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JOHN CHIANG
California State Controller

AUDITOR-CONTROLLER
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SAN JOAQUIN COUNTY

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of San Joaquin
Stockton, California

Date: August 13, 2009
Filing Ref: SJO10

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 **2009-10** 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 **2007-08** fiscal year and as estimated costs for the **2009-10** 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, 2009**, 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 | 11. Facilities Management |
| 2. Building Use | 12. Parks & Recreation |
| 3. County Administrator | 13. Fleet Services (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.

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.

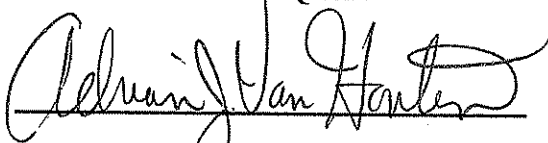
D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular 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: The adjustments included on Schedule A, must be included when calculating carry-forward in the 2011-2012 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN JOAQUIN

BY 

ADRIAN J. VAN HOUTEN

Name

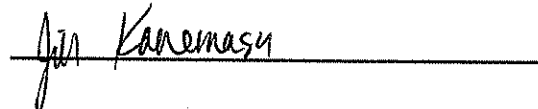
AUDITOR-CONTROLLER

Title

AUGUST 14, 2009

Date

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY 

Jill Kanemasu, Chief
Bureau of Payments
Division of Accounting and Reporting

Aug. 24, 2009

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 2009-10
Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2009-10
2008
Detail
Version 1.0019-1

	1010100000 BOS	1010206000 CAO-JJSC	1011100000 ASSR	1011103000 ABE818	1011600000 R & R	1013000000 VOTERS	1014300000 CAP PROJ
BUILDING USE	11,980	0	41,104	0	3,748	9,514	0
EQUIPMENT USAGE	5,418	221	61,935	6,319	26,360	64,598	1,609
COUNTY ADMINISTRATOR	5,023	0	13,397	0	2,834	3,323	1,175
AUDITOR-CONTROLLER	4,024	0	23,160	0	11,564	60,758	1,774
INFORMATION SYSTEMS	134,261	0	4,344	0	17,261	2,028	3,018
TREASURER-TAX	81	0	488	0	2,807	1,790	40
PURCHASING & SUPPORT	12,216	0	40,965	0	5,667	50,903	1,368
COUNTY COUNSEL	58,191	0	74,140	0	371	41,952	261
HUMAN RESOURCES	12,168	0	80,279	0	22,053	25,041	6,124
LABOR RELATIONS	1,649	0	10,820	0	2,989	3,813	721
FACILITIES MANAGEMENT	46,837	0	161,917	0	15,759	103,052	0
PARKS & RECREATION	29	0	116	0	0	0	0
Total Allocated	291,877	221	512,665	6,319	111,413	366,772	16,090
Roll Forward	152,511	(1,910)	68,862	14,121	(6,015)	(7,187)	7,302
Cost With Roll Forward	444,388	(1,689)	581,527	20,440	105,398	359,585	23,392
Adjustments	(134,261)	0	(4,344)	0	(17,261)	(2,028)	(3,018)
Proposed Costs	310,127	(1,689)	577,183	20,440	88,137	357,557	20,374

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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2009-10
Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2009-10
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Central Service Departments	1016000000 SURVYR	1040148000 PUB IMPV	2020200000 DIST ATTY	2020202000 R EST	2020205000 VIC AS	2020206000 DA-CONSUMER	2020209000 CHILD ABD
BUILDING USE	2,476	0	52,414	0	3,045	0	0
EQUIPMENT USAGE	9,457	11,468	136,369	7	1,353	600	305
COUNTY ADMINISTRATOR	962	0	28,257	553	97	869	725
AUDITOR-CONTROLLER	1,736	13,237	57,088	320	1,229	738	528
INFORMATION SYSTEMS	0	0	66,616	0	0	0	0
TREASURER-TAX	40	348	1,355	1	25	11	6
PURCHASING & SUPPORT	2,372	45,414	63,370	0	58	0	0
COUNTY COUNSEL	0	(728)	10,225	0	0	0	0
HUMAN RESOURCES	7,123	0	159,266	0	6,845	3,041	1,521
LABOR RELATIONS	926	0	20,816	0	926	412	206
FACILITIES MANAGEMENT	22,671	(473,163)	401,208	0	12,770	0	0
PARKS & RECREATION	0	486	126	0	8	0	0
Total Allocated	47,763	(402,938)	997,110	881	26,356	5,671	3,291
Roll Forward	23,359	(428,029)	374,587	(242)	1,611	0	(1,119)
Cost With Roll Forward	71,122	(830,967)	1,371,697	639	27,967	5,671	2,172
Adjustments	0	0	(66,616)	0	0	0	0
Proposed Costs	71,122	(830,967)	1,305,081	639	27,967	5,671	2,172



