



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Mateo
Redwood City, California**

**Date: August 2, 2019
Filing Ref: SMA20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Fleet Maintenance (ISF) |
| 2. Human Resources | 11. Tower Road Construction (ISF) |
| 3. Public Safety System | 12. Workers' Compensation Insurance (ISF) |
| 4. Revenue Services | 13. Long-Term Disability (ISF) |
| 5. Purchasing | 14. Personal Injury and Property Damage (ISF) |
| 6. Mail Services | 15. Employee Benefits (ISF) |
| 7. Information Services | |
| 8. County Counsel | |
| 9. Building Services | |

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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN MATEO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Juan Raigoza

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Controller

Title

8-2-2019

8-5-2019

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Summary Schedule

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY18 for use in FY20
1/30/2019

Summary Schedule

Department	19200 Grand Jury	11000 Bd of Supvrs	13100 Assessor	13200 Admin & Suppt	13300 Elections	13400 Recorder	19100 Office of Sustainability	19400 Msg Switch	19500 First 5	20000 Retirement
1 Building Depreciation	\$0	\$69,502	\$100,013	\$0	\$3,190	\$38,977	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	11,225	0	60,077	34,102	0	25,143	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	2	10,720	33,704	5,166	4,431	5,450	0	0	3,289	14,228
5 12100 County Manager	152	18,438	68,336	8,258	19,066	15,068	3,360	516	6,209	22,440
6 12210 Real Property	0	0	0	0	0	0	0	0	0	0
7 14000 Controller	899	21,607	99,328	9,447	19,819	17,994	3,062	425	16,528	43,911
8 15100 & 15200 Treas & Tax	2,332	1,516	5,263	745	5,940	1,857	0	282	2,025	5,027
9 17000 Human Resources	0	26,193	101,713	10,760	16,738	22,715	1,395	0	9,046	33,654
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 15300 Revenue Services	0	0	0	0	0	4	0	0	0	12
12 17810 Purchasing	0	0	25,932	382	59,615	5,202	0	2,087	3,116	3,854
13 17830 Mail Services	309	344	25,910	0	9,395	46,770	0	0	0	8,201
14 18000 Information Services	455	52,619	84,725	8,321	39,886	18,290	7,763	9,230	4,985	23,441
15 16000 County Counsel	72,825	358,636	449,607	0	12,009	0	48,445	0	370	12,422
16 47300 Building Services	0	(23,537)	(44,622)	0	(12,159)	(29,156)	0	0	0	0
Total Current Allocations	76,975	536,037	961,131	43,080	238,008	177,273	64,025	37,683	45,569	167,190
Less: Prior Year Allocations	1,314	510,503	714,200	43,287	198,045	192,775	(264,485)	42,367	89,807	171,892
Carry-Forward	75,661	25,535	246,931	(207)	39,963	(15,503)	328,510	(4,683)	(44,238)	(4,702)
Proposed Costs	\$152,636	\$561,572	\$1,208,062	\$42,873	\$277,971	\$161,770	\$392,535	\$33,000	\$1,332	\$162,488

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY18 for use in FY20
1/30/2019

