



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sonoma**  
**Santa Rosa, California**

**Date: June 18, 2020**  
**Filing Ref: SON21**

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 **2020-21**. 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.

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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 **Schedule A** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 | 11. Information Systems                 |
| 2. Auditor                  | 12. Communications Telephone            |
| 3. Treasurer Tax-Collector  | 13. Records Management                  |
| 4. County Administrator     | 14. Parks/Grounds                       |
| 5. County Counsel           | 15. Insurance                           |
| 6. Architect                | 16. Insurance (ISF)                     |
| 7. Facilities Operations    | 17. Heavy Equipment Replacement (ISF)   |
| 8. Energy                   | 18. ERP System (ISF)                    |
| 9. Fleet                    | 19. Employee Retirement (ISF)           |
| 10. Human Resources         | 20. Other Postemployment Benefits (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

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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 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 2020-21 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SONOMA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY \_\_\_\_\_**

**Erick Roeser**

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

**Name  
Auditor-Controller-Treasurer-Tax Collector**

**Title**

**6-25-2020**

**6-26-2020**

**Date**

**Date**

**Negotiated by Alex Tran  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Schedule A

Sonoma County 2020-21 Final Estimate

Department

Department	Projection Factors	10010100 Ag Commission	10010200 Sealer Wts & Ms	10010400 Fish & Game	10010600 Land Stewardship	11020100 ERP-HRMS System Admin	11020200 ERP- Financial Sys	11030100 Retirement ISF	11040100 Risk - Unemploy- ment ISF	11050100 SCEIP	12010101 DCSS
11010100 AUDITOR	1.089	23,014	5,563	381	3,528	2,021	3,280	6,239	1,437	16,504	46,720
11010200 TREASURER TAX-COLLECTOR	1.177	1,699	505	1	80	6	10	1	1	22	2,059
15020100 CAO	1.204	11,440	2,408	-	1,319	-	-	-	-	-	32,474
16020100 BENEFITS	1.000	5,844	1,424	-	4,119	-	-	-	-	-	59,909
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	1,712	410	-	36	155	310	-	-	344	2,904
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	-	-	-	-	-
21020300 REAL EST	1.113	8,295	1,985	-	177	752	1,504	-	-	1,665	14,076
21020400 FAC OPS	1.026	2,180	6,191	-	229	5	10	-	-	13,352	6,977
21030100 PURCH	1.174	(305)	172	4	828	1,534	3,251	-	-	488	2,066
21030300 ENERGY	1.000	3,457	1,528	-	74	313	627	-	-	6,639	5,866
21030400 FLEET	-	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	34,730	8,397	-	4,541	-	(99)	-	-	-	126,456
25010100 DATA	-	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	657	445	8	1,040	-	-	-	-	931	10,278
29010102 GROUNDS	1.186	-	-	-	-	-	-	-	-	2	-
23010500 INSURANCE	1.249	179	7	-	4	-	-	-	-	1,375	404
EQUIP DEPREC	1.000	14,793	74,904	-	12,096	-	-	-	-	-	-
BLDG DEPREC	1.000	15,963	317	-	195	-	-	-	-	9,638	30
<b>Adjustments:</b>											
Eliminate Direct Services		-	-	-	-	-	-	-	-	(9,593)	-
Eliminate Audits		-	-	-	-	-	-	-	-	-	-
LAFCO Adj.											
<b>Total Estimated Costs</b>		123,658	104,256	394	28,266	4,786	8,893	6,240	1,438	41,367	310,219
<b>Carryforward</b>		52,335	114,065	(166)	-	99,349	147,684	3,784	11,063	26,104	10,356
<b>Claimable Costs</b>		175,993	218,321	228	28,266	104,135	156,577	10,024	12,501	67,471	320,575

