MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Santa Barbara	**Date:**	**June 23, 2026**
Santa Barbara, California	**Filing Ref:**	**SBA27**

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 **2026-27**. 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 **Schedule A** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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
2. Structure Depreciation
3. County Executive Office
4. County Counsel
5. Auditor-Controller
6. Facilities Management
7. Information Technology Services ISF
8. Vehicle Operations and Maintenance ISF
9. Risk Management and Insurance ISF
10. Communications Services ISF
11. Utilities 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.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are adjustments in the fiscal year 2026-27 Cost Allocation Plan. Adjustment 01 with a total amount of ($5,873,435), Adjustment 02 with a total amount of ($3,449,386), and Adjustment 03 amounting to $70,725 will be included in the carry-forward calculations in the fiscal year 2028-29 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA BARBARA

BY Original signed by

Ed Price

Name

Assistant Auditor-Controller

Title

06-29-2026

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY

DANIEL BASSO
Cost Plans Supervisor
Local Government Policy Section
Local Govt Programs and Services Division

06-30-2026

Date

cc: State and Federal Agencies
Attachment: Schedule A

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 2026/27

Allocated Costs By Cost Plan Unit

CostCenter	11000 BOS	21100 DA	21300 Child Supt Srvc	22100 Prob Svcs	22200 Prob Inst	23000 Pub Defend
00001 Equipment an	1,523	172,220		6,172	8,329	
00002 Structure Depr	67,216	378,733	12,398	114,767	130,597	314,356
12000 County Execut	15,087	137,396	38,893	172,296	55,089	93,629
13000 County Couns	75,406	72,420	9,396	110,062		33,136
61000 Auditor-Contr	23,748	174,240	53,191	235,637	75,870	126,873
63200 General Servic	5,748	19,638	8,637	36,797	12,046	6,050
63300 General Servic	381,772	494,600	31,818	404,871	659,556	439,897
64000 Human Resou	31,602	283,946	116,627	369,358	111,903	259,028
65000 Treasurer	379	7,206	3,689	13,016	3,495	5,464
Total Allocated	602,480	1,740,399	274,648	1,462,975	1,056,884	1,278,432
RollForward	(19,928)	(223,624)	(17,035)	(86,840)	42,100	133,949
Cost w/ Rollforward	582,552	1,516,775	257,613	1,376,135	1,098,984	1,412,382
Adjustments	15,182	327,012	17,760	52,947	(18,547)	(167,366)
Proposed Costs	597,734	1,843,787	275,372	1,429,082	1,080,437	1,245,016

CostCenter	25001 Grand Jury	25002 Ct 0069 Svs	31100 Fire	31200 OEM	32100 Sher-Coroner	32200 Sher-Custody
00001 Equipment an			28,750	3,978	744,223	48,877
00002 Structure Depr	17,011		41,149	145,360	269,139	458,570
12000 County Execut			439,075	5,062	406,683	313,114
13000 County Couns	83,122	102,943	106,903		829,608	41,715
61000 Auditor-Contr	3,522	6,422	530,223	13,295	528,105	437,499
63200 General Servic	2,119	2,119	87,402	6,871	82,620	24,265
63300 General Servic	5,027	1,683	609,040	209,774	1,677,728	3,038,297
64000 Human Resou			667,037	7,393	559,336	521,136
65000 Treasurer			20,201	102	20,350	13,192
Total Allocated	110,800	113,166	2,529,780	391,835	5,117,792	4,896,664
RollForward	38,970	(19,675)	420,234	78,008	544,840	450,778
Cost w/ Rollforward	149,770	93,491	2,950,014	469,843	5,662,632	5,347,442
Adjustments	(62,944)	28,261	(656,643)	(104,086)	(1,184,750)	(559,662)
Proposed Costs	86,826	121,752	2,293,371	365,757	4,477,882	4,787,780

County of Santa Barbara

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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		11,402
00002 Structure Depr		212,644	11,088		15,645	33,576
12000 County Execut	3,411	294,427	5,572		27,352	18,020
13000 County Couns		288,263	177,786		38,942	57,210
61000 Auditor-Contr	8,585	527,365	15,918	659	55,556	60,417
63200 General Servic	4,671	109,805	8,438	46	10,302	19,666
63300 General Servic		918,950	71,409		55,585	563,194
64000 Human Resou	7,945	845,749	10,833		54,015	56,323
65000 Treasurer	222	20,024	206		1,334	687
Total Allocated	24,835	3,217,226	301,251	1,987	258,730	820,494
RollForward	5,685	610,096	145,353	10,865	38,769	90,556
Cost w/ Rollforward	30,519	3,827,322	446,604	12,852	297,498	911,050
Adjustments	(5,579)	(810,663)	(194,688)	(51,716)	(39,115)	(70,075)
Proposed Costs	24,941	3,016,659	251,916	(38,864)	258,384	840,975

