



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

OFFICE OF THE CONTROLLER

2015 OCT -7 AM 11:34

SAN JOAQUIN COUNTY

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin
Stockton, California**

**Date: September 29, 2015
Filing Ref: SJO16**

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from 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 the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, 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. Facilities Management |
| 2. Building Use | 11. Parks & Recreation |
| 3. County Administrator | 12. Fleet Services (ISF) |
| 4. Auditor-Controller | 13. Office Automation (ISF) |
| 5. Information Systems | 14. Purchasing (ISF) |
| 6. Treasurer-Tax Collector | 15. Radio Communications (ISF) |
| 7. Purchasing & Support | 16. Self-Insurance (ISF) |
| 8. County Counsel | 17. Southern Water System (ISF) |
| 9. Human Resources | 18. Telephone (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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB 2 CFR Part 225, 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: The total internal adjustment of \$205,039 is included in the schedule to show directly identified labor costs for purchase charges made to the ISFs. The internal adjustment of \$205,039 does not affect carry-forward calculation. Therefore, \$205,039 must not be included in Schedule A when calculating carry-forward in the 2017-18 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY *Terome C. Wilverding*
Terome C. Wilverding
Name
Auditor - Controller

BY *Anita Dagan*
for
Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting

Title
10-1-15
Date

10-5-15
Date

Negotiated by Sandeep Singh
Telephone (916) 445-2987

cc: State and Federal Agencies
Attachment

SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2015-16
Allocated Costs By Department

Central Service Departments	1010100000 BD OF SUPVSR	1010200600 CAO-JAGARRA	1011100000 ASSESSOR	1011600000 REV & REC	1013000000 VOTERS	1014300000 CAPITAL PROJ	1014400000 AIRPORT EAST BUS PRK
BUILDING USE	10,811	0	18,698	6,819	12,711	0	0
EQUIPMENT USAGE	1,351	0	45,214	3,236	41,619	0	0
COUNTY ADMINISTRATOR	3,846	0	5,161	1,264	1,200	373	0
AUDITOR-CONTROLLER	3,740	0	19,246	6,214	34,540	3,270	186
INFORMATION SYSTEMS	(37,070)	0	62,510	(564)	1,854	(689)	0
TREASURER-TAX	27	0	166	1,599	485	10	3
PURCHASING & SUPPORT	11,428	0	40,126	5,356	21,628	614	693
COUNTY COUNSEL	49,542	0	76,127	(383)	47,495	(1,293)	(741)
HUMAN RESOURCES	13,573	0	72,438	24,137	26,441	958	0
FACILITIES MANAGEMENT	183,986	0	318,162	116,051	219,461	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	241,234	0	657,848	163,729	407,434	3,243	141
Roll Forward	(1,792)	(2,339)	158,301	28,559	65,183	(7,059)	(877)
Cost With Roll Forward	239,442	(2,339)	816,149	192,288	472,617	(3,816)	(736)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	239,442	(2,339)	816,149	192,288	472,617	(3,816)	(736)



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2015-16
Allocated Costs By Department

Central Service Departments	1016000000	1040148000	PUBLIC	2020200000	DIST ATTY	2020202000	REAL EST	2020205000	VIC	2020206000	CONSUMER FRD	2020207000	DA-EPU
	SURVEYOR	IMPRV						ASSIST				INVEST PR	
BUILDING USE	3,856	0	0	103,125	0	0	0	3,058	0	0	0	0	0
EQUIPMENT USAGE	5,425	0	0	103,525	0	0	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	133	0	0	12,618	525	406	989	0	0	0	0	0	0
AUDITOR-CONTROLLER	554	5,837	0	42,040	570	1,161	3,123	0	0	0	0	0	314
INFORMATION SYSTEMS	0	0	0	25,196	0	0	0	0	0	0	0	0	0
TREASURER-TAX	5	64	0	334	0	7	24	0	0	0	0	0	5
PURCHASING & SUPPORT	353	24,261	0	64,781	0	1	0	0	0	0	0	0	0
COUNTY COUNSEL	0	1,381	0	26,681	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	2,636	0	0	123,363	0	6,257	12,466	0	0	0	0	0	0
FACILITIES MANAGEMENT	16,939	166,442	0	183,876	0	5,720	0	0	0	0	0	0	0
PARKS & RECREATION	0	9,179	0	0	0	0	0	0	0	0	0	0	0
Total Allocated	29,901	(125,720)	0	685,539	1,095	16,610	16,602	319	0	0	0	0	319
Roll Forward	(7,041)	(91,903)	0	53,870)	395	(51)	1,878	(126)	0	0	0	0	(126)
Cost With Roll Forward	22,860	(217,623)	0	631,669	1,490	16,559	18,480	193	0	0	0	0	193
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Proposed Costs	22,860	(217,623)	0	631,669	1,490	16,559	18,480	193	0	0	0	0	193



