



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 12, 2022
Filing Ref: SMA23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 11. Building Services |
| 2. Real Property | 12. Card Key Services |
| 3. Controller | 13. Message Switch |
| 4. Human Resources | 14. Fleet Maintenance ISF |
| 5. Public Safety Communications | 15. Tower Road Construction ISF |
| 6. Revenue Services | 16. Workers' Compensation Insurance ISF |
| 7. Purchasing | 17. Long-Term Disability ISF |
| 8. Mail Services | 18. Personal Injury and Property Damage ISF |
| 9. Informational Services | 19. Employee Benefits ISF |
| 10. County Counsel | |

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 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN MATEO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Kim-Anh Le

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

Name
Deputy Controller

Title

9-12-2022

9-13-2022

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

County of San Mateo
2 CFR Part 200 Cost Allocation Plan

Actual FY21 for use in FY23
3/15/2022

Summary Schedule

Department	12310 Project Development Unit	19200 Grand Jury	11000 Bd of Supvrs	13100 Assessor	13200 Admin & Suppt	13300 Elections	13400 Recorder	15100 Tax Collector	19100 Office of Sustainability	19500 First 5
1 Building Depreciation	\$0	\$0	\$68,976	\$19,440	\$0	\$3,190	\$4,567	\$2,290	\$0	\$0
2 Equipment Depreciation	0	0	0	32,780	0	74,997	34,376	14,347	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	49,786	0	138,272	549,200	76,290	102,794	89,158	65,865	0	48,961
5 12100 County Manager	7,823	218	16,077	85,664	7,105	48,183	14,866	15,133	0	21,069
6 12210 Real Property	0	0	0	1,572	0	0	0	0	0	0
7 14000 Controller	193,225	2,863	12,008	65,437	16,814	111,850	13,155	58,523	0	13,543
8 15200 Treasurer	0	0	0	103	0	467	0	13,031	0	1,094
9 17000 Human Resources	6,934	0	28,348	133,227	12,178	22,722	27,062	16,136	0	11,831
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	0	0	65	0	0	0
12 17810 Purchasing	0	0	0	19,649	19,649	19,649	19,649	4,771	0	1,075
13 17830 Mail Services	0	709	156	19,221	0	12,396	17,744	18,747	0	0
14 18000 Information Services	4,049	0	6,161	4,497	177	3,979	1,448	(18,861)	0	(546)
15 16000 County Counsel	68,166	133,650	531,548	218,557	0	65,346	19,742	47,079	0	4,534
16 47300 Building Services	0	0	3,891	11,620	0	3,466	7,957	2,133	0	0
17 47550 Card Key Services	0	(26)	(70)	(327)	0	(43)	(69)	(50)	0	(14)
27 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	329,982	137,414	805,367	1,160,640	132,212	468,995	249,719	239,143	0	101,549
Less: Prior Year Allocations	380,573	79,191	742,017	1,405,409	168,089	433,132	316,851	410,754	135,791	112,580
Carry-Forward	(50,591)	58,222	63,350	(244,769)	(35,877)	35,864	(67,133)	(171,610)	(135,791)	(11,031)
Proposed Costs	\$279,391	\$195,636	\$868,717	\$915,871	\$96,335	\$504,859	\$182,586	\$67,533	\$(135,791)	\$90,517

