

**COUNTY OF MONTEREY
STATE OF CALIFORNIA**



COUNTYWIDE COST ALLOCATION PLAN

For Use in Fiscal Year ending June 30, 2025

Based on actual costs for Fiscal Year 2022-2023

**Rupa Shah, CPA
County of Monterey Auditor-Controller**

CERTIFICATION OF COST ALLOCATION PLAN

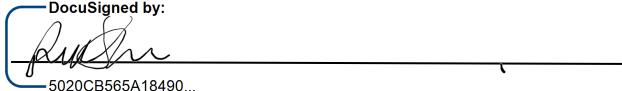
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal to establish cost allocations or billings for fiscal year 2024/2025 are allowable in accordance with the requirements of 2 CFR Part 200, "*Cost Principles for State and Local Governments*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct:

Government Unit: County of Monterey

Signature:  5020CB565A18490...

Name of Official: Rupa Shah, CPA

Title: Auditor-Controller

Date of Execution: 2/27/2024 | 9:10 AM PST

COUNTY OF MONTEREY

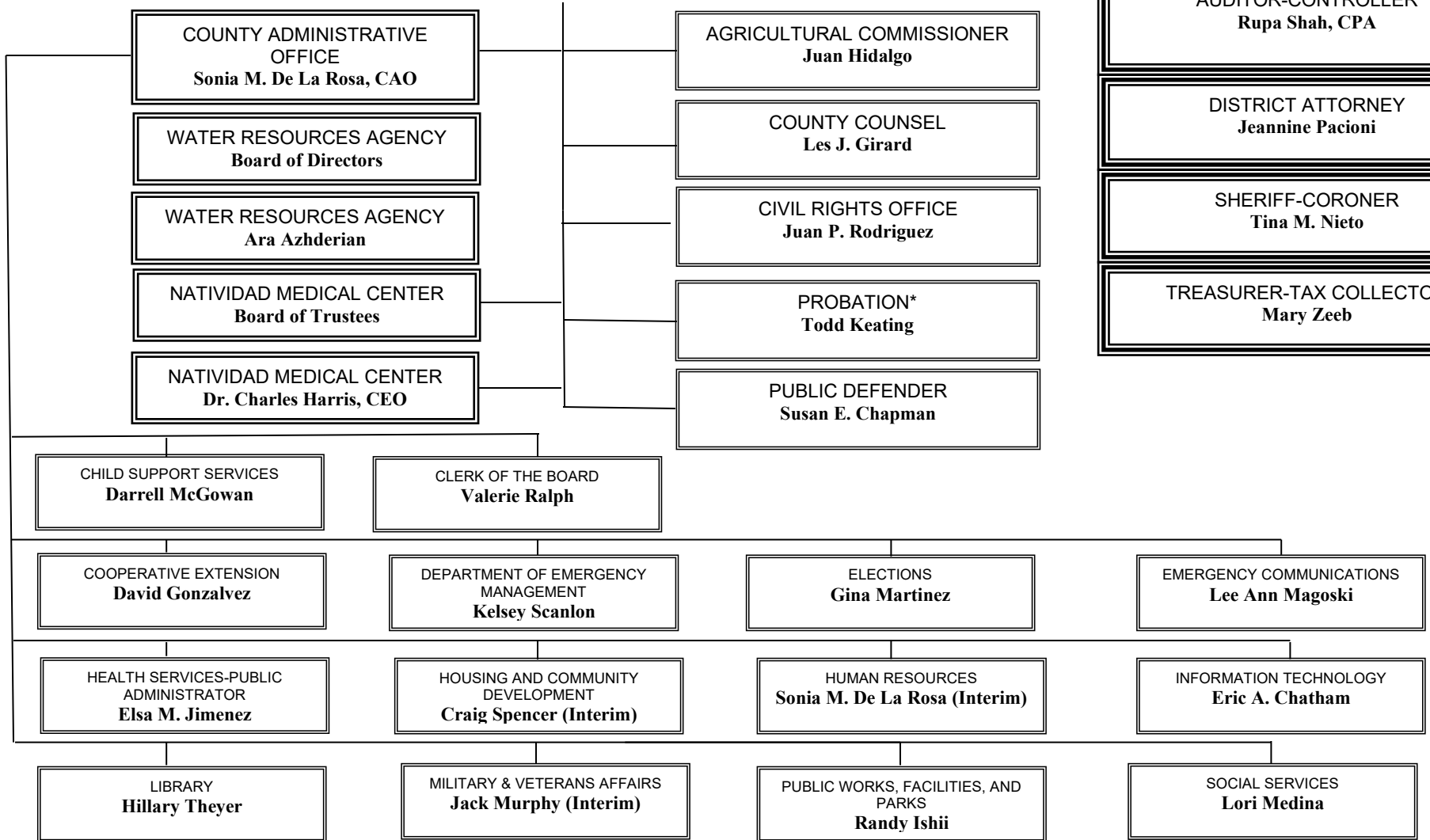
Residents of Monterey County

BOARD OF SUPERVISORS

DISTRICT 1	DISTRICT 2	DISTRICT 3	DISTRICT 4	DISTRICT 5
Luis A. Alejo	Glenn Church	Chris Lopez	Wendy R. Askew	Mary Adams

COUNTY ELECTED OFFICIALS

ASSESSOR-COUNTY CLERK- RECORDER Marina Camacho
AUDITOR-CONTROLLER Rupa Shah, CPA
DISTRICT ATTORNEY Jeannine Pacioni
SHERIFF-CORONER Tina M. Nieto
TREASURER-TAX COLLECTOR Mary Zeeb



*appointed by Superior Court

County of Monterey, California
FY 2024-2025 – Significant Changes

The most significant changes implemented since the last State Controller’s Office approved cost plan are as follows:

- 1) New unit Emergency Management is replacing Office of Emergency Services in operating departments.
- 2) Sustainability unit added to the list of operating departments to manage projects and programs ensuring compliance with State law and local regulations related to greenhouse gas emissions and sustainable energy.
- 3) Roads & Bridges – Construction and Roads and Bridges – Maintenance have been combined into a single operating department - Roads & Bridges.
- 4) Pension Unfunded Liability unit added to the list of operating departments established for the collection of Unfunded accrued liability supplemental pension payments and discretionary revenue contributions.

County of Monterey, California
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Summary Schedule

Department	Board of Supervisors	Emergency Management	Office of Community Engagement & Strategic Advocacy	Auxiliary Services	Cannabis	Rifle Range	Sustainability	Housing & Economic Dev Admin	Emergency Operations Center	Assessor
1 Building Depreciation	\$137,005	\$90,757	\$0	\$87,529	\$0	\$0	\$0	\$0	\$0	\$117,521
2 Equipment Depreciation	0	31,929	0	1,262	0	0	0	0	1	4,074
3 Annual County Audit	370	198	23	2	80	21	0	638	281	683
4 County Administrative Office	7,338	3,920	2,234	49	19,845	409	0	12,642	5,571	13,533
5 Contracts & Purchasing	7,381	6,739	642	321	2,246	1,605	0	3,530	21,822	5,135
6 Fleet Administration	134	6,145	0	0	155	3,737	0	0	0	6,143
7 Human Resources	21,231	9,288	0	0	5,308	2,654	1,327	2,654	0	58,119
8 Civil Rights Office	2,928	1,281	(0)	0	732	366	183	366	0	8,015
9 Information Technology	109,674	310,903	38	0	7,504	3,752	1,876	9,647	0	374,879
10 Facilities	203,464	76,472	0	73,127	0	0	0	1,288	0	127,287
11 Auditor-Controller	19,279	9,659	961	67	279,856	2,230	623	11,789	6,667	40,338
12 Treasurer-Tax Collector	2,307	1,444	394	19	465,448	431	0	394	1,491	21,872
13 County Counsel	321,607	88,575	0	0	67,156	0	0	12,531	0	39,361
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	832,717	637,312	4,291	162,375	848,331	15,205	4,009	55,479	35,833	816,959
Less: Prior Year Allocations	700,252	609,232	11,041	1,824	17,769	8,419	0	293,698	0	684,169
Carry-Forward	132,465	28,080	(6,750)	160,551	830,562	6,785	0	(238,219)	0	132,789
Proposed Costs	\$965,182	\$665,391	\$(2,459)	\$322,925	\$1,678,892	\$21,990	\$4,009	\$(182,741)	\$35,833	\$949,748

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Department	Clerk/Recorder	Grand Jury	Enterprise Risk	Assessment Appeals Board	Clerk of the Board	Elections	District Attorney	Child Support Services	Public Defender	Coroner & Investigation
1 Building Depreciation	\$79,625	\$117,998	\$0	\$0	\$11,375	\$39,003	\$3,416,446	\$0	\$381,032	\$0
2 Equipment Depreciation	20,189	0	0	0	0	0	66,335	0	0	45,761
3 Annual County Audit	283	16	19	0	80	454	3,273	1,025	1,576	834
4 County Administrative Office	5,609	314	385	0	1,582	8,989	64,834	20,297	31,218	16,510
5 Contracts & Purchasing	10,269	1,284	321	0	2,246	14,762	16,366	8,665	12,516	10,590
6 Fleet Administration	0	0	0	0	0	2,798	73,117	17,748	5,608	0
7 Human Resources	21,231	0	0	0	6,635	14,596	175,154	103,666	75,476	33,173
8 Civil Rights Office	2,928	0	0	0	915	2,013	24,153	14,295	10,408	4,575
9 Information Technology	138,608	0	0	0	23,786	274,392	692,258	575,898	307,550	47,129
10 Facilities	128,704	19,333	0	0	24,620	230,892	340,957	(1,987)	509,292	(40)
11 Auditor-Controller	17,230	3,268	346	0	5,251	18,712	143,532	69,221	73,643	33,451
12 Treasurer-Tax Collector	1,394	1,969	28	0	10,008	3,123	6,714	2,982	8,900	3,188
13 County Counsel	10,652	(72)	0	18,841	34,275	57,635	19,134	5,148	5,541	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	436,720	144,109	1,100	18,841	120,773	667,370	5,042,273	816,957	1,422,760	195,170
Less: Prior Year Allocations	499,711	152,986	2,065	49,871	187,385	890,864	5,172,207	738,587	1,599,677	183,688
Carry-Forward	(62,991)	(8,877)	(965)	(31,030)	(66,612)	(223,495)	(129,934)	78,370	(176,917)	11,481
Proposed Costs	\$373,729	\$135,232	\$135	\$(12,189)	\$54,162	\$443,875	\$4,912,339	\$895,327	\$1,245,843	\$206,651

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Department	Jail Operations & Administration	Sheriff	Juvenile Hall	Probation	Agricultural Commissioner	Housing & Community Dev Admin	Community Development	Public Works, Facilities & Parks Admin	Parks Operations	Stormwater Floodplain Mgmt
1 Building Depreciation	\$722,623	\$1,087,560	\$0	\$913,912	\$120,691	\$37,357	\$0	\$126,441	\$26,127	\$0
2 Equipment Depreciation	301,545	315,547	9,124	22,125	48,681	707	49,556	1,120	66,992	0
3 Annual County Audit	6,864	4,456	2,534	3,062	1,106	1,163	1,355	188	674	112
4 County Administrative Office	135,954	88,260	50,187	60,642	21,904	23,029	26,847	3,731	13,345	2,213
5 Contracts & Purchasing	26,315	38,188	45,569	48,778	13,478	16,366	16,687	6,739	34,658	3,209
6 Fleet Administration	104,484	639,346	27,935	40,543	94,433	38	25,023	0	120,118	1,291
7 Human Resources	315,809	210,981	155,250	188,424	90,231	19,904	98,193	15,923	35,827	3,981
8 Civil Rights Office	43,549	29,094	21,409	25,983	12,443	2,745	13,541	2,196	4,940	549
9 Information Technology	542,705	1,622,413	222,474	1,157,135	720,534	103,721	320,688	228,609	90,713	5,628
10 Facilities	1,280,104	1,099,511	103,896	200,305	578,999	199,034	(3,196)	222,423	861,342	0
11 Auditor-Controller	264,509	184,213	131,245	200,391	65,353	30,746	73,553	12,843	34,137	4,242
12 Treasurer-Tax Collector	6,067	12,676	12,302	72,172	3,751	2,147	3,362	1,585	4,402	413
13 County Counsel	0	425,193	0	61,944	41,208	104,633	420,285	1,527	47,166	12,516
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,750,529	5,757,441	781,926	2,995,417	1,812,811	541,589	1,045,894	623,325	1,340,441	34,154
Less: Prior Year Allocations	4,218,537	3,983,769	776,388	2,912,510	1,056,120	685,295	756,374	2,633,037	921,199	6,062
Carry-Forward	(468,008)	1,773,672	5,538	82,907	756,691	(143,706)	289,519	(2,009,712)	419,243	28,092
Proposed Costs	\$3,282,520	\$7,531,113	\$787,465	\$3,078,324	\$2,569,502	\$397,883	\$1,335,413	\$(1,386,387)	\$1,759,684	\$62,246

County of Monterey, California
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Department	Primary Health Care	Emergency Medical Services	Environment al Health	Public Guardian/Ad ministrato r	Children's Medical Services	Public Health	Health Administrati on	Animal Services	Veteran's Affairs Office	Social Services
1 Building Depreciation	\$247,616	\$4,956	\$8,709	\$7,156	\$0	\$14,162	\$490,924	\$80,440	\$0	\$77,920
2 Equipment Depreciation	30,373	2,920	62,696	10,923	0	24,804	16,114	7,845	1,170	0
3 Annual County Audit	5,722	416	1,421	195	444	4,244	1,506	410	189	14,128
4 County Administrative Office	113,331	8,240	28,144	3,853	8,793	84,052	29,819	8,118	3,753	279,827
5 Contracts & Purchasing	139,596	6,739	25,673	6,739	4,814	71,242	39,472	17,650	3,851	60,973
6 Fleet Administration	1,035	0	53,495	2,147	326	25,863	10,318	23,928	895	80,957
7 Human Resources	224,350	10,615	66,346	17,914	24,714	159,563	72,981	32,510	10,615	1,027,041
8 Civil Rights Office	30,937	1,464	9,149	2,470	3,408	22,003	10,064	4,483	1,464	141,627
9 Information Technology	1,730,409	101,321	256,959	63,824	125,725	852,302	825,521	145,977	36,648	5,985,513
10 Facilities	72,997	31,636	68,758	40,868	2,982	330,768	86,591	21,358	98,370	235,608
11 Auditor-Controller	234,473	14,096	61,586	137,083	19,773	157,403	64,034	29,866	8,943	930,133
12 Treasurer-Tax Collector	26,077	1,716	4,563	81,888	816	10,680	4,116	5,354	656	147,539
13 County Counsel	38,166	12,847	167,573	290,021	0	15,478	116,183	50,857	188	905,565
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,895,084	196,965	815,073	665,080	191,795	1,772,566	1,767,642	428,795	166,743	9,886,831
Less: Prior Year Allocations	3,228,484	218,112	907,276	795,752	378,610	1,238,594	1,314,151	394,530	114,193	9,159,241
Carry-Forward	(333,400)	(21,146)	(92,203)	(130,672)	(186,815)	533,972	453,492	34,264	52,550	727,590
Proposed Costs	\$2,561,684	\$175,819	\$722,870	\$534,407	\$4,980	\$2,306,539	\$2,221,134	\$463,059	\$219,294	\$10,614,422

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Department	Area Agency on Aging	Agricultural Cooperative Extension	Roads & Bridges	County Library	IHSS PA- Administra tion	Fish & Game Propagation	Community Action Partnership	Workforce Development Board	Behavioral Health	Homeland Security Grant
1 Building Depreciation	\$0	\$0	\$0	\$278,852	\$0	\$0	\$0	\$0	\$628,111	\$0
2 Equipment Depreciation	0	11,657	0	0	0	0	0	0	0	0
3 Annual County Audit	489	41	4,801	1,158	113	5	56	429	14,124	90
4 County Administrative Office	9,686	814	95,091	22,929	2,242	97	1,103	8,502	279,731	1,774
5 Contracts & Purchasing	6,097	0	146,335	22,464	963	0	4,493	321	92,101	963
6 Fleet Administration	0	13,845	580,155	20,901	0	0	0	0	88,526	0
7 Human Resources	2,654	3,981	126,629	74,573	9,288	0	1,327	13,269	493,210	0
8 Civil Rights Office	366	549	17,462	10,283	1,281	0	183	1,830	68,013	0
9 Information Technology	3,752	11,638	106,038	385,902	13,132	0	170	8,485	108,287	0
10 Facilities	0	26,430	312,154	538,792	0	(3)	0	(16)	130,453	352
11 Auditor-Controller	10,803	2,582	165,489	69,680	6,456	422	2,426	49,804	478,463	1,539
12 Treasurer-Tax Collector	1,266	47	20,376	10,802	216	225	609	24,042	17,544	94
13 County Counsel	0	0	170,252	22,829	0	517	0	(2,265)	123,859	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	35,113	71,584	1,744,783	1,459,165	33,690	1,262	10,367	104,401	2,522,423	4,811
Less: Prior Year Allocations	29,397	71,885	848,340	827,953	20,157	560	15,124	87,795	2,578,652	5,821
Carry-Forward	5,715	(302)	896,442	631,212	13,533	703	(4,758)	16,606	(56,229)	(1,010)
Proposed Costs	\$40,828	\$71,282	\$2,641,225	\$2,090,377	\$47,224	\$1,965	\$5,609	\$121,007	\$2,466,194	\$3,801

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Department	NGEN Operations & Maintenance	Emergency Communicati ons	Pension Unfunded Liability	Water Resources Agency	Facilities Master Plan Projects	Natividad Medical Center	Parks Lake & Resort Operations	Laguna Seca Track	General Liability Insurance (ISF)	Workmens' Compensatio n (ISF)
1 Building Depreciation	\$0	\$73,459	\$0	\$30,993	\$0	\$9,198	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	113	1,176	23	5,100	123	0	379	1,972	1,199	591
4 County Administrative Office	2,244	23,285	463	71,830	2,442	623,403	7,502	39,062	23,753	11,713
5 Contracts & Purchasing	0	8,985	0	89,213	65,145	380,600	6,418	62,898	1,284	4,493
6 Fleet Administration	0	229	0	11,581	0	6,270	101	58,382	0	0
7 Human Resources	0	75,635	0	45,116	0	1,616,449	0	7,962	0	0
8 Civil Rights Office	0	10,430	0	6,221	0	222,905	0	1,098	0	0
9 Information Technology	159,523	44,069	0	143,982	0	240,641	0	94,418	0	0
10 Facilities	0	58,969	0	183,471	119,651	(8,485)	3,863	12,189	0	0
11 Auditor-Controller	1,764	56,676	379	95,870	8,624	1,378,269	8,775	50,603	19,536	11,538
12 Treasurer-Tax Collector	0	1,857	9	11,828	4,370	82,939	1,875	10,492	563	1,519
13 County Counsel	0	42,030	0	(21,869)	2,191	(46,749)	1,057	(7,184)	(254,164)	0
14 Risk Management	0	0	0	0	0	0	0	0	240,461	211,750
Total Current Allocations	163,645	396,798	875	673,336	202,546	4,505,438	29,969	331,893	32,632	241,604
Less: Prior Year Allocations	214,797	412,796	0	773,011	83,384	4,721,857	39,599	252,939	211,662	146,554
Carry-Forward	(51,151)	(15,997)	0	(99,674)	119,162	(216,419)	(9,629)	78,953	(179,030)	95,050
Proposed Costs	\$112,494	\$380,801	\$875	\$573,662	\$321,709	\$4,289,019	\$20,340	\$410,846	\$(146,399)	\$336,654

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Department	Benefits Programs Fund (ISF)	Enterprise Resource Planning (ISF)	Vehicle Replacement Planning (ISF)	LAFCO	Superior Court of CA - Mo Co	All Others	All Others (Not Occupied)	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$159,719	\$0	\$474,764	\$10,099,980
2 Equipment Depreciation	0	0	0	0	0	0	0	1,153,450
3 Annual County Audit	634	46	2	0	0	1,422	0	94,133
4 County Administrative Office	12,549	26,522	40	0	0	28,166	0	2,504,263
5 Contracts & Purchasing	2,888	4,028	10,590	0	0	29,845	0	1,693,301
6 Fleet Administration	0	0	0	0	0	15,262	0	2,163,012
7 Human Resources	62,218	6,720	0	0	0	6,635	0	5,857,349
8 Civil Rights Office	0	0	0	0	0	915	0	798,209
9 Information Technology	0	22,225	0	0	0	18,984	0	19,377,959
10 Facilities	0	0	0	0	780,759	90,583	1,734,419	11,249,346
11 Auditor-Controller	12,224	34,883	405	0	0	36,566	0	5,898,521
12 Treasurer-Tax Collector	1,457	9	244	0	494,594	41,177	0	1,662,542
13 County Counsel	0	0	0	(3,310)	0	(25,956)	0	3,392,970
14 Risk Management	0	0	0	0	0	0	0	452,210
Total Current Allocations	91,970	94,433	11,281	(3,310)	1,435,072	243,599	2,209,183	66,397,247
Less: Prior Year Allocations	160,050	430	10,442	1,155	2,216,574	216,446	634,749	62,083,810
Carry-Forward	(68,080)	94,003	839	(4,465)	(781,502)	27,152	1,574,434	4,272,720
Proposed Costs	\$23,890	\$188,436	\$12,120	\$(7,776)	\$653,570	\$270,751	\$3,783,617	\$70,669,967

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
15 Board of Supervisors	832,717	700,252	132,465	0	965,182
16 Emergency Management	637,312	609,232	28,080	0	665,391
17 Office of Community Engagement & St	4,291	11,041	(6,750)	0	(2,459)
18 Auxiliary Services	162,375	1,824	160,551	0	322,925
19 Cannabis	848,331	17,769	830,562	0	1,678,892
20 Rifle Range	15,205	8,419	6,785	0	21,990
21 Sustainability	4,009	0	0	0	4,009
22 Housing & Economic Dev Admin	55,479	293,698	(238,219)	0	(182,741)
23 Emergency Operations Center	35,833	0	0	0	35,833
24 Assessor	816,959	684,169	132,789	0	949,748
25 Clerk/Recorder	436,720	499,711	(62,991)	0	373,729
26 Grand Jury	144,109	152,986	(8,877)	0	135,232
27 Enterprise Risk	1,100	2,065	(965)	0	135
28 Assessment Appeals Board	18,841	49,871	(31,030)	0	(12,189)
29 Clerk of the Board	120,773	187,385	(66,612)	0	54,162
30 Elections	667,370	890,864	(223,495)	0	443,875
31 District Attorney	5,042,273	5,172,207	(129,934)	0	4,912,339
32 Child Support Services	816,957	738,587	78,370	0	895,327
33 Public Defender	1,422,760	1,599,677	(176,917)	0	1,245,843
34 Coroner & Investigation	195,170	183,688	11,481	0	206,651
35 Jail Operations & Administration	3,750,529	4,218,537	(468,008)	0	3,282,520
36 Sheriff	5,757,441	3,983,769	1,773,672	0	7,531,113
37 Juvenile Hall	781,926	776,388	5,538	0	787,465
38 Probation	2,995,417	2,912,510	82,907	0	3,078,324
39 Agricultural Commissioner	1,812,811	1,056,120	756,691	0	2,569,502
40 Housing & Community Dev Admin	541,589	685,295	(143,706)	0	397,883
41 Community Development	1,045,894	756,374	289,519	0	1,335,413
42 Public Works, Facilities & Parks Admin	623,325	2,633,037	(2,009,712)	0	(1,386,387)
43 Parks Operations	1,340,441	921,199	419,243	0	1,759,684
44 Stormwater Floodplain Mgmt	34,154	6,062	28,092	0	62,246
45 Primary Health Care	2,895,084	3,228,484	(333,400)	0	2,561,684
46 Emergency Medical Services	196,965	218,112	(21,146)	0	175,819
47 Environmental Health	815,073	907,276	(92,203)	0	722,870
48 Public Guardian/Administrator	665,080	795,752	(130,672)	0	534,407
49 Children's Medical Services	191,795	378,610	(186,815)	0	4,980
50 Public Health	1,772,566	1,238,594	533,972	0	2,306,539
51 Health Administration	1,767,642	1,314,151	453,492	0	2,221,134
52 Animal Services	428,795	394,530	34,264	0	463,059
53 Veteran's Affairs Office	166,743	114,193	52,550	0	219,294
54 Social Services	9,886,831	9,159,241	727,590	0	10,614,422

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
55 Area Agency on Aging	35,113	29,397	5,715	0	40,828
56 Agricultural Cooperative Extension	71,584	71,885	(302)	0	71,282
57 Roads & Bridges	1,744,783	848,340	896,442	0	2,641,225
58 County Library	1,459,165	827,953	631,212	0	2,090,377
59 IHSS PA-Administration	33,690	20,157	13,533	0	47,224
60 Fish & Game Propagation	1,262	560	703	0	1,965
61 Community Action Partnership	10,367	15,124	(4,758)	0	5,609
62 Workforce Development Board	104,401	87,795	16,606	0	121,007
63 Behavioral Health	2,522,423	2,578,652	(56,229)	0	2,466,194
64 Homeland Security Grant	4,811	5,821	(1,010)	0	3,801
65 NGEN Operations & Maintenance	163,645	214,797	(51,151)	0	112,494
66 Emergency Communications	396,798	412,796	(15,997)	0	380,801
67 Pension Unfunded Liability	875	0	0	0	875
68 Water Resources Agency	673,336	773,011	(99,674)	0	573,662
69 Facilities Master Plan Projects	202,546	83,384	119,162	0	321,709
70 Natividad Medical Center	4,505,438	4,721,857	(216,419)	0	4,289,019
71 Parks Lake & Resort Operations	29,969	39,599	(9,629)	0	20,340
72 Laguna Seca Track	331,893	252,939	78,953	0	410,846
73 General Liability Insurance (ISF)	32,632	211,662	(179,030)	0	(146,399)
74 Workmens' Compensation (ISF)	241,604	146,554	95,050	0	336,654
75 Benefits Programs Fund (ISF)	91,970	160,050	(68,080)	0	23,890
76 Enterprise Resource Planning (ISF)	94,433	430	94,003	0	188,436
77 Vehicle Replacement Planning (ISF)	11,281	10,442	839	0	12,120
78 LAFCO	(3,310)	1,155	(4,465)	0	(7,776)
79 Superior Court of CA - Mo Co	1,435,072	2,216,574	(781,502)	0	653,570
80 All Others	243,599	216,446	27,152	0	270,751
81 All Others (Not Occupied)	2,209,183	634,749	1,574,434	0	3,783,617
Total	66,397,247	62,083,810	4,272,720	0	70,669,967

County of Monterey, California
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BUILDING DEPRECIATION
Explanatory Narrative

County of Monterey allocates building depreciation in accordance with the mandated Uniform Guidance (OMB 2 CFR Part 200). All assets, where the use allowance exceeded the acquisition cost at the time of conversion, were eliminated from the cost plan. Also, all capitalized Federal and State-funded building acquisitions and improvements are excluded from this allocation.

Building is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all buildings are depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. Depreciation is allocated among the County departments or other agencies based on the square footage occupied. The total allocation for each department is the sum of the individual allocation of each department's locations.

The Department of Social Services rents additional office space at several locations throughout the County. These expenditures are claimed directly and not subject to allocation.

County of Monterey, California
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FY 2022-23 Actuals
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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Single-Use Building	Multi-Use Building
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost					
Building Depreciation	P	10,913,448	0	5,171,367	5,742,081
Subtotal - Services & Supplies		<u>10,913,448</u>	<u>0</u>	<u>5,171,367</u>	<u>5,742,081</u>
Department Cost Total		10,913,448	0	5,171,367	5,742,081
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		10,913,448	0	5,171,367	5,742,081
General Admin Distribution			0	0	0
Grand Total		<u><u>\$10,913,448</u></u>	<u><u>\$5,171,367</u></u>	<u><u>\$5,742,081</u></u>	

County of Monterey, California
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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

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County of Monterey, California
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Single-Use Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	25,057.76	0.48%	\$25,058	\$0	\$25,058	\$0	\$25,058
5 Contracts & Purchasing	16,183.15	0.31%	16,183	0	16,183	0	16,183
6 Fleet Administration	22,098.02	0.43%	22,098	0	22,098	0	22,098
9 Information Technology	74,258.91	1.44%	74,259	0	74,259	0	74,259
15 Board of Supervisors	25,045.79	0.48%	25,046	0	25,046	0	25,046
24 Assessor	37,896.14	0.73%	37,896	0	37,896	0	37,896
33 Public Defender	85,283.69	1.65%	85,284	0	85,284	0	85,284
35 Jail Operations & Administration	722,622.67	13.97%	722,623	0	722,623	0	722,623
36 Sheriff	1,064,413.42	20.58%	1,064,414	0	1,064,414	0	1,064,414
38 Probation	905,876.52	17.52%	905,877	0	905,877	0	905,877
39 Agricultural Commissioner	120,515.35	2.33%	120,515	0	120,515	0	120,515
42 Public Works, Facilities & Parks Admin	73,530.00	1.42%	73,530	0	73,530	0	73,530
43 Parks Operations	26,126.69	0.51%	26,127	0	26,127	0	26,127
45 Primary Health Care	236,042.87	4.56%	236,043	0	236,043	0	236,043
51 Health Administration	490,924.08	9.49%	490,924	0	490,924	0	490,924
52 Animal Services	80,439.55	1.56%	80,440	0	80,440	0	80,440
54 Social Services	41,485.38	0.80%	41,485	0	41,485	0	41,485
58 County Library	182,208.16	3.52%	182,208	0	182,208	0	182,208
63 Behavioral Health	621,546.11	12.02%	621,546	0	621,546	0	621,546
68 Water Resources Agency	7,477.43	0.14%	7,477	0	7,477	0	7,477
70 Natividad Medical Center	9,198.08	0.18%	9,198	0	9,198	0	9,198
79 Superior Court of CA - Mo Co	68,486.98	1.32%	68,487	0	68,487	0	68,487
81 All Others (Not Occupied)	234,649.85	4.54%	234,650	0	234,650	0	234,650
Subtotal	5,171,366.60	100.00%	5,171,367	0	5,171,367	0	5,171,367
Direct Bills					0		0
Total					\$5,171,367		\$5,171,367

Basis Units: Straight Line Depreciation
 Source: -

County of Monterey, California
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Multi-Use Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	227,498.91	3.96%	\$227,499	\$0	\$227,499	\$0	\$227,499
5 Contracts & Purchasing	88,084.44	1.53%	88,084	0	88,084	0	88,084
7 Human Resources	22,749.89	0.40%	22,750	0	22,750	0	22,750
8 Civil Rights Office	5,576.67	0.10%	5,577	0	5,577	0	5,577
10 Facilities	2,086.62	0.04%	2,087	0	2,087	0	2,087
11 Auditor-Controller	102,374.51	1.78%	102,375	0	102,375	0	102,375
12 Treasurer-Tax Collector	125,124.40	2.18%	125,124	0	125,124	0	125,124
13 County Counsel	102,374.51	1.78%	102,375	0	102,375	0	102,375
15 Board of Supervisors	111,959.20	1.95%	111,959	0	111,959	0	111,959
16 Emergency Management	90,757.10	1.58%	90,757	0	90,757	0	90,757
18 Auxiliary Services	87,528.72	1.52%	87,529	0	87,529	0	87,529
24 Assessor	79,624.62	1.39%	79,625	0	79,625	0	79,625
25 Clerk/Recorder	79,624.62	1.39%	79,625	0	79,625	0	79,625
26 Grand Jury	117,997.78	2.05%	117,998	0	117,998	0	117,998
29 Clerk of the Board	11,374.95	0.20%	11,375	0	11,375	0	11,375
30 Elections	39,003.06	0.68%	39,003	0	39,003	0	39,003
31 District Attorney	3,416,446.19	59.50%	3,416,446	0	3,416,446	0	3,416,446
33 Public Defender	295,748.59	5.15%	295,749	0	295,749	0	295,749
36 Sheriff	23,146.86	0.40%	23,147	0	23,147	0	23,147
38 Probation	8,035.44	0.14%	8,035	0	8,035	0	8,035
39 Agricultural Commissioner	175.35	0.00%	175	0	175	0	175
40 Housing & Community Dev Admin	37,356.94	0.65%	37,357	0	37,357	0	37,357
42 Public Works, Facilities & Parks Admin	52,911.13	0.92%	52,911	0	52,911	0	52,911
45 Primary Health Care	11,573.19	0.20%	11,573	0	11,573	0	11,573
46 Emergency Medical Services	4,955.63	0.09%	4,956	0	4,956	0	4,956
47 Environmental Health	8,709.39	0.15%	8,709	0	8,709	0	8,709
48 Public Guardian/Administrator	7,155.60	0.12%	7,156	0	7,156	0	7,156
50 Public Health	14,162.06	0.25%	14,162	0	14,162	0	14,162
54 Social Services	36,434.68	0.63%	36,435	0	36,435	0	36,435
58 County Library	96,644.02	1.68%	96,644	0	96,644	0	96,644
63 Behavioral Health	6,565.27	0.11%	6,565	0	6,565	0	6,565
66 Emergency Communications	73,458.71	1.28%	73,459	0	73,459	0	73,459
68 Water Resources Agency	23,516.06	0.41%	23,516	0	23,516	0	23,516
79 Superior Court of CA - Mo Co	91,232.22	1.59%	91,232	0	91,232	0	91,232
81 All Others (Not Occupied)	240,113.91	4.18%	240,114	0	240,114	0	240,114

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Multi-Use Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,742,081.24	100.00%	5,742,081	0	5,742,081	0	5,742,081
Direct Bills					0		0
Total					\$5,742,081		\$5,742,081
Basis Units: Straight Line Depreciation							
Source: -							

County of Monterey, California
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Allocation Summary

Dept:1 Building Depreciation

Department	Single-Use Building	Multi-Use Building	Total
4 County Administrative Office	\$25,058	\$227,499	\$252,557
5 Contracts & Purchasing	16,183	88,084	104,268
6 Fleet Administration	22,098	0	22,098
7 Human Resources	0	22,750	22,750
8 Civil Rights Office	0	5,577	5,577
9 Information Technology	74,259	0	74,259
10 Facilities	0	2,087	2,087
11 Auditor-Controller	0	102,375	102,375
12 Treasurer-Tax Collector	0	125,124	125,124
13 County Counsel	0	102,375	102,375
15 Board of Supervisors	25,046	111,959	137,005
16 Emergency Management	0	90,757	90,757
18 Auxiliary Services	0	87,529	87,529
24 Assessor	37,896	79,625	117,521
25 Clerk/Recorder	0	79,625	79,625
26 Grand Jury	0	117,998	117,998
29 Clerk of the Board	0	11,375	11,375
30 Elections	0	39,003	39,003
31 District Attorney	0	3,416,446	3,416,446
33 Public Defender	85,284	295,749	381,032
35 Jail Operations & Administration	722,623	0	722,623
36 Sheriff	1,064,414	23,147	1,087,560
38 Probation	905,877	8,035	913,912
39 Agricultural Commissioner	120,515	175	120,691
40 Housing & Community Dev Admin	0	37,357	37,357
42 Public Works, Facilities & Parks Admin	73,530	52,911	126,441
43 Parks Operations	26,127	0	26,127
45 Primary Health Care	236,043	11,573	247,616
46 Emergency Medical Services	0	4,956	4,956
47 Environmental Health	0	8,709	8,709
48 Public Guardian/Administrator	0	7,156	7,156
50 Public Health	0	14,162	14,162
51 Health Administration	490,924	0	490,924
52 Animal Services	80,440	0	80,440
54 Social Services	41,485	36,435	77,920
58 County Library	182,208	96,644	278,852
63 Behavioral Health	621,546	6,565	628,111
66 Emergency Communications	0	73,459	73,459
68 Water Resources Agency	7,477	23,516	30,993
70 Natividad Medical Center	9,198	0	9,198
79 Superior Court of CA - Mo Co	68,487	91,232	159,719

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Allocation Summary

Dept:1 Building Depreciation

Department	Single-Use Building	Multi-Use Building	Total
81 All Others (Not Occupied)	\$234,650	\$240,114	\$474,764
Total	\$5,171,367	\$5,742,081	\$10,913,448

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EQUIPMENT DEPRECIATION
Explanatory Narrative

Per OMB 2 CFR Part 200, equipment is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all equipment is depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. Equipment depreciation is allocated in a consistent manner for all general fund departments. Non-General Fund equipment depreciation is excluded.

All assets, where the use allowance exceeded the acquisition cost at the time of conversion, are also omitted from the cost plan. Additionally, all capitalized Federal and State-funded equipment is excluded from this allocation.

