



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings
Hanford, California**

**Date: June 22, 2016
Filing Ref: KIN17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- | | |
|-----------------------------|-------------------------------|
| 1. Employee Fringe Benefits | 6. Workers Compensation (ISF) |
| 2. Administration | 7. Fleet Management (ISF) |
| 3. Finance | 8. Information Services (ISF) |
| 4. Communications | 9. Health Insurance (ISF) |
| 5. County Counsel | 10. Public Works (ISF) |

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

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

SECTION III: CONDITIONS

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

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

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular 2 CFR Part 225, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Rebecca Valenzuela
Rebecca Valenzuela
Name
Director of Finance
Title
June 27, 2016
Date

BY Anita Dagan
for
Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting
6-29-2016
Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

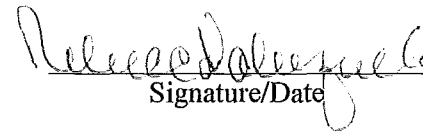
cc: State and Federal Agencies

Attachment

KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2014/2015

Certification By The Responsible County Official

I hereby certify that the information contained in the Kings County Central Services Cost Allocation Plan based on actual costs for the year ending June 30, 2015, was prepared in accordance with Federal OMB Circular A-87 and the implementing instructions contained in the Guide OASC-10. I further certify: (1) that no costs other than those incurred by Kings County or allocated to Kings County via an approved central service cost allocated plan were included in the proposed costs, (2) that the costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent accounting treatment.

 12/18/15
Signature/Date

Rebecca Valenzuela, CPA, CGMA
Name

Director of Finance
Title

COUNTY OF KINGS FY 2014/2015
COUNTYWIDE COST ALLOCATION PLAN
DATA PROCESSING – INTERNAL SERVICE FUND

NATURE AND EXTENT OF SERVICES

Kings County operates a central computer center that provides both regular continuing and special computer support to most operating departments. Services are provided in order to more efficiently process the volumes of data that must be managed as part of the County's varied activities.

Billings for services are made to user organizations based on the attached rate schedule. The price schedule is related to and designed to recover the full cost of services provided such as: salaries and fringe benefits of departmental personnel, maintenance, utilities, and straight line depreciation of equipment. In addition to these standard rates there are other rates charged based on user specific services.

Kings County
Information Technology
Standard Rates

F/Y 2015-2016

Analyst Rate	\$103.81 /hr
Mainframe Rate	\$183.07 /hr
Core Network Services	\$28.86 /month/Connection
E-mail Services	\$0.04 /month/MB storage
Service Desk	\$62.32 /month/PC
Data Center	\$2.37 /month/GB storage
Microfilm Imaging	\$0.20 /frame
Digital Imaging	\$0.17 /scan
Record Storage	\$1.85 /box/month
Shredding	\$5.00 /box
Purchasing	\$57.61 /hr

COUNTY OF KINGS FY 2014/2015
COUNTYWIDE COST ALLOCATION PLAN
PUBLIC WORKS – INTERNAL SERVICE FUND

NATURE AND EXTENT OF SERVICES

Kings County operates a Public Works Internal Service Fund to account for program costs relating to roads, solid waste, building and maintenance projects, surveyor, motor pool, and equipment maintenance, and other reimbursable projects for other County departments and agencies on a cost reimbursement basis.

Billings for services are made to user organizations based on the attached rate schedule. Operations are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods and services on an continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

Positive or negative variances are adjusted at fiscal year end, and applied to users on the basis of actual charges for the year. Such variances are analyzed when preparing the following year's billing rates.

**COUNTY OF KINGS
PUBLIC WORKS RATES FY 2014/2015**

LABOR – EMPLOYEE HOURLY RATE, PLUS BENEFIT FACTOR OF 58%

DIVISION OVERHEAD RATES ARE AS FOLLOWS:

ROADS	24%
BUILDING MAINTENANCE	19%
EQUIPMENT MANAGEMENT	73%
SURVEYOR	2%
DEPARTMENT OVERHEAD RATE	8%

COUNTY OF KINGS FY 2014/2015
COUNTYWIDE COST ALLOCATION PLAN
HEALTH INSURANCE – INTERNAL SERVICE FUND

NATURE AND EXTENT OF SERVICES

The County of Kings operates a health self-insurance program coordinated by a professional risk manager. A health self-insurance internal service fund is used to account for the program. Fund revenues are primarily premium charges to other funds and are planned to match expenses of insurance premiums for coverage in excess of self-insured amounts, claim payments, and expenses of operations.

Governmental and proprietary funds are charged with amounts for the self-insurance program based on premiums in government funds, expenses in the proprietary funds, and revenues in the health self-insurance internal service fund.

The financial status of the health plan is reviewed on an on-going basis by the County risk manager, health insurance committee, and consultants, in order to determine premium rates, and insure the long-term stability of the plan.

County of Kings
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Fiscal Year 2014-2015
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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING USE	9,290	9,742	0	5,840	0	20,301	0
EQUIPMENT USE	515	8,168	0	95,760	0	0	0
ADMINISTRATION	3,631	9,135	0	3,119	0	24,155	175
INSURANCE	3,359	8,799	0	2,789	0	12,261	0
PERSONNEL	5,157	17,495	0	4,420	0	25,805	0
FINANCE	8,885	25,316	0	10,041	92	50,711	330
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	95,700	8,481	0	1,261	0	3,496	0
Total Allocated	126,537	87,136	0	123,230	92	136,729	505
Roll Forward	(20,246)	4,306	0	(341)	(5)	39,657	372
Cost With Roll Forward	106,291	91,442	0	122,889	87	176,386	877
Adjustments	0	0	0	0	0	0	0
Proposed Costs	106,291	91,442	0	122,889	87	176,386	877



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING USE	843	9,396	8,213	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	788	1,725	2,853	2,053	0	4	8,724
INSURANCE	854	2,837	1,640	17	965	0	0
PERSONNEL	1,473	3,683	2,210	0	2,210	0	0
FINANCE	2,327	5,675	6,514	3,207	1,617	63	11,506
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	401	0	0	0	0	0	0
Total Allocated	6,686	23,316	21,430	5,277	4,792	67	20,230
Roll Forward	1,308	4,581	2,846	1,755	930	23	17,034
Cost With Roll Forward	7,994	27,897	24,276	7,032	5,722	90	37,264
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,994	27,897	24,276	7,032	5,722	90	37,264



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING USE	0	2,574	0	0	0	23,930	0
EQUIPMENT USE	0	0	0	0	0	28,642	0
ADMINISTRATION	4,725	342	16,552	498	105	21,355	17,181
INSURANCE	0	595	13,762	332	0	28,464	22,277
PERSONNEL	0	589	0	737	0	32,138	42,368
FINANCE	6,679	1,079	27,108	1,170	135	49,514	55,010
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	115	0	917	0	3,610	1,032
Total Allocated	11,404	5,294	57,422	3,654	240	187,653	137,868
Roll Forward	3,332	73	14,897	0	72	55,549	25,367
Cost With Roll Forward	14,736	5,367	72,319	3,654	312	243,202	163,235
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,736	5,367	72,319	3,654	312	243,202	163,235



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY
BUILDING USE	0	6,519	0	0	0	0	0
EQUIPMENT USE	0	463	0	0	0	5,115	859
ADMINISTRATION	735	2,134	1,137	3,452	4	1,549	502
INSURANCE	648	1,434	648	2,544	17	965	367
PERSONNEL	1,473	2,652	1,473	5,894	0	3,325	0
FINANCE	2,105	5,606	2,761	8,875	20	447	2,775
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	4,126
Total Allocated	4,961	18,808	6,019	20,765	41	11,401	8,629
Roll Forward	916	3,911	0	4,353	(705)	1,333	4,105
Cost With Roll Forward	5,877	22,719	6,019	25,118	(664)	12,734	12,734
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,877	22,719	6,019	25,118	(664)	12,734	12,734