Sonoma County 2020-21 Final Estimate

Department	Projection Factors	13010100 Recorder	13010200 CRA-Clerk Op Fund	13020100 Assessor	13030100 Registrar	14010100 CDC General Admin	15010100 Bd of Super	15010200 Assess Appeals	18010100 District Attorney	18010102 DA Victim Witn	18010600 DA Fam Just Ctr
11010100 AUDITOR	1.089	17,873	3,440	32,221	59,802	(9,594)	16,857	-	110,473	10,144	8,622
11010200 TREASURER TAX-COLLECTOR	1.177	332	359	1,756	422	5,119	621	-	2,698	421	94
15020100 CAO	1.204	3,806	1,728	28,995	5,893	17,825	11,526	-	61,589	5,988	898
16020100 BENEFITS	1.000	8,546	3,925	16,480	5,553	43,135	18,225	-	52,435	3,472	2,435
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	864	219	1,785	2,559	492	1,003	-	4,545	263	1,122
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	9,276	-	-	-	-
21020300 REAL EST	1.113	4,188	1,061	8,648	12,402	2,386	4,862	-	22,025	1,274	5,436
21020400 FAC OPS	1.026	14,284	8,403	68,101	62,172	40,028	70,208	-	190,225	10,623	42,344
21030100 PURCH	1.174	5,361	644	(1,222)	3,018	482	(664)	-	(398)	700	3,564
21030300 ENERGY	1.000	14,062	7,764	58,338	44,442	994	36,714	-	150,996	13,520	67,780
21030400 FLEET	-	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	17,335	7,569	103,978	17,570	66,604	37,607	-	161,320	25,733	3,517
25010100 DATA	-	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	5,860	1,763	11,068	57	13,561	565	370	322,069	135	-
29010102 GROUNDS	1.186	4	2	15	10	109	11	-	100	5	31
23010500 INSURANCE	1.249	2,526	1,607	11,101	8,784	(18,012)	5,935	-	37,325	1,202	1,777
EQUIP DEPREC	1.000	-	-	123,562	70,620	-	-	-	41,372	-	-
BLDG DEPREC	1.000	15,849	9,139	70,754	41,564	-	27,001	-	161,238	14,364	79,206
<b>Adjustments:</b>											
Eliminate Direct Services		-	-	-	-	-	-	-	-	-	-
Eliminate Audits		-	-	-	-	-	-	-	(32,961)	-	-
LAFCO Adj.											
<b>Total Estimated Costs</b>		<b>110,890</b>	<b>47,623</b>	<b>535,580</b>	<b>334,868</b>	<b>163,129</b>	<b>239,747</b>	<b>370</b>	<b>1,285,051</b>	<b>87,844</b>	<b>216,826</b>
<b>Carryforward</b>		<b>25,071</b>	<b>10,027</b>	<b>188,566</b>	<b>44,838</b>	<b>112,261</b>	<b>102,457</b>	<b>10,404</b>	<b>359,035</b>	<b>13,422</b>	<b>(29,790)</b>
<b>Claimable Costs</b>		<b>135,961</b>	<b>57,650</b>	<b>724,146</b>	<b>379,706</b>	<b>275,390</b>	<b>342,204</b>	<b>10,774</b>	<b>1,644,086</b>	<b>101,266</b>	<b>187,036</b>

Sonoma County 2020-21 Final Estimate

Department	Projection Factors	19010100 EDB	20010100 Emergency Svcs	20020101 CSA#40 Administration	21030200 Vets/Comm Bldgs	21040400 Parking Enf	22010101 Health Admin	22020106 Animal Care & Control	22010300 HlthSv-First Five	23020100 Self-Insurance	24030111 Human Sv Adm
11010100 AUDITOR	1.089	27,497	-	21,499	19,387	176	513,088	44,012	22,991	104,569	769,108
11010200 TREASURER TAX-COLLECTOR	1.177	318	-	129	143	214,071	23,286	116,302	186	826	21,370
15020100 CAO	1.204	6,846	-	2,738	1,422	-	208,978	10,170	2,121	12,630	299,004
16020100 BENEFITS	1.000	14,486	-	2,056	3,306	-	477,155	20,707	2,690	34,914	618,008
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	855	397	483	40,348	(17,202)	23,461	2,861	250	1,219	30,109
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	-	-	-	11,816	-
21020300 REAL EST	1.113	4,144	1,925	2,342	130	155	113,703	13,868	1,210	5,906	145,918
21020400 FAC OPS	1.026	248	40,905	3,433	468,235	922	679,507	83,240	-	34,322	388,307
21030100 PURCH	1.174	36,526	(1,099)	5,236	2,871	142	108,902	6,781	20,063	24,782	109,535
21030300 ENERGY	1.000	1,727	8,199	2,499	517	1,134	94,997	109,649	504	46,649	242,917
21030400 FLEET	-	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	11,295	-	2,373	4,696	-	601,779	45,586	7,569	44,910	941,688
25010100 DATA	-	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	657	(957)	499	51	595	(84,885)	10,919	36	2,659	107,456
29010102 GROUNDS	1.186	-	6	1	-	-	(15,396)	-	-	11	871
23010500 INSURANCE	1.249	71	8,328	352	81,467	216	29,303	21,871	-	7,559	50,120
EQUIP DEPREC	1.000	-	-	99,071	2,601	-	-	-	-	-	-
BLDG DEPREC	1.000	-	11,223	26,767	234,491	1,335	166,877	76,593	-	34,083	596,691
<b>Adjustments:</b>											
Eliminate Direct Services		-	-	(5)	-	-	-	-	-	(35)	-
Eliminate Audits		-	-	-	-	-	-	-	-	-	(138,311)
LAFCO Adj.											
<b>Total Estimated Costs</b>		104,670	68,927	169,473	859,665	201,544	2,940,755	562,559	57,620	366,820	4,182,791
<b>Carryforward</b>		27,586	(220,192)	-	714,686	106,860	1,109,406	(21,770)	(4,914)	(109,358)	(29,750)
<b>Claimable Costs</b>		132,256	(151,265)	169,473	1,574,351	308,404	4,050,161	540,789	52,706	257,462	4,153,041

