



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Mateo
Redwood City, California

Date: October 9, 2023
Filing Ref: SMA24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 12. Card Key Services |
| 2. Information Services | 13. Message Switch |
| 3. Public Safety Communications | 14. Fleet Maintenance (ISF) |
| 4. Real Property | 15. Tower Road Construction (ISF) |
| 5. Controller | 16. Workers' Compensation Insurance (ISF) |
| 6. Human Resources | 17. Long-Term Disability (ISF) |
| 7. Revenue Services | 18. Personal Injury and Property Damage (ISF) |
| 8. Purchasing | 19. Employee Benefits (ISF) |
| 9. Mail Services | |
| 10. County Counsel | |
| 11. 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: San Mateo County has agreed with SCO's recommendation that the Health & Fitness/Health & Wellness fund should be removed from Employee Benefits ISF and be reclassified as a non-ISF. The County will make this reclassification change in FY 23-24 for the FY 25-26 Cost Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN MATEO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Kim-Anh Le

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

**Name
Deputy Controller**

Title

10-09-2023

Date

10-09-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

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

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

Actual FY22 for use in FY24 Amended
7/12/2023

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	\$70,422	\$19,440	\$0	\$3,190	\$4,567	\$2,290	\$0	\$0
2 Equipment Depreciation	0	0	0	34,340	0	79,898	34,158	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	33,270	15	33,887	169,298	36,953	106,685	32,737	22,518	0	14,810
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	20,864	0	54,512	212,661	28,458	36,935	33,456	46,403	0	18,129
7 12100 County Executive Office	11,188	283	24,384	142,564	11,865	68,213	27,664	21,254	0	25,803
8 12210 Real Property	0	0	0	2,547	0	0	0	0	0	0
9 14000 Controller	27,008	18	8,982	88,239	49,275	42,940	8,290	37,064	0	20,059
10 15200 Treasurer	0	0	0	0	(57)	0	(305)	0	(8,037)	0
11 17000 Human Resources	9,267	0	22,214	150,250	16,587	22,528	28,673	(1,260)	0	12,053
12 12700 Revenue Services	0	0	0	0	0	0	(58)	0	0	0
13 17810 Purchasing	0	0	0	10,274	10,274	10,274	52,433	569	0	3,579
14 17830 Mail Services	0	105	128	19,041	0	4,825	13,581	9,180	0	0
15 16000 County Counsel	24,473	42,219	441,885	121,520	0	54,390	9,596	17,601	0	483
16 47300 Building Services	302	0	313	1,039	0	460	836	0	0	0
17 47550 Card Key Services	0	0	(269)	(739)	0	(100)	(160)	(75)	0	(32)
18 43000 Emergency Management	526	0	1,316	8,772	965	1,316	1,667	0	0	702
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	126,899	42,640	657,773	979,247	154,319	431,553	247,134	155,545	(8,037)	95,585
Less: Prior Year Allocations	229,798	55,387	754,619	1,226,915	64,618	584,010	190,697	187,643	0	49,210
Carry-Forward	(102,898)	(12,747)	(96,846)	(247,668)	89,701	(152,457)	56,437	(32,098)	0	46,374
Proposed Costs	\$24,001	\$29,894	\$560,927	\$731,579	\$244,020	\$279,097	\$303,572	\$123,446	\$(8,037)	\$141,959