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SAN JOAQUIN COUNTY, CALIFORNIA
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Allocated Costs By Department

COST ALLOCATION PLAN FOR FY 2009-10
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Central Service Departments	2020210000 NARCO	2020212000 AUTO	INS	2020215000 SPOUSAL	2020216000 WRK	2020217000 HSA	2020219000 AUTO	2020223000 CHLD	VRT
	ENF	FRD	ABUSE	COMP	INS	FRAUD	THEFT		
BUILDING USE	2,573	0	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	4	0	199	0	3,075	0	0	0
COUNTY ADMINISTRATOR	0	394	174	783	0	3,923	0	0	0
AUDITOR-CONTROLLER	0	242	85	763	0	3,346	0	0	249
INFORMATION SYSTEMS	0	0	0	0	0	0	0	0	614
TREASURER-TAX	0	1	0	11	0	52	0	0	0
PURCHASING & SUPPORT	0	0	0	0	0	190	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0	0	0
LABOR RELATIONS	0	0	0	760	0	14,450	0	0	0
FACILITIES MANAGEMENT	0	0	0	103	0	1,958	0	0	0
PARKS & RECREATION	10,792	0	0	0	0	0	0	0	0
Total Allocated	7	0	0	0	0	0	0	0	0
Roll Forward	13,372	641	259	2,619	0	26,994	0	0	863
Cost With Roll Forward	2,354	(1,235)	83	815	(231)	2,958	(2,958)	0	397
Adjustments	15,726	(594)	342	3,434	0	26,763	(2,958)	0	1,260
Proposed Costs	0	0	0	0	0	0	0	0	0
	15,726	(594)	342	3,434	0	26,763	(2,958)	0	1,260



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Central Service Departments	20202225000 DA-YTH	2020227000 DUI	2020273000 VIC WIT	2020278110 VAWV	2020278130 ANTI DRG	2020278220 THREAT	2020278230 ELD
	JAG		PROG		ABUSE	M/GMT	ABUSE
BUILDING USE	0	0	1,056	0	0	0	0
EQUIPMENT USAGE	0	0	1,727	0	18	0	0
COUNTY ADMINISTRATOR	122	0	781	209	337	269	512
AUDITOR-CONTROLLER	58	3	2,688	435	959	539	969
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	0	43	0	3	0	0
PURCHASING & SUPPORT	0	0	520	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	190
HUMAN RESOURCES	0	0	8,365	0	0	0	0
LABOR RELATIONS	0	0	1,134	0	0	0	0
FACILITIES MANAGEMENT	0	0	4,429	0	0	0	0
PARKS & RECREATION	0	0	3	0	0	0	0
Total Allocated	180	3	20,746	644	1,317	808	1,671
Roll Forward	41	(98)	(290)	356	(128)	444	1,257
Cost With Roll Forward	221	(95)	20,456	1,000	1,189	1,252	2,928
Adjustments	0	0	0	0	0	0	0
Proposed Costs	221	(95)	20,456	1,000	1,189	1,252	2,928