County of Monterey, California
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A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Depreciation Expense
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Equipment Depreciation	P	5,578,689	0	5,578,689
Subtotal - Services & Supplies		5,578,689	0	5,578,689
Department Cost Total		5,578,689	0	5,578,689
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		5,578,689	0	5,578,689
General Admin Distribution			0	0
Grand Total		\$5,578,689	\$5,578,689	

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

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Depreciation Expense Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 Fleet Administration	85,999.98	1.54%	\$86,000	\$0	\$86,000	\$0	\$86,000
9 Information Technology	4,203,015.00	75.34%	4,203,015	0	4,203,015	0	4,203,015
10 Facilities	134,436.86	2.41%	134,437	0	134,437	0	134,437
12 Treasurer-Tax Collector	1,787.11	0.03%	1,787	0	1,787	0	1,787
16 Emergency Management	31,929.31	0.57%	31,929	0	31,929	0	31,929
18 Auxiliary Services	1,261.61	0.02%	1,262	0	1,262	0	1,262
23 Emergency Operations Center	0.98	0.00%	1	0	1	0	1
24 Assessor	4,074.17	0.07%	4,074	0	4,074	0	4,074
25 Clerk/Recorder	20,188.74	0.36%	20,189	0	20,189	0	20,189
31 District Attorney	66,334.67	1.19%	66,335	0	66,335	0	66,335
34 Coroner & Investigation	45,760.99	0.82%	45,761	0	45,761	0	45,761
35 Jail Operations & Administration	301,545.40	5.41%	301,545	0	301,545	0	301,545
36 Sheriff	315,546.86	5.66%	315,547	0	315,547	0	315,547
37 Juvenile Hall	9,123.98	0.16%	9,124	0	9,124	0	9,124
38 Probation	22,124.95	0.40%	22,125	0	22,125	0	22,125
39 Agricultural Commissioner	48,681.20	0.87%	48,681	0	48,681	0	48,681
40 Housing & Community Dev Admin	707.22	0.01%	707	0	707	0	707
41 Community Development	49,556.03	0.89%	49,556	0	49,556	0	49,556
42 Public Works, Facilities & Parks Admin	1,120.19	0.02%	1,120	0	1,120	0	1,120
43 Parks Operations	66,991.88	1.20%	66,992	0	66,992	0	66,992
45 Primary Health Care	30,373.43	0.54%	30,373	0	30,373	0	30,373
46 Emergency Medical Services	2,919.59	0.05%	2,920	0	2,920	0	2,920
47 Environmental Health	62,696.36	1.12%	62,696	0	62,696	0	62,696
48 Public Guardian/Administrator	10,923.11	0.20%	10,923	0	10,923	0	10,923
50 Public Health	24,804.44	0.44%	24,804	0	24,804	0	24,804
51 Health Administration	16,113.73	0.29%	16,114	0	16,114	0	16,114
52 Animal Services	7,845.04	0.14%	7,845	0	7,845	0	7,845
53 Veteran's Affairs Office	1,169.71	0.02%	1,170	0	1,170	0	1,170
56 Agricultural Cooperative Extension	11,656.65	0.21%	11,657	0	11,657	0	11,657
Subtotal	5,578,689.19	100.00%	5,578,689	0	5,578,689	0	5,578,689
Direct Bills					0		0
Total					\$5,578,689		\$5,578,689

Basis Units: Straight Line Depreciation
 Source: -

County of Monterey, California
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Allocation Summary

Dept:2 Equipment Depreciation

Department	Depreciation Expense	Total
6 Fleet Administration	\$86,000	\$86,000
9 Information Technology	4,203,015	4,203,015
10 Facilities	134,437	134,437
12 Treasurer-Tax Collector	1,787	1,787
16 Emergency Management	31,929	31,929
18 Auxiliary Services	1,262	1,262
23 Emergency Operations Center	1	1
24 Assessor	4,074	4,074
25 Clerk/Recorder	20,189	20,189
31 District Attorney	66,335	66,335
34 Coroner & Investigation	45,761	45,761
35 Jail Operations & Administration	301,545	301,545
36 Sheriff	315,547	315,547
37 Juvenile Hall	9,124	9,124
38 Probation	22,125	22,125
39 Agricultural Commissioner	48,681	48,681
40 Housing & Community Dev Admin	707	707
41 Community Development	49,556	49,556
42 Public Works, Facilities & Parks Admin	1,120	1,120
43 Parks Operations	66,992	66,992
45 Primary Health Care	30,373	30,373
46 Emergency Medical Services	2,920	2,920
47 Environmental Health	62,696	62,696
48 Public Guardian/Administrator	10,923	10,923
50 Public Health	24,804	24,804
51 Health Administration	16,114	16,114
52 Animal Services	7,845	7,845
53 Veteran's Affairs Office	1,170	1,170
56 Agricultural Cooperative Extension	11,657	11,657
Total	<u>\$5,578,689</u>	<u>\$5,578,689</u>

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ANNUAL AUDIT
Explanatory Narrative

The annual audit of the County of Monterey meets the criteria of 2 CFR Part 200, Section 200.425, issued by the U.S. Office of Management and Budget for treatment as an allowable cost. The allocation of this cost is based on budgeted expenditures, except for Natividad Medical Center, and the Water Resources Agency. These two agencies' allocated amount was directly identified by our external auditors, Clifton Larson Allen LLP.

County of Monterey, California
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A. Department Costs

Dept:3 Annual County Audit

Description		Amount	General Admin	Audit Costs	Direct Identified
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost					
Audit	P	160,840	0	97,740	63,100
Subtotal - Services & Supplies		<u>160,840</u>	<u>0</u>	<u>97,740</u>	<u>63,100</u>
Department Cost Total		160,840	0	97,740	63,100
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		160,840	0	97,740	63,100
General Admin Distribution			0	0	0
Grand Total		<u><u>\$160,840</u></u>		<u><u>\$97,740</u></u>	<u><u>\$63,100</u></u>

County of Monterey, California
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B. Incoming Costs - (Default Spread Custom%)

Dept:3 Annual County Audit

Department	First Incoming	Second Incoming	Audit Costs	Direct Identified
3 Audit Costs	\$0	\$41	\$41	\$0
Subtotal - Annual County Audit	0	41	41	0
4 Budgeting, Finance & Analysis	0	705	705	0
Subtotal - County Administrative Office	0	705	705	0
5 Contracts & Purchasing	0	229	229	0
Subtotal - Contracts & Purchasing	0	229	229	0
11 Disbursements	0	112	112	0
11 Budget/Cost Plan/Gen Acctg	0	502	502	0
11 Internal Audit	0	124	124	0
Subtotal - Auditor-Controller	0	738	738	0
12 Treasury Activities	0	74	74	0
Subtotal - Treasurer-Tax Collector	0	74	74	0
Total Incoming	0	1,787	1,787	0
C. Total Allocated		\$162,627	\$99,527	\$63,100
		61.20%	38.80%	

County of Monterey, California
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Audit Costs Allocations

Dept:3 Annual County Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	441,940	0.04%	\$41	\$0	\$41	\$0	\$41
4 County Administrative Office	8,384,559	0.79%	771	0	771	14	785
5 Contracts & Purchasing	1,446,639	0.14%	133	0	133	2	135
6 Fleet Administration	7,402,072	0.70%	680	0	680	12	693
7 Human Resources	7,705,928	0.72%	708	0	708	13	721
8 Civil Rights Office	1,100,015	0.10%	101	0	101	2	103
9 Information Technology	29,687,323	2.79%	2,729	0	2,729	50	2,779
10 Facilities	27,290,702	2.57%	2,509	0	2,509	46	2,555
11 Auditor-Controller	7,713,819	0.73%	709	0	709	13	722
12 Treasurer-Tax Collector	10,400,275	0.98%	956	0	956	17	974
13 County Counsel	8,265,989	0.78%	760	0	760	14	774
14 Risk Management	2,267,142	0.21%	208	0	208	4	212
15 Board of Supervisors	3,957,734	0.37%	364	0	364	7	370
16 Emergency Management	2,114,199	0.20%	194	0	194	4	198
17 Office of Community Engagement & St	244,672	0.02%	22	0	22	0	23
18 Auxiliary Services	26,169	0.00%	2	0	2	0	2
19 Cannabis	856,653	0.08%	79	0	79	1	80
20 Rifle Range	220,730	0.02%	20	0	20	0	21
22 Housing & Economic Dev Admin	6,818,789	0.64%	627	0	627	11	638
23 Emergency Operations Center	3,005,000	0.28%	276	0	276	5	281
24 Assessor	7,299,325	0.69%	671	0	671	12	683
25 Clerk/Recorder	3,025,618	0.28%	278	0	278	5	283
26 Grand Jury	169,288	0.02%	16	0	16	0	16
27 Enterprise Risk	207,769	0.02%	19	0	19	0	19
29 Clerk of the Board	853,134	0.08%	78	0	78	1	80
30 Elections	4,848,435	0.46%	446	0	446	8	454
31 District Attorney	34,970,178	3.29%	3,215	0	3,215	59	3,273
32 Child Support Services	10,947,678	1.03%	1,006	0	1,006	18	1,025
33 Public Defender	16,838,468	1.58%	1,548	0	1,548	28	1,576
34 Coroner & Investigation	8,905,150	0.84%	819	0	819	15	834
35 Jail Operations & Administration	73,331,583	6.90%	6,741	0	6,741	123	6,864
36 Sheriff	47,606,240	4.48%	4,376	0	4,376	80	4,456
37 Juvenile Hall	27,070,250	2.55%	2,488	0	2,488	46	2,534
38 Probation	32,709,353	3.08%	3,007	0	3,007	55	3,062
39 Agricultural Commissioner	11,814,699	1.11%	1,086	0	1,086	20	1,106
40 Housing & Community Dev Admin	12,421,497	1.17%	1,142	0	1,142	21	1,163
41 Community Development	14,480,675	1.36%	1,331	0	1,331	24	1,355
42 Public Works, Facilities & Parks Admin	2,012,255	0.19%	185	0	185	3	188
43 Parks Operations	7,198,295	0.68%	662	0	662	12	674
44 Stormwater Floodplain Mgmt	1,193,759	0.11%	110	0	110	2	112
45 Primary Health Care	61,129,179	5.75%	5,619	0	5,619	103	5,722
46 Emergency Medical Services	4,444,400	0.42%	409	0	409	7	416

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Audit Costs Allocations

Dept:3 Annual County Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Environmental Health	15,180,257	1.43%	\$1,395	\$0	\$1,395	\$26	\$1,421
48 Public Guardian/Administrator	2,078,171	0.20%	191	0	191	3	195
49 Children's Medical Services	4,742,992	0.45%	436	0	436	8	444
50 Public Health	45,336,528	4.26%	4,168	0	4,168	76	4,244
51 Health Administration	16,083,679	1.51%	1,479	0	1,479	27	1,506
52 Animal Services	4,378,901	0.41%	403	0	403	7	410
53 Veteran's Affairs Office	2,024,351	0.19%	186	0	186	3	189
54 Social Services	150,934,139	14.20%	13,875	0	13,875	254	14,128
55 Area Agency on Aging	5,224,349	0.49%	480	0	480	9	489
56 Agricultural Cooperative Extension	439,323	0.04%	40	0	40	1	41
57 Roads & Bridges	51,290,736	4.82%	4,715	0	4,715	86	4,801
58 County Library	12,367,283	1.16%	1,137	0	1,137	21	1,158
59 IHSS PA-Administration	1,209,191	0.11%	111	0	111	2	113
60 Fish & Game Propagation	52,327	0.00%	5	0	5	0	5
61 Community Action Partnership	595,072	0.06%	55	0	55	1	56
62 Workforce Development Board	4,585,896	0.43%	422	0	422	8	429
63 Behavioral Health	150,882,441	14.19%	13,870	0	13,870	254	14,124
64 Homeland Security Grant	957,020	0.09%	88	0	88	2	90
65 NGEN Operations & Maintenance	1,210,643	0.11%	111	0	111	2	113
66 Emergency Communications	12,559,289	1.18%	1,155	0	1,155	21	1,176
67 Pension Unfunded Liability	250,000	0.02%	23	0	23	0	23
69 Facilities Master Plan Projects	1,317,377	0.12%	121	0	121	2	123
71 Parks Lake & Resort Operations	4,046,323	0.38%	372	0	372	7	379
72 Laguna Seca Track	21,069,456	1.98%	1,937	0	1,937	35	1,972
73 General Liability Insurance (ISF)	12,812,090	1.20%	1,178	0	1,178	22	1,199
74 Workmens' Compensation (ISF)	6,317,655	0.59%	581	0	581	11	591
75 Benefits Programs Fund (ISF)	6,768,688	0.64%	622	0	622	11	634
76 Enterprise Resource Planning (ISF)	494,827	0.05%	45	0	45	1	46
77 Vehicle Replacement Planning (ISF)	21,491	0.00%	2	0	2	0	2
80 All Others	15,192,281	1.43%	1,397	0	1,397	26	1,422
Subtotal	1,063,250,353	100.00%	97,740	0	97,740	1,787	99,527
Direct Bills					0		0
Total					\$97,740		\$99,527
Basis Units: Adjusted Budgeted Expenditures							
Source: -							

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Direct Identified Allocations

Dept:3 Annual County Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 Water Resources Agency	5,100	8.08%	\$5,100	\$0	\$5,100	\$0	\$5,100
70 Natividad Medical Center	58,000	91.92%	58,000	(58,000)	0	0	0
Subtotal	63,100	100.00%	63,100	(58,000)	5,100	0	5,100
Direct Bills					58,000		58,000
Total					\$63,100		\$63,100

Basis Units: Direct Audit Costs
 Source: -

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Allocation Summary

Dept:3 Annual County Audit

Department	Audit Costs	Direct Identified	Total
0 Direct Billed	\$0	\$58,000	\$58,000
3 Annual County Audit	41	0	41
4 County Administrative Office	785	0	785
5 Contracts & Purchasing	135	0	135
6 Fleet Administration	693	0	693
7 Human Resources	721	0	721
8 Civil Rights Office	103	0	103
9 Information Technology	2,779	0	2,779
10 Facilities	2,555	0	2,555
11 Auditor-Controller	722	0	722
12 Treasurer-Tax Collector	974	0	974
13 County Counsel	774	0	774
14 Risk Management	212	0	212
15 Board of Supervisors	370	0	370
16 Emergency Management	198	0	198
17 Office of Community Engagement & St	23	0	23
18 Auxiliary Services	2	0	2
19 Cannabis	80	0	80
20 Rifle Range	21	0	21
22 Housing & Economic Dev Admin	638	0	638
23 Emergency Operations Center	281	0	281
24 Assessor	683	0	683
25 Clerk/Recorder	283	0	283
26 Grand Jury	16	0	16
27 Enterprise Risk	19	0	19
29 Clerk of the Board	80	0	80
30 Elections	454	0	454
31 District Attorney	3,273	0	3,273
32 Child Support Services	1,025	0	1,025
33 Public Defender	1,576	0	1,576
34 Coroner & Investigation	834	0	834
35 Jail Operations & Administration	6,864	0	6,864
36 Sheriff	4,456	0	4,456
37 Juvenile Hall	2,534	0	2,534
38 Probation	3,062	0	3,062
39 Agricultural Commissioner	1,106	0	1,106
40 Housing & Community Dev Admin	1,163	0	1,163
41 Community Development	1,355	0	1,355
42 Public Works, Facilities & Parks Admin	188	0	188
43 Parks Operations	674	0	674
44 Stormwater Floodplain Mgmt	112	0	112

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Allocation Summary

Dept:3 Annual County Audit

Department	Audit Costs	Direct Identified	Total
45 Primary Health Care	\$5,722	\$0	\$5,722
46 Emergency Medical Services	416	0	416
47 Environmental Health	1,421	0	1,421
48 Public Guardian/Administrator	195	0	195
49 Children's Medical Services	444	0	444
50 Public Health	4,244	0	4,244
51 Health Administration	1,506	0	1,506
52 Animal Services	410	0	410
53 Veteran's Affairs Office	189	0	189
54 Social Services	14,128	0	14,128
55 Area Agency on Aging	489	0	489
56 Agricultural Cooperative Extension	41	0	41
57 Roads & Bridges	4,801	0	4,801
58 County Library	1,158	0	1,158
59 IHSS PA-Administration	113	0	113
60 Fish & Game Propagation	5	0	5
61 Community Action Partnership	56	0	56
62 Workforce Development Board	429	0	429
63 Behavioral Health	14,124	0	14,124
64 Homeland Security Grant	90	0	90
65 NGEN Operations & Maintenance	113	0	113
66 Emergency Communications	1,176	0	1,176
67 Pension Unfunded Liability	23	0	23
68 Water Resources Agency	0	5,100	5,100
69 Facilities Master Plan Projects	123	0	123
70 Natividad Medical Center	0	0	0
71 Parks Lake & Resort Operations	379	0	379
72 Laguna Seca Track	1,972	0	1,972
73 General Liability Insurance (ISF)	1,199	0	1,199
74 Workmens' Compensation (ISF)	591	0	591
75 Benefits Programs Fund (ISF)	634	0	634
76 Enterprise Resource Planning (ISF)	46	0	46
77 Vehicle Replacement Planning (ISF)	2	0	2
80 All Others	1,422	0	1,422
Total	\$99,527	\$63,100	\$162,627

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COUNTY ADMINISTRATIVE OFFICE
Explanatory Narrative

The County Administrative Office (CAO) serves as the chief policy advisor to the County Administrative Officer and the Board of Supervisors. The CAO promotes responsible resource allocation, strives to protect the financial integrity of the County and provides independent analysis on policy issues. This responsibility includes the recommendation of the annual County budget, representation of the Board of Supervisors in relationships with other agencies, and assistance to departments in analyzing new or changed systems, procedures, and organizations.

Administration Support

Administration support costs are services provided by the County Administrative Office to all the cost centers of this department. The costs have been identified using staff time records. These costs are distributed to all functions listed below based on salaries and wages.

Budgeting, Finance & Analysis

This function includes all aspects of the budgetary process including the formulation, presentation, enactment and control of the County budget. It also includes the cost of assisting other County departments in the development and revision of their budgets. These costs have been allocated based on the basis of total budgeted expenditures adjusted for operating transfers, contributions, fixed assets, non-recoverable liability, and cost plan charges.

Direct Identified

Direct identified costs are County Administrative Office's staff time related to the projects directly funded by the Enterprise Resource Planning Fund (ISF) and Cannabis. The costs are based on staff's time records.

General Government / Legislative

Aside from the Administrative Officer and Clerk of the Board, this function includes the cost of all activities performed to determine or satisfy specific legal requirements, obtain grants, represent the Board of Supervisors to other agencies and influence the course of legislation. In addition, activities related to the political aspects of the budget process are treated as General Government. All these costs are treated as unallowable for purposes of the cost plan.

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.

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A. Department Costs

Dept:4 County Administrative Office

Description		Amount	General Admin	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities
Personnel Costs							
Salaries	S1	3,589,561	1,178,693	956,672	28,628	1,001,384	424,184
<i>Salary % Split</i>			<i>32.84%</i>	<i>26.65%</i>	<i>.80%</i>	<i>27.90%</i>	<i>11.82%</i>
Benefits	P	1,687,353	518,623	453,424	13,134	488,571	213,601
Subtotal - Personnel Costs		5,276,914	1,697,316	1,410,096	41,762	1,489,955	637,785
Services & Supplies Cost							
Services & Supplies	P	1,010,265	146,698	57,332	0	772,419	33,816
Gen Liab Ins (non recoverable)	D	18,666	0	0	0	0	0
Revenue	P	(11,006)	(11,006)	0	0	0	0
Taxes and Assessments	D	118	0	0	0	0	0
Contribution and Grants for Non-Count	D	12,932,158	0	0	0	0	0
Cost Plan Charges	D	(2,062,217)	0	0	0	0	0
Interfund Reimbursement	D	(29,858)	0	0	0	0	0
Intrafund Reimbursement	D	(2,076)	0	0	0	0	0
Right-To-Use - Equipment	D	0	0	0	0	0	0
Operating Transfers Out	D	105,275,316	0	0	0	0	0
Subtotal - Services & Supplies		117,131,366	135,692	57,332	0	772,419	33,816
Department Cost Total		122,408,280	1,833,008	1,467,428	41,762	2,262,374	671,601
Adjustments to Cost							
Gen Liab Ins (non recoverable)	D	(18,666)	0	0	0	0	0
Taxes and Assessments	D	(118)	0	0	0	0	0
Contribution and Grants for Non-Count	D	(12,932,158)	0	0	0	0	0
Cost Plan Charges	D	2,062,217	0	0	0	0	0
Interfund Reimbursement	D	29,858	0	0	0	0	0
Intrafund Reimbursement	D	2,076	0	0	0	0	0
Right-To-Use - Equipment	D	(0)	0	0	0	0	0
Operating Transfers Out	D	(105,275,316)	0	0	0	0	0

County of Monterey, California
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A. Department Costs

Dept:4 County Administrative Office

Description	Amount	General Admin	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities
Subtotal - Adjustments	(116,132,107)	0	0	0	0	0
Total Costs After Adjustments	6,276,173	1,833,008	1,467,428	41,762	2,262,374	671,601
General Admin Distribution		(1,833,008)	727,368	21,766	761,363	322,512
Grand Total	\$6,276,173		\$2,194,796	\$63,528	\$3,023,737	\$994,113
					not allocated	not allocated

County of Monterey, California
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B. Incoming Costs - (Default Spread Salary%)

Dept:4 County Administrative Office

Department	First Incoming	Second Incoming	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities
1 Single-Use Building	\$25,058	\$0	\$9,943	\$298	\$10,408	\$4,409
1 Multi-Use Building	227,499	0	90,275	2,701	94,494	40,028
Subtotal - Building Depreciation	252,557	0	100,219	2,999	104,903	44,436
3 Audit Costs	771	14	311	9	326	138
Subtotal - Annual County Audit	771	14	311	9	326	138
4 Budgeting, Finance & Analysis	0	13,381	5,310	159	5,558	2,354
Subtotal - County Administrative Office	0	13,381	5,310	159	5,558	2,354
5 Contracts & Purchasing	0	9,603	3,811	114	3,989	1,690
Subtotal - Contracts & Purchasing	0	9,603	3,811	114	3,989	1,690
6 Vehicle Maintenance & Repairs	0	17	7	0	7	3
Subtotal - Fleet Administration	0	17	7	0	7	3
7 Human Resources	0	26,919	10,682	320	11,181	4,736
Subtotal - Human Resources	0	26,919	10,682	320	11,181	4,736
8 Civil Rights Office	0	3,674	1,458	44	1,526	646
Subtotal - Civil Rights Office	0	3,674	1,458	44	1,526	646
9 Labor	0	803	319	10	334	141
9 Device Support Fee	0	39,592	15,711	470	16,445	6,966
9 Enterprise System Support Fee	0	40,083	15,906	476	16,649	7,052
9 Network Connectivity Fee	0	37,562	14,905	446	15,602	6,609
9 Phone Equipment Fee	0	34,431	13,663	409	14,301	6,058
9 User Fee	0	1,712	679	20	711	301
Subtotal - Information Technology	0	154,183	61,182	1,831	64,042	27,128
10 Fac Maintenance	0	365,299	144,957	4,338	151,732	64,273
10 Records Retention	0	(565)	(224)	(7)	(235)	(99)
10 Courier Charges	0	3,949	1,567	47	1,640	695
10 Mail Charges	0	(44)	(17)	(1)	(18)	(8)
Subtotal - Facilities	0	368,640	146,282	4,377	153,119	64,861
11 Disbursements	0	5,395	2,141	64	2,241	949

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 County Administrative Office

Department	First Incoming	Second Incoming	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$9,517	\$3,776	\$113	\$3,953	\$1,674
11 Payroll Division	0	7,486	2,971	89	3,109	1,317
11 System Division	0	5,828	2,312	69	2,421	1,025
11 Internal Audit	0	2,345	931	28	974	413
Subtotal - Auditor-Controller	0	30,571	12,131	363	12,698	5,379
12 Treasury Activities	0	3,574	1,418	42	1,484	629
Subtotal - Treasurer-Tax Collector	0	3,574	1,418	42	1,484	629
13 Legal Services	0	318,986	126,579	3,788	132,495	56,125
Subtotal - County Counsel	0	318,986	126,579	3,788	132,495	56,125
Total Incoming	253,327	929,561	469,390	14,046	491,328	208,125
C. Total Allocated		\$7,459,062	\$2,664,185	\$77,574	\$3,515,064	\$1,202,238
			35.72%	1.04%	47.12%	16.12%

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Budgeting, Finance & Analysis Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	441,940	0.03%	\$705	\$0	\$705	\$0	\$705
4 County Administrative Office	8,384,559	0.58%	13,381	0	13,381	0	13,381
5 Contracts & Purchasing	1,446,639	0.10%	2,309	0	2,309	373	2,682
6 Fleet Administration	7,402,072	0.51%	11,813	0	11,813	1,910	13,723
7 Human Resources	7,705,928	0.54%	12,298	0	12,298	1,989	14,287
8 Civil Rights Office	1,100,015	0.08%	1,756	0	1,756	284	2,039
9 Information Technology	29,687,323	2.06%	47,378	0	47,378	7,661	55,039
10 Facilities	27,290,702	1.90%	43,554	0	43,554	7,042	50,596
11 Auditor-Controller	7,713,819	0.54%	12,311	0	12,311	1,991	14,301
12 Treasurer-Tax Collector	10,400,275	0.72%	16,598	0	16,598	2,684	19,282
13 County Counsel	8,265,989	0.57%	13,192	0	13,192	2,133	15,325
14 Risk Management	2,267,142	0.16%	3,618	0	3,618	585	4,203
15 Board of Supervisors	3,957,734	0.28%	6,316	0	6,316	1,021	7,338
16 Emergency Management	2,114,199	0.15%	3,374	0	3,374	546	3,920
17 Office of Community Engagement & St	244,672	0.02%	390	0	390	63	454
18 Auxiliary Services	26,169	0.00%	42	0	42	7	49
19 Cannabis	856,653	0.06%	1,367	0	1,367	221	1,588
20 Rifle Range	220,730	0.02%	352	0	352	57	409
22 Housing & Economic Dev Admin	6,818,789	0.47%	10,882	0	10,882	1,760	12,642
23 Emergency Operations Center	3,005,000	0.21%	4,796	0	4,796	775	5,571
24 Assessor	7,299,325	0.51%	11,649	0	11,649	1,884	13,533
25 Clerk/Recorder	3,025,618	0.21%	4,829	0	4,829	781	5,609
26 Grand Jury	169,288	0.01%	270	0	270	44	314
27 Enterprise Risk	207,769	0.01%	332	0	332	54	385
29 Clerk of the Board	853,134	0.06%	1,362	0	1,362	220	1,582
30 Elections	4,848,435	0.34%	7,738	0	7,738	1,251	8,989
31 District Attorney	34,970,178	2.43%	55,809	0	55,809	9,024	64,834
32 Child Support Services	10,947,678	0.76%	17,472	0	17,472	2,825	20,297
33 Public Defender	16,838,468	1.17%	26,873	0	26,873	4,345	31,218
34 Coroner & Investigation	8,905,150	0.62%	14,212	0	14,212	2,298	16,510
35 Jail Operations & Administration	73,331,583	5.10%	117,031	0	117,031	18,923	135,954
36 Sheriff	47,606,240	3.31%	75,975	0	75,975	12,285	88,260
37 Juvenile Hall	27,070,250	1.88%	43,202	0	43,202	6,986	50,187
38 Probation	32,709,353	2.27%	52,201	0	52,201	8,441	60,642
39 Agricultural Commissioner	11,814,699	0.82%	18,855	0	18,855	3,049	21,904
40 Housing & Community Dev Admin	12,421,497	0.86%	19,824	0	19,824	3,205	23,029
41 Community Development	14,480,675	1.01%	23,110	0	23,110	3,737	26,847
42 Public Works, Facilities & Parks Admin	2,012,255	0.14%	3,211	0	3,211	519	3,731
43 Parks Operations	7,198,295	0.50%	11,488	0	11,488	1,858	13,345
44 Stormwater Floodplain Mgmt	1,193,759	0.08%	1,905	0	1,905	308	2,213
45 Primary Health Care	61,129,179	4.25%	97,557	0	97,557	15,775	113,331
46 Emergency Medical Services	4,444,400	0.31%	7,093	0	7,093	1,147	8,240

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Budgeting, Finance & Analysis Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Environmental Health	15,180,257	1.06%	\$24,226	\$0	\$24,226	\$3,917	\$28,144
48 Public Guardian/Administrator	2,078,171	0.14%	3,317	0	3,317	536	3,853
49 Children's Medical Services	4,742,992	0.33%	7,569	0	7,569	1,224	8,793
50 Public Health	45,336,528	3.15%	72,353	0	72,353	11,699	84,052
51 Health Administration	16,083,679	1.12%	25,668	0	25,668	4,150	29,819
52 Animal Services	4,378,901	0.30%	6,988	0	6,988	1,130	8,118
53 Veteran's Affairs Office	2,024,351	0.14%	3,231	0	3,231	522	3,753
54 Social Services	150,934,139	10.49%	240,878	0	240,878	38,949	279,827
55 Area Agency on Aging	5,224,349	0.36%	8,338	0	8,338	1,348	9,686
56 Agricultural Cooperative Extension	439,323	0.03%	701	0	701	113	814
57 Roads & Bridges	51,290,736	3.57%	81,856	0	81,856	13,236	95,091
58 County Library	12,367,283	0.86%	19,737	0	19,737	3,191	22,929
59 IHSS PA-Administration	1,209,191	0.08%	1,930	0	1,930	312	2,242
60 Fish & Game Propagation	52,327	0.00%	84	0	84	14	97
61 Community Action Partnership	595,072	0.04%	950	0	950	154	1,103
62 Workforce Development Board	4,585,896	0.32%	7,319	0	7,319	1,183	8,502
63 Behavioral Health	150,882,441	10.49%	240,795	0	240,795	38,936	279,731
64 Homeland Security Grant	957,020	0.07%	1,527	0	1,527	247	1,774
65 NGEN Operations & Maintenance	1,210,643	0.08%	1,932	0	1,932	312	2,244
66 Emergency Communications	12,559,289	0.87%	20,044	0	20,044	3,241	23,285
67 Pension Unfunded Liability	250,000	0.02%	399	0	399	65	463
68 Water Resources Agency	38,743,717	2.69%	61,832	0	61,832	9,998	71,830
69 Facilities Master Plan Projects	1,317,377	0.09%	2,102	0	2,102	340	2,442
70 Natividad Medical Center	336,253,383	23.38%	536,632	0	536,632	86,771	623,403
71 Parks Lake & Resort Operations	4,046,323	0.28%	6,458	0	6,458	1,044	7,502
72 Laguna Seca Track	21,069,456	1.46%	33,625	0	33,625	5,437	39,062
73 General Liability Insurance (ISF)	12,812,090	0.89%	20,447	0	20,447	3,306	23,753
74 Workmens' Compensation (ISF)	6,317,655	0.44%	10,082	0	10,082	1,630	11,713
75 Benefits Programs Fund (ISF)	6,768,688	0.47%	10,802	0	10,802	1,747	12,549
76 Enterprise Resource Planning (ISF)	494,827	0.03%	790	0	790	128	917
77 Vehicle Replacement Planning (ISF)	21,491	0.00%	34	0	34	6	40
80 All Others	15,192,281	1.06%	24,246	0	24,246	3,920	28,166
Subtotal	1,438,247,453	100.00%	2,295,320	0	2,295,320	368,865	2,664,185
Direct Bills					0		0
Total					\$2,295,320		\$2,664,185

Basis Units: Adjusted Budgeted Expenditures
 Source: -

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Direct Identified Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Office of Community Engagement & St	2,075.59	4.97%	\$3,307	\$(2,076)	\$1,231	\$549	\$1,780
19 Cannabis	9,828.51	23.53%	15,659	0	15,659	2,598	18,257
76 Enterprise Resource Planning (ISF)	29,857.72	71.50%	47,570	(29,858)	17,713	7,892	25,604
Subtotal	41,761.82	100.00%	66,536	(31,933)	34,603	11,038	45,641
Direct Bills					31,933		31,933
Total					\$66,536		\$77,574

Basis Units: Time Records
 Source: -

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Allocation Summary

Dept:4 County Administrative Office

Department	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities	Total
0 Direct Billed	\$0	\$31,933	\$0	\$0	\$31,933
3 Annual County Audit	705	0	0	0	705
4 County Administrative Office	13,381	0	0	0	13,381
5 Contracts & Purchasing	2,682	0	0	0	2,682
6 Fleet Administration	13,723	0	0	0	13,723
7 Human Resources	14,287	0	0	0	14,287
8 Civil Rights Office	2,039	0	0	0	2,039
9 Information Technology	55,039	0	0	0	55,039
10 Facilities	50,596	0	0	0	50,596
11 Auditor-Controller	14,301	0	0	0	14,301
12 Treasurer-Tax Collector	19,282	0	0	0	19,282
13 County Counsel	15,325	0	0	0	15,325
14 Risk Management	4,203	0	0	0	4,203
15 Board of Supervisors	7,338	0	0	0	7,338
16 Emergency Management	3,920	0	0	0	3,920
17 Office of Community Engagement & St	454	1,780	0	0	2,234
18 Auxiliary Services	49	0	0	0	49
19 Cannabis	1,588	18,257	0	0	19,845
20 Rifle Range	409	0	0	0	409
22 Housing & Economic Dev Admin	12,642	0	0	0	12,642
23 Emergency Operations Center	5,571	0	0	0	5,571
24 Assessor	13,533	0	0	0	13,533
25 Clerk/Recorder	5,609	0	0	0	5,609
26 Grand Jury	314	0	0	0	314
27 Enterprise Risk	385	0	0	0	385
29 Clerk of the Board	1,582	0	0	0	1,582
30 Elections	8,989	0	0	0	8,989
31 District Attorney	64,834	0	0	0	64,834
32 Child Support Services	20,297	0	0	0	20,297
33 Public Defender	31,218	0	0	0	31,218
34 Coroner & Investigation	16,510	0	0	0	16,510
35 Jail Operations & Administration	135,954	0	0	0	135,954
36 Sheriff	88,260	0	0	0	88,260
37 Juvenile Hall	50,187	0	0	0	50,187
38 Probation	60,642	0	0	0	60,642
39 Agricultural Commissioner	21,904	0	0	0	21,904
40 Housing & Community Dev Admin	23,029	0	0	0	23,029
41 Community Development	26,847	0	0	0	26,847
42 Public Works, Facilities & Parks Admin	3,731	0	0	0	3,731
43 Parks Operations	13,345	0	0	0	13,345
44 Stormwater Floodplain Mgmt	2,213	0	0	0	2,213

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Allocation Summary

Dept:4 County Administrative Office

Department	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities	Total
45 Primary Health Care	\$113,331	\$0	\$0	\$0	\$113,331
46 Emergency Medical Services	8,240	0	0	0	8,240
47 Environmental Health	28,144	0	0	0	28,144
48 Public Guardian/Administrator	3,853	0	0	0	3,853
49 Children's Medical Services	8,793	0	0	0	8,793
50 Public Health	84,052	0	0	0	84,052
51 Health Administration	29,819	0	0	0	29,819
52 Animal Services	8,118	0	0	0	8,118
53 Veteran's Affairs Office	3,753	0	0	0	3,753
54 Social Services	279,827	0	0	0	279,827
55 Area Agency on Aging	9,686	0	0	0	9,686
56 Agricultural Cooperative Extension	814	0	0	0	814
57 Roads & Bridges	95,091	0	0	0	95,091
58 County Library	22,929	0	0	0	22,929
59 IHSS PA-Administration	2,242	0	0	0	2,242
60 Fish & Game Propagation	97	0	0	0	97
61 Community Action Partnership	1,103	0	0	0	1,103
62 Workforce Development Board	8,502	0	0	0	8,502
63 Behavioral Health	279,731	0	0	0	279,731
64 Homeland Security Grant	1,774	0	0	0	1,774
65 NGEN Operations & Maintenance	2,244	0	0	0	2,244
66 Emergency Communications	23,285	0	0	0	23,285
67 Pension Unfunded Liability	463	0	0	0	463
68 Water Resources Agency	71,830	0	0	0	71,830
69 Facilities Master Plan Projects	2,442	0	0	0	2,442
70 Natividad Medical Center	623,403	0	0	0	623,403
71 Parks Lake & Resort Operations	7,502	0	0	0	7,502
72 Laguna Seca Track	39,062	0	0	0	39,062
73 General Liability Insurance (ISF)	23,753	0	0	0	23,753
74 Workmens' Compensation (ISF)	11,713	0	0	0	11,713
75 Benefits Programs Fund (ISF)	12,549	0	0	0	12,549
76 Enterprise Resource Planning (ISF)	917	25,604	0	0	26,522
77 Vehicle Replacement Planning (ISF)	40	0	0	0	40
80 All Others	28,166	0	0	0	28,166
Total	\$2,664,185	\$77,574	\$0	\$0	\$2,741,760

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CONTRACTS & PURCHASING
Explanatory Narrative

The County of Monterey is a decentralized structure for the procurement process of goods and services for all County departments, the Water Resources Agency, and the Natividad Medical Center. Departments have individual procurement structures for responsibility and accountability to procure supplies and services. The Contracts & Purchasing division of the County Administrative Office relies on the department personnel and their training to ensure compliance with the County's procurement policies and procedures are followed with extensive oversight through various centralized workflow processes.

Contracts & Purchasing operates to obtain the desired quality of goods and services in a timely manner at the lowest cost by assisting other departments in defining their need, locating vendors and soliciting bids and proposals. All County purchase orders are centrally approved by Contracts & Purchasing.

Contracts & Purchasing also manages the County Surplus Program, utilizing business practices in the redistribution and sales of excess County property.

The costs of this division have been allocated on the basis of the number of purchase orders issued for each department.

Direct Identified

Direct identified costs are Contracts & Purchasing staff time and direct service & supply costs related to the projects funded by the Enterprise Resource Planning Fund (ISF).

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.

