



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Tuolumne**  
**Sonora, California**

**Date: September 13, 2023**  
**Filing Ref: TUO24**

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.

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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 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.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-------------------------------------|---|
| 1. Employee Fringe Benefits         | 10. Liability Insurance (ISF)             |
| 2. County Administrative Office     | 11. Purchasing and Special Services (ISF) |
| 3. Human Resources                  | 12. Telecommunications (ISF)              |
| 4. Auditor-Controller               | 13. Unemployment Insurance (ISF)          |
| 5. Office of Revenue Recovery       | 14. Employee Group Insurance (ISF)        |
| 6. Facilities Management            | 15. Employee Leave Liability (ISF)        |
| 7. Information Systems and Services | 16. Post Retirement Insurance (ISF)       |
| 8. County Counsel                   |   |
| 9. Workers' Compensation (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 2023-24 Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**COUNTY OF TUOLUMNE**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Deborah Bautista**

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

**Name**

**Auditor-Controller**

**Title**

**9-13-2023**

**Date**

**9-13-2023**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2023-2024**

FY 2021-2022  
4/14/2023

Summary Schedule

| Department                          | 101315 CAO-<br>EMERGENC<br>Y SVC | 101350 CAO-<br>HOMELAND<br>SECURITY | 101100<br>BOARD OF<br>SUPERVISOR<br>S | 107150<br>GENERAL<br>SVCS<br>AGENCY | 305100<br>JAMESTOW<br>N MINE | 104200<br>EMPLOYEE<br>DEV<br>RECOGNITI | 109100 EC<br>DEV &<br>PROMO | 109300 BUS<br>ASSIST &<br>INNOVATIO<br>N | 102300<br>ASSESSOR/<br>RECORDER | 102310<br>RECORDER<br>S<br>MODERNIZA |
|-------------------------------------|----------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|------------------------------|--|-----------------------------|--|---------------------------------|--------------------------------------|
| 1 BUILDING DEPRECIATION             | \$0                              | \$0                                 | \$3,920                               | \$0                                 | \$0                          | \$0                                    | \$0                         | \$0                                      | \$12,178                        | \$0                                  |
| 2 EQUIPMENT DEPRECIATION            | 26,532                           | 0                                   | 49,210                                | 0                                   | 0                            | 0                                      | 0                           | 0  | 134,255                         | 0                                    |
| 3 101300 CO ADMIN OFFICE            | 81,535                           | 302                                 | 2,543                                 | 0                                   | 0                            | 340                                    | 5,709                       | 1,401                                    | 5,641                           | 87                                   |
| 6 104100 HUMAN RESOURCES            | 1,478                            | 0                                   | 5,173                                 | 0                                   | 0                            | 0                                      | 0                           | 739                                      | 10,347                          | 0                                    |
| 7 102100 AUDITOR-CONTROLLER         | 3,003                            | 276                                 | 7,479                                 | 0                                   | 0                            | 1,245                                  | 3,193                       | 2,952                                    | 17,598                          | 688                                  |
| 8 102200 TREAS-TAX COLLECTOR        | 361                              | 58                                  | 442                                   | 0                                   | 0                            | 105                                    | 105                         | 116                                      | 838                             | 314                                  |
| 9 102400 OFFICE OF REVENUE RECO     | 0                                | 0                                   | 0                                     | 0                                   | 0                            | 0                                      | 0                           | 0  | 0                               | 0                                    |
| 10 107100 FACILITIES MAINT          | 0                                | 0                                   | 25,881                                | 0                                   | 0                            | 0                                      | 0                           | 0  | 80,413                          | 0                                    |
| 11 110500 INFO SYSTEMS &TECH        | 8,355                            | 0                                   | 43,494                                | 0                                   | 0                            | 0                                      | 3,455                       | 579                                      | 52,152                          | 0                                    |
| 12 103100 COUNTY COUNSEL            | 22,748                           | 0                                   | 221,820                               | 0                                   | 0                            | 0                                      | 0                           | 0  | 4,418                           | 0                                    |
| <b>Total Current Allocations</b>    | <b>144,012</b>                   | <b>636</b>                          | <b>359,963</b>                        | <b>0</b>                            | <b>0</b>                     | <b>1,690</b>                           | <b>12,461</b>               | <b>5,787</b>                             | <b>317,840</b>                  | <b>1,090</b>                         |
| <b>Less: Prior Year Allocations</b> | <b>355,756</b>                   | <b>59,949</b>                       | <b>199,262</b>                        | <b>2,043</b>                        | <b>0</b>                     | <b>426</b>                             | <b>15,330</b>               | <b>2,722</b>                             | <b>383,304</b>                  | <b>1,156</b>                         |
| <b>Carry-Forward</b>                | <b>(211,744)</b>                 | <b>(59,312)</b>                     | <b>160,701</b>                        | <b>(2,043)</b>                      | <b>0</b>                     | <b>1,264</b>                           | <b>(2,869)</b>              | <b>3,066</b>                             | <b>(65,465)</b>                 | <b>(67)</b>                          |
| <b>Proposed Costs</b>               | <b>\$(67,731)</b>                | <b>\$(58,676)</b>                   | <b>\$520,664</b>                      | <b>\$(2,043)</b>                    | <b>\$0</b>                   | <b>\$2,954</b>                         | <b>\$9,592</b>              | <b>\$8,853</b>                           | <b>\$252,375</b>                | <b>\$1,023</b>                       |