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443
BUILDING USE	73,305	0	0	0	0	0	0
EQUIPMENT USE	13,290	0	10,248	6,430	86,105	9,040	0
ADMINISTRATION	9,057	132	888	25,432	36,725	1,282	2,162
INSURANCE	9,113	17	332	20,236	513,619	965	1,597
PERSONNEL	13,997	0	737	47,147	45,674	2,210	3,683
FINANCE	24,991	784	(2,475)	66,952	82,815	3,201	5,329
COMMUNICATIONS	0	0	0	0	823,612	0	0
COUNTY COUNSEL	17,364	0	0	55,471	0	0	0
Total Allocated	161,117	933	9,730	221,668	1,588,550	16,698	12,771
Roll Forward	46,952	0	(3,519)	166,119	494,614	9,626	2,630
Cost With Roll Forward	208,069	933	6,211	387,787	2,083,164	26,324	15,401
Adjustments	0	0	0	0	0	0	0
Proposed Costs	208,069	933	6,211	387,787	2,083,164	26,324	15,401



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT
BUILDING USE	0	889,774	11,665	61,833	0	0	0
EQUIPMENT USE	0	7,559	5,333	4,528	21,644	0	0
ADMINISTRATION	3,575	45,025	0	14,998	7,840	5,153	26
INSURANCE	3,728	50,121	3,698	20,146	7,994	1,597	17
PERSONNEL	8,656	65,748	7,367	26,520	18,601	3,683	0
FINANCE	10,709	107,252	6,745	38,822	23,813	9,810	138
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	14,155	0	0
Total Allocated	26,668	1,165,479	34,808	166,847	94,047	20,243	181
Roll Forward	5,153	148,588	6,254	(91,675)	39,441	14,616	0
Cost With Roll Forward	31,821	1,314,067	41,062	75,172	133,488	34,859	181
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,821	1,314,067	41,062	75,172	133,488	34,859	181



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	PROB-YOYG	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG
BUILDING USE	0	0	31,019	0	3,148	0	0
EQUIPMENT USE	0	0	14,126	0	3,829	0	0
ADMINISTRATION	1,690	0	20,821	0	880	0	227
INSURANCE	1,597	17	20,219	0	979	0	332
PERSONNEL	3,683	0	40,549	0	1,658	0	737
FINANCE	5,070	0	56,447	269	2,977	0	803
COMMUNICATIONS	0	0	168,946	0	0	0	0
COUNTY COUNSEL	0	0	9,971	0	0	0	0
Total Allocated	12,040	17	362,098	269	13,471	0	2,099
Roll Forward	3,667	(1,508)	58,293	0	2,459	0	0
Cost With Roll Forward	15,707	(1,491)	420,391	269	15,930	0	2,099
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,707	(1,491)	420,391	269	15,930	0	2,099



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING
BUILDING USE	233	56,033	0	0	41,757	1,533	4,616
EQUIPMENT USE	11,227	418,840	7,614	0	6,103	710	1,191
ADMINISTRATION	1,544	43,747	962	836	10,287	2,003	4,012
INSURANCE	1,737	30,976	332	17	20,750	1,478	3,458
PERSONNEL	3,683	54,361	737	0	21,017	2,946	7,745
FINANCE	5,099	99,123	2,110	1,134	27,973	5,323	11,243
COMMUNICATIONS	0	(79,404)	0	0	0	0	0
COUNTY COUNSEL	0	7,679	230	0	1,088	0	16,172
Total Allocated	23,523	631,355	11,985	1,987	128,975	13,993	48,437
Roll Forward	2,481	85,746	10,096	(566)	27,188	2,482	(9,976)
Cost With Roll Forward	26,004	717,101	22,081	1,421	156,163	16,475	38,461
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,004	717,101	22,081	1,421	156,163	16,475	38,461



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	LAFCO	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER
BUILDING USE	240	0	0	1,472	6,256	0	3,280
EQUIPMENT USE	0	0	0	2,558	382	2,365	4,359
ADMINISTRATION	153	0	0	2,253	2,476	1,176	3,185
INSURANCE	49	0	0	2,737	4,225	965	2,997
PERSONNEL	0	0	0	5,894	8,103	2,210	4,420
FINANCE	493	0	2,614	7,396	9,802	3,321	9,523
COMMUNICATIONS	0	0	0	0	0	57,019	0
COUNTY COUNSEL	54	0	0	2,751	15,547	3,266	0
Total Allocated	989	0	2,614	25,061	46,791	70,322	27,764
Roll Forward	550	0	1,135	3,839	23,913	(10,666)	4,910
Cost With Roll Forward	1,539	0	3,749	28,900	70,704	59,656	32,674
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,539	0	3,749	28,900	70,704	59,656	32,674



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Allocated Costs By Department

Detail

Central Service Departments	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS
BUILDING USE	0	107,473	0	13,146	0	0	0
EQUIPMENT USE	7,559	26,035	0	782	0	10,842	772
ADMINISTRATION	1,357	3,969	2,721	5,324	2,240	1,759	0
INSURANCE	69,826	23,007	2,229	4,193	1,281	965	17
PERSONNEL	737	11,050	5,157	8,103	2,946	2,210	0
FINANCE	2,948	15,421	7,846	13,272	5,314	6,262	121
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	5,788	0	1,891	0	0	0
Total Allocated	82,427	192,743	17,953	46,711	11,781	22,038	910
Roll Forward	(12,808)	12,338	8,638	1,377	(9,036)	3,201	(2,510)
Cost With Roll Forward	69,619	205,081	26,591	48,088	2,745	25,239	(1,600)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	69,619	205,081	26,591	48,088	2,745	25,239	(1,600)



County of Kings
Cost Plan Year 2016-2017
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Allocated Costs By Department

Detail

Central Service Departments	TOBACCO GRANT	WIC	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	19,094	676	20,836	0	15,275	0
ADMINISTRATION	813	7,000	656	0	2,244	1,226	1,045
INSURANCE	648	8,230	332	0	5,072	648	965
PERSONNEL	1,473	19,153	737	0	11,786	3,649	2,210
FINANCE	2,446	23,462	1,968	0	11,090	3,546	4,173
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	5,380	76,939	4,369	20,836	30,192	24,344	8,393
Roll Forward	1,113	11,497	698	(28,865)	0	14,371	1,918
Cost With Roll Forward	6,493	88,436	5,067	(8,029)	30,192	38,715	10,311
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,493	88,436	5,067	(8,029)	30,192	38,715	10,311



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CHILD HEALTH	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	363	0	0	0	0	0
ADMINISTRATION	1,964	3,299	1,063	865	0	32,127	4,831
INSURANCE	1,787	3,682	648	523	0	0	17
PERSONNEL	4,126	8,545	1,473	1,179	0	0	0
FINANCE	5,553	10,638	2,795	2,279	956	42,207	6,487
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	13,430	26,527	5,979	4,846	956	74,334	11,335
Roll Forward	1,843	14,580	(5,855)	(677)	456	16,596	2,068
Cost With Roll Forward	15,273	41,107	124	4,169	1,412	90,930	13,403
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,273	41,107	124	4,169	1,412	90,930	13,403



