Agency	603 Roads Department	608 Airports Department
1 Building Depreciation	\$111,281	\$1,358,439	\$32,454	\$108,674	\$486,216	\$298,837	\$0	\$0	\$0	\$0
2 Equipment and Software Depreciation	7,183	124,751	0	169,364	1,374	8,803	0	0	0	0
3 263 Space Rental	0	92,861	0	4,151	144,274	19,529	7,666	1,525,303	0	0
4 106 COB - Harvey Rose Mgt Audit	221	5,394	187	3,321	125,923	12,324	293	449,852	69,657	132
5 107 County Executive Operation	142,623	856,200	156,048	555,268	954,774	724,120	153,175	4,095,238	619,221	115,144
6 107 Office of Budget Analysis	7,301	152,817	3,590	68,271	358,346	36,775	14,275	470,853	52,112	7,826
7 110 Controller - Treasurer	55,262	434,867	44,849	254,834	722,607	145,537	23,501	1,784,042	187,640	23,500
8 111 DTAC - Revenue	0	0	0	0	2,203	0	0	0	0	3,542
9 118 Procurement	65,435	305,657	42,266	76,401	224,703	162,870	36,705	314,098	454,504	71,320
10 120 Co Counsel	77,480	1,155,903	20,644	1,335,344	1,180,628	52,795	165,233	2,040,792	103,365	13,825
11 130 ESA Employee Service Agency	80,349	1,502,111	103,445	853,515	1,715,183	382,192	50,342	7,582,683	590,574	31,272
12 145 Technology Services and Solutions	741,346	529,830	13,125	116,116	864,845	77,261	6,349	1,537,495	73,959	3,892
13 145 TSS Intragovt Service	6,166	7,807	17,097	2,408	4,658	4,680	0	6,594	4,869	0
14 190 County Comm - Dispatch	594	838	0	0	0	0	16,739,180	0	13,152	0
15 190 County Comm -Technical	0	17,375	0	0	0	0	1,452	0	3,112	0
16 263 FAF - Facilities	659,244	2,909,965	90,805	160,536	1,214,174	1,705,407	103	273,733	111,052	5,137
17 415 BHS-MH - Employee Assist Program	447	8,726	617	4,980	9,821	2,313	293	40,795	3,361	185
18 921 VMC Pre-employment Physical	0	67,070	0	79,366	130,787	0	2,236	36,889	0	0
<b>Total Current Allocations</b>	1,954,931	9,530,614	525,127	3,792,549	8,140,514	3,633,442	17,200,802	20,158,366	2,286,578	275,774
Less: Prior Year Allocations	1,063,444	7,020,373	395,633	2,629,308	6,582,048	2,490,852	14,503,889	16,470,731	1,865,595	216,501
Carry-Forward	891,487	2,510,241	129,494	1,163,242	1,558,467	1,142,590	2,696,913	3,687,635	420,983	59,273
<b>Proposed Costs</b>	<b>\$2,846,418</b>	<b>\$12,040,854</b>	<b>\$654,621</b>	<b>\$4,955,791</b>	<b>\$9,698,981</b>	<b>\$4,776,033</b>	<b>\$19,897,715</b>	<b>\$23,846,001</b>	<b>\$2,707,561</b>	<b>\$335,047</b>