**Tuolumne County, California**  
**2 CFR PART 200 Cost Allocation Plan for Use in FY 2023-2024**

FY 2021-2022  
4/14/2023

Summary Schedule

| Department                          | 102335<br>ARCHIVES | 105100 CO<br>CLERK<br>ELECTIONS | 3315-108150<br>COUNTY<br>CAPITAL | 1121-108300<br>CRIMINAL<br>JUSTICE<br>FAC | 110600<br>PW/GIS<br>SURVEYOR | 110940 OES<br>TREE<br>MORTALITY<br>HAZARD | 110945<br>MASTER<br>STEWARDS<br>HIP GRANT | 110950 RIM<br>FIRE 2013 | 8000'S<br>COURTS | 201100<br>GRAND<br>JURY |
|-------------------------------------|--------------------|---------------------------------|----------------------------------|---|------------------------------|---|---|-------------------------|------------------|-------------------------|
| 1 BUILDING DEPRECIATION             | \$31,863           | \$5,126                         | \$0                              | \$0                                       | \$1,043                      | \$0                                       | \$0                                       | \$0                     | \$69,824         | \$0                     |
| 2 EQUIPMENT DEPRECIATION            | 0                  | 0                               | 0                                | 0   | 0                            | 0   | 0   | 0                       | 0                | 0                       |
| 3 101300 CO ADMIN OFFICE            | 553                | 2,363                           | 94,182                           | 0   | 1,715                        | 1,056                                     | 24,843                                    | 0                       | 0                | 87                      |
| 6 104100 HUMAN RESOURCES            | 739                | 1,478                           | 739                              | 0   | 2,956                        | 0   | 739                                       | 0                       | 0                | 0                       |
| 7 102100 AUDITOR-CONTROLLER         | 2,432              | 8,262                           | 2,137                            | 6,083                                     | 6,893                        | 658                                       | 2,429                                     | 0                       | 9,497            | 4,286                   |
| 8 102200 TREAS-TAX COLLECTOR        | 175                | 1,025                           | 873                              | 0   | 244                          | 81  | 1,991                                     | 0                       | 2,666            | 5,099                   |
| 9 102400 OFFICE OF REVENUE RECO     | 0                  | 0                               | 0                                | 0   | 0                            | 0   | 0   | 0                       | 119,173          | 0                       |
| 10 107100 FACILITIES MAINT          | 12,973             | 33,848                          | 0                                | 0   | 16,580                       | 0   | 0   | 0                       | 78,103           | 20,293                  |
| 11 110500 INFO SYSTEMS &TECH        | 579                | 28,508                          | 579                              | 0   | 31,681                       | 0   | 579                                       | 0                       | 21,305           | 2,015                   |
| 12 103100 COUNTY COUNSEL            | 0                  | 17,015                          | 0                                | 0   | 0                            | 0   | 0   | 0                       | 5,002            | 0                       |
| <b>Total Current Allocations</b>    | <b>49,314</b>      | <b>97,625</b>                   | <b>98,511</b>                    | <b>6,083</b>                              | <b>61,113</b>                | <b>1,796</b>                              | <b>30,581</b>                             | <b>0</b>                | <b>305,570</b>   | <b>31,782</b>           |
| <b>Less: Prior Year Allocations</b> | <b>51,138</b>      | <b>56,958</b>                   | <b>173,629</b>                   | <b>2,516</b>                              | <b>29,350</b>                | <b>13,688</b>                             | <b>5,873</b>                              | <b>0</b>                | <b>304,990</b>   | <b>19,524</b>           |
| <b>Carry-Forward</b>                | <b>(1,824)</b>     | <b>40,667</b>                   | <b>(75,118)</b>                  | <b>3,567</b>                              | <b>31,763</b>                | <b>(11,892)</b>                           | <b>24,708</b>                             | <b>0</b>                | <b>580</b>       | <b>12,257</b>           |
| <b>Proposed Costs</b>               | <b>\$47,491</b>    | <b>\$138,292</b>                | <b>\$23,393</b>                  | <b>\$9,650</b>                            | <b>\$92,876</b>              | <b>\$(10,097)</b>                         | <b>\$55,289</b>                           | <b>\$0</b>              | <b>\$306,150</b> | <b>\$44,039</b>         |