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	IHSS
BUILDING USE	0	0	0	0	0	217,907	0
EQUIPMENT USE	0	8,351	2,532	0	877	0	0
ADMINISTRATION	8,133	28,780	8,176	0	0	137,681	0
INSURANCE	648	6,651	965	332	2,544	144,760	17
PERSONNEL	1,473	20,492	2,210	737	5,894	265,426	0
FINANCE	12,452	51,774	6,077	511	5,907	369,617	1,778
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	27	0	3,583	(1,792)	1,261
Total Allocated	22,706	116,048	19,987	1,580	18,805	1,133,599	3,056
Roll Forward	12,320	43,351	7,424	0	8,676	228,534	1,997
Cost With Roll Forward	35,026	159,399	27,411	1,580	27,481	1,362,133	5,053
Adjustments	0	0	0	0	0	0	0
Proposed Costs	35,026	159,399	27,411	1,580	27,481	1,362,133	5,053



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING USE	0	0	0	28,169	23,690	1,795	34,566
EQUIPMENT USE	0	0	0	22,782	528	0	0
ADMINISTRATION	0	897	0	8,269	923	38,886	4,839
INSURANCE	0	0	7,600	8,086	2,400	59,886	5,893
PERSONNEL	0	0	17,680	14,530	1,473	15,470	7,367
FINANCE	0	1,906	19,360	22,938	2,577	65,965	13,443
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	688	1,088	287	0	975
Total Allocated	0	2,803	45,328	105,862	31,878	182,002	67,083
Roll Forward	0	658	8,077	18,790	2,584	18,472	8,486
Cost With Roll Forward	0	3,461	53,405	124,652	34,462	200,474	75,569
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	3,461	53,405	124,652	34,462	200,474	75,569



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL
BUILDING USE	0	21,273	6,557	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	12,885	14,026	616	0	0	0
INSURANCE	0	2,253	11,992	1,281	0	0	0
PERSONNEL	0	5,157	22,100	2,946	0	0	0
FINANCE	0	25,297	37,901	3,032	3,740	166	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	66,865	92,576	7,875	3,740	166	0
Roll Forward	0	10,347	23,276	2,003	3,736	1,567	0
Cost With Roll Forward	0	77,212	115,852	9,878	7,476	1,733	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	77,212	115,852	9,878	7,476	1,733	0



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Allocated Costs By Department

Detail

Central Service Departments	AIT5 II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AIT5
BUILDING USE	0	0	0	0	5,270	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	1,071	0	0
PERSONNEL	0	0	0	0	0	0	0
FINANCE	0	7	0	0	4,592	3,437	3,145
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	7	0	0	10,933	3,437	3,145
Roll Forward	0	0	0	0	1,800	1,578	1,428
Cost With Roll Forward	0	7	0	0	12,733	5,015	4,573
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	7	0	0	12,733	5,015	4,573



County of Kings
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Allocated Costs By Department

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	6,698	0	78,730	1,828,086	0	0	1,828,086
EQUIPMENT USE	0	0	0	914,307	0	0	914,307
ADMINISTRATION	425	0	0	714,219	246,863	40,995	1,002,077
INSURANCE	2,145	0	0	1,214,213	0	0	1,214,213
PERSONNEL	2,946	0	0	1,025,303	0	0	1,025,303
FINANCE	3,019	28,004	(14,023)	1,760,580	51,068	1,601,772	3,413,420
COMMUNICATIONS	0	0	118,401	1,088,574	296,783	0	1,385,357
COUNTY COUNSEL	17,191	(163)	(42,073)	251,638	433,106	676,671	1,361,415
Total Allocated	32,424	27,841	141,035	8,796,920	1,027,820	2,319,438	12,144,178
Roll Forward	14,566	10,034	190,486	1,859,398	0	0	1,859,398
Cost With Roll Forward	46,990	37,875	331,521	10,656,318	1,027,820	2,319,438	14,003,576
Adjustments	0	0	0	0	0	0	0
Proposed Costs	46,990	37,875	331,521	10,656,318	1,027,820	2,319,438	14,003,576



**County of Kings
Cost Plan Year 2016-2017
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Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2017	Fixed Costs Fiscal 2017	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	126,537	146,783	(20,246)	106,291	0	106,291
ASSESSOR	87,136	82,830	4,306	91,442	0	91,442
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	123,230	123,571	(341)	122,889	0	122,889
EMP. BENEFITS	92	97	(5)	87	0	87
INFO. TECHNOLOGY	136,729	97,072	39,657	176,386	0	176,386
ITD PC REPLACEMENT	505	133	372	877	0	877
PURCHASING	6,686	5,378	1,308	7,994	0	7,994
MICROFILM/STORAGE	23,316	18,735	4,581	27,897	0	27,897
CENTRAL SERVICES	21,430	18,584	2,846	24,276	0	24,276
TELECOMMUNICATION	5,277	3,522	1,755	7,032	0	7,032
IT ADMIN.	4,792	3,862	930	5,722	0	5,722
UNEMP. INS.	67	44	23	90	0	90
WORKERS COMP	20,230	3,196	17,034	37,264	0	37,264
LIAB. INSURANCE	11,404	8,072	3,332	14,736	0	14,736
LAW LIBRARY	5,294	5,221	73	5,367	0	5,367
GEN. FUND COURT	57,422	42,525	14,897	72,319	0	72,319
DA AB109	3,654	0	0	3,654	0	3,654
COURT REPORTER	240	168	72	312	0	312
DA PROSECUTION	187,653	132,104	55,549	243,202	0	243,202
CHILD SUPPORT	137,868	112,501	25,367	163,235	0	163,235
DA CHILD ABDUCT.	4,961	4,045	916	5,877	0	5,877
CHILD ADVOCACY	18,808	14,897	3,911	22,719	0	22,719
DA FED VAWA	6,019	0	0	6,019	0	6,019
DA PRISONS	20,765	16,412	4,353	25,118	0	25,118
DA ST RAPE GRANT	41	746	(705)	(664)	0	(664)
DA MISC GRANTS	11,401	10,068	1,333	12,734	0	12,734
GRAND JURY	8,629	4,524	4,105	12,734	0	12,734
SHERIFF ADMIN	161,117	114,165	46,952	208,069	0	208,069
SHERIFF-GTF	933	0	0	933	0	933
SHERIFF-NTF	9,730	13,249	(3,519)	6,211	0	6,211
SHERIFF-AB109	221,668	55,549	166,119	387,787	0	387,787
SHERIFF-OPS.	1,588,550	1,093,936	494,614	2,083,164	0	2,083,164
RURAL CRIME	16,698	7,072	9,626	26,324	0	26,324

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County of Kings
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Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2017	Fixed Costs Fiscal 2017	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF OPS-AB443	12,771	10,141	2,630	15,401	0	15,401
COURT SECURITY	26,668	21,515	5,153	31,821	0	31,821
SHERIFF - JAIL	1,165,479	1,016,891	148,588	1,314,067	0	1,314,067
JAIL KITCHEN	34,808	28,554	6,254	41,062	0	41,062
JUVENILE CENTER	166,847	258,522	(91,675)	75,172	0	75,172
PROBATION-AB109	94,047	54,606	39,441	133,488	0	133,488
PROBATION-SB678	20,243	5,627	14,616	34,859	0	34,859
PROB-GREAT GRANT	181	0	0	181	0	181
PROB-YOBG	12,040	8,373	3,667	15,707	0	15,707
PROB-PROP 36	17	1,525	(1,508)	(1,491)	0	(1,491)
PROBATION	362,098	303,805	58,293	420,391	0	420,391
TITLE II GRANTS	269	0	0	269	0	269
VICTIM WITNESS	13,471	11,012	2,459	15,930	0	15,930
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	2,099	0	0	2,099	0	2,099
PROB. MISC GRANTS	23,523	21,042	2,481	26,004	0	26,004
FIRE	631,355	545,609	85,746	717,101	0	717,101
OFFICE OF EMERG MGT	11,985	1,889	10,096	22,081	0	22,081
HOMELAND SECURITY	1,987	2,553	(566)	1,421	0	1,421
AG COMMISSIONER	128,975	101,787	27,188	156,163	0	156,163
BLDG INSPECTION	13,993	11,511	2,482	16,475	0	16,475
PLANNING	48,437	58,413	(9,976)	38,461	0	38,461
LAFCO	989	439	550	1,539	0	1,539
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	2,614	1,479	1,135	3,749	0	3,749
RECORDER	25,061	21,222	3,839	28,900	0	28,900
PUBLIC GUARDIAN	46,791	22,878	23,913	70,704	0	70,704
ANIMAL CONTROL	70,322	80,988	(10,666)	59,656	0	59,656
ANIMAL SHELTER	27,764	22,854	4,910	32,674	0	32,674
HEALTH DEPT	82,427	95,235	(12,808)	69,619	0	69,619
HEALTH-ADMIN	192,743	180,405	12,338	205,081	0	205,081
COMM. DISEASE	17,953	9,315	8,638	26,591	0	26,591
EHS	46,711	45,334	1,377	48,088	0	48,088
PUB HLTH NURSING	11,781	20,817	(9,036)	2,745	0	2,745