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2015-16
Allocated Costs By Department

Central Service Departments	2020209000 CHIL	2020210000 NARC ENF	2020212000 AUTO INS	2020216000 WRK	2020217000 PUBLIC	2020223000 CHIL	2020225000 DA-YTH
ABDUCT	FRD	COMP INS	ASST FRD	JAG			
BUILDING USE	0	2,584	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	242	0	186	316	993	0	62
AUDITOR-CONTROLLER	614	5	(179)	67	1,935	0	53
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	4	0	0	1	13	0	0
PURCHASING & SUPPORT	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	2,681	0	0	0	8,046	0	0
FACILITIES MANAGEMENT	0	4,833	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	3,541	7,422	7	384	10,987	0	115
Roll Forward	(56)	496	(679)	(1,053)	512	(230)	(23)
Cost With Roll Forward	3,485	7,918	(672)	(669)	11,499	(230)	92
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,485	7,918	(672)	(669)	11,499	(230)	92



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2015-16

Allocated Costs By Department

Central Service Departments	2020273000 VICTIM	2020278110 VAWV	2020278240 RURAL	2020278250 CRIME	2020278250 DA-CRIMINAL	2020278270 DA-UNDRSRV VICT	2020281000 DA-SLESF-AB109	2020300000 CHILD SUP
BUILDING USE	1,060	0	0	0	0	0	0	6,476
EQUIPMENT USAGE	0	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	360	155	16	0	122	86	129	53,563
AUDITOR-CONTROLLER	472	(189)	23	0	336	73	156	24,465
INFORMATION SYSTEMS	0	0	0	0	0	0	0	7,362
TREASURER-TAX	9	0	0	0	2	0	0	279
PURCHASING & SUPPORT	77	0	0	0	0	0	0	70,217
COUNTY COUNSEL	0	0	0	0	0	0	0	165
HUMAN RESOURCES	7,151	0	0	0	1,789	0	0	134,066
FACILITIES MANAGEMENT	1,984	0	0	0	0	0	0	21,834
PARKS & RECREATION	0	0	0	0	0	0	0	121
Total Allocated	11,113	(34)	39	0	2,249	159	285	318,548
Roll Forward	(3,606)	(607)	29	0	(783)	(15)	27	64,853
Cost With Roll Forward	7,507	(641)	68	0	1,466	144	312	383,401
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	7,507	(641)	68	0	1,466	144	312	383,401



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2015-16

Allocated Costs By Department

Central Service Departments	2020400000 PUB	2021000000 GRAND	2021200000 PRETRIAL	2021201000 ADAP	2021274000 CO	202130000000 CT	2021602000
	DEFNDR	JURY	SVCS		SUPPORT TO CT	ASSGN	SHE-BOATING
BUILDING USE	81,617	3,411	2,236	0	190,366	0	0
EQUIPMENT USAGE	4,867	815	0	0	0	0	22,246
COUNTY ADMINISTRATOR	7,480	0	622	295	0	0	755
AUDITOR-CONTROLLER	22,278	35	1,637	816	0	12,644	2,218
INFORMATION SYSTEMS	651,050	0	0	0	0	(32)	0
TREASURER-TAX	179	0	11	5	0	183	17
PURCHASING & SUPPORT	12,416	763	4,218	3,813	174	0	1,737
COUNTY COUNSEL	48	337	0	0	0	0	0
HUMAN RESOURCES	66,583	0	8,046	4,470	0	0	6,257
FACILITIES MANAGEMENT	49,246	6,378	4,183	0	307,760	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	895,764	11,739	20,953	9,399	498,300	12,795	33,230
Roll Forward	640,708	19	(170)	(189)	26,483	(316)	(617)
Cost With Roll Forward	1,536,472	11,758	20,783	9,210	523,783	12,479	32,613
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,536,472	11,758	20,783	9,210	523,783	12,479	32,613



