



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date:** **May 18, 2021**  
**Filing Ref:** **SON22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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        | 12. Information Systems (Data)          |
| 2. Auditor-Controller              | 13. Communications – Telephone          |
| 3. Treasurer-Tax-Collector         | 14. Records Management                  |
| 4. County Administrator            | 15. Parks/Grounds                       |
| 5. County Counsel                  | 16. Insurance                           |
| 6. General Services Administration | 17. Insurance (ISF)                     |
| 7. Architect                       | 18. Heavy Equipment Replacement (ISF)   |
| 8. Facilities Operations           | 19. ERP System (ISF)                    |
| 9. Energy                          | 20. Employee Retirement (ISF)           |
| 10. Fleet                          | 21. Other Postemployment Benefits (ISF) |
| 11. Human Resources                |   |

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 2021-22 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 Original signed by

Erick Roeser

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

Name  
Auditor-Controller

Title

05-26-2021

06-02-2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

**Sonoma County 2021-22 Final Estimate**

Department	Projection Factors	10010100 Ag Commissi on	10010200 Sealer Wts & Ms	10010400 Fish & Game	10010600 Land Stewardsh ip	11020100 ERP-HRMS System Admin	11020200 ERP- Financial Sys	11030100 Retiremen t ISF
11010100 AUDITOR	1.04	22,552	4,905	84	3,632	2,022	3,285	(1,382)
11010200 TREASURER TAX-COLLECTOR	1.32	3,504	717	-	260	9	15	1
15020100 CAO	1.37	9,583	1,893	-	1,165	-	-	-
16020100 BENEFITS	1.10	23,740	4,360	-	2,636	-	-	-
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	1.11	2,078	497	-	44	188	377	-
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	1.00	-	-	-	-	-	-	-
21020300 REAL EST	1.16	6,870	1,644	-	146	623	1,245	-
21020400 FAC OPS	1.08	3,474	5,783	-	67	-	(2,888)	-
21030100 PURCH	1.09	669	231	8	290	1,438	4,778	-
21030300 ENERGY	1.00	-	489	-	-	-	-	-
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	1.08	26,054	6,628	-	3,338	-	-	-
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	1.33	1,461	748	-	327	-	-	-
29010102 GROUNDS	1.15	-	-	-	-	-	-	-
23010500 INSURANCE	1.20	238	9	-	5	-	-	-
EQUIP DEPREC	1.00	56,556	74,530	-	14,268	-	-	-
BLDG DEPREC	1.00	25,478	317	-	195	-	-	-
<b>Adjustments:</b>								
Eliminate Direct Services		-	-	-	-	-	-	-
Eliminate Audits		-	-	-	-	-	-	-
LAFCO Adj.								
Total Estimated Costs		182,257	102,751	92	26,373	4,280	6,812	(1,381)
Carryforward		(25,424)	52,437	(412)	-	(255,767)	(1,151,608)	(1,909)
Claimable Costs		156,833	155,188	(320)	26,373	(251,487)	(1,144,796)	(3,290)