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| Department                          | 201150 LAW<br>LIBRARY | 201900<br>COURTS-<br>GENERAL | 201200<br>DISTRICT<br>ATTORNEY | 201215 KC<br>CHILD<br>ADVOCACY | 201225 DA-<br>VICTIM<br>ADVOC | 1160-201340<br>CHILD<br>SUPPORT<br>SVCS | 201210<br>VICTIM<br>WITNESS | 201400<br>PUBLIC<br>DEFENDER | 201700 PD<br>CONFLICT<br>DIV | 202100-135<br>SHERIFF-<br>CORONER |
|-------------------------------------|-----------------------|------------------------------|--------------------------------|--------------------------------|-------------------------------|---|-----------------------------|------------------------------|------------------------------|-----------------------------------|
| 1 BUILDING DEPRECIATION             | \$0                   | \$0                          | \$66,459                       | \$0                            | \$0                           | \$0                                     | \$0                         | \$0                          | \$0                          | \$1,738,066                       |
| 2 EQUIPMENT DEPRECIATION            | 0                     | 0                            | 13,460                         | 0                              | 0                             | 0                                       | 89,033                      | 0                            | 0                            | 184,361                           |
| 3 101300 CO ADMIN OFFICE            | 0                     | 0                            | 8,961                          | 548                            | 329                           | 0                                       | 1,187                       | 5,022                        | 1,423                        | 44,739                            |
| 6 104100 HUMAN RESOURCES            | 0                     | 0                            | 12,933                         | 1,478                          | 2,217                         | 0                                       | 2,956                       | 6,651                        | 1,478                        | 55,429                            |
| 7 102100 AUDITOR-CONTROLLER         | 1,233                 | 2,222                        | 18,727                         | 3,696                          | 2,457                         | 0                                       | 3,119                       | 10,499                       | 4,028                        | 81,119                            |
| 8 102200 TREAS-TAX COLLECTOR        | 827                   | 93                           | 1,770                          | 524                            | 256                           | 0                                       | 442                         | 838                          | 1,700                        | 12,259                            |
| 9 102400 OFFICE OF REVENUE RECO     | 0                     | 0                            | 0                              | 0                              | 0                             | 0                                       | 0                           | 0                            | 0                            | 0                                 |
| 10 107100 FACILITIES MAINT          | 0                     | 0                            | 88,838                         | 0                              | 0                             | 127                                     | 0                           | 34,898                       | 0                            | 56,173                            |
| 11 110500 INFO SYSTEMS &TECH        | 0                     | 0                            | 128,744                        | 1,158                          | 1,736                         | 0                                       | 9,225                       | 74,593                       | 1,158                        | 184,480                           |
| 12 103100 COUNTY COUNSEL            | 0                     | 0                            | 6,572                          | 0                              | 0                             | 0                                       | 0                           | 5,112                        | 0                            | 34,031                            |
| <b>Total Current Allocations</b>    | <b>2,060</b>          | <b>2,316</b>                 | <b>346,464</b>                 | <b>7,404</b>                   | <b>6,996</b>                  | <b>127</b>                              | <b>105,963</b>              | <b>137,613</b>               | <b>9,787</b>                 | <b>2,390,656</b>                  |
| <b>Less: Prior Year Allocations</b> | <b>1,090</b>          | <b>6,807</b>                 | <b>270,189</b>                 | <b>9,113</b>                   | <b>8,464</b>                  | <b>4,109</b>                            | <b>49,510</b>               | <b>163,278</b>               | <b>10,086</b>                | <b>764,539</b>                    |
| <b>Carry-Forward</b>                | <b>970</b>            | <b>(4,492)</b>               | <b>76,275</b>                  | <b>(1,710)</b>                 | <b>(1,469)</b>                | <b>(3,982)</b>                          | <b>56,453</b>               | <b>(25,665)</b>              | <b>(299)</b>                 | <b>1,626,118</b>                  |
| <b>Proposed Costs</b>               | <b>\$3,030</b>        | <b>\$(2,176)</b>             | <b>\$422,739</b>               | <b>\$5,694</b>                 | <b>\$5,527</b>                | <b>\$(3,855)</b>                        | <b>\$162,416</b>            | <b>\$111,948</b>             | <b>\$9,489</b>               | <b>\$4,016,774</b>                |

**Tuolumne County, California**  
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4/14/2023

Summary Schedule

| Department                          | 202175<br>SHERIFF-<br>COURTRM | 202200<br>SHERIFF-<br>COMMO | 203100<br>COUNTY<br>JAIL | 202300<br>TUOLUMNE<br>NARC TEAM | 203200<br>PROBATION<br>DEPT | 203220<br>REGIONAL<br>JUVENILE<br>CENTER | 1107-204100<br>CO FIRE<br>DEPT | 206100 AGRI-<br>WEIGHTS &<br>MEASURES | 206200 AIR<br>POLLUTION<br>CONTROL | 207200<br>LAFCO |
|-------------------------------------|-------------------------------|-----------------------------|--------------------------|---------------------------------|-----------------------------|--|--------------------------------|---------------------------------------|------------------------------------|-----------------|
| 1 BUILDING DEPRECIATION             | \$0                           | \$0                         | \$1,781,547              | \$0                             | \$10,846                    | \$793,950                                | \$33,131                       | \$0                                   | \$0                                | \$0             |
| 2 EQUIPMENT DEPRECIATION            | 0                             | 16,278                      | 61,649                   | 0                               | 38,980                      | 0  | 0                              | 11,450                                | 6,011                              | 0               |
| 3 101300 CO ADMIN OFFICE            | 3,680                         | 5,835                       | 26,930                   | 0                               | 15,758                      | 4,984                                    | 15,247                         | 2,251                                 | 2,908                              | 0               |
| 6 104100 HUMAN RESOURCES            | 0                             | 9,608                       | 44,343                   | 0                               | 24,389                      | 10,347                                   | 2,956                          | 3,695                                 | 2,217                              | 0               |
| 7 102100 AUDITOR-CONTROLLER         | 2,078                         | 11,853                      | 50,509                   | 0                               | 32,246                      | 13,630                                   | 29,942                         | 7,625                                 | 5,045                              | (39)            |
| 8 102200 TREAS-TAX COLLECTOR        | 0                             | 1,304                       | 6,229                    | 0                               | 4,366                       | 1,455                                    | 8,871                          | 1,269                                 | 454                                | 0               |
| 9 102400 OFFICE OF REVENUE RECO     | 0                             | 0                           | 0                        | 0                               | 49,192                      | 0  | 0                              | 0                                     | 0                                  | 0               |
| 10 107100 FACILITIES MAINT          | 0                             | 0                           | 331,813                  | 0                               | 68,803                      | 91,248                                   | 16,232                         | 11,605                                | 0                                  | 0               |
| 11 110500 INFO SYSTEMS &TECH        | 0                             | 30,268                      | 161,979                  | 0                               | 115,834                     | 13,285                                   | 38,790                         | 42,912                                | 1,736                              | 0               |
| 12 103100 COUNTY COUNSEL            | 0                             | 0                           | 0                        | 0                               | 9,932                       | 0  | 8,435                          | 10,333                                | 7,595                              | 1,632           |
| <b>Total Current Allocations</b>    | <b>5,758</b>                  | <b>75,145</b>               | <b>2,464,998</b>         | <b>0</b>                        | <b>370,346</b>              | <b>928,899</b>                           | <b>153,604</b>                 | <b>91,141</b>                         | <b>25,967</b>                      | <b>1,593</b>    |
| <b>Less: Prior Year Allocations</b> | <b>6,588</b>                  | <b>77,566</b>               | <b>635,912</b>           | <b>1,829</b>                    | <b>493,770</b>              | <b>932,844</b>                           | <b>134,789</b>                 | <b>79,204</b>                         | <b>25,738</b>                      | <b>704</b>      |
| <b>Carry-Forward</b>                | <b>(829)</b>                  | <b>(2,421)</b>              | <b>1,829,086</b>         | <b>(1,829)</b>                  | <b>(123,424)</b>            | <b>(3,944)</b>                           | <b>18,815</b>                  | <b>11,938</b>                         | <b>229</b>                         | <b>890</b>      |
| <b>Proposed Costs</b>               | <b>\$4,929</b>                | <b>\$72,725</b>             | <b>\$4,294,085</b>       | <b>\$(1,829)</b>                | <b>\$246,921</b>            | <b>\$924,955</b>                         | <b>\$172,419</b>               | <b>\$103,079</b>                      | <b>\$26,196</b>                    | <b>\$2,483</b>  |



