



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sonoma
Santa Rosa, California**

**Date: March 3, 2026
Filing Ref: SON27**

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 **Final Estimate Summary Schedule** (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 | 10. Communications |
| 2. Auditor-Controller | 11. Records |
| 3. CEO | 12. Insurance |
| 4. County Counsel | 13. Insurance (ISF) |
| 5. Architect | 14. Heavy Equipment (ISF) |
| 6. Facility Operations | 15. ERP System (ISF) |
| 7. Fleet Services | 16. Employee Retirement (ISF) |
| 8. Human Resources | 17. OPEB (ISF) |
| 9. Data | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

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

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

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

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

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

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2026-27 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SONOMA

BY Original signed by

Erick Roeser

Name
Auditor-Controller / Treasurer-
Tax Collector

Title
03-06-2026

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
03-06-2026

Date

cc: State and Federal Agencies
Attachment: Final Estimate Summary
Schedule

Negotiated by Daniel Basso
Telephone (916) 327-8905

Sonoma County, California
2 CFR Part 200 Cost Allocation Plan - 12-9

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Summary Schedule

| Seq # | Department Name | 10010100 Ag Commission | 10010200 Sealer Wts & Ms | 10010400 Fish & Game | 10010600 Land Stewardship | 10010700 AGC- Administration | 11020100 ERP- HRMS System Admin | 11020200 ERP- Financial Sys |
|----------------------------------|--------------------------------------|---------------------------|-----------------------------|-------------------------|------------------------------|---------------------------------|---------------------------------------|--------------------------------|
| 1 | 11010100 AUDITOR | \$17,366 | \$6,429 | \$390 | \$3,453 | \$3,999 | \$3,795 | \$6,805 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 2,694 | 2,106 | 0 | 58 | 175 | 58 | 155 |
| 3 | 15020100 CEO | 2,380 | 864 | 0 | 508 | 1,310 | 446 | 1,288 |
| 4 | 16020100 BENEFITS | 6,461 | 3,601 | 0 | 2,107 | 5,590 | 2,715 | 8,794 |
| 5 | 17010101 CO CNSL | 656 | 33 | 0 | 401 | 0 | 0 | 17 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | 21020300 REAL EST | 9,924 | 2,547 | 0 | 227 | 0 | 1,625 | 1,625 |
| 9 | 21020400 FAC OPS | 2,487 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | 21030100 PURCH | 1,275 | 1,211 | 48 | 500 | 14 | 1,788 | 3,824 |
| 11 | 21030300 ENERGY | 0 | 287 | 0 | 0 | 0 | 0 | 0 |
| 12 | 21030400 FLEET | 26,378 | 5,172 | 0 | 521 | 0 | 0 | 0 |
| 13 | 23010100 HR | 27,492 | 11,320 | 0 | 4,852 | 14,555 | 4,852 | 12,938 |
| 14 | 25010100 DATA | 72,897 | 9,602 | 0 | 6,452 | 511 | 690,656 | 3,868,305 |
| 15 | 25010134 COMM | 2,766 | 688 | 0 | 264 | -644 | -332 | -1,045 |
| 16 | 25010151 RECORDS | 1,168 | 482 | 0 | 281 | 0 | 0 | 0 |
| 17 | 23010500 INSURANCE | 540 | 20 | 0 | 13 | 0 | 0 | 0 |
| 18 | EQUIP DEPREC | 92,624 | 23,530 | 0 | 0 | 0 | 0 | 0 |
| 19 | BLDG DEPREC | 24,471 | 317 | 0 | 195 | 0 | 0 | 0 |
| Total Current Allocations | | \$291,579 | \$68,209 | \$438 | \$19,831 | \$25,510 | \$705,603 | \$3,902,706 |
| Less: Prior Year Allocations | | 202,842 | 46,971 | 253 | 33,533 | 0 | -82,923 | 153,513 |
| Carry-Forward | | 88,737 | 21,238 | 185 | -13,702 | 0 | 788,526 | 3,749,193 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 10010100 Ag Commission | 10010200 Sealer Wts & Ms | 10010400 Fish & Game | 10010600 Land Stewardship | 10010700 AGC- Administration | 11020100 ERP- HRMS System Admin | 11020200 ERP- Financial Sys |
|-----------------------|-----------------|---------------------------|-----------------------------|-------------------------|------------------------------|---------------------------------|---------------------------------------|--------------------------------|
| Proposed Costs | | \$380,316 | \$89,447 | \$623 | \$6,129 | \$25,510 | \$1,494,129 | \$7,651,899 |

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Summary Schedule

| Seq # | Department Name | 11030100 Retirement ISF | 11040100 Risk - Unemployment ISF | 11050100 SCEIP | 12010101 DCSS | 13010100 Recorder | 13010200 CRA-Clerk Op Fund | 13010800 County Clerk Operations |
|----------------------------------|----------------------------------|-------------------------|----------------------------------|-----------------|------------------|-------------------|----------------------------|----------------------------------|
| 1 | 11010100 AUDITOR | \$4,604 | \$0 | \$12,283 | \$31,964 | \$14,453 | \$0 | \$3,701 |
| 2 | 11010200 TREASURER TAX-COLLECTOR | 0 | 0 | 0 | 1,029 | 194 | 303 | 97 |
| 3 | 15020100 CEO | 0 | 0 | 0 | 7,063 | 1,075 | 0 | 439 |
| 4 | 16020100 BENEFITS | 0 | 0 | 0 | 21,481 | 2,474 | 0 | 612 |
| 5 | 17010101 CO CNSL | 0 | 0 | 1,913 | 246 | 728 | 0 | 147 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 0 | 0 | 0 | 0 | 1,652 | 0 | 1,096 |
| 8 | 21020300 REAL EST | 0 | 0 | 0 | 13,635 | 5,373 | 0 | 1,361 |
| 9 | 21020400 FAC OPS | 0 | 0 | 0 | 3,022 | 23,839 | 0 | 13,590 |
| 10 | 21030100 PURCH | 97 | 0 | 751 | 3,116 | 2,758 | 0 | 834 |
| 11 | 21030300 ENERGY | 0 | 0 | 0 | 0 | 23,788 | 0 | 14,590 |
| 12 | 21030400 FLEET | 0 | 0 | 0 | 81 | 0 | 0 | 0 |
| 13 | 23010100 HR | 0 | 0 | 0 | 85,712 | 16,172 | 0 | 8,086 |
| 14 | 25010100 DATA | 0 | 0 | 4,689 | 40,717 | 15,983 | 0 | 5,575 |
| 15 | 25010134 COMM | 0 | 0 | -506 | -4,852 | -1,156 | 0 | -581 |
| 16 | 25010151 RECORDS | 0 | 0 | 1,169 | 3,185 | 2,027 | 0 | 4,984 |
| 17 | 23010500 INSURANCE | 0 | 0 | 0 | 0 | 7,223 | 392 | 3,875 |
| 18 | EQUIP DEPREC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | BLDG DEPREC | 0 | 0 | 0 | 118 | 45,274 | 0 | 8,119 |
| Total Current Allocations | | \$4,701 | \$0 | \$20,298 | \$206,518 | \$161,857 | \$695 | \$66,525 |
| Less: Prior Year Allocations | | 6,716 | 0 | 54,915 | 232,000 | 112,874 | 4,154 | 52,770 |
| Carry-Forward | | -2,015 | 0 | -34,617 | -25,482 | 48,983 | -3,459 | 13,755 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 11030100 Retirement ISF | 11040100 Risk - Unemployment ISF | 11050100 SCEIP | 12010101 DCSS | 13010100 Recorder | 13010200 CRA- Clerk Op Fund | 13010800 County Clerk Operations |
|-----------------------|-----------------|----------------------------|--|----------------|---------------|----------------------|--------------------------------|-------------------------------------|
| Proposed Costs | | \$2,686 | \$0 | -\$14,319 | \$181,036 | \$210,840 | -\$2,764 | \$80,280 |