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Allocated Costs By Department

Central Service Departments	2021606000	2021607000	SHF-NARC	2021609000	CAL MMET	2021610000	FNGRPRT	2021613000	HI TECH	2021614000	RURAL	2021614170	SHRF-OFF
	SHF-NARCO ENF	FED						CRIME		CRIME		HWY ENF	
BUILDING USE	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	182,539	0	0	0	0	0	0	336
COUNTY ADMINISTRATOR	0	0	312	0	0	0	0	91	198	0	0	0	0
AUDITOR-CONTROLLER	245	0	61	3,891	411	0	0	86	384	0	0	0	80
INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TAX	4	1	55	0	5	5	1	1	2	2	1	1	1
PURCHASING & SUPPORT	0	0	520	2,061	1,213	0	0	0	0	0	0	0	174
COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	1,789	0	0	0	894	1,789	0	0	0	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Allocated	249	582	8,108	184,168	1,072	2,373	591	0	0	0	0	0	591
Roll Forward	11	353	534	34,757	(352)	165	(1,540)	0	0	0	0	0	0
Cost With Roll Forward	260	935	8,642	218,925	720	2,538	(949)	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Proposed Costs	260	935	8,642	218,925	720	2,538	(949)	0	0	0	0	0	0



SAN JOAQUIN COUNTY, CALIFORNIA
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Allocated Costs By Department

	2021615000 SHF-MT HOUSE	2021619000 SHF-ANIMAL SVCS	2021620000 SHF-PATROL	2021622000 SHF-COMM	2021626000 DETECTIVES	2021627000 SHF-AUTO THEFT	2021628000 RECORDS
BUILDING USE	0	24,186	0	0	0	0	0
EQUIPMENT USAGE	3,769	0	77,670	32,168	30,047	4,579	2,837
COUNTY ADMINISTRATOR	648	332	14,678	2,586	4,062	58	1,811
AUDITOR-CONTROLLER	1,671	2,907	44,361	8,216	11,139	842	6,194
INFORMATION SYSTEMS	0	0	(3,854)	0	(972)	0	(18,467)
TREASURER-TAX	11	34	264	62	80	11	45
PURCHASING & SUPPORT	347	4,503	11,907	15	2,110	1,040	501
COUNTY COUNSEL	0	2,216	0	0	0	0	0
HUMAN RESOURCES	5,364	6,257	124,526	36,773	39,333	1,789	34,769
FACILITIES MANAGEMENT	0	18,505	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	11,810	58,940	269,552	79,820	85,799	8,319	27,690
Roll Forward	(772)	(2,887)	15,014	3,824	2,797	141	(27,319)
Cost With Roll Forward	11,038	56,053	284,566	83,644	88,596	8,460	371
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,038	56,053	284,566	83,644	88,596	8,460	371



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2015-16
Allocated Costs By Department