Sonoma County 2020-21 Final Estimate

Department	Projection Factors	24030142 HS-VM Child Ctr	24030153 HS-AAA	24030154 HS-MSSP	24030156 HS- PA/PG/PC	24030114 HS-South County Center	26010100 PRMD Admin	26030100 PRMD - Fire Prevention	26030200 PRMD - Hazardous Materials	26030300 PRMD - Chipper	27010100 Probatn Admin
11010100 AUDITOR	1.089	36,388	10,395	13,989	7,715	2,679	92,350	4,844	5,247	334	153,058
11010200 TREASURER TAX-COLLECTOR	1.177	895	120	295	232	32	4,372	101	152	-	15,533
15020100 CAO	1.204	15,597	1,971	4,450	3,408	379	58,369	2,627	3,515	193	12,640
16020100 BENEFITS	1.000	28,743	7,198	5,984	5,786	890	21,347	3,273	4,654	-	17,146
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	2,866	118	315	236	1,939	4,165	67	252	-	793
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	-	-	-	-	-
21020300 REAL EST	1.113	13,888	572	1,525	1,144	9,397	20,183	323	1,223	-	3,841
21020400 FAC OPS	1.026	83,931	4	10	8	944	187,081	2,589	5,989	-	37,490
21030100 PURCH	1.174	2,299	7,846	4,978	108	140	13,188	1,890	314	-	936
21030300 ENERGY	1.000	5,787	238	635	477	3,916	152,233	1,287	3,175	-	40,146
21030400 FLEET	-	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	52,980	6,055	16,651	13,624	1,514	167,343	5,271	7,537	-	23,048
25010100 DATA	-	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	(621)	464	528	351	-	9,336	677	258	-	17,950
29010102 GROUNDS	1.186	787	-	-	-	-	576	-	1	-	6
23010500 INSURANCE	1.249	28,380	56	9	7	-	18,154	267	617	-	6,106
EQUIP DEPREC	1.000	-	-	-	-	-	333,471	-	1,730	-	-
BLDG DEPREC	1.000	181,386	293	782	586	-	128,002	1,869	4,321	-	38,165
<b>Adjustments:</b>											
Eliminate Direct Services		-	-	-	-	-	-	-	-	-	-
Eliminate Audits		-	-	-	-	-	-	-	-	-	-
LAFCO Adj.											
<b>Total Estimated Costs</b>		453,306	35,330	50,151	33,682	21,830	1,210,170	25,085	38,985	527	366,858
<b>Carryforward</b>		(80,611)	5,714	(27,438)	(2,327)	-	1,019,879	-	-	-	(118,161)
<b>Claimable Costs</b>		372,695	41,044	22,713	31,355	21,830	2,230,049	25,085	38,985	527	248,697

