



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Joaquin  
Stockton, California**

**Date: September 16, 2008  
Filing Ref: SJO09**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2008-09** 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.

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

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2006-07** fiscal year and as estimated costs for the **2008-09** 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, 2008**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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- |                             |                                 |
|-----------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 11. Facilities Management       |
| 2. Building Use             | 12. Parks & Recreation          |
| 3. County Administrator     | 13. Motor Pool (ISF)            |
| 4. Auditor-Controller       | 14. Office Automation (ISF)     |
| 5. Information Systems      | 15. Central Telephone (ISF)     |
| 6. Treasurer-Tax Collector  | 16. Southern Water System (ISF) |
| 7. Purchasing & Support     | 17. Radio Communications (ISF)  |
| 8. County Counsel           | 18. Purchasing (ISF)            |
| 9. Human Resources          | 19. Self-Insurance (ISF)        |
| 10. Labor Relations         |                                 |

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.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county 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 Circular A-87, 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:** None.

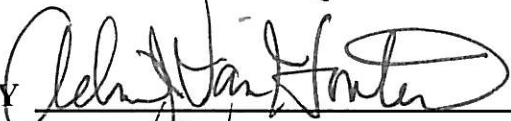
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**SECTION IV: ACCEPTANCE**

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COUNTY OF SAN JOAQUIN

BY



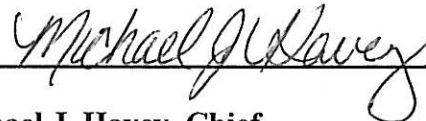
Adrian G. Van Houten

Auditor-Controller

Title  
9/22/08  
Date

JOHN CHIANG  
CALIFORNIA STATE CONTROLLER

BY



Michael J. Havey, Chief  
Bureau of Payments  
Division of Accounting and Reporting

9/25/08  
Date

Negotiated by Phillip Pangilinan  
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2008-09**

**Allocated Costs By Department**

Central Service Departments	1010100000 BOS	1010206000 CAO-JJSC	1011100000 ASSR	1011103900 ABB18	1011600000 R & R	1013000000 VOTERS	1014300000 CAP PROJ
BUILDING USE	6,360	0	41,159	0	3,753	9,526	0
EQUIPMENT USAGE	5,808	221	59,167	6,422	11,496	50,484	876
COUNTY ADMINISTRATOR	4,804	0	12,438	0	2,615	2,153	1,152
AUDITOR-CONTROLLER	4,083	11	22,646	87	10,008	34,333	1,446
INFORMATION SYSTEMS	( 9,261)	0	12,048	0	21,409	193	0
TREASURER-TAX	86	0	492	0	2,213	932	30
PURCHASING & SUPPORT	8,281	0	34,174	0	8,263	30,785	1,234
COUNTY COUNSEL	140,065	0	58,606	0	( 328)	25,724	939
HUMAN RESOURCES	9,812	0	74,918	0	18,923	22,819	3,504
LABOR RELATIONS	2,053	0	15,399	0	3,960	4,839	733
FACILITIES MANAGEMENT	34,184	0	174,005	0	20,762	108,668	0
PARKS & RECREATION	599	0	2,408	0	0	0	0
Total Allocated	206,874	232	507,460	6,509	103,074	290,456	9,914
Roll Forward	75,128	( 2,483)	70,174	24,664	20,900	97,403	100
Cost With Roll Forward	282,002	( 2,251)	577,634	31,173	123,974	387,859	10,014
Adjustments	9,261	( 21,690)	( 12,048)	0	( 21,409)	( 193)	0
Proposed Costs	291,263	( 23,941)	565,586	31,173	102,565	387,666	10,014



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**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2008-09**

**Allocated Costs By Department**

Central Service Departments	1016000000 SURVYR	1040148000 PUB IMPV	2020200000 DIST ATTY	2020202000 R EST	2020205000 VIC AS	2020206000 DA-CONSUMER	2020209000 CHLD ABD
BUILDING USE	2,459	0	28,497	0	1,495	0	0
EQUIPMENT USAGE	9,429	17,951	122,327	223	1,529	151	1,384
COUNTY ADMINISTRATOR	909	0	25,490	533	998	0	378
AUDITOR-CONTROLLER	2,814	8,972	52,287	209	1,536	103	524
INFORMATION SYSTEMS	0	0	(20,482)	0	0	0	0
TREASURER-TAX	68	210	1,177	1	31	3	11
PURCHASING & SUPPORT	2,516	49,831	56,674	308	55	0	0
COUNTY COUNSEL	0	925	5,884	0	0	0	0
HUMAN RESOURCES	6,412	0	133,048	0	7,009	701	2,102
LABOR RELATIONS	1,320	0	26,545	0	1,467	1,404	440
FACILITIES MANAGEMENT	22,565	(199,329)	221,754	0	9,113	0	0
PARKS & RECREATION	0	2,085	2,610	0	169	0	0
Total Allocated	48,492	(119,356)	655,811	1,274	23,402	2,362	4,839
Roll Forward	27,430	(43,537)	76,616	1,086	(3,267)	0	1,661
Cost With Roll Forward	75,922	(162,892)	732,427	2,360	20,135	2,362	6,500
Adjustments	0	0	20,482	0	0	0	0
Proposed Costs	75,922	(162,892)	752,909	2,360	20,135	2,362	6,500