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

Actual FY21 for use in FY23
3/15/2022

Summary Schedule

Department	20000 Retirement	22/23/24000 Courts	25000 DA	26000 Child Suppt Services	27000 Co Suppt of Courts	28100 Private Defender	30100 Sheriff Admin	30500 Sheriff Opers (HIDTA)	30544 OES	31000 Sheriff Detention
1 Building Depreciation	\$0	\$3,206	\$453,756	\$2,340	\$0	\$0	\$1,260,725	\$422,137	\$272,890	\$5,332,618
2 Equipment Depreciation	0	0	20,159	0	0	0	408,576	581,567	0	86,558
3 Software Amortization	0	0	0	0	0	0	3,380	0	0	0
4 Payments to Unfunded Retirement Liabi	202,419	0	1,309,656	382,518	0	0	3,301,340	3,088,422	0	2,675,062
5 12100 County Manager	22,382	86,436	124,805	44,934	40,225	39,854	299,806	280,613	1,279	216,704
6 12210 Real Property	0	0	4,610	0	0	0	(5,530)	3,220	743	0
7 14000 Controller	36,051	160,816	100,115	54,840	77,540	10,661	280,856	184,131	3,381	146,890
8 15200 Treasurer	0	97	989	0	18	0	1,476	0	0	0
9 17000 Human Resources	29,619	375,114	176,968	87,114	0	0	334,534	248,297	3,992	300,932
10 12400 Public Safety Comm	0	0	0	0	0	0	82,080	0	18,544	0
11 12700 Revenue Services	97	0	0	0	812,170	167,040	0	0	0	0
12 17810 Purchasing	8,103	0	9,591	565	0	0	341,491	(16,280)	0	0
13 17830 Mail Services	4,314	90,928	7,381	12,812	0	0	11,049	0	0	0
14 18000 Information Services	(6,226)	45,906	(2,008)	(1,904)	0	0	(37,679)	(234,425)	(93,839)	34,710
15 16000 County Counsel	916	234,106	71,809	10,084	0	0	518,386	13,501	87	0
16 47300 Building Services	0	18,007	23,063	7,245	308	456	95,149	10,708	6,653	59,590
17 47550 Card Key Services	(13)	(5,531)	(392)	(200)	0	0	(2,130)	0	0	0
27 19400 Msg Switch	0	405	251	3	0	0	3	0	0	3,048
Total Current Allocations	297,663	1,009,490	2,300,752	600,351	930,261	218,011	6,893,512	4,581,891	213,729	8,856,112
Less: Prior Year Allocations	345,159	900,654	2,702,821	847,563	402,568	214,076	7,787,140	5,947,289	72,258	9,435,948
Carry-Forward	(47,497)	108,837	(402,069)	(247,213)	527,693	3,934	(893,628)	(1,365,398)	141,472	(579,836)
Proposed Costs	\$250,166	\$1,118,327	\$1,898,683	\$353,138	\$1,457,954	\$221,945	\$5,999,883	\$3,216,493	\$355,201	\$8,276,276

County of San Mateo
2 CFR Part 200 Cost Allocation Plan

Actual FY21 for use in FY23
3/15/2022

Summary Schedule

Department	31500 Sheriff Transportation	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
1 Building Depreciation	\$256,907	\$0	\$284,784	\$36,703	\$109,993	\$53,110	\$22,617	\$175	\$0	\$215,655
2 Equipment Depreciation	12,284	6,629	0	0	22,458	8,016	0	14,261	0	1,575,274
3 Software Amortization	0	142,669	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	1,038,669	211,842	1,263,844	787,322	887,575	77,479	0	0	18,187	0
5 12100 County Manager	70,748	67,326	105,112	58,201	81,639	12,274	0	8,106	1,767	32,417
6 12210 Real Property	0	0	820	0	0	0	0	0	0	0
7 14000 Controller	46,432	58,230	67,103	47,637	47,619	18,587	8	5,049	4,856	11,617
8 15200 Treasurer	0	2,379	0	3	1	0	1,266	683	1	0
9 17000 Human Resources	80,633	21,190	157,195	95,170	106,391	17,523	0	0	2,706	(1,375)
10 12400 Public Safety Comm	0	19,298	0	0	0	14,471	0	0	0	57,006
11 12700 Revenue Services	10,253	0	213,872	0	0	0	0	0	0	0
12 17810 Purchasing	0	10,985	0	0	0	455	0	1,035	0	35,983
13 17830 Mail Services	0	3,714	4,422	0	0	1,559	0	0	2	0
14 18000 Information Services	1,505	37,298	41,953	26,917	(17,489)	(5,485)	0	0	411	(503)
15 16000 County Counsel	0	226,886	0	0	0	14,530	0	0	4,162	9,038
16 47300 Building Services	5,098	0	19,294	22,212	54,683	5,040	0	0	0	2,304
17 47550 Card Key Services	0	(1,077)	0	0	0	299	0	0	(3)	0
27 19400 Msg Switch	0	939	0	0	0	25	0	0	0	0
Total Current Allocations	1,522,530	808,309	2,158,399	1,074,165	1,292,869	217,883	23,891	29,309	32,090	1,937,415
Less: Prior Year Allocations	1,857,008	6,127,232	2,151,311	1,450,899	1,653,609	271,278	20,915	19,239	29,136	1,533,547
Carry-Forward	(334,478)	(5,318,923)	7,088	(376,733)	(360,740)	(53,395)	2,976	10,070	2,955	403,868
Proposed Costs	\$1,188,052	\$(4,510,614)	\$2,165,487	\$697,432	\$932,130	\$164,488	\$26,866	\$39,378	\$35,045	\$2,341,282