Summary Schedule

Department	22/23/24000 Courts	25000 DA	26000 Child Suppt Services	27000 Co Suppt of Courts	28100 Private Defender	30100 Sheriff Admin	30500 Sheriff Opers	30544 OES	31000 Sheriff Detention	31500 Sheriff Transportation
1 Building Depreciation	\$3,206	\$456,401	\$78,060	\$0	\$0	\$1,293,117	\$323,149	\$11,847	\$5,297,340	\$248,843
2 Equipment Depreciation	0	20,976	4,031	0	0	498,896	1,092,741	2,418	38,901	13,997
3 Software Amortization	0	2,537,031	0	0	0	0	0	0	2	0
4 Payments to Unfunded Retirement Liabi	0	94,346	27,351	17	0	224,471	227,966	2,092	186,515	78,534
5 12100 County Manager	230,606	117,772	57,855	27,261	14,933	266,382	190,592	5,175	201,864	72,236
6 12210 Real Property	0	0	0	0	0	3,395	2,915	867	0	0
7 14000 Controller	300,166	183,547	98,434	111,418	161,848	480,136	215,168	5,732	258,553	82,419
8 15100 & 15200 Treas & Tax	0	7,368	3,254	345	63	21,741	12,432	459	20,032	2,358
9 17000 Human Resources	373,693	160,253	90,902	0	0	364,672	236,719	5,978	268,999	93,253
10 12400 Public Safety Comm	0	5,465	0	0	0	7,306	0	0	0	0
11 15300 Revenue Services	0	0	0	123,105	41,147	0	0	0	0	3,518
12 17810 Purchasing	0	5,337	3,564	0	0	94,556	113,246	1,029	59,343	4,205
13 17830 Mail Services	60,390	11,851	25,961	0	0	17,648	0	0	0	0
14 18000 Information Services	131,609	169,534	57,765	76,376	41,866	494,605	275,614	36,107	229,744	78,567
15 16000 County Counsel	186,101	38,843	3,947	0	0	357,699	123	361	0	0
16 47300 Building Services	0	(134,167)	(33,137)	(10,138)	(2,378)	(478,709)	(63,605)	(6,301)	(376,896)	(26,835)
Total Current Allocations	1,285,772	3,674,556	417,986	328,384	257,478	3,645,915	2,627,061	65,763	6,184,396	651,094
Less: Prior Year Allocations	1,257,369	1,219,001	353,369	(96,199)	88,076	3,984,360	2,792,924	(19,208)	1,586,586	608,381
Carry-Forward	28,403	2,455,555	64,617	424,582	169,402	(338,445)	(165,863)	84,971	4,597,810	42,713
Proposed Costs	\$1,314,174	\$6,130,111	\$482,603	\$752,966	\$426,880	\$3,307,470	\$2,461,198	\$150,734	\$10,782,206	\$693,807

County of San Mateo
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Actual FY18 for use in FY20
1/30/2019

Summary Schedule

Department	32100 Probation Admin	32200 Probation Adult	32500 Probation Juvenile	32800 Probation Inst	33000 Coroner	35500 Struc Fire Prot	35600 Co Svc Area #1	35700 LAFCO	35800 Fire Protection	37000 Library
1 Building Depreciation	\$2,951,884	\$238,226	\$36,702	\$108,732	\$53,109	\$22,617	\$175	\$0	\$26,803	\$0
2 Equipment Depreciation	28,695	0	0	14,674	9,100	0	7,747	0	1,080,979	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	14,943	74,815	61,704	79,423	5,370	0	0	0	0	41,162
5 12100 County Manager	25,946	106,201	85,729	111,827	11,453	0	3,864	1,601	11,207	121,284
6 12210 Real Property	0	1,585	0	0	0	0	0	0	0	0
7 14000 Controller	144,482	126,821	102,292	133,713	13,253	0	3,183	1,906	10,453	151,294
8 15100 & 15200 Treas & Tax	7,208	5,410	5,279	6,012	3,023	0	577	185	4,736	39,685
9 17000 Human Resources	35,765	160,072	128,402	169,290	15,821	0	0	2,393	15	134,803
10 12400 Public Safety Comm	51,835	0	0	0	14,052	0	0	0	2,731	0
11 15300 Revenue Services	0	37,939	3,153	0	0	0	0	0	0	0
12 17810 Purchasing	33,741	30,866	16,511	30,948	0	0	2,351	0	30,720	0
13 17830 Mail Services	5,677	5,659	0	0	1,666	0	0	550	155	842
14 18000 Information Services	179,145	85,717	75,466	90,767	19,548	2	10,821	1,659	31,792	168,512
15 16000 County Counsel	126,637	0	0	0	6,281	0	0	304	8,399	2,142
16 47300 Building Services	0	(84,980)	(136,233)	(213,215)	(19,165)	0	0	0	(120)	(14,483)
Total Current Allocations	3,605,957	788,331	379,005	532,171	133,513	22,619	28,718	8,598	1,207,868	645,240
Less: Prior Year Allocations	2,521,678	636,018	550,458	335,267	58,632	96,286	5,514	10,250	431,371	642,370
Carry-Forward	1,084,279	152,314	(171,454)	196,903	74,881	(73,667)	23,204	(1,652)	776,498	2,870
Proposed Costs	\$4,690,236	\$940,645	\$207,551	\$729,074	\$208,394	\$(51,048)	\$51,922	\$6,946	\$1,984,366	\$648,110