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Central Service Departments	2020278240 RURAL	2020278250 CRM	2020278260 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	6,508	91,425	3,395
EQUIPMENT USAGE	44	454	7	25	31,259	23,137	17,217	815
COUNTY ADMINISTRATOR	33	266	195	294	20,753	35,174	23,756	0
AUDITOR-CONTROLLER	882	380	481	295	35,174	8,662	51,653	7
INFORMATION SYSTEMS	0	0	0	0	1,007	107,851	10,209	0
TREASURER-TAX	7	9	1	4	85	139,335	96,689	224
PURCHASING & SUPPORT	0	0	0	0	18,240	9,995	206,547	0
COUNTY COUNSEL	0	0	0	0	10,834	447	0	14,240
HUMAN RESOURCES	0	2,281	0	0	380,155	532,236	21,790	9
LABOR RELATIONS	0	309	0	0	17,178	160,698	5,759	0
FACILITIES MANAGEMENT	0	0	0	0	362,977	692,934	16,031	0
PARKS & RECREATION	0	0	0	0	19,496	51,653	0	0
Total Allocated	966	3,699	684	808	380,155	532,236	21,790	9
Roll Forward	182	0	373	357	17,178	160,698	5,759	0
Cost With Roll Forward	1,148	3,699	1,057	1,165	362,977	692,934	16,031	0
Adjustments	0	0	0	0	(19,496)	(51,653)	0	0
Proposed Costs	1,148	3,699	1,057	1,165	343,481	641,281	16,031	0



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Allocated Costs By Department

Central Service Departments	2021200000 PRETRIAL	2021201000 ADAP	2021274000 CO SUP	202130000000 CT ASSGN	2021602000 SHF BOATING	2021603000 SCH OFF	2021606000 NRC ENF
BUILDING USE	2,227	0	205,684	0	0	0	0
EQUIPMENT USAGE	1,502	1,266	0	1,853	15,151	0	0
COUNTY ADMINISTRATOR	1,249	599	0	0	1,411	0	51
AUDITOR-CONTROLLER	1,428	853	934	10,205	2,877	0	0
INFORMATION SYSTEMS	0	0	0	0	0	0	274
TREASURER-TAX	27	19	0	304	66	0	0
PURCHASING & SUPPORT	4,914	2,117	0	0	1,357	0	8
COUNTY COUNSEL	0	0	0	0	0	0	8
HUMAN RESOURCES	8,156	5,324	0	0	0	0	0
LABOR RELATIONS	1,031	721	0	0	4,563	0	0
FACILITIES MANAGEMENT	9,338	(697)	663,963	0	1,111	0	0
PARKS & RECREATION	6	0	21,672	0	0	0	0
Total Allocated	29,878	10,202	892,253	12,362	26,536	0	0
Roll Forward	6,272	3,001	19,966	(1,441)	4,353	(184)	341
Cost With Roll Forward	36,150	13,203	912,219	10,921	30,889	(184)	6
Adjustments	0	0	0	0	(507)	0	347
Proposed Costs	36,150	13,203	912,219	10,921	30,382	(184)	0
							347

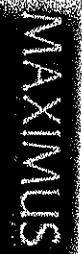


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	2021607000 NARC FED	2021608000 WTRCRAFT	2021609000 CAL MMET	2021610000 ENGRPRT	2021613000 HI TECH	2021614000 RURAL	2021615000 SHF-MT
					CR	CRIME	HSE
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USAGE	0	226	2,274	130,343	150	300	2,386
COUNTY ADMINISTRATOR	0	0	921	0	85	268	681
AUDITOR-CONTROLLER	0	54	5,386	630	263	284	835
INFORMATION SYSTEMS	0	0	0	0	0	0	0
TREASURER-TAX	0	1	72	17	3	5	16
PURCHASING & SUPPORT	0	190	1,705	1,326	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	0	0	3,041	0	760	1,521	3,041
LABOR RELATIONS	0	0	657	0	185	370	740
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	0	471	14,056	132,316	1,446	2,748	7,699
Roll Forward	(1,341)	(207)	(1,061)	65,621	(393)	243	3,725
Cost With Roll Forward	(1,341)	264	12,995	197,937	1,053	2,991	11,424
Adjustments	0	0	(253)	0	(84)	(169)	(338)
Proposed Costs	(1,341)	264	12,742	197,937	969	2,822	11,086



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SAN JOAQUIN COUNTY, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
FOR FY 2009-10
Allocated Costs By Department