County of San Mateo
2 CFR Part 200 Cost Allocation Plan

Actual FY21 for use in FY23
3/15/2022

Summary Schedule

Department	37000 Library	38000 Planning	39000 Parks & Rec	39700 Parks Acq & Dev	39800 Coyote Pt Marina	39900 Parks Capital	40100 OOS - Admin	40300 OOS - Livable Community	40400 OOS - Energy & Water	40500 OOS - Natural Resources
1 Building Depreciation	\$0	\$29,686	\$893,884	\$0	\$608,450	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	1,262	323,147	14,721	0	1,214	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	579,194	349,717	395,895	0	16,736	0	69,929	30,646	0	0
5 12100 County Manager	129,673	75,288	65,013	417	3,989	0	22,970	8,624	5,117	300
6 12210 Real Property	0	0	0	0	0	0	0	169	0	0
7 14000 Controller	129,440	57,974	111,130	129	11,646	4,639	9,615	14,356	2,459	3,050
8 15200 Treasurer	3,280	27	680	10	167	0	0	0	0	0
9 17000 Human Resources	145,256	69,129	91,535	0	3,979	0	11,774	22,188	4,160	(115)
10 12400 Public Safety Comm	0	0	2,573	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	23	0	0	0	0	0	0	0
12 17810 Purchasing	0	3,686	21,538	2,568	2,275	0	12,910	0	0	0
13 17830 Mail Services	8,620	7,259	5,895	0	6	0	57	0	1,506	0
14 18000 Information Services	(7,522)	410	(50,804)	0	70	0	2,829	3,714	1,297	0
15 16000 County Counsel	5,024	173,978	266,707	0	0	0	0	0	0	0
16 47300 Building Services	4,302	13,294	3,303	0	0	0	5,049	0	0	0
17 47550 Card Key Services	(104)	(170)	(157)	0	0	0	(21)	(21)	0	(36)
27 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	997,162	781,543	2,130,361	17,845	647,319	5,853	135,113	79,675	14,539	3,199
Less: Prior Year Allocations	1,251,570	793,140	2,060,777	54,579	464,467	0	134,377	129,847	16,751	1,424
Carry-Forward	(254,408)	(11,597)	69,584	(36,734)	182,852	0	736	(50,172)	(2,212)	1,776
Proposed Costs	\$742,754	\$769,946	\$2,199,946	\$(18,889)	\$830,171	\$5,853	\$135,849	\$29,504	\$12,327	\$4,975

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

Actual FY21 for use in FY23
3/15/2022

Summary Schedule

Department	40600 Solid Waste	40700 County Service Area	45100 Public Works Adm	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
1 Building Depreciation	\$0	\$0	\$218,701	\$61,692	\$0	\$0	\$0	\$0	\$100,170	\$0
2 Equipment Depreciation	1,611	0	5,372	0	0	21,172	0	0	3,239,830	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	567	1,987	239,157	126,853	13,775	138,526	305,772	52,228	62,100	0
5 12100 County Manager	15,885	6,728	44,219	47,568	2,029	22,822	64,330	11,453	24,453	0
6 12210 Real Property	228	0	0	0	0	0	0	0	0	0
7 14000 Controller	8,084	2,947	110,248	12,835	1,516	10,564	45,419	10,148	66,771	0
8 15200 Treasurer	834	516	2,286	2,056	0	0	(17)	(22)	1,530	210
9 17000 Human Resources	15,074	0	46,807	16,237	1,353	25,560	80,991	10,724	26,391	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	2,878	0	9,729	10,885	0	0	0	1,838	35,564	0
13 17830 Mail Services	192	0	4,670	0	0	0	0	0	0	0
14 18000 Information Services	3,331	(7,276)	(40,489)	916	30	775	(44)	184	366	0
15 16000 County Counsel	0	0	126,890	0	0	0	0	0	0	0
16 47300 Building Services	0	0	5,028	8,206	217	2,868	182	1,927	1,415	0
17 47550 Card Key Services	(15)	0	(920)	0	0	0	0	0	0	0
27 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	48,669	4,902	771,698	287,249	18,920	222,287	496,634	88,481	3,558,591	210
Less: Prior Year Allocations	93,932	15,941	832,969	1,073,841	24,138	241,915	579,098	92,220	2,849,447	0
Carry-Forward	(45,263)	(11,039)	(61,271)	(786,593)	(5,218)	(19,627)	(82,464)	(3,739)	709,145	0
Proposed Costs	\$3,406	\$(6,138)	\$710,428	\$(499,344)	\$13,702	\$202,660	\$414,170	\$84,741	\$4,267,736	\$210