**COUNTY OF SANTA CLARA**  
**FY 2025-26 Cost Allocation Plan**

FY 2024  
12/24/2024

**Summary Schedule**

Department	610 County Library	710 Parks - Operation	710 Parks - Development	710 Parks - Acquisition	725 Valley Health Plan	801 - 899 Other Districts	830 Law Library	904 Central Fire District	9123 County Sanitation Dist 2&3	921 Valley Medical Center
1 Building Depreciation	\$0	\$2	\$0	\$0	\$0	\$76,219	\$0	\$0	\$0	\$62,611,258
2 Equipment and Software Depreciation	0	0	0	0	0	0	0	0	0	0
3 263 Space Rental	0	0	0	0	84,719	0	0	0	0	1,184,067
4 106 COB - Harvey Rose Mgt Audit	2,033	2,166	0	0	51,083	12,898	0	0	105	352,873
5 107 County Executive Operation	628,896	691,117	0	0	702,479	97,899	0	126,371	0	10,083,633
6 107 Office of Budget Analysis	44,208	52,334	268	346	439,109	11,792	0	65,378	1,456	1,170,856
7 110 Controller - Treasurer	262,214	232,711	7,678	6,919	1,085,535	2,194	1,304	102,312	461	6,489,269
8 111 DTAC - Revenue	0	0	0	0	0	0	0	0	0	0
9 118 Procurement	8,498	237,907	44,355	5,285	294,499	0	0	0	0	7,511,307
10 120 Co Counsel	128,111	140,246	0	22,182	172,436	29,183	1,101	0	0	3,198,118
11 130 ESA Employee Service Agency	885,340	679,646	0	0	909,827	0	8,158	0	0	15,320,116
12 145 Technology Services and Solutions	32,056	90,781	0	0	114,610	0	287	0	0	3,092,345
13 145 TSS Intragovt Service	1,936	1,402	0	0	199,647	0	0	0	0	83,800
14 190 County Comm - Dispatch	0	534,941	0	0	0	0	0	57,679	0	0
15 190 County Comm -Technical	0	119,290	0	0	0	0	0	58,874	0	3,527
16 263 FAF - Facilities	0	1,099,776	0	0	206	1,308,453	0	0	0	9,913,527
17 415 BHS-MH - Employee Assist Program	5,165	4,070	0	0	5,149	0	46	0	0	114,429
18 921 VMC Pre-employment Physical	0	0	0	0	1,118	0	0	0	0	0
<b>Total Current Allocations</b>	1,998,456	3,886,388	52,301	34,732	4,060,416	1,538,638	10,895	410,613	2,021	121,129,124
Less: Prior Year Allocations	1,288,305	2,326,348	53,486	10,404	3,174,093	1,036,779	8,065	919,686	2,809	114,904,493
Carry-Forward	710,151	1,560,040	(1,185)	24,328	886,323	501,859	2,830	(509,073)	(788)	6,224,631
<b>Proposed Costs</b>	<b>\$2,708,608</b>	<b>\$5,446,428</b>	<b>\$51,117</b>	<b>\$59,060</b>	<b>\$4,946,739</b>	<b>\$2,040,497</b>	<b>\$13,725</b>	<b>\$(98,460)</b>	<b>\$1,233</b>	<b>\$127,353,756</b>

**COUNTY OF SANTA CLARA**  
**FY 2025-26 Cost Allocation Plan**

FY 2024  
12/24/2024

**Summary Schedule**

Department	921 O'Connor Hospital	921 Saint Louise Hospital	979 Los Altos Hills County Fire Dist	980 South Santa Clara County Fire Dist	985 Vacant Space	986 Other Govt Agencies	2nd Allocation Orphans	Total
1 Building Depreciation	\$4,278,830	\$2,133,439	\$0	\$0	\$0	\$2,117,036	\$0	\$83,321,990
2 Equipment and Software Depreciation	0	0	0	0	0	0	0	12,019,537
3 263 Space Rental	204,545	60,058	0	0	0	1,206,160	0	6,160,035
4 106 COB - Harvey Rose Mgt Audit	25,197	8,957	0	0	0	5,053	0	2,056,553
5 107 County Executive Operation	2,226,555	802,005	0	0	0	0	0	35,090,446
6 107 Office of Budget Analysis	239,167	86,449	21,458	39,496	31,127	574	0	4,871,578
7 110 Controller - Treasurer	1,335,528	506,812	13,646	13,288	0	1,180,394	0	20,177,614
8 111 DTAC - Revenue	0	0	0	0	0	0	0	48,096
9 118 Procurement	2,724,909	748,693	0	0	0	0	0	19,876,292
10 120 Co Counsel	612,191	215,677	0	0	0	781,718	0	30,422,935
11 130 ESA Employee Service Agency	4,226,109	1,514,285	0	0	0	0	0	51,286,787
12 145 Technology Services and Solutions	820,792	243,528	0	0	0	0	0	23,895,789
13 145 TSS Intragovt Service	0	0	0	0	0	0	0	1,054,702
14 190 County Comm - Dispatch	0	0	0	0	0	0	0	26,991,760
15 190 County Comm -Technical	0	0	0	14,997	0	0	0	480,697
16 263 FAF - Facilities	923,473	309,640	0	0	10,491,445	14,265	0	84,520,339
17 415 BHS-MH - Employee Assist Program	25,917	9,035	0	0	0	0	0	320,437
18 921 VMC Pre-employment Physical	0	0	0	0	0	0	0	326,408
<b>Total Current Allocations</b>	17,643,212	6,638,578	35,104	67,781	10,522,572	5,305,200	0	402,921,996
Less: Prior Year Allocations	13,648,288	5,385,396	29,074	37,822	10,933,126	4,292,243	0	356,626,278
Carry-Forward	3,994,924	1,253,182	6,030	29,959	(410,555)	1,012,957	0	46,295,718
<b>Proposed Costs</b>	<b>\$21,638,136</b>	<b>\$7,891,759</b>	<b>\$41,134</b>	<b>\$97,739</b>	<b>\$10,112,017</b>	<b>\$6,318,158</b>	<b>\$0</b>	<b>\$449,217,713</b>