Central Service Departments	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	110,151	44,303	42,889	1,496	8,665	0	0
COUNTY ADMINISTRATOR	28,093	5,782	8,481	121	4,702	5,683	5,997
AUDITOR-CONTROLLER	32,452	9,670	11,852	845	6,878	1,800	832
INFORMATION SYSTEMS	12,883	0	2,849	0	110,937	2,819	7,419
TREASURER-TAX	575	214	238	24	153	0	0
PURCHASING & SUPPORT	7,189	1,005	3,376	379	102	62	213
COUNTY COUNSEL	0	0	0	0	0	662	3,266
HUMAN RESOURCES	112,589	30,040	37,164	1,521	39,550	0	0
LABOR RELATIONS	25,321	4,121	8,578	287	5,461	12,168	3,802
FACILITIES MANAGEMENT	0	0	0	0	0	2,388	761
PARKS & RECREATION	0	0	0	0	0	0	20,220
Total Allocated	329,253	95,135	115,427	4,673	176,448	0	0
Roll Forward	106,949	1,579	34,157	0	112,986	25,582	42,510
Cost With Roll Forward	436,202	96,714	149,584	4,673	289,404	2,690	24,725
Adjustments	(23,776)	0	(6,480)	(84)	(110,937)	(760)	(253)
Proposed Costs	412,426	96,714	143,104	4,589	178,467	27,512	66,982



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Central Service Departments	2021645000 ADMIN	2021649000 INFO SYS	2021650000 LPD2021652000 COPSPTRL	2021653000 COPSCUST	2021658000 CT SVCS	2022600000 CUSTODY
BUILDING USE	636	0	0	0	0	0
EQUIPMENT USAGE	17,205	4,813	21,334	348	11,542	767,985
COUNTY ADMINISTRATOR	5,501	674	4,995	266	11,390	171,924
AUDITOR-CONTROLLER	26,654	2,277	8,076	549	8,532	55,544
INFORMATION SYSTEMS	20,028	150,511	301	0	11,044	90,124
TREASURER-TAX	416	57	108	13	0	167,398
PURCHASING & SUPPORT	6,573	1,704	0	0	225	1,954
COUNTY COUNSEL	135,975	0	0	0	82	10,532
HUMAN RESOURCES	14,621	1,440	18,252	1,521	0	267,491
LABOR RELATIONS	10,354	0	4,279	370	185	13,719
FACILITIES MANAGEMENT	234,714	0	0	0	0	61,999
PARKS & RECREATION	0	0	0	0	0	2,898,700
Total Allocated	472,677	161,476	57,345	3,067	1,987	27
Roll Forward	172,475	156,157	3,724	(152)	(1,185)	177,540
Cost With Roll Forward	645,152	316,633	61,069	2,915	802	18,239
Adjustments	(21,970)	(150,511)	(2,159)	(169)	(84)	(6,164)
Proposed Costs	623,182	166,122	58,910	2,746	718	189,615
						5,850,454



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**SAN JOAQUIN COUNTY, CALIFORNIA
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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	59,037	0	21,398	0
EQUIPMENT USAGE	3,948	19,346	19,609	288	25,829	746
COUNTY ADMINISTRATOR	1,570	9,800	7,125	0	9,760	0
AUDITOR-CONTROLLER	4,095	29,854	38,116	377	23,357	2,821
INFORMATION SYSTEMS	0	0	0	0	0	0
TREASURER-TAX	108	782	324	12	252	87
PURCHASING & SUPPORT	705	9,372	15,821	652	18,611	379
COUNTY COUNSEL	0	0	0	0	0	0
HUMAN RESOURCES	17,492	69,966	56,546	0	11,469	0
LABOR RELATIONS	4,175	9,480	7,625	0	62,239	0
FACILITIES MANAGEMENT	0	65,285	10,092	0	7,935	0
PARKS & RECREATION	0	0	0	0	84,301	0
Total Allocated	32,093	213,885	214,295	1,329	265,212	4,083
Roll Forward	6,817	82,093	64,851	316	14,297	415
Cost With Roll Forward	38,910	295,978	279,146	1,645	279,509	4,448
Adjustments	(1,858)	0	(14,965)	0	(5,360)	0
Proposed Costs	37,052	295,978	264,181	1,645	274,149	4,448
						205