County of San Mateo
2 CFR Part 200 Cost Allocation Plan

Actual FY21 for use in FY23
3/15/2022

Summary Schedule

Department	48500 Airports	55000 Health Services	55111 Health System	55137 Health Plan	55511 Health Policy and Planning	55612 Health Systemwide Costs	55141 Animal Control	55142 Animal Licensing	55512 UC Coop Ext	56000 Emer Med Svcs
1 Building Depreciation	\$0	\$416,312	\$0	\$0	\$191,494	\$0	\$532,355	\$0	\$0	\$185,862
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Software Amortization	0	57,594	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	52,055	560,185	0	0	0	0	2,801	10	0	37,510
5 12100 County Manager	18,825	35,684	2,557	6,905	3,069	0	16,055	2,128	0	21,452
6 12210 Real Property	6,893	0	0	0	0	0	0	0	0	0
7 14000 Controller	16,821	73,956	16,378	11,296	3,968	63	3,734	771	0	10,533
8 15200 Treasurer	337	3,863	0	0	0	0	0	0	0	287
9 17000 Human Resources	12,111	54,432	13,186	33,493	12,144	0	0	0	0	8,085
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	1,052,580
11 12700 Revenue Services	0	0	0	0	0	0	1,374	0	0	0
12 17810 Purchasing	4,434	44,181	0	0	0	0	0	0	0	5,657
13 17830 Mail Services	0	0	0	0	0	0	220	0	0	549
14 18000 Information Services	440	22,003	5,324	8,162	2,881	(100,067)	(10,486)	0	0	(3,608)
15 16000 County Counsel	0	61,317	0	(103,086)	90,960	0	12,706	0	0	18,415
16 47300 Building Services	0	625	916	0	755	0	0	0	0	0
17 47550 Card Key Services	0	(18)	(473)	(43)	(379)	(97)	0	0	0	(33)
27 19400 Msg Switch	(3,559)	0	0	0	0	0	0	0	0	0
Total Current Allocations	108,358	1,330,134	37,888	(43,274)	304,892	(100,102)	558,761	2,909	0	1,337,288
Less: Prior Year Allocations	149,924	1,433,067	40,090	64,043	66,054	84,178	33,461	2,957	0	330,386
Carry-Forward	(41,566)	(102,933)	(2,202)	(107,317)	238,838	(184,279)	525,300	(48)	0	1,006,901
Proposed Costs	\$66,791	\$1,227,201	\$35,686	\$(150,591)	\$543,730	\$(284,381)	\$1,084,060	\$2,860	\$0	\$2,344,189