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A. Department Costs

Dept:5 Contracts & Purchasing

Description		Amount	General Admin	Contracts & Purchasing	Direct Identified	Unallowable Activities
Personnel Costs						
Salaries	S1	895,342	0	796,494	0	98,848
<i>Salary % Split</i>			<i>.00%</i>	<i>88.96%</i>	<i>.00%</i>	<i>11.04%</i>
Benefits	P	455,627	0	429,823	0	25,804
Subtotal - Personnel Costs		1,350,969	0	1,226,317	0	124,652
Services & Supplies Cost						
Services & Supplies	P	65,725	0	61,697	4,028	0
Gen Liab Ins (non recoverable)	D	4,785	0	0	0	0
Taxes and Assessments	D	3,367	0	0	0	0
Cost Plan Charges	D	(2,105,527)	0	0	0	0
Misc Revenue	P	(2,162)	0	(2,162)	0	0
Intrafund Reimbursement	D	0	0	0	0	0
Subtotal - Services & Supplies		(2,033,812)	0	59,535	4,028	0
Department Cost Total		(682,843)	0	1,285,852	4,028	124,652
Adjustments to Cost						
Gen Liab Ins (non recoverable)	D	(4,785)	0	0	0	0
Taxes and Assessments	D	(3,367)	0	0	0	0
Cost Plan Charges	D	2,105,527	0	0	0	0
Intrafund Reimbursement	D	0	0	0	0	0
Subtotal - Adjustments		2,097,375	0	0	0	0
Total Costs After Adjustments		1,414,532	0	1,285,852	4,028	124,652
General Admin Distribution			0	0	0	0
Grand Total		\$1,414,532		\$1,285,852	\$4,028	\$124,652
					not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 Contracts & Purchasing

Department	First Incoming	Second Incoming	Contracts & Purchasing	Direct Identified	Unallowable Activities
1 Single-Use Building	\$16,183	\$0	\$14,396	\$0	\$1,787
1 Multi-Use Building	88,084	0	78,360	0	9,725
Subtotal - Building Depreciation	104,268	0	92,756	0	11,511
3 Audit Costs	133	2	120	0	15
Subtotal - Annual County Audit	133	2	120	0	15
4 Budgeting, Finance & Analysis	2,309	373	2,386	0	296
Subtotal - County Administrative Office	2,309	373	2,386	0	296
5 Contracts & Purchasing	0	1,372	1,220	0	151
Subtotal - Contracts & Purchasing	0	1,372	1,220	0	151
6 Vehicle Maintenance & Repairs	0	1,146	1,020	0	127
Subtotal - Fleet Administration	0	1,146	1,020	0	127
7 Human Resources	0	9,789	8,708	0	1,081
Subtotal - Human Resources	0	9,789	8,708	0	1,081
8 Civil Rights Office	0	1,336	1,188	0	147
Subtotal - Civil Rights Office	0	1,336	1,188	0	147
9 Device Support Fee	0	8,964	7,974	0	990
9 Enterprise System Support Fee	0	14,576	12,966	0	1,609
9 Network Connectivity Fee	0	8,720	7,757	0	963
9 Phone Equipment Fee	0	13,905	12,370	0	1,535
9 User Fee	0	372	331	0	41
Subtotal - Information Technology	0	46,536	41,399	0	5,138
10 Fac Maintenance	0	514,710	457,885	0	56,825
10 Records Retention	0	(86)	(77)	0	(10)
10 Courier Charges	0	1,974	1,756	0	218
10 Mail Charges	0	(0)	(0)	0	(0)
Subtotal - Facilities	0	516,598	459,564	0	57,034
11 Disbursements	0	618	550	0	68

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 Contracts & Purchasing

Department	First Incoming	Second Incoming	Contracts & Purchasing	Direct Identified	Unallowable Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$1,642	\$1,461	\$0	\$181
11 Payroll Division	0	2,722	2,422	0	301
11 System Division	0	2,119	1,885	0	234
11 Internal Audit	0	405	360	0	45
Subtotal - Auditor-Controller	0	7,506	6,677	0	829
12 Treasury Activities	0	409	364	0	45
Subtotal - Treasurer-Tax Collector	0	409	364	0	45
13 Legal Services	0	36,198	32,202	0	3,996
Subtotal - County Counsel	0	36,198	32,202	0	3,996
Total Incoming	106,709	621,267	647,606	0	80,370
C. Total Allocated		\$2,142,508	\$1,933,458	\$4,028	\$205,022
			90.24%	0.19%	9.57%

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Contracts & Purchasing Allocations

Dept:5 Contracts & Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	1	0.02%	\$229	\$0	\$229	\$0	\$229
4 County Administrative Office	42	0.70%	9,603	0	9,603	0	9,603
5 Contracts & Purchasing	6	0.10%	1,372	0	1,372	0	1,372
6 Fleet Administration	95	1.57%	21,721	0	21,721	8,765	30,487
7 Human Resources	23	0.38%	5,259	0	5,259	2,122	7,381
8 Civil Rights Office	6	0.10%	1,372	0	1,372	554	1,925
9 Information Technology	275	4.55%	62,877	0	62,877	25,373	88,250
10 Facilities	228	3.78%	52,131	0	52,131	21,037	73,168
11 Auditor-Controller	20	0.33%	4,573	0	4,573	1,845	6,418
12 Treasurer-Tax Collector	55	0.91%	12,575	0	12,575	5,075	17,650
13 County Counsel	17	0.28%	3,887	0	3,887	1,569	5,455
14 Risk Management	7	0.12%	1,601	0	1,601	646	2,246
15 Board of Supervisors	23	0.38%	5,259	0	5,259	2,122	7,381
16 Emergency Management	21	0.35%	4,802	0	4,802	1,938	6,739
17 Office of Community Engagement & St	2	0.03%	457	0	457	185	642
18 Auxiliary Services	1	0.02%	229	0	229	92	321
19 Cannabis	7	0.12%	1,601	0	1,601	646	2,246
20 Rifle Range	5	0.08%	1,143	0	1,143	461	1,605
22 Housing & Economic Dev Admin	11	0.18%	2,515	0	2,515	1,015	3,530
23 Emergency Operations Center	68	1.13%	15,548	0	15,548	6,274	21,822
24 Assessor	16	0.26%	3,658	0	3,658	1,476	5,135
25 Clerk/Recorder	32	0.53%	7,317	0	7,317	2,953	10,269
26 Grand Jury	4	0.07%	915	0	915	369	1,284
27 Enterprise Risk	1	0.02%	229	0	229	92	321
29 Clerk of the Board	7	0.12%	1,601	0	1,601	646	2,246
30 Elections	46	0.76%	10,518	0	10,518	4,244	14,762
31 District Attorney	51	0.84%	11,661	0	11,661	4,706	16,366
32 Child Support Services	27	0.45%	6,173	0	6,173	2,491	8,665
33 Public Defender	39	0.65%	8,917	0	8,917	3,598	12,516
34 Coroner & Investigation	33	0.55%	7,545	0	7,545	3,045	10,590
35 Jail Operations & Administration	82	1.36%	18,749	0	18,749	7,566	26,315
36 Sheriff	119	1.97%	27,209	0	27,209	10,980	38,188
37 Juvenile Hall	142	2.35%	32,467	0	32,467	13,102	45,569
38 Probation	152	2.52%	34,754	0	34,754	14,025	48,778
39 Agricultural Commissioner	42	0.70%	9,603	0	9,603	3,875	13,478
40 Housing & Community Dev Admin	51	0.84%	11,661	0	11,661	4,706	16,366
41 Community Development	52	0.86%	11,889	0	11,889	4,798	16,687
42 Public Works, Facilities & Parks Admin	21	0.35%	4,802	0	4,802	1,938	6,739
43 Parks Operations	108	1.79%	24,694	0	24,694	9,965	34,658
44 Stormwater Floodplain Mgmt	10	0.17%	2,286	0	2,286	923	3,209
45 Primary Health Care	435	7.20%	99,460	0	99,460	40,136	139,596
46 Emergency Medical Services	21	0.35%	4,802	0	4,802	1,938	6,739

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Contracts & Purchasing Allocations

Dept:5 Contracts & Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Environmental Health	80	1.32%	\$18,292	\$0	\$18,292	\$7,381	\$25,673
48 Public Guardian/Administrator	21	0.35%	4,802	0	4,802	1,938	6,739
49 Children's Medical Services	15	0.25%	3,430	0	3,430	1,384	4,814
50 Public Health	222	3.68%	50,759	0	50,759	20,483	71,242
51 Health Administration	123	2.04%	28,123	0	28,123	11,349	39,472
52 Animal Services	55	0.91%	12,575	0	12,575	5,075	17,650
53 Veteran's Affairs Office	12	0.20%	2,744	0	2,744	1,107	3,851
54 Social Services	190	3.15%	43,442	0	43,442	17,531	60,973
55 Area Agency on Aging	19	0.31%	4,344	0	4,344	1,753	6,097
57 Roads & Bridges	456	7.55%	104,262	0	104,262	42,074	146,335
58 County Library	70	1.16%	16,005	0	16,005	6,459	22,464
59 IHSS PA-Administration	3	0.05%	686	0	686	277	963
61 Community Action Partnership	14	0.23%	3,201	0	3,201	1,292	4,493
62 Workforce Development Board	1	0.02%	229	0	229	92	321
63 Behavioral Health	287	4.75%	65,621	0	65,621	26,481	92,101
64 Homeland Security Grant	3	0.05%	686	0	686	277	963
66 Emergency Communications	28	0.46%	6,402	0	6,402	2,583	8,985
68 Water Resources Agency	278	4.60%	63,563	0	63,563	25,650	89,213
69 Facilities Master Plan Projects	203	3.36%	46,415	0	46,415	18,730	65,145
70 Natividad Medical Center	1,186	19.64%	271,172	0	271,172	109,428	380,600
71 Parks Lake & Resort Operations	20	0.33%	4,573	0	4,573	1,845	6,418
72 Laguna Seca Track	196	3.25%	44,814	0	44,814	18,084	62,898
73 General Liability Insurance (ISF)	4	0.07%	915	0	915	369	1,284
74 Workmens' Compensation (ISF)	14	0.23%	3,201	0	3,201	1,292	4,493
75 Benefits Programs Fund (ISF)	9	0.15%	2,058	0	2,058	830	2,888
77 Vehicle Replacement Planning (ISF)	33	0.55%	7,545	0	7,545	3,045	10,590
80 All Others	93	1.54%	21,264	0	21,264	8,581	29,845
Subtotal	6,039	100.00%	1,380,780	0	1,380,780	552,677	1,933,458
Direct Bills					0		0
Total					\$1,380,780		\$1,933,458

Basis Units: Number of Purchase Orders
 Source: -

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Direct Identified Allocations

Dept:5 Contracts & Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
76 Enterprise Resource Planning (ISF)	4,028	100.00%	\$4,028	\$0	\$4,028	\$0	\$4,028
Subtotal	4,028	100.00%	4,028	0	4,028	0	4,028
Direct Bills					0		0
Total					\$4,028		\$4,028

Basis Units: Direct Cost
 Source: -

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Allocation Summary

Dept:5 Contracts & Purchasing

Department	Contracts & Purchasing	Direct Identified	Unallowable Activities	Total
3 Annual County Audit	\$229	\$0	\$0	\$229
4 County Administrative Office	9,603	0	0	9,603
5 Contracts & Purchasing	1,372	0	0	1,372
6 Fleet Administration	30,487	0	0	30,487
7 Human Resources	7,381	0	0	7,381
8 Civil Rights Office	1,925	0	0	1,925
9 Information Technology	88,250	0	0	88,250
10 Facilities	73,168	0	0	73,168
11 Auditor-Controller	6,418	0	0	6,418
12 Treasurer-Tax Collector	17,650	0	0	17,650
13 County Counsel	5,455	0	0	5,455
14 Risk Management	2,246	0	0	2,246
15 Board of Supervisors	7,381	0	0	7,381
16 Emergency Management	6,739	0	0	6,739
17 Office of Community Engagement & St	642	0	0	642
18 Auxiliary Services	321	0	0	321
19 Cannabis	2,246	0	0	2,246
20 Rifle Range	1,605	0	0	1,605
22 Housing & Economic Dev Admin	3,530	0	0	3,530
23 Emergency Operations Center	21,822	0	0	21,822
24 Assessor	5,135	0	0	5,135
25 Clerk/Recorder	10,269	0	0	10,269
26 Grand Jury	1,284	0	0	1,284
27 Enterprise Risk	321	0	0	321
29 Clerk of the Board	2,246	0	0	2,246
30 Elections	14,762	0	0	14,762
31 District Attorney	16,366	0	0	16,366
32 Child Support Services	8,665	0	0	8,665
33 Public Defender	12,516	0	0	12,516
34 Coroner & Investigation	10,590	0	0	10,590
35 Jail Operations & Administration	26,315	0	0	26,315
36 Sheriff	38,188	0	0	38,188
37 Juvenile Hall	45,569	0	0	45,569
38 Probation	48,778	0	0	48,778
39 Agricultural Commissioner	13,478	0	0	13,478
40 Housing & Community Dev Admin	16,366	0	0	16,366
41 Community Development	16,687	0	0	16,687
42 Public Works, Facilities & Parks Admin	6,739	0	0	6,739
43 Parks Operations	34,658	0	0	34,658
44 Stormwater Floodplain Mgmt	3,209	0	0	3,209
45 Primary Health Care	139,596	0	0	139,596

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Allocation Summary

Dept:5 Contracts & Purchasing

Department	Contracts & Purchasing	Direct Identified	Unallowable Activities	Total
46 Emergency Medical Services	\$6,739	\$0	\$0	\$6,739
47 Environmental Health	25,673	0	0	25,673
48 Public Guardian/Administrator	6,739	0	0	6,739
49 Children's Medical Services	4,814	0	0	4,814
50 Public Health	71,242	0	0	71,242
51 Health Administration	39,472	0	0	39,472
52 Animal Services	17,650	0	0	17,650
53 Veteran's Affairs Office	3,851	0	0	3,851
54 Social Services	60,973	0	0	60,973
55 Area Agency on Aging	6,097	0	0	6,097
57 Roads & Bridges	146,335	0	0	146,335
58 County Library	22,464	0	0	22,464
59 IHSS PA-Administration	963	0	0	963
61 Community Action Partnership	4,493	0	0	4,493
62 Workforce Development Board	321	0	0	321
63 Behavioral Health	92,101	0	0	92,101
64 Homeland Security Grant	963	0	0	963
66 Emergency Communications	8,985	0	0	8,985
68 Water Resources Agency	89,213	0	0	89,213
69 Facilities Master Plan Projects	65,145	0	0	65,145
70 Natividad Medical Center	380,600	0	0	380,600
71 Parks Lake & Resort Operations	6,418	0	0	6,418
72 Laguna Seca Track	62,898	0	0	62,898
73 General Liability Insurance (ISF)	1,284	0	0	1,284
74 Workmens' Compensation (ISF)	4,493	0	0	4,493
75 Benefits Programs Fund (ISF)	2,888	0	0	2,888
76 Enterprise Resource Planning (ISF)	0	4,028	0	4,028
77 Vehicle Replacement Planning (ISF)	10,590	0	0	10,590
80 All Others	29,845	0	0	29,845
Total	\$1,933,458	\$4,028	\$0	\$1,937,486

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FLEET ADMINISTRATION
Explanatory Narrative

The Fleet Administration division is under the direction of the Public Works, Facilities, and Parks. Fleet Administration provides vehicle procurement/disposal, service station fuel services and vehicle maintenance and repair services to all County Departments. This division also handles the County vehicle rental program and shuttle services.

Vehicle Maintenance & Repairs

Fleet Administration services and tracks the repair and maintenance actions for over 1,600 pieces of equipment ranging from passenger cars to heavy equipment. The division performs both scheduled and corrective services on much of the County's automobiles, trucks, heavy equipment, generators, trailers, and miscellaneous small equipment. The Fleet Management division uses FASTER Asset Solutions, a web-based solution and has the advanced fleet and asset management system. The system also provides parts inventory management and comprehensive maintenance and labor tracking. Labor rates are reviewed annually. These costs are deemed allowable and allocation is based on actual annual charges for labor and parts provided.

Fuel Service

Fleet operates multiple fueling service sites. EJ Ward is used for fuel tracking. EJ Ward is a telematic and fuel management solutions that monitors vehicle functions with security controls and measures in dispensing and monitoring fuel transactions. Attached to the fuel pump nozzle is the Ward hose module which reads data from a Ward fuel tag installed in each vehicle or asset that consumes fuel. Departments are then billed monthly for their vehicles' fuel consumption. The costs of providing fuel services are considered allowable and accordingly have been allocated separately based on the total actual charges of fuel consumption during the year.

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A. Department Costs

Dept:6 Fleet Administration

Description		Amount	General Admin	Vehicle Maintenance & Repairs	Fuel Service
Personnel Costs					
Salaries	S1	1,622,153	306,259	1,177,204	138,690
<i>Salary % Split</i>			<i>18.88%</i>	<i>72.57%</i>	<i>8.55%</i>
Benefits	P	1,158,183	245,240	852,975	59,968
Subtotal - Personnel Costs		2,780,336	551,499	2,030,179	198,658
Services & Supplies Cost					
Services & Supplies	P	4,560,951	166,505	2,148,859	2,245,587
Ins-Gen Liab (non-recoverable)	D	10,390	0	0	0
Taxes & Assessments	D	528	0	0	0
Cost Plan Charges	D	(1,530,565)	0	0	0
Interfund Reimbursement	D	(1,726,277)	0	0	0
Intrafund Reimbursement	D	(3,736,179)	0	0	0
Equipment	D	1,203	0	0	0
Vehicles	D	61,045	0	0	0
Right-To-Use - Equipment	D	9,729	0	0	0
Right-To-Use - SBITA	D	155,824	0	0	0
Misc Revenue	S	(5,682)	(1,073)	(4,123)	(486)
Revenue	P	(56,530)	0	0	(56,530)
Subtotal - Services & Supplies		(2,255,563)	165,432	2,144,736	2,188,571
Department Cost Total		524,773	716,931	4,174,914	2,387,229
Adjustments to Cost					
Ins-Gen Liab (non-recoverable)	D	(10,390)	0	0	0
Taxes & Assessments	D	(528)	0	0	0
Cost Plan Charges	D	1,530,565	0	0	0
Interfund Reimbursement	D	1,726,277	0	0	0
Intrafund Reimbursement	D	3,736,179	0	0	0
Equipment	D	(1,203)	0	0	0

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A. Department Costs

Dept:6 Fleet Administration

Description		Amount	General Admin	Vehicle Maintenance & Repairs	Fuel Service
Vehicles	D	(61,045)	0	0	0
Right-To-Use - Equipment	D	(9,729)	0	0	0
Right-To-Use - SBITA	D	(155,824)	0	0	0
Subtotal - Adjustments		6,754,302	0	0	0
Total Costs After Adjustments		7,279,075	716,931	4,174,914	2,387,229
General Admin Distribution			(716,931)	641,370	75,562
Grand Total		<u>\$7,279,075</u>		<u>\$4,816,284</u>	<u>\$2,462,791</u>

County of Monterey, California
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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Fleet Administration

Department	First Incoming	Second Incoming	Vehicle Maintenance & Repairs	Fuel Service
1 Single-Use Building	\$22,098	\$0	\$19,769	\$2,329
Subtotal - Building Depreciation	22,098	0	19,769	2,329
2 Depreciation Expense	86,000	0	76,936	9,064
Subtotal - Equipment Depreciation	86,000	0	76,936	9,064
3 Audit Costs	680	12	620	73
Subtotal - Annual County Audit	680	12	620	73
4 Budgeting, Finance & Analysis	11,813	1,910	12,277	1,446
Subtotal - County Administrative Office	11,813	1,910	12,277	1,446
5 Contracts & Purchasing	21,721	8,765	27,273	3,213
Subtotal - Contracts & Purchasing	21,721	8,765	27,273	3,213
6 Vehicle Maintenance & Repairs	0	79,648	71,253	8,395
6 Fuel Service	0	1,740	1,556	183
Subtotal - Fleet Administration	0	81,387	72,809	8,578
7 Human Resources	0	23,248	20,798	2,450
Subtotal - Human Resources	0	23,248	20,798	2,450
8 Civil Rights Office	0	3,173	2,838	334
Subtotal - Civil Rights Office	0	3,173	2,838	334
9 Device Support Fee	0	15,687	14,034	1,653
9 Enterprise System Support Fee	0	34,617	30,968	3,648
9 Network Connectivity Fee	0	14,757	13,201	1,555
9 Phone Equipment Fee	0	13,243	11,847	1,396
9 User Fee	0	595	533	63
Subtotal - Information Technology	0	78,899	70,583	8,316
10 Fac Maintenance	0	105,466	94,351	11,116
10 Records Retention	0	(10)	(9)	(1)
10 Courier Charges	0	1,974	1,766	208

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Fleet Administration

Department	First Incoming	Second Incoming	Vehicle Maintenance & Repairs	Fuel Service
10 Mail Charges	\$0	\$(13)	\$(11)	\$(1)
Subtotal - Facilities	0	107,418	96,097	11,321
11 Disbursements	0	20,611	18,439	2,172
11 Budget/Cost Plan/Gen Acctg	0	8,402	7,516	886
11 Payroll Division	0	6,465	5,784	681
11 System Division	0	5,033	4,502	530
11 Internal Audit	0	2,070	1,852	218
Subtotal - Auditor-Controller	0	42,581	38,093	4,488
12 Treasury Activities	0	13,653	12,214	1,439
Subtotal - Treasurer-Tax Collector	0	13,653	12,214	1,439
13 Legal Services	0	6,348	5,679	669
Subtotal - County Counsel	0	6,348	5,679	669
Total Incoming	142,313	367,395	455,987	53,721
C. Total Allocated		\$7,788,783	\$5,272,271	\$2,516,512
			67.69%	32.31%

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Vehicle Maintenance & Repairs Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	31.75	0.00%	\$49	\$(32)	\$17	\$0	\$17
5 Contracts & Purchasing	2,096.74	0.07%	3,243	(2,097)	1,146	0	1,146
6 Fleet Administration	145,673.80	4.56%	225,321	(145,674)	79,648	0	79,648
7 Human Resources	1,939.42	0.06%	3,000	(1,939)	1,060	209	1,269
9 Information Technology	40,751.49	1.28%	63,033	(40,751)	22,281	4,394	26,675
10 Facilities	63,943.53	2.00%	98,905	(63,944)	34,961	6,894	41,856
12 Treasurer-Tax Collector	8.82	0.00%	14	(9)	5	1	6
13 County Counsel	562.96	0.02%	871	(563)	308	61	368
15 Board of Supervisors	204.61	0.01%	316	(205)	112	22	134
16 Emergency Management	8,353.93	0.26%	12,921	(8,354)	4,568	901	5,468
19 Cannabis	237.31	0.01%	367	(237)	130	26	155
20 Rifle Range	5,621.93	0.18%	8,696	(5,622)	3,074	606	3,680
24 Assessor	8,840.44	0.28%	13,674	(8,840)	4,834	953	5,787
30 Elections	3,254.24	0.10%	5,034	(3,254)	1,779	351	2,130
31 District Attorney	98,952.15	3.10%	153,055	(98,952)	54,102	10,669	64,772
32 Child Support Services	26,665.08	0.83%	41,244	(26,665)	14,579	2,875	17,454
33 Public Defender	7,858.89	0.25%	12,156	(7,859)	4,297	847	5,144
35 Jail Operations & Administration	152,396.32	4.77%	235,720	(152,396)	83,323	16,432	99,755
36 Sheriff	841,263.55	26.32%	1,301,227	(841,264)	459,964	90,706	550,670
37 Juvenile Hall	38,509.02	1.20%	59,564	(38,509)	21,055	4,152	25,207
38 Probation	54,914.18	1.72%	84,939	(54,914)	30,025	5,921	35,945
39 Agricultural Commissioner	124,358.92	3.89%	192,353	(124,359)	67,994	13,409	81,402
40 Housing & Community Dev Admin	57.32	0.00%	89	(57)	31	6	38
41 Community Development	32,437.08	1.01%	50,172	(32,437)	17,735	3,497	21,233
43 Parks Operations	158,652.87	4.96%	245,397	(158,653)	86,744	17,106	103,850
44 Stormwater Floodplain Mgmt	1,681.11	0.05%	2,600	(1,681)	919	181	1,100
45 Primary Health Care	1,568.50	0.05%	2,426	(1,569)	858	169	1,027
47 Environmental Health	75,621.56	2.37%	116,968	(75,622)	41,346	8,154	49,500
48 Public Guardian/Administrator	2,937.22	0.09%	4,543	(2,937)	1,606	317	1,923
49 Children's Medical Services	346.04	0.01%	535	(346)	189	37	227
50 Public Health	36,513.17	1.14%	56,477	(36,513)	19,964	3,937	23,901
51 Health Administration	15,070.39	0.47%	23,310	(15,070)	8,240	1,625	9,865
52 Animal Services	32,128.80	1.01%	49,695	(32,129)	17,567	3,464	21,031
53 Veteran's Affairs Office	1,209.90	0.04%	1,871	(1,210)	662	130	792
54 Social Services	111,093.52	3.48%	171,834	(111,094)	60,741	11,978	72,719
56 Agricultural Cooperative Extension	19,070.76	0.60%	29,498	(19,071)	10,427	2,056	12,483
57 Roads & Bridges	821,262.36	25.70%	1,270,291	(821,262)	449,028	88,550	537,578
58 County Library	27,555.66	0.86%	42,622	(27,556)	15,066	2,971	18,037
63 Behavioral Health	125,370.73	3.92%	193,918	(125,371)	68,547	13,518	82,065
66 Emergency Communications	349.19	0.01%	540	(349)	191	38	229
70 Natividad Medical Center	5,825.22	0.18%	9,010	(5,825)	3,185	628	3,813
72 Laguna Seca Track	78,803.38	2.47%	121,889	(78,803)	43,086	8,497	51,583

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Vehicle Maintenance & Repairs Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 All Others	22,117.94	0.69%	\$34,211	\$(22,118)	\$12,093	\$2,385	\$14,478
Subtotal	3,196,111.80	100.00%	4,943,598	(3,196,112)	1,747,486	328,673	2,076,159
Direct Bills					3,196,112		3,196,112
Total					\$4,943,598		\$5,272,271

Basis Units: Actual Annual Vehicle Charges
 Source: -

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Fuel Service Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 Fleet Administration	18,645.13	0.82%	\$20,385	\$(18,645)	\$1,740	\$0	\$1,740
9 Information Technology	22,156.41	0.98%	24,224	(22,156)	2,067	382	2,449
10 Facilities	73,647.74	3.25%	80,519	(73,648)	6,871	1,269	8,140
16 Emergency Management	6,124.81	0.27%	6,696	(6,125)	571	106	677
20 Rifle Range	517.42	0.02%	566	(517)	48	9	57
24 Assessor	3,225.17	0.14%	3,526	(3,225)	301	56	356
30 Elections	6,044.75	0.27%	6,609	(6,045)	564	104	668
31 District Attorney	75,505.97	3.33%	82,551	(75,506)	7,045	1,301	8,345
32 Child Support Services	2,657.48	0.12%	2,905	(2,657)	248	46	294
33 Public Defender	4,200.49	0.19%	4,592	(4,200)	392	72	464
35 Jail Operations & Administration	42,790.31	1.89%	46,783	(42,790)	3,992	737	4,729
36 Sheriff	802,314.60	35.40%	877,169	(802,315)	74,854	13,822	88,676
37 Juvenile Hall	24,685.66	1.09%	26,989	(24,686)	2,303	425	2,728
38 Probation	41,595.42	1.84%	45,476	(41,595)	3,881	717	4,597
39 Agricultural Commissioner	117,899.89	5.20%	128,900	(117,900)	11,000	2,031	13,031
41 Community Development	34,291.16	1.51%	37,490	(34,291)	3,199	591	3,790
43 Parks Operations	147,184.95	6.49%	160,917	(147,185)	13,732	2,536	16,268
44 Stormwater Floodplain Mgmt	1,728.26	0.08%	1,890	(1,728)	161	30	191
45 Primary Health Care	75.23	0.00%	82	(75)	7	1	8
47 Environmental Health	36,142.53	1.59%	39,515	(36,143)	3,372	623	3,995
48 Public Guardian/Administrator	2,026.64	0.09%	2,216	(2,027)	189	35	224
49 Children's Medical Services	899.08	0.04%	983	(899)	84	15	99
50 Public Health	17,755.82	0.78%	19,412	(17,756)	1,657	306	1,962
51 Health Administration	4,100.47	0.18%	4,483	(4,100)	383	71	453
52 Animal Services	26,211.23	1.16%	28,657	(26,211)	2,445	452	2,897
53 Veteran's Affairs Office	935.06	0.04%	1,022	(935)	87	16	103
54 Social Services	74,530.47	3.29%	81,484	(74,530)	6,954	1,284	8,238
56 Agricultural Cooperative Extension	12,319.90	0.54%	13,469	(12,320)	1,149	212	1,362
57 Roads & Bridges	385,225.87	17.00%	421,167	(385,226)	35,941	6,636	42,577
58 County Library	25,908.82	1.14%	28,326	(25,909)	2,417	446	2,864
63 Behavioral Health	58,458.71	2.58%	63,913	(58,459)	5,454	1,007	6,461
68 Water Resources Agency	104,784.62	4.62%	114,561	(104,785)	9,776	1,805	11,581
70 Natividad Medical Center	22,233.10	0.98%	24,307	(22,233)	2,074	383	2,457
71 Parks Lake & Resort Operations	909.99	0.04%	995	(910)	85	16	101
72 Laguna Seca Track	61,516.42	2.71%	67,256	(61,516)	5,739	1,060	6,799
80 All Others	7,094.94	0.31%	7,757	(7,095)	662	122	784

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Fuel Service Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,266,344.52	100.00%	2,477,790	(2,266,345)	211,446	38,722	250,168
Direct Bills					2,266,345		2,266,345
Total					\$2,477,790		\$2,516,512

Basis Units: Actual Annual Fuel Consumption
 Source: -

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Allocation Summary

Dept:6 Fleet Administration

Department	Vehicle Maintenance & Repairs	Fuel Service	Total
0 Direct Billed	\$3,196,112	\$2,266,345	\$5,462,456
4 County Administrative Office	17	0	17
5 Contracts & Purchasing	1,146	0	1,146
6 Fleet Administration	79,648	1,740	81,387
7 Human Resources	1,269	0	1,269
9 Information Technology	26,675	2,449	29,124
10 Facilities	41,856	8,140	49,996
12 Treasurer-Tax Collector	6	0	6
13 County Counsel	368	0	368
15 Board of Supervisors	134	0	134
16 Emergency Management	5,468	677	6,145
19 Cannabis	155	0	155
20 Rifle Range	3,680	57	3,737
24 Assessor	5,787	356	6,143
30 Elections	2,130	668	2,798
31 District Attorney	64,772	8,345	73,117
32 Child Support Services	17,454	294	17,748
33 Public Defender	5,144	464	5,608
35 Jail Operations & Administration	99,755	4,729	104,484
36 Sheriff	550,670	88,676	639,346
37 Juvenile Hall	25,207	2,728	27,935
38 Probation	35,945	4,597	40,543
39 Agricultural Commissioner	81,402	13,031	94,433
40 Housing & Community Dev Admin	38	0	38
41 Community Development	21,233	3,790	25,023
43 Parks Operations	103,850	16,268	120,118
44 Stormwater Floodplain Mgmt	1,100	191	1,291
45 Primary Health Care	1,027	8	1,035
47 Environmental Health	49,500	3,995	53,495
48 Public Guardian/Administrator	1,923	224	2,147
49 Children's Medical Services	227	99	326
50 Public Health	23,901	1,962	25,863
51 Health Administration	9,865	453	10,318
52 Animal Services	21,031	2,897	23,928
53 Veteran's Affairs Office	792	103	895
54 Social Services	72,719	8,238	80,957
56 Agricultural Cooperative Extension	12,483	1,362	13,845
57 Roads & Bridges	537,578	42,577	580,155
58 County Library	18,037	2,864	20,901
63 Behavioral Health	82,065	6,461	88,526
66 Emergency Communications	229	0	229

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Allocation Summary

Dept:6 Fleet Administration

Department	Vehicle Maintenance & Repairs	Fuel Service	Total
68 Water Resources Agency	\$0	\$11,581	\$11,581
70 Natividad Medical Center	3,813	2,457	6,270
71 Parks Lake & Resort Operations	0	101	101
72 Laguna Seca Track	51,583	6,799	58,382
80 All Others	14,478	784	15,262
Total	\$5,272,271	\$2,516,512	\$7,788,783

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HUMAN RESOURCES
Explanatory Narrative

The Human Resources Department (HRD) is responsible for administering personnel policies and procedures established by the Board of Supervisors and for the County's compliance with personnel related State and Federal laws and regulations. In addition, the HRD is responsible for the administration of County benefits and the Learning and Organizational Development programs.

The HRD is split into six units: Human Resources Administration, Employee & Labor Relations, Human Resources Services, HR Information Services, Learning & Organizational Development, and Employee Benefits. These six units are responsible for policy development and administration in the major functional areas of recruitment and selection, classification and compensation plan maintenance, disciplinary practices, labor contract negotiations and maintenance, health insurance, dental insurance, vision insurance, unemployment insurance, short and long term disability insurance, and the County Employee Assistance Plan. In addition, the Learning & Organizational Development unit develops, implements and maintains training programs to meet organizational goals aligned with the Board of Supervisor's strategic initiatives and objectives.

Human Resources and Benefits costs have been allocated on the number of filled full-time employees in each department.

Direct Identified

Direct identified costs are Human Resources' staff time related to the oversight and operation of the Benefits Programs Funds (ISF) and projects directly funded by the Enterprise Resource Planning Fund (ISF). The costs are based on staff's time records.

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.

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A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	Human Resources	Direct Identified	Unallowable Activities
Personnel Costs						
Salaries	S1	4,448,022	0	3,469,950	467,440	510,632
<i>Salary % Split</i>			<i>.00%</i>	<i>78.01%</i>	<i>10.51%</i>	<i>11.48%</i>
Benefits	P	2,386,958	0	1,956,813	204,127	226,018
Subtotal - Personnel Costs		6,834,980	0	5,426,763	671,567	736,650
Services & Supplies Cost						
Service & Supplies	P	314,983	0	314,288	677	18
Ins-Gen Liab (non-recoverable)	D	22,150	0	0	0	0
Cost Plan Charges	D	(5,591,441)	0	0	0	0
Misc. Revenue	P	(15)	0	(15)	0	0
Interfund Reimbursement	D	(672,244)	0	0	0	0
Subtotal - Services & Supplies		(5,926,567)	0	314,273	677	18
Department Cost Total		908,413	0	5,741,036	672,244	736,668
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(22,150)	0	0	0	0
Cost Plan Charges	D	5,591,441	0	0	0	0
Interfund Reimbursement	D	672,244	0	0	0	0
Subtotal - Adjustments		6,241,535	0	0	0	0
Total Costs After Adjustments		7,149,948	0	5,741,036	672,244	736,668
General Admin Distribution			0	0	0	0
Grand Total		\$7,149,948		\$5,741,036	\$672,244	\$736,668
					not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Direct Identified	Unallowable Activities
1 Multi-Use Building	\$22,750	\$0	\$17,747	\$2,391	\$2,612
Subtotal - Building Depreciation	22,750	0	17,747	2,391	2,612
3 Audit Costs	708	13	563	76	83
Subtotal - Annual County Audit	708	13	563	76	83
4 Budgeting, Finance & Analysis	12,298	1,989	11,145	1,501	1,640
Subtotal - County Administrative Office	12,298	1,989	11,145	1,501	1,640
5 Contracts & Purchasing	5,259	2,122	5,758	776	847
Subtotal - Contracts & Purchasing	5,259	2,122	5,758	776	847
6 Vehicle Maintenance & Repairs	1,060	209	990	133	146
Subtotal - Fleet Administration	1,060	209	990	133	146
7 Human Resources	0	42,826	33,409	4,501	4,916
Subtotal - Human Resources	0	42,826	33,409	4,501	4,916
8 Civil Rights Office	0	5,844	4,559	614	671
Subtotal - Civil Rights Office	0	5,844	4,559	614	671
9 Labor	0	309,581	241,507	32,534	35,540
9 Device Support Fee	0	40,339	31,469	4,239	4,631
9 Enterprise System Support Fee	0	63,768	49,746	6,701	7,321
9 Network Connectivity Fee	0	36,221	28,256	3,806	4,158
9 Phone Equipment Fee	0	20,526	16,013	2,157	2,356
9 User Fee	0	1,488	1,161	156	171
Subtotal - Information Technology	0	471,923	368,152	49,594	54,177
10 Fac Maintenance	0	37,696	29,407	3,961	4,327
10 Records Retention	0	(101)	(78)	(11)	(12)
10 Courier Charges	0	2,966	2,314	312	341
10 Mail Charges	0	(250)	(195)	(26)	(29)
Subtotal - Facilities	0	40,312	31,448	4,236	4,628
11 Disbursements	0	3,021	2,357	317	347

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Direct Identified	Unallowable Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$8,747	\$6,823	\$919	\$1,004
11 Payroll Division	0	11,909	9,291	1,252	1,367
11 System Division	0	9,271	7,233	974	1,064
11 Internal Audit	0	2,155	1,681	226	247
Subtotal - Auditor-Controller	0	35,103	27,384	3,689	4,030
12 Treasury Activities	0	2,001	1,561	210	230
Subtotal - Treasurer-Tax Collector	0	2,001	1,561	210	230
13 Legal Services	0	11,573	9,028	1,216	1,329
Subtotal - County Counsel	0	11,573	9,028	1,216	1,329
Total Incoming	42,075	613,914	511,745	68,938	75,307
C. Total Allocated		\$7,805,938	\$6,252,781	\$741,181	\$811,975
			80.10%	9.50%	10.40%

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Human Resources Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.47%	\$26,919	\$0	\$26,919	\$0	\$26,919
5 Contracts & Purchasing	8.00	0.17%	9,789	0	9,789	0	9,789
6 Fleet Administration	19.00	0.40%	23,248	0	23,248	0	23,248
7 Human Resources	35.00	0.74%	42,826	0	42,826	0	42,826
8 Civil Rights Office	5.00	0.11%	6,118	0	6,118	517	6,635
9 Information Technology	100.00	2.12%	122,359	0	122,359	10,333	132,693
10 Facilities	47.50	1.01%	58,121	0	58,121	4,908	63,029
11 Auditor-Controller	40.00	0.85%	48,944	0	48,944	4,133	53,077
12 Treasurer-Tax Collector	41.00	0.87%	50,167	0	50,167	4,237	54,404
13 County Counsel	30.00	0.64%	36,708	0	36,708	3,100	39,808
14 Risk Management	9.00	0.19%	11,012	0	11,012	930	11,942
15 Board of Supervisors	16.00	0.34%	19,578	0	19,578	1,653	21,231
16 Emergency Management	7.00	0.15%	8,565	0	8,565	723	9,288
19 Cannabis	4.00	0.08%	4,894	0	4,894	413	5,308
20 Rifle Range	2.00	0.04%	2,447	0	2,447	207	2,654
21 Sustainability	1.00	0.02%	1,224	0	1,224	103	1,327
22 Housing & Economic Dev Admin	2.00	0.04%	2,447	0	2,447	207	2,654
24 Assessor	43.80	0.93%	53,593	0	53,593	4,526	58,119
25 Clerk/Recorder	16.00	0.34%	19,578	0	19,578	1,653	21,231
29 Clerk of the Board	5.00	0.11%	6,118	0	6,118	517	6,635
30 Elections	11.00	0.23%	13,460	0	13,460	1,137	14,596
31 District Attorney	132.00	2.80%	161,514	0	161,514	13,640	175,154
32 Child Support Services	78.13	1.66%	95,593	0	95,593	8,073	103,666
33 Public Defender	56.88	1.21%	69,598	0	69,598	5,878	75,476
34 Coroner & Investigation	25.00	0.53%	30,590	0	30,590	2,583	33,173
35 Jail Operations & Administration	238.00	5.04%	291,215	0	291,215	24,593	315,809
36 Sheriff	159.00	3.37%	194,552	0	194,552	16,430	210,981
37 Juvenile Hall	117.00	2.48%	143,161	0	143,161	12,090	155,250
38 Probation	142.00	3.01%	173,750	0	173,750	14,673	188,424
39 Agricultural Commissioner	68.00	1.44%	83,204	0	83,204	7,027	90,231
40 Housing & Community Dev Admin	15.00	0.32%	18,354	0	18,354	1,550	19,904
41 Community Development	74.00	1.57%	90,546	0	90,546	7,647	98,193
42 Public Works, Facilities & Parks Admin	12.00	0.25%	14,683	0	14,683	1,240	15,923
43 Parks Operations	27.00	0.57%	33,037	0	33,037	2,790	35,827
44 Stormwater Floodplain Mgmt	3.00	0.06%	3,671	0	3,671	310	3,981
45 Primary Health Care	169.08	3.58%	206,879	0	206,879	17,471	224,350
46 Emergency Medical Services	8.00	0.17%	9,789	0	9,789	827	10,615
47 Environmental Health	50.00	1.06%	61,180	0	61,180	5,167	66,346
48 Public Guardian/Administrator	13.50	0.29%	16,519	0	16,519	1,395	17,914
49 Children's Medical Services	18.63	0.39%	22,789	0	22,789	1,925	24,714
50 Public Health	120.25	2.55%	147,137	0	147,137	12,426	159,563
51 Health Administration	55.00	1.17%	67,298	0	67,298	5,683	72,981

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Human Resources Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Animal Services	24.50	0.52%	\$29,978	\$0	\$29,978	\$2,532	\$32,510
53 Veteran's Affairs Office	8.00	0.17%	9,789	0	9,789	827	10,615
54 Social Services	774.00	16.40%	947,062	0	947,062	79,979	1,027,041
55 Area Agency on Aging	2.00	0.04%	2,447	0	2,447	207	2,654
56 Agricultural Cooperative Extension	3.00	0.06%	3,671	0	3,671	310	3,981
57 Roads & Bridges	95.43	2.02%	116,768	0	116,768	9,861	126,629
58 County Library	56.20	1.19%	68,766	0	68,766	5,807	74,573
59 IHSS PA-Administration	7.00	0.15%	8,565	0	8,565	723	9,288
61 Community Action Partnership	1.00	0.02%	1,224	0	1,224	103	1,327
62 Workforce Development Board	10.00	0.21%	12,236	0	12,236	1,033	13,269
63 Behavioral Health	371.69	7.88%	454,803	0	454,803	38,408	493,210
66 Emergency Communications	57.00	1.21%	69,745	0	69,745	5,890	75,635
68 Water Resources Agency	34.00	0.72%	41,602	0	41,602	3,513	45,116
70 Natividad Medical Center	1,218.19	25.82%	1,490,571	0	1,490,571	125,878	1,616,449
72 Laguna Seca Track	6.00	0.13%	7,342	0	7,342	620	7,962
80 All Others	5.00	0.11%	6,118	0	6,118	517	6,635
Subtotal	4,718.77	100.00%	5,773,860	0	5,773,860	478,921	6,252,781
Direct Bills					0		0
Total					\$5,773,860		\$6,252,781

Basis Units: Number of Employees

Source: -

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Direct Identified Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75 Benefits Programs Fund (ISF)	606,714	90.25%	\$610,705	\$(606,714)	\$3,991	\$58,227	\$62,218
76 Enterprise Resource Planning (ISF)	65,529	9.75%	65,960	(65,529)	431	6,289	6,720
Subtotal	672,243	100.00%	676,666	(672,244)	4,422	64,516	68,938
Direct Bills					672,244		672,244
Total					\$676,666		\$741,181

Basis Units: Time Records
 Source: -

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Allocation Summary

Dept:7 Human Resources

Department	Human Resources	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$0	\$672,244	\$0	\$672,244
4 County Administrative Office	26,919	0	0	26,919
5 Contracts & Purchasing	9,789	0	0	9,789
6 Fleet Administration	23,248	0	0	23,248
7 Human Resources	42,826	0	0	42,826
8 Civil Rights Office	6,635	0	0	6,635
9 Information Technology	132,693	0	0	132,693
10 Facilities	63,029	0	0	63,029
11 Auditor-Controller	53,077	0	0	53,077
12 Treasurer-Tax Collector	54,404	0	0	54,404
13 County Counsel	39,808	0	0	39,808
14 Risk Management	11,942	0	0	11,942
15 Board of Supervisors	21,231	0	0	21,231
16 Emergency Management	9,288	0	0	9,288
19 Cannabis	5,308	0	0	5,308
20 Rifle Range	2,654	0	0	2,654
21 Sustainability	1,327	0	0	1,327
22 Housing & Economic Dev Admin	2,654	0	0	2,654
24 Assessor	58,119	0	0	58,119
25 Clerk/Recorder	21,231	0	0	21,231
29 Clerk of the Board	6,635	0	0	6,635
30 Elections	14,596	0	0	14,596
31 District Attorney	175,154	0	0	175,154
32 Child Support Services	103,666	0	0	103,666
33 Public Defender	75,476	0	0	75,476
34 Coroner & Investigation	33,173	0	0	33,173
35 Jail Operations & Administration	315,809	0	0	315,809
36 Sheriff	210,981	0	0	210,981
37 Juvenile Hall	155,250	0	0	155,250
38 Probation	188,424	0	0	188,424
39 Agricultural Commissioner	90,231	0	0	90,231
40 Housing & Community Dev Admin	19,904	0	0	19,904
41 Community Development	98,193	0	0	98,193
42 Public Works, Facilities & Parks Admin	15,923	0	0	15,923
43 Parks Operations	35,827	0	0	35,827
44 Stormwater Floodplain Mgmt	3,981	0	0	3,981
45 Primary Health Care	224,350	0	0	224,350
46 Emergency Medical Services	10,615	0	0	10,615
47 Environmental Health	66,346	0	0	66,346
48 Public Guardian/Administrator	17,914	0	0	17,914
49 Children's Medical Services	24,714	0	0	24,714

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Allocation Summary

Dept:7 Human Resources

Department	Human Resources	Direct Identified	Unallowable Activities	Total
50 Public Health	\$159,563	\$0	\$0	\$159,563
51 Health Administration	72,981	0	0	72,981
52 Animal Services	32,510	0	0	32,510
53 Veteran's Affairs Office	10,615	0	0	10,615
54 Social Services	1,027,041	0	0	1,027,041
55 Area Agency on Aging	2,654	0	0	2,654
56 Agricultural Cooperative Extension	3,981	0	0	3,981
57 Roads & Bridges	126,629	0	0	126,629
58 County Library	74,573	0	0	74,573
59 IHSS PA-Administration	9,288	0	0	9,288
61 Community Action Partnership	1,327	0	0	1,327
62 Workforce Development Board	13,269	0	0	13,269
63 Behavioral Health	493,210	0	0	493,210
66 Emergency Communications	75,635	0	0	75,635
68 Water Resources Agency	45,116	0	0	45,116
70 Natividad Medical Center	1,616,449	0	0	1,616,449
72 Laguna Seca Track	7,962	0	0	7,962
75 Benefits Programs Fund (ISF)	0	62,218	0	62,218
76 Enterprise Resource Planning (ISF)	0	6,720	0	6,720
80 All Others	6,635	0	0	6,635
Total	\$6,252,781	\$741,181	\$0	\$6,993,962

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CIVIL RIGHTS OFFICE
Explanatory Narrative

The Civil Rights Office helps the County respect civil rights, provide equal opportunity for all, and pursue equity in all operations by developing a culture of diversity and inclusion. The Office's main tasks are to train, advise, and enforce.