Sonoma County 2020-21 Final Estimate

Department	Projection Factors	27011000 Probation	27012000 Juvenile Probatn	27013000 Sup Adult Crew	27014000 Juvenile Hall	27014500 Probation Camp	27016000 Probation SAC Ent	27017000 Probation CCPIF	28010100 Public Defender	29010100 Regional Parks	29010500 Spring Lake
11010100 AUDITOR	1.089	66,250	31,792	18,432	55,989	26,859	17,218	1,611	32,044	198,914	30,756
11010200 TREASURER TAX-COLLECTOR	1.177	2,451	1,063	231	1,875	440	55	5	13,357	2,621	320
15020100 CAO	1.204	43,457	19,240	4,600	32,681	7,759	-	-	31,417	32,227	6,100
16020100 BENEFITS	1.000	76,870	32,693	4,947	64,639	16,263	-	-	12,474	18,434	2,458
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	2,627	2,286	88	9,999	-	1,078	-	1,298	1,468	-
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	-	-	-	31,152	-
21020300 REAL EST	1.113	12,733	11,077	424	48,458	-	5,223	-	6,291	7,116	-
21020400 FAC OPS	1.026	65,555	82,204	6,904	356,122	(714)	91,036	-	41,977	530,053	185,140
21030100 PURCH	1.174	8,236	11,040	711	7,890	3,182	1,108	4,156	1,772	20,047	4,307
21030300 ENERGY	1.000	59,772	4,616	2,978	20,193	-	2,177	-	35,529	29,745	-
21030400 FLEET	-	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	148,345	63,576	12,110	113,529	24,220	-	-	71,317	67,525	16,651
25010100 DATA	-	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	12,127	2,925	-	9,327	-	-	-	34,547	8,215	-
29010102 GROUNDS	1.186	14	350	1	1,530	-	-	-	57	9	-
23010500 INSURANCE	1.249	14,835	30,617	127	133,994	999	-	-	13,027	9,348	793
EQUIP DEPREC	1.000	47,616	26,592	21,782	7,833	21,286	32,439	-	21	107,144	36,005
BLDG DEPREC	1.000	46,256	153,929	696	673,416	-	24,107	-	49,796	39,308	-
<b>Adjustments:</b>											
Eliminate Direct Services		-	-	-	-	-	-	-	-	(92)	-
Eliminate Audits		-	-	-	-	-	-	-	-	-	-
LAFCO Adj.											
<b>Total Estimated Costs</b>		607,144	474,000	74,031	1,537,475	100,294	174,441	5,772	344,924	1,103,234	282,530
<b>Carryforward</b>		121,698	(31,335)	12,465	(159,299)	68,548	94,745	579	59,748	402,781	37,097
<b>Claimable Costs</b>		728,842	442,665	86,496	1,378,176	168,842	269,186	6,351	404,672	1,506,015	319,627



Sonoma County 2020-21 Final Estimate

Department

Department	Projection Factors	29020100 Sport Fishing Ctr	29030100 Spud Point	29040100 Mason's Marina	30010100 Sheriff Admin	30010200 Sheriff Law Enf	30014700 Sheriff Court Secur	30014800 Sheriff Transportn	30020100 Deten Admin	30020300 Deten Main Jail	30020400 Det Honor Farm
11010100 AUDITOR	1.089	1,786	14,504	5,968	114,746	180,380	31,089	7,309	46,582	81,911	20,448
11010200 TREASURER TAX-COLLECTOR	1.177	6	275	17	1,735	6,423	874	157	1,662	4,294	755
15020100 CAO	1.204	-	2,054	28	25,164	184,102	23,526	5,179	35,964	92,588	19,951
16020100 BENEFITS	1.000	-	2,745	-	21,651	189,416	29,126	6,437	31,373	162,090	44,672
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	-	-	-	1,407	9,041	-	91	468	33,678	10,200
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	-	-	-	-	-
21020300 REAL EST	1.113	-	-	-	6,821	42,979	-	441	2,270	163,218	49,434
21020400 FAC OPS	1.026	-	23,280	-	67,450	568,822	-	4,289	(486)	1,457,868	712,368
21030100 PURCH	1.174	71	5,572	4,970	7,795	55,914	228	438	6,020	8,226	3,294
21030300 ENERGY	1.000	-	-	-	50,466	471,984	-	1,275	6,566	472,198	531,928
21030400 FLEET	-	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	-	7,494	(328)	29,524	384,348	54,494	9,082	99,906	266,416	45,412
25010100 DATA	-	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	-	451	2	8,132	16,926	-	-	109,111	-	-
29010102 GROUNDS	1.186	-	-	-	12	176	-	1	4	298	-
23010500 INSURANCE	1.249	304	17,436	1,822	13,686	89,304	-	1,111	5,722	411,470	71,081
EQUIP DEPREC	1.000	-	-	-	71,129	897,207	-	16,468	19,890	42,307	1,534
BLDG DEPREC	1.000	-	-	-	102,739	648,822	-	4,540	23,382	1,681,472	318,104
<b>Adjustments:</b>											
Eliminate Direct Services		-	-	-	(237)	-	-	-	-	-	-
Eliminate Audits		-	-	-	(59,674)	-	-	-	-	-	-
LAFCO Adj.											
<b>Total Estimated Costs</b>		2,167	73,811	12,479	462,545	3,745,844	139,337	56,818	388,434	4,878,034	1,829,181
<b>Carryforward</b>		(845)	25,989	3,164	(11,408)	476,215	13,108	(5,793)	322,297	(37,253)	24,852
<b>Claimable Costs</b>		1,322	99,800	15,643	451,137	4,222,059	152,445	51,025	710,731	4,840,781	1,854,033

