



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Santa Barbara  
Santa Barbara, California**

**Date:  
Filing Ref:**

**July 22, 2025  
SBA26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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### SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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            | 7. Vehicle Operations and Maintenance ISF |
| 2. County Executive Office             | 8. Risk Management and Insurance ISF      |
| 3. County Counsel                      | 9. Communications Services ISF            |
| 4. Auditor-Controller                  | 10. Utilities ISF                         |
| 5. Facilities Management               |   |
| 6. Information Technology Services 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 adjustments in the fiscal year 2025-26 Cost Allocation Plan. Adjustment 02 with a total amount of \$1,721,008 and Adjustment 07 with amount of \$613,118 will be included in the carry-forward calculations in the fiscal year 2027-28 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SANTA BARBARA****BY Original signed by**

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**C. Edwin Price, Jr**

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**Name  
Assistant Auditor-Controller**

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**Title  
07-23-2025**

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**Date**

cc: State and Federal Agencies  
Attachment: Schedule A

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER****BY Original signed by**

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**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services Division****07-23-2025**

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**Date**

**Negotiated by Tatyana Boltovskaya  
Telephone (916) 306-7775**

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26**  
**Allocated Costs By Cost Plan Unit**

<b>CostCenter</b>	<b>11000 BOS</b>	<b>21100 DA</b>	<b>21300 Child Supt Srvc</b>	<b>22100 Prob Svcs</b>	<b>22200 Prob Inst</b>	<b>23000 Pub Defend</b>
00001 Equipment an	1,523	178,661		4,191	4,932	
00002 Structure Depr	67,474	378,733	31,001	114,767	206,494	292,642
12000 County Execut	14,575	141,144	41,511	174,167	60,574	89,691
13000 County Couns	105,421	62,459	7,938	114,624	116	78,301
61000 Auditor-Contr	17,715	145,418	49,636	187,946	66,004	102,943
63200 General Servic	6,018	17,626	7,164	32,009	13,174	5,055
63300 General Servic	330,835	423,478	20,112	422,760	621,478	425,995
64000 Human Resour	28,404	257,537	143,368	327,701	109,610	217,472
65000 Treasurer	344	7,309	3,981	12,246	3,599	4,625
Total Allocated	572,309	1,612,368	304,711	1,390,412	1,085,982	1,216,725
RollForward	130,259	157,197	51,960	94,134	(3,765)	271,246
Cost w/ Rollforward	702,568	1,769,565	356,671	1,484,546	1,082,217	1,487,971
Adjustments	(113,800)	(21,122)	(380)	(117,714)	(29,323)	(6,331)
Proposed Costs	588,767	1,748,443	356,291	1,366,832	1,052,895	1,481,640

<b>CostCenter</b>	<b>25001 Grand Jury</b>	<b>25002 Ct 0069 Svs</b>	<b>31100 Fire</b>	<b>31200 OEM</b>	<b>32100 Sher- Coroner</b>	<b>32200 Sher- Custody</b>
00001 Equipment an			16,746	3,978	634,493	46,722
00002 Structure Depr	17,011		36,393	145,336	270,570	458,570
12000 County Execut			424,864	6,399	412,355	294,293
13000 County Couns	32,714	106,709	93,909		667,188	38,861
61000 Auditor-Contr	2,534	6,854	402,806	19,158	425,473	380,635
63200 General Servic	2,001	1,992	98,370	8,085	82,641	18,450
63300 General Servic	10,117	332	210,157	199,157	561,431	3,168,683
64000 Human Resour			632,316	8,889	531,525	466,264
65000 Treasurer			19,389	143	19,196	12,431
Total Allocated	64,377	115,887	1,934,948	391,144	3,604,872	4,884,910
RollForward	8,247	20,791	195,198	150,244	(305,810)	1,300,069
Cost w/ Rollforward	72,623	136,678	2,130,147	541,387	3,299,062	6,184,979
Adjustments			(13,853)	(168)	(332,345)	(329,165)
Proposed Costs	72,623	136,678	2,116,294	541,219	2,966,718	5,855,814

