



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Butte**  
**Oroville, California**

**Date: June 10, 2016**  
**Filing Ref: BUT17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|--------------------------------|----------------------------------|
| 1. Employee Fringe Benefits    | 5. Unemployment Insurance (ISF)  |
| 2. County Counsel              | 6. Medical Liability (ISF)       |
| 3. Self-Insurance (ISF)        | 7. Miscellaneous Insurance (ISF) |
| 4. Worker's Compensation (ISF) | 8. Utilities Clearing (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 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 costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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:** The adjustments reflected on the Carry Forward Schedule totaling (\$233,644) must be included when calculating carry-forward in the 2018-19 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF BUTTE**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

David A. Houser

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name  
Auditor-Controller

Title

6-15-2016

6-29-2016

Date

Date

**Negotiated by Darryl Mar  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

02.22.2016

**Butte County, California  
2 CFR Part 200 Cost Plan**

FY15 for Use in FY17

**Summary Schedule**

Department	00218 Comm Action Agency	00224 Schools	00224 CSA's	00224 Special Districts	00224 Other Trusts	00224 Unallocated A87	00234 Public Defender	00249 Co Share Trial Crts	00250 Sutter - Butte Flood Ctrl	010 Board of Supervisors
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$7,277	\$0	\$6,691	\$0	\$4,439
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0201 Adm General Management	0	0	0	0	0	496	28,568	8,607	10	3,553
4 0202 Adm Financial Management	0	0	0	0	0	540	8,512	3,474	11	3,866
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	0	0	1,825	0	1,315	253	18,996	3,527	24	7,668
7 0214 Facility Services	0	0	0	9,233	0	80,673	0	16,370	0	42,701
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	5,332
9 050 Auditor/Controller	0	0	0	964	37,639	100	4,805	659	2	2,150
10 070 Treasurer - Tax Collector	0	44,592	0	7,568	4,635	0	208	1	0	92
11 090 Human Resources	0	0	0	0	0	0	0	0	0	7,980
12 100 County Counsel	36	0	0	267	17,303	0	0	0	0	784,005
13 7041-7045 Info Systems & Comm	0	0	0	0	0	0	980	0	0	16,596
<b>Total Current Allocations</b>	<b>36</b>	<b>44,592</b>	<b>1,825</b>	<b>18,032</b>	<b>60,892</b>	<b>89,338</b>	<b>62,070</b>	<b>39,328</b>	<b>47</b>	<b>878,383</b>
<b>Less: Prior Year Allocations</b>	<b>18,021</b>	<b>40,195</b>	<b>0</b>	<b>23,935</b>	<b>42,659</b>	<b>129,726</b>	<b>64,077</b>	<b>47,609</b>	<b>98</b>	<b>1,026,546</b>
<b>Carry-Forward</b>	<b>(17,985)</b>	<b>4,397</b>	<b>0</b>	<b>(5,903)</b>	<b>18,233</b>	<b>(40,387)</b>	<b>(2,007)</b>	<b>(8,280)</b>	<b>(51)</b>	<b>(148,163)</b>
<b>Current Adjustments</b>	<b>0</b>	<b>0</b>	<b>(1,826)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(720)</b>
<b>Proposed Costs</b>	<b>\$(17,950)</b>	<b>\$48,989</b>	<b>\$(0)</b>	<b>\$12,129</b>	<b>\$79,125</b>	<b>\$48,951</b>	<b>\$60,063</b>	<b>\$31,048</b>	<b>\$(4)</b>	<b>\$729,500</b>