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**County of Kings
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Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2017	Fixed Costs Fiscal 2017	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
HEALTH LAB	22,038	18,837	3,201	25,239	0	25,239
MEDICAL RECORDS	910	3,420	(2,510)	(1,600)	0	(1,600)
TOBACCO GRANT	5,380	4,267	1,113	6,493	0	6,493
WIC	76,939	65,442	11,497	88,436	0	88,436
TB PROGRAM	4,369	3,671	698	5,067	0	5,067
FAMILY PLANNING	20,836	49,701	(28,865)	(8,029)	0	(8,029)
HEALTH INFO MGT	30,192	0	0	30,192	0	30,192
EMERGENCY PREP	24,344	9,973	14,371	38,715	0	38,715
AIDS PROGRAM	8,393	6,475	1,918	10,311	0	10,311
CHILD HEALTH	13,430	11,587	1,843	15,273	0	15,273
CALIFORNIA CHILDREN	26,527	11,947	14,580	41,107	0	41,107
HEALTH GRANTS	5,979	11,834	(5,855)	124	0	124
MARGOLIN GRANT	4,846	5,523	(677)	4,169	0	4,169
MEDICAL ASSISTANCE	956	500	456	1,412	0	1,412
MENTAL HEALTH	74,334	57,738	16,596	90,930	0	90,930
MENTAL HLTH-CNTY	11,335	9,267	2,068	13,403	0	13,403
SUBSTANCE ABUSE	22,706	10,386	12,320	35,026	0	35,026
BHA-MH ACT	116,048	72,697	43,351	159,399	0	159,399
FIRST 5	19,987	12,563	7,424	27,411	0	27,411
AOD GRANTS	1,580	0	0	1,580	0	1,580
BHA	18,805	10,129	8,676	27,481	0	27,481
HUMAN SERVICES	1,133,599	905,065	228,534	1,362,133	0	1,362,133
IHSS	3,056	1,059	1,997	5,053	0	5,053
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	2,803	2,145	658	3,461	0	3,461
JOB TRAINING	45,328	37,251	8,077	53,405	0	53,405
LIBRARY	105,862	87,072	18,790	124,652	0	124,652
AG EXTENSION	31,878	29,294	2,584	34,462	0	34,462
ROADS	182,002	163,530	18,472	200,474	0	200,474
PARKS	67,083	58,597	8,486	75,569	0	75,569
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	66,865	56,518	10,347	77,212	0	77,212
BLDG MAINTENANCE	92,576	69,300	23,276	115,852	0	115,852
SURVEYOR	7,875	5,872	2,003	9,878	0	9,878

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**County of Kings
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 Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2017	Fixed Costs Fiscal 2017	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
KCAPTA AITS	3,740	4	3,736	7,476	0	7,476
TRANSIT AGENCY	166	(1,401)	1,567	1,733	0	1,733
KCAPTA VAN POOL	0	0	0	0	0	0
AITS II	0	0	0	0	0	0
GREENFIELD AITS	7	0	0	7	0	7
VENTURA AITS	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0
CAL VANS ADMIN	10,933	9,133	1,800	12,733	0	12,733
VANPOOL	3,437	1,859	1,578	5,015	0	5,015
AITS	3,145	1,717	1,428	4,573	0	4,573
PW-ADMIN	32,424	17,858	14,566	46,990	0	46,990
KCWMA	27,841	17,807	10,034	37,875	0	37,875
OTHER	141,035	(49,451)	190,486	331,521	0	331,521
SubTotal	8,796,920	6,892,588	1,859,398	10,656,318	0	10,656,318
Direct Billed	1,027,820					1,027,820
Unallocated	2,319,438					2,319,438
Total	12,144,178					14,003,576



County of Kings
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	1,860,215	0	
EQUIPMENT USE	985,986	0	
ADMINISTRATION	1,108,491	0	
INSURANCE	1,116,069	0	
PERSONNEL	1,095,922	(77,372)	
FINANCE	3,401,507	0	
COMMUNICATIONS	1,326,445	(38,175)	
COUNTY COUNSEL	1,365,090	0	
BOARD OF SUP.			126,537
ASSESSOR			87,136
F/A REPAIR			0
ELECTIONS			123,230
EMP. BENEFITS			92
INFO. TECHNOLOGY			136,729
ITD PC REPLACEMENT			505
PURCHASING			6,686
MICROFILM/STORAGE			23,316
CENTRAL SERVICES			21,430
TELECOMMUNICATION			5,277
IT ADMIN.			4,792
UNEMP. INS.			67
WORKERS COMP			20,230
LIAB. INSURANCE			11,404
LAW LIBRARY			5,294
GEN. FUND COURT			57,422
DA AB109			3,654
COURT REPORTER			240
DA PROSECUTION			187,653
CHILD SUPPORT			137,868
DA CHILD ABDUCT.			4,961
CHILD ADVOCACY			18,808
DA FED VAWA			6,019
DA PRISONS			20,765
DA ST RAPE GRANT			41
DA MISC GRANTS			11,401
GRAND JURY			8,629

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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SHERIFF ADMIN			161,117
SHERIFF-GTF			933
SHERIFF-NTF			9,730
SHERIFF-AB109			221,668
SHERIFF-OPS.			1,588,550
RURAL CRIME			16,698
SHERIFF OPS-AB443			12,771
COURT SECURITY			26,668
SHERIFF - JAIL			1,165,479
JAIL KITCHEN			34,808
JUVENILE CENTER			166,847
PROBATION-AB109			94,047
PROBATION-SB678			20,243
PROB-GREAT GRANT			181
PROB-YOBG			12,040
PROB-PROP 36			17
PROBATION			362,098
TITLE II GRANTS			269
VICTIM WITNESS			13,471
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			2,099
PROB. MISC GRANTS			23,523
FIRE			631,355
OFFICE OF EMERG MGT			11,985
HOMELAND SECURITY			1,987
AG COMMISSIONER			128,975
BLDG INSPECTION			13,993
PLANNING			48,437
LAFCO			989
REGIONAL PLANNING			0
KCAG			2,614
RECORDER			25,061
PUBLIC GUARDIAN			46,791
ANIMAL CONTROL			70,322
ANIMAL SHELTER			27,764
HEALTH DEPT			82,427