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**Allocated Costs By Department**

	2020210000 NARCO ENF	2020212000 AUTO FRD	2020215000 SPOUSAL ABUSE	2020216000 WRK COMP INS FRD	2020217000 HSA FRAUD	2020219000 AUTO THEFT	2020223000 CHLD VRT
BUILDING USE	1,264	0	0	0	0	0	0
EQUIPMENT USAGE	0	190	0	687	2,974	151	0
COUNTY ADMINISTRATOR	0	550	164	736	3,665	0	276
AUDITOR-CONTROLLER	0	470	56	452	3,633	142	411
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	8	0	5	68	3	0
PURCHASING & SUPPORT	0	0	0	923	317	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	701	0	0	13,316	701	0
LABOR RELATIONS	0	147	0	0	2,787	147	0
FACILITIES MANAGEMENT	7,701	0	0	0	0	0	0
PARKS & RECREATION	143	0	0	0	0	0	0
Total Allocated	9,108	2,066	220	2,803	26,760	1,144	687
Roll Forward	( 2,921)	( 478)	84	2,005	( 229)	( 1,316)	414
Cost With Roll Forward	6,187	1,588	304	4,808	26,531	( 172)	1,101
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,187	1,588	304	4,808	26,531	( 172)	1,101



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**FOR FY 2008-09**  
**Allocated Costs By Department**

Central Service Departments	20202225000 DA-YTH	20202227000 DUI	2020273000 VIC WIT	2020278110 VAWV	2020278130 ANTI DRG	2020278220 THREAT	2020278230 ELD
	JAG		PROG		ABUSE	MGMT	ABUSE
BUILDING USE	0	0	518	0	0	0	0
EQUIPMENT USAGE	0	0	1,942	0	12	0	223
COUNTY ADMINISTRATOR	196	0	770	207	221	237	0
AUDITOR-CONTROLLER	62	14	3,098	342	1,027	461	370
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	0	51	0	2	0	1
PURCHASING & SUPPORT	0	0	97	0	0	0	308
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	8,410	0	0	0	0
LABOR RELATIONS	0	0	1,760	0	0	0	0
FACILITIES MANAGEMENT	0	0	3,161	0	0	0	0
PARKS & RECREATION	0	0	59	0	0	0	0
Total Allocated	258	14	19,866	549	1,262	698	902
Roll Forward	0	( 3)	648	12	( 743)	367	570
Cost With Roll Forward	258	11	20,514	561	519	1,065	1,472
Adjustments	0	0	0	0	0	0	0
Proposed Costs	258	11	20,514	561	519	1,065	1,472



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**Allocated Costs By Department**

Central Service Departments	2020278240 RURAL	2020278250 CRM	2020278250 DA-CRIMINAL REST	2020278260 ELDRA AB ADV	2020280000 COPS-DA	2020301000 CSS	2020400000 PUB DEF	2021000000 GRAND JURY
BUILDING USE	0	0	0	0	0	6,614	91,515	1,668
EQUIPMENT USAGE	67	815	676	0	0	34,804	21,035	1,022
COUNTY ADMINISTRATOR	25	0	182	274	274	20,185	16,425	0
AUDITOR-CONTROLLER	845	103	349	109	109	29,253	22,097	926
INFORMATION SYSTEMS	0	0	0	0	0	58,013	5,677	0
TREASURER-TAX	9	5	3	3	0	995	432	26
PURCHASING & SUPPORT	0	923	923	0	0	96,631	7,002	681
COUNTY COUNSEL	0	0	0	0	0	155	5,576	2,678
HUMAN RESOURCES	0	701	0	0	0	127,668	80,677	0
LABOR RELATIONS	0	147	0	0	0	26,545	13,492	0
FACILITIES MANAGEMENT	0	0	0	0	0	19,097	407,327	10,162
PARKS & RECREATION	0	0	0	0	0	802	0	189
Total Allocated	946	2,694	2,133	383	383	420,762	671,255	17,352
Roll Forward	( 2,107)	0	1,804	4	4	( 117,735)	310,445	( 5,623)
Cost With Roll Forward	( 1,161)	2,694	3,937	387	387	303,027	981,700	11,729
Adjustments	0	0	0	0	0	( 77,110)	( 5,677)	0
Proposed Costs	( 1,161)	2,694	3,937	387	387	225,917	976,023	11,729