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Summary Schedule

| Seq # | Department Name | 13020100 Assessor | 13030100 Registrar | 14010100 CDC General Admin | 15010100 Bd of Super | 15010200 Assess Appeals | 18010100 District Attorney | 18010102 DA Victim Witn |
|----------------------------------|--------------------------------------|----------------------|-----------------------|-------------------------------|-------------------------|----------------------------|-------------------------------|----------------------------|
| 1 | 11010100 AUDITOR | \$41,072 | \$49,455 | \$11,969 | \$29,051 | \$312 | \$78,907 | \$10,854 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 1,533 | 1,029 | 14,953 | 563 | 0 | 2,196 | 291 |
| 3 | 15020100 CEO | 10,213 | 2,235 | 6,314 | 4,599 | 0 | 22,488 | 1,778 |
| 4 | 16020100 BENEFITS | 27,355 | 5,493 | 22,281 | 32,383 | 0 | 72,992 | 5,502 |
| 5 | 17010101 CO CNSL | 5,499 | 1,288 | 4,840 | 40,623 | 906 | 1,186 | 0 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 7,998 | 5,938 | 1,753 | 4,780 | 0 | 17,297 | 1,317 |
| 8 | 21020300 REAL EST | 11,556 | 16,179 | 3,061 | 11,657 | 0 | 28,263 | 1,635 |
| 9 | 21020400 FAC OPS | 89,277 | 69,859 | 57,202 | 78,274 | 0 | 225,008 | 14,376 |
| 10 | 21030100 PURCH | 3,664 | 3,164 | 1,938 | 1,262 | 149 | 4,279 | 2,063 |
| 11 | 21030300 ENERGY | 110,095 | 84,394 | 0 | 66,861 | 0 | 286,921 | 24,651 |
| 12 | 21030400 FLEET | 178 | 1,707 | 1,767 | 8 | 0 | 5,953 | 11 |
| 13 | 23010100 HR | 127,759 | 85,712 | 79,243 | 46,899 | 0 | 177,892 | 24,258 |
| 14 | 25010100 DATA | 310,273 | 165,936 | 130,581 | 63,776 | 0 | 110,132 | 7,398 |
| 15 | 25010134 COMM | -10,531 | 1,642 | -3,780 | -72 | 0 | -9,766 | -1,647 |
| 16 | 25010151 RECORDS | 12,657 | 1,075 | 2,457 | 1,282 | 0 | 17,481 | 3 |
| 17 | 23010500 INSURANCE | 31,059 | 27,013 | 6,342 | 18,160 | 0 | 130,803 | 6,710 |
| 18 | EQUIP DEPREC | 31,106 | 95,832 | 0 | 0 | 0 | 55,497 | 0 |
| 19 | BLDG DEPREC | 64,628 | 50,263 | 0 | 34,607 | 0 | 167,119 | 14,702 |
| Total Current Allocations | | \$875,394 | \$668,214 | \$340,922 | \$434,711 | \$1,367 | \$1,394,648 | \$113,901 |
| Less: Prior Year Allocations | | 707,646 | 440,895 | 259,120 | 349,387 | 780 | 1,554,980 | 112,626 |
| Carry-Forward | | 167,748 | 227,319 | 81,802 | 85,325 | 587 | -160,332 | 1,275 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 13020100 Assessor | 13030100 Registrar | 14010100 CDC General Admin | 15010100 Bd of Super | 15010200 Assess Appeals | 18010100 District Attorney | 18010102 DA Victim Witn |
|-----------------------|-----------------|----------------------|-----------------------|-------------------------------|-------------------------|----------------------------|-------------------------------|----------------------------|
| Proposed Costs | | \$1,043,142 | \$895,533 | \$422,724 | \$520,036 | \$1,954 | \$1,234,316 | \$115,175 |