**Tuolumne County, California**  
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FY 2021-2022  
 4/14/2023

Summary Schedule

| Department                          | 207100 CDD-<br>COMM DEV<br>DEPT | 207300<br>ANIMAL<br>CONTROL | 207990<br>CANNABIS<br>COMPLIANC<br>E | 1125-207950<br>FISH &<br>WILDLIFE | 1101-301100<br>PW<br>ADMINISTR<br>ATION | 1101-301105<br>ENGINEERI<br>NG | 1101-301110<br>ENGINEERI<br>NG PROJ | 1101-301115<br>TRAFFIC &<br>ENGINRNG | 1101-301200<br>PW ROAD<br>MAINT | 1101-301800<br>SB-1<br>TRANSP |
|-------------------------------------|---------------------------------|-----------------------------|--------------------------------------|-----------------------------------|---|--------------------------------|-------------------------------------|--------------------------------------|---------------------------------|-------------------------------|
| 1 BUILDING DEPRECIATION             | \$7,199                         | \$38,342                    | \$0                                  | \$0                               | \$21,610                                | \$0                            | \$0                                 | \$0                                  | \$0                             | \$0                           |
| 2 EQUIPMENT DEPRECIATION            | 44,844                          | 35,678                      | 0                                    | 0                                 | 0                                       | 0                              | 0                                   | 0                                    | 0                               | 0                             |
| 3 101300 CO ADMIN OFFICE            | 13,663                          | 3,861                       | 0                                    | 0                                 | 7,606                                   | 0                              | 0                                   | 0                                    | 13,732                          | 4,914                         |
| 6 104100 HUMAN RESOURCES            | 22,171                          | 8,130                       | 0                                    | 0                                 | 11,086                                  | 0                              | 0                                   | 0                                    | 21,432                          | 0                             |
| 7 102100 AUDITOR-CONTROLLER         | 26,919                          | 13,828                      | 0                                    | 643                               | 19,021                                  | 0                              | 0                                   | 0                                    | 21,221                          | 3,288                         |
| 8 102200 TREAS-TAX COLLECTOR        | 3,143                           | 1,933                       | 0                                    | 12                                | 838                                     | 0                              | 0                                   | 0                                    | 12,236                          | 419                           |
| 9 102400 OFFICE OF REVENUE RECO     | 0                               | 0                           | 0                                    | 0                                 | (100)                                   | 0                              | 0                                   | 0                                    | 0                               | 0                             |
| 10 107100 FACILITIES MAINT          | 114,401                         | 82,090                      | 0                                    | 0                                 | 328,332                                 | 0                              | 0                                   | 0                                    | 0                               | 0                             |
| 11 110500 INFO SYSTEMS &TECH        | 52,487                          | 14,140                      | 0                                    | 0                                 | 231,229                                 | 0                              | 0                                   | 0                                    | 38,377                          | 0                             |
| 12 103100 COUNTY COUNSEL            | 86,072                          | 2,885                       | 0                                    | 0                                 | 65,177                                  | 0                              | 0                                   | 0                                    | 0                               | 0                             |
| <b>Total Current Allocations</b>    | <b>370,900</b>                  | <b>200,886</b>              | <b>0</b>                             | <b>654</b>                        | <b>684,800</b>                          | <b>0</b>                       | <b>0</b>                            | <b>0</b>                             | <b>106,998</b>                  | <b>8,621</b>                  |
| <b>Less: Prior Year Allocations</b> | <b>262,869</b>                  | <b>186,504</b>              | <b>22,326</b>                        | <b>518</b>                        | <b>391,653</b>                          | <b>0</b>                       | <b>0</b>                            | <b>0</b>                             | <b>84,736</b>                   | <b>6,828</b>                  |
| <b>Carry-Forward</b>                | <b>108,031</b>                  | <b>14,382</b>               | <b>(22,326)</b>                      | <b>136</b>                        | <b>293,147</b>                          | <b>0</b>                       | <b>0</b>                            | <b>0</b>                             | <b>22,262</b>                   | <b>1,793</b>                  |
| <b>Proposed Costs</b>               | <b>\$478,931</b>                | <b>\$215,268</b>            | <b>\$(22,326)</b>                    | <b>\$791</b>                      | <b>\$977,947</b>                        | <b>\$0</b>                     | <b>\$0</b>                          | <b>\$0</b>                           | <b>\$129,260</b>                | <b>\$10,414</b>               |