SAN JOAQUIN COUNTY, CALIFORNIA  
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FOR FY 2008-09

Allocated Costs By Department

	2021200000 PRETRIAL	2021201000 ADAP	2021274000 CO SUP	202130000000 CT ASSGN	2021602000 SHF BOATING	2021603000 SCH OFF	2021606000 NRC ENF
BUILDING USE	1,093	0	128,733	0	0	0	0
EQUIPMENT USAGE	1,503	902	0	1,979	12,682	0	49
COUNTY ADMINISTRATOR	1,116	514	0	0	1,402	0	0
AUDITOR-CONTROLLER	1,463	832	2,359	9,091	2,895	0	220
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	28	17	0	252	65	0	6
PURCHASING & SUPPORT	3,319	1,231	0	6	1,543	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	8,982	4,205	0	0	4,906	0	0
LABOR RELATIONS	1,467	880	0	0	1,015	0	0
FACILITIES MANAGEMENT	6,664	0	577,764	0	0	0	0
PARKS & RECREATION	124	0	16,118	0	0	0	0
Total Allocated	25,759	8,581	724,974	11,328	24,508	0	275
Roll Forward	1,116	2,631	(245,438)	(837)	4,572	(1,040)	18
Cost With Roll Forward	26,875	11,212	479,536	10,491	29,080	(1,040)	293
Adjustments	0	0	0	0	(37)	0	0
Proposed Costs	26,875	11,212	479,536	10,491	29,043	(1,040)	293



**SAN JOAQUIN COUNTY, CALIFORNIA**  
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**Allocated Costs By Department**

Central Service Departments	2021607000 NARC	FED	2021608000 WTRC	CRFT	2021609000 CAL	MMET	2021610000 FNGR	PRT	2021613000 HI	TECH	CR	2021614000 RURAL	CRIME	2021615000 SHF	MT	HSE
BUILDING USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUIPMENT USAGE	8	8	8	8	1,410	0	82,203	0	151	122	300	364	329	0	731	663
COUNTY ADMINISTRATOR	0	0	0	0	886	0	0	0	0	0	0	0	0	0	0	0
AUDITOR-CONTROLLER	35	37	37	37	4,608	0	931	0	362	362	329	329	329	0	826	826
INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TAX	1	1	1	1	59	0	24	0	3	3	6	6	6	0	16	16
PURCHASING & SUPPORT	0	0	0	0	3,388	0	923	0	0	0	0	0	0	0	308	308
COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	2,804	0	0	0	701	701	1,401	1,401	1,401	0	2,102	2,102
LABOR RELATIONS	0	0	0	0	582	0	0	0	145	145	290	290	290	0	435	435
FACILITIES MANAGEMENT	0	0	0	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	0	0	0
Total Allocated	44	46	46	46	13,737	0	84,081	0	1,484	7,427	2,690	5,943	5,943	0	5,081	5,081
Roll Forward	( 1,161)	( 1,100)	( 1,100)	( 1,100)	( 721)	0	14,479	0	( 7,427)	( 7,427)	593	3,283	3,283	0	3,794	3,794
Cost With Roll Forward	( 1,117)	( 1,054)	( 1,054)	( 1,054)	13,016	0	98,560	0	( 5,943)	( 5,943)	3,283	3,283	3,283	0	8,875	8,875
Adjustments	0	0	0	0	( 16)	0	0	0	( 5)	( 5)	( 11)	( 11)	( 11)	0	( 16)	( 16)
Proposed Costs	( 1,117)	( 1,054)	( 1,054)	( 1,054)	13,000	0	98,560	0	( 5,948)	( 5,948)	3,272	3,272	3,272	0	8,859	8,859