CostCenter	41814 CEO-TSAC	43000 Bwell	43100 MHSA	43200 ADP	44000 Soc Svcs	44001 IHSS
00001 Equipment an						
00002 Structure Depr			36,215		468,118	
12000 County Execut		144,949	140,976	18,053	476,750	
13000 County Couns		555,476			120,130	5,435
61000 Auditor-Contr	328	258,693	330,727	46,900	755,552	2,125
63200 General Servic	2,165	13,797	13,537	3,111	73,941	2,165
63300 General Servic			1,747,633		1,110,162	
64000 Human Resou		407,973	451,690	50,030	1,192,624	
65000 Treasurer		8,699	7,359	1,395	31,242	
Total Allocated	2,493	1,389,588	2,728,138	119,488	4,228,519	9,724
RollForward	2,381	346,501	1,001,709	29,049	1,095,339	(2,061)
Cost w/ Rollforward	4,874	1,736,089	3,729,847	148,536	5,323,858	7,663
Adjustments	(3,532)	(603,618)	(1,849,970)	(30,533)	(1,967,523)	5,901
Proposed Costs	1,342	1,132,471	1,879,877	118,004	3,356,336	13,564

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Allocated Costs By Cost Plan Unit

CostCenter	44002 WIOA and WDB	44003 CWS	51000 Ag Comm	52100 Parks	52371 PLCFD	53100 PD
00001 Equipment an			41,089	45,441		
00002 Structure Depr			3,492	288,098		18,584
12000 County Execut	10,709		23,609	42,749	2	67,019
13000 County Couns		2,233,999	64,570	94,262		646,246
61000 Auditor-Contr	21,960		69,571	104,371	223	285,105
63200 General Servic	12,606		4,663	78,423		5,605
63300 General Servic			267,574	313,804		194,167
64000 Human Resou	21,764		63,666	149,981		190,510
65000 Treasurer	553		1,468	2,570		4,074
Total Allocated	67,593	2,233,999	539,703	1,119,698	225	1,411,309
RollForward	30,283	387,469	190,412	166,781	73	413,280
Cost w/ Rollforward	97,876	2,621,468	730,115	1,286,479	298	1,824,589
Adjustments	(44,143)	(317,458)	(315,733)	(212,184)	297	(520,050)
Proposed Costs	53,734	2,304,010	414,381	1,074,295	595	1,304,538

CostCenter	53200 PD	53460 RDA IV Succ	53500 PD-Energy	53600 PD-BS	53641 PD-Oil	53642 PD-FG
00001 Equipment an				736		
00002 Structure Depr	4,372					
12000 County Execut	11,780				2,165	
13000 County Couns	(121)	566	653	(151)		14,629
61000 Auditor-Contr	15,347	107		59	3,210	262
63200 General Servic	805			3,622		67
63300 General Servic	27,045				170,296	
64000 Human Resou	20,119				3,164	
65000 Treasurer	627				32	
Total Allocated	79,975	672	653	4,266	178,866	14,959
RollForward	(13,818)	31	(7,421)	(4,742)	171,403	11,581
Cost w/ Rollforward	66,157	703	(6,768)	(476)	350,269	26,540
Adjustments	20,976	(424)	4,505	(74,050)	(267,834)	(16,343)
Proposed Costs	87,133	279	(2,263)	(74,526)	82,436	10,197

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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				6,879		
00002 Structure Depr				11,323	48,161	
12000 County Execut				17,785	80,976	
13000 County Couns				54,402	137,437	
61000 Auditor-Contr	66	27	186	32,603	456,680	413
63200 General Servic				17,647	106,175	182
63300 General Servic				53,501	436,320	
64000 Human Resou				96,256	184,992	
65000 Treasurer				898	4,468	
Total Allocated	66	27	186	291,294	1,455,209	595
RollForward	2	(8)	72	(874,202)	(77,926)	148
Cost w/ Rollforward	67	19	258	(582,908)	1,377,282	743
Adjustments	(4)	(93)	(109)	1,094,429	153,890	75
Proposed Costs	63	(73)	150	511,522	1,531,172	818

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	5,648					
00002 Structure Depr	1,907	12,093	5,127		984	7,828
12000 County Execut	4,453	30,319	3,927		53,941	11,033
13000 County Couns	50,687	163,869	31,069		187,094	57,679
61000 Auditor-Contr	8,272	83,187	9,074		138,312	31,431
63200 General Servic	5,539	34,168	12,070		117,826	40,489
63300 General Servic	11,793	169,828	12,469		200,248	27,827
64000 Human Resou	6,909	58,078	6,992		125,578	25,978
65000 Treasurer	202	1,534	302		3,144	1,071
Total Allocated	95,409	553,076	81,029		827,127	203,336
RollForward	(25,506)	54,666	(39,053)	(3,889)	382,969	80,734
Cost w/ Rollforward	69,903	607,742	41,976	(3,889)	1,210,096	284,070
Adjustments	(322)	(8,339)	60,589	4,517	(493,661)	(125,123)
Proposed Costs	69,581	599,404	102,565	628	716,436	158,947