Central Service Departments	2021635000 CIVIL	2021640000 CORONER	2021645000 SHF-ADMIN	2021649000 SHF-INFO SYSTEMS	2021650000 LATHROP POLICE	2021654000 SHF-JAG PRG	2021655000 PTRL-AB109
BUILDING USE	0	0	2,183	0	0	0	0
EQUIPMENT USAGE	3,066	6,091	11,962	14,310	13,263	0	0
COUNTY ADMINISTRATOR	950	596	2,869	366	2,575	31	94
AUDITOR-CONTROLLER	3,481	6,266	14,360	4,099	6,909	27	782
INFORMATION SYSTEMS	(7)	0	(4,054)	4,446	(32)	0	0
TREASURER-TAX	29	80	133	53	49	0	22
PURCHASING & SUPPORT	1,399	5,110	4,428	6,931	700	0	0
COUNTY COUNSEL	0	0	264,895	0	0	0	0
HUMAN RESOURCES	14,302	7,151	17,101	3,576	22,385	0	0
FACILITIES MANAGEMENT	0	9,195	170,686	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	23,220	34,489	484,563	33,781	45,849	58	898
Roll Forward	(489)	(101,839)	245,370	(100,102)	2,348	58	898
Cost With Roll Forward	22,731	(67,350)	729,933	(66,321)	48,197	116	1,796
Adjustments	0	0	0	0	0	0	0
Proposed Costs	22,731	(67,350)	729,933	(66,321)	48,197	116	1,796



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SAN JOAQUIN COUNTY, CALIFORNIA
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FOR FY 2015-16
Allocated Costs By Department

Central Service Departments	2021657000 CUST-AB109	2021658000 SVCS	2021659000 COURT	2021659000 SHF-ANTI	2022600000 DRUG AB	2022600000 CUSTODY	2022610000 SHF-LOC	2022620000 AB109	2022620000 WORK	2022621000 HLTH	2022621000 CORR
BUILDING USE	0	10,003	0	0	0	805,017	0	0	0	0	0
EQUIPMENT USAGE	0	102	0	0	0	113,706	0	3,704	0	26,755	
COUNTY ADMINISTRATOR	72	5,257	0	0	0	36,459	2,270	555	4,369	4,369	
AUDITOR-CONTROLLER	449	13,988	42	0	(	77,075	6,587	2,459	2,459	28,652
INFORMATION SYSTEMS	0	0	0	0	(	53,734)	0	0	0	0
TREASURER-TAX	5	90	0	0	0	524	45	24	0	327	
PURCHASING & SUPPORT	693	0	0	0	0	9,994	1,906	498	0	14,998	
COUNTY COUNSEL	0	0	0	0	0	847	0	0	0	0	
HUMAN RESOURCES	894	66,315	0	0	0	260,888	27,877	8,046	8,046	69,291	
FACILITIES MANAGEMENT	0	42,919	0	0	0	2,023,368	0	9,767	9,767	80,911	
PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0	
Total Allocated	2,113	138,674	42	42	(	3,274,144	38,685	25,053	4,606	225,303
Roll Forward	2,113	6,367	42	(	74,686)	26,922	26,922	4,606	4,606	35,277
Cost With Roll Forward	4,226	145,041	84	84	0	3,199,458	65,607	29,659	9,212	260,580	
Adjustments	0	0	0	0	0	0	0	0	0	0	
Proposed Costs	4,226	145,041	84	84	0	3,199,458	65,607	29,659	9,212	260,580	



SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2015-16
Allocated Costs By Department

Central Service Departments	2022700000	PROB-JUV	2022700190	PROB-JUV	JUS-AB109	2022700400	PR-YOBG-JUV	PRB	2022702000	PROB-ADULT	2022702300	PROB-ADULT	SB678	2022702510	PROB-LOC	AB109	2022708000	PROB-TRNG
BUILDING USE	60,469	0	0	0	0	0	0	0	99,379	0	0	0	0	0	0	0	0	0
EQUIPMENT USAGE	21,573	0	0	0	0	0	0	0	18,949	0	0	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	3,737	0	0	0	0	0	0	0	3,942	691	2,012	0	0	2,012	0	0	0	0
AUDITOR-CONTROLLER	12,466	333	588	0	0	0	0	0	9,912	2,901	13,482	0	0	13,482	0	0	1,673	0
INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	119,060	0	0	0	0	0	0	0	0	0
TREASURER-TAX	104	0	9	0	0	0	0	0	86	32	139	0	0	139	0	0	26	0
PURCHASING & SUPPORT	12,177	0	1,040	0	0	0	0	0	10,917	2,773	12,823	0	0	12,823	0	0	2,079	0
COUNTY COUNSEL	0	0	0	0	0	0	0	0	30,404	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	53,881	0	0	0	0	0	0	0	49,412	9,022	26,170	0	0	26,170	0	0	0	0
FACILITIES MANAGEMENT	8,696	0	0	0	0	0	0	0	248,659	(45,942)	0	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Allocated	173,103	333	1,637	0	0	0	0	0	590,720	(30,523)	54,626	0	0	54,626	0	0	3,778	0
Roll Forward	20,504	333	1,637	0	0	0	0	0	260,844	(24,931)	66,186	0	0	66,186	0	0	1,547	0
Cost With Roll Forward	193,607	666	3,274	0	0	0	0	0	851,564	(55,454)	120,812	0	0	120,812	0	0	5,325	0
Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Proposed Costs	193,607	666	3,274	0	0	0	0	0	851,564	(55,454)	120,812	0	0	120,812	0	0	5,325	0