County of San Mateo
2 CFR Part 200 Cost Allocation Plan

Actual FY21 for use in FY23
3/15/2022

Summary Schedule

Department	57000 Aging & Adult Svcs	57000 Public Guardian	57000 Public Administrator	58000 IHSS- PA	59000 Envtal Health	60000 Food Services	61000 Mental Health	62000 Public Health	62400 Family Health	62600 Field Services
1 Building Depreciation	\$998,272	\$0	\$0	\$35,799	\$2	\$0	\$328,549	\$936,010	\$4,119	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	183,566	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	797,920	0	0	0	509,595	0	2,909,041	712,756	231,242	114,590
5 12100 County Manager	139,783	6,393	1,279	62,643	67,371	0	780,739	271,841	27,108	43,599
6 12210 Real Property	3,603	0	0	0	2,304	0	17,858	1,473	2,387	8,334
7 14000 Controller	159,109	8,237	7,403	3,995	101,840	0	406,398	209,506	27,941	13,713
8 15200 Treasurer	53	2,003	2,450	(30)	0	0	6,118	3,007	128	0
9 17000 Human Resources	146,472	26,894	5,319	19,314	97,881	0	565,503	209,910	52,407	18,831
10 12400 Public Safety Comm	0	0	0	0	3,270	0	0	12,605	0	0
11 12700 Revenue Services	0	0	0	0	10,801	0	0	0	0	0
12 17810 Purchasing	5,787	0	0	1,910	2,638	0	40,352	0	7,780	0
13 17830 Mail Services	28,256	0	0	14,558	7,357	0	10,800	40,951	429	0
14 18000 Information Services	60,746	5,304	1,134	4,573	6,374	0	157,997	22,535	17,098	3,949
15 16000 County Counsel	55,186	632,862	26,352	40,685	11,655	0	(212,408)	(28,745)	(6,734)	0
16 47300 Building Services	3,049	722	0	135	877	0	19,569	4,056	0	355
17 47550 Card Key Services	(339)	0	0	0	(185)	0	(1,341)	(27)	(113)	(44)
27 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,397,897	682,415	43,936	183,581	821,779	0	5,029,174	2,579,445	363,792	203,327
Less: Prior Year Allocations	2,614,063	594,656	(74,585)	(193,591)	957,819	0	5,807,790	2,637,077	181,950	230,862
Carry-Forward	(216,165)	87,759	118,521	377,172	(136,040)	0	(778,616)	(57,633)	181,842	(27,535)
Proposed Costs	\$2,181,732	\$770,174	\$162,457	\$560,753	\$685,740	\$0	\$4,250,558	\$2,521,812	\$545,633	\$175,792

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Department	62800 Prenatal	62900 CCS	63000 Corr Health	64000 AIDS Program	65000 Ag Comm	66000 SMMC	66800 SMCGH LT Care	68000 Comm Primary Care	70100 Human Svcs Agency	71000 Hsg & Comm Svcs
1 Building Depreciation	\$307	\$0	\$0	\$121,264	\$1,823	\$542,099	\$0	\$71,796	\$368	\$5,304
2 Equipment Depreciation	0	0	110,423	0	0	0	0	0	28,346	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	263,667	255,330	541,651	111,004	192,189	3,981,745	0	2,061,951	504,934	1,720,291
5 12100 County Manager	12,786	34,720	82,005	24,312	7,672	533,125	15,339	93,853	94,654	0
6 12210 Real Property	1,472	82	0	0	708	2,816	0	12,387	7,407	0
7 14000 Controller	22,630	23,322	64,576	13,740	25,945	625,827	18,030	218,621	318,151	0
8 15200 Treasurer	0	0	0	0	0	1	0	0	7,402	0
9 17000 Human Resources	52,237	49,215	102,364	24,322	37,704	724,585	38,828	425,577	110,922	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	99	67,532	0	0	0	0
12 17810 Purchasing	0	0	2,706	0	1,364	215,723	0	0	32,325	0
13 17830 Mail Services	0	11	1,425	0	2,411	47,761	0	5,983	0	0
14 18000 Information Services	10,806	11,789	20,782	8,895	5,393	74,809	8,263	154,353	125,169	0
15 16000 County Counsel	0	0	22,054	0	19,936	1,024,777	0	0	178,374	145,507
16 47300 Building Services	474	0	0	2,774	2,277	140,318	15,061	35,834	326	0
17 47550 Card Key Services	(98)	(104)	(465)	0	(17)	(4,783)	0	0	(1,722)	0
27 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	364,282	374,364	947,519	306,311	297,504	7,976,334	95,521	3,080,356	1,406,657	1,871,101
Less: Prior Year Allocations	476,708	468,517	1,062,556	314,806	345,120	10,015,403	79,048	4,353,825	1,362,301	371,278
Carry-Forward	(112,426)	(94,153)	(115,036)	(8,494)	(47,616)	(2,039,068)	16,473	(1,273,469)	44,356	1,499,823
Proposed Costs	\$251,856	\$280,212	\$832,483	\$297,817	\$249,887	\$5,937,266	\$111,994	\$1,806,887	\$1,451,013	\$3,370,925