02.22.2016

**Butte County, California  
2 CFR Part 200 Cost Plan**

FY15 for Use in FY17

Summary Schedule

Department	0203 Admin Emer Mgt	0204 Admin Risk Mgt	0205 Econ Develop	0212-02129 Real Property	080 Assessor	130001 Elections	14001 Fire Prot - Reg Svc	14002 Fire Prot - Vol Prog	14003 Fire Prot - Ancillary Svcs	155 IHSS Publ Authority
1 Building Use Allowance	\$946	\$465	\$0	\$28,951	\$21,492	\$6,365	\$63,175	\$4,196	\$0	\$0
2 Equipment Depreciation	0	0	0	6,037	24,666	1,939	155,128	110,317	2,234	0
3 0201 Adm General Management	3,579	914	920	1,353	7,744	7,237	55,554	1,285	513	570
4 0202 Adm Financial Management	1,216	994	1,001	1,472	8,425	4,260	39,019	1,398	559	621
5 0211 General Services Admin	0	0	0	78,018	0	0	0	0	0	0
6 0213 Procurement Services	4,551	406	405	1,421	40,548	25,163	113,921	5,728	1,280	226
7 0214 Facility Services	3,051	2,451	0	332,529	116,138	24,385	132,306	49,034	0	0
8 0216 Leasehold Facilities	3,555	0	0	0	0	1,777	7,110	0	3,555	0
9 050 Auditor/Controller	978	458	546	876	2,312	7,052	13,079	3,026	378	499
10 070 Treasurer - Tax Collector	48	18	23	39	48	403	376	178	18	25
11 090 Human Resources	1,773	3,547	3,547	1,773	37,241	9,488	0	0	0	2,660
12 100 County Counsel	1,397	0	0	0	2,687	23,180	1,824	0	0	0
13 7041-7045 Info Systems & Comm	25,265	6,355	6,355	5,501	81,605	27,373	7,822	0	0	4,582
<b>Total Current Allocations</b>	<b>46,359</b>	<b>15,607</b>	<b>12,797</b>	<b>457,970</b>	<b>342,907</b>	<b>138,620</b>	<b>589,315</b>	<b>175,161</b>	<b>8,536</b>	<b>9,183</b>
Less: Prior Year Allocations	52,058	15,221	7,799	297,610	291,467	179,368	603,438	159,057	23,469	6,568
Carry-Forward	(5,698)	386	4,998	160,359	51,440	(40,747)	(14,123)	16,104	(14,933)	2,615
Current Adjustments	(3,102)	0	0	(292)	(6,702)	(1,390)	(23,902)	0	0	0
<b>Proposed Costs</b>	<b>\$37,559</b>	<b>\$15,993</b>	<b>\$17,794</b>	<b>\$618,037</b>	<b>\$387,646</b>	<b>\$96,483</b>	<b>\$551,291</b>	<b>\$191,265</b>	<b>\$(6,397)</b>	<b>\$11,798</b>

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**Butte County, California  
2 CFR Part 200 Cost Plan**

FY15 for Use in FY17

**Summary Schedule**

Department	17xxxx Capital Projects	18xxxx Grant Projects	175001 Sheriff Equipment	175002 Fire Equipment Repl	180004 HCD Revolving Loan Fund	181 Public Works Gen'l Svcs	184 ISF Equip Repl	185 Tax&Rev Antic Notes	230 Grand Jury	238001 POB Series A Debt Svc
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 0201 Adm General Management	1,073	7,686	1	41	541	244	10	0	1,109	41
4 0202 Adm Financial Management	1,168	8,362	1	45	589	266	10	0	136	45
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	48,360	1,865	2,358	2,062	434	60	2,244	0	344	54
7 0214 Facility Services	0	0	0	0	0	0	0	0	0	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	1,447	1,674	55	24	242	49	57	0	3,255	32
10 070 Treasurer - Tax Collector	79	8	4	1	9	0	4	0	208	2
11 090 Human Resources	0	0	0	0	0	0	0	0	0	0
12 100 County Counsel	0	0	0	0	0	0	0	0	2,714	0
13 7041-7045 Info Systems & Comm	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>52,127</b>	<b>19,594</b>	<b>2,418</b>	<b>2,172</b>	<b>1,815</b>	<b>619</b>	<b>2,324</b>	<b>0</b>	<b>7,766</b>	<b>173</b>
Less: Prior Year Allocations	81,693	13,084	1,863	8,717	969	615	3,056	33	9,315	8,993
Carry-Forward	(29,565)	6,510	555	(6,544)	846	4	(732)	(33)	(1,549)	(8,820)
Current Adjustments	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$22,562</b>	<b>\$26,104</b>	<b>\$2,973</b>	<b>\$(4,372)</b>	<b>\$2,661</b>	<b>\$624</b>	<b>\$1,592</b>	<b>\$(33)</b>	<b>\$6,217</b>	<b>\$(8,647)</b>