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County of Kings
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Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
HEALTH-ADMIN			192,743
COMM. DISEASE			17,953
EHS			46,711
PUB HLTH NURSING			11,781
HEALTH LAB			22,038
MEDICAL RECORDS			910
TOBACCO GRANT			5,380
WIC			76,939
TB PROGRAM			4,369
FAMILY PLANNING			20,836
HEALTH INFO MGT			30,192
EMERGENCY PREP			24,344
AIDS PROGRAM			8,393
CHILD HEALTH			13,430
CALIFORNIA CHILDREN			26,527
HEALTH GRANTS			5,979
MARGOLIN GRANT			4,846
MEDICAL ASSISTANCE			956
MENTAL HEALTH			74,334
MENTAL HLTH-CNTY			11,335
SUBSTANCE ABUSE			22,706
BHA-MH ACT			116,048
FIRST 5			19,987
AOD GRANTS			1,580
BHA			18,805
HUMAN SERVICES			1,133,599
IHSS			3,056
CATEGORICAL AID			0
CHILD ABUSE			2,803
JOB TRAINING			45,328
LIBRARY			105,862
AG EXTENSION			31,878
ROADS			182,002
PARKS			67,083
BLDG PROJECTS			0
FLEET MANAGEMENT			66,865

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
BLDG MAINTENANCE			92,576	
SURVEYOR			7,875	
KCAPTA AITS			3,740	
TRANSIT AGENCY			166	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			7	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			10,933	
VANPOOL			3,437	
AITS			3,145	
PW-ADMIN			32,424	
KCWMA			27,841	
OTHER			141,035	
Direct Billed Total			1,027,820	
Unallocated Total			2,319,438	
Totals	12,259,725	(115,547)	12,144,178	Deviation 0

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
BUILDING USE	(1,860,215)	0	0	0	0	0	0
EQUIPMENT USE	0	(985,986)	0	0	0	0	0
ADMINISTRATION	9,290	1,110	7,241	(1,157,791)	5,006	9,292	0
INSURANCE	0	0	(1,240,379)	116,065	0	6,196	0
PERSONNEL	3,886	524	2,924	13,246	(1,064,218)	12,363	0
FINANCE	7,127	18,402	6,638	14,792	15,492	(3,471,614)	0
COMMUNICATIONS	7,792	50,827	5,676	5,640	11,050	16,102	(1,385,357)
COUNTY COUNSEL	4,034	816	3,687	5,971	7,367	14,241	0
BOARD OF SUP.	9,290	515	3,359	3,631	5,157	8,885	0
ASSESSOR	9,742	8,168	8,799	9,135	17,495	25,316	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,840	95,760	2,789	3,119	4,420	10,041	0
EMP. BENEFITS	0	0	0	0	0	92	0
INFO. TECHNOLOGY	20,301	0	12,261	24,155	25,805	50,711	0
ITD PC REPLACEMENT	0	0	0	175	0	330	0
PURCHASING	843	0	854	788	1,473	2,327	0
MICROFILM/STORAGE	9,396	0	2,837	1,725	3,683	5,675	0
CENTRAL SERVICES	8,213	0	1,640	2,853	2,210	6,514	0
TELECOMMUNICATION	0	0	17	2,053	0	3,207	0
IT ADMIN.	0	0	965	0	2,210	1,617	0
UNEMP. INS.	0	0	0	4	0	63	0
WORKERS COMP	0	0	0	8,724	0	11,506	0
LIAB. INSURANCE	0	0	0	4,725	0	6,679	0
LAW LIBRARY	2,574	0	595	342	589	1,079	0
GEN. FUND COURT	0	0	13,762	16,552	0	27,108	0
DA AB109	0	0	332	498	737	1,170	0
COURT REPORTER	0	0	0	105	0	135	0
DA PROSECUTION	23,930	28,642	28,464	21,355	32,138	49,514	0
CHILD SUPPORT	0	0	22,277	17,181	42,368	55,010	0
DA CHILD ABDUCT.	0	0	648	735	1,473	2,105	0
CHILD ADVOCACY	6,519	463	1,434	2,134	2,652	5,606	0
DA FED VAWA	0	0	648	1,137	1,473	2,761	0
DA PRISONS	0	0	2,544	3,452	5,894	8,875	0
DA ST RAPE GRANT	0	0	17	4	0	20	0
DA MISC GRANTS	0	5,115	965	1,549	3,325	447	0

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	PERSONNEL 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
GRAND JURY	0	859	367	502	0	2,775	0
SHERIFF ADMIN	73,305	13,290	9,113	9,057	13,997	24,991	0
SHERIFF-GTF	0	0	17	132	0	784	0
SHERIFF-NTF	0	10,248	332	888	737	(2,475)	0
SHERIFF-AB109	0	6,430	20,236	25,432	47,147	66,952	0
SHERIFF-OPS.	0	86,105	513,619	36,725	45,674	82,815	823,612
RURAL CRIME	0	9,040	965	1,282	2,210	3,201	0
SHERIFF OPS-AB443	0	0	1,597	2,162	3,683	5,329	0
COURT SECURITY	0	0	3,728	3,575	8,656	10,709	0
SHERIFF - JAIL	889,774	7,559	50,121	45,025	65,748	107,252	0
JAIL KITCHEN	11,665	5,333	3,698	0	7,367	6,745	0
JUVENILE CENTER	61,833	4,528	20,146	14,998	26,520	38,822	0
PROBATION-AB109	0	21,644	7,994	7,840	18,601	23,813	0
PROBATION-SB678	0	0	1,597	5,153	3,683	9,810	0
PROB-GREAT GRANT	0	0	17	26	0	138	0
PROB-YOBG	0	0	1,597	1,690	3,683	5,070	0
PROB-PROP 36	0	0	17	0	0	0	0
PROBATION	31,019	14,126	20,219	20,821	40,549	56,447	168,946
TITLE II GRANTS	0	0	0	0	0	269	0
VICTIM WITNESS	3,148	3,829	979	880	1,658	2,977	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	0	332	227	737	803	0
PROB. MISC GRANTS	233	11,227	1,737	1,544	3,683	5,099	0
FIRE	56,033	418,840	30,976	43,747	54,361	99,123	(79,404)
OFFICE OF EMERG MGT	0	7,614	332	962	737	2,110	0
HOMELAND SECURITY	0	0	17	836	0	1,134	0
AG COMMISSIONER	41,757	6,103	20,750	10,287	21,017	27,973	0
BLDG INSPECTION	1,533	710	1,478	2,003	2,946	5,323	0
PLANNING	4,616	1,191	3,458	4,012	7,745	11,243	0
LAFCO	240	0	49	153	0	493	0
REGIONAL PLANNING	0	0	0	0	0	0	0
KCAG	0	0	0	0	0	2,614	0
RECORDER	1,472	2,558	2,737	2,253	5,894	7,396	0
PUBLIC GUARDIAN	6,256	382	4,225	2,476	8,103	9,802	0
ANIMAL CONTROL	0	2,365	965	1,176	2,210	3,321	57,019