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Summary Schedule

| Seq # | Department Name | 18010600 DA Fam Just Ctr | 19010100 EDB | 19010300 EDB Creative Sonoma | 19010400 EDB Executive Leadership & Admin | 20020101 CSA#40 Administration | 21020200 LOC PROJ | 21030200 Vets/Comm Bldgs |
|----------------------------------|--------------------------------------|-----------------------------|--------------|---------------------------------|--|-----------------------------------|----------------------|--------------------------------|
| 1 | 11010100 AUDITOR | \$5,800 | \$0 | \$0 | \$20,169 | \$78 | \$26 | \$16,354 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 97 | 0 | 0 | 291 | 0 | 0 | 58 |
| 3 | 15020100 CEO | 677 | 0 | 0 | 2,358 | 0 | 0 | 327 |
| 4 | 16020100 BENEFITS | 2,135 | 0 | 0 | 18,354 | 0 | 0 | 280 |
| 5 | 17010101 CO CNSL | 0 | 0 | 0 | 3,810 | 0 | 0 | 359 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 5,615 | 0 | 0 | 62 | 0 | 0 | 0 |
| 8 | 21020300 REAL EST | 6,976 | 0 | 0 | 4,073 | 0 | 0 | 166 |
| 9 | 21020400 FAC OPS | 63,741 | 0 | 0 | 0 | 0 | 0 | 719,905 |
| 10 | 21030100 PURCH | 2,243 | 0 | 0 | 23,737 | 0 | 48 | 3,873 |
| 11 | 21030300 ENERGY | 118,471 | 0 | 0 | 0 | 0 | 0 | 649 |
| 12 | 21030400 FLEET | 75 | 0 | 0 | 46 | 0 | 0 | 749 |
| 13 | 23010100 HR | 8,086 | 0 | 0 | 24,258 | 0 | 0 | 4,852 |
| 14 | 25010100 DATA | 2,173 | 0 | 0 | 21,945 | 4 | 0 | 3,987 |
| 15 | 25010134 COMM | -1,831 | 0 | 0 | -1,427 | 0 | 0 | 206 |
| 16 | 25010151 RECORDS | 0 | 0 | 0 | 1,198 | 123 | 2 | 4 |
| 17 | 23010500 INSURANCE | 25,322 | 0 | 0 | 0 | 0 | 0 | 287,931 |
| 18 | EQUIP DEPREC | 0 | 0 | 0 | 0 | 0 | 0 | 6,033 |
| 19 | BLDG DEPREC | 80,459 | 0 | 0 | 0 | 0 | 0 | 448,208 |
| Total Current Allocations | | \$320,038 | \$0 | \$0 | \$118,874 | \$206 | \$76 | \$1,493,941 |
| Less: Prior Year Allocations | | 273,531 | 0 | 0 | 116,864 | 366,138 | 14 | 1,136,257 |
| Carry-Forward | | 46,507 | 0 | 0 | 2,009 | -365,933 | 63 | 357,683 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 18010600 DA Fam Just Ctr | 19010100 EDB | 19010300 EDB Creative Sonoma | 19010400 EDB Executive Leadership & Admin | 20020101 CSA#40 Administration | 21020200 LOC PROJ | 21030200 Vets/Comm Bldgs |
|-----------------------|-----------------|-----------------------------|--------------|---------------------------------|--|-----------------------------------|----------------------|--------------------------------|
| Proposed Costs | | \$366,545 | \$0 | \$0 | \$120,883 | -\$365,727 | \$139 | \$1,851,624 |

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Summary Schedule

| Seq # | Department Name | 21040400 Parking Enf | 22010101 Health Admin | 22070100 Homeless Coordination | 22060104 Animal Care & Control | 22020113 DHS Covid-19 Response Unit | 23020100 Self- Insurance | 24030111 Human Sv Adm |
|----------------------------------|--------------------------------------|-------------------------|--------------------------|--------------------------------------|-----------------------------------|---|-----------------------------|--------------------------|
| 1 | 11010100 AUDITOR | \$494 | \$574,746 | \$36,437 | \$37,236 | \$0 | -\$6,063 | \$668,698 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 112,366 | 18,581 | 563 | 602 | 0 | 2,098 | 16,770 |
| 3 | 15020100 CEO | 0 | 85,153 | 3,790 | 3,103 | 0 | 4,480 | 107,151 |
| 4 | 16020100 BENEFITS | 0 | 348,115 | 17,303 | 7,070 | 0 | 29,497 | 308,225 |
| 5 | 17010101 CO CNSL | 0 | 46,960 | 3,981 | 6,621 | 0 | 54,755 | 70,942 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 160 | 31,126 | 5,097 | 1,176 | 0 | 6,071 | 26,314 |
| 8 | 21020300 REAL EST | 199 | 178,327 | 3,319 | 17,795 | 0 | 7,541 | 212,301 |
| 9 | 21020400 FAC OPS | 57,429 | 279,631 | 1,434 | 268,930 | 0 | 53,200 | 402,226 |
| 10 | 21030100 PURCH | 64 | 194,157 | 24,141 | 3,575 | 0 | 19,982 | 107,447 |
| 11 | 21030300 ENERGY | 2,132 | 85,186 | 0 | 144,630 | 0 | 84,919 | 375,808 |
| 12 | 21030400 FLEET | 562 | 49,352 | 2,946 | 20,141 | 0 | 40 | 18,613 |
| 13 | 23010100 HR | 0 | 611,355 | 46,899 | 50,133 | 0 | 48,516 | 1,189,974 |
| 14 | 25010100 DATA | 0 | 1,151,166 | 63,966 | 16,356 | 0 | 442,042 | 50,977 |
| 15 | 25010134 COMM | 272 | -33,309 | 2,438 | 108 | 0 | -2,184 | -133,035 |
| 16 | 25010151 RECORDS | 1,294 | 176,821 | 0 | 196 | 0 | 7,886 | 66,727 |
| 17 | 23010500 INSURANCE | 566 | 113,513 | 148 | 67,196 | 0 | 22,797 | 163,252 |
| 18 | EQUIP DEPREC | 19,272 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | BLDG DEPREC | 1,186 | 154,365 | 0 | 88,076 | 0 | 43,954 | 621,919 |
| Total Current Allocations | | \$195,996 | \$4,065,246 | \$212,462 | \$732,942 | \$0 | \$819,530 | \$4,274,310 |
| Less: Prior Year Allocations | | 218,456 | 3,099,589 | 124,149 | 524,223 | 15,623 | 181,538 | 4,042,987 |
| Carry-Forward | | -22,460 | 965,657 | 88,314 | 208,719 | -15,623 | 637,992 | 231,323 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 21040400 Parking Enf | 22010101 Health Admin | 22070100 Homeless Coordination | 22060104 Animal Care & Control | 22020113 DHS Covid-19 Response Unit | 23020100 Self- Insurance | 24030111 Human Sv Adm |
|-----------------------|-----------------|-------------------------|--------------------------|--------------------------------------|-----------------------------------|---|-----------------------------|--------------------------|
| Proposed Costs | | \$173,537 | \$5,030,902 | \$300,776 | \$941,661 | -\$15,623 | \$1,457,522 | \$4,505,633 |