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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	\$31,204	\$0	\$0	\$0
2 Equipment Depreciation	82,950	0	0	27,669	0	0	619	0	0	0
3 Software Amortization	0	0	0	0	0	1,692	0	0	0	0
4 Payments to Unfunded Retirement Liabi	0	97,170	114,630	141,772	33	951,028	59,239	0	41,319	59,422
5 12100 County Manager	372,028	74,640	31,448	36,483	0	197,845	30,862	0	57,991	8,458
6 12210 Real Property	14,503	1,533	2,282	9,436	0	8,189	0	0	1,863	1,260
7 14000 Controller	208,926	12,164	23,654	25,295	0	111,107	29,517	0	24,857	6,391
8 15200 Treasurer	0	0	0	0	0	0	0	0	0	0
9 17000 Human Resources	467,825	21,318	31,624	35,529	0	210,576	17,273	0	12,063	12,212
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	0	0	0	0	0	0	0	0	0	0
13 17830 Mail Services	198,897	0	0	13,459	0	0	0	0	0	0
14 18000 Information Services	0	0	0	0	0	0	0	0	0	0
15 16000 County Counsel	0	0	0	0	0	230,733	0	0	0	0
16 47300 Building Services	8,078	0	4,603	0	0	7,801	2,195	0	13,124	0
17 47550 Card Key Services	0	0	0	0	0	0	0	0	0	0
27 19400 Msg Switch	51	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,406,832	243,195	208,242	289,642	13,382	1,796,073	170,907	0	151,216	87,743
Less: Prior Year Allocations	3,733,112	247,810	312,921	442,046	13,353	2,163,346	142,748	16	145,823	91,295
Carry-Forward	(2,326,280)	(4,616)	(104,678)	(152,403)	30	(367,273)	28,159	(16)	5,393	(3,552)
Proposed Costs	\$(919,447)	\$238,579	\$103,564	\$137,239	\$13,412	\$1,428,799	\$199,067	\$(16)	\$156,609	\$84,191

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Department	79000 Dept of Housing	79210 Co Comm Devel	79300 Housing Authority	80000 Non- Departmental	80510 Emergency Operations Center	84000 PDU General	85000 Capital Projects	89000 Debt Services	Dependent Special Districts	Independent Special Districts
1 Building Depreciation	\$0	\$0	\$0	\$1,379,969	\$0	\$0	\$6,401	\$0	\$906,064	\$0
2 Equipment Depreciation	0	0	0	866,402	0	0	0	0	138,158	0
3 Software Amortization	0	0	0	0	0	37,957	0	0	0	0
4 Payments to Unfunded Retirement Liabi	30,034	75,328	0	0	1,506	0	0	0	87,264	0
5 12100 County Manager	85,928	3,836	0	1,016,665	0	0	0	0	3,324	0
6 12210 Real Property	0	449	27,843	114,985	0	0	0	0	0	0
7 14000 Controller	51,399	21,830	(12,530)	657,344	19,627	0	16,206	22,291	5,232	13,416
8 15200 Treasurer	745	0	2,319	128,447	0	144	0	2,544	3,163	34,375
9 17000 Human Resources	5,547	20,062	0	0	0	0	0	0	15,863	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	938,577
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	6,404	0	0	35,123	0	0	3,507	16,452	3,089	0
13 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
14 18000 Information Services	(3,981)	2,087	12,166	50,182	0	0	0	0	514	77,059
15 16000 County Counsel	(108,624)	0	(101,402)	0	0	0	0	0	0	77,746
16 47300 Building Services	0	0	0	29,657	0	0	0	0	1,439	0
17 47550 Card Key Services	0	(33)	(79)	(29)	0	0	0	0	0	0
27 19400 Msg Switch	0	0	0	(3,146)	0	0	0	0	0	(4,999)
Total Current Allocations	67,451	123,560	(71,681)	4,275,599	21,133	38,101	26,114	41,286	1,164,109	1,136,173
Less: Prior Year Allocations	111,855	198,022	(64,288)	757,623	0	45,993	68,450	104,705	2,195,387	(67,972)
Carry-Forward	(44,403)	(74,462)	(7,394)	3,517,976	0	(7,892)	(42,337)	(63,419)	(1,031,278)	1,204,145
Proposed Costs	\$23,048	\$49,098	\$(79,075)	\$7,793,576	\$21,133	\$30,209	\$(16,223)	\$(22,133)	\$132,831	\$2,340,319