**Sonoma County 2021-22 Final Estimate**

<b>Department</b>	<b>11040100 Risk - Unemploy ment ISF</b>	<b>11050100 SCEIP</b>	<b>12010101 DCSS</b>	<b>13010100 Recorder</b>	<b>13010200 CRA-Clerk Op Fund</b>	<b>13010800 County Clerk Operations</b>	<b>13020100 Assessor</b>	<b>13030100 Registrar</b>
11010100 AUDITOR	5,416	21,738	42,620	16,498	-	3,232	31,314	43,622
11010200 TREASURER TAX-COLLECTOR	1	38	6,732	968	828	339	5,816	1,307
15020100 CAO	-	-	26,194	3,066	-	1,197	23,666	4,528
16020100 BENEFITS	-	-	48,258	9,844	-	3,090	58,361	12,518
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	-	417	3,527	1,049	-	266	2,212	3,107
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-
21020300 REAL EST	-	1,379	11,659	3,468	-	878	7,311	10,272
21020400 FAC OPS	-	13,415	-	(15,432)	-	12,148	91,279	51,248
21030100 PURCH	87	780	2,728	4,790	(890)	436	1,985	4,092
21030300 ENERGY	-	6,777	-	14,870	-	8,898	67,141	51,536
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	-	-	88,196	12,164	-	3,452	67,847	12,770
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	-	744	14,324	6,133	208	1,938	14,568	725
29010102 GROUNDS	-	-	-	6	-	4	30	21
23010500 INSURANCE	-	1,877	426	3,442	170	2,015	15,321	11,931
EQUIP DEPREC	-	-	-	-	-	-	31,000	64,215
BLDG DEPREC	-	9,638	29	44,724	-	7,755	61,683	39,383
<b>Adjustments:</b>								
Eliminate Direct Services	-	(13,483)	-	-	-	-	-	-
Eliminate Audits	-	-	-	-	-	-	-	-
LAFCO Adj.								
Total Estimated Costs	5,504	43,320	244,693	105,590	316	45,648	479,534	311,275
Carryforward	15,030	10,867	(55,903)	(70,261)	(50,668)	-	(227,471)	(91,264)
Claimable Costs	20,534	54,187	188,790	35,329	(50,352)	45,648	252,063	220,011

**Sonoma County 2021-22 Final Estimate**

Department	14010100			18010100	18010102		20010100	20020101	
	CDC General Admin	15010100 Bd of Super	15010200 Assess Appeals	District Attorney	DA Victim Witn	18010600 DA Fam Just Ctr	19010100 EDB	Emergency Svc	CSA#40 Adminstr ation
11010100 AUDITOR	(3,045)	22,262	168	119,820	10,317	8,868	32,371	-	72,773
11010200 TREASURER TAX-COLLECTOR	14,344	2,118	1	8,723	1,341	281	980	-	3
15020100 CAO	16,202	10,277	-	51,570	4,476	1,235	4,947	-	142
16020100 BENEFITS	42,569	33,043	-	132,032	11,679	2,349	21,782	-	-
17010100 CO CNSL	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	598	1,466	-	5,519	319	1,362	1,038	37	262
21020100 ARCHIT	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-	-
21020300 REAL EST	1,976	4,845	-	18,243	1,056	4,502	3,432	122	865
21020400 FAC OPS	22,030	71,657	-	156,654	9,988	45,256	-	49,953	-
21030100 PURCH	4	120	87	3,390	706	3,269	25,239	-	1,425
21030300 ENERGY	-	42,946	-	192,730	15,992	75,931	-	1,347	-
21030400 FLEET	-	-	-	-	-	-	-	-	-
23010100 HR	52,295	25,306	-	108,845	17,802	1,817	4,785	-	-
25010100 DATA	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-
25010151 RECORDS	53,474	863	-	203,605	(4)	-	1,010	-	236
29010102 GROUNDS	74	20	-	111	5	21	-	3	-
23010500 INSURANCE	(17,881)	8,082	-	50,884	1,636	2,399	95	-	-
EQUIP DEPREC	-	-	-	49,169	-	-	-	-	50,636
BLDG DEPREC	-	27,768	-	164,010	14,575	80,106	-	980	24,298
<b>Adjustments:</b>									
Eliminate Direct Services	-	-	-	-	-	-	-	-	(63)
Eliminate Audits	-	-	-	(54,391)	-	-	(7,908)	-	(74,704)
LAFCO Adj.									
Total Estimated Costs	182,640	250,773	256	1,210,914	89,888	227,396	87,771	52,442	75,873
Carryforward	(184,363)	81,672	(20,895)	271,435	25,184	76,632	(19,911)	(687,794)	-
Claimable Costs	(1,723)	332,445	(20,639)	1,482,349	115,072	304,028	67,860	(635,352)	75,873