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Summary Schedule

| Seq # | Department Name | 24030142 HS-VM Child Ctr | 24030146 Valley of the Moon STRTP | 24030153 HS-AAA | 24030154 HS- MSSP | 24030156 HS- PA/PG/PC | 26010100 PRMD Admin | 26030100 PRMD - Fire Prevention |
|----------------------------------|--------------------------------------|-----------------------------|---|-----------------|----------------------|--------------------------|------------------------|------------------------------------|
| 1 | 11010100 AUDITOR | \$35,229 | \$26,579 | \$10,350 | \$11,606 | \$7,861 | \$101,262 | \$8,784 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 602 | 602 | 116 | 252 | 194 | 10,224 | 155 |
| 3 | 15020100 CEO | 3,920 | 3,884 | 1,017 | 1,800 | 1,311 | 21,704 | 1,181 |
| 4 | 16020100 BENEFITS | 16,950 | 14,782 | 7,226 | 4,350 | 5,809 | 71,451 | 7,092 |
| 5 | 17010101 CO CNSL | 0 | 0 | 0 | 0 | 0 | 90,279 | 439 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 0 | 0 | 0 | 0 | 0 | 18,651 | 187 |
| 8 | 21020300 REAL EST | 8,911 | 8,911 | 489 | 2,201 | 1,467 | 22,705 | 232 |
| 9 | 21020400 FAC OPS | 319,435 | 7,801 | 0 | 0 | 0 | 186,005 | 1,902 |
| 10 | 21030100 PURCH | 14,587 | 10,530 | 14,377 | 1,452 | 1,132 | 20,078 | 2,487 |
| 11 | 21030300 ENERGY | 556 | 556 | 0 | 0 | 0 | 257,082 | 2,628 |
| 12 | 21030400 FLEET | 4,470 | 0 | 0 | 0 | 323 | 22,815 | 11,486 |
| 13 | 23010100 HR | 50,133 | 50,133 | 9,703 | 21,024 | 16,172 | 245,815 | 12,938 |
| 14 | 25010100 DATA | 0 | 0 | 2,655 | 2,655 | 0 | 295,176 | 7,838 |
| 15 | 25010134 COMM | -4,725 | 0 | -907 | -2,206 | -1,220 | -1,457 | 1,109 |
| 16 | 25010151 RECORDS | 1,844 | 0 | 158 | 217 | 939 | 16,296 | 395 |
| 17 | 23010500 INSURANCE | 28,338 | 28,338 | 0 | 0 | 0 | 48,037 | 491 |
| 18 | EQUIP DEPREC | 0 | 0 | 0 | 0 | 0 | 376,374 | 26,180 |
| 19 | BLDG DEPREC | 95,771 | 95,771 | 287 | 1,290 | 860 | 144,912 | 1,482 |
| Total Current Allocations | | \$576,022 | \$247,887 | \$45,470 | \$44,642 | \$34,849 | \$1,947,408 | \$87,004 |
| Less: Prior Year Allocations | | 629,232 | 0 | 41,193 | 50,723 | 28,170 | 1,628,007 | 46,929 |
| Carry-Forward | | -53,210 | 0 | 4,278 | -6,081 | 6,679 | 319,401 | 40,075 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 24030142 HS-VM Child Ctr | 24030146 Valley of the Moon STRTP | 24030153 HS-AAA | 24030154 HS- MSSP | 24030156 HS- PA/PG/PC | 26010100 PRMD Admin | 26030100 PRMD - Fire Prevention |
|-----------------------|-----------------|-----------------------------|---|-----------------|----------------------|--------------------------|------------------------|------------------------------------|
| Proposed Costs | | \$522,813 | \$247,887 | \$49,748 | \$38,562 | \$41,528 | \$2,266,810 | \$127,079 |

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Summary Schedule

| Seq # | Department Name | 26030200 PRMD - Hazardous Materials | 26030300 PRMD - Chipper | 27010100 Probatn Admin | 27011000 Probation | 27012000 Juvenile Probatn | 27013000 Probation Industries | 27014000 Juvenile Hall |
|----------------------------------|--------------------------------------|---|----------------------------|---------------------------|-----------------------|------------------------------|-------------------------------------|---------------------------|
| 1 | 11010100 AUDITOR | \$5,509 | \$4,283 | \$104,061 | \$75,337 | \$29,478 | \$25,005 | \$64,374 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 136 | 39 | 6,244 | 1,980 | 679 | 233 | 1,553 |
| 3 | 15020100 CEO | 1,234 | 339 | 4,182 | 16,120 | 5,497 | 1,907 | 12,359 |
| 4 | 16020100 BENEFITS | 2,771 | -67 | 20,509 | 46,708 | 16,133 | 3,813 | 28,871 |
| 5 | 17010101 CO CNSL | 46 | 0 | 3,643 | 42 | 0 | 0 | 0 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 273 | 0 | 7,790 | 7,758 | 0 | 0 | 2,347 |
| 8 | 21020300 REAL EST | 339 | 0 | 4,929 | 17,473 | 14,214 | 6,703 | 62,183 |
| 9 | 21020400 FAC OPS | 2,775 | 0 | 50,206 | 89,070 | 217,001 | 0 | 959,236 |
| 10 | 21030100 PURCH | 48 | 48 | 6,708 | 14,673 | 16,553 | 5,072 | 22,123 |
| 11 | 21030300 ENERGY | 3,835 | 0 | 68,817 | 115,757 | 0 | 0 | 0 |
| 12 | 21030400 FLEET | 6,829 | 0 | 42 | 5,830 | 3,394 | 26,129 | 1,036 |
| 13 | 23010100 HR | 11,320 | 3,234 | 40,430 | 164,955 | 56,602 | 19,406 | 129,376 |
| 14 | 25010100 DATA | 7,014 | 302 | 82,323 | 86,796 | 82,154 | 4,982 | 115,158 |
| 15 | 25010134 COMM | -22 | 0 | -3,245 | -3,274 | -2,082 | -203 | -7,483 |
| 16 | 25010151 RECORDS | 3 | 0 | 11,576 | 107,501 | 32,294 | 0 | 1,158 |
| 17 | 23010500 INSURANCE | 717 | 0 | 20,889 | 46,909 | 96,027 | 0 | 420,106 |
| 18 | EQUIP DEPREC | 43,051 | 0 | 9,722 | 48,334 | 26,603 | 64,339 | 58,376 |
| 19 | BLDG DEPREC | 2,162 | 0 | 38,833 | 47,339 | 157,881 | 0 | 690,707 |
| Total Current Allocations | | \$88,041 | \$8,179 | \$477,659 | \$889,310 | \$752,429 | \$157,386 | \$2,561,481 |
| Less: Prior Year Allocations | | 51,430 | 4,187 | 409,902 | 875,300 | 576,703 | 88,145 | 1,840,220 |
| Carry-Forward | | 36,610 | 3,992 | 67,758 | 14,009 | 175,726 | 69,241 | 721,261 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 26030200 PRMD - Hazardous Materials | 26030300 PRMD - Chipper | 27010100 Probatn Admin | 27011000 Probation | 27012000 Juvenile Probatn | 27013000 Probation Industries | 27014000 Juvenile Hall |
|-----------------------|-----------------|---|----------------------------|---------------------------|-----------------------|------------------------------|-------------------------------------|---------------------------|
| Proposed Costs | | \$124,651 | \$12,171 | \$545,417 | \$903,319 | \$928,156 | \$226,627 | \$3,282,741 |