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	INSURANCE	ADMINISTRATION	PERSONNEL	FINANCE	COMMUNICATIONS
	1.5	2.5	4.5	3.5	5.5	6.5	7.5
ANIMAL SHELTER	3,280	4,359	2,997	3,185	4,420	9,523	0
HEALTH DEPT	0	7,559	69,826	1,357	737	2,948	0
HEALTH-ADMIN	107,473	26,035	23,007	3,969	11,050	15,421	0
COMM. DISEASE	0	0	2,229	2,721	5,157	7,846	0
EHS	13,146	782	4,193	5,324	8,103	13,272	0
PUB HLTH NURSING	0	0	1,281	2,240	2,946	5,314	0
HEALTH LAB	0	10,842	965	1,759	2,210	6,262	0
MEDICAL RECORDS	0	772	17	0	0	121	0
TOBACCO GRANT	0	0	648	813	1,473	2,446	0
WIC	0	19,094	8,230	7,000	19,153	23,462	0
TB PROGRAM	0	676	332	656	737	1,968	0
FAMILY PLANNING	0	20,836	0	0	0	0	0
HEALTH INFO MGT	0	0	5,072	2,244	11,786	11,090	0
EMERGENCY PREP	0	15,275	648	1,226	3,649	3,546	0
AIDS PROGRAM	0	0	965	1,045	2,210	4,173	0
CHILD HEALTH	0	0	1,787	1,964	4,126	5,553	0
CALIFORNIA CHILDREN	0	363	3,682	3,299	8,545	10,638	0
HEALTH GRANTS	0	0	648	1,063	1,473	2,795	0
MARGOLIN GRANT	0	0	523	865	1,179	2,279	0
MEDICAL ASSISTANCE	0	0	0	0	0	956	0
MENTAL HEALTH	0	0	0	32,127	0	42,207	0
MENTAL HLTH-CNTY	0	0	17	4,831	0	6,487	0
SUBSTANCE ABUSE	0	0	648	8,133	1,473	12,452	0
BHA-MH ACT	0	8,351	6,651	28,780	20,492	51,774	0
FIRST 5	0	2,532	965	8,176	2,210	6,077	0
AOD GRANTS	0	0	332	0	737	511	0
BHA	0	877	2,544	0	5,894	5,907	0
HUMAN SERVICES	217,907	0	144,760	137,681	265,426	369,617	0
IHSS	0	0	17	0	0	1,778	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	897	0	1,906	0
JOB TRAINING	0	0	7,600	0	17,680	19,360	0
LIBRARY	28,169	22,782	8,086	8,269	14,530	22,938	0
AG EXTENSION	23,690	528	2,400	923	1,473	2,577	0
ROADS	1,795	0	59,886	38,886	15,470	65,965	0

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Detail Of Allocated Costs

Department	BUILDING USE	EQUIPMENT USE	INSURANCE	ADMINISTRATION	PERSONNEL	FINANCE	COMMUNICATIONS
	1.5	2.5	4.5	3.5	5.5	6.5	7.5
PARKS	34,566	0	5,893	4,839	7,367	13,443	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	21,273	0	2,253	12,885	5,157	25,297	0
BLDG MAINTENANCE	6,557	0	11,992	14,026	22,100	37,901	0
SURVEYOR	0	0	1,281	616	2,946	3,032	0
KCAPTA AITS	0	0	0	0	0	3,740	0
TRANSIT AGENCY	0	0	0	0	0	166	0
KCAPTA VAN POOL	0	0	0	0	0	0	0
AITS II	0	0	0	0	0	0	0
GREENFIELD AITS	0	0	0	0	0	7	0
VENTURA AITS	0	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0	0
CAL VANS ADMIN	5,270	0	1,071	0	0	4,592	0
VANPOOL	0	0	0	0	0	3,437	0
AITS	0	0	0	0	0	3,145	0
PW-ADMIN	6,698	0	2,145	425	2,946	3,019	0
KCWMA	0	0	0	0	0	28,004	0
OTHER	78,730	0	0	0	0	(14,023)	118,401
Direct Billings	0	0	0	246,863	0	51,068	296,783
Unallocated	0	0	0	40,995	0	1,601,772	0
Total	0	0	0	0	0	0	0

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING USE	0	0
EQUIPMENT USE	0	0
ADMINISTRATION	17,361	0
INSURANCE	2,049	0
PERSONNEL	12,725	0
FINANCE	7,656	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(1,401,206)	0
BOARD OF SUP.	95,700	126,537
ASSESSOR	8,481	87,136
F/A REPAIR	0	0
ELECTIONS	1,261	123,230
EMP. BENEFITS	0	92
INFO. TECHNOLOGY	3,496	136,729
ITD PC REPLACEMENT	0	505
PURCHASING	401	6,686
MICROFILM/STORAGE	0	23,316
CENTRAL SERVICES	0	21,430
TELECOMMUNICATION	0	5,277
IT ADMIN.	0	4,792
UNEMP. INS.	0	67
WORKERS COMP	0	20,230
LIAB. INSURANCE	0	11,404
LAW LIBRARY	115	5,294
GEN. FUND COURT	0	57,422
DA AB109	917	3,654
COURT REPORTER	0	240
DA PROSECUTION	3,610	187,653
CHILD SUPPORT	1,032	137,868
DA CHILD ABDUCT.	0	4,961
CHILD ADVOCACY	0	18,808
DA FED VAWA	0	6,019
DA PRISONS	0	20,765
DA ST RAPE GRANT	0	41
DA MISC GRANTS	0	11,401

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Detail Of Allocated Costs

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
GRAND JURY	4,126	8,629
SHERIFF ADMIN	17,364	161,117
SHERIFF-GTF	0	933
SHERIFF-NTF	0	9,730
SHERIFF-AB109	55,471	221,668
SHERIFF-OPS.	0	1,588,550
RURAL CRIME	0	16,698
SHERIFF OPS-AB443	0	12,771
COURT SECURITY	0	26,668
SHERIFF - JAIL	0	1,165,479
JAIL KITCHEN	0	34,808
JUVENILE CENTER	0	166,847
PROBATION-AB109	14,155	94,047
PROBATION-SB678	0	20,243
PROB-GREAT GRANT	0	181
PROB-YOBG	0	12,040
PROB-PROP 36	0	17
PROBATION	9,971	362,098
TITLE II GRANTS	0	269
VICTIM WITNESS	0	13,471
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	2,099
PROB. MISC GRANTS	0	23,523
FIRE	7,679	631,355
OFFICE OF EMERG MGT	230	11,985
HOMELAND SECURITY	0	1,987
AG COMMISSIONER	1,088	128,975
BLDG INSPECTION	0	13,993
PLANNING	16,172	48,437
LAFCO	54	989
REGIONAL PLANNING	0	0
KCAG	0	2,614
RECORDER	2,751	25,061
PUBLIC GUARDIAN	15,547	46,791
ANIMAL CONTROL	3,266	70,322

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
ANIMAL SHELTER	0	27,764
HEALTH DEPT	0	82,427
HEALTH-ADMIN	5,788	192,743
COMM. DISEASE	0	17,953
EHS	1,891	46,711
PUB HLTH NURSING	0	11,781
HEALTH LAB	0	22,038
MEDICAL RECORDS	0	910
TOBACCO GRANT	0	5,380
WIC	0	76,939
TB PROGRAM	0	4,369
FAMILY PLANNING	0	20,836
HEALTH INFO MGT	0	30,192
EMERGENCY PREP	0	24,344
AIDS PROGRAM	0	8,393
CHILD HEALTH	0	13,430
CALIFORNIA CHILDREN	0	26,527
HEALTH GRANTS	0	5,979
MARGOLIN GRANT	0	4,846
MEDICAL ASSISTANCE	0	956
MENTAL HEALTH	0	74,334
MENTAL HLTH-CNTY	0	11,335
SUBSTANCE ABUSE	0	22,706
BHA-MH ACT	0	116,048
FIRST 5	27	19,987
AOD GRANTS	0	1,580
BHA	3,583	18,805
HUMAN SERVICES	(1,792)	1,133,599
IHSS	1,261	3,056
CATEGORICAL AID	0	0
CHILD ABUSE	0	2,803
JOB TRAINING	688	45,328
LIBRARY	1,088	105,862
AG EXTENSION	287	31,878
ROADS	0	182,002