**County of San Mateo
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Actual FY18 for use in FY20
1/30/2019

Summary Schedule

Department	38000 Planning	39000 Parks & Rec	39700 Parks Acq & Dev	39800 Coyote Pt Marina	40100 OOS - Admin	40300 OOS - Livable Community	40500 OOS - Natural Resources	40600 Solid Waste	40700 County Service Area	45100 Public Works Adm
1 Building Depreciation	\$28,820	\$807,518	\$0	\$441,836	\$0	\$0	\$0	\$0	\$0	\$296,147
2 Equipment Depreciation	4,096	156,925	45,480	0	0	0	0	0	0	11,875
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	23,489	24,918	0	813	2,730	1,414	218	2,707	209	15,943
5 12100 County Manager	48,807	59,383	505	2,814	5,986	8,831	1,064	5,926	2,667	32,235
6 12210 Real Property	0	0	0	0	0	197	0	1,074	0	0
7 14000 Controller	69,583	93,219	6,420	6,264	25,378	8,744	876	6,645	2,197	148,501
8 15100 & 15200 Treas & Tax	4,261	20,966	1,229	1,802	775	1,874	299	2,774	240	3,469
9 17000 Human Resources	68,128	85,289	0	3,608	8,369	5,978	0	7,173	0	43,635
10 12400 Public Safety Comm	0	5,282	0	0	0	0	0	0	0	0
11 15300 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	1,123	19,607	8,319	12,655	776	2,820	638	3,337	53	7,478
13 17830 Mail Services	13,612	4,543	0	1,700	0	0	0	309	0	10,503
14 18000 Information Services	68,090	118,847	1,413	3,162	9,689	18,789	8,368	8,579	7,467	121,156
15 16000 County Counsel	463,492	82,058	0	0	0	0	0	0	0	42,304
16 47300 Building Services	(50,210)	(11,784)	0	0	(20,210)	0	0	0	0	(22,379)
Total Current Allocations	743,290	1,466,772	63,366	474,654	33,493	48,648	11,463	38,525	12,832	710,868
Less: Prior Year Allocations	245,578	1,184,941	48,391	302,035	15,919	20,331	54,908	22,558	0	424,736
Carry-Forward	497,712	281,831	14,975	172,618	17,574	28,317	(43,445)	15,967	0	286,132
Proposed Costs	\$1,241,002	\$1,748,603	\$78,341	\$647,272	\$51,066	\$76,965	\$(31,982)	\$54,492	\$12,832	\$997,000

County of San Mateo
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Actual FY18 for use in FY20
 1/30/2019

Summary Schedule

Department	45200 Road Fund	46100 Engineering Admin	46200 Proj Dev & Design	47200 Road & District Maint	47400 Tower Rd Constr	47600 Equip & Fleet Mnt	48200 Waste Mgt	48500 Airports	55000 Health Services	55141 Animal Control
1 Building Depreciation	\$852,783	\$0	\$0	\$0	\$0	\$27,349	\$0	\$0	\$507,760	\$0
2 Equipment Depreciation	0	0	2,264	0	0	1,635,575	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	5,167	968	9,224	22,119	3,455	0	0	3,317	38,367	178
5 12100 County Manager	17,740	1,161	17,639	54,966	8,109	24,329	0	9,058	85,105	8,939
6 12210 Real Property	0	0	0	0	0	0	0	9,996	0	0
7 14000 Controller	18,140	1,250	20,406	64,079	9,588	-26,798	178	20,398	349,047	7,365
8 15100 & 15200 Treas & Tax	1,890	93	1,103	11,561	2,779	28,772	0	5,359	9,254	501
9 17000 Human Resources	14,481	1,511	23,911	76,515	11,836	27,558	0	10,760	99,489	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	82,185
11 15300 Revenue Services	0	0	0	0	0	0	0	0	0	291
12 17810 Purchasing	533	0	1,144	4,250	719	187,835	0	3,872	13,240	0
13 17830 Mail Services	0	0	0	0	0	0	0	0	198	550
14 18000 Information Services	30,139	1,622	16,917	48,827	6,535	30,905	0	10,838	189,761	28,007
15 16000 County Counsel	0	0	0	0	0	0	0	0	(9,255)	642
16 47300 Building Services	(11,116)	(654)	(9,824)	0	(9,058)	(2,220)	0	0	(8,111)	0
Total Current Allocations	929,757	5,950	82,785	282,316	33,962	1,986,900	178	73,599	1,274,854	128,658
Less: Prior Year Allocations	569,513	7,117	85,898	298,344	49,479	1,294,013	1,783	67,454	409,002	139,688
Carry-Forward	360,244	(1,167)	(3,113)	(16,027)	(15,517)	692,887	(1,605)	6,145	865,852	(11,030)
Proposed Costs	\$1,290,002	\$4,784	\$79,672	\$266,289	\$18,446	\$2,679,788	\$(1,427)	\$79,744	\$2,140,706	\$117,628