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Summary Schedule

Department	238002 POB Series B Debt Svc	238010 CEC - Solar	238013 Chico Mem Hall 492 Rio L	238014 Chico Mem Hall 554 Rio L	238016 Banger Fire Stn Debt Serv	239 Impact Fees	320001 DA - Criminal	320003 DA - Child Abduct	320005 DA - Welfare Fraud Inv	320006 DA IHSS Fraud
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$29,141	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	21,192	0	0	0
3 0201 Adm General Management	13	2	0	0	1	0	21,967	512	1,502	0
4 0202 Adm Financial Management	14	3	0	0	1	0	23,901	557	1,634	0
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	29	0	0	0	0	0	49,349	21	518	0
7 0214 Facility Services	0	0	0	0	0	0	156,213	0	0	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	18	0	0	0	0	0	6,941	440	608	0
10 070 Treasurer - Tax Collector	1	0	0	0	0	0	162	22	20	0
11 090 Human Resources	0	0	0	0	0	0	71,379	1,773	3,547	0
12 100 County Counsel	0	0	0	0	0	0	29,524	0	0	0
13 7041-7045 Info Systems & Comm	0	0	0	0	0	0	155,209	4,752	8,288	0
<b>Total Current Allocations</b>	<b>75</b>	<b>5</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>564,976</b>	<b>8,076</b>	<b>16,117</b>	<b>0</b>
Less: Prior Year Allocations	612	382	143	112	216	701	574,041	8,258	17,417	13
Carry-Forward	(537)	(376)	(142)	(112)	(213)	(701)	(9,065)	(182)	(1,300)	(13)
Current Adjustments	0	0	0	0	0	0	(15,318)	0	(69)	0
<b>Proposed Costs</b>	<b>\$(462)</b>	<b>\$(371)</b>	<b>\$(142)</b>	<b>\$(111)</b>	<b>\$(211)</b>	<b>\$(701)</b>	<b>\$540,593</b>	<b>\$7,894</b>	<b>\$14,748</b>	<b>\$(13)</b>

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**Butte County, California**  
**2 CFR Part 200 Cost Plan**

FY15 for Use in FY17

## Summary Schedule

Department	320007 DA - Victim Witness	320008 DA - BD/Control	320055 COPS- DA	3601 Sher- Admin	36008 Sher- Spec Enforce	36011 Sher- Civil Division	36012 Sher- Evidence	36013 Sher- Crime Prev	36015 Sher- Records	3602 Sher- Patrol Ops
1 Building Use Allowance	\$0	\$0	\$0	\$21,755	\$0	\$0	\$0	\$0	\$0	\$73,744
2 Equipment Depreciation	0	0	0	8,419	0	25,593	0	0	0	330,679
3 0201 Adm General Management	1,743	0	97	9,896	0	983	2	2	1,082	22,289
4 0202 Adm Financial Management	1,896	0	106	5,678	0	1,069	2	2	1,177	24,251
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	7,143	0	147	31,305	0	2,310	1,341	0	7,421	16,892
7 0214 Facility Services	0	0	0	47,317	0	0	0	0	0	49,093
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	8,887
9 050 Auditor/Controller	923	16	82	2,807	0	864	32	8	657	7,531
10 070 Treasurer - Tax Collector	37	1	4	113	0	43	2	1	28	196
11 090 Human Resources	7,980	0	0	15,074	0	2,660	0	0	6,207	73,595
12 100 County Counsel	0	0	0	131,638	0	0	0	0	0	0
13 7041-7045 Info Systems & Comm	15,463	0	0	53,695	0	5,195	0	0	10,692	241,323
<b>Total Current Allocations</b>	<b>35,185</b>	<b>17</b>	<b>436</b>	<b>327,698</b>	<b>0</b>	<b>38,718</b>	<b>1,378</b>	<b>12</b>	<b>27,264</b>	<b>848,480</b>
<b>Less: Prior Year Allocations</b>	<b>19,500</b>	<b>7,687</b>	<b>591</b>	<b>324,174</b>	<b>6</b>	<b>46,004</b>	<b>9,851</b>	<b>3,153</b>	<b>22,855</b>	<b>699,861</b>
<b>Carry-Forward</b>	<b>15,685</b>	<b>(7,670)</b>	<b>(155)</b>	<b>3,524</b>	<b>(6)</b>	<b>(7,287)</b>	<b>(8,473)</b>	<b>(3,141)</b>	<b>4,409</b>	<b>148,618</b>
<b>Current Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,613)</b>	<b>0</b>	<b>(1,861)</b>	<b>0</b>	<b>0</b>	<b>(4,539)</b>	<b>(5,321)</b>
<b>Proposed Costs</b>	<b>\$50,869</b>	<b>\$(7,654)</b>	<b>\$282</b>	<b>\$318,609</b>	<b>\$(6)</b>	<b>\$29,570</b>	<b>\$(7,094)</b>	<b>\$(3,129)</b>	<b>\$27,134</b>	<b>\$991,777</b>