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FOR FY 2015-16
Allocated Costs By Department

Central Service Departments	2022710000 PROB-JAG	2022736000 JUV-JAG-CARRA	2022745000 PROB-ADMIN	2022780000 PRB-JJC-COPS	2022782000 PROB-OFF CAMPUS	2022784000 CAO NEIGH	2022785000 PROB-JUV AB109
BUILDING USE	0	0	31,594	0	0	0	0
EQUIPMENT USAGE	0	0	16,916	0	0	0	0
COUNTY ADMINISTRATOR	25	0	1,801	0	0	0	737
AUDITOR-CONTROLLER	21	0	7,393	0	0	0	3,030
INFORMATION SYSTEMS	0	0	(661)	0	0	0	0
TREASURER-TAX	0	0	57	0	0	0	30
PURCHASING & SUPPORT	0	0	4,671	0	0	0	1,386
COUNTY COUNSEL	0	0	24,938	0	0	0	0
HUMAN RESOURCES	0	0	15,894	0	0	0	6,470
FACILITIES MANAGEMENT	0	0	48,294	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	46	0	150,897	0	0	0	11,653
Roll Forward	(1,087)	(3,025)	88,500	(1,399)	(5,099)	(564)	10,463
Cost With Roll Forward	(1,041)	(3,025)	239,397	(1,399)	(5,099)	(564)	22,116
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(1,041)	(3,025)	239,397	(1,399)	(5,099)	(564)	22,116



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Central Service Departments	2022800000 JUV DETENT	2022800150 PR-YOBSG-JUV DET	2023024000 JAG CNTRL	2023040000 FLOOD MGMT	2023060000 WATER RES	2023070000 DELTA ACTIVITIES	2024100000 FLOOD CHNL
BUILDING USE	248,213	0	0	0	0	0	3,680
EQUIPMENT USAGE	8,309	0	0	0	0	0	662
COUNTY ADMINISTRATOR	8,681	0	0	504	543	32,030	1,768
AUDITOR-CONTROLLER	29,576	203	34	925	1,058	1,065	4,486
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	243	3	0	5	6	17	32
PURCHASING & SUPPORT	8,416	867	0	0	0	1,040	1
COUNTY COUNSEL	0	0	0	0	0	(45,586)	0
HUMAN RESOURCES	110,056	0	0	4,512	5,447	0	26,818
FACILITIES MANAGEMENT	478,240	0	0	0	0	0	2,116
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	891,734	1,073	34	5,946	7,054	(11,434)	39,563
Roll Forward	179,616	1,073	(1,064)	270	(1,059)	10,406	881
Cost With Roll Forward	1,071,350	2,146	(1,030)	6,216	5,995	(1,028)	40,444
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,071,350	2,146	(1,030)	6,216	5,995	(1,028)	40,444