County of San Mateo
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Actual FY18 for use in FY20
 1/30/2019

Summary Schedule

Department	55142 Animal Licensing	55512 UC Coop Ext	56000 Emer Med Svcs	57000 Aging & Adult Svcs	57000 Public Guardian	57000 Public Administrator	58000 IHSS- PA	59000 Envntal Health	60000 Food Services	61000 Mental Health
1 Building Depreciation	\$0	\$0	\$185,862	\$998,272	\$0	\$0	\$35,799	\$2	\$0	\$322,322
2 Equipment Depreciation	0	0	0	0	0	0	0	5,341	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	16	0	3,052	45,383	8,301	1,557	0	17,634	0	181,136
5 12100 County Manager	1,190	0	13,306	92,359	20,883	3,938	7,706	65,316	0	466,497
6 12210 Real Property	0	0	0	4,206	0	0	0	2,690	0	17,858
7 14000 Controller	980	182	15,728	111,478	47,270	22,636	7,437	78,535	0	527,951
8 15100 & 15200 Treas & Tax	143	0	1,351	14,175	2,345	712	5,296	8,155	0	76,014
9 17000 Human Resources	0	0	6,081	136,385	27,498	5,978	21	94,220	0	551,149
10 12400 Public Safety Comm	0	0	0	0	0	0	0	1,690	0	0
11 15300 Revenue Services	0	0	0	0	0	0	0	10,465	0	0
12 17810 Purchasing	0	0	0	12,456	1,207	383	0	3,859	0	31,224
13 17830 Mail Services	0	0	421	24,364	103	0	11,164	15,759	0	21,633
14 18000 Information Services	3,369	0	54,826	114,058	21,353	3,010	21,978	96,706	0	723,942
15 16000 County Counsel	0	0	9,822	122,810	(325,151)	(2,199)	15,162	13,500	0	(85,181)
16 47300 Building Services	0	0	0	(15,947)	0	0	(572)	(5,920)	0	(99,057)
Total Current Allocations	5,698	182	290,450	1,660,001	(196,191)	36,014	103,991	407,952	0	2,735,488
Less: Prior Year Allocations	8,502	4,766	349,811	1,281,992	0	0	228,550	309,897	166,002	2,842,183
Carry-Forward	(2,804)	(4,583)	(59,361)	378,009	0	0	(124,559)	98,055	(166,002)	(106,695)
Proposed Costs	\$2,894	\$(4,401)	\$231,089	\$2,038,010	\$(196,191)	\$36,014	\$(20,568)	\$506,007	\$(166,002)	\$2,628,792

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY18 for use in FY20
1/30/2019

Summary Schedule

Department	62000 Public Health	62400 Family Health	63000 Corr Health	64000 AIDS Program	65000 Ag Comm	66000 SMMC	66800 SMC GH LT Care	68000 Comm Primary Care	70100 Human Svcs Agency	71000 Hsg & Comm Svcs
1 Building Depreciation	\$1,063,558	\$20,925	\$0	\$121,265	\$1,823	\$397,321	\$0	\$0	\$368	\$5,304
2 Equipment Depreciation	119,905	0	92,506	0	0	0	0	0	13,770	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	36,018	69,263	37,993	7,097	11,933	238,538	0	134,799	37,171	0
5 12100 County Manager	83,287	129,248	74,124	14,473	23,411	657,034	3,000	296,481	75,435	0
6 12210 Real Property	2,225	5,543	0	0	741	3,288	0	8,930	8,784	0
7 14000 Controller	105,286	159,088	84,614	16,916	40,815	920,417	3,353	382,097	279,137	0
8 15100 & 15200 Treas & Tax	16,087	14,563	6,799	1,019	1,617	198,878	282	51,620	7,641	0
9 17000 Human Resources	113,697	191,008	95,605	20,324	35,466	760,539	3,587	416,578	115,179	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	341	0
11 15300 Revenue Services	0	0	0	0	269	35,045	0	0	4,638	0
12 17810 Purchasing	17,345	12,586	1,848	0	0	218,635	55	54,610	11,584	0
13 17830 Mail Services	15,158	2,010	1,941	0	5,436	48,676	0	6,776	0	0
14 18000 Information Services	108,389	154,693	108,191	13,781	29,289	1,184,728	3,660	342,830	308,603	0
15 16000 County Counsel	10,057	15,162	20,008	0	6,161	626,646	0	0	71,116	93,016
16 47300 Building Services	(20,120)	(3,097)	0	(10,913)	(5,097)	(552,024)	(28,047)	(140,155)	(1,136)	0
Total Current Allocations	1,670,890	770,991	523,629	183,963	151,863	4,737,722	(14,109)	1,554,565	932,631	98,320
Less: Prior Year Allocations	972,477	634,011	374,652	198,108	110,468	3,197,839	(39,261)	1,428,427	(16,050)	157,338
Carry-Forward	698,413	136,980	148,976	(14,145)	41,395	1,539,883	25,152	126,138	948,680	(59,018)
Proposed Costs	\$2,369,303	\$907,972	\$672,605	\$169,818	\$193,259	\$6,277,605	\$11,043	\$1,680,703	\$1,881,311	\$39,302