**SAN JOAQUIN COUNTY, CALIFORNIA**  
**OMB A-87 COST ALLOCATION PLAN**  
**FOR FY 2008-09**

**Allocated Costs By Department**

	2021620000 PATROL	2021622000 COMM	2021626000 DETEC	2021627000 SHERIFF-AUTO THEFT	2021628000 RECORDS	2021635000 CIVIL	2021640000 CORONER
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	55,382	44,233	45,970	663	9,811	8,890	4,296
COUNTY ADMINISTRATOR	26,228	5,622	8,045	0	4,356	1,719	692
AUDITOR-CONTROLLER	29,430	9,696	11,744	103	7,797	29,308	6,609
INFORMATION SYSTEMS	225	0	339	0	252,725	0	2)
TREASURER-TAX	532	206	237	13	164	67	179
PURCHASING & SUPPORT	8,464	625	4,985	615	313	638	3,412
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	100,534	29,390	33,997	701	37,010	10,512	2,804
LABOR RELATIONS	19,883	6,159	6,986	147	7,773	2,193	582
FACILITIES MANAGEMENT	0	0	0	0	0	0	16,692
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	240,678	95,931	112,303	2,242	319,949	53,327	35,264
Roll Forward	56,164	( 1,042)	30,168	0	266,256	37,451	11,435
Cost With Roll Forward	296,842	94,889	142,471	2,242	586,205	90,778	46,699
Adjustments	( 882)	0	( 509)	0	( 252,725)	( 26,220)	( 14)
Proposed Costs	295,960	94,889	141,962	2,242	333,480	64,558	46,685

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**Allocated Costs By Department**

Central Service Departments	2021645000 ADMIN	2021649000 INFO SYS	2021650000 LPD	2021652000 COPSPTRL	2021653000 COPSCUST	2021658000 CT SVCS	2022600000 CUSTODY
BUILDING USE	443	0	0	0	0	6,477	767,286
EQUIPMENT USAGE	12,540	5,269	30,224	519	455	11,919	87,516
COUNTY ADMINISTRATOR	4,588	614	4,287	243	138	8,210	52,105
AUDITOR-CONTROLLER	88,457	2,220	9,821	309	549	11,475	73,595
INFORMATION SYSTEMS	173,592	( 62,121)	39	0	0	0	17,231
TREASURER-TAX	340	56	107	6	14	223	1,831
PURCHASING & SUPPORT	4,458	4,614	2,155	615	923	926	22,097
COUNTY COUNSEL	112,519	0	0	0	0	0	7,965
HUMAN RESOURCES	20,317	0	16,119	1,401	701	52,110	240,008
LABOR RELATIONS	19,132	0	3,335	290	145	10,732	84,209
FACILITIES MANAGEMENT	238,544	0	0	0	0	48,794	1,882,868
PARKS & RECREATION	0	0	0	0	0	554	0
Total Allocated	674,930	( 49,348)	66,087	3,383	2,925	151,420	3,236,711
Roll Forward	192,030	0	17,763	232	1,329	( 5,751)	580,095
Cost With Roll Forward	866,960	( 49,348)	83,850	3,615	4,254	145,669	3,816,806
Adjustments	( 248,122)	62,121	( 161)	( 11)	( 5)	( 382)	( 18,635)
Proposed Costs	618,838	12,773	83,689	3,604	4,249	145,287	3,798,171



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**Allocated Costs By Department**

Central Service Departments	2022620000 WRK PROG	2022621000 CORR HLTH	2022700000 PROB-JUV	2022700300 COMM ACCT PREV	2022702000 ADLT	2022708000 TRNG 2022710000 PROB-JAG
BUILDING USE	0	0	58,854	0	21,427	0
EQUIPMENT USAGE	3,714	18,549	15,430	539	23,419	0
COUNTY ADMINISTRATOR	1,367	9,019	6,498	0	8,639	0
AUDITOR-CONTROLLER	5,091	31,523	12,844	485	11,235	175
INFORMATION SYSTEMS	0	0	0	0	0	926
TREASURER-TAX	90	780	267	13	246	0
PURCHASING & SUPPORT	936	5,595	12,845	1,475	17,459	26
COUNTY COUNSEL	0	0	0	0	15,045	0
HUMAN RESOURCES	14,017	61,383	47,162	0	57,304	0
LABOR RELATIONS	2,931	12,612	9,826	0	10,706	0
FACILITIES MANAGEMENT	0	71,370	( 6,803)	0	90,583	0
PARKS & RECREATION	0	0	0	0	1,254	0
Total Allocated	28,146	210,831	156,923	2,512	257,317	1,159
Roll Forward	1,545	74,887	16,466	0	36,047	( 1,794)
Cost With Roll Forward	29,691	285,718	173,389	2,512	293,364	( 635)
Adjustments	( 5)	0	0	0	0	0
Proposed Costs	29,686	285,718	173,389	2,512	293,364	( 635)
						230