The Civil Rights Office provides two trainings for all County employees—harassment and discrimination prevention training and unconscious bias, cultural humility, and governing for equity training. The Civil Rights Office advises County departments on diversity and inclusion, racial equity plans, and equitable recruitment processes. The Civil Rights Office enforces the County's policies regarding Nondiscrimination, Sexual Harassment, Language Access and Effective Communication, and Reasonable Accommodations. The Civil Rights Office staffs the Equal Opportunity Advisory Committee, the Equal Opportunity Commission, and the Commission on Disabilities.

Since 2018, the Civil Rights Office has taken on additional duties in creating and implementing a plan to comply with Title VI of the Civil Rights Act. Compliance with Title VI of the Civil Rights Act ensures continued federal funding to the County. Additional duties include implementing Title VI training and revising the County's Civil Rights policies and Equal Opportunity Plan. These initiatives strengthened the County's response to violations of County policies, expanded nondiscrimination protections to the public, and created policies and procedures for more effective service delivery for non-English speaking community members, people with disabilities, women, and people of color.

Since 2022, the Board of Supervisors delegated the County's governing for racial equity program to the Civil Rights Office.

Civil Rights Office costs are allocated based on the number of filled full-time employees in each department.

Direct Identified

Direct identified costs are Civil Right's Office registration costs to enroll staff in annual conference funded by CA Endowment Grant.

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:8 Civil Rights Office

Description		Amount	General Admin	Civil Rights Office	Direct Identified	Unallowable Activities
Personnel Costs						
Salaries	S1	587,563	0	470,470	0	117,093
<i>Salary % Split</i>			<i>.00%</i>	<i>80.07%</i>	<i>.00%</i>	<i>19.93%</i>
Benefits	S	316,012	0	253,035	0	62,977
Subtotal - Personnel Costs		903,575	0	723,506	0	180,069
Services & Supplies Cost						
Services & Supplies	P	88,618	0	52,499	2,720	33,399
Ins-Gen Liab (non-recoverable)	D	3,083	0	0	0	0
Cost Plan Charges	D	(718,754)	0	0	0	0
Intrafund Reimbursement	D	(2,720)	0	0	0	0
Right-To-Use - Equipment	D	3,414	0	0	0	0
Subtotal - Services & Supplies		(626,359)	0	52,499	2,720	33,399
Department Cost Total		277,216	0	776,005	2,720	213,468
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(3,083)	0	0	0	0
Cost Plan Charges	D	718,754	0	0	0	0
Intrafund Reimbursement	D	2,720	0	0	0	0
Right-To-Use - Equipment	D	(3,414)	0	0	0	0
Subtotal - Adjustments		714,977	0	0	0	0
Total Costs After Adjustments		992,193	0	776,005	2,720	213,468
General Admin Distribution			0	0	0	0
Grand Total		\$992,193		\$776,005	\$2,720	\$213,468
					not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Civil Rights Office

Department	First Incoming	Second Incoming	Civil Rights Office	Direct Identified	Unallowable Activities
1 Multi-Use Building	\$5,577	\$0	\$4,465	\$0	\$1,111
Subtotal - Building Depreciation	5,577	0	4,465	0	1,111
3 Audit Costs	101	2	82	0	21
Subtotal - Annual County Audit	101	2	82	0	21
4 Budgeting, Finance & Analysis	1,756	284	1,633	0	406
Subtotal - County Administrative Office	1,756	284	1,633	0	406
5 Contracts & Purchasing	1,372	554	1,542	0	384
Subtotal - Contracts & Purchasing	1,372	554	1,542	0	384
7 Human Resources	6,118	517	5,312	0	1,322
Subtotal - Human Resources	6,118	517	5,312	0	1,322
8 Civil Rights Office	0	835	669	0	166
Subtotal - Civil Rights Office	0	835	669	0	166
9 Device Support Fee	0	8,217	6,580	0	1,638
9 Enterprise System Support Fee	0	9,110	7,294	0	1,815
9 Network Connectivity Fee	0	7,378	5,908	0	1,470
9 Phone Equipment Fee	0	1,986	1,591	0	396
9 User Fee	0	223	179	0	44
Subtotal - Information Technology	0	26,915	21,551	0	5,364
10 Fac Maintenance	0	31,830	25,487	0	6,343
10 Records Retention	0	(43)	(35)	0	(9)
10 Courier Charges	0	1,974	1,581	0	393
10 Mail Charges	0	(3)	(2)	0	(1)
Subtotal - Facilities	0	33,759	27,031	0	6,728
11 Disbursements	0	562	450	0	112
11 Budget/Cost Plan/Gen Acctg	0	1,249	1,000	0	249
11 Payroll Division	0	1,701	1,362	0	339
11 System Division	0	1,324	1,061	0	264

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Civil Rights Office

Department	First Incoming	Second Incoming	Civil Rights Office	Direct Identified	Unallowable Activities
11 Internal Audit	\$0	\$308	\$246	\$0	\$61
Subtotal - Auditor-Controller	0	5,144	4,119	0	1,025
12 Treasury Activities	0	372	298	0	74
Subtotal - Treasurer-Tax Collector	0	372	298	0	74
13 Legal Services	0	24,116	19,310	0	4,806
Subtotal - County Counsel	0	24,116	19,310	0	4,806
Total Incoming	14,923	92,497	86,013	0	21,407
C. Total Allocated		<u>\$1,099,613</u>	<u>\$862,018</u>	<u>\$2,720</u>	<u>\$234,876</u>
			78.39%	0.25%	21.36%

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Civil Rights Office Allocations

Dept:8 Civil Rights Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.47%	\$3,674	\$0	\$3,674	\$0	\$3,674
5 Contracts & Purchasing	8.00	0.17%	1,336	0	1,336	0	1,336
6 Fleet Administration	19.00	0.40%	3,173	0	3,173	0	3,173
7 Human Resources	35.00	0.74%	5,844	0	5,844	0	5,844
8 Civil Rights Office	5.00	0.11%	835	0	835	0	835
9 Information Technology	100.00	2.12%	16,698	0	16,698	1,600	18,298
10 Facilities	47.50	1.01%	7,932	0	7,932	760	8,692
11 Auditor-Controller	40.00	0.85%	6,679	0	6,679	640	7,319
12 Treasurer-Tax Collector	41.00	0.87%	6,846	0	6,846	656	7,502
13 County Counsel	30.00	0.64%	5,009	0	5,009	480	5,489
14 Risk Management	9.00	0.19%	1,503	0	1,503	144	1,647
15 Board of Supervisors	16.00	0.34%	2,672	0	2,672	256	2,928
16 Emergency Management	7.00	0.15%	1,169	0	1,169	112	1,281
19 Cannabis	4.00	0.08%	668	0	668	64	732
20 Rifle Range	2.00	0.04%	334	0	334	32	366
21 Sustainability	1.00	0.02%	167	0	167	16	183
22 Housing & Economic Dev Admin	2.00	0.04%	334	0	334	32	366
24 Assessor	43.80	0.93%	7,314	0	7,314	701	8,015
25 Clerk/Recorder	16.00	0.34%	2,672	0	2,672	256	2,928
29 Clerk of the Board	5.00	0.11%	835	0	835	80	915
30 Elections	11.00	0.23%	1,837	0	1,837	176	2,013
31 District Attorney	132.00	2.80%	22,042	0	22,042	2,112	24,153
32 Child Support Services	78.13	1.66%	13,046	0	13,046	1,250	14,295
33 Public Defender	56.88	1.21%	9,498	0	9,498	910	10,408
34 Coroner & Investigation	25.00	0.53%	4,175	0	4,175	400	4,575
35 Jail Operations & Administration	238.00	5.04%	39,742	0	39,742	3,807	43,549
36 Sheriff	159.00	3.37%	26,550	0	26,550	2,544	29,094
37 Juvenile Hall	117.00	2.48%	19,537	0	19,537	1,872	21,409
38 Probation	142.00	3.01%	23,712	0	23,712	2,272	25,983
39 Agricultural Commissioner	68.00	1.44%	11,355	0	11,355	1,088	12,443
40 Housing & Community Dev Admin	15.00	0.32%	2,505	0	2,505	240	2,745
41 Community Development	74.00	1.57%	12,357	0	12,357	1,184	13,541
42 Public Works, Facilities & Parks Admin	12.00	0.25%	2,004	0	2,004	192	2,196
43 Parks Operations	27.00	0.57%	4,509	0	4,509	432	4,940
44 Stormwater Floodplain Mgmt	3.00	0.06%	501	0	501	48	549
45 Primary Health Care	169.08	3.58%	28,233	0	28,233	2,705	30,937
46 Emergency Medical Services	8.00	0.17%	1,336	0	1,336	128	1,464
47 Environmental Health	50.00	1.06%	8,349	0	8,349	800	9,149
48 Public Guardian/Administrator	13.50	0.29%	2,254	0	2,254	216	2,470
49 Children's Medical Services	18.63	0.39%	3,110	0	3,110	298	3,408
50 Public Health	120.25	2.55%	20,080	0	20,080	1,924	22,003
51 Health Administration	55.00	1.17%	9,184	0	9,184	880	10,064

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Civil Rights Office Allocations

Dept:8 Civil Rights Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Animal Services	24.50	0.52%	\$4,091	\$0	\$4,091	\$392	\$4,483
53 Veteran's Affairs Office	8.00	0.17%	1,336	0	1,336	128	1,464
54 Social Services	774.00	16.40%	129,245	0	129,245	12,382	141,627
55 Area Agency on Aging	2.00	0.04%	334	0	334	32	366
56 Agricultural Cooperative Extension	3.00	0.06%	501	0	501	48	549
57 Roads & Bridges	95.43	2.02%	15,935	0	15,935	1,527	17,462
58 County Library	56.20	1.19%	9,384	0	9,384	899	10,283
59 IHSS PA-Administration	7.00	0.15%	1,169	0	1,169	112	1,281
61 Community Action Partnership	1.00	0.02%	167	0	167	16	183
62 Workforce Development Board	10.00	0.21%	1,670	0	1,670	160	1,830
63 Behavioral Health	371.69	7.88%	62,067	0	62,067	5,946	68,013
66 Emergency Communications	57.00	1.21%	9,518	0	9,518	912	10,430
68 Water Resources Agency	34.00	0.72%	5,677	0	5,677	544	6,221
70 Natividad Medical Center	1,218.19	25.82%	203,417	0	203,417	19,488	222,905
72 Laguna Seca Track	6.00	0.13%	1,002	0	1,002	96	1,098
80 All Others	5.00	0.11%	835	0	835	80	915
Subtotal	4,718.77	100.00%	787,954	0	787,954	74,064	862,018
Direct Bills					0		0
Total					\$787,954		\$862,018

Basis Units: Number of Employees

Source: -

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Direct Identified Allocations

Dept:8 Civil Rights Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 Office of Community Engagement & St	2,720	100.00%	\$2,720	\$(2,720)	\$(0)	\$0	\$(0)
Subtotal	2,720	100.00%	2,720	(2,720)	(0)	0	(0)
Direct Bills					2,720		2,720
Total					\$2,720		\$2,720

Basis Units: Direct Cost
 Source: -

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Allocation Summary

Dept:8 Civil Rights Office

Department	Civil Rights Office	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$0	\$2,720	\$0	\$2,720
4 County Administrative Office	3,674	0	0	3,674
5 Contracts & Purchasing	1,336	0	0	1,336
6 Fleet Administration	3,173	0	0	3,173
7 Human Resources	5,844	0	0	5,844
8 Civil Rights Office	835	0	0	835
9 Information Technology	18,298	0	0	18,298
10 Facilities	8,692	0	0	8,692
11 Auditor-Controller	7,319	0	0	7,319
12 Treasurer-Tax Collector	7,502	0	0	7,502
13 County Counsel	5,489	0	0	5,489
14 Risk Management	1,647	0	0	1,647
15 Board of Supervisors	2,928	0	0	2,928
16 Emergency Management	1,281	0	0	1,281
17 Office of Community Engagement & St	0	(0)	0	(0)
19 Cannabis	732	0	0	732
20 Rifle Range	366	0	0	366
21 Sustainability	183	0	0	183
22 Housing & Economic Dev Admin	366	0	0	366
24 Assessor	8,015	0	0	8,015
25 Clerk/Recorder	2,928	0	0	2,928
29 Clerk of the Board	915	0	0	915
30 Elections	2,013	0	0	2,013
31 District Attorney	24,153	0	0	24,153
32 Child Support Services	14,295	0	0	14,295
33 Public Defender	10,408	0	0	10,408
34 Coroner & Investigation	4,575	0	0	4,575
35 Jail Operations & Administration	43,549	0	0	43,549
36 Sheriff	29,094	0	0	29,094
37 Juvenile Hall	21,409	0	0	21,409
38 Probation	25,983	0	0	25,983
39 Agricultural Commissioner	12,443	0	0	12,443
40 Housing & Community Dev Admin	2,745	0	0	2,745
41 Community Development	13,541	0	0	13,541
42 Public Works, Facilities & Parks Admin	2,196	0	0	2,196
43 Parks Operations	4,940	0	0	4,940
44 Stormwater Floodplain Mgmt	549	0	0	549
45 Primary Health Care	30,937	0	0	30,937
46 Emergency Medical Services	1,464	0	0	1,464
47 Environmental Health	9,149	0	0	9,149
48 Public Guardian/Administrator	2,470	0	0	2,470

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Allocation Summary

Dept:8 Civil Rights Office

Department	Civil Rights Office	Direct Identified	Unallowable Activities	Total
49 Children's Medical Services	\$3,408	\$0	\$0	\$3,408
50 Public Health	22,003	0	0	22,003
51 Health Administration	10,064	0	0	10,064
52 Animal Services	4,483	0	0	4,483
53 Veteran's Affairs Office	1,464	0	0	1,464
54 Social Services	141,627	0	0	141,627
55 Area Agency on Aging	366	0	0	366
56 Agricultural Cooperative Extension	549	0	0	549
57 Roads & Bridges	17,462	0	0	17,462
58 County Library	10,283	0	0	10,283
59 IHSS PA-Administration	1,281	0	0	1,281
61 Community Action Partnership	183	0	0	183
62 Workforce Development Board	1,830	0	0	1,830
63 Behavioral Health	68,013	0	0	68,013
66 Emergency Communications	10,430	0	0	10,430
68 Water Resources Agency	6,221	0	0	6,221
70 Natividad Medical Center	222,905	0	0	222,905
72 Laguna Seca Track	1,098	0	0	1,098
80 All Others	915	0	0	915
Total	\$862,018	\$2,720	\$0	\$864,738

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INFORMATION TECHNOLOGY
Explanatory Narrative

The Information Technology Department [ITD], provides for planning, acquisition, deployment, operation, support, and maintenance of the County's information communications and network systems applications and infrastructure to meet needs of internal County Departments, other City localities and external agencies. ITD services are tracked via cost center for both expense and income alike. Cost Centers include Labor, Device support, Enterprise System support, Hosted Equipment support, Network Connectivity, Phone Equipment, User Fee, Overhead, and Direct Pass-Through charges.

Overhead

Overhead cost center captures all costs that are not specific to any of the other below-mentioned services. These costs are spread throughout all other billable services and will be allocated out by each respective cost center.

Labor

The Labor cost center relates to direct hourly labor provided. Allocation for this cost center will be based upon the number of actual hours used for the entire year. Percentage will be based upon the quantity of hours used by each customer in comparison to total actual labor hours utilized by all County customers. Actual hours charged by customer originates in ServiceNow with customer request, and details of work performed can be found on the IT Billing site.

Device Support Fee

Device support cost center relates to support of all County connected devices and includes security costs associated with keeping the County safe from malware, etc. Allocation for this cost center will be based upon the number of supported devices as of end of fiscal year. Percentage will be based upon the quantity of supported devices by each customer in comparison to total supported devices to all County customers. Detail support of Device counts is listed by IP Address which can be found on the IT Billing site.

Enterprise System Support Fee

The Enterprise System support cost center relates to costs to support the Countywide budget, general ledger, and payroll systems. Other services such as geodatabase costs are also included in this cost center as it is another service shared and utilized by all departments. Allocation for this cost center will be based upon the number of employees of each user department as of end of fiscal year. Percentage will be based upon the quantity of employees of each user department in comparison to total County employees of each user department.

Hosted Equipment Fee

Hosted Equipment support cost relates to support of equipment hosted within the Information Technology data center. Allocation for this cost center will be based upon the number of hosted equipment as of end of fiscal year. Percentage will be based upon the quantity of hosted equipment by each customer in comparison to total hosted equipment for all County customers. Detail support of Hosted Equipment counts is listed by server host name and can be found on the IT Billing site.

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INFORMATION TECHNOLOGY
Explanatory Narrative
-continued-

Network Connectivity Fee

The Network Connectivity cost center relates to support of the County network infrastructure. Allocation will be based upon the number of network connections as of end of fiscal year. Percentage will be based upon the quantity of network connections by each customer in comparison to total network connections to all County customers. Detail support of Network Connection counts is listed by IP Address which can be found on the IT Billing site.

Phone Equipment Fee

Phone Equipment cost center relates to support of the Countywide phone system. Allocation for this cost center will be based upon the number of phones as of end of fiscal year. Percentage will be based upon the quantity of phones used by each customer in comparison to total number of phones used by all County customers. Detail support of Phone Equipment counts can be found on the IT Billing site.

User Fee

User Fee cost center relates to costs associated with email, internet, Office 365, and password management. Allocation for this cost center will be based upon the number of Active Directory users as of end of fiscal year. Percentage will be based upon the quantity of users by each customer in comparison to total County customer users. Detail of User count can be found on the IT Billing site.

Direct Identified

The following areas of charge are treated as Direct Identified: pass-through charges such as parts sales or license purchases, NGEN O&M Fee, and Radio Communication Site fees (the two latter being mainly comprised of external agencies, rather than County Departments), and costs related to the ERP Upgrade project. Direct identified costs related to the projects directly funded by the Enterprise Resource Planning Fund (ISF) are based on staff's time records.

ITD captures all service provided by customer, regardless of funding source. Funding source is either direct bill to the customer department or paid for via the County General Fund contribution to ITD.

Customers who were direct billed for any goods / services during that specific fiscal year have received the appropriate credit.

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.

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A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee
Personnel Costs										
Salaries	S1	12,671,827	3,063,303	805,806	1,914,572	3,114,228	928,109	1,376,322	616,878	57,510
<i>Salary % Split</i>			<i>24.17%</i>	<i>6.36%</i>	<i>15.11%</i>	<i>24.58%</i>	<i>7.32%</i>	<i>10.86%</i>	<i>4.87%</i>	<i>.45%</i>
Benefits	P	6,230,281	1,513,683	398,177	946,055	1,538,846	458,610	680,088	304,820	28,418
Subtotal - Personnel Costs		18,902,108	4,576,986	1,203,983	2,860,627	4,653,074	1,386,719	2,056,410	921,698	85,928
Services & Supplies Cost										
Services & Supplies	P	7,133,947	1,538,157	0	324,895	451,343	205,022	1,394,358	1,060,113	20,184
Interfund Reimbursement	D	(8,019,717)	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(80,419)	0	0	0	0	0	0	0	0
Misc. Revenue	S	(204)	(49)	(13)	(31)	(50)	(15)	(22)	(10)	(1)
Revenue	P	(312,581)	(312,581)	0	0	0	0	0	0	0
General Admin Adjustment	P	(5,802,513)	(5,802,513)	0	0	0	0	0	0	0
General Admin Distribution	P	5,802,513	0	521,920	1,240,067	2,017,084	601,136	891,443	399,552	37,249
CIP	D	182,208	0	0	0	0	0	0	0	0
Cost Plan Charges	D	(25,248,810)	0	0	0	0	0	0	0	0
Equipment	D	691,146	0	0	0	0	0	0	0	0
Ins-Gen Liab (non-recoverable)	D	65,683	0	0	0	0	0	0	0	0
Right-To-Use - Land	D	131,058	0	0	0	0	0	0	0	0
Right-To-Use - Buildings	D	72,266	0	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	7,576	0	0	0	0	0	0	0	0
Right-To-Use - SBITA	D	4,606,544	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(20,771,303)	(4,576,986)	521,907	1,564,931	2,468,377	806,143	2,285,779	1,459,655	57,432
Department Cost Total		(1,869,195)	(0)	1,725,890	4,425,558	7,121,451	2,192,862	4,342,189	2,381,353	143,360
Adjustments to Cost										
Interfund Reimbursement	D	8,019,717	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	80,419	0	0	0	0	0	0	0	0
CIP	D	(182,208)	0	0	0	0	0	0	0	0

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A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee
Cost Plan Charges	D	25,248,810	0	0	0	0	0	0	0	0
Equipment	D	(691,146)	0	0	0	0	0	0	0	0
Ins-Gen Liab (non-recoverable)	D	(65,683)	0	0	0	0	0	0	0	0
Right-To-Use - Land	D	(131,058)	0	0	0	0	0	0	0	0
Right-To-Use - Buildings	D	(72,266)	0	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	(7,576)	0	0	0	0	0	0	0	0
Right-To-Use - SBITA	D	(4,606,544)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		27,592,465	0	0	0	0	0	0	0	0
Total Costs After Adjustments		25,723,270	(0)	1,725,890	4,425,558	7,121,451	2,192,862	4,342,189	2,381,353	143,360
General Admin Distribution			0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Grand Total		\$25,723,270		\$1,725,890	\$4,425,558	\$7,121,450	\$2,192,862	\$4,342,189	\$2,381,353	\$143,360

County of Monterey, California
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FY 2022-23 Actuals
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A. Department Costs

Dept:9 Information Technology

Description		Amount	Direct Identified	Unallowable Activities
Personnel Costs				
Salaries	S1	12,671,827	649,874	145,225
<i>Salary % Split</i>			<i>5.13%</i>	<i>1.15%</i>
Benefits	P	6,230,281	313,459	48,125
Subtotal - Personnel Costs		18,902,108	963,333	193,350
Services & Supplies Cost				
Services & Supplies	P	7,133,947	452,619	1,687,256
Interfund Reimbursement	D	(8,019,717)	0	0
Intrafund Reimbursement	D	(80,419)	0	0
Misc. Revenue	S	(204)	(10)	(2)
Revenue	P	(312,581)	0	0
General Admin Adjustment	P	(5,802,513)	0	0
General Admin Distribution	P	5,802,513	0	94,063
CIP	D	182,208	0	0
Cost Plan Charges	D	(25,248,810)	0	0
Equipment	D	691,146	0	0
Ins-Gen Liab (non-recoverable)	D	65,683	0	0
Right-To-Use - Land	D	131,058	0	0
Right-To-Use - Buildings	D	72,266	0	0
Right-To-Use - Equipment	D	7,576	0	0
Right-To-Use - SBITA	D	4,606,544	0	0
Subtotal - Services & Supplies		(20,771,303)	452,609	1,781,316
Department Cost Total		(1,869,195)	1,415,942	1,974,666
Adjustments to Cost				
Interfund Reimbursement	D	8,019,717	0	0
Intrafund Reimbursement	D	80,419	0	0
CIP	D	(182,208)	0	0

County of Monterey, California
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A. Department Costs

Dept:9 Information Technology

Description		Amount	Direct Identified	Unallowable Activities
Cost Plan Charges	D	25,248,810	0	0
Equipment	D	(691,146)	0	0
Ins-Gen Liab (non-recoverable)	D	(65,683)	0	0
Right-To-Use - Land	D	(131,058)	0	0
Right-To-Use - Buildings	D	(72,266)	0	0
Right-To-Use - Equipment	D	(7,576)	0	0
Right-To-Use - SBITA	D	(4,606,544)	0	0
Subtotal - Adjustments		27,592,465	0	0
Total Costs After Adjustments		25,723,270	1,415,942	1,974,666
General Admin Distribution			(0)	(0)
Grand Total		<u>\$25,723,270</u>	<u>\$1,415,942</u>	<u>\$1,974,666</u>
			not allocated	

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee	Direct Identified
1 Single-Use Building	\$74,259	\$0	\$6,228	\$14,797	\$24,068	\$7,173	\$10,637	\$4,768	\$444	\$5,023
Subtotal - Building Depreciation	74,259	0	6,228	14,797	24,068	7,173	10,637	4,768	444	5,023
2 Depreciation Expense	4,203,015	0	352,480	837,483	1,362,243	405,979	602,039	269,838	25,156	284,272
Subtotal - Equipment Depreciation	4,203,015	0	352,480	837,483	1,362,243	405,979	602,039	269,838	25,156	284,272
3 Audit Costs	2,729	50	233	554	901	268	398	178	17	188
Subtotal - Annual County Audit	2,729	50	233	554	901	268	398	178	17	188
4 Budgeting, Finance & Analysis	47,378	7,661	4,616	10,967	17,839	5,316	7,884	3,534	329	3,723
Subtotal - County Administrative Office	47,378	7,661	4,616	10,967	17,839	5,316	7,884	3,534	329	3,723
5 Contracts & Purchasing	62,877	25,373	7,401	17,585	28,603	8,524	12,641	5,666	528	5,969
Subtotal - Contracts & Purchasing	62,877	25,373	7,401	17,585	28,603	8,524	12,641	5,666	528	5,969
6 Vehicle Maintenance & Repairs	22,281	4,394	2,237	5,315	8,646	2,577	3,821	1,713	160	1,804
6 Fuel Service	2,067	382	205	488	794	237	351	157	15	166
Subtotal - Fleet Administration	24,348	4,776	2,442	5,803	9,439	2,813	4,172	1,870	174	1,970
7 Human Resources	122,359	10,333	11,128	26,440	43,007	12,817	19,007	8,519	794	8,975
Subtotal - Human Resources	122,359	10,333	11,128	26,440	43,007	12,817	19,007	8,519	794	8,975
8 Civil Rights Office	16,698	1,600	1,535	3,646	5,931	1,767	2,621	1,175	110	1,238
Subtotal - Civil Rights Office	16,698	1,600	1,535	3,646	5,931	1,767	2,621	1,175	110	1,238
9 Device Support Fee	0	79,930	6,703	15,927	25,906	7,721	11,449	5,132	478	5,406
9 Enterprise System Support Fee	0	182,195	15,280	36,304	59,051	17,599	26,098	11,697	1,090	12,323
9 Network Connectivity Fee	0	76,466	6,413	15,236	24,784	7,386	10,953	4,909	458	5,172
9 Phone Equipment Fee	0	59,592	4,998	11,874	19,314	5,756	8,536	3,826	357	4,031
9 User Fee	0	3,982	334	793	1,290	385	570	256	24	269
Subtotal - Information Technology	0	402,165	33,727	80,134	130,346	38,846	57,606	25,819	2,407	27,200
10 Fac Maintenance	0	90,524	7,592	18,038	29,340	8,744	12,967	5,812	542	6,123
10 Records Retention	0	(486)	(41)	(97)	(158)	(47)	(70)	(31)	(3)	(33)
10 Courier Charges	0	3,949	331	787	1,280	381	566	254	24	267

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee	Direct Identified
10 Mail Charges	\$0	\$(39)	\$(3)	\$(8)	\$(13)	\$(4)	\$(6)	\$(3)	\$(0)	\$(3)
Subtotal - Facilities	0	93,947	7,879	18,720	30,449	9,075	13,457	6,032	562	6,354
11 Disbursements	0	15,680	1,315	3,124	5,082	1,515	2,246	1,007	94	1,061
11 Budget/Cost Plan/Gen Acctg	0	33,697	2,826	6,714	10,921	3,255	4,827	2,163	202	2,279
11 Payroll Division	0	34,027	2,854	6,780	11,028	3,287	4,874	2,185	204	2,301
11 System Division	0	26,489	2,221	5,278	8,585	2,559	3,794	1,701	159	1,792
11 Internal Audit	0	8,303	696	1,654	2,691	802	1,189	533	50	562
Subtotal - Auditor-Controller	0	118,195	9,912	23,551	38,308	11,417	16,930	7,588	707	7,994
12 Treasury Activities	0	10,386	871	2,069	3,366	1,003	1,488	667	62	702
Subtotal - Treasurer-Tax Collector	0	10,386	871	2,069	3,366	1,003	1,488	667	62	702
13 Legal Services	0	80,865	6,782	16,113	26,209	7,811	11,583	5,192	484	5,469
Subtotal - County Counsel	0	80,865	6,782	16,113	26,209	7,811	11,583	5,192	484	5,469
Total Incoming	4,553,664	755,351	445,233	1,057,862	1,720,710	512,810	760,462	340,845	31,776	359,076
C. Total Allocated		\$31,032,285	\$2,171,123	\$5,483,420	\$8,842,160	\$2,705,672	\$5,102,650	\$2,722,198	\$175,136	\$1,775,018
			7.00%	17.67%	28.49%	8.72%	16.44%	8.77%	0.56%	5.72%

County of Monterey, California
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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Unallowable Activities
1 Single-Use Building	\$74,259	\$0	\$1,122
Subtotal - Building Depreciation	74,259	0	1,122
2 Depreciation Expense	4,203,015	0	63,525
Subtotal - Equipment Depreciation	4,203,015	0	63,525
3 Audit Costs	2,729	50	42
Subtotal - Annual County Audit	2,729	50	42
4 Budgeting, Finance & Analysis	47,378	7,661	832
Subtotal - County Administrative Office	47,378	7,661	832
5 Contracts & Purchasing	62,877	25,373	1,334
Subtotal - Contracts & Purchasing	62,877	25,373	1,334
6 Vehicle Maintenance & Repairs	22,281	4,394	403
6 Fuel Service	2,067	382	37
Subtotal - Fleet Administration	24,348	4,776	440
7 Human Resources	122,359	10,333	2,006
Subtotal - Human Resources	122,359	10,333	2,006
8 Civil Rights Office	16,698	1,600	277
Subtotal - Civil Rights Office	16,698	1,600	277
9 Device Support Fee	0	79,930	1,208
9 Enterprise System Support Fee	0	182,195	2,754
9 Network Connectivity Fee	0	76,466	1,156
9 Phone Equipment Fee	0	59,592	901
9 User Fee	0	3,982	60
Subtotal - Information Technology	0	402,165	6,078
10 Fac Maintenance	0	90,524	1,368
10 Records Retention	0	(486)	(7)
10 Courier Charges	0	3,949	60

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Unallowable Activities
10 Mail Charges	\$0	\$(39)	\$(1)
Subtotal - Facilities	0	93,947	1,420
11 Disbursements	0	15,680	237
11 Budget/Cost Plan/Gen Acctg	0	33,697	509
11 Payroll Division	0	34,027	514
11 System Division	0	26,489	400
11 Internal Audit	0	8,303	125
Subtotal - Auditor-Controller	0	118,195	1,786
12 Treasury Activities	0	10,386	157
Subtotal - Treasurer-Tax Collector	0	10,386	157
13 Legal Services	0	80,865	1,222
Subtotal - County Counsel	0	80,865	1,222
Total Incoming	4,553,664	755,351	80,241
C. Total Allocated		\$31,032,285	\$2,054,908
			6.62%

County of Monterey, California
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Labor Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	2.75	0.04%	\$803	\$0	\$803	\$0	\$803
7 Human Resources	1,060.00	14.69%	309,581	0	309,581	0	309,581
10 Facilities	3.75	0.05%	1,095	0	1,095	39	1,134
11 Auditor-Controller	1.50	0.02%	438	0	438	15	454
12 Treasurer-Tax Collector	1.50	0.02%	438	0	438	15	454
13 County Counsel	11.50	0.16%	3,359	0	3,359	118	3,477
14 Risk Management	1.50	0.02%	438	0	438	15	454
15 Board of Supervisors	8.75	0.12%	2,556	0	2,556	90	2,646
16 Emergency Management	17.50	0.24%	5,111	0	5,111	180	5,291
24 Assessor	3.25	0.05%	949	0	949	33	983
30 Elections	194.75	2.70%	56,878	0	56,878	2,005	58,883
31 District Attorney	132.00	1.83%	38,552	0	38,552	1,359	39,910
32 Child Support Services	257.75	3.57%	75,278	(21,206)	54,072	2,653	56,725
33 Public Defender	1.25	0.02%	365	0	365	13	378
35 Jail Operations & Administration	3.50	0.05%	1,022	0	1,022	36	1,058
36 Sheriff	326.75	4.53%	95,430	0	95,430	3,363	98,793
37 Juvenile Hall	0.25	0.00%	73	0	73	3	76
38 Probation	30.00	0.42%	8,762	(1,252)	7,510	309	7,819
39 Agricultural Commissioner	278.00	3.85%	81,192	0	81,192	2,861	84,053
41 Community Development	12.00	0.17%	3,505	0	3,505	124	3,628
42 Public Works, Facilities & Parks Admin	8.50	0.12%	2,482	0	2,482	87	2,570
43 Parks Operations	17.50	0.24%	5,111	0	5,111	180	5,291
45 Primary Health Care	16.00	0.22%	4,673	0	4,673	165	4,838
46 Emergency Medical Services	13.75	0.19%	4,016	0	4,016	142	4,157
47 Environmental Health	1.00	0.01%	292	0	292	10	302
48 Public Guardian/Administrator	0.50	0.01%	146	0	146	5	151
49 Children's Medical Services	13.00	0.18%	3,797	0	3,797	134	3,931
50 Public Health	6.50	0.09%	1,898	0	1,898	67	1,965
51 Health Administration	35.00	0.48%	10,222	0	10,222	360	10,582
52 Animal Services	2.25	0.03%	657	0	657	23	680
54 Social Services	3,533.25	48.96%	1,031,911	0	1,031,911	36,368	1,068,279
57 Roads & Bridges	12.00	0.17%	3,505	(1,878)	1,627	124	1,750
58 County Library	397.25	5.50%	116,020	(62,796)	53,224	4,089	57,313
62 Workforce Development Board	3.25	0.05%	949	(509)	441	33	474
63 Behavioral Health	59.00	0.82%	17,231	(9,273)	7,959	607	8,566
66 Emergency Communications	56.00	0.78%	16,355	(8,764)	7,591	576	8,168
68 Water Resources Agency	78.25	1.08%	22,853	(12,246)	10,607	805	11,413
70 Natividad Medical Center	3.50	0.05%	1,022	(548)	474	36	510
72 Laguna Seca Track	612.25	8.48%	178,812	(95,817)	82,995	6,302	89,297