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
PARKS	975	67,083
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	66,865
BLDG MAINTENANCE	0	92,576
SURVEYOR	0	7,875
KCAPTA AITS	0	3,740
TRANSIT AGENCY	0	166
KCAPTA VAN POOL	0	0
AITS II	0	0
GREENFIELD AITS	0	7
VENTURA AITS	0	0
SACRAMENTO AITS	0	0
CAL VANS ADMIN	0	10,933
VANPOOL	0	3,437
AITS	0	3,145
PW-ADMIN	17,191	32,424
KCWMA	(163)	27,841
OTHER	(42,073)	141,035
Direct Billings	433,106	1,027,820
Unallocated	676,671	2,319,438
Total	0	12,144,178

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE		
1.4.1 BUILDING USE	ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
EQUIPMENT USE		
2.4.1 EQUIPMENT USE	DEPARTMENTAL EQUIPMENT INVENTORIES	FIXED ASSET REPORT AS OF 6/30/12
ADMINISTRATION		
3.4.1 BUDGET ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.2 DEPT ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEETS
3.4.4 PERSONNEL ADMIN	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEET
INSURANCE		
4.4.1 BLANKET BOND	NUMER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.2 PROPERTY/FIRE	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.3 MEDICAL MALPRCT	DIRECT ALLOCATION TO HEALTH DEPT	APPROPRIATIONS LEDGER
4.4.4 GEN LIAB EXPER	DEPARTMENTAL PERCENTAGE OF INCURRED	COST CLAIM DETAIL
4.4.5 GEN LIAB EXPO	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
4.4.6 POLLUTION LIAB	SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
4.4.7 AIRCRAFT INSURANCE	DIRECT ALLOCATION TO FIRE DEPARTMENT	APPROPRIATIONS LEDGER
4.4.8 CYBER INSURANCE	DIRECT ALLOCATION TO COVERED DEPARTMENTS	APPROPRIATIONS LEDGER
PERSONNEL		
5.4.1 PERSONNEL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
5.4.2 TUITION REIMB	ACTUAL CHARGES TO DEPARTMENTS	APPROPRIATIONS LEDGER
FINANCE		
6.4.1 CLAIMS	NUMBER OF CLAIMS PROCESSED	DATA PROCESSING
6.4.2 PAYROLL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
6.4.3 COST PLAN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.4 GENERAL ACCTG	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.5 TREAS WARRANTS	NUMBER OF WARRANTS ISSUED	WARRANT REGISTERS
6.4.6 AUDIT	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
COMMUNICATIONS		
7.4.1 RADIO DISPATCH	NUMBER OF CALLS	COMMUNICATIONS RECORDS
COUNTY COUNSEL		
8.4.1 LEGAL SERVICES	DIRECT HOURS OF ATTORNEYS	COUNTY COUNSEL TIME RECORDS



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
BUILDING USE CHARGE

NATURE AND EXTENT OF SERVICES

A Building Use Charge (Allowance) is allowable at the rate of two percent of the acquisition cost of the building plus subsequent capital improvements. Acquisition costs include the purchase price or construction cost, architect fees, costs of licenses and permits, consultant fees, and landscaping costs.

Costs of single occupant buildings are charged to the specific department. The cost of multiple occupant buildings is allocated based on the square footage of occupied space.

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,860,215			1,860,215
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,860,215</u>	<u>0</u>		<u>1,860,215</u>



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

	Total	General & Admin	BUILDING USE
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
BUILDING USE ALLOW	1,860,215	0	1,860,215
Departmental Totals			
Total Expenditures	1,860,215	0	1,860,215
Deductions			
Total Deductions	0	0	0
Functional Cost	1,860,215	0	1,860,215
Allocation Step 1			
1st Allocation	1,860,215	0	1,860,215
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING USE			
Total Allocated	1,860,215	0	1,860,215



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - BUILDING USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	464,496	0.4994	9,290		9,290		9,290
PERSONNEL	194,302	0.2089	3,886		3,886		3,886
FINANCE	356,331	0.3831	7,127		7,127		7,127
COMMUNICATIONS	389,587	0.4189	7,792		7,792		7,792
COUNTY COUNSEL	201,699	0.2169	4,034		4,034		4,034
BOARD OF SUP.	464,496	0.4994	9,290		9,290		9,290
ASSESSOR	487,089	0.5237	9,742		9,742		9,742
ELECTIONS	292,020	0.3140	5,840		5,840		5,840
INFO. TECHNOLOGY	1,015,068	1.0913	20,301		20,301		20,301
PURCHASING	42,175	0.0453	843		843		843
MICROFILM/STORAGE	469,822	0.5051	9,396		9,396		9,396
CENTRAL SERVICES	410,650	0.4415	8,213		8,213		8,213
LAW LIBRARY	128,687	0.1384	2,574		2,574		2,574
DA PROSECUTION	1,196,477	1.2864	23,930		23,930		23,930
CHILD ADVOCACY	325,968	0.3505	6,519		6,519		6,519
SHERIFF ADMIN	3,665,268	3.9407	73,305		73,305		73,305
SHERIFF - JAIL	44,488,675	47.8317	889,774		889,774		889,774
JAIL KITCHEN	583,239	0.6271	11,665		11,665		11,665
JUVENILE CENTER	3,091,670	3.3240	61,833		61,833		61,833
PROBATION	1,550,964	1.6675	31,019		31,019		31,019
VICTIM WITNESS	157,394	0.1692	3,148		3,148		3,148
PROB. MISC GRANTS	11,672	0.0125	233		233		233
FIRE	2,801,653	3.0122	56,033		56,033		56,033
AG COMMISSIONER	2,087,838	2.2447	41,757		41,757		41,757
BLDG INSPECTION	76,637	0.0824	1,533		1,533		1,533
PLANNING	230,791	0.2481	4,616		4,616		4,616
LAFCO	12,004	0.0129	240		240		240
RECORDER	73,613	0.0791	1,472		1,472		1,472
PUBLIC GUARDIAN	312,801	0.3363	6,256		6,256		6,256
ANIMAL SHELTER	164,002	0.1763	3,280		3,280		3,280

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - BUILDING USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	5,373,628	5.7774	107,473		107,473		107,473
EHS	657,322	0.7067	13,146		13,146		13,146
HUMAN SERVICES	10,895,357	11.7141	217,907		217,907		217,907
LIBRARY	1,408,472	1.5143	28,169		28,169		28,169
AG EXTENSION	1,184,486	1.2735	23,690		23,690		23,690
ROADS	89,739	0.0965	1,795		1,795		1,795
PARKS	1,728,287	1.8582	34,566		34,566		34,566
FLEET MANAGEMENT	1,063,640	1.1436	21,273		21,273		21,273
BLDG MAINTENANCE	327,850	0.3525	6,557		6,557		6,557
CAL VANS ADMIN	263,493	0.2833	5,270		5,270		5,270
PW-ADMIN	334,895	0.3601	6,698		6,698		6,698
OTHER	3,936,492	4.2323	78,730		78,730		78,730
SubTotal	93,010,749	100.0000	1,860,215		1,860,215		1,860,215
TOTAL	93,010,749	100.0000	1,860,215		1,860,215		1,860,215

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	BUILDING USE
ADMINISTRATION	9,290	9,290
PERSONNEL	3,886	3,886
FINANCE	7,127	7,127
COMMUNICATIONS	7,792	7,792
COUNTY COUNSEL	4,034	4,034
BOARD OF SUP.	9,290	9,290
ASSESSOR	9,742	9,742
ELECTIONS	5,840	5,840
INFO. TECHNOLOGY	20,301	20,301
PURCHASING	843	843
MICROFILM/STORAGE	9,396	9,396
CENTRAL SERVICES	8,213	8,213
LAW LIBRARY	2,574	2,574
DA PROSECUTION	23,930	23,930
CHILD ADVOCACY	6,519	6,519
SHERIFF ADMIN	73,305	73,305
SHERIFF - JAIL	889,774	889,774
JAIL KITCHEN	11,665	11,665
JUVENILE CENTER	61,833	61,833
PROBATION	31,019	31,019
VICTIM WITNESS	3,148	3,148
PROB. MISC GRANTS	233	233
FIRE	56,033	56,033
AG COMMISSIONER	41,757	41,757
BLDG INSPECTION	1,533	1,533
PLANNING	4,616	4,616
LAFCO	240	240
RECORDER	1,472	1,472
PUBLIC GUARDIAN	6,256	6,256
ANIMAL SHELTER	3,280	3,280
HEALTH-ADMIN	107,473	107,473
EHS	13,146	13,146
HUMAN SERVICES	217,907	217,907