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FOR FY 2008-09  
Allocated Costs By Department

Central Service Departments	2022745000 PRB-ADM	2022755000 TANF	2022760000 OCJP	2022780000 PROB-JUV	2022781000 CRSRDS	2022782000 OFF-CAM	2022784000 CAO NEIG
BUILDING USE	30,556	0	0	0	0	0	0
EQUIPMENT USAGE	12,028	0	0	0	3,098	3,862	31
COUNTY ADMINISTRATOR	3,421	0	0	1,304	0	0	0
AUDITOR-CONTROLLER	42,222	(5)	140	521	1,566	1,498	490
INFORMATION SYSTEMS	(563,495)	0	0	0	0	0	0
TREASURER-TAX	153	0	0	0	44	42	4
PURCHASING & SUPPORT	4,074	0	0	0	1,687	615	308
COUNTY COUNSEL	40,103	0	0	0	0	0	0
HUMAN RESOURCES	9,822	0	0	0	4,205	3,504	0
LABOR RELATIONS	3,080	0	0	0	880	733	0
FACILITIES MANAGEMENT	39,381	0	0	0	3,877	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	(378,655)	(5)	140	1,825	15,357	10,254	833
Roll Forward	(480,582)	(20,331)	(864)	0	1,204	4,330	592
Cost With Roll Forward	(859,237)	(20,336)	(724)	1,825	16,561	14,584	1,425
Adjustments	527,333	0	0	0	0	0	0
Proposed Costs	(331,904)	(20,336)	(724)	1,825	16,561	14,584	1,425



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**SAN JOAQUIN COUNTY, CALIFORNIA**  
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**FOR FY 2008-09**  
**Allocated Costs By Department**

Central Service Departments	2022800000 JUV	2023024000 LLEBG	2023040000 STRMWTTR	2023060000 WTR RES	2024100000 FLD CHNL	2024700000 AGRIC	2024900000 W & M
	DETENT						
BUILDING USE	240,064	0	0	0	1,063	27,544	1,719
EQUIPMENT USAGE	26,914	592	1,203	752	4,740	36,646	12,566
COUNTY ADMINISTRATOR	15,202	0	1,164	990	2,962	5,175	672
AUDITOR-CONTROLLER	25,570	554	1,199	834	3,940	96,005	1,261
INFORMATION SYSTEMS	0	0	0	0	0	4,710	0
TREASURER-TAX	533	16	22	14	80	224	28
PURCHASING & SUPPORT	9,235	1,231	0	0	0	5,656	1,685
COUNTY COUNSEL	0	0	0	0	0	26,521	0
HUMAN RESOURCES	91,110	1,401	5,607	3,504	20,324	37,015	4,205
LABOR RELATIONS	19,066	293	1,173	733	4,253	7,333	880
FACILITIES MANAGEMENT	435,748	0	0	0	9,758	77,090	15,255
PARKS & RECREATION	0	0	0	0	0	935	0
Total Allocated	863,442	4,087	10,368	6,827	47,120	324,854	38,271
Roll Forward	154,801	( 3,154)	2,273	1,534	19,303	138,861	13,176
Cost With Roll Forward	1,018,243	933	12,641	8,361	66,423	463,715	51,447
Adjustments	0	0	0	0	0	( 89,845)	0
Proposed Costs	1,018,243	933	12,641	8,361	66,423	373,870	51,447



**SAN JOAQUIN COUNTY, CALIFORNIA**  
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Central Service Departments	2025600000 COMM DEV	2025700000 PUB ADM	2025900000 REC	2026000000 OES	2026300000 ANML CONT	2029000000 CT OTHER OP	2029015000 INDIRECT
BUILDING USE	36,020	0	0	0	4,186	0	0
EQUIPMENT USAGE	52,277	935	34,007	9,289	2,933	0	16,137
COUNTY ADMINISTRATOR	10,484	490	2,901	2,091	1,000	0	0
AUDITOR-CONTROLLER	17,851	5,792	34,587	9,069	3,153	0	37,338
INFORMATION SYSTEMS	77	0	0	11,703	0	0	( 21,015)
TREASURER-TAX	398	30	150	117	76	0	1,187
PURCHASING & SUPPORT	18,604	1,437	56,273	10,455	4,200	0	62,135
COUNTY COUNSEL	66,736	76,691	206	3,497	1,783	0	6,262
HUMAN RESOURCES	47,989	2,804	22,427	7,669	6,754	0	0
LABOR RELATIONS	11,293	587	4,693	1,907	1,467	0	0
FACILITIES MANAGEMENT	61,012	0	0	22,468	14,686	0	0
PARKS & RECREATION	0	0	0	417	0	0	0
Total Allocated	322,741	88,766	155,244	78,682	40,238	53,203	102,044
Roll Forward	61,452	52,684	58,704	( 24,932)	5,235	8,825	( 26,680)
Cost With Roll Forward	384,193	141,450	213,948	53,750	45,473	62,028	75,364
Adjustments	( 77)	( 4,538)	27,296)	( 17,780)	0	0	21,015
Proposed Costs	384,116	136,912	186,652	35,970	45,473	62,028	96,379