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Central Service Departments	2024700000 AGRICULTURE	2024900000 MEAS	2024900000 WT &	2025600000 COMM DEV	2025700000 SHF-PUBLIC ADM	2025900000 RECORDER	2026000000 SVCS	2029000000 EMERG	2029000000 CT OTHER
BUILDING USE	146,462	57,230	51,513	44,005	188	11,187	106,468	0	0
EQUIPMENT USAGE	52,607	14,424	44,005	3,513	219	32,936	3,925	0	0
COUNTY ADMINISTRATOR	2,654	286	3,513	11,412	738	1,261	2,154	0	0
AUDITOR-CONTROLLER	14,039	1,468	68	103	6	14,850	2,710	0	0
INFORMATION SYSTEMS	4,349	0	17,512	957	0	7,062	2,664	0	0
TREASURER-TAX	115	15	181,931	29,575	3,576	54	22	0	0
PURCHASING & SUPPORT	8,363	1,487	17,512	957	0	27,862	3,434	0	5,056
COUNTY COUNSEL	3,445	0	181,931	54,442	2,330	2,330	11,504	0	0
HUMAN RESOURCES	47,775	4,050	29,575	3,576	0	23,242	8,046	0	0
FACILITIES MANAGEMENT	124,198	43,785	9,857	175,520	0	175,520	81,457	0	0
PARKS & RECREATION	0	0	146	0	0	0	0	0	0
Total Allocated	404,007	122,745	349,635	83,537	60,126	296,304	222,384	0	5,056
Roll Forward	(20,822)	1,838	83,537	(10,674)	46,900	46,900	21,312	(85,729)	0
Cost With Roll Forward	383,185	124,583	433,172	72,863	10,452	343,204	243,696	0	90,785
Adjustments	0	0	0	0	0	0	0	0	0
Proposed Costs	383,185	124,583	433,172	72,863	10,452	343,204	243,696	0	90,785



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Central Service Departments	2029015000 CT	3030101000 PUBLIC	3030900000 INFRA-ENGR	4040500000 MENTAL HLTH	4040600000 SUBS ABUSE	4040700000 BEHAVIORAL	4040800000 UTILITY DISTRICTS
	INDIRECT	WORKS					
BUILDING USE	0	88,418	0	55,161	40,099	0	0
EQUIPMENT USAGE	0	81,719	0	0	0	0	4,879
COUNTY ADMINISTRATOR	0	12,314	576	30,057	4,365	5,058	1,422
AUDITOR-CONTROLLER	27,015	73,827	1,346	135,381	23,059	20,640	7,034
INFORMATION SYSTEMS	(50,293)	3,660	0	3,370	51	6,857	0
TREASURER-TAX	399	799	9	1,346	224	204	78
PURCHASING & SUPPORT	0	75,518	1,041	72,400	15,184	53,465	5,572
COUNTY COUNSEL	48	149,399	0	29,130	0	0	0
HUMAN RESOURCES	0	163,028	7,151	411,795	92,519	80,348	21,364
FACILITIES MANAGEMENT	0	221,188	0	1,224	3,466	0	0
PARKS & RECREATION	0	588	0	4,969	0	0	0
Total Allocated	(22,831)	870,458	10,123	744,833	178,967	166,572	40,349
Roll Forward	(77,849)	27,349	1,882	110,112	7,714	19,427	16
Cost With Roll Forward	(100,680)	897,807	12,005	854,945	186,681	185,999	40,365
Adjustments	0	(19,905)	0	0	0	0	0
Proposed Costs	(100,680)	877,902	12,005	854,945	186,681	185,999	40,365



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Central Service Departments	4041000000 PBLIC	4041200000 CONSERVATOR SVCS	4041800000 EMERG MED SVC	4042000000 ENV HEALTH	4045415000 CA CHILD SVC	4049100000 FIRST 5 SJ	4049500000 HLTH CARE SV ADM
BUILDING USE	79,699	0	0	5,880	0	4,224	0
EQUIPMENT USAGE	102,126	0	0	34,828	3,960	0	0
COUNTY ADMINISTRATOR	10,672	1,496	618	4,699	3,389	621	566
AUDITOR-CONTROLLER	57,656	7,445	3,876	17,290	15,797	4,425	1,208
INFORMATION SYSTEMS	1,104	0	2,610	91	0	361	0
TREASURER-TAX	622	81	48	156	165	80	9
PURCHASING & SUPPORT	63,501	13,632	2,974	27,826	10,616	(437)	520
COUNTY COUNSEL	18,863	0	279	42,831	0	(60)	21,038
HUMAN RESOURCES	143,260	21,863	7,051	55,384	42,906	7,151	3,526
FACILITIES MANAGEMENT	188,996	0	0	18,109	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	646,499	44,517	17,456	207,094	76,833	16,365	26,867
Roll Forward	113,386	1,843	4,445	39,000	11,905	(2,899)	20,738
Cost With Roll Forward	759,885	46,360	21,901	246,094	88,738	13,466	47,605
Adjustments	0	0	0	0	0	0	0
Proposed Costs	759,885	46,360	21,901	246,094	88,738	13,466	47,605