## County of Santa Barbara

## OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26

## Allocated Costs By Cost Plan Unit

CostCenter	32230 Inmate Welfare	41100 PHD	41212 PHD-EMS	41400 CEO-HS	41500 PHD-EHS	41540 PHD-AS
00001 Equipment an				1,282		11,519
00002 Structure Depr		214,290	11,088		14,651	33,576
12000 County Execut	3,973	295,053	6,515		27,790	18,289
13000 County Couns	14	165,062	173,387	2,108	19,476	151,615
61000 Auditor-Contr	9,239	438,379	11,185	544	46,534	46,545
63200 General Servic	4,887	105,539	2,900	46	7,581	18,448
63300 General Servic	46	1,031,322	24,049		105,439	747,782
64000 Human Resour	10,468	730,842	12,148	168	50,797	51,842
65000 Treasurer	199	19,635	371		1,381	563
Total Allocated	28,825	3,000,123	241,644	4,148	273,649	1,080,179
RollForward	8,059	533,219	140,650	187,800	68,262	703,667
Cost w/ Rollforward	36,884	3,533,342	382,294	191,948	341,911	1,783,846
Adjustments		(85,198)	(26,497)		(19,273)	(157,588)
Proposed Costs	36,884	3,448,144	355,797	191,948	322,638	1,626,258

CostCenter	41814 CEO-TSAC	43000 Bwell	43100 MHSA	43200 ADP	44000 Soc Svcs	44001 IHSS
00001 Equipment an						
00002 Structure Depr		6,335	29,455	205	455,194	
12000 County Execut		138,481	143,579	18,414	456,812	
13000 County Couns		344,274			143,074	13,228
61000 Auditor-Contr	320	180,438	245,393	38,296	604,857	2,197
63200 General Servic	1,077	27,564	14,664	2,734	66,903	269
63300 General Servic		160,097	473,755	9,894	110,140	
64000 Human Resour		282,265	320,150	39,603	1,012,683	
65000 Treasurer		8,079	7,350	1,258	29,474	
Total Allocated	1,397	1,147,533	1,234,348	110,404	2,879,138	15,693
RollForward	1,204	301,918	(90,548)	7,068	244,552	6,380
Cost w/ Rollforward	2,601	1,449,451	1,143,800	117,472	3,123,690	22,073
Adjustments		(52,335)	(92,985)	(34)	(92,494)	
Proposed Costs	2,601	1,397,116	1,050,814	117,438	3,031,196	22,073

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26**  
**Allocated Costs By Cost Plan Unit**

<b>CostCenter</b>	<b>44002 WIOA and WDB</b>	<b>44003 CWS</b>	<b>51000 Ag Comm</b>	<b>52100 Parks</b>	<b>52371 PLCFD</b>	<b>53100 PD</b>
00001 Equipment an			42,322	52,590		
00002 Structure Depr			3,492	288,098		18,584
12000 County Execut	8,320		24,607	42,679	2	67,505
13000 County Couns		2,003,195	67,148	86,626		395,227
61000 Auditor-Contr	16,528		31,439	104,886	154	264,786
63200 General Servic	4,468		4,437	53,248		13,053
63300 General Servic	128		150,673	221,187	926	264,102
64000 Human Resour	14,721		61,369	163,296		173,126
65000 Treasurer	409		1,601	2,680		3,560
Total Allocated	44,574	2,003,195	387,088	1,015,289	1,082	1,199,942
RollForward	4,326	142,359	32,631	(11,659)	884	98,650
Cost w/ Rollforward	48,900	2,145,554	419,719	1,003,630	1,966	1,298,592
Adjustments			(1,693)	(82,040)		30,956
Proposed Costs	48,900	2,145,554	418,026	921,590	1,966	1,329,547