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Central Service Departments	2029500000 CT-FAM	2029600000 CT-CHLD	3030101000 PVW	4040500000 MH	4040600000 USA	4040700000 BEHV	4040800000 UTILITY
	LAW FAC	SUP ENF				HLTH	DIST
BUILDING USE	0	0	51,350	22,153	38,714	0	0
EQUIPMENT USAGE	0	0	166,499	69,996	21,858	14,701	9,126
COUNTY ADMINISTRATOR	0	0	25,448	42,677	10,135	9,112	2,764
AUDITOR-CONTROLLER	0	0	68,102	95,943	24,232	16,965	12,906
INFORMATION SYSTEMS	0	0	1,657	0	0	0	0
TREASURER-TAX	0	0	1,642	2,246	557	382	340
PURCHASING & SUPPORT	0	0	93,500	55,111	5,394	26,005	6,874
COUNTY COUNSEL	0	0	128,416	46,725	(445)	0	0
HUMAN RESOURCES	0	0	146,797	270,532	97,287	62,400	15,969
LABOR RELATIONS	0	0	30,505	56,024	19,946	12,612	3,374
FACILITIES MANAGEMENT	0	0	293,968	5,668	2,586	0	(2,609)
PARKS & RECREATION	0	0	1,037	0	0	7,432	0
Total Allocated	0	0	1,008,921	667,075	220,264	149,609	48,744
Roll Forward	(16)	(394)	259,583	(21,177)	(25,751)	0	7,501
Cost With Roll Forward	(16)	(394)	1,268,504	645,898	194,513	149,609	56,245
Adjustments	0	0	(1,657)	(5,668)	0	0	0
Proposed Costs	(16)	(394)	1,266,847	640,230	194,513	149,609	56,245



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Central Service Departments	4041000000 PUB HLTH	4041200000 CONSERV	4041600000 SUBS	4042000000 ENV HLTH	4045415000 CA CHLD	4049100000 FIRST	540495000000 COM HLTH	ACC
	SVC	AB/CRM	SV	SV	SV	SV	SV	ACC
BUILDING USE	6,825	0	711	21,497	0	0	0	0
EQUIPMENT USAGE	166,019	5,187	2,804	56,385	15,197	2,157	864	864
COUNTY ADMINISTRATOR	27,472	3,058	638	9,211	8,825	1,358	514	514
AUDITOR-CONTROLLER	77,332	7,314	2,166	16,931	15,492	2,584	1,256	1,256
INFORMATION SYSTEMS	0	0	0	0	0	50,355	0	0
TREASURER-TAX	1,678	169	54	372	336	59	28	28
PURCHASING & SUPPORT	63,530	7,427	7,465	23,920	10,305	4,778	0	0
COUNTY COUNSEL	22,247	(42,025)	(93)	25,752	0	(2,727)	0	0
HUMAN RESOURCES	155,513	22,050	3,504	44,337	48,701	6,430	3,504	3,504
LABOR RELATIONS	31,972	4,399	733	9,239	9,386	1,613	733	733
FACILITIES MANAGEMENT	138,016	0	(6,846)	18,686	0	0	0	0
PARKS & RECREATION	0	0	80	0	0	0	0	0
Total Allocated	690,604	7,579	11,216	226,330	108,242	66,607	6,899	6,899
Roll Forward	60,586	(32,323)	(1,051)	65,317	30,444	47,587	1,899	1,899
Cost With Roll Forward	751,190	(24,744)	10,165	291,647	138,686	114,194	8,798	8,798
Adjustments	0	0	0	(1,677)	0	(50,355)	0	0
Proposed Costs	751,190	(24,744)	10,165	289,970	138,686	63,839	8,798	8,798