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

Actual FY22 for use in FY24 Amended
7/12/2023

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	\$461,028	\$2,184	\$0	\$0	\$1,264,394	\$406,124	\$0	\$4,883,282
2 Equipment Depreciation	0	0	15,794	0	0	0	297,888	83,959	0	86,558
3 Software Amortization	0	0	0	0	0	0	6,074	0	0	0
4 18000 Information Services	37,961	15,789	245,665	102,292	0	0	444,658	406,170	0	348,920
5 12400 Public Safety Comm	0	0	0	0	0	0	120,474	0	26,628	0
6 Payments to Unfunded Retirement Liabi	74,487	559,630	485,541	125,598	0	0	1,212,000	1,152,539	87	886,983
7 12100 County Executive Office	34,580	149,152	187,238	62,261	58,887	51,944	348,582	121,257	0	325,149
8 12210 Real Property	0	0	1,176	0	0	0	17,034	3,027	16,206	0
9 14000 Controller	34,911	222,375	78,719	39,212	8,720	50,750	404,504	76,055	89	75,500
10 15200 Treasurer	(647)	0	(53)	(704)	0	0	0	(816)	0	0
11 17000 Human Resources	34,690	467,212	190,606	82,008	0	0	343,986	255,668	0	298,612
12 12700 Revenue Services	(127)	0	0	0	(297,532)	0	0	0	0	0
13 17810 Purchasing	4,518	0	12,140	633	0	0	245,615	(11,935)	0	0
14 17830 Mail Services	5,490	78,922	6,405	10,905	0	0	10,637	0	0	0
15 16000 County Counsel	0	147,175	75,106	4,027	0	0	458,111	8,848	0	0
16 47300 Building Services	0	1,549	1,917	537	38	43	8,694	1,051	0	5,223
17 47550 Card Key Services	(28)	2,393	(865)	(424)	0	(3,088)	(5,160)	0	0	0
18 43000 Emergency Management	2,018	26,537	11,185	4,825	0	0	20,177	14,913	0	17,457
28 19400 Msg Switch	0	820	(1,018)	(7)	0	0	(34)	(525)	0	(7,617)
Total Current Allocations	227,852	1,674,760	1,770,582	433,346	(229,887)	99,650	5,197,630	2,516,334	43,009	6,920,066
Less: Prior Year Allocations	125,108	986,505	1,090,266	375,879	598,903	223,292	3,577,588	1,930,842	338,975	6,145,150
Carry-Forward	102,744	688,255	680,316	57,467	(828,790)	(123,642)	1,620,042	585,492	(295,966)	774,916
Proposed Costs	\$330,595	\$2,363,015	\$2,450,898	\$490,813	\$(1,058,677)	\$(23,993)	\$6,817,673	\$3,101,825	\$(252,957)	\$7,694,982

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

Actual FY22 for use in FY24 Amended
7/12/2023

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	\$163,133	\$0	\$280,113	\$36,703	\$109,993	\$53,110	\$22,617	\$175	\$0	\$220,969
2 Equipment Depreciation	0	5,839	0	0	21,871	4,156	0	9,975	0	819,701
3 Software Amortization	0	1,113	0	0	0	0	0	0	0	0
4 18000 Information Services	110,644	56,782	188,141	113,265	163,078	23,353	0	0	2,720	0
5 12400 Public Safety Comm	0	59,955	0	0	0	32,537	0	0	0	143,671
6 Payments to Unfunded Retirement Liabi	354,253	79,746	421,887	271,371	327,464	32,353	0	0	5,586	0
7 12100 County Executive Office	107,153	93,949	107,419	72,985	119,083	19,465	0	10,362	2,983	40,775
8 12210 Real Property	0	0	17,223	0	0	0	0	0	0	0
9 14000 Controller	23,220	81,160	37,001	23,802	30,838	21,874	7	29	1,665	4,216
10 15200 Treasurer	0	0	(1,522)	0	(2)	(0)	0	(674)	(423)	(26)
11 17000 Human Resources	90,089	650	166,916	89,286	153,263	13,316	0	0	1,477	0
12 12700 Revenue Services	0	0	(276,907)	0	0	0	0	0	0	0
13 17810 Purchasing	0	13,761	0	0	0	1,931	0	6,742	0	51,231
14 17830 Mail Services	0	2,928	4,741	0	0	846	0	0	52	0
15 16000 County Counsel	0	170,032	0	0	0	15,335	0	0	940	18,083
16 47300 Building Services	435	0	1,671	1,888	5,639	435	0	0	0	160
17 47550 Card Key Services	0	(2,456)	0	0	0	(227)	0	0	(9)	0
18 43000 Emergency Management	5,263	790	9,562	5,088	8,759	790	0	0	88	0
28 19400 Msg Switch	0	(1,327)	0	0	0	(24)	0	0	0	0
Total Current Allocations	854,190	562,922	956,246	614,388	939,986	219,249	22,624	26,608	15,079	1,298,780
Less: Prior Year Allocations	476,090	5,915,761	829,260	298,781	465,097	165,017	24,520	21,476	9,763	1,602,950
Carry-Forward	378,100	(5,352,839)	126,985	315,608	474,890	54,231	(1,896)	5,132	5,317	(304,170)
Proposed Costs	\$1,232,291	\$(4,789,917)	\$1,083,231	\$929,996	\$1,414,876	\$273,480	\$20,727	\$31,741	\$20,396	\$994,609