County of Monterey, California
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FY 2022-23 Actuals
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Labor Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	7,217.00	100.00%	2,107,777	(214,288)	1,893,489	63,346	1,956,835
Direct Bills					214,288		214,288
Total					\$2,107,777		\$2,171,123

Basis Units: Labor Hours
 Source: -

County of Monterey, California
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Device Support Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	53	0.74%	\$39,592	\$0	\$39,592	\$0	\$39,592
5 Contracts & Purchasing	12	0.17%	8,964	0	8,964	0	8,964
6 Fleet Administration	21	0.29%	15,687	0	15,687	0	15,687
7 Human Resources	54	0.76%	40,339	0	40,339	0	40,339
8 Civil Rights Office	11	0.15%	8,217	0	8,217	0	8,217
9 Information Technology	107	1.50%	79,930	0	79,930	0	79,930
10 Facilities	34	0.48%	25,398	0	25,398	744	26,142
11 Auditor-Controller	52	0.73%	38,845	0	38,845	1,137	39,982
12 Treasurer-Tax Collector	103	1.44%	76,942	0	76,942	2,253	79,195
13 County Counsel	42	0.59%	31,374	0	31,374	919	32,293
14 Risk Management	9	0.13%	6,723	0	6,723	197	6,920
15 Board of Supervisors	31	0.43%	23,157	0	23,157	678	23,835
16 Emergency Management	138	1.93%	103,087	0	103,087	3,018	106,106
22 Housing & Economic Dev Admin	4	0.06%	2,988	0	2,988	87	3,076
24 Assessor	132	1.85%	98,605	0	98,605	2,887	101,493
25 Clerk/Recorder	63	0.88%	47,062	0	47,062	1,378	48,440
29 Clerk of the Board	6	0.08%	4,482	0	4,482	131	4,613
30 Elections	92	1.29%	68,725	0	68,725	2,012	70,737
31 District Attorney	191	2.68%	142,679	0	142,679	4,178	146,857
32 Child Support Services	167	2.34%	124,751	0	124,751	3,653	128,404
33 Public Defender	104	1.46%	77,689	0	77,689	2,275	79,964
35 Jail Operations & Administration	9	0.13%	6,723	0	6,723	197	6,920
36 Sheriff	499	6.99%	372,758	0	372,758	10,915	383,673
38 Probation	337	4.72%	251,743	0	251,743	7,371	259,114
39 Agricultural Commissioner	119	1.67%	88,894	0	88,894	2,603	91,497
41 Community Development	118	1.65%	88,147	0	88,147	2,581	90,728
42 Public Works, Facilities & Parks Admin	60	0.84%	44,821	0	44,821	1,312	46,133
43 Parks Operations	13	0.18%	9,711	0	9,711	284	9,995
45 Primary Health Care	759	10.63%	566,981	0	566,981	16,602	583,583
46 Emergency Medical Services	14	0.20%	10,458	0	10,458	306	10,764
47 Environmental Health	103	1.44%	76,942	0	76,942	2,253	79,195
48 Public Guardian/Administrator	19	0.27%	14,193	0	14,193	416	14,609
49 Children's Medical Services	58	0.81%	43,327	0	43,327	1,269	44,595
50 Public Health	385	5.39%	287,599	0	287,599	8,421	296,020
51 Health Administration	127	1.78%	94,870	0	94,870	2,778	97,648
52 Animal Services	33	0.46%	24,651	0	24,651	722	25,373
53 Veteran's Affairs Office	10	0.14%	7,470	0	7,470	219	7,689
54 Social Services	1,548	21.68%	1,156,373	0	1,156,373	33,860	1,190,232
56 Agricultural Cooperative Extension	4	0.06%	2,988	0	2,988	87	3,076
57 Roads & Bridges	115	1.61%	85,906	(60,501)	25,405	2,515	27,921
58 County Library	426	5.97%	318,227	(285,896)	32,331	9,318	41,649
62 Workforce Development Board	119	1.67%	88,894	(82,023)	6,871	2,603	9,474

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Device Support Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Behavioral Health	664	9.30%	\$496,015	\$(469,319)	\$26,696	\$14,524	\$41,220
66 Emergency Communications	113	1.58%	84,412	(78,691)	5,722	2,472	8,193
68 Water Resources Agency	53	0.74%	39,592	(36,436)	3,156	1,159	4,315
70 Natividad Medical Center	3	0.04%	2,241	(2,034)	207	66	273
80 All Others	5	0.07%	3,735	0	3,735	109	3,844
Subtotal	7,139	100.00%	5,332,910	(1,014,899)	4,318,011	150,509	4,468,521
Direct Bills					1,014,899		1,014,899
Total					\$5,332,910		\$5,483,420

Basis Units: Number of Supported Devices
 Source: -

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Enterprise System Support Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.47%	\$40,083	\$0	\$40,083	\$0	\$40,083
5 Contracts & Purchasing	8.00	0.17%	14,576	0	14,576	0	14,576
6 Fleet Administration	19.00	0.40%	34,617	0	34,617	0	34,617
7 Human Resources	35.00	0.74%	63,768	0	63,768	0	63,768
8 Civil Rights Office	5.00	0.11%	9,110	0	9,110	0	9,110
9 Information Technology	100.00	2.12%	182,195	0	182,195	0	182,195
10 Facilities	47.50	1.01%	86,542	0	86,542	2,567	89,110
11 Auditor-Controller	40.00	0.85%	72,878	0	72,878	2,162	75,040
12 Treasurer-Tax Collector	41.00	0.87%	74,700	0	74,700	2,216	76,916
13 County Counsel	30.00	0.64%	54,658	0	54,658	1,621	56,280
14 Risk Management	9.00	0.19%	16,398	0	16,398	486	16,884
15 Board of Supervisors	16.00	0.34%	29,151	0	29,151	865	30,016
16 Emergency Management	7.00	0.15%	12,754	0	12,754	378	13,132
19 Cannabis	4.00	0.08%	7,288	0	7,288	216	7,504
20 Rifle Range	2.00	0.04%	3,644	0	3,644	108	3,752
21 Sustainability	1.00	0.02%	1,822	0	1,822	54	1,876
22 Housing & Economic Dev Admin	2.00	0.04%	3,644	0	3,644	108	3,752
24 Assessor	43.80	0.93%	79,801	0	79,801	2,367	82,168
25 Clerk/Recorder	16.00	0.34%	29,151	0	29,151	865	30,016
29 Clerk of the Board	5.00	0.11%	9,110	0	9,110	270	9,380
30 Elections	11.00	0.23%	20,041	0	20,041	595	20,636
31 District Attorney	132.00	2.80%	240,497	0	240,497	7,134	247,631
32 Child Support Services	78.13	1.66%	142,340	0	142,340	4,222	146,562
33 Public Defender	56.88	1.21%	103,632	0	103,632	3,074	106,706
34 Coroner & Investigation	25.00	0.53%	45,549	0	45,549	1,351	46,900
35 Jail Operations & Administration	238.00	5.04%	433,623	0	433,623	12,863	446,486
36 Sheriff	159.00	3.37%	289,689	0	289,689	8,593	298,283
37 Juvenile Hall	117.00	2.48%	213,168	0	213,168	6,323	219,491
38 Probation	142.00	3.01%	258,716	0	258,716	7,675	266,391
39 Agricultural Commissioner	68.00	1.44%	123,892	0	123,892	3,675	127,567
40 Housing & Community Dev Admin	15.00	0.32%	27,329	0	27,329	811	28,140
41 Community Development	74.00	1.57%	134,824	0	134,824	3,999	138,823
42 Public Works, Facilities & Parks Admin	12.00	0.25%	21,863	0	21,863	649	22,512
43 Parks Operations	27.00	0.57%	49,193	0	49,193	1,459	50,652
44 Stormwater Floodplain Mgmt	3.00	0.06%	5,466	0	5,466	162	5,628
45 Primary Health Care	169.08	3.58%	308,046	0	308,046	9,138	317,183
46 Emergency Medical Services	8.00	0.17%	14,576	0	14,576	432	15,008
47 Environmental Health	50.00	1.06%	91,097	0	91,097	2,702	93,800
48 Public Guardian/Administrator	13.50	0.29%	24,596	0	24,596	730	25,326
49 Children's Medical Services	18.63	0.39%	33,934	0	33,934	1,007	34,940
50 Public Health	120.25	2.55%	219,089	0	219,089	6,499	225,588
51 Health Administration	55.00	1.17%	100,207	0	100,207	2,973	103,180

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Enterprise System Support Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Animal Services	24.50	0.52%	\$44,638	\$0	\$44,638	\$1,324	\$45,962
53 Veteran's Affairs Office	8.00	0.17%	14,576	0	14,576	432	15,008
54 Social Services	774.00	16.40%	1,410,186	0	1,410,186	41,832	1,452,018
55 Area Agency on Aging	2.00	0.04%	3,644	0	3,644	108	3,752
56 Agricultural Cooperative Extension	3.00	0.06%	5,466	0	5,466	162	5,628
57 Roads & Bridges	95.43	2.02%	173,868	(140,639)	33,230	5,158	38,387
58 County Library	56.20	1.19%	102,393	(92,474)	9,919	3,037	12,957
59 IHSS PA-Administration	7.00	0.15%	12,754	0	12,754	378	13,132
61 Community Action Partnership	1.00	0.02%	1,822	(1,706)	116	54	170
62 Workforce Development Board	10.00	0.21%	18,219	(18,768)	(548)	540	(8)
63 Behavioral Health	371.69	7.88%	677,206	(609,594)	67,612	20,089	87,701
66 Emergency Communications	57.00	1.21%	103,851	(102,370)	1,481	3,081	4,562
68 Water Resources Agency	34.00	0.72%	61,946	(59,716)	2,231	1,838	4,068
70 Natividad Medical Center	1,218.19	25.82%	2,219,477	(2,016,169)	203,307	65,839	269,146
72 Laguna Seca Track	6.00	0.13%	10,932	(5,118)	5,813	324	6,137
80 All Others	5.00	0.11%	9,110	0	9,110	270	9,380
Subtotal	4,718.77	100.00%	8,597,343	(3,046,554)	5,550,789	244,817	5,795,607
Direct Bills					3,046,554		3,046,554
Total					\$8,597,343		\$8,842,160

Basis Units: Number of Employees

Source: -

County of Monterey, California
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FY 2022-23 Actuals
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Hosted Equipment Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Facilities	1	1.06%	\$28,008	\$0	\$28,008	\$776	\$28,784
12 Treasurer-Tax Collector	1	1.06%	28,008	0	28,008	776	28,784
13 County Counsel	1	1.06%	28,008	0	28,008	776	28,784
16 Emergency Management	1	1.06%	28,008	0	28,008	776	28,784
24 Assessor	2	2.13%	56,015	0	56,015	1,552	57,567
30 Elections	1	1.06%	28,008	0	28,008	776	28,784
32 Child Support Services	2	2.13%	56,015	0	56,015	1,552	57,567
36 Sheriff	10	10.64%	280,076	0	280,076	7,762	287,837
38 Probation	7	7.45%	196,053	0	196,053	5,433	201,486
39 Agricultural Commissioner	9	9.57%	252,068	0	252,068	6,986	259,054
42 Public Works, Facilities & Parks Admin	4	4.26%	112,030	0	112,030	3,105	115,135
45 Primary Health Care	2	2.13%	56,015	0	56,015	1,552	57,567
46 Emergency Medical Services	1	1.06%	28,008	0	28,008	776	28,784
51 Health Administration	12	12.77%	336,091	0	336,091	9,314	345,405
52 Animal Services	1	1.06%	28,008	0	28,008	776	28,784
54 Social Services	19	20.21%	532,144	0	532,144	14,747	546,891
57 Roads & Bridges	1	1.06%	28,008	(4,500)	23,508	776	24,284
58 County Library	10	10.64%	280,076	(37,500)	242,576	7,762	250,337
63 Behavioral Health	1	1.06%	28,008	(4,500)	23,508	776	24,284
66 Emergency Communications	2	2.13%	56,015	(17,250)	38,765	1,552	40,317
68 Water Resources Agency	6	6.38%	168,045	(35,625)	132,420	4,657	137,077
Subtotal	94	100.00%	2,632,711	(99,375)	2,533,336	72,961	2,606,297
Direct Bills					99,375		99,375
Total					\$2,632,711		\$2,705,672

Basis Units: Number of Hosted Equipment
 Source: -

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Network Connectivity Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	56	0.75%	\$37,562	\$0	\$37,562	\$0	\$37,562
5 Contracts & Purchasing	13	0.17%	8,720	0	8,720	0	8,720
6 Fleet Administration	22	0.30%	14,757	0	14,757	0	14,757
7 Human Resources	54	0.73%	36,221	0	36,221	0	36,221
8 Civil Rights Office	11	0.15%	7,378	0	7,378	0	7,378
9 Information Technology	114	1.53%	76,466	0	76,466	0	76,466
10 Facilities	34	0.46%	22,806	0	22,806	513	23,318
11 Auditor-Controller	53	0.71%	35,550	0	35,550	799	36,349
12 Treasurer-Tax Collector	110	1.48%	73,783	0	73,783	1,659	75,442
13 County Counsel	43	0.58%	28,843	0	28,843	648	29,491
14 Risk Management	9	0.12%	6,037	0	6,037	136	6,173
15 Board of Supervisors	34	0.46%	22,806	0	22,806	513	23,318
16 Emergency Management	141	1.89%	94,577	0	94,577	2,126	96,703
22 Housing & Economic Dev Admin	4	0.05%	2,683	0	2,683	60	2,743
24 Assessor	138	1.85%	92,564	0	92,564	2,081	94,645
25 Clerk/Recorder	65	0.87%	43,599	0	43,599	980	44,579
29 Clerk of the Board	7	0.09%	4,695	0	4,695	106	4,801
30 Elections	98	1.32%	65,734	0	65,734	1,478	67,212
31 District Attorney	197	2.65%	132,139	0	132,139	2,970	135,109
32 Child Support Services	169	2.27%	113,358	0	113,358	2,548	115,906
33 Public Defender	105	1.41%	70,429	0	70,429	1,583	72,013
35 Jail Operations & Administration	9	0.12%	6,037	0	6,037	136	6,173
36 Sheriff	568	7.63%	380,990	0	380,990	8,564	389,554
38 Probation	360	4.83%	241,472	0	241,472	5,428	246,900
39 Agricultural Commissioner	124	1.67%	83,174	0	83,174	1,870	85,043
41 Community Development	122	1.64%	81,832	0	81,832	1,839	83,672
42 Public Works, Facilities & Parks Admin	60	0.81%	40,245	0	40,245	905	41,150
43 Parks Operations	14	0.19%	9,391	0	9,391	211	9,602
45 Primary Health Care	772	10.37%	517,824	0	517,824	11,640	529,464
46 Emergency Medical Services	14	0.19%	9,391	0	9,391	211	9,602
47 Environmental Health	107	1.44%	71,771	0	71,771	1,613	73,384
48 Public Guardian/Administrator	20	0.27%	13,415	0	13,415	302	13,717
49 Children's Medical Services	60	0.81%	40,245	0	40,245	905	41,150
50 Public Health	390	5.24%	261,595	0	261,595	5,880	267,475
51 Health Administration	130	1.75%	87,198	0	87,198	1,960	89,158
52 Animal Services	34	0.46%	22,806	0	22,806	513	23,318
53 Veteran's Affairs Office	10	0.13%	6,708	0	6,708	151	6,858
54 Social Services	1,597	21.45%	1,071,198	0	1,071,198	24,079	1,095,277
56 Agricultural Cooperative Extension	4	0.05%	2,683	0	2,683	60	2,743
57 Roads & Bridges	122	1.64%	81,832	(50,003)	31,829	1,839	33,669
58 County Library	427	5.73%	286,413	(220,182)	66,231	6,438	72,669
62 Workforce Development Board	122	1.64%	81,832	(64,520)	17,313	1,839	19,152

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Network Connectivity Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Behavioral Health	682	9.16%	\$457,456	\$(369,601)	\$87,855	\$10,283	\$98,138
66 Emergency Communications	158	2.12%	105,980	(89,408)	16,571	2,382	18,953
68 Water Resources Agency	55	0.74%	36,892	(29,051)	7,840	829	8,670
70 Natividad Medical Center	3	0.04%	2,012	(1,561)	451	45	497
80 All Others	5	0.07%	3,354	0	3,354	75	3,429
Subtotal	7,446	100.00%	4,994,454	(824,326)	4,170,128	108,196	4,278,324
Direct Bills					824,326		824,326
Total					\$4,994,454		\$5,102,650

Basis Units: Number of Network Connections

Source: -

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Phone Equipment Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	52	1.29%	\$34,431	\$0	\$34,431	\$0	\$34,431
5 Contracts & Purchasing	21	0.52%	13,905	0	13,905	0	13,905
6 Fleet Administration	20	0.50%	13,243	0	13,243	0	13,243
7 Human Resources	31	0.77%	20,526	0	20,526	0	20,526
8 Civil Rights Office	3	0.07%	1,986	0	1,986	0	1,986
9 Information Technology	90	2.23%	59,592	0	59,592	0	59,592
10 Facilities	39	0.97%	25,823	0	25,823	495	26,318
11 Auditor-Controller	52	1.29%	34,431	0	34,431	660	35,091
12 Treasurer-Tax Collector	50	1.24%	33,107	0	33,107	635	33,741
13 County Counsel	46	1.14%	30,458	0	30,458	584	31,042
15 Board of Supervisors	43	1.06%	28,472	0	28,472	546	29,018
16 Emergency Management	73	1.81%	48,336	0	48,336	926	49,262
24 Assessor	53	1.31%	35,093	0	35,093	673	35,766
25 Clerk/Recorder	22	0.54%	14,567	0	14,567	279	14,846
29 Clerk of the Board	7	0.17%	4,635	0	4,635	89	4,724
30 Elections	40	0.99%	26,485	0	26,485	508	26,993
31 District Attorney	173	4.28%	114,549	0	114,549	2,196	116,745
32 Child Support Services	100	2.48%	66,214	0	66,214	1,269	67,483
33 Public Defender	68	1.68%	45,025	0	45,025	863	45,888
35 Jail Operations & Administration	103	2.55%	68,200	0	68,200	1,307	69,507
36 Sheriff	171	4.23%	113,225	0	113,225	2,170	115,395
38 Probation	244	6.04%	161,561	0	161,561	3,097	164,658
39 Agricultural Commissioner	104	2.58%	68,862	0	68,862	1,320	70,182
40 Housing & Community Dev Admin	112	2.77%	74,159	0	74,159	1,421	75,581
43 Parks Operations	6	0.15%	3,973	0	3,973	76	4,049
45 Primary Health Care	332	8.22%	219,829	0	219,829	4,214	224,043
46 Emergency Medical Services	14	0.35%	9,270	0	9,270	178	9,448
47 Environmental Health	12	0.30%	7,946	0	7,946	152	8,098
48 Public Guardian/Administrator	14	0.35%	9,270	0	9,270	178	9,448
50 Public Health	80	1.98%	52,971	0	52,971	1,015	53,986
51 Health Administration	260	6.44%	172,155	0	172,155	3,300	175,455
52 Animal Services	24	0.59%	15,891	0	15,891	305	16,196
53 Veteran's Affairs Office	10	0.25%	6,621	0	6,621	127	6,748
54 Social Services	889	22.02%	588,638	0	588,638	11,283	599,921
57 Roads & Bridges	56	1.39%	37,080	(24,080)	13,000	711	13,710
58 County Library	56	1.39%	37,080	(27,200)	9,880	711	10,590
62 Workforce Development Board	51	1.26%	33,769	(24,800)	8,969	647	9,616
63 Behavioral Health	472	11.69%	312,528	(228,560)	83,968	5,990	89,958
66 Emergency Communications	15	0.37%	9,932	(8,080)	1,852	190	2,042
68 Water Resources Agency	23	0.57%	15,229	(14,200)	1,029	292	1,321
72 Laguna Seca Track	4	0.10%	2,649	(720)	1,929	51	1,979
80 All Others	3	0.07%	1,986	0	1,986	38	2,024

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Phone Equipment Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	4,038	100.00%	2,673,703	(327,640)	2,346,063	48,494	2,394,558
Direct Bills					327,640		327,640
Total					\$2,673,703		\$2,722,198

Basis Units: Number of Phones
 Source: -

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FY 2022-23 Actuals
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User Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	46	1.00%	\$1,712	\$0	\$1,712	\$0	\$1,712
5 Contracts & Purchasing	10	0.22%	372	0	372	0	372
6 Fleet Administration	16	0.35%	595	0	595	0	595
7 Human Resources	40	0.87%	1,488	0	1,488	0	1,488
8 Civil Rights Office	6	0.13%	223	0	223	0	223
9 Information Technology	107	2.33%	3,982	0	3,982	0	3,982
10 Facilities	52	1.13%	1,935	0	1,935	54	1,989
11 Auditor-Controller	46	1.00%	1,712	0	1,712	48	1,759
12 Treasurer-Tax Collector	50	1.09%	1,861	0	1,861	52	1,912
13 County Counsel	37	0.81%	1,377	0	1,377	38	1,415
14 Risk Management	4	0.09%	149	0	149	4	153
15 Board of Supervisors	22	0.48%	819	0	819	23	841
16 Emergency Management	96	2.09%	3,572	0	3,572	100	3,672
17 Office of Community Engagement & St	1	0.02%	37	0	37	1	38
22 Housing & Economic Dev Admin	2	0.04%	74	0	74	2	76
24 Assessor	59	1.29%	2,195	0	2,195	61	2,257
25 Clerk/Recorder	19	0.41%	707	0	707	20	727
29 Clerk of the Board	7	0.15%	260	0	260	7	268
30 Elections	30	0.65%	1,116	0	1,116	31	1,147
31 District Attorney	157	3.42%	5,842	0	5,842	163	6,005
32 Child Support Services	85	1.85%	3,163	0	3,163	88	3,251
33 Public Defender	68	1.48%	2,530	0	2,530	71	2,601
34 Coroner & Investigation	6	0.13%	223	0	223	6	229
35 Jail Operations & Administration	326	7.11%	12,131	0	12,131	338	12,469
36 Sheriff	232	5.06%	8,633	0	8,633	241	8,874
37 Juvenile Hall	76	1.66%	2,828	0	2,828	79	2,907
38 Probation	191	4.17%	7,107	0	7,107	198	7,305
39 Agricultural Commissioner	82	1.79%	3,051	0	3,051	85	3,136
41 Community Development	97	2.12%	3,610	0	3,610	101	3,710
42 Public Works, Facilities & Parks Admin	29	0.63%	1,079	0	1,079	30	1,109
43 Parks Operations	47	1.03%	1,749	0	1,749	49	1,798
45 Primary Health Care	359	7.83%	13,359	0	13,359	372	13,731
46 Emergency Medical Services	12	0.26%	447	0	447	12	459
47 Environmental Health	57	1.24%	2,121	0	2,121	59	2,180
48 Public Guardian/Administrator	15	0.33%	558	0	558	16	574
49 Children's Medical Services	29	0.63%	1,079	0	1,079	30	1,109
50 Public Health	190	4.14%	7,070	0	7,070	197	7,267
51 Health Administration	107	2.33%	3,982	0	3,982	111	4,093
52 Animal Services	31	0.68%	1,154	0	1,154	32	1,186
53 Veteran's Affairs Office	9	0.20%	335	0	335	9	344
54 Social Services	860	18.76%	32,002	0	32,002	892	32,894
56 Agricultural Cooperative Extension	5	0.11%	186	0	186	5	191

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User Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 Roads & Bridges	92	2.01%	\$3,423	\$(37,822)	\$(34,398)	\$95	\$(34,303)
58 County Library	105	2.29%	3,907	(63,629)	(59,722)	109	(59,613)
62 Workforce Development Board	50	1.09%	1,861	(32,136)	(30,275)	52	(30,224)
63 Behavioral Health	430	9.38%	16,001	(258,027)	(242,026)	446	(241,580)
66 Emergency Communications	84	1.83%	3,126	(47,710)	(44,584)	87	(44,497)
68 Water Resources Agency	43	0.94%	1,600	(25,610)	(24,010)	45	(23,965)
70 Natividad Medical Center	46	1.00%	1,712	(31,839)	(30,128)	48	(30,080)
72 Laguna Seca Track	7	0.15%	260	(3,263)	(3,003)	7	(2,995)
80 All Others	8	0.17%	298	0	298	8	306
Subtotal	4,585	100.00%	170,615	(500,036)	(329,421)	4,521	(324,900)
Direct Bills					500,036		500,036
Total					\$170,615		\$175,136

Basis Units: Number of Users
 Source: -

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Direct Identified Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 Emergency Management	9,310.41	0.59%	\$10,237	\$(2,588)	\$7,650	\$303	\$7,953
35 Jail Operations & Administration	691.54	0.04%	760	(692)	69	23	91
36 Sheriff	65,491.14	4.18%	72,011	(34,141)	37,870	2,134	40,004
38 Probation	20,357.69	1.30%	22,384	(19,585)	2,799	663	3,462
41 Community Development	955.50	0.06%	1,051	(956)	95	31	126
43 Parks Operations	8,237.95	0.53%	9,058	0	9,058	268	9,327
46 Emergency Medical Services	20,403.51	1.30%	22,435	0	22,435	665	23,100
52 Animal Services	3,955.43	0.25%	4,349	0	4,349	129	4,478
57 Roads & Bridges	4,688.69	0.30%	5,155	(4,689)	467	153	620
65 NGEN Operations & Maintenance	1,207,232.40	77.00%	1,327,418	(1,207,232)	120,185	39,338	159,523
66 Emergency Communications	47,897.77	3.06%	52,666	(47,898)	4,768	1,561	6,329
68 Water Resources Agency	8,199.73	0.52%	9,016	(8,200)	816	267	1,084
70 Natividad Medical Center	2,230.49	0.14%	2,453	(2,230)	222	73	295
76 Enterprise Resource Planning (ISF)	168,191.29	10.73%	184,935	(168,191)	16,744	5,481	22,225
Subtotal	1,567,843.54	100.00%	1,723,929	(1,496,401)	227,528	51,088	278,616
Direct Bills					1,496,401		1,496,401
Total					\$1,723,929		\$1,775,018

Basis Units: Time Records
 Source: -

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Allocation Summary

Dept:9 Information Technology

Department	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$214,288	\$1,014,899	\$3,046,554	\$99,375	\$824,326	\$327,640	\$500,036	\$1,496,401	\$0	\$7,523,519
4 County Administrative Office	803	39,592	40,083	0	37,562	34,431	1,712	0	0	154,183
5 Contracts & Purchasing	0	8,964	14,576	0	8,720	13,905	372	0	0	46,536
6 Fleet Administration	0	15,687	34,617	0	14,757	13,243	595	0	0	78,899
7 Human Resources	309,581	40,339	63,768	0	36,221	20,526	1,488	0	0	471,923
8 Civil Rights Office	0	8,217	9,110	0	7,378	1,986	223	0	0	26,915
9 Information Technology	0	79,930	182,195	0	76,466	59,592	3,982	0	0	402,165
10 Facilities	1,134	26,142	89,110	28,784	23,318	26,318	1,989	0	0	196,795
11 Auditor-Controller	454	39,982	75,040	0	36,349	35,091	1,759	0	0	188,675
12 Treasurer-Tax Collector	454	79,195	76,916	28,784	75,442	33,741	1,912	0	0	296,444
13 County Counsel	3,477	32,293	56,280	28,784	29,491	31,042	1,415	0	0	182,782
14 Risk Management	454	6,920	16,884	0	6,173	0	153	0	0	30,583
15 Board of Supervisors	2,646	23,835	30,016	0	23,318	29,018	841	0	0	109,674
16 Emergency Management	5,291	106,106	13,132	28,784	96,703	49,262	3,672	7,953	0	310,903
17 Office of Community Engagement & St	0	0	0	0	0	0	38	0	0	38
19 Cannabis	0	0	7,504	0	0	0	0	0	0	7,504
20 Rifle Range	0	0	3,752	0	0	0	0	0	0	3,752
21 Sustainability	0	0	1,876	0	0	0	0	0	0	1,876
22 Housing & Economic Dev Admin	0	3,076	3,752	0	2,743	0	76	0	0	9,647
24 Assessor	983	101,493	82,168	57,567	94,645	35,766	2,257	0	0	374,879
25 Clerk/Recorder	0	48,440	30,016	0	44,579	14,846	727	0	0	138,608
29 Clerk of the Board	0	4,613	9,380	0	4,801	4,724	268	0	0	23,786
30 Elections	58,883	70,737	20,636	28,784	67,212	26,993	1,147	0	0	274,392
31 District Attorney	39,910	146,857	247,631	0	135,109	116,745	6,005	0	0	692,258
32 Child Support Services	56,725	128,404	146,562	57,567	115,906	67,483	3,251	0	0	575,898
33 Public Defender	378	79,964	106,706	0	72,013	45,888	2,601	0	0	307,550
34 Coroner & Investigation	0	0	46,900	0	0	0	229	0	0	47,129
35 Jail Operations & Administration	1,058	6,920	446,486	0	6,173	69,507	12,469	91	0	542,705
36 Sheriff	98,793	383,673	298,283	287,837	389,554	115,395	8,874	40,004	0	1,622,413
37 Juvenile Hall	76	0	219,491	0	0	0	2,907	0	0	222,474
38 Probation	7,819	259,114	266,391	201,486	246,900	164,658	7,305	3,462	0	1,157,135
39 Agricultural Commissioner	84,053	91,497	127,567	259,054	85,043	70,182	3,136	0	0	720,534
40 Housing & Community Dev Admin	0	0	28,140	0	0	75,581	0	0	0	103,721
41 Community Development	3,628	90,728	138,823	0	83,672	0	3,710	126	0	320,688
42 Public Works, Facilities & Parks Admin	2,570	46,133	22,512	115,135	41,150	0	1,109	0	0	228,609
43 Parks Operations	5,291	9,995	50,652	0	9,602	4,049	1,798	9,327	0	90,713
44 Stormwater Floodplain Mgmt	0	0	5,628	0	0	0	0	0	0	5,628
45 Primary Health Care	4,838	583,583	317,183	57,567	529,464	224,043	13,731	0	0	1,730,409
46 Emergency Medical Services	4,157	10,764	15,008	28,784	9,602	9,448	459	23,100	0	101,321
47 Environmental Health	302	79,195	93,800	0	73,384	8,098	2,180	0	0	256,959
48 Public Guardian/Administrator	151	14,609	25,326	0	13,717	9,448	574	0	0	63,824

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Allocation Summary

Dept:9 Information Technology

Department	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee	Direct Identified	Unallowable Activities	Total
49 Children's Medical Services	\$3,931	\$44,595	\$34,940	\$0	\$41,150	\$0	\$1,109	\$0	\$0	\$125,725
50 Public Health	1,965	296,020	225,588	0	267,475	53,986	7,267	0	0	852,302
51 Health Administration	10,582	97,648	103,180	345,405	89,158	175,455	4,093	0	0	825,521
52 Animal Services	680	25,373	45,962	28,784	23,318	16,196	1,186	4,478	0	145,977
53 Veteran's Affairs Office	0	7,689	15,008	0	6,858	6,748	344	0	0	36,648
54 Social Services	1,068,279	1,190,232	1,452,018	546,891	1,095,277	599,921	32,894	0	0	5,985,513
55 Area Agency on Aging	0	0	3,752	0	0	0	0	0	0	3,752
56 Agricultural Cooperative Extension	0	3,076	5,628	0	2,743	0	191	0	0	11,638
57 Roads & Bridges	1,750	27,921	38,387	24,284	33,669	13,710	(34,303)	620	0	106,038
58 County Library	57,313	41,649	12,957	250,337	72,669	10,590	(59,613)	0	0	385,902
59 IHSS PA-Administration	0	0	13,132	0	0	0	0	0	0	13,132
61 Community Action Partnership	0	0	170	0	0	0	0	0	0	170
62 Workforce Development Board	474	9,474	(8)	0	19,152	9,616	(30,224)	0	0	8,485
63 Behavioral Health	8,566	41,220	87,701	24,284	98,138	89,958	(241,580)	0	0	108,287
65 NGEN Operations & Maintenance	0	0	0	0	0	0	0	159,523	0	159,523
66 Emergency Communications	8,168	8,193	4,562	40,317	18,953	2,042	(44,497)	6,329	0	44,069
68 Water Resources Agency	11,413	4,315	4,068	137,077	8,670	1,321	(23,965)	1,084	0	143,982
70 Natividad Medical Center	510	273	269,146	0	497	0	(30,080)	295	0	240,641
72 Laguna Seca Track	89,297	0	6,137	0	0	1,979	(2,995)	0	0	94,418
76 Enterprise Resource Planning (ISF)	0	0	0	0	0	0	0	22,225	0	22,225
80 All Others	0	3,844	9,380	0	3,429	2,024	306	0	0	18,984
Total	\$2,171,123	\$5,483,420	\$8,842,160	\$2,705,672	\$5,102,650	\$2,722,198	\$175,136	\$1,775,018	\$0	\$28,977,377

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FACILITIES
Explanatory Narrative

Facilities operates under the direction of the Public Works, Facilities, & Parks Department. Facilities Central Services include four (4) functional areas: Facilities Maintenance & Projects, Property Management, Grounds, and Utilities. Services provided to County Departments include building maintenance and repairs, facility project management, grounds maintenance and landscaping, water, garbage, sewer, alarm, fire protection, and gas and electric.

Facilities Maintenance & Projects, Property Management, Grounds, and Utilities

Facilities Maintenance & Projects, Property Management, Grounds, and Utilities costs are allocated based on square footage. Staff record hours worked by building on weekly timesheets in WinCAMS, a Cost Accounting Management System. Services and supplies are coded by building, when applicable, using the County's Financial Enterprise Resource Planning (ERP) Advantage System. These direct charges are used as a basis for allocating indirect cost to each building.

Records Retention

The Records Retention unit provides solutions for the storage, retrieval, management and destruction of paper files, charts, drawings and blueprints in compliance with applicable mandates. These costs are directly billed to departments monthly based on usage. These allowable costs are allocated based on actual usage.

Courier

The Courier service is responsible for delivering all interdepartmental business mail and packages. Courier charges are based on a charge per stop. Costs are allocated based on the total charges incurred during the fiscal year.

Mail

Mail services is responsible for the collection, distribution, pre-sorting, and automated postage for outbound United States Postal Service mail, as well as United Parcel Service shipments. Mail is charged out to departments based on a handling charge per piece of mail. The charges vary based on actual expenditures and are allocated based on the total charges incurred during the fiscal year.

Direct Identified

Direct identified costs are Facilities' staff time funded by the Facility Master Plan Projects Fund and projects directly funded by County departments. The costs are based on staff's time records.

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.