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Department	Projection Factors	31010100 Open Space	32010100 IOLERO	33010100 Water Agency	33100100 Water Dists	34010100 Roads	34020100 PW Special Proj	34030100 Airport	34040100 Transit	34050100 Refuse	34160100 Air Pollution
11010100 AUDITOR	1.089	29,900	3,894	118,953	2,610	186,693	999	59,159	119,690	28,242	4,017
11010200 TREASURER TAX-COLLECTOR	1.177	86	58	6,163	69	5,035	3	555	456	258	-
15020100 CAO	1.204	12,375	1,110	46,869	-	52,316	-	6,599	2,183	3,417	-
16020100 BENEFITS	1.000	20,611	4,147	190,127	-	90,554	-	9,452	3,299	6,901	-
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	-	94	-	-	2,460	-	-	-	185	-
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	-	-	-	-	-
21020300 REAL EST	1.113	-	454	(2,282)	-	11,923	-	-	-	898	-
21020400 FAC OPS	1.026	-	3,638	-	-	208,659	-	-	-	7,200	-
21030100 PURCH	1.174	21,909	2,985	109,132	4,387	64,741	545	20,022	12,673	9,610	-
21030300 ENERGY	1.000	-	1,809	-	-	55,411	-	-	-	3,580	-
21030400 FLEET	-	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	(3,779)	(711)	314,832	-	150,800	-	23,429	6,008	10,726	-
25010100 DATA	-	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	1,341	1	605	-	189	2,581	209	1,511	210	-
29010102 GROUNDS	1.186	(9,321)	1	2	-	14	-	-	80	1	-
23010500 INSURANCE	1.249	1,285	375	74,395	-	15,372	-	41,794	13,860	7,944	420
EQUIP DEPREC	1.000	33,314	-	-	-	-	-	-	-	-	-
BLDG DEPREC	1.000	-	2,626	84,547	-	101,738	14,098	1,515	-	22,746	-
<b>Adjustments:</b>											
Eliminate Direct Services		(2,755)	-	(40,210)	-	(22,398)	(33)	(5,734)	(11,962)	(4,236)	(4,017)
Eliminate Audits		-	-	-	-	-	-	-	-	-	-
LAFCO Adj.											
<b>Total Estimated Costs</b>		104,966	20,481	903,133	7,066	923,507	18,193	157,000	147,798	97,682	420
<b>Carryforward</b>		7,647	11,689	149,096	(49,837)	(123,094)	7,951	26,959	27,949	4,820	(25,828)
<b>Claimable Costs</b>		112,613	32,170	1,052,229	(42,771)	800,413	26,144	183,959	175,747	102,502	(25,408)