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

Actual FY22 for use in FY24 Amended
7/12/2023

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	\$1,011,532	\$0	\$677,395	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	311,387	14,721	0	8,340	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	26,156	90,637	185,279	0	13,923	0	12,420	24,396	6,777	2,673
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	225,030	134,917	154,441	0	6,299	0	29,258	19,196	0	0
7 12100 County Executive Office	168,364	118,151	101,628	0	6,600	0	27,026	11,153	8,248	43
8 12210 Real Property	0	0	0	0	0	0	0	274	0	0
9 14000 Controller	123,841	71,998	105,971	0	6,141	8,207	27,660	5,386	1,569	0
10 15200 Treasurer	0	(2,043)	(16)	(383)	0	(111)	0	0	0	0
11 17000 Human Resources	165,211	53,207	90,376	0	5,947	0	11,536	33,362	7,483	0
12 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
13 17810 Purchasing	882	4,242	26,728	0	3,118	0	5,541	0	0	0
14 17830 Mail Services	9,194	6,297	4,502	0	197	0	1,342	0	1,096	0
15 16000 County Counsel	5,280	164,851	168,103	0	0	0	0	0	0	0
16 47300 Building Services	683	1,171	291	0	0	0	445	0	0	0
17 47550 Card Key Services	(232)	(459)	(701)	0	181	0	(21)	(72)	0	(123)
18 43000 Emergency Management	9,680	3,246	5,351	0	351	0	702	1,930	439	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	734,089	675,902	2,164,872	14,338	720,152	16,436	115,910	95,625	25,611	2,593
Less: Prior Year Allocations	487,925	424,847	1,748,094	70,902	541,774	0	81,157	39,957	14,960	2,023
Carry-Forward	246,164	251,055	416,778	(56,564)	178,379	0	34,752	55,667	10,651	570
Proposed Costs	\$980,253	\$926,957	\$2,581,651	\$(42,226)	\$898,531	\$16,436	\$150,662	\$151,292	\$36,263	\$3,163

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

Actual FY22 for use in FY24 Amended
7/12/2023

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	\$222,740	\$61,692	\$0	\$0	\$810,786	\$0	\$100,170	\$0
2 Equipment Depreciation	0	0	12,786	0	0	21,172	0	0	3,439,722	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	17,569	2,847	84,891	17,403	1,339	29,512	80,898	15,942	26,667	0
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	22,758	744	88,422	31,175	171	53,394	116,231	16,788	41,513	0
7 12100 County Executive Office	24,366	9,675	66,954	46,147	956	34,707	96,802	14,543	11,687	0
8 12210 Real Property	369	0	0	0	0	0	0	0	0	0
9 14000 Controller	5,985	0	270,978	3,935	25	6,504	20,753	3,012	7,744	0
10 15200 Treasurer	0	(359)	(284)	(1,340)	(1,353)	0	0	(7)	(19)	(856)
11 17000 Human Resources	16,296	0	50,882	16,486	(34)	28,673	82,794	13,270	25,483	0
12 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
13 17810 Purchasing	4,278	0	5,903	46,695	776	1,389	0	2,069	58,255	0
14 17830 Mail Services	2	0	4,264	0	0	0	0	0	0	0
15 16000 County Counsel	0	0	19,483	0	0	0	0	0	0	0
16 47300 Building Services	0	0	450	647	19	257	38	175	235	0
17 47550 Card Key Services	(51)	0	(2,839)	0	0	0	0	0	0	0
18 43000 Emergency Management	965	0	2,983	965	0	1,667	4,825	790	1,491	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	92,536	12,907	827,612	223,805	1,900	177,273	1,213,127	66,582	3,712,949	(856)
Less: Prior Year Allocations	39,099	23,243	584,063	982,156	3,826	75,091	175,452	96,293	2,961,502	340
Carry-Forward	53,436	(10,336)	243,550	(758,351)	(1,926)	102,183	1,037,675	(29,710)	751,447	(1,196)
Proposed Costs	\$145,972	\$2,572	\$1,071,162	\$(534,546)	\$(26)	\$279,456	\$2,250,802	\$36,872	\$4,464,396	\$(2,052)