<b>CostCenter</b>	<b>53200 PD</b>	<b>53460 RDA IV Succ</b>	<b>53500 PD- Energy</b>	<b>53600 PD-BS</b>	<b>53641 PD-Oil</b>	<b>53642 PD-FG</b>
00001 Equipment an				736		
00002 Structure Depr	4,372					
12000 County Execut	12,124			1	2,754	
13000 County Couns	1,928	438	14,300	422	544	8,407
61000 Auditor-Contr	12,437	324		59	3,548	271
63200 General Servic	1,135			3,411	10	180
63300 General Servic	33,635				22	
64000 Human Resour	19,394				3,515	
65000 Treasurer	534				78	
Total Allocated	85,559	762	14,300	4,628	10,470	8,858
RollForward	8,765	(1,429)	(4,546)	(2,816)	3,454	8,422
Cost w/ Rollforward	94,324	(667)	9,754	1,813	13,924	17,281
Adjustments						
Proposed Costs	94,324	(667)	9,754	1,813	13,924	17,281

## County of Santa Barbara

## OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26

## Allocated Costs By Cost Plan Unit

CostCenter	53643 PD-FE	53644 PD-LFC	53645 PD-CREF	54100 PW-Admin	54210 PW-Roads	54221 GS-Airports
00001 Equipment an				9,217		
00002 Structure Depr				11,323	48,161	
12000 County Execut				16,133	82,425	
13000 County Couns				106,099	160,796	
61000 Auditor-Contr	91	42	195	28,275	547,499	455
63200 General Servic				16,814	92,702	183
63300 General Servic				139,359	372,812	
64000 Human Resour				88,650	168,583	
65000 Treasurer				915	4,551	
Total Allocated	91	42	195	416,786	1,477,530	638
RollForward	46	(481)	42	202,539	197,299	24,894
Cost w/ Rollforward	137	(440)	237	619,325	1,674,828	25,533
Adjustments				(85,212)	(38,627)	
Proposed Costs	137	(440)	237	534,112	1,636,201	25,533

CostCenter	54300 PW-Surveyor	54410 PW-Flood	54471 PW-Water	54478 PW-Proj Clnwtr	54500 PW-Res Rec	54560 PW-Lag San
00001 Equipment an	5,455					
00002 Structure Depr	1,907	12,093	5,127		984	7,828
12000 County Execut	4,192	31,011	3,179		45,563	12,504
13000 County Couns	53,469	165,448	41,218		224,187	39,195
61000 Auditor-Contr	12,724	66,278	6,491	115	100,611	26,904
63200 General Servic	5,908	49,065	12,011		87,027	33,409
63300 General Servic	14,690	217,247	18,990		199,507	21,408
64000 Human Resour	6,367	54,910	4,941		129,156	23,367
65000 Treasurer	199	1,432	201		2,800	796
Total Allocated	104,911	597,483	92,158	115	789,835	165,412
RollForward	311,157	(161,710)	(13,601)	(14,733)	169,642	81,261
Cost w/ Rollforward	416,068	435,773	78,557	(14,618)	959,477	246,673
Adjustments	(187,740)	(51,507)	(22,671)		(12,681)	(63,832)
Proposed Costs	228,328	384,266	55,886	(14,618)	946,796	182,841

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26**  
**Allocated Costs By Cost Plan Unit**

<b>CostCenter</b>	<b>55000 HCD</b>	<b>55200 HCD-AH</b>	<b>55300 HCD-Home Prog</b>	<b>55400 HCD-OCFD</b>	<b>55460 Housing</b>	<b>55600 HCD-CDBG</b>
00001 Equipment an						
00002 Structure Depr	36,698					
12000 County Execut	16,726			2		
13000 County Couns	13,217					
61000 Auditor-Contr	19,657	3,506	1,255	396	251	1,904
63200 General Servic	11,353	969				754
63300 General Servic	38,876					
64000 Human Resour	28,172					
65000 Treasurer	1,187					
Total Allocated	165,886	4,475	1,255	398	251	2,658
RollForward	(215,610)	(14,905)	715	27	56	(1,802)
Cost w/ Rollforward	(49,724)	(10,430)	1,969	425	307	855
Adjustments	34,898					
Proposed Costs	(14,827)	(10,430)	1,969	425	307	855