**Sonoma County 2021-22 Final Estimate**

Department	21030200		22010101	22010400	22020106	22010300	23020100	24030111
	Vets/Comm Bldgs	21040400 Parking Enf	Health Admin	Homeless Coordinati on	Animal Care & Control		Self- Insurance	Human Sv Adm
11010100 AUDITOR	20,290	1,207	433,698	886	35,065	185	114,918	704,924
11010200 TREASURER TAX-COLLECTOR	399	242,591	48,000	166	4,249	-	2,604	67,497
15020100 CAO	1,547	-	174,408	915	8,351	-	10,713	253,229
16020100 BENEFITS	1,128	-	439,825	6,276	21,842	-	45,273	559,736
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	41,934	(12,554)	27,533	310	3,475	-	1,480	36,747
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-
21020300 REAL EST	107	128	91,010	1,025	11,486	-	4,892	121,469
21020400 FAC OPS	367,988	(22,318)	70,159	-	170,245	-	20,462	254,400
21030100 PURCH	2,513	124	74,864	148	3,994	175	8,172	75,404
21030300 ENERGY	1,031	1,300	24,864	-	115,648	-	54,429	235,797
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	2,749	-	364,211	2,225	36,718	-	32,344	691,609
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	45	395	18,161	-	12,449	-	(395)	274,205
29010102 GROUNDS	-	1	(3,424)	-	-	-	23	694
23010500 INSURANCE	111,265	294	36,587	-	29,841	-	10,294	78,577
EQUIP DEPREC	-	-	-	-	-	-	-	-
BLDG DEPREC	357,831	1,133	141,658	-	82,713	-	35,061	603,725
<b>Adjustments:</b>								
Eliminate Direct Services	-	-	-	-	-	-	(97)	(259)
Eliminate Audits	-	-	-	-	-	-	-	(135,861)
LAFCO Adj.								
Total Estimated Costs	908,827	212,301	1,941,554	11,951	536,076	360	340,173	3,821,893
Carryforward	682,343	41,933	(845,840)	-	(153,730)	(54,471)	(21,689)	(67,920)
Claimable Costs	1,591,170	254,234	1,095,714	11,951	382,346	(54,111)	318,484	3,753,973

**Sonoma County 2021-22 Final Estimate**

Department	24030142	24030153	24030154	24030156	24030114	25010161	26010100	26030100
	HS-VM Child Ctr	HS-AAA	HS-MSSP	HS- PA/PG/PC	HS-South County Center	IS- Reprograp hics	PRMD Admin	PRMD - Fire Prevention
11010100 AUDITOR	36,152	8,945	12,374	7,435	2,521	-	84,157	5,000
11010200 TREASURER TAX-COLLECTOR	2,962	437	1,028	845	93	-	15,421	422
15020100 CAO	13,428	1,925	4,480	2,802	299	-	50,081	2,284
16020100 BENEFITS	26,882	10,175	4,438	6,403	74	-	109,314	1,067
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	3,480	143	287	287	2,355	-	5,057	188
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-
21020300 REAL EST	11,503	474	947	947	7,783	-	16,717	621
21020400 FAC OPS	169,320	-	-	-	1,830	-	159,582	6,038
21030100 PURCH	3,141	7,905	1,962	217	2,853	-	10,625	355
21030300 ENERGY	-	-	-	-	-	-	184,568	3,050
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	38,943	5,563	13,352	11,127	1,113	-	129,588	3,896
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	3,136	149	3,109	1,540	-	-	10,858	682
29010102 GROUNDS	572	-	-	-	-	-	448	-
23010500 INSURANCE	23,074	8	16	16	222	-	24,689	845
EQUIP DEPREC	-	-	-	-	-	-	335,856	4,994
BLDG DEPREC	181,386	293	586	586	-	-	134,289	4,338
<b>Adjustments:</b>								
Eliminate Direct Services	-	-	-	-	-	-	-	-
Eliminate Audits	-	-	-	-	-	-	-	-
LAFCO Adj.								
Total Estimated Costs	513,979	36,017	42,579	32,205	19,143	-	1,271,250	33,780
Carryforward	58,998	2,278	2,192	(18,947)	-	-	(733,922)	-
Claimable Costs	572,977	38,295	44,771	13,258	19,143	-	537,328	33,780