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

Actual FY22 for use in FY24 Amended
7/12/2023

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	\$560,380	\$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 18000 Information Services	18,726	80,214	28,391	33,776	13,721	2,862	12,965	30	0	26,020
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	852,630
6 Payments to Unfunded Retirement Liabi	20,999	208,196	0	0	0	0	1,376	376	0	15,937
7 12100 County Executive Office	25,398	51,458	4,361	11,339	5,233	0	20,392	3,130	0	30,848
8 12210 Real Property	11,171	0	0	0	0	0	0	0	0	0
9 14000 Controller	5,056	138,756	41,079	10,169	4,113	159	2,153	19	0	3,909
10 15200 Treasurer	(92)	(286)	(1,792)	0	0	0	0	0	0	0
11 17000 Human Resources	13,564	53,855	(485)	38,616	12,982	0	1,285	0	0	(236)
12 12700 Revenue Services	0	0	0	0	0	0	(630)	0	0	0
13 17810 Purchasing	4,763	71,394	0	0	0	0	0	0	0	1,957
14 17830 Mail Services	0	0	0	0	0	0	142	0	0	137
15 16000 County Counsel	0	333,276	0	179,161	48,632	0	65,575	0	0	(18,286)
16 47300 Building Services	0	200	0	0	0	0	0	0	0	0
17 47550 Card Key Services	0	(51)	(1,224)	(144)	(1,289)	(395)	0	0	0	(236)
18 43000 Emergency Management	790	3,141	0	2,281	790	0	88	0	0	0
28 19400 Msg Switch	(5,773)	0	0	0	0	0	0	0	0	0
Total Current Allocations	94,602	1,414,059	70,330	275,197	275,676	2,625	663,725	3,556	0	1,098,542
Less: Prior Year Allocations	107,157	762,147	39,488	84,881	71,914	106,600	290,043	3,083	0	709,776
Carry-Forward	(12,555)	651,912	30,841	190,316	203,762	(103,974)	373,682	473	0	388,765
Proposed Costs	\$82,046	\$2,065,971	\$101,171	\$465,513	\$479,439	\$(101,349)	\$1,037,406	\$4,029	\$0	\$1,487,307