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**Butte County, California  
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FY15 for Use in FY17

**Summary Schedule**

Department	36021 Sher- Dispatch	36022 Sher- Investigation	36023 Sher- Coroner Div	36024 Sher- SRO	36025 Sher- Rural County	36026 Sher- Water Patrol	360261 Sher- DWR	360262 Sher- DBAW	3603 Sher- Jail Ops	36031 Sher- Swap
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230,739	\$0
2 Equipment Depreciation	0	0	0	0	2,827	0	0	7,716	101,896	0
3 0201 Adm General Management	2,572	3,453	2,027	0	275	1,412	1	1	33,469	2
4 0202 Adm Financial Management	2,798	3,757	2,206	0	299	1,537	2	1	36,415	2
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	1,951	712	3,910	0	106	1,358	95	96	70,693	0
7 0214 Facility Services	0	0	0	0	0	0	0	0	338,038	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	1,122	1,754	1,576	0	173	1,366	8	102	11,837	0
10 070 Treasurer - Tax Collector	39	68	75	0	8	70	1	7	328	0
11 090 Human Resources	9,754	8,867	1,773	0	887	3,547	0	0	88,669	0
12 100 County Counsel	0	0	0	0	0	0	0	0	0	0
13 7041-7045 Info Systems & Comm	16,924	15,397	3,055	0	1,527	6,110	1,452	1,697	220,767	0
<b>Total Current Allocations</b>	<b>35,160</b>	<b>34,008</b>	<b>14,623</b>	<b>0</b>	<b>6,101</b>	<b>15,399</b>	<b>1,559</b>	<b>9,620</b>	<b>1,132,851</b>	<b>5</b>
Less: Prior Year Allocations	39,076	36,604	13,266	288	4,816	3,112	6,616	12,131	994,732	13,952
Carry-Forward	(3,916)	(2,595)	1,357	(288)	1,285	12,287	(5,057)	(2,511)	138,119	(13,947)
Current Adjustments	(215)	(88)	0	0	0	(44)	0	0	(22,559)	0
<b>Proposed Costs</b>	<b>\$31,029</b>	<b>\$31,325</b>	<b>\$15,980</b>	<b>\$(288)</b>	<b>\$7,386</b>	<b>\$27,642</b>	<b>\$(3,498)</b>	<b>\$7,109</b>	<b>\$1,248,410</b>	<b>\$(13,942)</b>

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**Butte County, California  
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FY15 for Use in FY17