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Central Service Departments	5050101000 HUMAN SVCS	5053900000 MARY GRAHAM	5054101000 AGING	5055103000 WIA (EEDD)	5055246000 NEIGHBOR PRES	5055600000 VETERANS	5056500000 HEADSTART
BUILDING USE	673,307	213,168	33,413	0	0	0	1,934
EQUIPMENT USAGE	0	0	0	0	0	451	0
COUNTY ADMINISTRATOR	59,777	2,659	3,103	6,278	554	768	232
AUDITOR-CONTROLLER	535,037	16,192	34,431	95,815	9,050	810	7,859
INFORMATION SYSTEMS	108,364	0	0	466	0	1,418	0
TREASURER-TAX	29,133	178	439	1,119	96	6	15
PURCHASING & SUPPORT	126,096	8,662	23,083	17,909	335	1,460	3,292
COUNTY COUNSEL	(13,927)	(65)	193	160	0	0	(202)
HUMAN RESOURCES	806,592	51,923	67,805	131,408	5,364	1,856	2,681
FACILITIES MANAGEMENT	110,387	46,677	18,506	780	0	12,080	0
PARKS & RECREATION	0	0	143	0	0	0	0
Total Allocated	2,434,766	339,394	181,116	253,935	15,399	18,849	15,811
Roll Forward	(254,761)	(74,288)	(20,842)	212,367	(3,948)	7,205	5,873
Cost With Roll Forward	2,180,005	265,106	160,274	466,302	11,451	26,054	21,684
Adjustments	(47,049)	0	0	0	0	0	0
Proposed Costs	2,132,956	265,106	160,274	466,302	11,451	26,054	21,684



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	Central Service Departments	6061500000 COOP EXT	7070300000 PARKS & REC	8190000000 FLEET SVCS	8250000000 OFFICE AUTO	8260000000 TELEPHONE	8270000000 RADIO	8400112100 PURCH ISF
BUILDING USE	188,062	179,852	6,642	0	0	5,499	0	0
EQUIPMENT USAGE	1,102	45,324	0	0	0	0	0	0
COUNTY ADMINISTRATOR	156	0	2,013	0	0	989	0	0
AUDITOR-CONTROLLER	570	7,478	68,062	1,155	1,136	11,136	5,484	4,716
INFORMATION SYSTEMS	71	0	0	2,679	24,650	16,613	0	0
TREASURER-TAX	5	69	1,023	15	157	78	0	73
PURCHASING & SUPPORT	(33)	24,863	32,932	9,184	6,338	13,696	(373,095)	0
COUNTY COUNSEL	0	0	0	0	0	0	0	0
HUMAN RESOURCES	3,658	55,322	26,948	0	11,621	0	0	0
FACILITIES MANAGEMENT	143,885	630,543	14,146	0	(1,220)	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0	0
Total Allocated	337,476	943,451	151,766	13,033	59,170	35,871	(368,306)	0
Roll Forward	7,154	(215,767)	1,102	(15,030)	(53,055)	(15,112)	(374,277)	0
Cost With Roll Forward	344,630	727,684	152,868	(1,997)	6,115	20,759	(742,583)	0
Adjustments	0	0	0	0	0	0	0	373,095
Proposed Costs	344,630	727,684	152,868	(1,997)	6,115	20,759	(369,488)	0