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| Department                          | 506220<br>HOMELESS<br>ADVOC &<br>OUTREACH | 1110-108175<br>NEIGHBORH<br>OOD<br>STABILIZ | 110990<br>COVID-19<br>EMERGENC<br>Y | 3301-110970<br>STORM/FLO<br>OD 2018 | 3301-301300<br>PW<br>PROJECTS | 3301-110955<br>STORM/FLO<br>OD 2017 | 110980<br>HAZARDOU<br>S FUEL<br>GRANT | 301450<br>SPECIAL<br>DISTRICT<br>ADMIN | 1140-401100<br>HEALTH | 1140-401130<br>TOBACCO<br>CONTROL |
|-------------------------------------|---|---|-------------------------------------|-------------------------------------|-------------------------------|-------------------------------------|---------------------------------------|--|-----------------------|-----------------------------------|
| 1 BUILDING DEPRECIATION             | \$0                                       | \$0   | \$0                                 | \$0                                 | \$0                           | \$0                                 | \$0                                   | \$0                                    | \$1,323               | \$0                               |
| 2 EQUIPMENT DEPRECIATION            | 0   | 0   | 0                                   | 0                                   | 0                             | 0                                   | 0                                     | 0                                      | 0                     | 0                                 |
| 3 101300 CO ADMIN OFFICE            | 944                                       | 0   | 0                                   | 0                                   | 182                           | 0                                   | 2,345                                 | 0                                      | 19,932                | 921                               |
| 6 104100 HUMAN RESOURCES            | 1,478                                     | 0   | 0                                   | 0                                   | 0                             | 0                                   | 0                                     | 0                                      | 27,640                | 1,478                             |
| 7 102100 AUDITOR-CONTROLLER         | 2,570                                     | 303   | 10                                  | 137                                 | 2,893                         | 81                                  | 51                                    | 10                                     | 45,698                | 4,163                             |
| 8 102200 TREAS-TAX COLLECTOR        | 384                                       | 140   | 0                                   | 0                                   | 1,723                         | 0                                   | 0                                     | 0                                      | 6,857                 | 431                               |
| 9 102400 OFFICE OF REVENUE RECO     | 0   | 0   | 0                                   | 0                                   | 0                             | 0                                   | 0                                     | 0                                      | 0                     | 0                                 |
| 10 107100 FACILITIES MAINT          | 0   | 0   | 0                                   | 0                                   | 0                             | 0                                   | 0                                     | 0                                      | 73,903                | 0                                 |
| 11 110500 INFO SYSTEMS &TECH        | 1,158                                     | 0   | 0                                   | 0                                   | 0                             | 0                                   | 0                                     | 0                                      | 185,713               | 1,733                             |
| 12 103100 COUNTY COUNSEL            | 4,856                                     | 0   | 0                                   | 0                                   | 0                             | 0                                   | 0                                     | 0                                      | 13,010                | 0                                 |
| <b>Total Current Allocations</b>    | <b>11,390</b>                             | <b>442</b>                                  | <b>10</b>                           | <b>137</b>                          | <b>4,798</b>                  | <b>81</b>                           | <b>2,396</b>                          | <b>10</b>                              | <b>374,078</b>        | <b>8,726</b>                      |
| <b>Less: Prior Year Allocations</b> | <b>2,125</b>                              | <b>12</b>                                   | <b>6,016</b>                        | <b>619</b>                          | <b>7,754</b>                  | <b>2,036</b>                        | <b>794</b>                            | <b>4,244</b>                           | <b>243,200</b>        | <b>10,411</b>                     |
| <b>Carry-Forward</b>                | <b>9,265</b>                              | <b>431</b>                                  | <b>(6,006)</b>                      | <b>(482)</b>                        | <b>(2,955)</b>                | <b>(1,955)</b>                      | <b>1,602</b>                          | <b>(4,234)</b>                         | <b>130,878</b>        | <b>(1,685)</b>                    |
| <b>Proposed Costs</b>               | <b>\$20,656</b>                           | <b>\$873</b>                                | <b>\$(5,996)</b>                    | <b>\$(345)</b>                      | <b>\$1,843</b>                | <b>\$(1,874)</b>                    | <b>\$3,998</b>                        | <b>\$(4,224)</b>                       | <b>\$504,956</b>      | <b>\$7,041</b>                    |