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Department	Law Library	Cities	Schools	Benefits Trust Fund	Risk Mgt Trust Fund	Unempl Ins Trust Fund	Gen'l Liab Trust Fund	Medical Malpractice Trust Fund	Justice Forfeiture Trust Fund	Cannabis
1 Building Depreciation	\$22,048	\$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	0	0
5 12100 County Manager	0	0	0	0	0	0	0	0	0	0
6 12210 Real Property	0	0	0	0	0	0	0	0	8,034	0
7 14000 Controller	3,905	0	113,696	7,193	808	0	3,767	341	0	0
8 15200 Treasurer	64	48,721	187,891	2,458	2,747	4	72	50	0	0
9 17000 Human Resources	0	0	0	0	0	0	0	0	0	0
10 12400 Public Safety Comm	0	4,296,727	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	85	0	0	0	0	0	0	0	0
12 17810 Purchasing	0	0	0	0	0	0	0	0	0	0
13 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
14 18000 Information Services	0	0	87	0	0	0	0	0	0	0
15 16000 County Counsel	0	0	505,120	0	217,839	0	0	(9,512)	0	8,805
16 47300 Building Services	0	4,520	0	0	0	0	0	0	0	0
17 47550 Card Key Services	0	0	0	0	0	0	0	0	0	0
27 19400 Msg Switch	0	(79,567)	0	0	0	0	0	0	0	0
Total Current Allocations	26,016	4,270,486	806,795	9,651	221,394	4	3,839	(9,121)	8,034	8,805
Less: Prior Year Allocations	29,491	2,928,872	508,645	3,024	551,157	0	2,685	144,788	41,612	0
Carry-Forward	(3,475)	1,341,613	298,150	6,628	(329,764)	0	1,154	(153,909)	(33,578)	0
Proposed Costs	\$22,541	\$5,612,099	\$1,104,944	\$16,279	\$(108,370)	\$4	\$4,993	\$(163,029)	\$(25,545)	\$8,805

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Department	Local Transportatio n Fund	All Other	48340 1/2 Cent Transp Fund	F200 Flood Control Fund	25151 Public Administrator	39500 Fish & Game	AOC Courts	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,636,475
2 Equipment Depreciation	0	0	0	0	0	0	0	0	7,938,741
3 Software Amortization	0	0	0	0	0	0	0	0	243,293
4 Payments to Unfunded Retirement Liabi	0	0	0	0	0	0	0	0	35,966,955
5 12100 County Manager	0	0	0	0	0	0	0	0	6,687,052
6 12210 Real Property	0	0	0	0	0	0	0	0	263,935
7 14000 Controller	0	0	268	0	0	0	0	0	6,236,014
8 15200 Treasurer	10,966	38,506	836	0	0	0	0	0	522,837
9 17000 Human Resources	0	0	0	0	0	0	0	0	6,557,113
10 12400 Public Safety Comm	193,296	3,427	0	0	0	0	0	0	6,694,454
11 12700 Revenue Services	0	546	0	0	0	0	0	0	1,283,957
12 17810 Purchasing	0	0	0	0	0	0	0	0	1,009,672
13 17830 Mail Services	0	0	0	0	0	0	0	0	606,426
14 18000 Information Services	0	(204,829)	0	0	0	0	0	6,317	262,051
15 16000 County Counsel	0	161,093	0	0	0	0	0	0	5,736,337
16 47300 Building Services	0	0	0	0	0	0	0	0	704,207
17 47550 Card Key Services	0	0	0	0	0	0	0	0	(21,512)
27 19400 Msg Switch	0	0	0	0	0	0	0	0	(86,547)
Total Current Allocations	204,263	(1,256)	1,104	0	0	0	0	6,317	98,241,461
Less: Prior Year Allocations	162,669	535,933	950	785,142	0	0	0	0	108,811,438
Carry-Forward	41,594	(537,189)	155	(785,142)	0	0	0	0	(10,612,299)
Proposed Costs	\$245,857	\$(538,445)	\$1,259	\$(785,142)	\$0	\$0	\$0	\$6,317	\$87,629,162