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A. Department Costs

Dept:10 Facilities

Description		Amount	General Admin	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities
Personnel Costs									
Salaries	S1	3,657,377	0	2,650,111	302,084	251,102	22,065	432,015	0
<i>Salary % Split</i>			<i>.00%</i>	<i>72.46%</i>	<i>8.26%</i>	<i>6.87%</i>	<i>.60%</i>	<i>11.81%</i>	<i>.00%</i>
Benefits	P	2,363,846	0	1,944,091	212,295	193,047	14,413	0	0
Subtotal - Personnel Costs		6,021,223	0	4,594,202	514,379	444,149	36,478	432,015	0
Services & Supplies Cost									
Services & Supplies	P	11,156,230	0	7,905,424	163,934	69,965	60,477	0	2,956,430
Ins-Gen Liab (non-recoverable)	D	23,400	0	0	0	0	0	0	0
Misc Revenue	P	(177,988)	0	(17,756)	0	0	0	0	(160,232)
Taxes & Assessments	D	192,174	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	84,332	0	0	0	0	0	0	0
Right-To-Use - SBITA	D	13,647	0	0	0	0	0	0	0
Cost Plan Charges	D	(10,108,787)	0	0	0	0	0	0	0
Interfund Reimbursement	D	(796,042)	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(1,204,761)	0	0	0	0	0	0	0
Equipment	D	59,156	0	0	0	0	0	0	0
Vehicle	D	86,312	0	0	0	0	0	0	0
CIP	D	164,334	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(507,993)	0	7,887,668	163,934	69,965	60,477	0	2,796,198
Department Cost Total		5,513,230	0	12,481,870	678,313	514,114	96,955	432,015	2,796,198
Adjustments to Cost									
Ins-Gen Liab (non-recoverable)	D	(23,400)	0	0	0	0	0	0	0
Taxes & Assessments	D	(192,174)	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	(84,332)	0	0	0	0	0	0	0
Right-To-Use - SBITA	D	(13,647)	0	0	0	0	0	0	0
Cost Plan Charges	D	10,108,787	0	0	0	0	0	0	0
Interfund Reimbursement	D	796,042	0	0	0	0	0	0	0

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A. Department Costs

Dept:10 Facilities

Description		Amount	General Admin	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities
Intrafund Reimbursement	D	1,204,761	0	0	0	0	0	0	0
Equipment	D	(59,156)	0	0	0	0	0	0	0
Vehicle	D	(86,312)	0	0	0	0	0	0	0
CIP	D	(164,334)	0	0	0	0	0	0	0
Subtotal - Adjustments		11,486,235	0	0	0	0	0	0	0
Total Costs After Adjustments		16,999,465	0	12,481,870	678,313	514,114	96,955	432,015	2,796,198
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		<u>\$16,999,465</u>		<u>\$12,481,870</u>	<u>\$678,313</u>	<u>\$514,114</u>	<u>\$96,955</u>	<u>\$432,015</u>	<u>\$2,796,198</u>

not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 Facilities

Department	First Incoming	Second Incoming	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities
1 Multi-Use Building	\$2,087	\$0	\$1,512	\$172	\$143	\$13	\$246	\$0
Subtotal - Building Depreciation	2,087	0	1,512	172	143	13	246	0
2 Depreciation Expense	134,437	0	97,412	11,104	9,230	811	15,880	0
Subtotal - Equipment Depreciation	134,437	0	97,412	11,104	9,230	811	15,880	0
3 Audit Costs	2,509	46	1,851	211	175	15	302	0
Subtotal - Annual County Audit	2,509	46	1,851	211	175	15	302	0
4 Budgeting, Finance & Analysis	43,554	7,042	36,662	4,179	3,474	305	5,976	0
Subtotal - County Administrative Office	43,554	7,042	36,662	4,179	3,474	305	5,976	0
5 Contracts & Purchasing	52,131	21,037	53,017	6,043	5,023	441	8,643	0
Subtotal - Contracts & Purchasing	52,131	21,037	53,017	6,043	5,023	441	8,643	0
6 Vehicle Maintenance & Repairs	34,961	6,894	30,328	3,457	2,874	253	4,944	0
6 Fuel Service	6,871	1,269	5,898	672	559	49	962	0
Subtotal - Fleet Administration	41,833	8,163	36,227	4,129	3,433	302	5,906	0
7 Human Resources	58,121	4,908	45,670	5,206	4,327	380	7,445	0
Subtotal - Human Resources	58,121	4,908	45,670	5,206	4,327	380	7,445	0
8 Civil Rights Office	7,932	760	6,298	718	597	52	1,027	0
Subtotal - Civil Rights Office	7,932	760	6,298	718	597	52	1,027	0
9 Labor	1,095	39	822	94	78	7	134	0
9 Device Support Fee	25,398	744	18,942	2,159	1,795	158	3,088	0
9 Enterprise System Support Fee	86,542	2,567	64,568	7,360	6,118	538	10,526	0
9 Hosted Equipment Fee	28,008	776	20,857	2,377	1,976	174	3,400	0
9 Network Connectivity Fee	22,806	513	16,896	1,926	1,601	141	2,754	0
9 Phone Equipment Fee	25,823	495	19,070	2,174	1,807	159	3,109	0
9 User Fee	1,935	54	1,441	164	137	12	235	0
Subtotal - Information Technology	191,608	5,187	142,596	16,254	13,511	1,187	23,246	0
10 Fac Maintenance	0	248,066	179,747	20,489	17,031	1,497	29,302	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:10 Facilities

Department	First Incoming	Second Incoming	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities
10 Records Retention	\$0	\$(277)	\$(200)	\$(23)	\$(19)	\$(2)	\$(33)	\$0
10 Courier Charges	0	4,940	3,580	408	339	30	584	0
10 Mail Charges	0	(14)	(10)	(1)	(1)	(0)	(2)	0
Subtotal - Facilities	0	252,716	183,116	20,873	17,351	1,525	29,851	0
11 Disbursements	0	26,681	19,333	2,204	1,832	161	3,152	0
11 Budget/Cost Plan/Gen Acctg	0	30,976	22,445	2,559	2,127	187	3,659	0
11 Payroll Division	0	16,163	11,711	1,335	1,110	98	1,909	0
11 System Division	0	12,582	9,117	1,039	864	76	1,486	0
11 Internal Audit	0	7,632	5,530	630	524	46	902	0
Subtotal - Auditor-Controller	0	94,035	68,137	7,767	6,456	567	11,108	0
12 Treasury Activities	0	17,673	12,806	1,460	1,213	107	2,088	0
Subtotal - Treasurer-Tax Collector	0	17,673	12,806	1,460	1,213	107	2,088	0
13 Legal Services	0	73,613	53,340	6,080	5,054	444	8,695	0
Subtotal - County Counsel	0	73,613	53,340	6,080	5,054	444	8,695	0
Total Incoming	534,209	485,181	738,643	84,197	69,988	6,150	120,412	0
C. Total Allocated		\$18,018,855	\$13,220,513	\$762,510	\$584,102	\$103,105	\$552,427	\$2,796,198
			73.37%	4.23%	3.24%	0.57%	3.07%	15.52%

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Fac Maintenance Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	316,968	2.85%	\$366,134	\$(834)	\$365,299	\$0	\$365,299
5 Contracts & Purchasing	445,593	4.00%	514,710	0	514,710	0	514,710
6 Fleet Administration	94,729	0.85%	109,423	(3,956)	105,466	0	105,466
7 Human Resources	32,634	0.29%	37,696	0	37,696	0	37,696
8 Civil Rights Office	27,556	0.25%	31,830	0	31,830	0	31,830
9 Information Technology	95,577	0.86%	110,402	(19,878)	90,524	0	90,524
10 Facilities	216,854	1.95%	250,491	(2,425)	248,066	0	248,066
11 Auditor-Controller	150,245	1.35%	173,550	0	173,550	5,329	178,879
12 Treasurer-Tax Collector	176,255	1.58%	203,594	0	203,594	6,252	209,847
13 County Counsel	150,245	1.35%	173,550	0	173,550	5,329	178,879
15 Board of Supervisors	168,616	1.51%	194,771	0	194,771	5,981	200,752
16 Emergency Management	68,117	0.61%	78,683	(7,205)	71,478	2,416	73,894
18 Auxiliary Services	61,421	0.55%	70,948	0	70,948	2,179	73,127
24 Assessor	109,533	0.98%	126,523	0	126,523	3,885	130,408
25 Clerk/Recorder	109,533	0.98%	126,523	0	126,523	3,885	130,408
26 Grand Jury	16,238	0.15%	18,757	0	18,757	576	19,333
29 Clerk of the Board	18,579	0.17%	21,461	0	21,461	659	22,120
30 Elections	192,729	1.73%	222,624	(407)	222,217	6,836	229,053
31 District Attorney	294,585	2.64%	340,279	(9,085)	331,194	10,449	341,643
32 Child Support Services	1,036	0.01%	1,197	0	1,197	37	1,233
33 Public Defender	428,116	3.84%	494,522	(1,742)	492,780	15,186	507,966
35 Jail Operations & Administration	1,080,000	9.69%	1,247,522	(5,121)	1,242,402	38,309	1,280,711
36 Sheriff	926,073	8.31%	1,069,719	(1,200)	1,068,519	32,849	1,101,368
37 Juvenile Hall	84,141	0.76%	97,192	0	97,192	2,985	100,177
38 Probation	166,417	1.49%	192,230	0	192,230	5,903	198,134
39 Agricultural Commissioner	484,654	4.35%	559,830	0	559,830	17,192	577,022
40 Housing & Community Dev Admin	184,595	1.66%	213,228	(22,993)	190,235	6,548	196,783
42 Public Works, Facilities & Parks Admin	185,757	1.67%	214,570	0	214,570	6,589	221,159
43 Parks Operations	722,444	6.48%	834,505	(30)	834,475	25,626	860,101
45 Primary Health Care	57,469	0.52%	66,383	0	66,383	2,039	68,422
46 Emergency Medical Services	24,488	0.22%	28,286	0	28,286	869	29,155
47 Environmental Health	54,175	0.49%	62,578	0	62,578	1,922	64,500
48 Public Guardian/Administrator	35,359	0.32%	40,844	0	40,844	1,254	42,098
50 Public Health	275,373	2.47%	318,087	(1,474)	316,613	9,768	326,381
51 Health Administration	71,394	0.64%	82,468	(784)	81,684	2,532	84,216
52 Animal Services	22,011	0.20%	25,425	(5,673)	19,752	781	20,533
53 Veteran's Affairs Office	80,124	0.72%	92,552	0	92,552	2,842	95,394
54 Social Services	225,946	2.03%	260,993	(20,727)	240,266	8,015	248,281
56 Agricultural Cooperative Extension	20,033	0.18%	23,140	0	23,140	711	23,851
57 Roads & Bridges	286,452	2.57%	330,884	(32,962)	297,922	10,161	308,083
58 County Library	453,382	4.07%	523,708	(2,257)	521,451	16,082	537,533
63 Behavioral Health	99,134	0.89%	114,511	(5,332)	109,179	3,516	112,695

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Fac Maintenance Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 Emergency Communications	51,794	0.46%	\$59,828	\$(3,921)	\$55,907	\$1,837	\$57,744
68 Water Resources Agency	152,196	1.37%	175,804	0	175,804	5,399	181,202
70 Natividad Medical Center	1,633	0.01%	1,886	0	1,886	58	1,944
71 Parks Lake & Resort Operations	3,245	0.03%	3,748	0	3,748	115	3,863
72 Laguna Seca Track	28,772	0.26%	33,235	(22,838)	10,397	1,021	11,417
79 Superior Court of CA - Mo Co	655,778	5.89%	757,498	0	757,498	23,262	780,759
80 All Others	76,083	0.68%	87,884	0	87,884	2,699	90,583
81 All Others (Not Occupied)	1,456,779	13.08%	1,682,745	0	1,682,745	51,674	1,734,419
Subtotal	11,140,860	100.00%	12,868,954	(170,846)	12,698,108	351,559	13,049,667
Direct Bills					170,846		170,846
Total					\$12,868,954		\$13,220,513

Basis Units: Labor Cost - Time Records
 Source: -

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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Records Retention Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	6,874.10	0.87%	\$6,309	\$(6,874)	\$(565)	\$0	\$(565)
5 Contracts & Purchasing	1,050.84	0.13%	964	(1,051)	(86)	0	(86)
6 Fleet Administration	123.98	0.02%	114	(124)	(10)	0	(10)
7 Human Resources	1,224.05	0.16%	1,123	(1,224)	(101)	0	(101)
8 Civil Rights Office	527.27	0.07%	484	(527)	(43)	0	(43)
9 Information Technology	5,919.85	0.75%	5,433	(5,920)	(486)	0	(486)
10 Facilities	3,366.43	0.43%	3,090	(3,366)	(277)	0	(277)
11 Auditor-Controller	4,831.19	0.61%	4,434	(4,831)	(397)	252	(145)
13 County Counsel	23,595.92	3.00%	21,657	(23,596)	(1,939)	1,231	(708)
14 Risk Management	8,713.00	1.11%	7,997	(8,713)	(716)	455	(261)
15 Board of Supervisors	15,117.67	1.92%	13,875	(15,118)	(1,242)	789	(454)
22 Housing & Economic Dev Admin	132.12	0.02%	121	(132)	(11)	7	(4)
24 Assessor	11,673.41	1.48%	10,714	(11,673)	(959)	609	(350)
25 Clerk/Recorder	35,097.43	4.46%	32,213	(35,097)	(2,884)	1,831	(1,053)
31 District Attorney	103,235.23	13.12%	94,752	(103,235)	(8,484)	5,387	(3,097)
33 Public Defender	28,620.87	3.64%	26,269	(28,621)	(2,352)	1,493	(859)
34 Coroner & Investigation	1,346.92	0.17%	1,236	(1,347)	(111)	70	(40)
35 Jail Operations & Administration	1,346.92	0.17%	1,236	(1,347)	(111)	70	(40)
36 Sheriff	31,173.53	3.96%	28,612	(31,174)	(2,562)	1,627	(935)
37 Juvenile Hall	5,049.64	0.64%	4,635	(5,050)	(415)	263	(151)
38 Probation	37,196.66	4.73%	34,140	(37,197)	(3,057)	1,941	(1,116)
40 Housing & Community Dev Admin	445.39	0.06%	409	(445)	(37)	23	(13)
41 Community Development	161,134.92	20.47%	147,893	(161,135)	(13,242)	8,408	(4,834)
43 Parks Operations	1,156.39	0.15%	1,061	(1,156)	(95)	60	(35)
45 Primary Health Care	105,681.51	13.43%	96,997	(105,682)	(8,685)	5,514	(3,170)
46 Emergency Medical Services	887.80	0.11%	815	(888)	(73)	46	(27)
47 Environmental Health	4,688.90	0.60%	4,304	(4,689)	(385)	245	(141)
48 Public Guardian/Administrator	1,374.17	0.17%	1,261	(1,374)	(113)	72	(41)
49 Children's Medical Services	1,494.06	0.19%	1,371	(1,494)	(123)	78	(45)
50 Public Health	2,872.41	0.36%	2,636	(2,872)	(236)	150	(86)
51 Health Administration	5,072.67	0.64%	4,656	(5,073)	(417)	265	(152)
52 Animal Services	23.10	0.00%	21	(23)	(2)	1	(1)
53 Veteran's Affairs Office	808.81	0.10%	742	(809)	(66)	42	(24)
54 Social Services	5,836.65	0.74%	5,357	(5,837)	(480)	305	(175)
57 Roads & Bridges	32,672.60	4.15%	29,988	(32,673)	(2,685)	1,705	(980)
58 County Library	1,085.48	0.14%	996	(1,085)	(89)	57	(33)
62 Workforce Development Board	527.65	0.07%	484	(528)	(43)	28	(16)
63 Behavioral Health	15,727.19	2.00%	14,435	(15,727)	(1,292)	821	(472)
66 Emergency Communications	1,617.62	0.21%	1,485	(1,618)	(133)	84	(49)
68 Water Resources Agency	600.48	0.08%	551	(600)	(49)	31	(18)
70 Natividad Medical Center	117,194.44	14.89%	107,564	(117,194)	(9,631)	6,115	(3,516)

County of Monterey, California
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Records Retention Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	787,119.27	100.00%	722,436	(787,119)	(64,683)	40,074	(24,609)
Direct Bills					787,119		787,119
Total					\$722,436		\$762,510

Basis Units: Directly Identified Based on Actual Usage

Source: -

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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Courier Charges Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	12,720.94	3.03%	\$16,670	\$(12,721)	\$3,949	\$0	\$3,949
5 Contracts & Purchasing	6,360.47	1.51%	8,335	(6,360)	1,974	0	1,974
6 Fleet Administration	6,360.47	1.51%	8,335	(6,360)	1,974	0	1,974
7 Human Resources	9,555.36	2.27%	12,521	(9,555)	2,966	0	2,966
8 Civil Rights Office	6,360.47	1.51%	8,335	(6,360)	1,974	0	1,974
9 Information Technology	12,720.94	3.03%	16,670	(12,721)	3,949	0	3,949
10 Facilities	15,915.83	3.79%	20,856	(15,916)	4,940	0	4,940
11 Auditor-Controller	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
12 Treasurer-Tax Collector	6,380.00	1.52%	8,360	(6,380)	1,980	607	2,587
13 County Counsel	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
14 Risk Management	3,185.12	0.76%	4,174	(3,185)	989	303	1,292
15 Board of Supervisors	7,962.80	1.89%	10,435	(7,963)	2,472	757	3,229
16 Emergency Management	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
22 Housing & Economic Dev Admin	3,185.12	0.76%	4,174	(3,185)	989	303	1,292
24 Assessor	3,185.12	0.76%	4,174	(3,185)	989	303	1,292
25 Clerk/Recorder	3,185.12	0.76%	4,174	(3,185)	989	303	1,292
29 Clerk of the Board	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
30 Elections	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
31 District Attorney	12,730.71	3.03%	16,682	(12,731)	3,952	1,211	5,162
32 Child Support Services	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
33 Public Defender	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
36 Sheriff	12,730.71	3.03%	16,682	(12,731)	3,952	1,211	5,162
37 Juvenile Hall	9,545.59	2.27%	12,509	(9,546)	2,963	908	3,871
38 Probation	12,720.94	3.03%	16,670	(12,721)	3,949	1,210	5,158
39 Agricultural Commissioner	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
40 Housing & Community Dev Admin	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
41 Community Development	12,730.71	3.03%	16,682	(12,731)	3,952	1,211	5,162
42 Public Works, Facilities & Parks Admin	3,185.12	0.76%	4,174	(3,185)	989	303	1,292
43 Parks Operations	3,185.12	0.76%	4,174	(3,185)	989	303	1,292
45 Primary Health Care	33,424.22	7.95%	43,800	(33,424)	10,375	3,178	13,553
46 Emergency Medical Services	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
47 Environmental Health	12,730.71	3.03%	16,682	(12,731)	3,952	1,211	5,162
49 Children's Medical Services	8,910.52	2.12%	11,676	(8,911)	2,766	847	3,613
50 Public Health	12,730.71	3.03%	16,682	(12,731)	3,952	1,211	5,162
51 Health Administration	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
52 Animal Services	3,185.12	0.76%	4,174	(3,185)	989	303	1,292
53 Veteran's Affairs Office	7,953.03	1.89%	10,422	(7,953)	2,469	756	3,225
54 Social Services	19,716.48	4.69%	25,837	(19,716)	6,120	1,875	7,995
56 Agricultural Cooperative Extension	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
57 Roads & Bridges	12,720.94	3.03%	16,670	(12,721)	3,949	1,210	5,158
58 County Library	3,185.12	0.76%	4,174	(3,185)	989	303	1,292
63 Behavioral Health	47,708.41	11.35%	62,518	(47,708)	14,809	4,536	19,346

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FY 2022-23 Actuals
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Courier Charges Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 Emergency Communications	3,185.12	0.76%	\$4,174	\$(3,185)	\$989	\$303	\$1,292
68 Water Resources Agency	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
70 Natividad Medical Center	6,360.47	1.51%	8,335	(6,360)	1,974	605	2,579
72 Laguna Seca Track	1,914.98	0.46%	2,509	(1,915)	594	182	777
Subtotal	420,318.60	100.00%	550,791	(420,319)	130,472	33,311	163,783
Direct Bills					420,319		420,319
Total					\$550,791		\$584,102

Basis Units: Direct Charges
 Source: -

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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Mail Charges Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	91.98	0.05%	\$48	\$(92)	\$(44)	\$0	\$(44)
5 Contracts & Purchasing	0.56	0.00%	0	(1)	(0)	0	(0)
6 Fleet Administration	26.49	0.01%	14	(26)	(13)	0	(13)
7 Human Resources	526.67	0.28%	277	(527)	(250)	0	(250)
8 Civil Rights Office	5.41	0.00%	3	(5)	(3)	0	(3)
9 Information Technology	82.97	0.04%	44	(83)	(39)	0	(39)
10 Facilities	29.53	0.02%	16	(30)	(14)	0	(14)
11 Auditor-Controller	17,428.24	9.15%	9,165	(17,428)	(8,263)	269	(7,995)
12 Treasurer-Tax Collector	17,829.64	9.36%	9,376	(17,830)	(8,454)	275	(8,179)
13 County Counsel	515.80	0.27%	271	(516)	(245)	8	(237)
15 Board of Supervisors	137.06	0.07%	72	(137)	(65)	2	(63)
16 Emergency Management	1.35	0.00%	1	(1)	(1)	0	(1)
24 Assessor	8,857.73	4.65%	4,658	(8,858)	(4,200)	137	(4,063)
25 Clerk/Recorder	4,236.51	2.22%	2,228	(4,237)	(2,009)	65	(1,943)
29 Clerk of the Board	171.34	0.09%	90	(171)	(81)	3	(79)
30 Elections	2,505.42	1.32%	1,317	(2,505)	(1,188)	39	(1,149)
31 District Attorney	5,998.65	3.15%	3,154	(5,999)	(2,844)	93	(2,752)
32 Child Support Services	12,642.80	6.64%	6,648	(12,643)	(5,995)	195	(5,799)
33 Public Defender	861.21	0.45%	453	(861)	(408)	13	(395)
35 Jail Operations & Administration	1,234.98	0.65%	649	(1,235)	(586)	19	(567)
36 Sheriff	13,264.15	6.96%	6,975	(13,264)	(6,289)	205	(6,084)
38 Probation	4,077.78	2.14%	2,144	(4,078)	(1,933)	63	(1,871)
39 Agricultural Commissioner	1,312.61	0.69%	690	(1,313)	(622)	20	(602)
40 Housing & Community Dev Admin	686.21	0.36%	361	(686)	(325)	11	(315)
41 Community Development	7,682.48	4.03%	4,040	(7,682)	(3,643)	119	(3,524)
42 Public Works, Facilities & Parks Admin	60.43	0.03%	32	(60)	(29)	1	(28)
43 Parks Operations	34.72	0.02%	18	(35)	(16)	1	(16)
45 Primary Health Care	12,660.87	6.65%	6,658	(12,661)	(6,003)	195	(5,808)
46 Emergency Medical Services	156.45	0.08%	82	(156)	(74)	2	(72)
47 Environmental Health	1,665.04	0.87%	876	(1,665)	(789)	26	(764)
48 Public Guardian/Administrator	2,590.77	1.36%	1,362	(2,591)	(1,228)	40	(1,188)
49 Children's Medical Services	1,278.69	0.67%	672	(1,279)	(606)	20	(587)
50 Public Health	1,501.90	0.79%	790	(1,502)	(712)	23	(689)
51 Health Administration	112.71	0.06%	59	(113)	(53)	2	(52)
52 Animal Services	1,015.85	0.53%	534	(1,016)	(482)	16	(466)
53 Veteran's Affairs Office	489.67	0.26%	257	(490)	(232)	8	(225)
54 Social Services	44,675.35	23.45%	23,493	(44,675)	(21,183)	689	(20,493)
57 Roads & Bridges	233.54	0.12%	123	(234)	(111)	4	(107)
60 Fish & Game Propagation	6.76	0.00%	4	(7)	(3)	0	(3)
63 Behavioral Health	2,432.99	1.28%	1,279	(2,433)	(1,154)	38	(1,116)
66 Emergency Communications	38.77	0.02%	20	(39)	(18)	1	(18)
68 Water Resources Agency	637.58	0.33%	335	(638)	(302)	10	(292)

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Mail Charges Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 Natividad Medical Center	20,693.82	10.86%	\$10,882	\$(20,694)	\$(9,812)	\$319	\$(9,493)
71 Parks Lake & Resort Operations	0.90	0.00%	0	(1)	(0)	0	(0)
72 Laguna Seca Track	10.04	0.01%	5	(10)	(5)	0	(5)
Subtotal	190,504.42	100.00%	100,178	(190,504)	(90,327)	2,927	(87,399)
Direct Bills					190,504		190,504
Total					\$100,178		\$103,105

Basis Units: Direct Charges
 Source: -

County of Monterey, California
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FY 2022-23 Actuals
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Direct Identified Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
30 Elections	1,467.48	0.34%	\$1,682	\$(1,467)	\$214	\$195	\$409
64 Homeland Security Grant	1,263.20	0.29%	1,448	(1,263)	185	168	352
69 Facilities Master Plan Projects	429,284.18	99.37%	491,987	(429,284)	62,703	56,948	119,651
Subtotal	432,014.86	100.00%	495,117	(432,015)	63,102	57,310	120,412
Direct Bills					432,015		432,015
Total					\$495,117		\$552,427

Basis Units: Direct Cost by Staff Time Records

Source: -

County of Monterey, California
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FY 2022-23 Actuals
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Allocation Summary

Dept:10 Facilities

Department	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$170,846	\$787,119	\$420,319	\$190,504	\$432,015	\$0	\$2,000,803
4 County Administrative Office	365,299	(565)	3,949	(44)	0	0	368,640
5 Contracts & Purchasing	514,710	(86)	1,974	(0)	0	0	516,598
6 Fleet Administration	105,466	(10)	1,974	(13)	0	0	107,418
7 Human Resources	37,696	(101)	2,966	(250)	0	0	40,312
8 Civil Rights Office	31,830	(43)	1,974	(3)	0	0	33,759
9 Information Technology	90,524	(486)	3,949	(39)	0	0	93,947
10 Facilities	248,066	(277)	4,940	(14)	0	0	252,716
11 Auditor-Controller	178,879	(145)	2,579	(7,995)	0	0	173,319
12 Treasurer-Tax Collector	209,847	0	2,587	(8,179)	0	0	204,255
13 County Counsel	178,879	(708)	2,579	(237)	0	0	180,514
14 Risk Management	0	(261)	1,292	0	0	0	1,030
15 Board of Supervisors	200,752	(454)	3,229	(63)	0	0	203,464
16 Emergency Management	73,894	0	2,579	(1)	0	0	76,472
18 Auxiliary Services	73,127	0	0	0	0	0	73,127
22 Housing & Economic Dev Admin	0	(4)	1,292	0	0	0	1,288
24 Assessor	130,408	(350)	1,292	(4,063)	0	0	127,287
25 Clerk/Recorder	130,408	(1,053)	1,292	(1,943)	0	0	128,704
26 Grand Jury	19,333	0	0	0	0	0	19,333
29 Clerk of the Board	22,120	0	2,579	(79)	0	0	24,620
30 Elections	229,053	0	2,579	(1,149)	409	0	230,892
31 District Attorney	341,643	(3,097)	5,162	(2,752)	0	0	340,957
32 Child Support Services	1,233	0	2,579	(5,799)	0	0	(1,987)
33 Public Defender	507,966	(859)	2,579	(395)	0	0	509,292
34 Coroner & Investigation	0	(40)	0	0	0	0	(40)
35 Jail Operations & Administration	1,280,711	(40)	0	(567)	0	0	1,280,104
36 Sheriff	1,101,368	(935)	5,162	(6,084)	0	0	1,099,511
37 Juvenile Hall	100,177	(151)	3,871	0	0	0	103,896
38 Probation	198,134	(1,116)	5,158	(1,871)	0	0	200,305
39 Agricultural Commissioner	577,022	0	2,579	(602)	0	0	578,999
40 Housing & Community Dev Admin	196,783	(13)	2,579	(315)	0	0	199,034
41 Community Development	0	(4,834)	5,162	(3,524)	0	0	(3,196)
42 Public Works, Facilities & Parks Admin	221,159	0	1,292	(28)	0	0	222,423
43 Parks Operations	860,101	(35)	1,292	(16)	0	0	861,342
45 Primary Health Care	68,422	(3,170)	13,553	(5,808)	0	0	72,997
46 Emergency Medical Services	29,155	(27)	2,579	(72)	0	0	31,636
47 Environmental Health	64,500	(141)	5,162	(764)	0	0	68,758
48 Public Guardian/Administrator	42,098	(41)	0	(1,188)	0	0	40,868
49 Children's Medical Services	0	(45)	3,613	(587)	0	0	2,982
50 Public Health	326,381	(86)	5,162	(689)	0	0	330,768
51 Health Administration	84,216	(152)	2,579	(52)	0	0	86,591

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Allocation Summary

Dept:10 Facilities

Department	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities	Total
52 Animal Services	\$20,533	\$(1)	\$1,292	\$(466)	\$0	\$0	\$21,358
53 Veteran's Affairs Office	95,394	(24)	3,225	(225)	0	0	98,370
54 Social Services	248,281	(175)	7,995	(20,493)	0	0	235,608
56 Agricultural Cooperative Extension	23,851	0	2,579	0	0	0	26,430
57 Roads & Bridges	308,083	(980)	5,158	(107)	0	0	312,154
58 County Library	537,533	(33)	1,292	0	0	0	538,792
60 Fish & Game Propagation	0	0	0	(3)	0	0	(3)
62 Workforce Development Board	0	(16)	0	0	0	0	(16)
63 Behavioral Health	112,695	(472)	19,346	(1,116)	0	0	130,453
64 Homeland Security Grant	0	0	0	0	352	0	352
66 Emergency Communications	57,744	(49)	1,292	(18)	0	0	58,969
68 Water Resources Agency	181,202	(18)	2,579	(292)	0	0	183,471
69 Facilities Master Plan Projects	0	0	0	0	119,651	0	119,651
70 Natividad Medical Center	1,944	(3,516)	2,579	(9,493)	0	0	(8,485)
71 Parks Lake & Resort Operations	3,863	0	0	(0)	0	0	3,863
72 Laguna Seca Track	11,417	0	777	(5)	0	0	12,189
79 Superior Court of CA - Mo Co	780,759	0	0	0	0	0	780,759
80 All Others	90,583	0	0	0	0	0	90,583
81 All Others (Not Occupied)	1,734,419	0	0	0	0	0	1,734,419
Total	\$13,220,513	\$762,510	\$584,102	\$103,105	\$552,427	\$0	\$15,222,657

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AUDITOR-CONTROLLER
Explanatory Narrative

The Office of the Auditor-Controller is an elected position in the Executive Branch of the County of Monterey Government. The Auditor-Controller is the Chief Accounting Office for the County of Monterey. The duties of the position are performed under the legal authority primarily set forth in the Government Code beginning with Section 26880 and 26900, the Revenue and Taxation Code and Monterey Code Sections 2.16 and 2.17, and in accordance with Generally Accepted Accounting Principles (GAAP).

The Office of the Auditor-Controller consists of five major divisions: Administration, General Accounting, Disbursements, Systems Management, and Internal Audit. The Office of the Auditor-Controller provides centralized accounting, disbursing, auditing, financial control services, and ERP system to all County departments and special districts governed by the Board of Supervisors. To the extent required by law, it also furnishes these services to the County Superintendent of Schools, local school districts and special districts with independent boards.

The department's operations have been segregated into the eight functional categories shown below. Direct costs for each function were determined from an annual study of staff time and detailed analysis of expenditures in each services and supplies account.

Department Administration

The Administration division is responsible for department administration and policy guidance, including employee development, personnel, payroll budget development and management, and general secretarial support services. Also, included here is the costs of the office receptionist.

Disbursements

Accounts Payable division is responsible for processing purchase orders and making vendor and contract payments. Accounts Payable Division responsibilities also includes processing claims, invoices and contracts, the preparation and posting of accounting entries to record expenditures and costs, and the purchase, drawing and recording of warrants. Allocation of these costs are based on A/P warrants.

Budget, Cost Plan, General and Expenditure Accounting

General Accounting division is responsible for maintaining the general ledger, budgetary control, enforcing accounting policies, procedures and processes, ensuring financial reporting in accordance with County policies and state and federal guidelines, reconciling fixed asset activity to County inventory, formulation and completion of the mandated County-Wide Cost Allocation Plan (Cost Plan), as well as responsible for the preparation of the Annual Comprehensive Financial Report (ACFR).

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AUDITOR-CONTROLLER
Explanatory Narrative
-continued-

In addition, the General Accounting division calculates Proposition 4 GANN limits for the County and Board of Supervisor governed special districts, administers obligation and debt service bonds, prepares the State Controller and Local Government Financial Transactions Report, performs public safety accounting and reporting for Proposition 172, performs Realignment Sales Tax accounting, apportionment of interest earned on funds in the County Treasury, and provide accounting and fiscal control services for schools. This division is also responsible for Continuing Disclosures related to the County Debt issuances. The allowable costs of these activities have been allocated based on the budgeted expenditures of each user department.

Payroll Division

The Payroll division is responsible for preparing bi-weekly payroll, calculates benefits, prepares year-end tax information, reviews and processes employee reimbursement claim payments, and reconciles payroll functions. The Payroll division calculates and reports required payroll taxes, CalPERS payments, employee benefit payments as well as annual IRS and Franchise Tax Board reports. Garnishments, liens, and levies are also processed by the Payroll Division. The total cost of these activities has been allocated according to the number of employees of each user department.

Systems Division

The Systems division provides procurement, development, implementation and maintenance for countywide and department-administered Enterprise-Resource Planning (ERP) systems in collaboration with staff of the Information Technology department. Among other functions, ERP includes the County's core financial system, budget preparation system, payroll system. The total cost of these activities has been allocated according to the number of employees of each user department.

Internal Audit

The Internal Audit division performs both compliance and financial audits for County departments at the behest of the County Board of Supervisors, the State, or the departments themselves. Internal Audit costs having countywide benefits are allocated based on the budgeted expenditures of each user department.

Direct Identified

Direct identified costs are Auditor-Controller's staff time related to the projects directly funded by the Enterprise Resource Planning Fund (ISF) and Cannabis. The costs are based on staff's time records.

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AUDITOR-CONTROLLER
Explanatory Narrative
-continued-

Property Tax/General Government/SB 90

The Property Tax division is responsible for calculating property taxes and processing property tax refunds, maintaining the property rolls and tax allocation systems, allocating and accounting for property tax apportionment and assessments. The General Accounting division coordinates countywide SB 90 claiming activities. These activities have been eliminated as unallowable.

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable

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A. Department Costs

Dept:11 Auditor-Controller

Description		Amount	General Admin	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Direct Identified	Gen Govt/Prop Tax
Personnel Costs										
Salaries	S1	4,171,440	627,675	410,526	816,049	803,561	624,795	208,524	210,129	222,544
<i>Salary % Split</i>			<i>15.05%</i>	<i>9.84%</i>	<i>19.56%</i>	<i>19.26%</i>	<i>14.98%</i>	<i>5.00%</i>	<i>5.04%</i>	<i>5.33%</i>
Benefits	P	2,201,523	289,775	314,514	430,780	428,794	322,058	94,450	80,396	120,554
Subtotal - Personnel Costs		6,372,963	917,450	725,040	1,246,829	1,232,355	946,853	302,974	290,525	343,098
Services & Supplies Cost										
Services & Supplies	P	576,457	205,144	183,474	116,856	93	12,934	2,419	0	55,537
Ins-Gen Liab (non-recoverable)	D	29,312	0	0	0	0	0	0	0	0
Revenue	P	(495,495)	(3,051)	0	(110,204)	0	0	0	0	(382,240)
Taxes & Assessments	D	112	0	0	0	0	0	0	0	0
Cost Plan Charges	D	(5,787,150)	0	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	7,868	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(90,690)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(5,759,586)	202,093	183,474	6,652	93	12,934	2,419	0	(326,703)
Department Cost Total		613,377	1,119,543	908,514	1,253,481	1,232,448	959,787	305,393	290,525	16,395
Adjustments to Cost										
Ins-Gen Liab (non-recoverable)	D	(29,312)	0	0	0	0	0	0	0	0
Taxes & Assessments	D	(112)	0	0	0	0	0	0	0	0
Cost Plan Charges	D	5,787,150	0	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	(7,868)	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	90,690	0	0	0	0	0	0	0	0
Subtotal - Adjustments		5,840,548	0	0	0	0	0	0	0	0
Total Costs After Adjustments		6,453,925	1,119,543	908,514	1,253,481	1,232,448	959,787	305,393	290,525	16,395
General Admin Distribution			(1,119,543)	129,693	257,806	253,860	197,385	65,877	66,384	70,306
Grand Total		\$6,453,925		\$1,038,207	\$1,511,287	\$1,486,309	\$1,157,172	\$371,270	\$356,909	\$86,701
										not allocated

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A. Department Costs

Dept:11 Auditor-Controller

Description	Amount	Unallowable Activities
Personnel Costs		
Salaries	4,171,440	247,637
<i>Salary % Split</i>		<i>5.94%</i>
Benefits	2,201,523	120,200
Subtotal - Personnel Costs	6,372,963	367,837
Services & Supplies Cost		
Services & Supplies	576,457	0
Ins-Gen Liab (non-recoverable)	29,312	0
Revenue	(495,495)	0
Taxes & Assessments	112	0
Cost Plan Charges	(5,787,150)	0
Right-To-Use - Equipment	7,868	0
Intrafund Reimbursement	(90,690)	0
Subtotal - Services & Supplies	(5,759,586)	0
Department Cost Total	613,377	367,837
Adjustments to Cost		
Ins-Gen Liab (non-recoverable)	(29,312)	0
Taxes & Assessments	(112)	0
Cost Plan Charges	5,787,150	0
Right-To-Use - Equipment	(7,868)	0
Intrafund Reimbursement	90,690	0
Subtotal - Adjustments	5,840,548	0
Total Costs After Adjustments	6,453,925	367,837
General Admin Distribution		78,233
Grand Total	\$6,453,925	\$446,070
		not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 Auditor-Controller

Department	First Incoming	Second Incoming	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Direct Identified	Gen Govt/Prop Tax	Unallowable Activities
1 Multi-Use Building	\$102,375	\$0	\$11,860	\$23,575	\$23,214	\$18,049	\$6,024	\$6,070	\$6,429	\$7,154
Subtotal - Building Depreciation	102,375	0	11,860	23,575	23,214	18,049	6,024	6,070	6,429	7,154
3 Audit Costs	709	13	84	166	164	127	42	43	45	50
Subtotal - Annual County Audit	709	13	84	166	164	127	42	43	45	50
4 Budgeting, Finance & Analysis	12,311	1,991	1,657	3,293	3,243	2,521	842	848	898	999
Subtotal - County Administrative Office	12,311	1,991	1,657	3,293	3,243	2,521	842	848	898	999
5 Contracts & Purchasing	4,573	1,845	744	1,478	1,455	1,132	378	381	403	449
Subtotal - Contracts & Purchasing	4,573	1,845	744	1,478	1,455	1,132	378	381	403	449
7 Human Resources	48,944	4,133	6,149	12,222	12,035	9,358	3,123	3,147	3,333	3,709
Subtotal - Human Resources	48,944	4,133	6,149	12,222	12,035	9,358	3,123	3,147	3,333	3,709
8 Civil Rights Office	6,679	640	848	1,685	1,660	1,290	431	434	460	511
Subtotal - Civil Rights Office	6,679	640	848	1,685	1,660	1,290	431	434	460	511
9 Labor	438	15	53	104	103	80	27	27	28	32
9 Device Support Fee	38,845	1,137	4,632	9,207	9,066	7,049	2,353	2,371	2,511	2,794
9 Enterprise System Support Fee	72,878	2,162	8,693	17,280	17,016	13,230	4,416	4,450	4,712	5,244
9 Network Connectivity Fee	35,550	799	4,211	8,370	8,242	6,409	2,139	2,155	2,283	2,540
9 Phone Equipment Fee	34,431	660	4,065	8,081	7,957	6,187	2,065	2,081	2,204	2,452
9 User Fee	1,712	48	204	405	399	310	104	104	110	123
Subtotal - Information Technology	183,853	4,821	21,857	43,448	42,783	33,265	11,102	11,188	11,849	13,185
10 Fac Maintenance	173,550	5,329	20,722	41,192	40,562	31,538	10,526	10,607	11,233	12,500
10 Records Retention	(397)	252	(17)	(33)	(33)	(26)	(9)	(9)	(9)	(10)
10 Courier Charges	1,974	605	299	594	585	455	152	153	162	180
10 Mail Charges	(8,263)	269	(926)	(1,841)	(1,813)	(1,410)	(470)	(474)	(502)	(559)
Subtotal - Facilities	166,864	6,455	20,078	39,911	39,301	30,558	10,199	10,277	10,884	12,111
11 Disbursements	0	65,052	7,536	14,980	14,751	11,469	3,828	3,857	4,085	4,546
11 Budget/Cost Plan/Gen Acctg	0	8,756	1,014	2,016	1,985	1,544	515	519	550	612
11 Payroll Division	0	13,611	1,577	3,134	3,086	2,400	801	807	855	951

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 Auditor-Controller

Department	First Incoming	Second Incoming	Disbursemen ts	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Direct Identified	Gen Govt/Prop Tax	Unallowable Activities
11 System Division	\$0	\$10,596	\$1,227	\$2,440	\$2,403	\$1,868	\$623	\$628	\$665	\$740
11 Internal Audit	0	2,157	250	497	489	380	127	128	135	151
Subtotal - Auditor-Controller	0	100,171	11,604	23,067	22,714	17,661	5,894	5,940	6,291	7,000
12 Treasury Activities	0	43,089	4,992	9,922	9,771	7,597	2,535	2,555	2,706	3,011
Subtotal - Treasurer-Tax Collector	0	43,089	4,992	9,922	9,771	7,597	2,535	2,555	2,706	3,011
13 Legal Services	0	35,831	4,151	8,251	8,125	6,317	2,108	2,125	2,250	2,504
Subtotal - County Counsel	0	35,831	4,151	8,251	8,125	6,317	2,108	2,125	2,250	2,504
Total Incoming	526,307	198,990	84,022	167,020	164,464	127,876	42,678	43,007	45,548	50,684
C. Total Allocated		\$7,179,222	\$1,122,229	\$1,678,307	\$1,650,772	\$1,285,048	\$413,948	\$399,916	\$132,249	\$496,754
			15.63%	23.38%	22.99%	17.90%	5.77%	5.57%	1.84%	6.92%