**Sonoma County 2021-22 Final Estimate**

Department	26030200					27013000	27014000	27016000	
	PRMD - Hazardous Materials	26030300 PRMD - Chipper	27010100 Probate Admin	27011000 Probation	27012000 Juvenile Probate	Sup Adult Crew	Juvenile Hall	27014500 Probation Camp	Probation SAC Ent
11010100 AUDITOR	5,103	2,756	150,725	58,235	28,117	16,961	56,675	24,279	13,084
11010200 TREASURER TAX-COLLECTOR	343	7	27,082	8,524	3,206	788	6,379	1,475	60
15020100 CAO	2,192	265	10,122	38,089	14,839	4,015	27,805	6,655	-
16020100 BENEFITS	6,373	-	34,724	89,383	38,101	7,340	65,043	16,117	-
17010100 CO CNSL	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	425	-	1,023	3,296	2,775	53	12,142	-	1,309
21020100 ARCHIT	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-	-
21020300 REAL EST	1,406	-	3,381	10,896	9,174	176	40,136	-	4,326
21020400 FAC OPS	6,014	-	38,163	65,768	81,583	(1,627)	348,977	(9,651)	238,927
21030100 PURCH	883	120	1,155	9,646	8,485	1,039	5,237	1,567	1,356
21030300 ENERGY	3,038	-	48,942	77,437	-	1,722	-	-	-
21030400 FLEET	-	-	-	-	-	-	-	-	-
23010100 HR	3,258	-	12,932	113,491	42,281	10,014	84,562	18,915	-
25010100 DATA	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-
25010151 RECORDS	(4)	-	21,796	18,746	1,805	-	872	-	-
29010102 GROUNDS	-	-	11	30	275	1	1,205	-	-
23010500 INSURANCE	842	-	8,234	20,253	41,769	85	182,801	1,604	-
EQUIP DEPREC	10,277	5,771	-	66,211	12,830	9,548	26,313	15,202	34,256
BLDG DEPREC	4,321	-	38,644	47,571	153,929	383	673,416	-	24,107
<b>Adjustments:</b>									
Eliminate Direct Services	-	-	-	-	-	-	-	-	-
Eliminate Audits	-	-	-	-	-	-	-	-	-
LAFCO Adj.									
Total Estimated Costs	44,471	8,919	396,934	627,576	439,169	50,498	1,531,563	76,163	317,425
Carryforward	-	-	(72,383)	81,484	83,168	(46,613)	750,969	32,397	219,752
Claimable Costs	44,471	8,919	324,551	709,060	522,337	3,885	2,282,532	108,560	537,177

**Sonoma County 2021-22 Final Estimate**

Department	28010100		29010100	29020100			30010100	30010200	
	27017000	Public	Regional	29010500	Sport	29030100	29040100	Sheriff	Sheriff Law
	Probation	Defender	Parks	Spring	Fishing Ctr	Spud	Mason's	Admin	Enf
	CCPIF			Lake		Point	Marina		
11010100 AUDITOR	309	28,616	223,756	25,722	1,376	12,535	4,860	295,559	172,007
11010200 TREASURER TAX-COLLECTOR	1	40,600	6,749	1,139	6	1,600	19	4,300	21,086
15020100 CAO	-	26,437	28,745	4,381	-	1,778	20	21,751	149,725
16020100 BENEFITS	-	77,843	62,176	8,386	-	1,885	-	49,780	224,710
17010100 CO CNSL	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	-	1,532	1,726	-	-	-	-	1,709	10,978
21020100 ARCHIT	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-	-
21020300 REAL EST	-	5,063	5,706	-	-	-	-	5,649	36,289
21020400 FAC OPS	-	36,853	464,525	124,166	-	18,063	-	69,364	567,815
21030100 PURCH	87	135	31,195	4,668	112	1,615	1,703	6,547	35,478
21030300 ENERGY	-	45,797	28,956	-	-	-	-	61,729	549,688
21030400 FLEET	-	-	-	-	-	-	-	-	-
23010100 HR	-	52,769	56,097	14,464	-	5,563	-	22,588	279,276
25010100 DATA	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-
25010151 RECORDS	-	28,787	9,077	-	-	48	-	6,933	2,488
29010102 GROUNDS	-	55	1	-	-	-	-	27	192
23010500 INSURANCE	-	17,562	14,750	1,080	57	24,341	2,480	18,216	121,832
EQUIP DEPREC	-	3,925	131,435	29,669	-	-	-	71,531	827,980
BLDG DEPREC	-	49,490	38,974	-	-	-	-	103,940	791,096
<b>Adjustments:</b>									
Eliminate Direct Services	-	-	(142)	-	-	-	-	(285)	-
Eliminate Audits	-	-	-	-	-	-	-	(244,637)	-
LAFCO Adj.									
Total Estimated Costs	397	415,464	1,103,726	213,675	1,551	67,428	9,082	494,701	3,790,640
Carryforward	(11,801)	91,025	(103,662)	(84,732)	(1,261)	(26,384)	(1,714)	(256,744)	(255,903)
Claimable Costs	(11,404)	506,489	1,000,064	128,943	290	41,044	7,368	237,957	3,534,737