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Allocated Costs By Cost Plan Unit

CostCenter	55000 HCD	55200 HCD-AH	55300 HCD-Home Prog	55400 HCD-OCFD	55460 Housing	55600 HCD-CDBG
00001 Equipment an						
00002 Structure Depr	36,698					
12000 County Execut	16,177					
13000 County Couns	69,105					
61000 Auditor-Contr	24,219	3,848	1,216	240	251	1,457
63200 General Servic	14,166	1,910				
63300 General Servic	25,511					
64000 Human Resou	29,419					
65000 Treasurer	1,100					
Total Allocated	216,394	5,758	1,216	240	251	1,457
RollForward	(117,699)	2,492	1,086	(161)	192	187
Cost w/ Rollforward	98,696	8,250	2,303	79	444	1,645
Adjustments	165,955	1,227	(1,482)	306	(229)	494
Proposed Costs	264,651	9,477	821	385	215	2,138

CostCenter	55700 HCD-MEF	57000 CSD	62000 Clk-Rec-Assr	62100 CRA-Admin	62200 CRA-Elections	62300 CRA-Recorder
00001 Equipment an			12,618		39,906	
00002 Structure Depr		38,562			97,912	88,606
12000 County Execut	4,602	5,479		4,803	12,397	9,486
13000 County Couns			445	7,647	40,250	4,331
61000 Auditor-Contr	8,094	10,080	22	5,483	24,895	17,048
63200 General Servic	13,370	2,188	68	2,847	5,501	8,229
63300 General Servic		133,415			265,432	274,104
64000 Human Resou	8,194	48,015		8,677	36,428	30,895
65000 Treasurer	307	210		127	688	336
Total Allocated	34,567	237,949	13,153	29,585	523,408	433,033
RollForward	16,636	(182,862)	(7,192)	(143,184)	8,554	104,535
Cost w/ Rollforward	51,203	55,087	5,961	(113,599)	531,962	537,568
Adjustments	(20,522)	243,253	57,002	166,381	(26,642)	(106,847)
Proposed Costs	30,681	298,340	62,963	52,782	505,321	430,721

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Allocated Costs By Cost Plan Unit

CostCenter	62400 CRA-Assessor	63100 GS-Admin	63410 CEO-Med Mal	63420 CEO-Work Comp	63430 CEO-Liability	63500 ITD-Comm
00001 Equipment an	23,543	2,539				
00002 Structure Depr	66,909	49,608		3,988		5,630
12000 County Execut	35,929	10,749		2,616	62,745	5,331
13000 County Couns	1,158	540,638		147	3,162,963	
61000 Auditor-Contr	48,336	19,620		9,390	8,621	14,314
63200 General Servic	11,843	3,796		3,934	1,146	17,544
63300 General Servic	427,100	124,733		27,682		47,125
64000 Human Resou	89,237	31,186		5,057	119,869	14,156
65000 Treasurer	2,352	338		267	421	276
Total Allocated	706,408	783,205		53,082	3,355,765	104,377
RollForward	133,889	48,136		11,536	1,519,131	29,525
Cost w/ Rollforward	840,297	831,341		64,618	4,874,896	133,901
Adjustments	(231,115)	(138,953)	(19)	(41,591)	(1,959,256)	(98,676)
Proposed Costs	609,181	692,389	(19)	23,027	2,915,639	35,226

CostCenter	63600 GS-Veh Ops	63700 ITD-ITS	63800 GS-Utilities	64332 HR-Unemp SI	64333 HR-Dent SI	67000 Info Tech Dept
00001 Equipment an						2,934
00002 Structure Depr	1,573	29,089				2,937
12000 County Execut	12,911	56,209	763			
13000 County Couns						38,025
61000 Auditor-Contr	65,386	68,260	2,967		2,054	2,596
63200 General Servic	65,720	28,985	7,258			4,766
63300 General Servic	241,128	126,013	1,382			19,282
64000 Human Resou	44,883	104,939	2,319			2,929
65000 Treasurer	801	1,746	105			31
Total Allocated	432,402	415,241	14,795		2,054	73,500
RollForward	135,388	179,237	8,514		1,296	73,500
Cost w/ Rollforward	567,790	594,478	23,308		3,350	147,000
Adjustments	(226,104)	(256,206)	(12,784)	(31)	(934)	(83,056)
Proposed Costs	341,686	338,272	10,525	(31)	2,417	63,944

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Allocated Costs By Cost Plan Unit