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| Seq # | Department Name | 27014500 Probation Camp | 27016000 Probation Industries and Replacement | 27017000 Probation Special Revenue | 28010100 Public Defender | 29010100 Regional Parks | 29010102 GROUNDS | 29010500 Spring Lake |
|----------------------------------|--------------------------------------|----------------------------|--|--|-----------------------------|----------------------------|---------------------|-------------------------|
| 1 | 11010100 AUDITOR | \$0 | \$312 | \$0 | \$40,070 | \$140,696 | \$59,477 | \$33,644 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 0 | 0 | 0 | 1,184 | 2,613 | 524 | 233 |
| 3 | 15020100 CEO | 0 | 0 | 0 | 13,126 | 11,111 | 3,259 | 2,170 |
| 4 | 16020100 BENEFITS | 0 | 0 | 0 | 48,982 | 35,996 | 1,180 | 5,828 |
| 5 | 17010101 CO CNSL | 0 | 0 | 0 | 347 | 13,977 | 0 | 0 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 0 | 0 | 0 | 4,533 | 933 | 0 | 0 |
| 8 | 21020300 REAL EST | 0 | 0 | 0 | 12,171 | 18,956 | 4,448 | 523 |
| 9 | 21020400 FAC OPS | 0 | 60,327 | 0 | 70,057 | 56,367 | 211,789 | 43,722 |
| 10 | 21030100 PURCH | 0 | 266 | 0 | 2,088 | 48,866 | 15,337 | 5,912 |
| 11 | 21030300 ENERGY | 0 | 0 | 0 | 88,981 | 6,581 | 0 | 0 |
| 12 | 21030400 FLEET | 0 | 0 | 0 | 1,017 | 62,214 | 38,071 | 6,594 |
| 13 | 23010100 HR | 0 | 0 | 0 | 98,649 | 129,376 | 43,664 | 19,406 |
| 14 | 25010100 DATA | 358 | 0 | 0 | 63,643 | 89,017 | 3,907 | 4,628 |
| 15 | 25010134 COMM | 0 | 0 | 0 | -4,881 | 16,011 | 6,594 | 712 |
| 16 | 25010151 RECORDS | 0 | 0 | 0 | 596,547 | 8,308 | 0 | 0 |
| 17 | 23010500 INSURANCE | 3,374 | 0 | 0 | 51,314 | 55,247 | 0 | 3,602 |
| 18 | EQUIP DEPREC | 0 | 577 | 0 | 18,269 | 263,967 | 266,196 | 64,651 |
| 19 | BLDG DEPREC | 0 | 18,955 | 0 | 55,717 | 7,609 | 0 | 0 |
| Total Current Allocations | | \$3,731 | \$80,436 | \$0 | \$1,161,813 | \$967,844 | \$654,446 | \$191,626 |
| Less: Prior Year Allocations | | 24,522 | 51,768 | 0 | 750,271 | 833,044 | 387,298 | 159,947 |
| Carry-Forward | | -20,791 | 28,668 | 0 | 411,541 | 134,800 | 267,148 | 31,679 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 27014500 Probation Camp | 27016000 Probation Industries and Replacement | 27017000 Probation Special Revenue | 28010100 Public Defender | 29010100 Regional Parks | 29010102 GROUNDS | 29010500 Spring Lake |
|-----------------------|-----------------|----------------------------|--|--|-----------------------------|----------------------------|---------------------|-------------------------|
| Proposed Costs | | -\$17,060 | \$109,104 | \$0 | \$1,573,354 | \$1,102,644 | \$921,594 | \$223,305 |

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| Seq # | Department Name | 29020100 Sport Fishing Ctr | 29030100 Spud Point | 29040100 Mason's Marina | 30010100 Sheriff Admin | 30010200 Sheriff Law Enf | 30014700 Sheriff Court Secur | 30014800 Sheriff Transportn |
|----------------------------------|--------------------------------------|-------------------------------|------------------------|----------------------------|---------------------------|-----------------------------|---------------------------------|--------------------------------|
| 1 | 11010100 AUDITOR | \$1,508 | \$14,660 | \$3,283 | \$52,755 | \$228,925 | \$35,536 | \$8,938 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 0 | 2,613 | 0 | 2,334 | 4,988 | 582 | 116 |
| 3 | 15020100 CEO | 0 | 760 | 42 | 9,413 | 61,267 | 7,600 | 1,465 |
| 4 | 16020100 BENEFITS | 0 | 1,514 | 0 | 36,371 | 114,205 | 16,174 | 2,821 |
| 5 | 17010101 CO CNSL | 0 | 0 | 0 | 5,509 | 6,029 | 322 | 0 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 0 | 0 | 0 | 10,821 | 52,826 | 0 | 455 |
| 8 | 21020300 REAL EST | 0 | 0 | 0 | 8,752 | 56,224 | 0 | 566 |
| 9 | 21020400 FAC OPS | 0 | 9,530 | 0 | 111,099 | 897,024 | 0 | 6,058 |
| 10 | 21030100 PURCH | 320 | 3,750 | 3,542 | 23,574 | 51,828 | 784 | 331 |
| 11 | 21030300 ENERGY | 0 | 0 | 0 | 99,540 | 752,584 | 0 | 1,096 |
| 12 | 21030400 FLEET | 0 | 570 | 0 | 3,282 | 242,562 | 3,468 | 8,610 |
| 13 | 23010100 HR | 0 | 8,086 | 0 | 80,860 | 415,621 | 48,516 | 9,703 |
| 14 | 25010100 DATA | 0 | 4,284 | 0 | 47,626 | 134,204 | 349 | 723 |
| 15 | 25010134 COMM | 0 | 101 | 0 | -3,742 | 8,937 | 39 | -12 |
| 16 | 25010151 RECORDS | 0 | 0 | 0 | 4,152 | 20,484 | 0 | 0 |
| 17 | 23010500 INSURANCE | 0 | 55,735 | 5,632 | 64,349 | 359,499 | 0 | 4,046 |
| 18 | EQUIP DEPREC | 0 | 0 | 0 | 63,355 | 2,256,364 | 9,034 | 56,048 |
| 19 | BLDG DEPREC | 0 | 0 | 0 | 110,043 | 795,652 | 0 | 5,731 |
| Total Current Allocations | | \$1,828 | \$101,603 | \$12,499 | \$730,091 | \$6,459,224 | \$122,404 | \$106,695 |
| Less: Prior Year Allocations | | 1,504 | 72,265 | 9,366 | 634,481 | 4,828,990 | 110,141 | 73,041 |
| Carry-Forward | | 324 | 29,338 | 3,133 | 95,610 | 1,630,235 | 12,263 | 33,654 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 29020100 Sport Fishing Ctr | 29030100 Spud Point | 29040100 Mason's Marina | 30010100 Sheriff Admin | 30010200 Sheriff Law Enf | 30014700 Sheriff Court Secur | 30014800 Sheriff Transportn |
|-----------------------|-----------------|-------------------------------|------------------------|----------------------------|---------------------------|-----------------------------|---------------------------------|--------------------------------|
| Proposed Costs | | \$2,152 | \$130,942 | \$15,631 | \$825,701 | \$8,089,459 | \$134,668 | \$140,349 |