**Sonoma County 2021-22 Final Estimate**

Department	30014700	30014800	30017500	30020100	30020300	30020400	31010100	32010100
	Sheriff	Sheriff	CA Vehicle	Deten	Deten Main	North County	Open	IOLERO
	Court	Transport	Code Sect	Admin	Jail	Detention	Space	
	Secur	n	9250.14			Facility		
11010100 AUDITOR	28,608	6,313	140	47,414	84,669	18,189	25,333	3,694
11010200 TREASURER TAX-COLLECTOR	2,570	510	1	5,400	14,879	2,429	97	179
15020100 CAO	17,655	4,011	-	29,721	79,910	16,420	10,538	939
16020100 BENEFITS	26,418	7,276	-	43,027	146,757	26,292	24,902	4,650
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	-	110	-	569	40,897	12,386	-	114
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-
21020300 REAL EST	-	365	-	1,880	135,186	40,944	-	376
21020400 FAC OPS	-	4,078	-	15,689	1,346,317	791,250	-	(1,632)
21030100 PURCH	335	391	16	6,543	4,267	2,022	15,978	893
21030300 ENERGY	-	991	-	5,104	367,077	534,394	-	1,846
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	34,492	6,676	-	71,210	199,165	32,267	(3,397)	1,749
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	-	-	-	110,443	-	-	1,782	-
29010102 GROUNDS	-	2	-	9	633	-	4,695	-
23010500 INSURANCE	-	1,619	-	8,336	599,470	96,584	1,742	511
EQUIP DEPREC	-	10,407	-	17,411	41,381	4,967	40,478	-
BLDG DEPREC	-	4,783	-	24,630	1,771,231	318,104	-	2,626
<b>Adjustments:</b>								
Eliminate Direct Services	-	-	-	-	-	-	(3,968)	-
Eliminate Audits	-	-	-	-	-	-	-	-
LAFCO Adj.								
Total Estimated Costs	110,078	47,532	157	387,386	4,831,839	1,896,248	118,180	15,945
Carryforward	(2,166)	(1,478)	-	156,247	(214,513)	250,513	(182,368)	(7,905)
Claimable Costs	107,912	46,054	157	543,633	4,617,326	2,146,761	(64,188)	8,040