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Disbursements Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	8	0.01%	\$112	\$0	\$112	\$0	\$112
4 County Administrative Office	384	0.49%	5,395	0	5,395	0	5,395
5 Contracts & Purchasing	44	0.06%	618	0	618	0	618
6 Fleet Administration	1,467	1.88%	20,611	0	20,611	0	20,611
7 Human Resources	215	0.27%	3,021	0	3,021	0	3,021
8 Civil Rights Office	40	0.05%	562	0	562	0	562
9 Information Technology	1,116	1.43%	15,680	0	15,680	0	15,680
10 Facilities	1,899	2.43%	26,681	0	26,681	0	26,681
11 Auditor-Controller	4,630	5.92%	65,052	0	65,052	0	65,052
12 Treasurer-Tax Collector	2,990	3.82%	42,010	0	42,010	1,007	43,017
13 County Counsel	214	0.27%	3,007	0	3,007	72	3,079
14 Risk Management	35	0.04%	492	0	492	12	504
15 Board of Supervisors	246	0.31%	3,456	0	3,456	83	3,539
16 Emergency Management	154	0.20%	2,164	0	2,164	52	2,216
17 Office of Community Engagement & St	42	0.05%	590	0	590	14	604
18 Auxiliary Services	2	0.00%	28	0	28	1	29
19 Cannabis	72	0.09%	1,012	0	1,012	24	1,036
20 Rifle Range	46	0.06%	646	0	646	15	662
22 Housing & Economic Dev Admin	42	0.05%	590	0	590	14	604
23 Emergency Operations Center	159	0.20%	2,234	0	2,234	54	2,288
24 Assessor	167	0.21%	2,346	0	2,346	56	2,403
25 Clerk/Recorder	198	0.25%	2,782	0	2,782	67	2,849
26 Grand Jury	210	0.27%	2,951	0	2,951	71	3,021
27 Enterprise Risk	3	0.00%	42	0	42	1	43
29 Clerk of the Board	62	0.08%	871	0	871	21	892
30 Elections	333	0.43%	4,679	0	4,679	112	4,791
31 District Attorney	716	0.92%	10,060	0	10,060	241	10,301
32 Child Support Services	318	0.41%	4,468	0	4,468	107	4,575
33 Public Defender	949	1.21%	13,333	0	13,333	320	13,653
34 Coroner & Investigation	340	0.43%	4,777	0	4,777	115	4,892
35 Jail Operations & Administration	647	0.83%	9,090	0	9,090	218	9,308
36 Sheriff	1,094	1.40%	15,371	0	15,371	369	15,739
37 Juvenile Hall	1,312	1.68%	18,434	0	18,434	442	18,876
38 Probation	4,464	5.71%	62,719	0	62,719	1,504	64,223
39 Agricultural Commissioner	400	0.51%	5,620	0	5,620	135	5,755
40 Housing & Community Dev Admin	229	0.29%	3,217	0	3,217	77	3,295
41 Community Development	440	0.56%	6,182	0	6,182	148	6,330
42 Public Works, Facilities & Parks Admin	169	0.22%	2,374	0	2,374	57	2,431
43 Parks Operations	474	0.61%	6,660	0	6,660	160	6,819
44 Stormwater Floodplain Mgmt	44	0.06%	618	0	618	15	633
45 Primary Health Care	2,781	3.55%	39,073	0	39,073	937	40,010
46 Emergency Medical Services	183	0.23%	2,571	0	2,571	62	2,633

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Disbursements Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Environmental Health	577	0.74%	\$8,107	\$0	\$8,107	\$194	\$8,301
48 Public Guardian/Administrator	8,733	11.16%	122,699	0	122,699	2,942	125,641
49 Children's Medical Services	87	0.11%	1,222	0	1,222	29	1,252
50 Public Health	1,139	1.46%	16,003	0	16,003	384	16,387
51 Health Administration	439	0.56%	6,168	0	6,168	148	6,316
52 Animal Services	571	0.73%	8,023	0	8,023	192	8,215
53 Veteran's Affairs Office	70	0.09%	984	0	984	24	1,007
54 Social Services	15,833	20.24%	222,454	0	222,454	5,334	227,788
55 Area Agency on Aging	135	0.17%	1,897	0	1,897	45	1,942
56 Agricultural Cooperative Extension	5	0.01%	70	0	70	2	72
57 Roads & Bridges	2,173	2.78%	30,531	0	30,531	732	31,263
58 County Library	1,156	1.48%	16,242	0	16,242	389	16,631
59 IHSS PA-Administration	23	0.03%	323	0	323	8	331
60 Fish & Game Propagation	24	0.03%	337	0	337	8	345
61 Community Action Partnership	65	0.08%	913	0	913	22	935
62 Workforce Development Board	2,564	3.28%	36,024	0	36,024	864	36,888
63 Behavioral Health	1,871	2.39%	26,288	0	26,288	630	26,918
64 Homeland Security Grant	10	0.01%	141	0	141	3	144
66 Emergency Communications	198	0.25%	2,782	0	2,782	67	2,849
67 Pension Unfunded Liability	1	0.00%	14	0	14	0	14
68 Water Resources Agency	1,266	1.62%	17,787	0	17,787	426	18,214
69 Facilities Master Plan Projects	466	0.60%	6,547	0	6,547	157	6,704
70 Natividad Medical Center	8,967	11.46%	125,987	0	125,987	3,021	129,007
71 Parks Lake & Resort Operations	200	0.26%	2,810	0	2,810	67	2,877
72 Laguna Seca Track	1,123	1.44%	15,778	0	15,778	378	16,157
73 General Liability Insurance (ISF)	60	0.08%	843	0	843	20	863
74 Workmens' Compensation (ISF)	162	0.21%	2,276	0	2,276	55	2,331
75 Benefits Programs Fund (ISF)	164	0.21%	2,304	0	2,304	55	2,359
76 Enterprise Resource Planning (ISF)	1	0.00%	14	0	14	0	14
77 Vehicle Replacement Planning (ISF)	26	0.03%	365	0	365	9	374
80 All Others	786	1.00%	11,043	0	11,043	265	11,308
Subtotal	78,233	100.00%	1,099,177	0	1,099,177	23,052	1,122,229
Direct Bills					0		0
Total					\$1,099,177		\$1,122,229

Basis Units: Number of Accounts Payable Warrants
 Source: -

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Budget/Cost Plan/Gen Acctg Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	441,940	0.03%	\$502	\$0	\$502	\$0	\$502
4 County Administrative Office	8,384,559	0.58%	9,517	0	9,517	0	9,517
5 Contracts & Purchasing	1,446,639	0.10%	1,642	0	1,642	0	1,642
6 Fleet Administration	7,402,072	0.51%	8,402	0	8,402	0	8,402
7 Human Resources	7,705,928	0.54%	8,747	0	8,747	0	8,747
8 Civil Rights Office	1,100,015	0.08%	1,249	0	1,249	0	1,249
9 Information Technology	29,687,323	2.06%	33,697	0	33,697	0	33,697
10 Facilities	27,290,702	1.90%	30,976	0	30,976	0	30,976
11 Auditor-Controller	7,713,819	0.54%	8,756	0	8,756	0	8,756
12 Treasurer-Tax Collector	10,400,275	0.72%	11,805	0	11,805	354	12,159
13 County Counsel	8,265,989	0.57%	9,382	0	9,382	281	9,663
14 Risk Management	2,267,142	0.16%	2,573	0	2,573	77	2,650
15 Board of Supervisors	3,957,734	0.28%	4,492	0	4,492	135	4,627
16 Emergency Management	2,114,199	0.15%	2,400	0	2,400	72	2,472
17 Office of Community Engagement & St	244,672	0.02%	278	0	278	8	286
18 Auxiliary Services	26,169	0.00%	30	0	30	1	31
19 Cannabis	856,653	0.06%	972	0	972	29	1,001
20 Rifle Range	220,730	0.02%	251	0	251	8	258
22 Housing & Economic Dev Admin	6,818,789	0.47%	7,740	0	7,740	232	7,972
23 Emergency Operations Center	3,005,000	0.21%	3,411	0	3,411	102	3,513
24 Assessor	7,299,325	0.51%	8,285	0	8,285	248	8,533
25 Clerk/Recorder	3,025,618	0.21%	3,434	0	3,434	103	3,537
26 Grand Jury	169,288	0.01%	192	0	192	6	198
27 Enterprise Risk	207,769	0.01%	236	0	236	7	243
29 Clerk of the Board	853,134	0.06%	968	0	968	29	997
30 Elections	4,848,435	0.34%	5,503	0	5,503	165	5,668
31 District Attorney	34,970,178	2.43%	39,693	0	39,693	1,190	40,882
32 Child Support Services	10,947,678	0.76%	12,426	0	12,426	372	12,799
33 Public Defender	16,838,468	1.17%	19,113	0	19,113	573	19,685
34 Coroner & Investigation	8,905,150	0.62%	10,108	0	10,108	303	10,411
35 Jail Operations & Administration	73,331,583	5.10%	83,235	0	83,235	2,494	85,730
36 Sheriff	47,606,240	3.31%	54,035	0	54,035	1,619	55,655
37 Juvenile Hall	27,070,250	1.88%	30,726	0	30,726	921	31,647
38 Probation	32,709,353	2.27%	37,127	0	37,127	1,113	38,239
39 Agricultural Commissioner	11,814,699	0.82%	13,410	0	13,410	402	13,812
40 Housing & Community Dev Admin	12,421,497	0.86%	14,099	0	14,099	423	14,522
41 Community Development	14,480,675	1.01%	16,436	0	16,436	493	16,929
42 Public Works, Facilities & Parks Admin	2,012,255	0.14%	2,284	0	2,284	68	2,352
43 Parks Operations	7,198,295	0.50%	8,170	0	8,170	245	8,415
44 Stormwater Floodplain Mgmt	1,193,759	0.08%	1,355	0	1,355	41	1,396
45 Primary Health Care	61,129,179	4.25%	69,385	0	69,385	2,079	71,464
46 Emergency Medical Services	4,444,400	0.31%	5,045	0	5,045	151	5,196

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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Budget/Cost Plan/Gen Acctg Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Environmental Health	15,180,257	1.06%	\$17,230	\$0	\$17,230	\$516	\$17,747
48 Public Guardian/Administrator	2,078,171	0.14%	2,359	0	2,359	71	2,430
49 Children's Medical Services	4,742,992	0.33%	5,384	0	5,384	161	5,545
50 Public Health	45,336,528	3.15%	51,459	0	51,459	1,542	53,001
51 Health Administration	16,083,679	1.12%	18,256	0	18,256	547	18,803
52 Animal Services	4,378,901	0.30%	4,970	0	4,970	149	5,119
53 Veteran's Affairs Office	2,024,351	0.14%	2,298	0	2,298	69	2,367
54 Social Services	150,934,139	10.49%	171,318	0	171,318	5,134	176,452
55 Area Agency on Aging	5,224,349	0.36%	5,930	0	5,930	178	6,108
56 Agricultural Cooperative Extension	439,323	0.03%	499	0	499	15	514
57 Roads & Bridges	51,290,736	3.57%	58,218	0	58,218	1,745	59,962
58 County Library	12,367,283	0.86%	14,037	0	14,037	421	14,458
59 IHSS PA-Administration	1,209,191	0.08%	1,372	0	1,372	41	1,414
60 Fish & Game Propagation	52,327	0.00%	59	0	59	2	61
61 Community Action Partnership	595,072	0.04%	675	0	675	20	696
62 Workforce Development Board	4,585,896	0.32%	5,205	0	5,205	156	5,361
63 Behavioral Health	150,882,441	10.49%	171,259	0	171,259	5,133	176,392
64 Homeland Security Grant	957,020	0.07%	1,086	0	1,086	33	1,119
65 NGEN Operations & Maintenance	1,210,643	0.08%	1,374	0	1,374	41	1,415
66 Emergency Communications	12,559,289	0.87%	14,255	0	14,255	427	14,683
67 Pension Unfunded Liability	250,000	0.02%	284	0	284	9	292
68 Water Resources Agency	38,743,717	2.69%	43,976	0	43,976	1,318	45,294
69 Facilities Master Plan Projects	1,317,377	0.09%	1,495	0	1,495	45	1,540
70 Natividad Medical Center	336,253,383	23.38%	381,665	0	381,665	11,438	393,103
71 Parks Lake & Resort Operations	4,046,323	0.28%	4,593	0	4,593	138	4,730
72 Laguna Seca Track	21,069,456	1.46%	23,915	0	23,915	717	24,632
73 General Liability Insurance (ISF)	12,812,090	0.89%	14,542	0	14,542	436	14,978
74 Workmens' Compensation (ISF)	6,317,655	0.44%	7,171	0	7,171	215	7,386
75 Benefits Programs Fund (ISF)	6,768,688	0.47%	7,683	0	7,683	230	7,913
76 Enterprise Resource Planning (ISF)	494,827	0.03%	562	0	562	17	578
77 Vehicle Replacement Planning (ISF)	21,491	0.00%	24	0	24	1	25
80 All Others	15,192,281	1.06%	17,244	0	17,244	517	17,761
Subtotal	1,438,247,453	100.00%	1,632,484	0	1,632,484	45,823	1,678,307
Direct Bills					0		0
Total					\$1,632,484		\$1,678,307

Basis Units: Adjusted Budgeted Expenditures
 Source: -

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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Payroll Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.47%	\$7,486	\$0	\$7,486	\$0	\$7,486
5 Contracts & Purchasing	8.00	0.17%	2,722	0	2,722	0	2,722
6 Fleet Administration	19.00	0.40%	6,465	0	6,465	0	6,465
7 Human Resources	35.00	0.74%	11,909	0	11,909	0	11,909
8 Civil Rights Office	5.00	0.11%	1,701	0	1,701	0	1,701
9 Information Technology	100.00	2.12%	34,027	0	34,027	0	34,027
10 Facilities	47.50	1.01%	16,163	0	16,163	0	16,163
11 Auditor-Controller	40.00	0.85%	13,611	0	13,611	0	13,611
12 Treasurer-Tax Collector	41.00	0.87%	13,951	0	13,951	416	14,367
13 County Counsel	30.00	0.64%	10,208	0	10,208	305	10,513
14 Risk Management	9.00	0.19%	3,062	0	3,062	91	3,154
15 Board of Supervisors	16.00	0.34%	5,444	0	5,444	163	5,607
16 Emergency Management	7.00	0.15%	2,382	0	2,382	71	2,453
19 Cannabis	4.00	0.08%	1,361	0	1,361	41	1,402
20 Rifle Range	2.00	0.04%	681	0	681	20	701
21 Sustainability	1.00	0.02%	340	0	340	10	350
22 Housing & Economic Dev Admin	2.00	0.04%	681	0	681	20	701
24 Assessor	43.80	0.93%	14,904	0	14,904	445	15,349
25 Clerk/Recorder	16.00	0.34%	5,444	0	5,444	163	5,607
29 Clerk of the Board	5.00	0.11%	1,701	0	1,701	51	1,752
30 Elections	11.00	0.23%	3,743	0	3,743	112	3,855
31 District Attorney	132.00	2.80%	44,916	0	44,916	1,341	46,256
32 Child Support Services	78.13	1.66%	26,584	0	26,584	794	27,377
33 Public Defender	56.88	1.21%	19,355	0	19,355	578	19,932
34 Coroner & Investigation	25.00	0.53%	8,507	0	8,507	254	8,761
35 Jail Operations & Administration	238.00	5.04%	80,984	0	80,984	2,417	83,401
36 Sheriff	159.00	3.37%	54,103	0	54,103	1,615	55,718
37 Juvenile Hall	117.00	2.48%	39,811	0	39,811	1,188	41,000
38 Probation	142.00	3.01%	48,318	0	48,318	1,442	49,761
39 Agricultural Commissioner	68.00	1.44%	23,138	0	23,138	691	23,829
40 Housing & Community Dev Admin	15.00	0.32%	5,104	0	5,104	152	5,256
41 Community Development	74.00	1.57%	25,180	0	25,180	752	25,932
42 Public Works, Facilities & Parks Admin	12.00	0.25%	4,083	0	4,083	122	4,205
43 Parks Operations	27.00	0.57%	9,187	0	9,187	274	9,462
44 Stormwater Floodplain Mgmt	3.00	0.06%	1,021	0	1,021	30	1,051
45 Primary Health Care	169.08	3.58%	57,531	0	57,531	1,717	59,248
46 Emergency Medical Services	8.00	0.17%	2,722	0	2,722	81	2,803
47 Environmental Health	50.00	1.06%	17,013	0	17,013	508	17,521
48 Public Guardian/Administrator	13.50	0.29%	4,594	0	4,594	137	4,731
49 Children's Medical Services	18.63	0.39%	6,338	0	6,338	189	6,527
50 Public Health	120.25	2.55%	40,917	0	40,917	1,221	42,139
51 Health Administration	55.00	1.17%	18,715	0	18,715	559	19,273

County of Monterey, California
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FY 2022-23 Actuals
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Payroll Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Animal Services	24.50	0.52%	\$8,337	\$0	\$8,337	\$249	\$8,585
53 Veteran's Affairs Office	8.00	0.17%	2,722	0	2,722	81	2,803
54 Social Services	774.00	16.40%	263,368	0	263,368	7,862	271,230
55 Area Agency on Aging	2.00	0.04%	681	0	681	20	701
56 Agricultural Cooperative Extension	3.00	0.06%	1,021	0	1,021	30	1,051
57 Roads & Bridges	95.43	2.02%	32,472	0	32,472	969	33,441
58 County Library	56.20	1.19%	19,123	0	19,123	571	19,694
59 IHSS PA-Administration	7.00	0.15%	2,382	0	2,382	71	2,453
61 Community Action Partnership	1.00	0.02%	340	0	340	10	350
62 Workforce Development Board	10.00	0.21%	3,403	0	3,403	102	3,504
63 Behavioral Health	371.69	7.88%	126,476	0	126,476	3,775	130,251
66 Emergency Communications	57.00	1.21%	19,395	0	19,395	579	19,974
68 Water Resources Agency	34.00	0.72%	11,569	0	11,569	345	11,914
70 Natividad Medical Center	1,218.19	25.82%	414,512	0	414,512	12,374	426,886
72 Laguna Seca Track	6.00	0.13%	2,042	0	2,042	61	2,103
80 All Others	5.00	0.11%	1,701	0	1,701	51	1,752
Subtotal	4,718.77	100.00%	1,605,651	0	1,605,651	45,122	1,650,772
Direct Bills					0		0
Total					\$1,605,651		\$1,650,772

Basis Units: Number of Employees
 Source: -

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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System Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.47%	\$5,828	\$0	\$5,828	\$0	\$5,828
5 Contracts & Purchasing	8.00	0.17%	2,119	0	2,119	0	2,119
6 Fleet Administration	19.00	0.40%	5,033	0	5,033	0	5,033
7 Human Resources	35.00	0.74%	9,271	0	9,271	0	9,271
8 Civil Rights Office	5.00	0.11%	1,324	0	1,324	0	1,324
9 Information Technology	100.00	2.12%	26,489	0	26,489	0	26,489
10 Facilities	47.50	1.01%	12,582	0	12,582	0	12,582
11 Auditor-Controller	40.00	0.85%	10,596	0	10,596	0	10,596
12 Treasurer-Tax Collector	41.00	0.87%	10,861	0	10,861	324	11,184
13 County Counsel	30.00	0.64%	7,947	0	7,947	237	8,184
14 Risk Management	9.00	0.19%	2,384	0	2,384	71	2,455
15 Board of Supervisors	16.00	0.34%	4,238	0	4,238	126	4,365
16 Emergency Management	7.00	0.15%	1,854	0	1,854	55	1,910
19 Cannabis	4.00	0.08%	1,060	0	1,060	32	1,091
20 Rifle Range	2.00	0.04%	530	0	530	16	546
21 Sustainability	1.00	0.02%	265	0	265	8	273
22 Housing & Economic Dev Admin	2.00	0.04%	530	0	530	16	546
24 Assessor	43.80	0.93%	11,602	0	11,602	346	11,948
25 Clerk/Recorder	16.00	0.34%	4,238	0	4,238	126	4,365
29 Clerk of the Board	5.00	0.11%	1,324	0	1,324	39	1,364
30 Elections	11.00	0.23%	2,914	0	2,914	87	3,001
31 District Attorney	132.00	2.80%	34,966	0	34,966	1,042	36,008
32 Child Support Services	78.13	1.66%	20,696	0	20,696	617	21,313
33 Public Defender	56.88	1.21%	15,067	0	15,067	449	15,516
34 Coroner & Investigation	25.00	0.53%	6,622	0	6,622	197	6,820
35 Jail Operations & Administration	238.00	5.04%	63,044	0	63,044	1,880	64,924
36 Sheriff	159.00	3.37%	42,118	0	42,118	1,256	43,373
37 Juvenile Hall	117.00	2.48%	30,992	0	30,992	924	31,916
38 Probation	142.00	3.01%	37,615	0	37,615	1,121	38,736
39 Agricultural Commissioner	68.00	1.44%	18,013	0	18,013	537	18,550
40 Housing & Community Dev Admin	15.00	0.32%	3,973	0	3,973	118	4,092
41 Community Development	74.00	1.57%	19,602	0	19,602	584	20,186
42 Public Works, Facilities & Parks Admin	12.00	0.25%	3,179	0	3,179	95	3,273
43 Parks Operations	27.00	0.57%	7,152	0	7,152	213	7,365
44 Stormwater Floodplain Mgmt	3.00	0.06%	795	0	795	24	818
45 Primary Health Care	169.08	3.58%	44,788	0	44,788	1,335	46,123
46 Emergency Medical Services	8.00	0.17%	2,119	0	2,119	63	2,182
47 Environmental Health	50.00	1.06%	13,245	0	13,245	395	13,639
48 Public Guardian/Administrator	13.50	0.29%	3,576	0	3,576	107	3,683
49 Children's Medical Services	18.63	0.39%	4,935	0	4,935	147	5,082
50 Public Health	120.25	2.55%	31,853	0	31,853	950	32,803
51 Health Administration	55.00	1.17%	14,569	0	14,569	434	15,003

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FY 2022-23 Actuals
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System Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Animal Services	24.50	0.52%	\$6,490	\$0	\$6,490	\$193	\$6,683
53 Veteran's Affairs Office	8.00	0.17%	2,119	0	2,119	63	2,182
54 Social Services	774.00	16.40%	205,026	0	205,026	6,113	211,139
55 Area Agency on Aging	2.00	0.04%	530	0	530	16	546
56 Agricultural Cooperative Extension	3.00	0.06%	795	0	795	24	818
57 Roads & Bridges	95.43	2.02%	25,279	0	25,279	754	26,032
58 County Library	56.20	1.19%	14,887	0	14,887	444	15,331
59 IHSS PA-Administration	7.00	0.15%	1,854	0	1,854	55	1,910
61 Community Action Partnership	1.00	0.02%	265	0	265	8	273
62 Workforce Development Board	10.00	0.21%	2,649	0	2,649	79	2,728
63 Behavioral Health	371.69	7.88%	98,457	0	98,457	2,935	101,393
66 Emergency Communications	57.00	1.21%	15,099	0	15,099	450	15,549
68 Water Resources Agency	34.00	0.72%	9,006	0	9,006	269	9,275
70 Natividad Medical Center	1,218.19	25.82%	322,688	0	322,688	9,621	332,309
72 Laguna Seca Track	6.00	0.13%	1,589	0	1,589	47	1,637
80 All Others	5.00	0.11%	1,324	0	1,324	39	1,364
Subtotal	4,718.78	100.00%	1,249,964	0	1,249,964	35,084	1,285,048
Direct Bills					0		0
Total					\$1,249,964		\$1,285,048

Basis Units: Number of Employees

Source: -

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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Internal Audit Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	441,940	0.03%	\$124	\$0	\$124	\$0	\$124
4 County Administrative Office	8,384,559	0.58%	2,345	0	2,345	0	2,345
5 Contracts & Purchasing	1,446,639	0.10%	405	0	405	0	405
6 Fleet Administration	7,402,072	0.51%	2,070	0	2,070	0	2,070
7 Human Resources	7,705,928	0.54%	2,155	0	2,155	0	2,155
8 Civil Rights Office	1,100,015	0.08%	308	0	308	0	308
9 Information Technology	29,687,323	2.06%	8,303	0	8,303	0	8,303
10 Facilities	27,290,702	1.90%	7,632	0	7,632	0	7,632
11 Auditor-Controller	7,713,819	0.54%	2,157	0	2,157	0	2,157
12 Treasurer-Tax Collector	10,400,275	0.72%	2,909	0	2,909	90	2,999
13 County Counsel	8,265,989	0.57%	2,312	0	2,312	72	2,384
14 Risk Management	2,267,142	0.16%	634	0	634	20	654
15 Board of Supervisors	3,957,734	0.28%	1,107	0	1,107	34	1,141
16 Emergency Management	2,114,199	0.15%	591	0	591	18	610
17 Office of Community Engagement & St	244,672	0.02%	68	0	68	2	71
18 Auxiliary Services	26,169	0.00%	7	0	7	0	8
19 Cannabis	856,653	0.06%	240	0	240	7	247
20 Rifle Range	220,730	0.02%	62	0	62	2	64
22 Housing & Economic Dev Admin	6,818,789	0.47%	1,907	0	1,907	59	1,966
23 Emergency Operations Center	3,005,000	0.21%	840	0	840	26	867
24 Assessor	7,299,325	0.51%	2,041	0	2,041	63	2,105
25 Clerk/Recorder	3,025,618	0.21%	846	0	846	26	872
26 Grand Jury	169,288	0.01%	47	0	47	1	49
27 Enterprise Risk	207,769	0.01%	58	0	58	2	60
29 Clerk of the Board	853,134	0.06%	239	0	239	7	246
30 Elections	4,848,435	0.34%	1,356	0	1,356	42	1,398
31 District Attorney	34,970,178	2.43%	9,780	0	9,780	304	10,084
32 Child Support Services	10,947,678	0.76%	3,062	0	3,062	95	3,157
33 Public Defender	16,838,468	1.17%	4,709	0	4,709	146	4,856
34 Coroner & Investigation	8,905,150	0.62%	2,491	0	2,491	77	2,568
35 Jail Operations & Administration	73,331,583	5.10%	20,509	0	20,509	637	21,146
36 Sheriff	47,606,240	3.31%	13,314	0	13,314	414	13,728
37 Juvenile Hall	27,070,250	1.88%	7,571	0	7,571	235	7,806
38 Probation	32,709,353	2.27%	9,148	0	9,148	284	9,432
39 Agricultural Commissioner	11,814,699	0.82%	3,304	0	3,304	103	3,407
40 Housing & Community Dev Admin	12,421,497	0.86%	3,474	0	3,474	108	3,582
41 Community Development	14,480,675	1.01%	4,050	0	4,050	126	4,176
42 Public Works, Facilities & Parks Admin	2,012,255	0.14%	563	0	563	17	580
43 Parks Operations	7,198,295	0.50%	2,013	0	2,013	63	2,076
44 Stormwater Floodplain Mgmt	1,193,759	0.08%	334	0	334	10	344
45 Primary Health Care	61,129,179	4.25%	17,096	0	17,096	531	17,628
46 Emergency Medical Services	4,444,400	0.31%	1,243	0	1,243	39	1,282

County of Monterey, California
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Internal Audit Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Environmental Health	15,180,257	1.06%	\$4,246	\$0	\$4,246	\$132	\$4,377
48 Public Guardian/Administrator	2,078,171	0.14%	581	0	581	18	599
49 Children's Medical Services	4,742,992	0.33%	1,326	0	1,326	41	1,368
50 Public Health	45,336,528	3.15%	12,679	0	12,679	394	13,073
51 Health Administration	16,083,679	1.12%	4,498	0	4,498	140	4,638
52 Animal Services	4,378,901	0.30%	1,225	0	1,225	38	1,263
53 Veteran's Affairs Office	2,024,351	0.14%	566	0	566	18	584
54 Social Services	150,934,139	10.49%	42,212	0	42,212	1,312	43,524
55 Area Agency on Aging	5,224,349	0.36%	1,461	0	1,461	45	1,507
56 Agricultural Cooperative Extension	439,323	0.03%	123	0	123	4	127
57 Roads & Bridges	51,290,736	3.57%	14,345	0	14,345	446	14,790
58 County Library	12,367,283	0.86%	3,459	0	3,459	107	3,566
59 IHSS PA-Administration	1,209,191	0.08%	338	0	338	11	349
60 Fish & Game Propagation	52,327	0.00%	15	0	15	0	15
61 Community Action Partnership	595,072	0.04%	166	0	166	5	172
62 Workforce Development Board	4,585,896	0.32%	1,283	0	1,283	40	1,322
63 Behavioral Health	150,882,441	10.49%	42,198	0	42,198	1,312	43,509
64 Homeland Security Grant	957,020	0.07%	268	0	268	8	276
65 NGEN Operations & Maintenance	1,210,643	0.08%	339	0	339	11	349
66 Emergency Communications	12,559,289	0.87%	3,512	0	3,512	109	3,622
67 Pension Unfunded Liability	250,000	0.02%	70	0	70	2	72
68 Water Resources Agency	38,743,717	2.69%	10,836	0	10,836	337	11,172
69 Facilities Master Plan Projects	1,317,377	0.09%	368	0	368	11	380
70 Natividad Medical Center	336,253,383	23.38%	94,041	0	94,041	2,923	96,964
71 Parks Lake & Resort Operations	4,046,323	0.28%	1,132	0	1,132	35	1,167
72 Laguna Seca Track	21,069,456	1.46%	5,893	0	5,893	183	6,076
73 General Liability Insurance (ISF)	12,812,090	0.89%	3,583	0	3,583	111	3,695
74 Workmens' Compensation (ISF)	6,317,655	0.44%	1,767	0	1,767	55	1,822
75 Benefits Programs Fund (ISF)	6,768,688	0.47%	1,893	0	1,893	59	1,952
76 Enterprise Resource Planning (ISF)	494,827	0.03%	138	0	138	4	143
77 Vehicle Replacement Planning (ISF)	21,491	0.00%	6	0	6	0	6
80 All Others	15,192,281	1.06%	4,249	0	4,249	132	4,381
Subtotal	1,438,247,453	100.00%	402,239	0	402,239	11,709	413,948
Direct Bills					0		0
Total					\$402,239		\$413,948

Basis Units: Adjusted Budgeted Expenditures
 Source: -

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Direct Identified Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 Cannabis	199,835.33	68.78%	\$266,963	\$0	\$266,963	\$8,116	\$275,079
76 Enterprise Resource Planning (ISF)	90,690.00	31.22%	121,154	(90,690)	30,464	3,683	34,148
Subtotal	290,525.33	100.00%	388,116	(90,690)	297,427	11,799	309,226
Direct Bills					90,690		90,690
Total					\$388,116		\$399,916

Basis Units: Time Records
 Source: -

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Allocation Summary

Dept:11 Auditor-Controller

Department	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Direct Identified	Gen Govt/Prop Tax	Unallowable Activities	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$90,690	\$0	\$0	\$90,690
3 Annual County Audit	112	502	0	0	124	0	0	0	738
4 County Administrative Office	5,395	9,517	7,486	5,828	2,345	0	0	0	30,571
5 Contracts & Purchasing	618	1,642	2,722	2,119	405	0	0	0	7,506
6 Fleet Administration	20,611	8,402	6,465	5,033	2,070	0	0	0	42,581
7 Human Resources	3,021	8,747	11,909	9,271	2,155	0	0	0	35,103
8 Civil Rights Office	562	1,249	1,701	1,324	308	0	0	0	5,144
9 Information Technology	15,680	33,697	34,027	26,489	8,303	0	0	0	118,195
10 Facilities	26,681	30,976	16,163	12,582	7,632	0	0	0	94,035
11 Auditor-Controller	65,052	8,756	13,611	10,596	2,157	0	0	0	100,171
12 Treasurer-Tax Collector	43,017	12,159	14,367	11,184	2,999	0	0	0	83,726
13 County Counsel	3,079	9,663	10,513	8,184	2,384	0	0	0	33,822
14 Risk Management	504	2,650	3,154	2,455	654	0	0	0	9,417
15 Board of Supervisors	3,539	4,627	5,607	4,365	1,141	0	0	0	19,279
16 Emergency Management	2,216	2,472	2,453	1,910	610	0	0	0	9,659
17 Office of Community Engagement & St	604	286	0	0	71	0	0	0	961
18 Auxiliary Services	29	31	0	0	8	0	0	0	67
19 Cannabis	1,036	1,001	1,402	1,091	247	275,079	0	0	279,856
20 Rifle Range	662	258	701	546	64	0	0	0	2,230
21 Sustainability	0	0	350	273	0	0	0	0	623
22 Housing & Economic Dev Admin	604	7,972	701	546	1,966	0	0	0	11,789
23 Emergency Operations Center	2,288	3,513	0	0	867	0	0	0	6,667
24 Assessor	2,403	8,533	15,349	11,948	2,105	0	0	0	40,338
25 Clerk/Recorder	2,849	3,537	5,607	4,365	872	0	0	0	17,230
26 Grand Jury	3,021	198	0	0	49	0	0	0	3,268
27 Enterprise Risk	43	243	0	0	60	0	0	0	346
29 Clerk of the Board	892	997	1,752	1,364	246	0	0	0	5,251
30 Elections	4,791	5,668	3,855	3,001	1,398	0	0	0	18,712
31 District Attorney	10,301	40,882	46,256	36,008	10,084	0	0	0	143,532
32 Child Support Services	4,575	12,799	27,377	21,313	3,157	0	0	0	69,221
33 Public Defender	13,653	19,685	19,932	15,516	4,856	0	0	0	73,643
34 Coroner & Investigation	4,892	10,411	8,761	6,820	2,568	0	0	0	33,451
35 Jail Operations & Administration	9,308	85,730	83,401	64,924	21,146	0	0	0	264,509
36 Sheriff	15,739	55,655	55,718	43,373	13,728	0	0	0	184,213
37 Juvenile Hall	18,876	31,647	41,000	31,916	7,806	0	0	0	131,245
38 Probation	64,223	38,239	49,761	38,736	9,432	0	0	0	200,391
39 Agricultural Commissioner	5,755	13,812	23,829	18,550	3,407	0	0	0	65,353
40 Housing & Community Dev Admin	3,295	14,522	5,256	4,092	3,582	0	0	0	30,746
41 Community Development	6,330	16,929	25,932	20,186	4,176	0	0	0	73,553
42 Public Works, Facilities & Parks Admin	2,431	2,352	4,205	3,273	580	0	0	0	12,843
43 Parks Operations	6,819	8,415	9,462	7,365	2,076	0	0	0	34,137

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Allocation Summary

Dept:11 Auditor-Controller

Department	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Direct Identified	Gen Govt/Prop Tax	Unallowable Activities	Total
44 Stormwater Floodplain Mgmt	\$633	\$1,396	\$1,051	\$818	\$344	\$0	\$0	\$0	\$4,242
45 Primary Health Care	40,010	71,464	59,248	46,123	17,628	0	0	0	234,473
46 Emergency Medical Services	2,633	5,196	2,803	2,182	1,282	0	0	0	14,096
47 Environmental Health	8,301	17,747	17,521	13,639	4,377	0	0	0	61,586
48 Public Guardian/Administrator	125,641	2,430	4,731	3,683	599	0	0	0	137,083
49 Children's Medical Services	1,252	5,545	6,527	5,082	1,368	0	0	0	19,773
50 Public Health	16,387	53,001	42,139	32,803	13,073	0	0	0	157,403
51 Health Administration	6,316	18,803	19,273	15,003	4,638	0	0	0	64,034
52 Animal Services	8,215	5,119	8,585	6,683	1,263	0	0	0	29,866
53 Veteran's Affairs Office	1,007	2,367	2,803	2,182	584	0	0	0	8,943
54 Social Services	227,788	176,452	271,230	211,139	43,524	0	0	0	930,133
55 Area Agency on Aging	1,942	6,108	701	546	1,507	0	0	0	10,803
56 Agricultural Cooperative Extension	72	514	1,051	818	127	0	0	0	2,582
57 Roads & Bridges	31,263	59,962	33,441	26,032	14,790	0	0	0	165,489
58 County Library	16,631	14,458	19,694	15,331	3,566	0	0	0	69,680
59 IHSS PA-Administration	331	1,414	2,453	1,910	349	0	0	0	6,456
60 Fish & Game Propagation	345	61	0	0	15	0	0	0	422
61 Community Action Partnership	935	696	350	273	172	0	0	0	2,426
62 Workforce Development Board	36,888	5,361	3,504	2,728	1,322	0	0	0	49,804
63 Behavioral Health	26,918	176,392	130,251	101,393	43,509	0	0	0	478,463
64 Homeland Security Grant	144	1,119	0	0	276	0	0	0	1,539
65 NGEN Operations & Maintenance	0	1,415	0	0	349	0	0	0	1,764
66 Emergency Communications	2,849	14,683	19,974	15,549	3,622	0	0	0	56,676
67 Pension Unfunded Liability	14	292	0	0	72	0	0	0	379
68 Water Resources Agency	18,214	45,294	11,914	9,275	11,172	0	0	0	95,870
69 Facilities Master Plan Projects	6,704	1,540	0	0	380	0	0	0	8,624
70 Natividad Medical Center	129,007	393,103	426,886	332,309	96,964	0	0	0	1,378,269
71 Parks Lake & Resort Operations	2,877	4,730	0	0	1,167	0	0	0	8,775
72 Laguna Seca Track	16,157	24,632	2,103	1,637	6,076	0	0	0	50,603
73 General Liability Insurance (ISF)	863	14,978	0	0	3,695	0	0	0	19,536
74 Workmens' Compensation (ISF)	2,331	7,386	0	0	1,822	0	0	0	11,538
75 Benefits Programs Fund (ISF)	2,359	7,913	0	0	1,952	0	0	0	12,224
76 Enterprise Resource Planning (ISF)	14	578	0	0	143	34,148	0	0	34,883
77 Vehicle Replacement Planning (ISF)	374	25	0	0	6	0	0	0	405
80 All Others	11,308	17,761	1,752	1,364	4,381	0	0	0	36,566
Total	\$1,122,229	\$1,678,307	\$1,650,772	\$1,285,048	\$413,948	\$399,916	\$0	\$0	\$6,550,220

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TREASURER-TAX COLLECTOR
Explanatory Narrative

The Department of the Treasurer-Tax Collector includes three divisional units: Property Tax, Treasury and Revenue Division under one appropriation unit. The Treasurer-Tax Collector is responsible for the collection of property taxes and other taxes, fines and fees, and the oversight of banking and investment services. The Revenue Division provides centralized account collection services to County Departments and Superior Court of California - County of Monterey. The division applies similar professional collections techniques and procedures to all delinquent accounts and returned checks which have not been collected by the involved department.

Treasury Activities

Allowable Treasury costs are based on the analysis of disbursing, receipting, and monthly time study data. Costs are allocated based on the number of checks drawn on the County Treasury using accounts payable warrants.

Revenue Collections

The revenue collection costs are allocated using an analysis of total dollars collected for each department.

Investing

The Treasury safeguards and invests all deposits for the County of Monterey, the County's school districts and various special districts, and manages a pooled investment portfolio that provides for the safety and liquidity of all cash assets. These investment functions are treated as unallowable.

Property Tax Collection

Property Tax administers and enforces State law and County code providing for the collection of all county property taxes, and unincorporated County Transient Occupancy Taxes (TOT). These activities are excluded from the cost plan.

Direct Identified

Direct identified costs are Treasurer-Tax Collector's staff time related to the projects directly funded by Cannabis. The costs are based on staff's time records.