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| Seq # | Department Name | 30017500 CA Vehicle Code Sect 9250.14 | 30020100 Deten Admin | 30020300 Deten Main Jail | 30020400 North County Detention Facility | 31010100 Open Space | 32010100 IOLERO | 33010100 Water Agency |
|----------------------------------|--------------------------------------|---|-------------------------|-----------------------------|--|------------------------|-----------------|--------------------------|
| 1 | 11010100 AUDITOR | \$2,392 | \$53,753 | \$129,073 | \$10,088 | \$31,221 | \$8,431 | \$216,931 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 0 | 1,184 | 3,649 | 582 | 0 | 136 | 4,814 |
| 3 | 15020100 CEO | 0 | 13,188 | 36,848 | 45 | 5,479 | 1,221 | 59,730 |
| 4 | 16020100 BENEFITS | 0 | 16,674 | 60,202 | 7,393 | 19,269 | 5,809 | 143,772 |
| 5 | 17010101 CO CNSL | 13 | 9,828 | 0 | 0 | 31,221 | 1,316 | 36,217 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 0 | 2,345 | 170,988 | 0 | 0 | 216 | 0 |
| 8 | 21020300 REAL EST | 0 | 2,912 | 209,445 | 63,434 | 0 | 1,899 | 0 |
| 9 | 21020400 FAC OPS | 0 | 30,631 | 2,108,311 | 654,492 | 0 | 0 | 0 |
| 10 | 21030100 PURCH | 686 | 10,037 | 15,149 | 307 | 15,244 | 2,067 | 158,316 |
| 11 | 21030300 ENERGY | 0 | 5,645 | 405,971 | 239,678 | 0 | 0 | 0 |
| 12 | 21030400 FLEET | 498 | 4,322 | 587 | 0 | 681 | 207 | 1 |
| 13 | 23010100 HR | 0 | 98,649 | 304,034 | 48,516 | 0 | 11,320 | 91,229 |
| 14 | 25010100 DATA | 6,821 | 156,606 | 18,876 | 1,973 | 65,908 | 44,790 | 100,866 |
| 15 | 25010134 COMM | -133 | -3,544 | -7,238 | -3,004 | -2,950 | 404 | 0 |
| 16 | 25010151 RECORDS | 0 | 80,799 | 0 | 0 | 2,077 | 0 | 16,329 |
| 17 | 23010500 INSURANCE | 0 | 20,835 | 1,498,293 | 216,184 | 3,887 | 93 | 230,448 |
| 18 | EQUIP DEPREC | 0 | 63,880 | 14,262 | 3,215 | 2,570 | 6,342 | 0 |
| 19 | BLDG DEPREC | 0 | 29,511 | 2,122,258 | 318,104 | 0 | 0 | 76,149 |
| Total Current Allocations | | \$10,276 | \$597,256 | \$7,090,707 | \$1,561,008 | \$174,607 | \$84,250 | \$1,134,802 |
| Less: Prior Year Allocations | | 5,460 | 626,974 | 5,752,776 | 1,256,370 | 89,085 | 39,965 | 807,530 |
| Carry-Forward | | 4,816 | -29,717 | 1,337,931 | 304,638 | 85,522 | 44,286 | 327,272 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 30017500 CA Vehicle Code Sect 9250.14 | 30020100 Deten Admin | 30020300 Deten Main Jail | 30020400 North County Detention Facility | 31010100 Open Space | 32010100 IOLERO | 33010100 Water Agency |
|-----------------------|-----------------|---|-------------------------|-----------------------------|--|------------------------|-----------------|--------------------------|
| Proposed Costs | | \$15,093 | \$567,539 | \$8,428,638 | \$1,865,646 | \$260,129 | \$128,536 | \$1,462,074 |

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| Seq # | Department Name | 33100100 Water Dists | 34010100 Roads | 34020100 PW Special Proj | 34030100 Airport | 34040100 Transit | 34050100 Refuse | 35010100 Ag Extension |
|----------------------------------|--------------------------------------|-------------------------|--------------------|-----------------------------|------------------|------------------|------------------|--------------------------|
| 1 | 11010100 AUDITOR | -\$5,438 | \$202,726 | \$603 | \$65,562 | \$104,878 | \$41,787 | \$7,930 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 0 | 4,544 | 0 | 446 | 116 | 272 | 116 |
| 3 | 15020100 CEO | 0 | 16,108 | 0 | 3,185 | 700 | 2,153 | 765 |
| 4 | 16020100 BENEFITS | 0 | 37,795 | 0 | 5,769 | 1,723 | 6,359 | 5,720 |
| 5 | 17010101 CO CNSL | 1,109 | 11,649 | 146 | 8,147 | 589 | 3,801 | 0 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 0 | 1,578 | 0 | 959 | 167 | 1,057 | 0 |
| 8 | 21020300 REAL EST | 0 | 23,035 | 0 | 0 | 0 | 2,361 | 5,824 |
| 9 | 21020400 FAC OPS | 0 | 255,336 | 0 | 0 | 0 | 10,653 | 0 |
| 10 | 21030100 PURCH | 9,920 | 126,443 | 398 | 35,292 | 21,463 | 17,067 | 1,048 |
| 11 | 21030300 ENERGY | 0 | 73,985 | 0 | 0 | 0 | 4,496 | 0 |
| 12 | 21030400 FLEET | 0 | 261,769 | 0 | 15,337 | 0 | 2,817 | 1,927 |
| 13 | 23010100 HR | 0 | 189,213 | 0 | 37,196 | 9,703 | 22,641 | 9,703 |
| 14 | 25010100 DATA | 0 | 103,093 | 0 | 24,920 | 16,559 | 4,387 | 4,361 |
| 15 | 25010134 COMM | 0 | 4,413 | 0 | 1,635 | 3,735 | 555 | -2,049 |
| 16 | 25010151 RECORDS | 0 | 5,406 | 0 | 1,108 | 1,793 | 1 | 310 |
| 17 | 23010500 INSURANCE | 0 | 61,950 | 0 | 179,198 | 42,614 | 26,320 | 322 |
| 18 | EQUIP DEPREC | 0 | 0 | 0 | 0 | 0 | 0 | 21,787 |
| 19 | BLDG DEPREC | 0 | 153,266 | 37,205 | 1,515 | 0 | 22,746 | 4,997 |
| Total Current Allocations | | \$5,591 | \$1,532,308 | \$38,352 | \$380,269 | \$204,039 | \$169,471 | \$62,763 |
| Less: Prior Year Allocations | | 6,970 | 721,559 | 53,843 | 460,434 | 142,490 | 110,537 | 43,856 |
| Carry-Forward | | -1,379 | 810,750 | -15,491 | -80,165 | 61,549 | 58,934 | 18,907 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 33100100 Water Dists | 34010100 Roads | 34020100 PW Special Proj | 34030100 Airport | 34040100 Transit | 34050100 Refuse | 35010100 Ag Extension |
|-----------------------|-----------------|-------------------------|--------------------|-----------------------------|------------------|------------------|------------------|--------------------------|
| Proposed Costs | | \$4,212 | \$2,343,058 | \$22,860 | \$300,104 | \$265,588 | \$228,405 | \$81,669 |