**Sonoma County 2021-22 Final Estimate**

Department	33010100		34010100	34020100	34030100	34040100	34050100	34160100	35010100
	Water Agency	33100100 Water Dists	Roads	PW Special Proj	Airport	Transit	Refuse	Air Pollution	Ag Extension
11010100 AUDITOR	134,345	2,608	191,758	1,245	56,668	114,301	29,609	2,180	5,919
11010200 TREASURER TAX-COLLECTOR	19,202	98	12,328	6	1,686	942	914	-	428
15020100 CAO	39,305	-	45,056	-	6,036	2,008	3,948	-	1,729
16020100 BENEFITS	215,038	-	112,797	-	13,727	3,800	8,989	-	7,921
17010100 CO CNSL	-	-	-	-	-	-	-	-	-
21010100 GS ADMIN	-	-	2,987	-	-	-	225	-	1,137
21020100 ARCHIT	-	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-	-
21020300 REAL EST	-	-	9,875	-	-	-	744	-	3,759
21020400 FAC OPS	-	-	166,130	-	-	-	7,234	-	3,532
21030100 PURCH	65,085	5,969	74,050	223	15,873	15,476	8,406	-	1,189
21030300 ENERGY	-	-	58,768	-	-	-	3,655	-	-
21030400 FLEET	-	-	-	-	-	-	-	-	-
23010100 HR	(26,274)	-	124,936	-	18,212	6,637	11,087	-	4,218
25010100 DATA	-	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-	-
25010151 RECORDS	(581)	-	1,338	902	784	1,948	-	-	365
29010102 GROUNDS	-	-	6	-	-	12	-	-	-
23010500 INSURANCE	97,442	-	20,952	-	57,500	18,615	10,819	-	139
EQUIP DEPREC	-	-	-	-	-	-	-	-	3,322
BLDG DEPREC	84,547	-	101,991	14,064	1,515	-	22,746	-	4,997
<b>Adjustments:</b>									
Eliminate Direct Services	(48,936)	-	(29,918)	(9)	(3,208)	(14,283)	(6,152)	(2,180)	-
Eliminate Audits	-	-	-	-	-	-	-	-	-
LAFCO Adj.									
Total Estimated Costs	579,173	8,675	893,054	16,431	168,793	149,456	102,224	0	38,655
Carryforward	(132,203)	(52,021)	47,796	8,522	(40,573)	38,776	(814)	1,860	9,149
Claimable Costs	446,970	(43,346)	940,850	24,953	128,220	188,232	101,410	1,860	47,804

**Sonoma County 2021-22 Final Estimate**

<b>Department</b>	<b>36010100</b>	<b>36010200</b>	<b>37010100</b>	<b>38010100</b>	<b>66030100</b>	<b>66080100</b>	<b>69010100</b>	<b>72010100</b>
	<b>Grand</b>	<b>Non-Court</b>	<b>IHSS</b>	<b>Administr</b>	<b>LAFCO</b>	<b>Law</b>	<b>Retirement</b>	<b>Library</b>
	<b>Jury</b>	<b>Ops</b>	<b>Public</b>	<b>ation</b>		<b>Library</b>		
			<b>Auth</b>					
11010100 AUDITOR	5,363	1,600	2,352	14,086	1,678	(1,505)	6,245	(86,891)
11010200 TREASURER TAX-COLLECTOR	25	7	92	788	11	16	1,074	840
15020100 CAO	-	-	563	5,358	800,743	478	6,130	44,928
16020100 BENEFITS	-	-	991	20,287	-	-	15,646	-
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	236	-	48	552	-	1,104	-	-
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	-	-
21020300 REAL EST	781	-	158	1,825	-	3,648	-	-
21020400 FAC OPS	1,055	-	-	13,636	-	29,925	12,767	6,375
21030100 PURCH	-	232	264	15,039	-	87	-	-
21030300 ENERGY	6,104	-	-	7,235	-	41,221	-	-
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	-	-	1,113	5,380	-	-	14,464	-
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	-	9,607	1,036	1,378	1,921	824	19,094	716
29010102 GROUNDS	21	-	-	-	-	17	-	-
23010500 INSURANCE	243	-	3	11,437	-	9,488	-	801
EQUIP DEPREC	-	-	-	21,082	-	-	-	-
BLDG DEPREC	1,750	-	98	10,289	-	30,713	-	-
<b>Adjustments:</b>								
Eliminate Direct Services	-	-	-	-	(293)	-	-	-
Eliminate Audits	-	-	-	-	-	-	-	-
LAFCO Adj.					(800,743)			
Total Estimated Costs	15,578	11,446	6,718	128,372	3,317	116,016	75,420	(33,231)
Carryforward	(16,202)	(7,088)	(4,578)	-	571,213	(15,769)	19,568	(187,178)
Claimable Costs	(624)	4,358	2,140	128,372	574,530	100,247	94,988	(220,409)