Unallowable Activities

The Property Tax unit is also responsible for administration of the County's Business License Ordinance, including initial issuance, annual review, and renewal of Business Licenses for all cannabis related operations permitted in unincorporated areas of the County. These cannabis related activities are deemed unallowable and consequently excluded from the cost plan. Staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable as well.

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A. Department Costs

Dept:12 Treasurer-Tax Collector

Description		Amount	General Admin	Treasury Activities	Revenue Collections	Direct Identified	Investing	Property Tax Collection	Unallowable Activities
Personnel Costs									
Salaries	S1	3,458,143	0	212,217	1,296,679	376,429	92,613	1,474,502	5,703
<i>Salary % Split</i>			<i>.00%</i>	<i>6.14%</i>	<i>37.50%</i>	<i>10.89%</i>	<i>2.68%</i>	<i>42.64%</i>	<i>.16%</i>
Benefits	P	2,225,335	0	152,179	997,608	136,297	67,532	870,398	1,321
Subtotal - Personnel Costs		5,683,478	0	364,396	2,294,287	512,726	160,145	2,344,900	7,024
Services & Supplies Cost									
Services & Supplies	P	3,045,689	0	680,164	1,167,697	114,725	477,197	605,459	446
Ins-Gen Liab (non-recoverable)	D	23,989	0	0	0	0	0	0	0
Misc Revenue	S	(69,087)	0	(4,240)	(25,905)	(7,520)	(1,850)	(29,458)	(114)
Revenue	P	(3,269,830)	0	0	0	0	0	(3,269,830)	0
Taxes and Assessments	D	2	0	0	0	0	0	0	0
Cost Plan Charges	D	81,957	0	0	0	0	0	0	0
Intrafund Reimbursement	P	(758,034)	0	(360,212)	(351,144)	0	0	(46,678)	0
Interfund Reimbursement	D	(1,506)	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(224,590)	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	3,028	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(1,168,382)	0	315,713	790,648	107,205	475,347	(2,740,506)	332
Department Cost Total		4,515,096	0	680,109	3,084,935	619,931	635,492	(395,606)	7,356
Adjustments to Cost									
Ins-Gen Liab (non-recoverable)	D	(23,989)	0	0	0	0	0	0	0
Taxes and Assessments	D	(2)	0	0	0	0	0	0	0
Cost Plan Charges	D	(81,957)	0	0	0	0	0	0	0
Interfund Reimbursement	D	1,506	0	0	0	0	0	0	0
Intrafund Reimbursement	D	224,590	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	(3,028)	0	0	0	0	0	0	0
Subtotal - Adjustments		117,120	0	0	0	0	0	0	0
Total Costs After Adjustments		4,632,216	0	680,109	3,084,935	619,931	635,492	(395,606)	7,356
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$4,632,216		\$680,109	\$3,084,935	\$619,931	\$635,492	\$(395,606)	\$7,356
							not allocated	not allocated	not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury Activities	Revenue Collections	Direct Identified	Investing	Property Tax Collection	Unallowable Activities
1 Multi-Use Building	\$125,124	\$0	\$7,679	\$46,917	\$13,620	\$3,351	\$53,351	\$206
Subtotal - Building Depreciation	125,124	0	7,679	46,917	13,620	3,351	53,351	206
2 Depreciation Expense	1,787	0	110	670	195	48	762	3
Subtotal - Equipment Depreciation	1,787	0	110	670	195	48	762	3
3 Audit Costs	956	17	60	365	106	26	415	2
Subtotal - Annual County Audit	956	17	60	365	106	26	415	2
4 Budgeting, Finance & Analysis	16,598	2,684	1,183	7,230	2,099	516	8,221	32
Subtotal - County Administrative Office	16,598	2,684	1,183	7,230	2,099	516	8,221	32
5 Contracts & Purchasing	12,575	5,075	1,083	6,618	1,921	473	7,526	29
Subtotal - Contracts & Purchasing	12,575	5,075	1,083	6,618	1,921	473	7,526	29
6 Vehicle Maintenance & Repairs	5	1	0	2	1	0	2	0
Subtotal - Fleet Administration	5	1	0	2	1	0	2	0
7 Human Resources	50,167	4,237	3,339	20,400	5,922	1,457	23,197	90
Subtotal - Human Resources	50,167	4,237	3,339	20,400	5,922	1,457	23,197	90
8 Civil Rights Office	6,846	656	460	2,813	817	201	3,199	12
Subtotal - Civil Rights Office	6,846	656	460	2,813	817	201	3,199	12
9 Labor	438	15	28	170	49	12	193	1
9 Device Support Fee	76,942	2,253	4,860	29,695	8,621	2,121	33,768	131
9 Enterprise System Support Fee	74,700	2,216	4,720	28,841	8,372	2,060	32,796	127
9 Hosted Equipment Fee	28,008	776	1,766	10,793	3,133	771	12,273	47
9 Network Connectivity Fee	73,783	1,659	4,630	28,288	8,212	2,020	32,167	124
9 Phone Equipment Fee	33,107	635	2,071	12,652	3,673	904	14,387	56
9 User Fee	1,861	52	117	717	208	51	815	3
Subtotal - Information Technology	288,838	7,605	18,192	111,156	32,269	7,939	126,399	489
10 Fac Maintenance	203,594	6,252	12,878	78,685	22,842	5,620	89,476	346
10 Courier Charges	1,980	607	159	970	282	69	1,103	4

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury Activities	Revenue Collections	Direct Identified	Investing	Property Tax Collection	Unallowable Activities
10 Mail Charges	\$(8,454)	\$275	\$(502)	\$(3,067)	\$(890)	\$(219)	\$(3,487)	\$(13)
Subtotal - Facilities	197,121	7,134	12,535	76,588	22,234	5,470	87,091	337
11 Disbursements	42,010	1,007	2,640	16,130	4,683	1,152	18,342	71
11 Budget/Cost Plan/Gen Acctg	11,805	354	746	4,559	1,324	326	5,184	20
11 Payroll Division	13,951	416	882	5,387	1,564	385	6,126	24
11 System Division	10,861	324	686	4,194	1,217	300	4,769	18
11 Internal Audit	2,909	90	184	1,125	326	80	1,279	5
Subtotal - Auditor-Controller	81,535	2,192	5,138	31,394	9,114	2,242	35,700	138
12 Treasury Activities	0	25,118	1,541	9,418	2,734	673	10,710	41
Subtotal - Treasurer-Tax Collector	0	25,118	1,541	9,418	2,734	673	10,710	41
13 Legal Services	0	20,405	1,252	7,651	2,221	546	8,700	34
Subtotal - County Counsel	0	20,405	1,252	7,651	2,221	546	8,700	34
Total Incoming	781,553	75,124	52,572	321,223	93,252	22,943	365,275	1,413
C. Total Allocated		\$5,488,893	\$732,681	\$3,406,158	\$713,183	\$658,435	\$(30,332)	\$8,769
			13.35%	62.06%	12.99%	12.00%	(0.55)%	0.16%

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Treasury Activities Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	8	0.01%	\$74	\$0	\$74	\$0	\$74
4 County Administrative Office	384	0.49%	3,574	0	3,574	0	3,574
5 Contracts & Purchasing	44	0.06%	409	0	409	0	409
6 Fleet Administration	1,467	1.88%	13,653	0	13,653	0	13,653
7 Human Resources	215	0.27%	2,001	0	2,001	0	2,001
8 Civil Rights Office	40	0.05%	372	0	372	0	372
9 Information Technology	1,116	1.43%	10,386	0	10,386	0	10,386
10 Facilities	1,899	2.43%	17,673	0	17,673	0	17,673
11 Auditor-Controller	4,630	5.92%	43,089	0	43,089	0	43,089
12 Treasurer-Tax Collector	2,990	3.82%	27,826	(2,708)	25,118	0	25,118
13 County Counsel	214	0.27%	1,992	0	1,992	15	2,007
14 Risk Management	35	0.04%	326	0	326	2	328
15 Board of Supervisors	246	0.31%	2,289	0	2,289	17	2,307
16 Emergency Management	154	0.20%	1,433	0	1,433	11	1,444
17 Office of Community Engagement & St	42	0.05%	391	0	391	3	394
18 Auxiliary Services	2	0.00%	19	0	19	0	19
19 Cannabis	72	0.09%	670	0	670	5	675
20 Rifle Range	46	0.06%	428	0	428	3	431
22 Housing & Economic Dev Admin	42	0.05%	391	0	391	3	394
23 Emergency Operations Center	159	0.20%	1,480	0	1,480	11	1,491
24 Assessor	167	0.21%	1,554	0	1,554	12	1,566
25 Clerk/Recorder	198	0.25%	1,843	(463)	1,380	14	1,394
26 Grand Jury	210	0.27%	1,954	0	1,954	15	1,969
27 Enterprise Risk	3	0.00%	28	0	28	0	28
29 Clerk of the Board	62	0.08%	577	(129)	448	4	452
30 Elections	333	0.43%	3,099	0	3,099	23	3,123
31 District Attorney	716	0.92%	6,663	0	6,663	50	6,714
32 Child Support Services	318	0.41%	2,959	0	2,959	22	2,982
33 Public Defender	949	1.21%	8,832	0	8,832	67	8,899
34 Coroner & Investigation	340	0.43%	3,164	0	3,164	24	3,188
35 Jail Operations & Administration	647	0.83%	6,021	0	6,021	46	6,067
36 Sheriff	1,094	1.40%	10,181	(124)	10,057	77	10,134
37 Juvenile Hall	1,312	1.68%	12,210	0	12,210	92	12,302
38 Probation	4,464	5.71%	41,544	0	41,544	314	41,858
39 Agricultural Commissioner	400	0.51%	3,723	0	3,723	28	3,751
40 Housing & Community Dev Admin	229	0.29%	2,131	0	2,131	16	2,147
41 Community Development	440	0.56%	4,095	(764)	3,331	31	3,362
42 Public Works, Facilities & Parks Admin	169	0.22%	1,573	0	1,573	12	1,585
43 Parks Operations	474	0.61%	4,411	(43)	4,368	33	4,402
44 Stormwater Floodplain Mgmt	44	0.06%	409	0	409	3	413
45 Primary Health Care	2,781	3.55%	25,881	0	25,881	196	26,077
46 Emergency Medical Services	183	0.23%	1,703	0	1,703	13	1,716

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Treasury Activities Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Environmental Health	577	0.74%	\$5,370	\$(847)	\$4,523	\$41	\$4,563
48 Public Guardian/Administrator	8,733	11.16%	81,273	0	81,273	615	81,888
49 Children's Medical Services	87	0.11%	810	0	810	6	816
50 Public Health	1,139	1.46%	10,600	0	10,600	80	10,680
51 Health Administration	439	0.56%	4,086	0	4,086	31	4,116
52 Animal Services	571	0.73%	5,314	0	5,314	40	5,354
53 Veteran's Affairs Office	70	0.09%	651	0	651	5	656
54 Social Services	15,833	20.24%	147,349	(925)	146,424	1,115	147,539
55 Area Agency on Aging	135	0.17%	1,256	0	1,256	10	1,266
56 Agricultural Cooperative Extension	5	0.01%	47	0	47	0	47
57 Roads & Bridges	2,173	2.78%	20,223	0	20,223	153	20,376
58 County Library	1,156	1.48%	10,758	(38)	10,720	81	10,802
59 IHSS PA-Administration	23	0.03%	214	0	214	2	216
60 Fish & Game Propagation	24	0.03%	223	0	223	2	225
61 Community Action Partnership	65	0.08%	605	0	605	5	609
62 Workforce Development Board	2,564	3.28%	23,862	0	23,862	181	24,042
63 Behavioral Health	1,871	2.39%	17,412	0	17,412	132	17,544
64 Homeland Security Grant	10	0.01%	93	0	93	1	94
66 Emergency Communications	198	0.25%	1,843	0	1,843	14	1,857
67 Pension Unfunded Liability	1	0.00%	9	0	9	0	9
68 Water Resources Agency	1,266	1.62%	11,782	(43)	11,739	89	11,828
69 Facilities Master Plan Projects	466	0.60%	4,337	0	4,337	33	4,370
70 Natividad Medical Center	8,967	11.46%	83,451	(1,144)	82,307	632	82,939
71 Parks Lake & Resort Operations	200	0.26%	1,861	0	1,861	14	1,875
72 Laguna Seca Track	1,123	1.44%	10,451	(38)	10,413	79	10,492
73 General Liability Insurance (ISF)	60	0.08%	558	0	558	4	563
74 Workmens' Compensation (ISF)	162	0.21%	1,508	0	1,508	11	1,519
75 Benefits Programs Fund (ISF)	164	0.21%	1,526	(81)	1,445	12	1,457
76 Enterprise Resource Planning (ISF)	1	0.00%	9	0	9	0	9
77 Vehicle Replacement Planning (ISF)	26	0.03%	242	0	242	2	244
80 All Others	786	1.00%	7,315	(200)	7,115	55	7,170
Subtotal	78,233	100.00%	728,070	(7,547)	720,524	4,610	725,134
Direct Bills					7,547		7,547
Total					\$728,070		\$732,681

Basis Units: Number of Accounts Payable Warrants
 Source: -

County of Monterey, California
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Revenue Collections Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33 Public Defender	24	0.00%	\$9	\$(8)	\$1	\$0	\$1
36 Sheriff	40,999	0.45%	15,294	(12,880)	2,415	128	2,542
38 Probation	488,911	5.40%	182,383	(153,590)	28,793	1,521	30,314
79 Superior Court of CA - Mo Co	7,976,908	88.09%	2,975,701	(2,505,921)	469,780	24,814	494,594
80 All Others	548,474	6.06%	204,602	(172,301)	32,301	1,706	34,007
Subtotal	9,055,316	100.00%	3,377,990	(2,844,700)	533,290	28,169	561,458
Direct Bills					2,844,700		2,844,700
Total					\$3,377,990		\$3,406,158

Basis Units: Dollars Collected
 Source: -

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Direct Identified Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 Cannabis	408,901.86	65.17%	\$459,444	\$0	\$459,444	\$5,329	\$464,773
24 Assessor	148,612.00	23.69%	166,981	(148,612)	18,369	1,937	20,306
29 Clerk of the Board	69,936.00	11.15%	78,580	(69,936)	8,644	911	9,556
Subtotal	627,449.86	100.00%	705,005	(218,548)	486,457	8,177	494,635
Direct Bills					218,548		218,548
Total					\$705,005		\$713,183

Basis Units: Time Records
 Source: -

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Allocation Summary

Dept:12 Treasurer-Tax Collector

Department	Treasury Activities	Revenue Collections	Direct Identified	Investing	Property Tax Collection	Unallowable Activities	Total
0 Direct Billed	\$7,547	\$2,844,700	\$218,548	\$0	\$0	\$0	\$3,070,795
3 Annual County Audit	74	0	0	0	0	0	74
4 County Administrative Office	3,574	0	0	0	0	0	3,574
5 Contracts & Purchasing	409	0	0	0	0	0	409
6 Fleet Administration	13,653	0	0	0	0	0	13,653
7 Human Resources	2,001	0	0	0	0	0	2,001
8 Civil Rights Office	372	0	0	0	0	0	372
9 Information Technology	10,386	0	0	0	0	0	10,386
10 Facilities	17,673	0	0	0	0	0	17,673
11 Auditor-Controller	43,089	0	0	0	0	0	43,089
12 Treasurer-Tax Collector	25,118	0	0	0	0	0	25,118
13 County Counsel	2,007	0	0	0	0	0	2,007
14 Risk Management	328	0	0	0	0	0	328
15 Board of Supervisors	2,307	0	0	0	0	0	2,307
16 Emergency Management	1,444	0	0	0	0	0	1,444
17 Office of Community Engagement & St	394	0	0	0	0	0	394
18 Auxiliary Services	19	0	0	0	0	0	19
19 Cannabis	675	0	464,773	0	0	0	465,448
20 Rifle Range	431	0	0	0	0	0	431
22 Housing & Economic Dev Admin	394	0	0	0	0	0	394
23 Emergency Operations Center	1,491	0	0	0	0	0	1,491
24 Assessor	1,566	0	20,306	0	0	0	21,872
25 Clerk/Recorder	1,394	0	0	0	0	0	1,394
26 Grand Jury	1,969	0	0	0	0	0	1,969
27 Enterprise Risk	28	0	0	0	0	0	28
29 Clerk of the Board	452	0	9,556	0	0	0	10,008
30 Elections	3,123	0	0	0	0	0	3,123
31 District Attorney	6,714	0	0	0	0	0	6,714
32 Child Support Services	2,982	0	0	0	0	0	2,982
33 Public Defender	8,899	1	0	0	0	0	8,900
34 Coroner & Investigation	3,188	0	0	0	0	0	3,188
35 Jail Operations & Administration	6,067	0	0	0	0	0	6,067
36 Sheriff	10,134	2,542	0	0	0	0	12,676
37 Juvenile Hall	12,302	0	0	0	0	0	12,302
38 Probation	41,858	30,314	0	0	0	0	72,172
39 Agricultural Commissioner	3,751	0	0	0	0	0	3,751
40 Housing & Community Dev Admin	2,147	0	0	0	0	0	2,147
41 Community Development	3,362	0	0	0	0	0	3,362
42 Public Works, Facilities & Parks Admin	1,585	0	0	0	0	0	1,585
43 Parks Operations	4,402	0	0	0	0	0	4,402
44 Stormwater Floodplain Mgmt	413	0	0	0	0	0	413

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Allocation Summary

Dept:12 Treasurer-Tax Collector

Department	Treasury Activities	Revenue Collections	Direct Identified	Investing	Property Tax Collection	Unallowable Activities	Total
45 Primary Health Care	\$26,077	\$0	\$0	\$0	\$0	\$0	\$26,077
46 Emergency Medical Services	1,716	0	0	0	0	0	1,716
47 Environmental Health	4,563	0	0	0	0	0	4,563
48 Public Guardian/Administrator	81,888	0	0	0	0	0	81,888
49 Children's Medical Services	816	0	0	0	0	0	816
50 Public Health	10,680	0	0	0	0	0	10,680
51 Health Administration	4,116	0	0	0	0	0	4,116
52 Animal Services	5,354	0	0	0	0	0	5,354
53 Veteran's Affairs Office	656	0	0	0	0	0	656
54 Social Services	147,539	0	0	0	0	0	147,539
55 Area Agency on Aging	1,266	0	0	0	0	0	1,266
56 Agricultural Cooperative Extension	47	0	0	0	0	0	47
57 Roads & Bridges	20,376	0	0	0	0	0	20,376
58 County Library	10,802	0	0	0	0	0	10,802
59 IHSS PA-Administration	216	0	0	0	0	0	216
60 Fish & Game Propagation	225	0	0	0	0	0	225
61 Community Action Partnership	609	0	0	0	0	0	609
62 Workforce Development Board	24,042	0	0	0	0	0	24,042
63 Behavioral Health	17,544	0	0	0	0	0	17,544
64 Homeland Security Grant	94	0	0	0	0	0	94
66 Emergency Communications	1,857	0	0	0	0	0	1,857
67 Pension Unfunded Liability	9	0	0	0	0	0	9
68 Water Resources Agency	11,828	0	0	0	0	0	11,828
69 Facilities Master Plan Projects	4,370	0	0	0	0	0	4,370
70 Natividad Medical Center	82,939	0	0	0	0	0	82,939
71 Parks Lake & Resort Operations	1,875	0	0	0	0	0	1,875
72 Laguna Seca Track	10,492	0	0	0	0	0	10,492
73 General Liability Insurance (ISF)	563	0	0	0	0	0	563
74 Workmens' Compensation (ISF)	1,519	0	0	0	0	0	1,519
75 Benefits Programs Fund (ISF)	1,457	0	0	0	0	0	1,457
76 Enterprise Resource Planning (ISF)	9	0	0	0	0	0	9
77 Vehicle Replacement Planning (ISF)	244	0	0	0	0	0	244
79 Superior Court of CA - Mo Co	0	494,594	0	0	0	0	494,594
80 All Others	7,170	34,007	0	0	0	0	41,177
Total	\$732,681	\$3,406,158	\$713,183	\$0	\$0	\$0	\$4,852,021

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COUNTY COUNSEL
Explanatory Narrative

County Counsel provides legal advice and services to all County departments (including The Natividad Medical Center), the Water Resources Agency, many special districts and local agencies including school districts, TAMC, LAFCO, County Office of Education, and the Air District. Regarding the County specifically, County Counsel reviews all contracts and ordinances prior to action by the Board of Supervisors, provides an attorney for Planning Commission and Assessment Appeals Board meetings, and provides an attorney for child custody and guardianship hearings. In addition, the office represents the county, its officers and employees in civil and special litigation in state and federal courts.

The department's computerized time recording/case billing system allows us to allocate the costs of the department to all benefiting departments and agencies. The hours of attorney time used are details by case number and cover such services as legal research and advice, preparation and filing of documents, and court attendance as attorney of record. These records, as summarized by the system, are the basis for allocating the costs of this department.

Direct Identified

Direct identified costs are County Counsel's staff time related to the projects directly funded by Cannabis. The costs are based on staff's time records.

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable.

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A. Department Costs

Dept:13 County Counsel

Description		Amount	General Admin	Legal Services	Direct Identified	Unallowable Activities
Personnel Costs						
Salaries	S1	4,856,210	0	4,418,274	45,060	392,876
<i>Salary % Split</i>			<i>.00%</i>	<i>90.98%</i>	<i>.93%</i>	<i>8.09%</i>
Benefits	P	2,168,082	0	2,006,026	16,681	145,375
Subtotal - Personnel Costs		7,024,292	0	6,424,300	61,741	538,251
Services & Supplies Cost						
Services & Supplies	P	256,862	0	255,813	1,049	0
Ins-Gen Liab (non-recoverable)	D	28,480	0	0	0	0
Revenue	S	(98,151)	0	(89,300)	(911)	(7,941)
Cost Plan Charges	D	(4,093,606)	0	0	0	0
Interfund Reimbursement	D	(2,664,440)	0	0	0	0
Intrafund Reimbursement	D	(46,680)	0	0	0	0
Right-To-Use - Equipment	D	14,375	0	0	0	0
Taxes and Assessments	D	4	0	0	0	0
Subtotal - Services & Supplies		(6,603,156)	0	166,513	138	(7,941)
Department Cost Total		421,136	0	6,590,813	61,879	530,310
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(28,480)	0	0	0	0
Cost Plan Charges	D	4,093,606	0	0	0	0
Interfund Reimbursement	D	2,664,440	0	0	0	0
Intrafund Reimbursement	D	46,680	0	0	0	0
Right-To-Use - Equipment	D	(14,375)	0	0	0	0
Taxes and Assessments	D	(4)	0	0	0	0
Subtotal - Adjustments		6,761,867	0	0	0	0
Total Costs After Adjustments		7,183,003	0	6,590,813	61,879	530,310
General Admin Distribution			0	0	0	0
Grand Total		\$7,183,003		\$6,590,813	\$61,879	\$530,310
						not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 County Counsel

Department	First Incoming	Second Incoming	Legal Services	Direct Identified	Unallowable Activities
1 Multi-Use Building	\$102,375	\$0	\$93,142	\$950	\$8,282
Subtotal - Building Depreciation	102,375	0	93,142	950	8,282
3 Audit Costs	760	14	704	7	63
Subtotal - Annual County Audit	760	14	704	7	63
4 Budgeting, Finance & Analysis	13,192	2,133	13,943	142	1,240
Subtotal - County Administrative Office	13,192	2,133	13,943	142	1,240
5 Contracts & Purchasing	3,887	1,569	4,964	51	441
Subtotal - Contracts & Purchasing	3,887	1,569	4,964	51	441
6 Vehicle Maintenance & Repairs	308	61	335	3	30
Subtotal - Fleet Administration	308	61	335	3	30
7 Human Resources	36,708	3,100	36,218	369	3,221
Subtotal - Human Resources	36,708	3,100	36,218	369	3,221
8 Civil Rights Office	5,009	480	4,994	51	444
Subtotal - Civil Rights Office	5,009	480	4,994	51	444
9 Labor	3,359	118	3,163	32	281
9 Device Support Fee	31,374	919	29,381	300	2,613
9 Enterprise System Support Fee	54,658	1,621	51,204	522	4,553
9 Hosted Equipment Fee	28,008	776	26,188	267	2,329
9 Network Connectivity Fee	28,843	648	26,831	274	2,386
9 Phone Equipment Fee	30,458	584	28,243	288	2,511
9 User Fee	1,377	38	1,288	13	114
Subtotal - Information Technology	178,077	4,705	166,298	1,696	14,787
10 Fac Maintenance	173,550	5,329	162,748	1,660	14,472
10 Records Retention	(1,939)	1,231	(644)	(7)	(57)
10 Courier Charges	1,974	605	2,347	24	209
10 Mail Charges	(245)	8	(215)	(2)	(19)
Subtotal - Facilities	173,341	7,173	164,235	1,675	14,604
11 Disbursements	3,007	72	2,801	29	249

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 County Counsel

Department	First Incoming	Second Incoming	Legal Services	Direct Identified	Unallowable Activities
11 Budget/Cost Plan/Gen Acctg	\$9,382	\$281	\$8,792	\$90	\$782
11 Payroll Division	10,208	305	9,565	98	851
11 System Division	7,947	237	7,446	76	662
11 Internal Audit	2,312	72	2,169	22	193
Subtotal - Auditor-Controller	32,856	967	30,772	314	2,736
12 Treasury Activities	1,992	15	1,826	19	162
Subtotal - Treasurer-Tax Collector	1,992	15	1,826	19	162
Total Incoming	548,503	20,216	517,432	5,277	46,010
C. Total Allocated		\$7,751,722	\$7,108,245	\$67,156	\$576,321
			91.70%	0.87%	7.43%

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Legal Services Allocations

Dept:13 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	370,379.70	4.50%	\$318,986	\$0	\$318,986	\$0	\$318,986
5 Contracts & Purchasing	42,030.10	0.51%	36,198	0	36,198	0	36,198
6 Fleet Administration	7,371.20	0.09%	6,348	0	6,348	0	6,348
7 Human Resources	13,437.10	0.16%	11,573	0	11,573	0	11,573
8 Civil Rights Office	28,002.00	0.34%	24,116	0	24,116	0	24,116
9 Information Technology	93,893.00	1.14%	80,865	0	80,865	0	80,865
10 Facilities	85,473.30	1.04%	73,613	0	73,613	0	73,613
11 Auditor-Controller	41,604.40	0.51%	35,831	0	35,831	0	35,831
12 Treasurer-Tax Collector	23,692.60	0.29%	20,405	0	20,405	0	20,405
15 Board of Supervisors	372,365.40	4.52%	320,697	0	320,697	910	321,607
16 Emergency Management	102,555.10	1.25%	88,325	0	88,325	251	88,575
22 Housing & Economic Dev Admin	15,422.40	0.19%	13,282	(789)	12,494	38	12,531
24 Assessor	45,573.50	0.55%	39,250	0	39,250	111	39,361
25 Clerk/Recorder	12,332.70	0.15%	10,621	0	10,621	30	10,652
26 Grand Jury	526.25	0.01%	453	(526)	(73)	1	(72)
28 Assessment Appeals Board	21,814.40	0.26%	18,787	0	18,787	53	18,841
29 Clerk of the Board	52,416.40	0.64%	45,143	(10,996)	34,147	128	34,275
30 Elections	66,732.00	0.81%	57,472	0	57,472	163	57,635
31 District Attorney	22,153.60	0.27%	19,080	0	19,080	54	19,134
32 Child Support Services	5,960.70	0.07%	5,134	0	5,134	15	5,148
33 Public Defender	6,415.90	0.08%	5,526	0	5,526	16	5,541
36 Sheriff	492,300.90	5.98%	423,990	0	423,990	1,203	425,193
38 Probation	71,720.10	0.87%	61,768	0	61,768	175	61,944
39 Agricultural Commissioner	47,712.10	0.58%	41,092	0	41,092	117	41,208
40 Housing & Community Dev Admin	147,414.90	1.79%	126,960	(22,688)	104,272	360	104,633
41 Community Development	652,686.60	7.93%	562,121	(143,431)	418,690	1,595	420,285
42 Public Works, Facilities & Parks Admin	1,768.00	0.02%	1,523	0	1,523	4	1,527
43 Parks Operations	54,609.80	0.66%	47,032	0	47,032	133	47,166
44 Stormwater Floodplain Mgmt	14,491.30	0.18%	12,481	0	12,481	35	12,516
45 Primary Health Care	44,189.40	0.54%	38,058	0	38,058	108	38,166
46 Emergency Medical Services	14,874.60	0.18%	12,811	0	12,811	36	12,847
47 Environmental Health	194,020.60	2.36%	167,099	0	167,099	474	167,573
48 Public Guardian/Administrator	357,429.90	4.34%	307,833	(18,686)	289,147	874	290,021
50 Public Health	17,921.20	0.22%	15,434	0	15,434	44	15,478
51 Health Administration	134,520.20	1.63%	115,854	0	115,854	329	116,183
52 Animal Services	58,883.30	0.72%	50,713	0	50,713	144	50,857
53 Veteran's Affairs Office	217.60	0.00%	187	0	187	1	188
54 Social Services	1,048,489.60	12.74%	903,003	0	903,003	2,562	905,565
57 Roads & Bridges	197,122.90	2.39%	169,770	0	169,770	482	170,252
58 County Library	26,431.60	0.32%	22,764	0	22,764	65	22,829
60 Fish & Game Propagation	598.40	0.01%	515	0	515	1	517
62 Workforce Development Board	16,619.20	0.20%	14,313	(16,619)	(2,306)	41	(2,265)

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Legal Services Allocations

Dept:13 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Behavioral Health	184,600.50	2.24%	\$158,986	\$(35,578)	\$123,408	\$451	\$123,859
66 Emergency Communications	48,663.50	0.59%	41,911	0	41,911	119	42,030
68 Water Resources Agency	171,530.90	2.08%	147,730	(170,018)	(22,288)	419	(21,869)
69 Facilities Master Plan Projects	5,877.10	0.07%	5,062	(2,885)	2,177	14	2,191
70 Natividad Medical Center	344,150.30	4.18%	296,397	(343,987)	(47,591)	841	(46,749)
71 Parks Lake & Resort Operations	1,224.00	0.01%	1,054	0	1,054	3	1,057
72 Laguna Seca Track	82,036.00	1.00%	70,653	(78,038)	(7,385)	200	(7,184)
73 General Liability Insurance (ISF)	1,979,083.69	24.04%	1,704,469	(1,963,469)	(259,000)	4,837	(254,164)
78 LAFCO	29,970.10	0.36%	25,811	(29,195)	(3,384)	73	(3,310)
80 All Others	360,819.20	4.38%	310,752	(337,591)	(26,838)	882	(25,956)
Subtotal	8,232,129.24	100.00%	7,089,852	(3,174,495)	3,915,357	18,393	3,933,750
Direct Bills					3,174,495		3,174,495
Total					\$7,089,852		\$7,108,245

Basis Units: Total Attorney Hours Amount
 Source: -

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Direct Identified Allocations

Dept:13 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 Cannabis	62,790.08	100.00%	\$66,969	\$0	\$66,969	\$188	\$67,156
Subtotal	62,790.08	100.00%	66,969	0	66,969	188	67,156
Direct Bills					0		0
Total					\$66,969		\$67,156

Basis Units: Direct Identified Salaries & Costs
 Source:

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Allocation Summary

Dept:13 County Counsel

Department	Legal Services	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$3,174,495	\$0	\$0	\$3,174,495
4 County Administrative Office	318,986	0	0	318,986
5 Contracts & Purchasing	36,198	0	0	36,198
6 Fleet Administration	6,348	0	0	6,348
7 Human Resources	11,573	0	0	11,573
8 Civil Rights Office	24,116	0	0	24,116
9 Information Technology	80,865	0	0	80,865
10 Facilities	73,613	0	0	73,613
11 Auditor-Controller	35,831	0	0	35,831
12 Treasurer-Tax Collector	20,405	0	0	20,405
15 Board of Supervisors	321,607	0	0	321,607
16 Emergency Management	88,575	0	0	88,575
19 Cannabis	0	67,156	0	67,156
22 Housing & Economic Dev Admin	12,531	0	0	12,531
24 Assessor	39,361	0	0	39,361
25 Clerk/Recorder	10,652	0	0	10,652
26 Grand Jury	(72)	0	0	(72)
28 Assessment Appeals Board	18,841	0	0	18,841
29 Clerk of the Board	34,275	0	0	34,275
30 Elections	57,635	0	0	57,635
31 District Attorney	19,134	0	0	19,134
32 Child Support Services	5,148	0	0	5,148
33 Public Defender	5,541	0	0	5,541
36 Sheriff	425,193	0	0	425,193
38 Probation	61,944	0	0	61,944
39 Agricultural Commissioner	41,208	0	0	41,208
40 Housing & Community Dev Admin	104,633	0	0	104,633
41 Community Development	420,285	0	0	420,285
42 Public Works, Facilities & Parks Admin	1,527	0	0	1,527
43 Parks Operations	47,166	0	0	47,166
44 Stormwater Floodplain Mgmt	12,516	0	0	12,516
45 Primary Health Care	38,166	0	0	38,166
46 Emergency Medical Services	12,847	0	0	12,847
47 Environmental Health	167,573	0	0	167,573
48 Public Guardian/Administrator	290,021	0	0	290,021
50 Public Health	15,478	0	0	15,478
51 Health Administration	116,183	0	0	116,183
52 Animal Services	50,857	0	0	50,857
53 Veteran's Affairs Office	188	0	0	188
54 Social Services	905,565	0	0	905,565
57 Roads & Bridges	170,252	0	0	170,252

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Allocation Summary

Dept:13 County Counsel

Department	Legal Services	Direct Identified	Unallowable Activities	Total
58 County Library	\$22,829	\$0	\$0	\$22,829
60 Fish & Game Propagation	517	0	0	517
62 Workforce Development Board	(2,265)	0	0	(2,265)
63 Behavioral Health	123,859	0	0	123,859
66 Emergency Communications	42,030	0	0	42,030
68 Water Resources Agency	(21,869)	0	0	(21,869)
69 Facilities Master Plan Projects	2,191	0	0	2,191
70 Natividad Medical Center	(46,749)	0	0	(46,749)
71 Parks Lake & Resort Operations	1,057	0	0	1,057
72 Laguna Seca Track	(7,184)	0	0	(7,184)
73 General Liability Insurance (ISF)	(254,164)	0	0	(254,164)
78 LAFCO	(3,310)	0	0	(3,310)
80 All Others	(25,956)	0	0	(25,956)
Total	\$7,108,245	\$67,156	\$0	\$7,175,401

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RISK MANAGEMENT
Explanatory Narrative

Risk Management is a separate unit of County Counsel. The unit was created in recognition of the County's increasing complex insurance requirements, including control over self-insurance programs such as general liability and workers' compensation. As part of these programs, this unit is responsible for the evaluation and funding of risk, the receipt and payment of general liability claims and the purchase of commercial liability policies for coverage in excess of self-insurance limits. The unit works with County Counsel to coordinate litigation involving general liability claims. The cost of the unit's safety analyst, who provides risk reduction and safety awareness services to County departments, is charged directly to the General Liability (GL) and Workers' Compensation (WC) Self-Insurance Internal Service Funds (ISF).

Risk Management costs (net of direct billings and direct identified made throughout the fiscal year) have been allocated based on the average number of employees in each ISF for GL and WC. The sum of the costs allocated and the direct charges constitute the total first allocation for this department.

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A. Department Costs

Dept:14 Risk Management

Description		Amount	General Admin	Risk Mgmt Svcs
Personnel Costs				
Salaries	S1	1,201,678	0	1,201,678
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	P	613,207	0	613,207
Subtotal - Personnel Costs		1,814,885	0	1,814,885
Services & Supplies Cost				
Services & Supplies	P	62,626	0	62,626
Ins-Gen Liab (non-recoverable)	D	5,253	0	0
Cost Plan Charges	D	(402,828)	0	0
Interfund Reimbursement	D	(1,486,910)	0	0
Right-To-Use - Equipment	D	6,338	0	0
Subtotal - Services & Supplies		(1,815,521)	0	62,626
Department Cost Total		(636)	0	1,877,511
Adjustments to Cost				
Ins-Gen Liab (non-recoverable)	D	(5,253)	0	0
Cost Plan Charges	D	402,828	0	0
Interfund Reimbursement	D	1,486,910	0	0
Right-To-Use - Equipment	D	(6,338)	0	0
Subtotal - Adjustments		1,878,147	0	0
Total Costs After Adjustments		1,877,511	0	1,877,511
General Admin Distribution			0	0
Grand Total		\$1,877,511		\$1,877,511

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 Risk Management

Department	First Incoming	Second Incoming	Risk Mgmt Svcs
3 Audit Costs	\$208	\$4	\$212
Subtotal - Annual County Audit	208	4	212
4 Budgeting, Finance & Analysis	3,618	585	4,203
Subtotal - County Administrative Office	3,618	585	4,203
5 Contracts & Purchasing	1,601	646	2,246
Subtotal - Contracts & Purchasing	1,601	646	2,246
7 Human Resources	11,012	930	11,942
Subtotal - Human Resources	11,012	930	11,942
8 Civil Rights Office	1,503	144	1,647
Subtotal - Civil Rights Office	1,503	144	1,647
9 Labor	438	15	454
9 Device Support Fee	6,723	197	6,920
9 Enterprise System Support Fee	16,398	486	16,884
9 Network Connectivity Fee	6,037	136	6,173
9 User Fee	149	4	153
Subtotal - Information Technology	29,744	839	30,583
10 Records Retention	(716)	455	(261)
10 Courier Charges	989	303	1,292
Subtotal - Facilities	273	757	1,030
11 Disbursements	492	12	504
11 Budget/Cost Plan/Gen Acctg	2,573	77	2,650
11 Payroll Division	3,062	91	3,154
11 System Division	2,384	71	2,455
11 Internal Audit	634	20	654
Subtotal - Auditor-Controller	9,146	271	9,417
12 Treasury Activities	326	2	328
Subtotal - Treasurer-Tax Collector	326	2	328
Total Incoming	57,431	4,178	61,609
C. Total Allocated	\$1,939,120		\$1,939,120
			100.00%

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Risk Mgmt Svcs Allocations

Dept:14 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 General Liability Insurance (ISF)	790,657.24	53.17%	\$1,028,896	\$(790,657)	\$238,239	\$2,222	\$240,461
74 Workmens' Compensation (ISF)	696,252.39	46.83%	906,045	(696,252)	209,793	1,957	211,750
Subtotal	1,486,909.63	100.00%	1,934,942	(1,486,910)	448,032	4,178	452,210
Direct Bills					1,486,910		1,486,910
Total					\$1,934,942		\$1,939,120

Basis Units: Direct Charges
 Source: -

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Allocation Summary

Dept:14 Risk Management

Department	Risk Mgmt Svcs	Total
0 Direct Billed	\$1,486,910	\$1,486,910
73 General Liability Insurance (ISF)	240,461	240,461
74 Workmens' Compensation (ISF)	211,750	211,750
Total	<u><u>\$1,939,120</u></u>	<u><u>\$1,939,120</u></u>