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Central Service Departments	5050101000 H S A	5053900000 MGCS	5054101000 AGING	5055103000 EEDD	5055246000 NP	5055600000 VET SV	5056500000 HDSTART
BUILDING USE	22,525	213,547	1,270	0	0	0	0
EQUIPMENT USAGE	193,419	13,905	35,065	29,957	2,652	1,044	875
COUNTY ADMINISTRATOR	92,014	7,966	7,474	15,581	1,416	994	7,645
AUDITOR-CONTROLLER	421,649	18,583	45,622	49,191	8,196	937	3,724
INFORMATION SYSTEMS	7,939	0	0	0	0	7,451	0
TREASURER-TAX	41,551	440	1,191	1,169	163	20	24
PURCHASING & SUPPORT	73,588	3,078	28,055	22,287	1,221	900	1,231
COUNTY COUNSEL	( 5,235)	25	73	82	0	627	0
HUMAN RESOURCES	538,129	56,481	96,492	81,493	6,307	2,895	( 543)
LABOR RELATIONS	112,340	11,440	20,386	17,746	1,320	733	293
FACILITIES MANAGEMENT	186,523	6,135	( 79)	1,514	0	13,777	0
PARKS & RECREATION	0	0	802	0	0	0	0
Total Allocated	1,684,442	331,600	236,351	219,020	21,275	29,378	13,249
Roll Forward	651,224	10,764	( 3,391)	21,942	4,586	18,379	( 16,379)
Cost With Roll Forward	2,335,666	342,364	232,960	240,962	25,861	47,757	( 3,130)
Adjustments	( 194,462)	0	0	0	0	7,451	0
Proposed Costs	2,141,204	342,364	232,960	240,962	25,861	40,306	( 3,130)



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Central Service Departments	6061500000 COOP EXT	7070300000 PARKS	8190000000 FLT SV	8250000000 AUTO	8260000000 TEL	8270000000 RADIO	8400112100 PURCH	SUP
BUILDING USE	25,588	141,066	6,708	0	3,334	0	0	0
EQUIPMENT USAGE	1,900	49,035	21,212	2,785	12,083	2,672	7,059	0
COUNTY ADMINISTRATOR	369	0	3,707	0	1,530	0	0	0
AUDITOR-CONTROLLER	995	6,509	62,781	838	7,657	5,138	31,398	0
INFORMATION SYSTEMS	0	0	0	40,539	155,547	0	0	0
TREASURER-TAX	35	164	1,784	23	214	146	899	0
PURCHASING & SUPPORT	0	26,838	20,302	9,536	6,230	3,999	41,259	0
COUNTY COUNSEL	0	0	0	0	0	0	0	0
HUMAN RESOURCES	3,504	39,242	24,971	0	7,710	0	0	0
LABOR RELATIONS	733	8,653	4,986	0	1,613	0	0	0
FACILITIES MANAGEMENT	15,580	1,037,763	35,841	0	19,488	0	0	0
PARKS & RECREATION	0	0	0	0	3,509	0	0	0
Total Allocated	48,704	1,309,270	182,292	27,357	92,179	11,955	1,903	0
Roll Forward	( 8,659)	552,331	75,831	( 40,938)	( 138,812)	4,325	( 39,117)	0
Cost With Roll Forward	40,045	1,861,601	258,123	( 68,295)	( 230,991)	16,280	( 41,020)	0
Adjustments	0	0	( 35,841)	40,539	136,059	0	41,259	0
Proposed Costs	40,045	1,861,601	222,282	( 27,756)	( 94,932)	16,280	239	0



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Central Service Departments 9210000540 SW 9221100000 HOSPITAL 9230901100 AIRPORT 38925 HEALTH 38926 DENTAL 38949 CASUALTY 38950 WRK COMP

BUILDING USE	1,545	7,247	0	0	0	0	874	873
EQUIPMENT USAGE	61,384	305,588	18,991	236	47	1,680	2,614	2,614
COUNTY ADMINISTRATOR	9,132	152,861	1,708	0	0	0	0	0
AUDITOR-CONTROLLER	40,407	463,174	9,735	2,074	319	16,843	14,350	14,350
INFORMATION SYSTEMS	0	2,451	12,229	0	0	0	0	0
TREASURER-TAX	1,129	12,869	274	30	6	214	333	333
PURCHASING & SUPPORT	72,272	157,045	19,996	0	0	0	0	0
COUNTY COUNSEL	110	6,283	4,134	0	0	0	0	0
HUMAN RESOURCES	61,600	389,788	6,636	33,294	4,671	1,254	115,292	115,292
LABOR RELATIONS	13,052	161,810	1,760	0	0	0	0	0
FACILITIES MANAGEMENT	12,682	46,728	10,697	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0	0
Total Allocated	273,313	1,705,844	86,160	35,634	5,043	20,865	133,462	133,462
Roll Forward	81,653	236,412	51,558	827	2,647	( 31,539)	63,769	63,769
Cost With Roll Forward	354,966	1,942,256	137,718	36,461	7,690	( 10,674)	197,231	197,231
Adjustments	( 12,682)	( 152,149)	( 12,229)	0	0	0	0	0
Proposed Costs	342,284	1,790,107	125,489	36,461	7,690	( 10,674)	197,231	197,231