**Sonoma County 2021-22 Final Estimate**

<b>Department</b>	<b>80240100</b>	<b>80260100</b>	<b>90010100</b>	<b>SanD</b>	<b>SpD-D</b>	<b>SpD-I</b>	<b>Other</b>	<b>Rounding</b>
	<b>Fair</b>	<b>Courts- Judicial</b>	<b>Schools</b>	<b>Sanitation Dists</b>	<b>Special Dists-D</b>	<b>Special Dists-I</b>		
11010100 AUDITOR	8,600	5,539	21,252	(4,851)	(1,261)	195,819	587,000	-
11010200 TREASURER TAX-COLLECTOR	2,148	44	14,467	307	93	862	1,970	(1)
15020100 CAO	8,443	-	-	913	-	11,893	2,183	-
16020100 BENEFITS	24,351	-	-	-	-	33,092	7,926	-
17010100 CO CNSL	-	-	-	-	-	-	-	-
21010100 GS ADMIN	-	16,543	-	-	-	696	36,935	-
21020100 ARCHIT	-	-	-	-	-	-	-	-
21020200 LOC PROJ	-	-	-	-	-	-	30,693	-
21020300 REAL EST	-	54,682	-	-	-	2,301	122,406	-
21020400 FAC OPS	-	430,315	-	-	-	17,677	1,626,969	-
21030100 PURCH	-	-	-	16,293	1,579	(356)	54,171	-
21030300 ENERGY	-	529,918	-	-	-	15,869	1,029,441	-
21030400 FLEET	-	-	-	-	-	-	-	-
23010100 HR	28,929	-	-	-	-	6,676	1,746	-
25010100 DATA	-	-	-	-	-	-	-	-
25010134 COMM	-	-	-	-	-	-	-	-
25010151 RECORDS	2,699	-	821	547	-	1,102	77,978	-
29010102 GROUNDS	-	442	-	-	-	431	268,397	-
23010500 INSURANCE	76,781	148,735	-	26,701	363	4,350	158,415	-
EQUIP DEPREC	-	-	-	-	5,752	-	-	-
BLDG DEPREC	-	508,049	-	-	-	25,291	386,504	-
<b>Adjustments:</b>								
Eliminate Direct Services	-	-	-	(2,349)	(1,804)	(19,603)	(1,023)	-
Eliminate Audits	-	-	-	-	-	(228,646)	(342,702)	-
LAFCO Adj.								
Total Estimated Costs	151,951	1,694,267	36,540	37,561	4,722	67,453	4,049,009	(1)
Carryforward	(145,760)	716,157	96,774	(182,726)	(38,463)	105,071	(139,136)	16
Claimable Costs	6,191	2,410,424	133,314	(145,165)	(33,741)	172,524	3,909,873	15

**Sonoma County 2021-22 Final Estimate**

<b>Department</b>	<b>2nd Allocatio n Orphans</b>	<b>Total</b>
11010100 AUDITOR	-	4,559,523
11010200 TREASURER TAX-COLLECTOR	-	642,816
15020100 CAO	-	2,160,330
16020100 BENEFITS	-	3,064,442
17010100 CO CNSL	-	-
21010100 GS ADMIN	-	286,592
21020100 ARCHIT	-	-
21020200 LOC PROJ	-	30,693
21020300 REAL EST	-	850,777
21020400 FAC OPS	-	8,232,595
21030100 PURCH	-	663,167
21030300 ENERGY	-	4,518,276
21030400 FLEET	-	-
23010100 HR	-	3,020,233
25010100 DATA	-	-
25010134 COMM	-	-
25010151 RECORDS	-	949,946
29010102 GROUNDS	-	275,071
23010500 INSURANCE	-	2,203,329
EQUIP DEPREC	-	2,070,972
BLDG DEPREC	-	7,284,337
<b>Adjustments:</b>		-
Eliminate Direct Services	-	(148,056)
Eliminate Audits	-	(1,088,849)
LAFCO Adj.		(800,743)
		-
Total Estimated Costs	-	38,775,450
Carryforward	-	(2,370,849)
Claimable Costs	-	36,404,601