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Central Service Departments	9210000540 SOLID WASTE	9221100000 HOSPITAL	9230901100 AIRPORT	38925 HEALTH	38926 DENTAL	38948 CO INS-MED MALPR	38949 CASUALTY
BUILDING USE	2,624	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	4,577	104,469	681	0	0	0	0
AUDITOR-CONTROLLER	44,958	495,965	10,683	6,165	867	2,086	32,674
INFORMATION SYSTEMS	0	2,895	8,672	0	0	0	0
TREASURER-TAX	626	6,916	163	16	4	10	91
PURCHASING & SUPPORT	62,729	223,510	28,592	0	0	0	0
COUNTY COUNSEL	(107)	(3,194)	(698)	0	0	0	0
HUMAN RESOURCES	67,958	512,846	(8,109)	75,858	10,890	4,568	(156,142)
FACILITIES MANAGEMENT	18,801	26,749	3,609	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	202,166	1,370,156	43,593	82,039	11,761	6,664	(123,377)
Roll Forward	23,196	537,138	(1,043)	120,668	17,559	6,664	236,846
Cost With Roll Forward	225,362	1,907,294	42,550	202,707	29,320	13,328	112,469
Adjustments	0	(101,102)	0	0	0	0	0
Proposed Costs	225,362	1,806,192	42,550	202,707	29,320	13,328	112,469



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Central Service Departments	38950 WORKERS COMP	38951 UNEMPLOY	35401 CSA 54	40598 RETIREMENT	47801 MT HOUSE	57101 LAFCO	PROP TAX
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	0	0	0	0	0	0
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0
AUDITOR-CONTROLLER	12,962	0	637	0	2,020	1,990	0
INFORMATION SYSTEMS	0	0	0	0	0	9,924	0
TREASURER-TAX	113	0	1	0	184	21	115
PURCHASING & SUPPORT	0	0	0	693	18,279	0	0
COUNTY COUNSEL	0	0	0	0	4,393	0	0
HUMAN RESOURCES	131,212	0	0	0	5,472	17,833	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	144,287	(16,037)	693	29,980	29,768	681	368,146
Roll Forward	132,646	(3,782)	231	(5,054)	12,852	145	127,418
Cost With Roll Forward	276,933	(19,819)	924	24,926	42,620	826	495,564
Adjustments	0	0	0	0	0	0	0
Proposed Costs	276,933	(19,819)	924	24,926	42,620	826	495,564



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Central Service Departments	SB90	OTHER DEPT	OTHER AGENCIES	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	0	3,676	106,630	3,792,700	71,010	0	3,863,710
EQUIPMENT USAGE	0	17,235	148,642	1,409,962	0	0	1,409,962
COUNTY ADMINISTRATOR	0	16	324	502,143	56,969	2,092,284	2,651,396
AUDITOR-CONTROLLER	24,429	75,213	233,316	2,713,119	306,376	2,358,747	5,378,242
INFORMATION SYSTEMS	0	0	(6,416)	1,263,814	12,123,953	63,992	13,451,759
TREASURER-TAX	0	2,649	5,058	58,603	376	3,435,516	3,494,495
PURCHASING & SUPPORT	0	24,056	48,089	1,089,501	2,032,945	0	3,122,446
COUNTY COUNSEL	0	0	167,527	1,146,333	846,468	(123,087)	1,869,704
HUMAN RESOURCES	0	(907)	0	4,563,741	3,543,802	0	8,107,543
FACILITIES MANAGEMENT	0	(63,758)	252,470	6,430,840	1,581,126	398,417	8,410,383
PARKS & RECREATION	0	0	0	15,146	237,158	4,953,744	5,206,048
Total Allocated	24,429	58,180	955,640	22,985,902	20,800,173	13,179,613	56,965,688
Roll Forward	7,051	(58,847)	34,257	2,195,681	0	0	2,195,681
Cost With Roll Forward	31,480	(667)	989,897	25,181,583	20,800,173	13,179,613	59,161,369
Adjustments	0	0	0	205,039	0	0	205,039
Proposed Costs	31,480	(667)	989,897	25,386,622	20,800,173	13,179,613	59,366,408