**Summary Schedule**

Department	36032 Sher- ESP	36033 Sher- Road Crew	36034 Sher- Transportatio n	36035 Sher- Kitchen Ops	36036 Sher- Medical	36037 Sheriff COPS Funds	3604 Sher- Counter Drug	36041 Sher- BINTF	36042 Sher- Marijuana	3605 Sher- Court Services
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	33,398	0	12,375	636	0	0	5,207	0	34,401	541
3 0201 Adm General Management	8,229	2	0	3,270	21	2	20	1,268	1,708	5,997
4 0202 Adm Financial Management	8,953	3	0	3,558	23	2	22	1,379	1,859	6,525
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	8,455	0	0	6,547	52	(8)	161	1,735	3,088	248
7 0214 Facility Services	0	0	0	0	0	0	0	0	0	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	3,649	8	8	3,308	51	0	4	812	1,935	1,757
10 070 Treasurer - Tax Collector	128	1	1	170	3	0	0	36	102	35
11 090 Human Resources	15,074	0	0	3,547	0	0	0	3,547	2,660	24,827
12 100 County Counsel	0	0	0	0	0	0	0	0	0	0
13 7041-7045 Info Systems & Comm	25,966	0	0	6,110	0	0	2,541	10,108	5,685	55,475
<b>Total Current Allocations</b>	<b>103,851</b>	<b>14</b>	<b>12,383</b>	<b>27,145</b>	<b>149</b>	<b>(3)</b>	<b>7,955</b>	<b>18,885</b>	<b>51,439</b>	<b>95,404</b>
<b>Less: Prior Year Allocations</b>	<b>63,340</b>	<b>3,055</b>	<b>16,391</b>	<b>32,458</b>	<b>41,974</b>	<b>912</b>	<b>16,706</b>	<b>22,957</b>	<b>13,313</b>	<b>77,852</b>
<b>Carry-Forward</b>	<b>40,511</b>	<b>(3,041)</b>	<b>(4,008)</b>	<b>(5,313)</b>	<b>(41,824)</b>	<b>(916)</b>	<b>(8,751)</b>	<b>(4,073)</b>	<b>38,126</b>	<b>17,552</b>
<b>Current Adjustments</b>	<b>(3,242)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(71)</b>	<b>(44)</b>
<b>Proposed Costs</b>	<b>\$141,120</b>	<b>\$(3,027)</b>	<b>\$8,376</b>	<b>\$21,833</b>	<b>\$(41,675)</b>	<b>\$(919)</b>	<b>\$(795)</b>	<b>\$14,812</b>	<b>\$89,494</b>	<b>\$112,913</b>

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## Summary Schedule

Department	41101 Libraries	41102 Libraries - Literacy Gr	420001 Juvenile Hall Gen'l	430001 Prob Gen'l Svcs	440001 Devel Svcs	440004 Subdiv Insp	460001 Ag Comm	470001 Recorder	510 Butte Meadows Rec Grant	520 Fish & Game
1 Building Use Allowance	\$70,477	\$0	\$6,697	\$3,764	\$3,883	\$603	\$651	\$8,385	\$0	\$0
2 Equipment Depreciation	0	0	12,197	65,717	14,229	0	65,798	7,259	0	0
3 0201 Adm General Management	6,880	664	12,052	27,009	23,359	1,423	4,690	5,080	266	64
4 0202 Adm Financial Management	11,196	993	13,113	27,780	8,676	1,548	7,669	3,651	290	724
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	14,672	643	11,804	48,467	14,425	4,319	7,652	40,219	604	134
7 0214 Facility Services	510,361	0	148,724	189,810	45,263	5,365	77,588	27,903	0	0
8 0216 Leasehold Facilities	1,777	0	0	5,332	0	0	0	1,777	0	0
9 050 Auditor/Controller	3,004	675	6,363	10,998	3,871	733	2,410	2,957	93	170
10 070 Treasurer - Tax Collector	111	35	253	376	146	29	94	147	3	10
11 090 Human Resources	25,049	887	44,335	98,423	27,266	3,547	16,847	12,414	0	0
12 100 County Counsel	810	0	0	14,264	258,512	0	21,017	31,463	0	0
13 7041-7045 Info Systems & Comm	45,111	1,527	98,228	233,266	88,411	13,843	37,823	25,213	0	0
<b>Total Current Allocations</b>	<b>689,447</b>	<b>5,423</b>	<b>353,767</b>	<b>725,207</b>	<b>488,042</b>	<b>31,409</b>	<b>242,241</b>	<b>166,468</b>	<b>1,255</b>	<b>1,102</b>
Less: Prior Year Allocations	586,839	15,827	328,709	635,497	364,524	37,143	191,972	137,288	463	3,317
Carry-Forward	102,608	(10,404)	25,058	89,710	123,517	(5,734)	50,269	29,180	792	(2,214)
Current Adjustments	(3,619)	(248)	(2,292)	(14,442)	(4,397)	(84)	(1,715)	(1,533)	0	0
<b>Proposed Costs</b>	<b>\$788,436</b>	<b>\$(5,229)</b>	<b>\$376,533</b>	<b>\$800,475</b>	<b>\$607,162</b>	<b>\$25,592</b>	<b>\$290,795</b>	<b>\$194,116</b>	<b>\$2,047</b>	<b>\$(1,112)</b>