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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	30,663	0	0	0	0	0	0
EQUIPMENT USAGE	14,642	0	0	0	1,242	1,722	0
COUNTY ADMINISTRATOR	3,767	0	0	1,714	0	0	23
AUDITOR-CONTROLLER	6,293	0	106	294	1,292	2,263	0
INFORMATION SYSTEMS	434,440	0	0	0	0	0	187
TREASURER-TAX	143	0	0	0	37	58	0
PURCHASING & SUPPORT	4,840	0	0	0	346	379	4
COUNTY COUNSEL	45,696	0	0	0	0	0	0
HUMAN RESOURCES	11,836	0	0	0	4,563	5,324	0
LABOR RELATIONS	4,468	0	0	0	618	721	0
FACILITIES MANAGEMENT	64,318	0	0	0	2,762	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	621,126	0	106	2,008	10,860	10,467	0
Roll Forward	503,569	(14,161)	(1,105)	0	(3,281)	2,130	214
Cost With Roll Forward	1,124,695	(14,161)	(999)	2,008	7,579	12,597	0
Adjustments	(434,440)	0	0	0	0	0	214
Proposed Costs	690,255	(14,161)	(999)	2,008	7,579	12,597	0
							214



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Central Service Departments	2022800000 JUV DETENT	2023024000 JAG CENTRAL REV N	2023040000 STRMWTTR	2023060000 WTR RES	2024100000 FLD CHNL	2024700000 AGRIC	2024900000 W & M
BUILDING USE	241,056	0	0	0	1,071	30,141	1,933
EQUIPMENT USAGE	26,911	558	1,049	900	5,478	47,282	17,020
COUNTY ADMINISTRATOR	16,894	0	1,018	1,099	3,610	5,569	734
AUDITOR-CONTROLLER	26,067	402	1,017	975	4,276	35,085	1,674
INFORMATION SYSTEMS	0	0	0	0	0	3,269	0
TREASURER-TAX	667	12	19	16	91	246	41
PURCHASING & SUPPORT	11,023	379	0	0	0	4,887	836
COUNTY COUNSEL	0	0	0	0	0	5,599	0
HUMAN RESOURCES	109,155	1,521	5,324	4,563	25,857	38,748	4,563
LABOR RELATIONS	14,325	206	721	618	3,504	4,946	618
FACILITIES MANAGEMENT	694,167	0	0	0	9,803	59,680	15,094
PARKS & RECREATION	0	0	0	0	0	522	0
Total Allocated	1,140,165	3,078	9,148	8,171	53,690	235,974	42,513
Roll Forward	375,507	(2,361)	622	1,824	18,457	37,718	16,985
Cost With Roll Forward	1,515,672	717	9,770	9,995	72,147	273,692	59,498
Adjustments	0	0	0	0	0	(3,269)	0
Proposed Costs	1,515,672	717	9,770	9,995	72,147	270,423	59,498



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Central Service Departments	2025600000 COMM	2025700000 PUB ADM	2025900000 REC	2026000000 OES	2026300000 ANML	2029000000 CT OTHER	2029015000 INDIRECT
	DEV				CONT	OP	
BUILDING USE	36,198	0	0	7,507	4,708	0	0
EQUIPMENT USAGE	56,381	896	36,094	9,031	2,382	0	0
COUNTY ADMINISTRATOR	11,613	523	3,101	2,096	1,060	0	18,065
AUDITOR-CONTROLLER	18,001	1,159	8,866	21,543	3,760	0	0
INFORMATION SYSTEMS	625	0	82	10,260	0	0	27,380
TREASURER-TAX	393	29	131	119	100	0	236,582
PURCHASING & SUPPORT	18,081	852	50,184	8,085	2,385	0	1,212
COUNTY COUNSEL	93,476	63,816	300	697	1,734	0	62,141
HUMAN RESOURCES	56,969	3,041	23,576	10,647	8,646	0	6,285
LABOR RELATIONS	7,625	412	3,195	1,443	1,031	0	0
FACILITIES MANAGEMENT	20,300	0	0	31,485	12,671	0	0
PARKS & RECREATION	268	0	0	20	0	0	0
Total Allocated	319,930	70,728	125,529	102,933	38,477	0	0
Roll Forward	12,080	41,219	4,217	44,242	3,320		351,665
Cost With Roll Forward	332,010	111,947	129,746	147,175	41,797		249,640
Adjustments	(625)	0	(82)	(10,260)	0		601,305
Proposed Costs	331,385	111,947	129,664	136,915	41,797		236,582
							364,723