**County of San Mateo
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Actual FY18 for use in FY20
1/30/2019

Summary Schedule

Department	72000 Income Maint	73000 Job Train & Ec Dev	73260 CalWORKS	73300 Vocational Rehab	74100 Alcohol & Drugs	74200 C&FS	74400 Out of Home PI	74500 A&D Prevention	75100 Homeless Safety Net	75200 Comm Capacity
1 Building Depreciation	\$53,575	\$36,370	\$0	\$0	\$13,349	\$77,102	\$83	\$0	\$0	\$0
2 Equipment Depreciation	11,805	0	0	1,425	0	0	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	82,382	640	2,260	10,414	0	72,507	3,586	0	2,453	3,730
5 12100 County Manager	303,424	17,205	31,030	31,788	0	168,640	10,353	1,651	16,904	8,055
6 12210 Real Property	14,753	2,828	5,012	10,690	0	9,743	0	0	2,288	1,000
7 14000 Controller	358,227	23,320	35,534	36,468	0	199,934	11,760	1,360	22,962	8,985
8 15100 & 15200 Treas & Tax	10,753	1,756	3,271	7,911	0	16,992	3,278	25	1,634	1,330
9 17000 Human Resources	439,963	23,911	40,589	41,844	0	231,937	13,151	0	5,978	9,564
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 15300 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	19,616	1,629	816	0	0	11,512	4,392	0	0	1,726
13 17830 Mail Services	180,062	0	0	9,730	0	0	0	0	0	0
14 18000 Information Services	338,209	18,852	43,668	35,201	0	189,757	11,547	4,624	39,614	9,854
15 16000 County Counsel	0	0	0	0	0	(116,793)	0	0	0	0
16 47300 Building Services	(31,617)	0	(18,870)	0	0	(32,201)	(12,883)	0	(28,456)	0
Total Current Allocations	1,781,151	126,510	143,310	185,471	13,349	829,129	44,266	7,660	63,376	44,245
Less: Prior Year Allocations	1,630,918	175,167	117,858	176,554	6,268	742,249	70,406	110,240	43,020	54,781
Carry-Forward	150,233	(48,657)	25,452	8,917	7,081	86,880	(26,140)	(102,580)	20,356	(10,536)
Proposed Costs	\$1,931,385	\$77,853	\$168,762	\$194,388	\$20,430	\$916,009	\$18,126	\$(94,919)	\$83,732	\$33,709

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Department	79000 Dept of Housing	79210 Co Comm Devel	79300 Housing Authority	80000 Non- Departmental	84000 PDU General	85000 Capital Projects	89000 Debt Services	Dependent Special Districts	Law Library	Cities
1 Building Depreciation	\$0	\$0	\$0	\$564,418	\$0	\$6,401	\$0	\$747,080	\$20,576	\$0
2 Equipment Depreciation	0	0	0	9,210	0	2,067	0	150,567	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	2,115	4,789	0	0	0	0	0	0	0	0
5 12100 County Manager	2,674	10,727	12	89,246	0	8,360	265	26,675	0	0
6 12210 Real Property	0	525	2,972	0	0	0	0	0	0	0
7 14000 Controller	39,595	12,655	10	99,260	131,461	10,501	218	188,394	0	0
8 15100 & 15200 Treas & Tax	0	1,987	282	3,318	0	2,766	354	5,966	0	0
9 17000 Human Resources	3,675	15,542	0	2,426	0	0	0	15,136	0	0
10 12400 Public Safety Comm	0	0	0	341	0	0	0	478,275	0	4,796,203
11 15300 Revenue Services	0	0	0	0	0	0	0	0	0	16
12 17810 Purchasing	0	0	0	32,678	0	7,473	983	10,454	0	0
13 17830 Mail Services	0	223	0	0	0	0	0	0	0	0
14 18000 Information Services	2,552	11,421	35	249,918	0	23,412	741	54,624	0	0
15 16000 County Counsel	1,925	45,433	31,450	0	0	0	0	134,571	0	0
16 47300 Building Services	0	0	0	(78,496)	0	0	0	(4,600)	0	(19,384)
Total Current Allocations	52,536	103,301	34,762	972,318	131,461	60,981	2,560	1,807,141	20,576	4,776,835
Less: Prior Year Allocations	13,572	89,469	41,017	846,629	38	(145,461)	210,461	1,287,354	19,104	3,956,138
Carry-Forward	38,964	13,832	(6,255)	125,689	131,423	206,442	(207,900)	519,787	1,472	820,697
Proposed Costs	\$91,500	\$117,134	\$28,506	\$1,098,007	\$262,884	\$267,422	\$(205,340)	\$2,326,929	\$22,048	\$5,597,531