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| Department                          | 1140-401200<br>ENV<br>HEALTH | 1140-502200<br>CA<br>CHILDREN<br>SVCS | 1145-401308<br>BEHAVIORA<br>L HEALTH | 101315 OES | 1130-404100<br>SOLID<br>WASTE MGT | 1150-<br>501100/5021<br>00 SOCIAL<br>SVCS | 1140-501300<br>WIC | 505100<br>VETERANS<br>SVCS<br>OFFICE | 1150-502300<br>CHILD<br>ABUSE<br>PROG | 1185-401310<br>TUOLUMNE<br>CO BH<br>HOUSING |
|-------------------------------------|------------------------------|---------------------------------------|--------------------------------------|------------|-----------------------------------|---|--------------------|--------------------------------------|---------------------------------------|---|
| 1 BUILDING DEPRECIATION             | \$0                          | \$0                                   | \$83,980                             | \$0        | \$1,043                           | \$44,604                                  | \$0                | \$0                                  | \$0                                   | \$0   |
| 2 EQUIPMENT DEPRECIATION            | 0                            | 0                                     | 0                                    | 0          | 0                                 | 0   | 0                  | 0                                    | 0                                     | 0   |
| 3 101300 CO ADMIN OFFICE            | 0                            | 202                                   | 32,474                               | 0          | 4,813                             | 45,098                                    | 1,677              | 813                                  | 0                                     | 99  |
| 6 104100 HUMAN RESOURCES            | 0                            | 0                                     | 46,560                               | 0          | 3,695                             | 84,621                                    | 3,326              | 1,848                                | 0                                     | 0   |
| 7 102100 AUDITOR-CONTROLLER         | 0                            | 1,205                                 | 93,141                               | 0          | 12,078                            | 133,049                                   | 7,515              | 4,035                                | 0                                     | 461   |
| 8 102200 TREAS-TAX COLLECTOR        | 0                            | 896                                   | 13,063                               | 0          | 3,260                             | 16,066                                    | 827                | 198                                  | 0                                     | 0   |
| 9 102400 OFFICE OF REVENUE RECO     | 0                            | 0                                     | (3,757)                              | 0          | 0                                 | 0   | 0                  | 0                                    | 0                                     | 0   |
| 10 107100 FACILITIES MAINT          | 0                            | 0                                     | 157,747                              | 0          | 16,580                            | 78,659                                    | 0                  | 7,927                                | 0                                     | 0   |
| 11 110500 INFO SYSTEMS &TECH        | 0                            | 0                                     | 219,667                              | 0          | 6,349                             | 329,315                                   | 9,915              | 27,358                               | 0                                     | 0   |
| 12 103100 COUNTY COUNSEL            | 5,879                        | 0                                     | 8,749                                | 0          | 12,169                            | 16,192                                    | 0                  | 0                                    | 0                                     | 0   |
| <b>Total Current Allocations</b>    | <b>5,879</b>                 | <b>2,304</b>                          | <b>651,623</b>                       | <b>0</b>   | <b>59,987</b>                     | <b>747,604</b>                            | <b>23,259</b>      | <b>42,179</b>                        | <b>0</b>                              | <b>560</b>                                  |
| <b>Less: Prior Year Allocations</b> | <b>4,364</b>                 | <b>1,157</b>                          | <b>565,498</b>                       | <b>0</b>   | <b>36,698</b>                     | <b>516,996</b>                            | <b>26,134</b>      | <b>25,915</b>                        | <b>0</b>                              | <b>1,688</b>                                |
| <b>Carry-Forward</b>                | <b>1,514</b>                 | <b>1,146</b>                          | <b>86,125</b>                        | <b>0</b>   | <b>23,289</b>                     | <b>230,609</b>                            | <b>(2,874)</b>     | <b>16,265</b>                        | <b>0</b>                              | <b>(1,127)</b>                              |
| <b>Proposed Costs</b>               | <b>\$7,393</b>               | <b>\$3,450</b>                        | <b>\$737,748</b>                     | <b>\$0</b> | <b>\$83,276</b>                   | <b>\$978,213</b>                          | <b>\$20,385</b>    | <b>\$58,444</b>                      | <b>\$0</b>                            | <b>\$(567)</b>                              |

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| Department                          | 1185-401330<br>CABRINI<br>HOUSE | 602100<br>COUNTY<br>LIBRARY | 603100<br>FARM<br>ADVISOR | 701100<br>RECREATIO<br>N | 701400<br>YOUTH<br>CENTERS | 701300<br>STANDARD<br>PARK | 705100<br>COUNTY<br>MUSEUM | 202500<br>BOAT<br>PATROL | 5510<br>LIABILITY<br>INSURANCE | 5520<br>UNEMPLOY<br>MENT<br>INSURANCE |
|-------------------------------------|---------------------------------|-----------------------------|---------------------------|--------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------------|---------------------------------------|
| 1 BUILDING DEPRECIATION             | \$0                             | \$42,617                    | \$0                       | \$149,926                | \$64,641                   | \$0                        | \$17,489                   | \$0                      | \$0                            | \$0                                   |
| 2 EQUIPMENT DEPRECIATION            | 0                               | 0                           | 0                         | 3,928                    | 0                          | 12,613                     | 0                          | 40,181                   | 0                              | 0                                     |
| 3 101300 CO ADMIN OFFICE            | 74                              | 3,508                       | 0                         | 1,954                    | 852                        | 544                        | 0                          | 2,165                    | 7,846                          | 283                                   |
| 6 104100 HUMAN RESOURCES            | 0                               | 7,390                       | 0                         | 2,956                    | 2,217                      | 739                        | 0                          | 2,217                    | 209,292                        | 0                                     |
| 7 102100 AUDITOR-CONTROLLER         | 862                             | 17,879                      | 0                         | 13,263                   | 3,703                      | 2,634                      | 0                          | 6,895                    | 5,532                          | 393                                   |
| 8 102200 TREAS-TAX COLLECTOR        | 407                             | 6,648                       | 0                         | 559                      | 326                        | 536                        | 0                          | 1,607                    | 966                            | 35                                    |
| 9 102400 OFFICE OF REVENUE RECO     | 0                               | 0                           | 0                         | 0                        | 0                          | 0                          | 0                          | 0                        | 0                              | 0                                     |
| 10 107100 FACILITIES MAINT          | 0                               | 158,423                     | 30,543                    | 424,689                  | 73,354                     | 16,092                     | 53,110                     | 0                        | 0                              | 0                                     |
| 11 110500 INFO SYSTEMS &TECH        | 0                               | 88,415                      | 0                         | 45,212                   | 1,736                      | 579                        | 0                          | 1,736                    | 0                              | 0                                     |
| 12 103100 COUNTY COUNSEL            | 0                               | 183                         | 0                         | 4,820                    | 0                          | 0                          | 0                          | 0                        | 13,699                         | 0                                     |
| <b>Total Current Allocations</b>    | <b>1,343</b>                    | <b>325,063</b>              | <b>30,543</b>             | <b>647,307</b>           | <b>146,830</b>             | <b>33,736</b>              | <b>70,599</b>              | <b>54,802</b>            | <b>237,335</b>                 | <b>712</b>                            |
| <b>Less: Prior Year Allocations</b> | <b>1,411</b>                    | <b>220,081</b>              | <b>30,608</b>             | <b>598,845</b>           | <b>138,140</b>             | <b>23,839</b>              | <b>79,562</b>              | <b>74,001</b>            | <b>12,046</b>                  | <b>1,819</b>                          |
| <b>Carry-Forward</b>                | <b>(68)</b>                     | <b>104,981</b>              | <b>(65)</b>               | <b>48,462</b>            | <b>8,689</b>               | <b>9,897</b>               | <b>(8,964)</b>             | <b>(19,199)</b>          | <b>225,290</b>                 | <b>(1,107)</b>                        |
| <b>Proposed Costs</b>               | <b>\$1,275</b>                  | <b>\$430,044</b>            | <b>\$30,478</b>           | <b>\$695,769</b>         | <b>\$155,519</b>           | <b>\$43,634</b>            | <b>\$61,635</b>            | <b>\$35,603</b>          | <b>\$462,625</b>               | <b>\$(395)</b>                        |