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Central Service Departments	2029500000 CT-FAM	LAW FAC	2029600000 CT-CHLD	SUP ENF	3030101000 PW	3030900000	COMMUNITY	4040500000 MH	4040600000 OSA	4040700000 BEHV	HLTH
BUILDING USE	0	0	0	0	51,656	0	0	22,704	38,661	0	0
EQUIPMENT USAGE	0	0	0	0	174,017	817	0	78,159	20,018	15,169	0
COUNTY ADMINISTRATOR	0	0	0	0	27,676	1,068	0	49,482	10,614	10,013	0
AUDITOR-CONTROLLER	0	0	0	0	70,860	1,084	0	102,841	21,484	17,733	0
INFORMATION SYSTEMS	0	0	0	0	49,014	0	0	91	0	0	0
TREASURER-TAX	0	0	0	0	1,833	19	0	2,566	539	431	0
PURCHASING & SUPPORT	0	0	0	0	60,808	1,153	0	56,614	6,892	39,684	0
COUNTY COUNSEL	0	0	0	0	160,250	0	0	29,519	(123)	0	0
HUMAN RESOURCES	0	0	0	0	159,439	1,456	0	300,571	93,274	66,638	0
LABOR RELATIONS	0	0	0	0	22,090	402	0	41,014	12,573	9,171	0
FACILITIES MANAGEMENT	0	0	0	0	307,810	0	0	9,398	(1,387)	(147)	0
PARKS & RECREATION	0	0	0	0	1,011	0	0	4,955	0	4,155	0
Total Allocated	0	0	0	0	1,086,464	5,999	0	697,914	202,545	162,847	0
Roll Forward	(508)	(508)	(667)	(667)	284,375	0	0	5,867	(9,528)	80,828	0
Cost With Roll Forward	(508)	(508)	(667)	(667)	1,370,839	5,999	0	703,781	193,017	243,675	0
Adjustments	0	0	0	0	51,437	0	0	(9,489)	0	0	0
Proposed Costs	(508)	(508)	(667)	(667)	1,319,402	5,999	0	694,292	193,017	243,675	0



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Central Service Departments	4040800000 UTILITY	4041000000 PUB HLTH	4041200000 CONSERV	4041600000 SUBS	4042000000 ENV HLTH	4045415000 CA CHLD	4049100000 FIRST 5
	DIST		SVC	AB/CRM		SV	
BUILDING USE	0	6,816	0	1,447	0	0	0
EQUIPMENT USAGE	11,796	171,344	5,687	2,886	52,425	15,109	2,134
COUNTY ADMINISTRATOR	2,767	29,414	3,765	621	9,924	9,284	1,462
AUDITOR-CONTROLLER	14,504	75,205	7,855	1,660	19,232	16,273	2,623
INFORMATION SYSTEMS	0	0	0	0	15	0	32,428
TREASURER-TAX	413	1,890	196	42	450	373	63
PURCHASING & SUPPORT	4,112	34,383	9,066	6,194	21,598	1,377	2,925
COUNTY COUNSEL	0	18,800	(27,735)	0	27,602	0	(646)
HUMAN RESOURCES	18,252	173,498	24,336	3,802	50,372	55,416	8,365
LABOR RELATIONS	2,473	22,774	3,298	515	6,801	6,905	1,134
FACILITIES MANAGEMENT	0	150,131	0	(5,108)	46,133	0	0
PARKS & RECREATION	0	0	0	4	0	0	0
Total Allocated	54,317	684,255	26,488	12,063	234,552	104,737	50,488
Roll Forward	8,466	3,178	(16,983)	(1,805)	82,309	14,987	38,488
Cost With Roll Forward	62,783	687,433	9,485	10,258	316,861	119,724	88,976
Adjustments	0	0	0	0	(15)	0	(32,428)
Proposed Costs	62,783	687,433	9,485	10,258	316,846	119,724	56,548