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Department	531002 PW - Transit System Oper	533 Public Works	540011 PH Gen'l Svcs	541011 BH - Gen'l Svcs	541012 BH - Subst Abuse Prog	550001 Child Support Services	560001 Childr Tr Fund AB2994	57000 Welfare Dept	602 Institutional/ Correction	605 Vet's Service Officer
1 Building Use Allowance	\$0	\$48	\$13,723	\$1,136	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	136,285	51,095	0	0	0	31,181	2,006	0
3 0201 Adm General Management	3,263	53,086	77,591	148,584	12,773	16,511	102	285,428	885	594
4 0202 Adm Financial Management	3,551	50,662	43,353	118,587	13,898	18,020	111	310,548	963	647
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	0	64,652	74,666	213,891	16,599	73,006	246	412,880	820	3,843
7 0214 Facility Services	0	109,563	118,344	310,956	0	5,285	0	92,745	0	13
8 0216 Leasehold Facilities	0	1,777	15,997	44,437	0	5,332	0	14,220	0	0
9 050 Auditor/Controller	775	27,475	17,076	37,393	6,077	5,489	115	739,791	907	512
10 070 Treasurer - Tax Collector	8	1,089	605	1,015	225	139	6	43,866	47	25
11 090 Human Resources	0	94,876	138,147	282,412	27,487	99,310	0	633,985	0	3,547
12 100 County Counsel	0	47,963	54,252	73,851	0	6,763	0	230,934	0	0
13 7041-7045 Info Systems & Comm	0	260,884	313,947	596,658	50,659	189,454	0	1,288,803	0	6,110
<b>Total Current Allocations</b>	<b>7,597</b>	<b>712,077</b>	<b>1,003,985</b>	<b>1,880,014</b>	<b>127,719</b>	<b>419,309</b>	<b>580</b>	<b>4,084,381</b>	<b>5,628</b>	<b>15,291</b>
Less: Prior Year Allocations	16,175	745,196	972,757	1,856,757	120,836	398,231	1,320	3,611,417	1,874	14,530
Carry-Forward	(8,579)	(33,119)	31,228	23,258	6,883	21,079	(740)	472,964	3,754	761
Current Adjustments	0	(1,205)	(10,732)	(19,005)	0	0	0	(64,871)	0	0
<b>Proposed Costs</b>	<b>\$(982)</b>	<b>\$677,754</b>	<b>\$1,024,481</b>	<b>\$1,884,267</b>	<b>\$134,602</b>	<b>\$440,388</b>	<b>\$(160)</b>	<b>\$4,492,474</b>	<b>\$9,382</b>	<b>\$16,052</b>