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| Department                          | 5530<br>TELECOMM<br>O | 5540<br>WORKERS<br>COMP<br>INSURANCE | 5550<br>PURCHASIN<br>G | 5560<br>EMPLOYEE<br>INSURANCE | 5570<br>EMPLOYEE<br>LEAVE LIAB | 5580 POST<br>RETIREMEN<br>T | 1101-304100<br>FLEET<br>SERVICES<br>FUND | 304200<br>RADIO<br>COMMUNIC<br>ATIONS | 4410-733010<br>HOSPITAL | 4420-303100<br>PUBLIC<br>TRANSPOR<br>T |
|-------------------------------------|-----------------------|--------------------------------------|------------------------|-------------------------------|--------------------------------|-----------------------------|--|---------------------------------------|-------------------------|--|
| 1 BUILDING DEPRECIATION             | \$0                   | \$0                                  | \$1,004                | \$0                           | \$0                            | \$0                         | \$0                                      | \$0                                   | \$0                     | \$0                                    |
| 2 EQUIPMENT DEPRECIATION            | 0                     | 0                                    | 0                      | 0                             | 0                              | 0                           | 0  | 0                                     | 0                       | 0                                      |
| 3 101300 CO ADMIN OFFICE            | 928                   | 10,304                               | 142,326                | 37,073                        | 7,262                          | 2,535                       | 3,436                                    | 536                                   | 0                       | 0                                      |
| 6 104100 HUMAN RESOURCES            | 0                     | 209,292                              | 1,478                  | 0                             | 0                              | 0                           | 3,695                                    | 739                                   | 0                       | 0                                      |
| 7 102100 AUDITOR-CONTROLLER         | 1,990                 | 8,710                                | 6,003                  | 22,487                        | 7,343                          | 2,035                       | 14,865                                   | 3,236                                 | 0                       | 12,914                                 |
| 8 102200 TREAS-TAX COLLECTOR        | 699                   | 210                                  | 396                    | 1,898                         | 0                              | 12                          | 10,001                                   | 291                                   | 0                       | 0                                      |
| 9 102400 OFFICE OF REVENUE RECO     | 0                     | 0                                    | 0                      | 0                             | 0                              | 0                           | 0  | 0                                     | 21,497                  | 0                                      |
| 10 107100 FACILITIES MAINT          | 0                     | 0                                    | 6,632                  | 0                             | 0                              | 0                           | 0  | 0                                     | 200,485                 | 15,088                                 |
| 11 110500 INFO SYSTEMS &TECH        | 0                     | 0                                    | 1,158                  | 0                             | 0                              | 0                           | 2,894                                    | 579                                   | 0                       | 15,924                                 |
| 12 103100 COUNTY COUNSEL            | 0                     | 0                                    | 0                      | 0                             | 0                              | 0                           | 0  | 0                                     | 0                       | 5,187                                  |
| <b>Total Current Allocations</b>    | <b>3,616</b>          | <b>228,516</b>                       | <b>158,997</b>         | <b>61,458</b>                 | <b>14,604</b>                  | <b>4,581</b>                | <b>34,891</b>                            | <b>5,381</b>                          | <b>221,983</b>          | <b>49,113</b>                          |
| <b>Less: Prior Year Allocations</b> | <b>5,558</b>          | <b>21,777</b>                        | <b>44,552</b>          | <b>62,093</b>                 | <b>17,339</b>                  | <b>5,612</b>                | <b>31,067</b>                            | <b>11,133</b>                         | <b>69,412</b>           | <b>38,520</b>                          |
| <b>Carry-Forward</b>                | <b>(1,941)</b>        | <b>206,740</b>                       | <b>114,445</b>         | <b>(635)</b>                  | <b>(2,734)</b>                 | <b>(1,030)</b>              | <b>3,824</b>                             | <b>(5,752)</b>                        | <b>152,570</b>          | <b>10,593</b>                          |
| <b>Proposed Costs</b>               | <b>\$1,675</b>        | <b>\$435,256</b>                     | <b>\$273,441</b>       | <b>\$60,823</b>               | <b>\$11,870</b>                | <b>\$3,551</b>              | <b>\$38,715</b>                          | <b>\$(371)</b>                        | <b>\$374,553</b>        | <b>\$59,706</b>                        |