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

Actual FY22 for use in FY24 Amended
7/12/2023

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	\$1,825	\$0	\$332,357	\$936,010	\$4,119	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	185,029	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	159,517	30,788	5,371	21,431	127,450	0	770,495	208,475	66,668	19,028
5 12400 Public Safety Comm	0	0	0	0	(72)	0	0	13,080	0	0
6 Payments to Unfunded Retirement Liabi	248,446	41,994	7,959	0	186,036	0	1,073,688	306,631	101,312	41,770
7 12100 County Executive Office	232,707	10,467	2,181	106,600	102,642	0	1,164,572	69,391	57,908	59,176
8 12210 Real Property	(19,970)	0	0	0	(4,051)	0	79,074	(2,799)	13,026	20,200
9 14000 Controller	187,916	7,099	7,081	(15,372)	71,351	0	314,626	183,163	19,287	5,375
10 15200 Treasurer	(140)	(30)	(701)	(1,618)	(216)	0	0	(5,174)	(1,669)	(87)
11 17000 Human Resources	178,233	11,368	4,465	21,498	92,421	0	592,799	190,668	63,664	21,096
12 12700 Revenue Services	0	0	0	0	(8,895)	0	0	0	0	0
13 17810 Purchasing	11,736	0	0	0	15,567	0	44,009	0	8,198	0
14 17830 Mail Services	54,746	0	0	23,993	9,222	0	11,329	32,344	706	0
15 16000 County Counsel	513,477	(219,390)	(175,946)	19,385	66,198	0	(244,436)	(201,826)	(5,584)	0
16 47300 Building Services	265	63	0	12	66	0	1,878	355	0	32
17 47550 Card Key Services	(942)	0	0	0	(502)	0	(3,778)	(66)	10,952	0
18 43000 Emergency Management	10,404	702	263	1,228	5,439	0	34,923	11,295	3,748	1,228
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,574,666	(116,940)	(149,327)	212,955	664,480	0	4,171,537	1,926,576	342,336	167,818
Less: Prior Year Allocations	1,713,564	263,175	(29,847)	119,632	290,629	0	2,389,555	1,645,369	155,068	82,889
Carry-Forward	861,102	(380,115)	(119,479)	93,323	373,851	0	1,781,982	281,207	187,268	84,928
Proposed Costs	\$3,435,768	\$(497,054)	\$(268,806)	\$306,278	\$1,038,332	\$0	\$5,953,519	\$2,207,782	\$529,603	\$252,746

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Department	62800 Prenatal	62900 CCS	63000 Corr Health	64000 AIDS Program	12610 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	\$0	\$513,575	\$0	\$0	\$869	\$5,304
2 Equipment Depreciation	0	0	78,560	0	0	0	0	0	19,378	3,615
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	56,509	65,996	224,375	28,938	52,675	1,805,166	82,943	887,865	2,548,635	0
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	94,683	90,229	200,600	42,557	71,637	1,423,558	7,017	791,870	107,770	89,306
7 12100 County Executive Office	20,934	48,730	128,903	7,414	13,084	828,949	31,567	161,189	140,486	0
8 12210 Real Property	20,697	1,060	0	0	1,028	5,596	0	26,396	2,967	0
9 14000 Controller	13,996	14,432	61,282	7,444	21,725	774,510	14,261	147,592	450,875	0
10 15200 Treasurer	0	0	0	0	0	0	0	0	0	(4,388)
11 17000 Human Resources	54,984	55,073	98,502	23,991	43,701	688,700	41,021	488,379	118,992	0
12 12700 Revenue Services	0	0	0	0	0	(43,920)	0	0	0	0
13 17810 Purchasing	0	0	756	0	0	265,895	0	0	40,726	0
14 17830 Mail Services	0	223	239	0	1,484	33,644	0	2,867	0	0
15 16000 County Counsel	0	0	(4,747)	0	10,006	650,490	0	0	87,834	160,050
16 47300 Building Services	43	0	0	248	195	13,289	647	3,194	102	0
17 47550 Card Key Services	0	0	(1,379)	0	(79)	(12,297)	0	0	(4,482)	0
18 43000 Emergency Management	3,246	3,224	5,790	1,404	2,544	40,485	2,395	28,572	7,018	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	265,397	278,967	792,881	233,261	217,999	6,987,641	179,851	2,537,924	3,521,169	253,887
Less: Prior Year Allocations	111,947	115,766	398,180	183,121	100,820	3,539,089	157,219	858,395	773,198	89,665
Carry-Forward	153,450	163,200	394,702	50,140	117,179	3,448,552	22,632	1,679,529	2,747,971	164,223
Proposed Costs	\$418,848	\$442,167	\$1,187,583	\$283,400	\$335,178	\$10,436,193	\$202,483	\$4,217,452	\$6,269,141	\$418,110