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Central Service Departments	4049500000 COM HLTH ACC	5050101000 H S A	5053900000 MGCS	5054101000 AGING	5055103000 EEED	5055246000 NP	5055600000 VET SV
BUILDING USE	0	21,764	213,255	1,226	0	0	0
EQUIPMENT USAGE	836	194,038	13,213	35,049	23,142	2,139	1,021
COUNTY ADMINISTRATOR	563	100,439	8,318	7,929	15,454	1,543	1,008
AUDITOR-CONTROLLER	1,173	455,869	16,697	48,483	34,380	7,535	819
INFORMATION SYSTEMS	0	3,170	0	(2,267)	0	0	0
TREASURER-TAX	27	45,894	417	1,411	854	139	3,721
PURCHASING & SUPPORT	0	58,229	1,394	19,548	28,289	1,011	17
COUNTY COUNSEL	0	(10,230)	(105)	(18)	(2,310)	0	1,311
HUMAN RESOURCES	3,802	606,042	53,867	107,098	61,211	6,084	975
LABOR RELATIONS	515	80,893	7,729	14,530	8,140	824	515
FACILITIES MANAGEMENT	0	265,327	56,241	(8,781)	1,684	0	9,358
PARKS & RECREATION	0	0	0	447	0	0	0
Total Allocated	6,916	1,821,435	371,026	224,656	170,844	19,275	22,547
Roll Forward	1,000	592,272	28,946	(16,185)	(85,629)	(901)	6,515
Cost With Roll Forward	7,916	2,413,707	399,972	208,470	85,215	18,374	29,062
Adjustments	0	(265,358)	0	2,267	0	0	(3,721)
Proposed Costs	7,916	2,148,349	399,972	210,737	85,215	18,374	25,341



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Central Service Departments	5056500000 HDSTART 6061500000 COOP EXT	7070300000 PARKS	8190000000 FLT SV	8250000000 AUTO	8260000000 TEL	8270000000 RADIO	
BUILDING USE	0	25,708	162,712	6,666	0	5,381	0
EQUIPMENT USAGE	831	3,390	60,251	19,692	6,687	11,781	4,594
COUNTY ADMINISTRATOR	6,301	465	0	4,221	0	1,712	0
AUDITOR-CONTROLLER	5,237	1,538	5,090	65,487	925	8,834	8,285
INFORMATION SYSTEMS	0	0	0	0	21,013	29,581	0
TREASURER-TAX	56	42	166	2,012	27	274	254
PURCHASING & SUPPORT	1,785	341	23,904	12,020	8,332	5,867	3,598
COUNTY COUNSEL	0	0	0	0	0	0	0
HUMAN RESOURCES	1,521	3,802	47,150	26,050	0	7,605	0
LABOR RELATIONS	206	515	6,389	3,710	0	1,031	0
FACILITIES MANAGEMENT	0	15,919	1,573,194	45,940	0	30,302	0
PARKS & RECREATION	0	0	0	0	0	1,804	0
Total Allocated	15,937	51,720	1,878,856	185,798	36,984	104,172	16,731
Roll Forward	(26,321)	790	942,338	54,886	29,736	68,254	3,466
Cost With Roll Forward	(10,384)	52,510	2,821,194	240,684	66,720	172,426	20,197
Adjustments	0	0	0	(45,940)	(21,013)	(59,883)	0
Proposed Costs	(10,384)	52,510	2,821,194	194,744	45,707	112,543	20,197



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Central Service Departments	8400112100 PURCH SUP	9210000540 SW	9221100000 HOSPITAL	9230901100 AIRPORT	38925 HEALTH	38926 DENTAL	38949 CASUALTY
BUILDING USE	0	1,830	6,960	0	0	0	873
EQUIPMENT USAGE	7,480	58,873	292,699	26,114	192	42	1,662
COUNTY ADMINISTRATOR	0	9,944	168,896	1,771	0	0	0
AUDITOR-CONTROLLER	39,903	38,782	419,107	9,281	1,476	276	14,597
INFORMATION SYSTEMS	0	0	488	21,963	0	0	0
TREASURER-TAX	1,225	1,217	13,431	286	31	7	272
PURCHASING & SUPPORT	(152,214)	45,869	329,748	17,275	0	0	0
COUNTY COUNSEL	0	(207)	3,397	725	0	0	0
HUMAN RESOURCES	0	67,980	449,653	7,965	(17,247)	(2,419)	(433,791)
LABOR RELATIONS	0	9,171	155,886	1,134	0	0	0
FACILITIES MANAGEMENT	0	20,559	(20,018)	1,619	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	(103,606)	254,018	1,820,247	88,133	(15,548)	(2,094)	(416,387)
Roll Forward	(135,326)	61,665	181,223	45,428	(33,736)	(1,924)	(429,250)
Cost With Roll Forward	(238,932)	315,683	2,001,470	133,561	(49,284)	(4,018)	(845,637)
Adjustments	152,214	(20,559)	(253,579)	(21,963)	0	0	0
Proposed Costs	(86,718)	295,124	1,747,891	111,598	(49,284)	(4,018)	(845,637)