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| Department                          | 4430/4440<br>AIRPORTS | 4450-<br>402100/200<br>AMBULANC<br>E | 4470-917255<br>TCPPA | MEMORIAL<br>HALLS | 1240-1904<br>SPECIAL<br>DISTRICTS | 1810-1850<br>CEMETERIE<br>S | 207900<br>PUBLIC<br>GUARDIAN | 3310-108500<br>AIRPORT<br>CONSTR | 110905<br>OUTSIDE<br>AGENCY<br>PARTNERS | 1110-110960<br>NATIONAL<br>DISASTER<br>RES |
|-------------------------------------|-----------------------|--------------------------------------|----------------------|-------------------|-----------------------------------|-----------------------------|------------------------------|----------------------------------|---|--|
| 1 BUILDING DEPRECIATION             | \$0                   | \$0                                  | \$0                  | \$73,466          | \$0                               | \$0                         | \$0                          | \$0                              | \$0                                     | \$0  |
| 2 EQUIPMENT DEPRECIATION            | 0                     | 0                                    | 0                    | 0                 | 0                                 | 0                           | 0                            | 0                                | 0                                       | 0  |
| 3 101300 CO ADMIN OFFICE            | 2,248                 | 17,933                               | 51,786               | 0                 | 0                                 | 0                           | 0                            | 0                                | 0                                       | 38,861                                     |
| 6 104100 HUMAN RESOURCES            | 2,956                 | 1,478                                | 0                    | 0                 | 0                                 | 0                           | 0                            | 0                                | 0                                       | 0  |
| 7 102100 AUDITOR-CONTROLLER         | 14,317                | 29,884                               | 8,882                | 0                 | 12,725                            | 8,374                       | 10,188                       | 0                                | 876                                     | 26,013                                     |
| 8 102200 TREAS-TAX COLLECTOR        | 3,143                 | 10,955                               | 827                  | 0                 | 1,502                             | 2,328                       | 0                            | 0                                | 116                                     | 1,688                                      |
| 9 102400 OFFICE OF REVENUE RECO     | 0                     | 53,154                               | 0                    | 0                 | 0                                 | 0                           | 0                            | 0                                | 0                                       | 0  |
| 10 107100 FACILITIES MAINT          | 1,023                 | 22,245                               | 0                    | 132,767           | 0                                 | 0                           | 0                            | 0                                | 0                                       | 0  |
| 11 110500 INFO SYSTEMS &TECH        | 11,816                | 44,787                               | 0                    | 0                 | 0                                 | 0                           | 0                            | 0                                | 0                                       | 0  |
| 12 103100 COUNTY COUNSEL            | 2,487                 | 9,781                                | 402                  | 0                 | 0                                 | 0                           | 0                            | 0                                | (5,561)                                 | 329  |
| <b>Total Current Allocations</b>    | <b>37,990</b>         | <b>190,218</b>                       | <b>61,897</b>        | <b>206,233</b>    | <b>14,227</b>                     | <b>10,702</b>               | <b>10,188</b>                | <b>0</b>                         | <b>(4,568)</b>                          | <b>66,891</b>                              |
| <b>Less: Prior Year Allocations</b> | <b>28,288</b>         | <b>104,735</b>                       | <b>14,525</b>        | <b>220,233</b>    | <b>8,536</b>                      | <b>6,711</b>                | <b>13,275</b>                | <b>580</b>                       | <b>3,256</b>                            | <b>128,327</b>                             |
| <b>Carry-Forward</b>                | <b>9,702</b>          | <b>85,483</b>                        | <b>47,372</b>        | <b>(14,001)</b>   | <b>5,691</b>                      | <b>3,991</b>                | <b>(3,087)</b>               | <b>(580)</b>                     | <b>(7,825)</b>                          | <b>(61,436)</b>                            |
| <b>Proposed Costs</b>               | <b>\$47,692</b>       | <b>\$275,702</b>                     | <b>\$109,269</b>     | <b>\$192,232</b>  | <b>\$19,918</b>                   | <b>\$14,694</b>             | <b>\$7,101</b>               | <b>\$(580)</b>                   | <b>\$(12,393)</b>                       | <b>\$5,455</b>                             |

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| Department                          | ALL OTHER        | Total               |
|-------------------------------------|------------------|---------------------|
| 1 BUILDING DEPRECIATION             | \$22,281         | \$5,117,478         |
| 2 EQUIPMENT DEPRECIATION            | 0                | 768,462             |
| 3 101300 CO ADMIN OFFICE            | 5,926            | 853,820             |
| 6 104100 HUMAN RESOURCES            | 0                | 883,003             |
| 7 102100 AUDITOR-CONTROLLER         | 112,309          | 1,105,738           |
| 8 102200 TREAS-TAX COLLECTOR        | 60,773           | 225,501             |
| 9 102400 OFFICE OF REVENUE RECO     | 0                | 239,160             |
| 10 107100 FACILITIES MAINT          | 119,103          | 3,081,021           |
| 11 110500 INFO SYSTEMS &TECH        | 12,092           | 2,343,546           |
| 12 103100 COUNTY COUNSEL            | 14,790           | 615,751             |
| <b>Total Current Allocations</b>    | <b>347,274</b>   | <b>15,233,480</b>   |
| <b>Less: Prior Year Allocations</b> | <b>152,906</b>   | <b>9,933,625</b>    |
| <b>Carry-Forward</b>                | <b>194,368</b>   | <b>5,299,855</b>    |
| <b>Proposed Costs</b>               | <b>\$541,642</b> | <b>\$20,533,335</b> |