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Department	Schools	Benefits Trust Fund	Risk Mgt Trust Fund	Unempl Ins Trust Fund	Gen'l Liab Trust Fund	Cannabis	Local Transportation Fund	All Other	12310 Facil Plan&Devel	48340 1/2 Cent Transp Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	0	0	0	0	0	0	0	0	4,139	0
5 12100 County Manager	0	0	0	0	0	0	0	0	7,278	273
6 12210 Real Property	0	0	0	0	0	0	0	0	0	0
7 14000 Controller	39,846	5,527	68,863	5,527	5,527	7,140	13,745	24,520	8,345	225
8 15100 & 15200 Treas & Tax	0	0	0	0	0	0	0	0	1,714	105
9 17000 Human Resources	0	203,402	91,227	0	43,378	0	0	1,133	9,564	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	875,518	0	0
11 15300 Revenue Services	0	0	0	0	0	0	0	98	0	0
12 17810 Purchasing	0	0	0	0	0	0	0	0	8,145	0
13 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
14 18000 Information Services	0	0	0	0	0	0	0	424,455	7,838	765
15 16000 County Counsel	273,605	0	2,611,050	0	0	0	0	140,201	0	0
16 47300 Building Services -	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	313,451	208,929	2,771,140	5,527	48,904	7,140	13,745	1,465,925	47,023	1,369
Less: Prior Year Allocations	179,957	122,819	72,395	0	24,446	0	0	892,322	0	2,177
Carry-Forward	133,494	86,109	2,698,745	0	24,459	0	0	573,603	0	(808)
Proposed Costs	\$446,944	\$295,038	\$5,469,885	\$5,527	\$73,363	\$7,140	\$13,745	\$2,039,528	\$47,023	\$560

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Department	F200 Flood Control Fund	25151 Public Administrator	39500 Fish & Game	AOC Courts	2nd Allocation Orphans	Total
1 Building Depreciation	\$785,142	\$0	\$0	\$0	\$0	\$19,781,020
2 Equipment Depreciation	0	0	0	0	0	5,206,512
3 Software Amortization	0	0	0	0	0	2,537,033
4 Payments to Unfunded Retirement Liabi	0	0	0	0	0	2,369,839
5 12100 County Manager	0	0	0	0	0	4,983,144
6 12210 Real Property	0	0	0	0	0	124,107
7 14000 Controller	0	0	0	0	0	7,866,740
8 15100 & 15200 Treas & Tax	0	0	0	0	0	733,293
9 17000 Human Resources	0	0	0	0	0	6,717,219
10 12400 Public Safety Comm	0	0	0	0	0	6,321,225
11 15300 Revenue Services	0	0	0	0	0	259,700
12 17810 Purchasing	0	0	0	0	0	1,260,218
13 17830 Mail Services	0	0	0	0	0	596,197
14 18000 Information Services	0	0	0	0	0	7,994,531
15 16000 County Counsel	0	0	0	0	0	5,976,765
16 47300 Building Services	(594)	0	0	(79,883)	0	(3,044,470)
Total Current Allocations	784,548	0	0	(79,883)	0	69,683,072
Less: Prior Year Allocations	785,167	0	8	0	0	47,738,684
Carry-Forward	(619)	0	(8)	0	0	22,098,182
Proposed Costs	\$783,929	\$0	\$(8)	\$(79,883)	\$0	\$91,781,254