<b>CostCenter</b>	<b>55700 HCD-MEF</b>	<b>57000 CSD</b>	<b>62000 Clk-Rec-Assr</b>	<b>62100 CRA-Admin</b>	<b>62200 CRA-Elections</b>	<b>62300 CRA-Recorder</b>
00001 Equipment an			12,618		35,896	
00002 Structure Depr		38,562			97,912	88,606
12000 County Execut	4,829	5,867		4,936	13,863	10,594
13000 County Couns			4,557	6,133	44,980	20,177
61000 Auditor-Contr	6,135	8,377	28	4,411	19,623	15,922
63200 General Servic	7,036	2,043	69	4,518	4,305	5,894
63300 General Servic	45	192,759		139	224,303	282,081
64000 Human Resour	7,309	49,134		9,390	41,877	34,817
65000 Treasurer	371	234		140	800	585
Total Allocated	25,727	296,975	17,272	29,669	483,560	458,676
RollForward	4,445	5,749	(109,610)	(829)	(48,968)	164,524
Cost w/ Rollforward	30,172	302,724	(92,337)	28,840	434,593	623,200
Adjustments		(60,345)			(27,637)	(4,562)
Proposed Costs	30,172	242,379	(92,337)	28,840	406,956	618,638



**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26**  
**Allocated Costs By Cost Plan Unit**

<b>CostCenter</b>	<b>62400 CRA- Assessor</b>	<b>63100 GS- Admin</b>	<b>63420 CEO- Work Comp</b>	<b>63430 CEO- Liability</b>	<b>63500 ITD- Comm</b>	<b>63600 GS- Veh Ops</b>
00001 Equipment an	45,270	2,539				
00002 Structure Depr	67,280	24,728	4,034			1,573
12000 County Execut	36,824	11,018	16,570	184,136		11,157
13000 County Couns		309,407	250	2,754,083		
61000 Auditor-Contr	38,807	14,420	7,820	7,000	125	53,599
63200 General Servic	7,453	4,332	2,540	1,615	573	57,432
63300 General Servic	255,694	48,634	15,015	559		145,475
64000 Human Resour	91,784	33,686	5,056	53,042	2,682	42,268
65000 Treasurer	1,932	301	246	319		715
Total Allocated	545,045	449,064	51,529	3,000,754	3,380	312,219
RollForward	86,869	67,926	(30,565)	316,959	(70,259)	53,411
Cost w/ Rollforward	631,914	516,990	20,965	3,317,713	(66,879)	365,630
Adjustments	(15,780)	(29,477)		(80,450)		(5,082)
Proposed Costs	616,134	487,513	20,965	3,237,263	(66,879)	360,548

<b>CostCenter</b>	<b>63700 ITD- ITS</b>	<b>63800 GS- Utilities</b>	<b>64333 HR- Dent SI</b>	<b>67000 Info Tech Dept</b>	<b>80100 Law Library</b>	<b>81000 SBC Retirement</b>
00001 Equipment an				7,780		
00002 Structure Depr	37,713				63,796	
12000 County Execut	33,681	569		9,319		
13000 County Couns				58,212		
61000 Auditor-Contr	45,107	2,191	1,370	9,910	2,274	21,697
63200 General Servic	31,397	5,276		5,066	1,992	
63300 General Servic	131,052	1,517			141,799	
64000 Human Resour	65,815	2,205		12,187		9,924
65000 Treasurer	1,418	100		371		1,272
Total Allocated	346,183	11,857	1,370	102,844	209,861	32,893
RollForward	136,065	4,357	(26,586)	102,844	206,926	767
Cost w/ Rollforward	482,248	16,214	(25,215)	205,689	416,787	33,661
Adjustments	(4,451)	(152)			(314)	
Proposed Costs	477,797	16,062	(25,215)	205,689	416,473	33,661

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26**  
**Allocated Costs By Cost Plan Unit**

<b>CostCenter</b>	<b>81100 SBC OPEB</b>	<b>81500 LAFCO</b>	<b>83260 Carp Cem Dist</b>	<b>83270 Goleta Cem Dist</b>	<b>83280 Guadalupe</b>	<b>83480 IVCS</b>
00001 Equipment an						
00002 Structure Depr		235				
12000 County Execut						
13000 County Couns		490		(3,430)		
61000 Auditor-Contr	2,970	6,423	(1,675)	1,025	(6,327)	4,753
63200 General Servic		1,992				
63300 General Servic		1,802				
64000 Human Resour						
65000 Treasurer						
Total Allocated	2,970	10,941	(1,675)	(2,405)	(6,327)	4,753
RollForward	(37)	(2,436)	(1,135)	(8,286)	(10,274)	2,479
Cost w/ Rollforward	2,933	8,505	(2,810)	(10,691)	(16,601)	7,232
Adjustments						
Proposed Costs	2,933	8,505	(2,810)	(10,691)	(16,601)	7,232