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| Seq # | Department Name | 36010100 Grand Jury | 36010200 Non-Court Ops | 37010100 IHSS Public Auth | 38010100 Administration | 39010100 Office Of Equity | 66030100 LAFCO | 66080100 Law Library |
|----------------------------------|----------------------------------|---------------------|------------------------|---------------------------|-------------------------|---------------------------|-----------------|----------------------|
| 1 | 11010100 AUDITOR | \$4,081 | \$1,560 | \$1,425 | \$21,380 | \$5,681 | \$4,382 | \$4,401 |
| 2 | 11010200 TREASURER TAX-COLLECTOR | 0 | 0 | 19 | 291 | 136 | 58 | 0 |
| 3 | 15020100 CEO | 0 | 0 | 209 | 2,539 | 1,259 | 539 | 238 |
| 4 | 16020100 BENEFITS | 0 | 0 | 641 | 13,389 | 7,462 | 2,485 | 0 |
| 5 | 17010101 CO CNSL | 581 | 1,554 | 0 | 1,211 | 693 | 2,022 | 0 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 20 | 0 | 0 | 0 | 0 | 0 | 4,550 |
| 8 | 21020300 REAL EST | 272 | 0 | 245 | 7,109 | 1,880 | 0 | 5,653 |
| 9 | 21020400 FAC OPS | 969 | 0 | 0 | 65,879 | 0 | 0 | 50,874 |
| 10 | 21030100 PURCH | 0 | 546 | 394 | 25,584 | 6,030 | 0 | 0 |
| 11 | 21030300 ENERGY | 1,689 | 0 | 0 | 16,387 | 0 | 0 | 65,468 |
| 12 | 21030400 FLEET | 0 | 0 | 213 | 9,799 | 0 | 0 | 0 |
| 13 | 23010100 HR | 0 | 0 | 1,617 | 24,258 | 11,320 | 4,852 | 0 |
| 14 | 25010100 DATA | 1,816 | 284 | 2,655 | 46,983 | 15,200 | 7,383 | 1,408 |
| 15 | 25010134 COMM | -166 | 0 | -169 | -4,858 | -587 | -415 | -249 |
| 16 | 25010151 RECORDS | 0 | 0 | 834 | 1,105 | 0 | 515 | 1,105 |
| 17 | 23010500 INSURANCE | 1,737 | 0 | 0 | 30,714 | 95 | 0 | 20,297 |
| 18 | EQUIP DEPREC | 0 | 0 | 0 | 49,374 | 0 | 0 | 0 |
| 19 | BLDG DEPREC | 404 | 0 | 143 | 18,945 | 0 | 0 | 38,196 |
| Total Current Allocations | | \$11,403 | \$3,944 | \$8,228 | \$330,089 | \$49,170 | \$21,820 | \$191,940 |
| Less: Prior Year Allocations | | 22,105 | 2,811 | 4,918 | 265,781 | 21,680 | 291,021 | 149,644 |
| Carry-Forward | | -10,702 | 1,133 | 3,310 | 64,308 | 27,490 | -269,200 | 42,296 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 36010100 Grand Jury | 36010200 Non- Court Ops | 37010100 IHSS Public Auth | 38010100 Administration | 39010100 Office Of Equity | 66030100 LAFCO | 66080100 Law Library |
|-----------------------|-----------------|------------------------|----------------------------|------------------------------|----------------------------|------------------------------|----------------|-------------------------|
| Proposed Costs | | \$701 | \$5,077 | \$11,537 | \$394,397 | \$76,659 | -\$247,380 | \$234,236 |

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| Seq # | Department Name | 69010100 Retirement | 72010100 Library | 80240100 Fair | 80260100 Courts-Judicial | 90010100 Schools | SanD Sanitation Dists | SpD-D Special Dists-D |
|----------------------------------|----------------------------------|---------------------|------------------|------------------|--------------------------|------------------|-----------------------|-----------------------|
| 1 | 11010100 AUDITOR | \$6,389 | \$144,238 | \$6,745 | \$4,232 | -\$7,080 | \$18,176 | \$4,177 |
| 2 | 11010200 TREASURER TAX-COLLECTOR | 291 | 0 | 408 | 0 | 0 | 0 | 0 |
| 3 | 15020100 CEO | 2,729 | 22,724 | 3,023 | 0 | 0 | 265 | 0 |
| 4 | 16020100 BENEFITS | 12,939 | 0 | 7,504 | 0 | 0 | 0 | 0 |
| 5 | 17010101 CO CNSL | 0 | 0 | 0 | 0 | 0 | 2,020 | 135 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | 21020100 ARCHIT | 0 | 0 | 0 | 88,742 | 0 | 0 | 0 |
| 8 | 21020300 REAL EST | 0 | 0 | 0 | 84,720 | 0 | 0 | 0 |
| 9 | 21020400 FAC OPS | 25,488 | 16,881 | 5,990 | 605,277 | 0 | 0 | 0 |
| 10 | 21030100 PURCH | 0 | 0 | 0 | 0 | 0 | 37,998 | 4,539 |
| 11 | 21030300 ENERGY | 0 | 0 | 0 | 788,836 | 0 | 7,861 | 0 |
| 12 | 21030400 FLEET | 0 | 8,806 | 0 | 0 | 3,996 | 0 | 229 |
| 13 | 23010100 HR | 24,258 | 0 | 33,961 | 0 | 0 | 0 | 0 |
| 14 | 25010100 DATA | 20,788 | 1,186 | 4,867 | 0 | 107 | 0 | 0 |
| 15 | 25010134 COMM | -2,409 | 0 | 0 | 0 | -83 | 0 | 0 |
| 16 | 25010151 RECORDS | 10,610 | 0 | 749 | 0 | 152 | 1,602 | 0 |
| 17 | 23010500 INSURANCE | 0 | 1,502 | 208,681 | 344,435 | 0 | 52,955 | 2,311 |
| 18 | EQUIP DEPREC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | BLDG DEPREC | 0 | 0 | 0 | 534,332 | 0 | 0 | 0 |
| Total Current Allocations | | \$101,083 | \$195,337 | \$271,928 | \$2,450,576 | -\$2,908 | \$120,877 | \$11,390 |
| Less: Prior Year Allocations | | 89,839 | 57,286 | 196,369 | 2,039,282 | 11,979 | 25,567 | -11,842 |
| Carry-Forward | | 11,245 | 138,051 | 75,560 | 411,294 | -14,888 | 95,310 | 23,232 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | 69010100 Retirement | 72010100 Library | 80240100 Fair | 80260100 Courts- Judicial | 90010100 Schools | SanD Sanitation Dists | SpD-D Special Dists-D |
|-----------------------|-----------------|------------------------|------------------|------------------|------------------------------|---------------------|--------------------------|--------------------------|
| Proposed Costs | | \$112,328 | \$333,388 | \$347,488 | \$2,861,869 | -\$17,796 | \$216,187 | \$34,623 |