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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	\$68,518	\$17,407	\$0	\$0	\$13,349	\$80,588	\$83	\$0	\$0	\$32
2 Equipment Depreciation	82,950	0	0	26,376	0	0	1,061	0	0	0
3 Software Amortization	0	0	0	0	0	6,767	0	0	0	0
4 18000 Information Services	(785,195)	(29,101)	(48,825)	(60,238)	0	(326,856)	(44,788)	0	(20,043)	(21,929)
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	659,428	36,502	48,124	56,736	0	360,506	25,089	0	16,161	23,765
7 12100 County Executive Office	554,745	114,329	46,353	58,151	0	303,508	44,914	0	67,799	12,694
8 12210 Real Property	39,227	4,220	5,315	22,062	0	(721)	0	0	(5,514)	(500)
9 14000 Controller	154,513	5,100	8,516	10,503	0	62,547	16,022	0	19,624	4,742
10 15200 Treasurer	0	0	0	0	0	0	0	0	0	0
11 17000 Human Resources	538,439	20,420	44,435	44,667	0	239,805	16,352	0	14,622	15,176
12 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
13 17810 Purchasing	0	0	0	0	0	0	0	0	0	0
14 17830 Mail Services	235,980	0	0	6,611	0	0	0	0	0	0
15 16000 County Counsel	0	0	0	0	0	49,929	0	0	0	0
16 47300 Building Services	771	2	172	0	0	764	168	0	3,150	4
17 47550 Card Key Services	0	0	0	0	0	0	0	0	0	0
18 43000 Emergency Management	31,581	1,228	2,632	2,632	0	14,036	965	0	877	877
28 19400 Msg Switch	921	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,581,876	170,107	106,722	167,500	13,349	790,874	59,865	0	96,676	34,862
Less: Prior Year Allocations	1,485,026	142,266	85,120	149,168	18,884	794,169	40,003	0	68,353	35,235
Carry-Forward	96,850	27,842	21,601	18,332	(5,535)	(3,295)	19,862	0	28,323	(372)
Proposed Costs	\$1,678,727	\$197,949	\$128,323	\$185,832	\$7,814	\$787,578	\$79,726	\$0	\$124,999	\$34,490

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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	\$1,540,869	\$0	\$0	\$58,047	\$0	\$998,555	\$0
2 Equipment Depreciation	0	0	0	734,707	243	0	0	0	116,976	0
3 Software Amortization	0	0	0	37,957	0	0	0	0	0	0
4 18000 Information Services	25,552	21,694	94,287	121,155	0	0	0	0	17,479	0
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	1,488,792
6 Payments to Unfunded Retirement Liabi	10,733	34,247	0	0	0	0	0	0	35,097	0
7 12100 County Executive Office	154,533	7,850	0	758,391	0	0	0	0	6,106	0
8 12210 Real Property	0	905	57,672	237,994	0	0	0	0	0	0
9 14000 Controller	124,853	6,627	(10,498)	156,735	0	0	1,383	0	(4,998)	56,513
10 15200 Treasurer	0	(635)	0	(1,226)	(83,674)	0	(119)	0	(1,479)	(1,846)
11 17000 Human Resources	6,178	25,487	0	0	0	0	0	0	17,837	0
12 12700 Revenue Services	0	0	(613)	0	0	0	0	0	0	0
13 17810 Purchasing	2,549	0	0	27,701	0	0	5,944	6,048	8,425	0
14 17830 Mail Services	0	1	0	0	0	0	0	0	0	0
15 16000 County Counsel	(90,520)	0	(43,323)	0	0	0	0	0	0	2,688
16 47300 Building Services	0	0	0	3,120	0	0	0	0	129	0
17 47550 Card Key Services	0	(73)	(795)	(46)	0	0	0	0	0	0
18 43000 Emergency Management	351	1,491	0	0	0	0	0	0	1,053	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	(4,997)
Total Current Allocations	234,229	97,595	96,730	3,617,358	(83,431)	0	65,255	6,048	1,195,179	1,541,150
Less: Prior Year Allocations	65,467	191,606	(23,995)	1,827,600	0	23,011	44,358	95,773	1,030,364	1,220,667
Carry-Forward	168,762	(94,012)	120,725	1,789,758	0	(23,011)	20,898	(89,725)	164,815	320,484
Proposed Costs	\$402,991	\$3,583	\$217,455	\$5,407,116	\$(83,431)	\$(23,011)	\$86,153	\$(83,677)	\$1,359,994	\$1,861,634