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Department

Department	Projection Factors	35010100 Ag Extension	36010100 Grand Jury	36010200 Non-Court Ops	37010100 IHSS Public Auth	38010100 Administrati on	66030100 LAFCO	66080100 Law Library	69010100 Retirement	72010100 Library	80240100 Fair
11010100 AUDITOR	1.089	6,761	6,179	1,142	2,621	133,550	3,076	1,954	6,715	86,940	9,089
11010200 TREASURER TAX-COLLECTOR	1.177	133	20	4	31	88	8	13	313	644	651
15020100 CAO	1.204	2,017	-	-	688	2,643	914,384	415	7,913	59,334	10,303
16020100 BENEFITS	1.000	3,556	-	-	1,443	6,915	-	-	17,667	-	21,077
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	937	195	-	39	98	7	909	-	-	-
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	1,011	-	-	-	-
21020300 REAL EST	1.113	4,539	943	-	190	476	32	4,405	-	-	-
21020400 FAC OPS	1.026	14,560	2,590	-	1	3	(600)	36,489	16,237	6,661	26,074
21030100 PURCH	1.174	671	4	-	176	15,285	(183)	139	-	-	-
21030300 ENERGY	1.000	1,891	4,534	-	79	198	251	33,111	-	-	-
21030400 FLEET	-	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	7,569	-	-	1,514	(5,238)	-	-	19,678	-	40,871
25010100 DATA	-	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	(14)	5	21,156	1,153	1,014	359	185	20,699	50	6,995
29010102 GROUNDS	1.186	-	37	-	-	-	-	8	-	-	-
23010500 INSURANCE	1.249	104	178	-	1	-	41	6,988	-	588	56,337
EQUIP DEPREC	1.000	3,322	-	-	-	50	-	-	-	-	-
BLDG DEPREC	1.000	4,997	1,750	-	98	-	184	32,510	-	-	-
<b>Adjustments:</b>											
Eliminate Direct Services		-	-	-	-	-	(557)	-	-	-	-
Eliminate Audits		-	-	-	-	(99,982)	-	-	-	-	-
LAFCO Adj.							(914,384)				
<b>Total Estimated Costs</b>		51,043	16,435	22,302	8,034	55,100	3,629	117,126	89,222	154,217	171,397
<b>Carryforward</b>		29,124	2,877	12,503	(6,967)	-	760,305	29,388	30,403	601	(70,664)
<b>Claimable Costs</b>		80,167	19,312	34,805	1,067	55,100	763,934	146,514	119,625	154,818	100,733

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Department

Department	Projection Factors	80260100 Courts-Judicial	90010100 Schools	SanD Sanitation Dists	SpD-D Special Dists-D	SpD-I Special Dists-I	Other	Rounding	2nd Allocation Orphans	Total
11010100 AUDITOR	1.089	15,549	27,760	5,600	(1,452)	215,940	413,081	-	-	4,681,101
11010200 TREASURER TAX-COLLECTOR	1.177	49	12,197	242	71	468	2,225	-	-	483,025
15020100 CAO	1.204	-	-	1,054	-	19,485	2,266	-	-	2,544,355
16020100 BENEFITS	1.000	-	-	-	-	4,246	7,381	-	-	2,597,509
17010100 CO CNSL	-	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.192	13,623	-	-	-	767	42,658	-	-	247,956
21020100 ARCHIT	-	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.000	-	-	-	-	-	18,815	-	-	72,070
21020300 REAL EST	1.113	66,021	-	-	-	3,716	205,071	-	-	1,085,004
21020400 FAC OPS	1.026	462,644	-	-	-	15,849	664,865	6	-	8,209,241
21030100 PURCH	1.174	-	-	19,309	3,304	(694)	98,637	-	-	902,590
21030300 ENERGY	1.000	405,822	-	6,910	-	13,805	372,563	-	-	3,719,191
21030400 FLEET	-	-	-	-	-	-	-	-	-	-
23010100 HR	1.074	-	-	-	-	5,334	4,541	-	-	4,558,372
25010100 DATA	-	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-	-
25010151 RECORDS	1.302	-	2,180	1,898	39	1,148	39,055	-	-	739,112
29010102 GROUNDS	1.186	384	-	-	-	354	317,967	-	-	299,131
23010500 INSURANCE	1.249	96,024	-	19,688	290	3,195	113,054	(3)	-	1,574,703
EQUIP DEPREC	1.000	-	-	-	22,323	-	-	-	-	2,182,482
BLDG DEPREC	1.000	495,856	-	-	-	25,019	394,922	-	-	6,897,895
<b>Adjustments:</b>										
Eliminate Direct Services		-	-	(2,213)	(1,409)	(10,722)	(521)	-	-	(116,730)
Eliminate Audits		-	-	-	-	(209,971)	(350,535)	-	-	(891,434)
LAFCO Adj.										(914,384)
<b>Total Estimated Costs</b>		1,555,972	42,137	52,488	23,166	87,939	2,346,045	3	-	38,871,190
<b>Carryforward</b>		114,607	22,828	(138,500)	(10,807)	384,456	(178,983)	(148)	-	6,106,203
<b>Claimable Costs</b>		1,670,579	64,965	(86,012)	12,359	472,395	2,167,062	(145)	-	44,977,393