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| Seq # | Department Name | SpD-I Special Dists-I | Other | Rounding | Unallowable & Unallocated | Subtotal | Not Allocated | Residual Costs |
|----------------------------------|--------------------------------------|--------------------------|--------------------|------------|------------------------------|---------------------|---------------|----------------|
| 1 | 11010100 AUDITOR | \$64,052 | \$254,590 | \$0 | \$6,691 | \$4,229,416 | \$0 | -\$0 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 116 | 455 | 0 | 1,739,348 | 1,974,038 | 0 | 0 |
| 3 | 15020100 CEO | 8,137 | 476 | 0 | 7,617,646 | 8,255,916 | 0 | -0 |
| 4 | 16020100 BENEFITS | 15,323 | 0 | 0 | 85,184 | 1,915,703 | 0 | 0 |
| 5 | 17010101 CO CNSL | 30,353 | 122,887 | 0 | -340,467 | 291,568 | 0 | 0 |
| 6 | 21010100 GS ADMIN | 0 | 0 | 0 | 321,041 | 321,041 | 0 | 0 |
| 7 | 21020100 ARCHIT | 2,637 | 199,388 | 0 | 41,531 | 738,201 | 0 | -0 |
| 8 | 21020300 REAL EST | 3,564 | 185,575 | 0 | -632,963 | 756,727 | 0 | -0 |
| 9 | 21020400 FAC OPS | 27,344 | 540,125 | 0 | -1,596,610 | 8,524,474 | 0 | 0 |
| 10 | 21030100 PURCH | 11,921 | 67,707 | 0 | 15,457 | 1,282,081 | 0 | -0 |
| 11 | 21030300 ENERGY | 25,015 | 1,322,925 | 0 | 1,922,292 | 7,701,644 | 0 | 0 |
| 12 | 21030400 FLEET | 8,150 | 63,825 | 0 | -1,801,371 | -835,163 | 0 | 0 |
| 13 | 23010100 HR | 9,703 | 0 | 0 | 726,366 | 6,055,482 | 0 | 0 |
| 14 | 25010100 DATA | 341,344 | 190,622 | 0 | -2,488,273 | 6,987,420 | 0 | 0 |
| 15 | 25010134 COMM | -2,810 | -2,058 | 0 | -94,287 | -316,540 | 0 | 0 |
| 16 | 25010151 RECORDS | 1,376 | 21,800 | 0 | 27,504 | 1,279,548 | 0 | -0 |
| 17 | 23010500 INSURANCE | 14,138 | 176,104 | 0 | 0 | 5,338,639 | 0 | 0 |
| 18 | EQUIP DEPREC | 0 | 24,299 | 0 | 0 | 4,161,063 | 0 | 0 |
| 19 | BLDG DEPREC | 26,706 | 704,885 | 0 | 0 | 8,208,340 | 0 | 0 |
| Total Current Allocations | | \$587,069 | \$3,873,604 | \$0 | \$5,549,089 | \$66,869,599 | \$0 | \$0 |
| Less: Prior Year Allocations | | 506,099 | 4,611,258 | 0 | 0 | 46,950,848 | 0 | 0 |
| Carry-Forward | | 80,970 | -737,653 | 0 | 0 | 14,096,265 | 0 | 0 |
| Current Adjustment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| Seq # | Department Name | SpD-I Special Dists-I | Other | Rounding | Unallowable & Unallocated | Subtotal | Not Allocated | Residual Costs |
|-----------------------|-----------------|--------------------------|--------------------|------------|------------------------------|---------------------|---------------|----------------|
| Proposed Costs | | \$668,038 | \$3,135,951 | \$0 | \$5,549,089 | \$80,965,864 | \$0 | \$0 |

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Summary Schedule

| Seq # | Department Name | Total |
|----------------------------------|--------------------------------------|---------------------|
| 1 | 11010100 AUDITOR | \$4,229,416 |
| 2 | 11010200 TREASURER TAX- COLLECTOR | 1,974,038 |
| 3 | 15020100 CEO | 8,255,916 |
| 4 | 16020100 BENEFITS | 1,915,703 |
| 5 | 17010101 CO CNSL | 291,568 |
| 6 | 21010100 GS ADMIN | 321,041 |
| 7 | 21020100 ARCHIT | 738,201 |
| 8 | 21020300 REAL EST | 756,727 |
| 9 | 21020400 FAC OPS | 8,524,474 |
| 10 | 21030100 PURCH | 1,282,081 |
| 11 | 21030300 ENERGY | 7,701,644 |
| 12 | 21030400 FLEET | -835,163 |
| 13 | 23010100 HR | 6,055,482 |
| 14 | 25010100 DATA | 6,987,420 |
| 15 | 25010134 COMM | -316,540 |
| 16 | 25010151 RECORDS | 1,279,548 |
| 17 | 23010500 INSURANCE | 5,338,639 |
| 18 | EQUIP DEPREC | 4,161,063 |
| 19 | BLDG DEPREC | 8,208,340 |
| Total Current Allocations | | \$66,869,599 |
| Less: Prior Year Allocations | | 46,950,848 |
| Carry-Forward | | 14,096,265 |
| Current Adjustment | | 0 |

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| Seq # | Department Name | Total |
|-----------------------------|------------------------|---------------------------|
| <hr/> Proposed Costs | | <hr/> \$80,965,864 |