<b>CostCenter</b>	<b>83490 Los Olivos CSD</b>	<b>83630 CSFPD</b>	<b>83650 MFPD</b>	<b>84160 MVMD</b>	<b>84400 CVRD</b>	<b>85100 IVRPD</b>
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns						
61000 Auditor-Contr	(181)	553	(1,281)	610	1,521	14,423
63200 General Servic						
63300 General Servic						
64000 Human Resour						
65000 Treasurer						
Total Allocated	(181)	553	(1,281)	610	1,521	14,423
RollForward	(600)	(3,079)	(12,541)	4,279	110	1,995
Cost w/ Rollforward	(781)	(2,526)	(13,822)	4,889	1,632	16,418
Adjustments						
Proposed Costs	(781)	(2,526)	(13,822)	4,889	1,632	16,418

## County of Santa Barbara

## OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26

## Allocated Costs By Cost Plan Unit

CostCenter	85215 Summ San Dist	86100 SBCAG	87100 APCD	90901 994- Prop10	98000 No Co Jail	99000 Dept 990
00001 Equipment an						
00002 Structure Depr						15,467
12000 County Execut				6,162		230
13000 County Couns		37,797	5,422	14,272		
61000 Auditor-Contr	(2,240)	15,336	7,898	49,635		4,106
63200 General Servic		1,992	16,526	6,013		5,060
63300 General Servic						39,903
64000 Human Resour				10,883		
65000 Treasurer				427		
Total Allocated	(2,240)	55,125	29,846	87,392		64,766
RollForward	(1,284)	11,673	(4,127)	(33,567)	446	58,619
Cost w/ Rollforward	(3,524)	66,798	25,720	53,825	446	123,385
Adjustments			11,958		(446)	(7,486)
Proposed Costs	(3,524)	66,798	37,677	53,825		115,899

CostCenter	99200 Debt Service	99520 Parks Capital	99630 Capital Outlay	99631 COP Capital	99999 Other	Total A: Subtotal
00001 Equipment an					8,039	1,126,509
00002 Structure Depr					316,673	3,979,032
12000 County Execut					1	3,487,964
13000 County Couns	15,378					8,970,069
61000 Auditor-Contr	274	2,906	8,077	160	277,460	5,327,372
63200 General Servic	538	14,830	29,017		28,630	1,181,472
63300 General Servic		926	926		3,498,763	15,732,012
64000 Human Resour					2	6,645,682
65000 Treasurer						181,750
Total Allocated	16,190	18,662	38,020	160	4,129,571	46,631,862
RollForward	16,002	11,282	27,853	160	864,902	6,812,338
Cost w/ Rollforward	32,191	29,943	65,872	320	4,994,472	53,444,200
Adjustments					(96,116)	(2,291,093)
Proposed Costs	32,191	29,943	65,872	320	4,898,356	51,153,107

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2025/26**  
**Allocated Costs By Cost Plan Unit**

<b>CostCenter</b>	<b>Total B: Direct Billed</b>	<b>Total C: Unallocated</b>	<b>Total D: Total</b>
00001 Equipment an			1,126,509
00002 Structure Depr			3,979,032
12000 County Execut		5,624,163	9,112,127
13000 County Couns	310,574	1,231,382	10,512,025
61000 Auditor-Contr	67,391	4,620,051	10,014,813
63200 General Servic		75,911	1,257,383
63300 General Servic	900,385	1,928,645	18,561,042
64000 Human Resour		1,166,852	7,812,534
65000 Treasurer		10,560,273	10,742,022
Total Allocated	1,278,350	25,207,276	73,117,488
RollForward			6,812,338
Cost w/ Rollforward	1,278,350	25,207,276	79,929,826
Adjustments			(2,291,093)
Proposed Costs	1,278,350	25,207,276	77,638,733