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Department	620 Water Services	631 Farm & Home Advisor	710001 Gen'l Lab Insur	711 ISF - Workers' Comp	712 ISF - Unempl Insur	714 ISF - Medical Liab Insur	716 ISF - Misc Insur	721 ISF- Utilities Clearing	757 Neal Rd Landfill Mgmt	795 PH - BCCFC
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,580	\$0
2 Equipment Depreciation	3,506	19,860	711	5,773	0	0	0	0	134,287	0
3 0201 Adm General Management	3,952	764	4,056	8,855	804	305	342	4,542	19,110	6,876
4 0202 Adm Financial Management	2,023	831	4,413	9,364	875	332	372	4,942	13,426	7,481
5 0211 General Services Admin	0	0	0	0	0	0	0	0	0	0
6 0213 Procurement Services	4,882	7,218	8,433	20,654	10	745	837	11,164	21,208	18,296
7 0214 Facility Services	10,687	46,927	377	0	0	0	0	0	36,577	0
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	0	0	0
9 050 Auditor/Controller	1,056	1,290	1,718	2,337	193	69	100	2,710	6,977	3,227
10 070 Treasurer - Tax Collector	44	73	58	39	2	1	2	115	289	118
11 090 Human Resources	3,547	2,660	0	0	0	0	0	0	22,167	0
12 100 County Counsel	427	0	66,757	0	0	0	0	0	83,953	685
13 7041-7045 Info Systems & Comm	8,565	7,523	245	490	0	0	0	0	49,768	858
<b>Total Current Allocations</b>	<b>38,689</b>	<b>87,146</b>	<b>86,768</b>	<b>47,512</b>	<b>1,884</b>	<b>1,453</b>	<b>1,654</b>	<b>23,472</b>	<b>389,343</b>	<b>37,540</b>
<b>Less: Prior Year Allocations</b>	<b>49,765</b>	<b>72,849</b>	<b>79,823</b>	<b>54,466</b>	<b>1,770</b>	<b>1,869</b>	<b>2,009</b>	<b>25,991</b>	<b>384,221</b>	<b>26,222</b>
<b>Carry-Forward</b>	<b>(11,076)</b>	<b>14,297</b>	<b>6,945</b>	<b>(6,954)</b>	<b>114</b>	<b>(416)</b>	<b>(355)</b>	<b>(2,519)</b>	<b>5,121</b>	<b>11,318</b>
<b>Current Adjustments</b>	<b>(1,526)</b>	<b>(3,840)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(217)</b>	<b>0</b>
<b>Proposed Costs</b>	<b>\$26,087</b>	<b>\$97,603</b>	<b>\$93,713</b>	<b>\$40,558</b>	<b>\$1,998</b>	<b>\$1,036</b>	<b>\$1,298</b>	<b>\$20,953</b>	<b>\$394,247</b>	<b>\$48,858</b>

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Department	797, 00248 LAFCo	798 BCAG	814 CSA114 Nitrate Study	863 Thomtree Indus Park	924 Chico/Mud Creek	925 CSA25 Shasta Union	All Other	Total
1 Building Use Allowance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$610,323
2 Equipment Depreciation	0	0	402	0	0	0	26,556	1,462,062
3 0201 Adm General Management	0	0	550	0	0	0	4,678	990,609
4 0202 Adm Financial Management	0	0	229	0	0	0	0	895,883
5 0211 General Services Admin	0	0	0	0	0	0	0	78,018
6 0213 Procurement Services	0	0	573	0	0	0	1,995	1,600,268
7 0214 Facility Services	0	0	0	0	0	0	2,789	3,138,810
8 0216 Leasehold Facilities	0	0	0	0	0	0	0	120,870
9 050 Auditor/Controller	0	0	144	0	0	0	2,759	1,022,222
10 070 Treasurer - Tax Collector	0	0	7	0	0	0	177	109,435
11 090 Human Resources	0	0	0	0	0	0	0	1,950,280
12 100 County Counsel	0	0	0	0	0	0	1,513	1,887,739
13 7041-7045 Info Systems & Comm	0	0	0	0	0	0	31,038	4,398,293
<b>Total Current Allocations</b>	0	0	1,904	1	0	0	71,505	18,264,811
Less: Prior Year Allocations	21,250	51,185	3,703	(3)	8,423	2,182	44,071	17,176,854
Carry-Forward	(21,250)	(51,185)	(1,798)	4	(8,423)	(2,182)	27,435	1,086,132
Current Adjustments	0	0	0	0	0	0	0	(233,644)
<b>Proposed Costs</b>	<b>\$(21,250)</b>	<b>\$(51,185)</b>	<b>\$106</b>	<b>\$5</b>	<b>\$(8,423)</b>	<b>\$(2,182)</b>	<b>\$98,940</b>	<b>\$19,117,299</b>