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Central Service Departments	38950 WRK COMP	38951 UNEMP	35401 CSA 54	35601 MT HOUSE	40598 RETIREMENT	56101 COG	57101 LAFCO
BUILDING USE	872	0	0	0	0	0	0
EQUIPMENT USAGE	1,779	12	0	3,748	5,674	1,561	0
COUNTY ADMINISTRATOR	0	0	0	0	0	0	0
AUDITOR-CONTROLLER	11,544	73	0	1,876	751	2,401	0
INFORMATION SYSTEMS	0	0	0	107,162	0	0	4,791
TREASURER-TAX	291	2	0	67	273	86	0
PURCHASING & SUPPORT	773	0	0	95	16,760	0	588
COUNTY COUNSEL	0	0	0	595	4,462	0	0
HUMAN RESOURCES	6,420	(1,304)	0	14,841	4,912	0	0
LABOR RELATIONS	0	0	0	2,576	451	0	0
FACILITIES MANAGEMENT	0	0	0	0	0	0	0
PARKS & RECREATION	0	0	0	0	0	0	0
Total Allocated	21,679	(1,217)	0	129,770	24,359	4,048	5,379
Roll Forward	(13,984)	(1,617)	(813)	115,144	(29,323)	330	4,968
Cost With Roll Forward	7,695	(2,834)	(813)	244,914	4,964	4,378	10,347
Adjustments	0	0	0	(107,162)	0	0	(4,791)
Proposed Costs	7,695	(2,834)	(813)	137,752	4,964	4,378	5,556



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David C. Smith, President, Bay Area

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Central Service Departments	JUIS	PROP TAX	SB90	OTHER DEPT	OTHER AGENCIES	SubTotal	Direct Billed
BUILDING USE	0	0	0	3,659	68,134	2,291,368	662,134
EQUIPMENT USAGE	0	0	0	62,166	147,219	2,833,766	0
COUNTY ADMINISTRATOR	0	0	0	110	6,706	807,064	657
AUDITOR-CONTROLLER	0	12,913	23,326	246,057	453,819	3,030,038	211,665
INFORMATION SYSTEMS	662,221	(132,929)	0	0	(36,614)	2,201,856	10,233,574
TREASURER-TAX	0	0	0	5,137	18,941	119,864	153
PURCHASING & SUPPORT	0	0	0	30,117	107,924	1,520,664	1,559,140
COUNTY COUNSEL	0	0	0	0	127,601	873,332	685,987
HUMAN RESOURCES	0	0	0	5,324	0	3,716,066	3,356,446
LABOR RELATIONS	0	0	0	721	0	715,407	12,050
FACILITIES MANAGEMENT	0	0	0	4,566	490,016	8,490,787	1,633,265
PARKS & RECREATION	0	0	0	26	54	36,263	195,744
Total Allocated	662,221	(120,016)	23,326	357,883	1,383,800	26,636,475	18,550,815
Roll Forward	0	(154,781)	263	123,877	201,785	6,162,267	0
Cost With Roll Forward	662,221	(274,797)	23,589	481,760	1,585,585	32,798,742	18,550,815
Adjustments	(662,221)	132,929	0	0	36,614	(2,760,010)	0
Proposed Costs	0	(141,868)	23,589	481,760	1,622,199	30,038,732	18,550,815



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Central Service Departments	Unallocated	Total
BUILDING USE	0	2,953,502
EQUIPMENT USAGE	0	2,833,766
COUNTY ADMINISTRATOR	2,973,893	3,781,614
AUDITOR-CONTROLLER	1,847,239	5,088,942
INFORMATION SYSTEMS	56,218	12,491,648
TREASURER-TAX	3,429,124	3,549,141
PURCHASING & SUPPORT	1,878	3,081,682
COUNTY COUNSEL	(289,564)	1,269,755
HUMAN RESOURCES	0	7,072,512
LABOR RELATIONS	0	727,457
FACILITIES MANAGEMENT	331,811	10,455,863
PARKS & RECREATION	4,501,538	4,733,545
Total Allocated	12,852,137	58,039,427
Roll Forward	0	6,162,267
Cost With Roll Forward	12,852,137	64,201,694
Adjustments	0	(2,760,010)
Proposed Costs	12,852,137	61,441,684