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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	\$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 18000 Information Services	3,146	0	0	0	0	0	0	0	0	0
5 12400 Public Safety Comm	0	5,174,390	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	0	0	0	0	0	0	0	0	0	0
7 12100 County Executive Office	0	0	0	0	0	0	0	0	0	0
8 12210 Real Property	0	0	0	0	0	0	0	0	0	0
9 14000 Controller	3,399	0	364,859	0	0	0	0	0	0	0
10 15200 Treasurer	(24,587)	(45)	(29,659)	(108,803)	0	(1,995)	(2)	(104)	(22)	0
11 17000 Human Resources	0	0	0	0	0	0	0	0	0	0
12 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
13 17810 Purchasing	0	0	0	0	0	0	0	0	0	0
14 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
15 16000 County Counsel	0	0	13,329	0	(81,008)	0	0	8,058	0	16,179
16 47300 Building Services	0	367	0	0	0	0	0	0	0	0
17 47550 Card Key Services	0	(1,179)	0	0	0	0	0	0	0	0
18 43000 Emergency Management	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	(127,003)	0	0	0	0	0	0	0	0
Total Current Allocations	(18,041)	5,046,530	348,529	(108,803)	(81,008)	(1,995)	(2)	7,954	(22)	16,179
Less: Prior Year Allocations	28,719	3,336,425	802,329	7,299	5,654	14	3,688	12,298	43,686	33,718
Carry-Forward	(46,760)	1,710,105	(453,800)	(116,103)	(86,662)	(2,009)	(3,690)	(4,344)	(43,708)	(17,540)
Proposed Costs	\$(64,801)	\$6,756,635	\$(105,271)	\$(224,906)	\$(167,670)	\$(4,003)	\$(3,692)	\$3,610	\$(43,731)	\$(1,361)

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Department	Local Transportation 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	\$18,002,134
2 Equipment Depreciation	0	0	0	0	0	0	0	0	6,551,158
3 Software Amortization	0	0	0	0	0	0	0	0	109,505
4 18000 Information Services	0	390,536	0	0	0	0	0	0	10,064,842
5 12400 Public Safety Comm	244,503	8,714	0	0	0	0	0	1,971	8,167,274
6 Payments to Unfunded Retirement Liabi	0	0	0	0	0	0	0	0	13,861,612
7 12100 County Executive Office	0	0	0	0	0	0	0	0	8,461,925
8 12210 Real Property	0	0	0	0	0	0	0	0	572,912
9 14000 Controller	0	1,378	0	0	0	0	0	0	5,640,107
10 15200 Treasurer	0	(7,509)	(16,916)	(627)	0	0	0	0	(315,475)
11 17000 Human Resources	0	0	0	0	0	0	0	0	6,941,612
12 12700 Revenue Services	0	0	0	0	0	0	0	0	(628,681)
13 17810 Purchasing	0	0	0	0	0	0	0	0	1,087,586
14 17830 Mail Services	0	0	0	0	0	0	0	0	608,348
15 16000 County Counsel	0	551,585	0	0	0	0	0	0	3,658,326
16 47300 Building Services	0	0	0	0	0	0	0	0	65,874
17 47550 Card Key Services	0	(4,726)	0	0	0	0	0	0	(38,287)
18 43000 Emergency Management	0	0	0	0	0	0	0	0	406,815
28 19400 Msg Switch	0	0	0	0	0	0	0	0	(146,584)
Total Current Allocations	244,503	939,979	(16,916)	(627)	0	0	0	1,971	83,071,004
Less: Prior Year Allocations	140,577	1,236,188	961	392,571	0	0	0	0	65,366,554
Carry-Forward	103,926	(296,209)	(17,877)	(393,198)	0	0	0	0	17,777,510
Proposed Costs	\$348,428	\$643,769	\$(34,793)	\$(393,825)	\$0	\$0	\$0	\$1,971	\$100,848,514