CostCenter	80100 Law Library	81000 SBC Retirement	81100 SBC OPEB	81500 LAFCO	83260 Carp Cem Dist	83270 Goleta Cem Dist
00001 Equipment an						
00002 Structure Depr	63,796			235		
12000 County Execut						
13000 County Couns				6,780		349
61000 Auditor-Contr	2,185	25,815	3,169	6,654	830	4,790
63200 General Servic	2,119			2,119		
63300 General Servic	116,251			1,453		
64000 Human Resou		29,283				
65000 Treasurer		1,271				
Total Allocated	184,350	56,369	3,169	17,240	830	5,138
RollForward	177,934	25,169	1,012	2,409	(2,001)	656
Cost w/ Rollforward	362,285	81,537	4,180	19,649	(1,171)	5,795
Adjustments	(248,098)	(42,198)	(1,305)	(2,637)	1,612	(2,076)
Proposed Costs	114,187	39,339	2,875	17,012	440	3,719

CostCenter	83280 Guadalupe	83480 IVCSD	83490 Los Olivos CSD	83630 CSFPD	83650 MFPD	84160 MVMD
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns						
61000 Auditor-Contr	2,816	807	6	2,970	1,085	(2,595)
63200 General Servic						
63300 General Servic						
64000 Human Resou						
65000 Treasurer						
Total Allocated	2,816	807	6	2,970	1,085	(2,595)
RollForward	(4,105)	(7,287)	(403)	(8,346)	(14,416)	(5,439)
Cost w/ Rollforward	(1,288)	(6,480)	(396)	(5,375)	(13,331)	(8,034)
Adjustments	2,273	10,235	1,263	10,232	19,141	7,423
Proposed Costs	985	3,756	867	4,856	5,810	(611)

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Allocated Costs By Cost Plan Unit

CostCenter	84400 CVRD	85100 IVRPD	85215 Summ San Dist	86100 SBCAG	87100 APCD	90901 994-Prop10
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						6,031
13000 County Couns				33,054	5,685	14,337
61000 Auditor-Contr	(22)	15,033	824	16,278	8,601	72,059
63200 General Servic				2,119	23,256	14,711
63300 General Servic				477	438	
64000 Human Resou						12,001
65000 Treasurer						316
Total Allocated	(22)	15,033	824	51,927	37,980	119,454
RollForward	(1,315)	2,171	(2,496)	30,520	15,381	8,074
Cost w/ Rollforward	(1,338)	17,204	(1,672)	82,447	53,361	127,528
Adjustments	3,146	(5,500)	1,986	(35,126)	(28,136)	(8,094)
Proposed Costs	1,808	11,705	313	47,321	25,225	119,434

CostCenter	98000 No Co Jail	99000 Dept 990	99200 Debt Service	99520 Parks Capital	99630 Capital	99631 COP Capital
00001 Equipment an						
00002 Structure Depr						
12000 County Execut		325				
13000 County Couns			9,300			
61000 Auditor-Contr		5,261	336	2,605	10,220	361
63200 General Servic		5,129	637	16,913	25,185	
63300 General Servic						
64000 Human Resou						
65000 Treasurer						
Total Allocated		10,715	10,272	19,517	35,405	361
RollForward	(70,725)	3,356	9,857	16,617	28,942	361
Cost w/ Rollforward	(70,725)	14,071	20,129	36,134	64,347	721
Adjustments	70,725	8,213	(9,485)	(20,815)	(33,208)	(513)
Proposed Costs		22,284	10,644	15,319	31,139	208

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Allocated Costs By Cost Plan Unit

CostCenter	99999 Other	Total A: Subtotal	Total B: Direct Billed	Total C: Unallocated	Total D: Total
00001 Equipment an	8,039	1,216,127			1,216,127
00002 Structure Depr	306,540	3,920,634	2,400		3,923,034
12000 County Execut		3,412,853		5,368,386	8,781,238
13000 County Couns	(2,037)	10,377,018	262,623	1,347,367	11,987,008
61000 Auditor-Contr	289,503	6,339,898	55,193	5,133,988	11,529,079
63200 General Servic	23,141	1,304,442		6,947	1,311,389
63300 General Servic	2,065,343	18,202,735	1,140,037	2,231,202	21,573,974
64000 Human Resou		7,576,025		498,454	8,074,479
65000 Treasurer		189,892		11,706,962	11,896,854
Total Allocated	2,690,531	52,539,623	1,460,252	26,293,306	80,293,181
RollForward	(809,809)	6,778,209			6,778,209
Cost w/ Rollforward	1,880,722	59,317,832	1,460,252	26,293,306	87,071,390
Adjustments	1,769,350	(10,091,954)			(10,091,954)
Proposed Costs	3,650,071	49,225,878	1,460,252	26,293,306	76,979,437