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Central Service Departments	38951 UNEMP	35401 CSA 54	35601 MT HOUSE	40598 RETIREMENT	56101 COG	57101 LAFCO	JUS
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	8	0	2,856	4,491	1,380	0	0
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0
AUDITOR-CONTROLLER	58	0	1,972	(5,650)	3,010	0	0
INFORMATION SYSTEMS	0	0	38,291	0	0	1,310	916,474
TREASURER-TAX	1	0	53	289	80	0	0
PURCHASING & SUPPORT	0	1,063	14,282	10,907	0	519	0
COUNTY COUNSEL	0	0	(5,396)	(1,162)	0	0	0
HUMAN RESOURCES	457	0	4,869	2,497	0	0	0
LABOR RELATIONS	0	0	2,787	1,674	0	0	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	524	1,063	59,714	13,046	4,470	1,829	916,474
Roll Forward	175	21	56,100	(16,798)	373	0	0
Cost With Roll Forward	699	1,084	115,814	(3,752)	4,843	1,829	916,474
Adjustments	0	0	(38,291)	0	0	(1,310)	(916,474)
Proposed Costs	699	1,084	77,523	(3,752)	4,843	519	0



**SAN JOAQUIN COUNTY, CALIFORNIA**  
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Central Service Departments	PROP TAX	SB90	OTHER DEPT	OTHER AGENCIES	SubTotal	Direct Billed	Unallocated
BUILDING USE	0	0	1,797	68,130	2,156,047	662,134	0
EQUIPMENT USAGE	0	0	44,207	114,463	2,513,948	0	0
COUNTY ADMINISTRATOR	0	0	110	4,894	739,664	5,911	3,043,012
AUDITOR-CONTROLLER	2,913	21,810	217,088	612,253	3,258,921	207,211	1,671,303
INFORMATION SYSTEMS	398,956	0	0	( 11,451)	1,111,181	8,880,631	93,873
TREASURER-TAX	0	0	4,017	18,470	109,306	125	2,836,450
PURCHASING & SUPPORT	0	0	36,050	133,736	1,540,777	1,604,982	1,124
COUNTY COUNSEL	0	0	0	75,354	850,297	733,556	( 245,246)
HUMAN RESOURCES	0	0	5,469	0	3,889,865	2,675,295	95
LABOR RELATIONS	0	0	1,173	0	907,046	111,525	9
FACILITIES MANAGEMENT	0	0	15,276	492,707	6,789,022	1,353,322	338,031
PARKS & RECREATION	0	0	537	1,124	42,987	121,998	4,453,901
Total Allocated	401,869	21,810	325,724	1,509,680	23,909,061	16,356,690	12,192,552
Roll Forward	387,404	7,041	50,463	566,945	4,521,606	0	0
Cost With Roll Forward	789,273	28,851	376,187	2,076,625	28,430,667	16,356,690	12,192,552
Adjustments	( 398,956)	0	0	11,451	( 1,785,101)	0	0
Proposed Costs	390,317	28,851	376,187	2,088,076	26,645,566	16,356,690	12,192,552



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Central Service Departments

Total

BUILDING USE	2,818,181
EQUIPMENT USAGE	2,513,948
COUNTY ADMINISTRATOR	3,788,587
AUDITOR-CONTROLLER	5,137,435
INFORMATION SYSTEMS	10,085,685
TREASURER-TAX	2,945,881
PURCHASING & SUPPORT	3,146,883
COUNTY COUNSEL	1,338,607
HUMAN RESOURCES	6,565,255
LABOR RELATIONS	1,018,580
FACILITIES MANAGEMENT	8,480,375
PARKS & RECREATION	4,618,886
Total Allocated	52,458,303
Roll Forward	4,521,606
Cost With Roll Forward	56,979,909
Adjustments	( 1,785,101)
Proposed Costs	55,194,808



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