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	BUILDING USE
LIBRARY	28,169	28,169
AG EXTENSION	23,690	23,690
ROADS	1,795	1,795
PARKS	34,566	34,566
FLEET MANAGEMENT	21,273	21,273
BLDG MAINTENANCE	6,557	6,557
CAL VANS ADMIN	5,270	5,270
PW-ADMIN	6,698	6,698
OTHER	78,730	78,730
Direct Billed	0	0
Total	1,860,215	1,860,215



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
EQUIPMENT USE CHARGE

NATURE AND EXTENT OF SERVICES

An Equipment Use Charge (Allowance) is allowable at the rate of 6.67 percent of the original charge cost of office equipment, furnishings, and fixtures. The use charge of \$985,986 (6.67% of \$14,782,403) is allocated to departments based on the office equipment, furnishings, and fixtures cost per department. The costs were identified in the audit control inventory of the fixed asset report. This report lists all County fixed assets within each department. It is the document which departments utilize when taking an annual physical inventory of fixed assets. The cost of fixed assets for the Welfare and Family Support Departments are excluded from the use charge allocation because Federal funds were used to purchase those assets. The use charge applicable to Internal Service Funds is excluded because depreciation is included in their charges.

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	985,986			985,986
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>985,986</u>	<u>0</u>		<u>985,986</u>



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT USE
Wages & Benefits			
<hr/>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
<hr/>			
EQUIPMENT USE ALLOW	985,986	0	985,986
Departmental Totals			
<hr/>			
Total Expenditures	985,986	0	985,986
Deductions			
<hr/>			
Total Deductions	0	0	0
Functional Cost	985,986	0	985,986
Allocation Step 1			
<hr/>			
1st Allocation	985,986	0	985,986
Allocation Step 2			
<hr/>			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT USE			
<hr/>			
Total Allocated	985,986	0	985,986



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	16,647	0.1126	1,110		1,110		1,110
PERSONNEL	7,860	0.0532	524		524		524
FINANCE	275,890	1.8663	18,402		18,402		18,402
COMMUNICATIONS	762,021	5.1549	50,827		50,827		50,827
COUNTY COUNSEL	12,236	0.0828	816		816		816
BOARD OF SUP.	7,717	0.0522	515		515		515
ASSESSOR	122,465	0.8285	8,168		8,168		8,168
ELECTIONS	1,435,684	9.7121	95,760		95,760		95,760
DA PROSECUTION	429,422	2.9050	28,642		28,642		28,642
CHILD ADVOCACY	6,941	0.0470	463		463		463
DA MISC GRANTS	76,687	0.5188	5,115		5,115		5,115
GRAND JURY	12,872	0.0871	859		859		859
SHERIFF ADMIN	199,254	1.3479	13,290		13,290		13,290
SHERIFF-NTF	153,637	1.0393	10,248		10,248		10,248
SHERIFF-AB109	96,401	0.6521	6,430		6,430		6,430
SHERIFF-OPS.	1,290,927	8.7329	86,105		86,105		86,105
RURAL CRIME	135,526	0.9168	9,040		9,040		9,040
SHERIFF - JAIL	113,327	0.7666	7,559		7,559		7,559
JAIL KITCHEN	79,962	0.5409	5,333		5,333		5,333
JUVENILE CENTER	67,893	0.4593	4,528		4,528		4,528
PROBATION-AB109	324,491	2.1951	21,644		21,644		21,644
PROBATION	211,779	1.4326	14,126		14,126		14,126
VICTIM WITNESS	57,407	0.3883	3,829		3,829		3,829
PROB. MISC GRANTS	168,327	1.1387	11,227		11,227		11,227
FIRE	6,279,481	42.4792	418,840		418,840		418,840
OFFICE OF EMERG MGT	114,146	0.7722	7,614		7,614		7,614
AG COMMISSIONER	91,492	0.6189	6,103		6,103		6,103
BLDG INSPECTION	10,641	0.0720	710		710		710
PLANNING	17,854	0.1208	1,191		1,191		1,191
RECORDER	38,348	0.2594	2,558		2,558		2,558

All Monetary Values Are \$ Dollars

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Schedule 2.4.1

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - EQUIPMENT USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	5,730	0.0388	382		382		382
ANIMAL CONTROL	35,457	0.2399	2,365		2,365		2,365
ANIMAL SHELTER	65,352	0.4421	4,359		4,359		4,359
HEALTH DEPT	113,324	0.7666	7,559		7,559		7,559
HEALTH-ADMIN	390,323	2.6405	26,035		26,035		26,035
EHS	11,728	0.0793	782		782		782
HEALTH LAB	162,542	1.0996	10,842		10,842		10,842
MEDICAL RECORDS	11,571	0.0783	772		772		772
WIC	286,265	1.9365	19,094		19,094		19,094
TB PROGRAM	10,135	0.0686	676		676		676
FAMILY PLANNING	312,390	2.1133	20,836		20,836		20,836
EMERGENCY PREP	229,011	1.5492	15,275		15,275		15,275
CALIFORNIA CHILDREN	5,445	0.0368	363		363		363
BHA-MH ACT	125,201	0.8470	8,351		8,351		8,351
FIRST 5	37,958	0.2568	2,532		2,532		2,532
BHA	13,155	0.0890	877		877		877
LIBRARY	341,563	2.3106	22,782		22,782		22,782
AG EXTENSION	7,918	0.0536	528		528		528
SubTotal	14,782,403	100.0000	985,986		985,986		985,986
TOTAL	14,782,403	100.0000	985,986		985,986		985,986

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

Allocation Source: FIXED ASSET REPORT AS OF 6/30/12



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
ADMINISTRATION	1,110	1,110
PERSONNEL	524	524
FINANCE	18,402	18,402
COMMUNICATIONS	50,827	50,827
COUNTY COUNSEL	816	816
BOARD OF SUP.	515	515
ASSESSOR	8,168	8,168
ELECTIONS	95,760	95,760
DA PROSECUTION	28,642	28,642
CHILD ADVOCACY	463	463
DA MISC GRANTS	5,115	5,115
GRAND JURY	859	859
SHERIFF ADMIN	13,290	13,290
SHERIFF-NTF	10,248	10,248
SHERIFF-AB109	6,430	6,430
SHERIFF-OPS.	86,105	86,105
RURAL CRIME	9,040	9,040
SHERIFF - JAIL	7,559	7,559
JAIL KITCHEN	5,333	5,333
JUVENILE CENTER	4,528	4,528
PROBATION-AB109	21,644	21,644
PROBATION	14,126	14,126
VICTIM WITNESS	3,829	3,829
PROB. MISC GRANTS	11,227	11,227
FIRE	418,840	418,840
OFFICE OF EMERG MGT	7,614	7,614
AG COMMISSIONER	6,103	6,103
BLDG INSPECTION	710	710
PLANNING	1,191	1,191
RECORDER	2,558	2,558
PUBLIC GUARDIAN	382	382
ANIMAL CONTROL	2,365	2,365
ANIMAL SHELTER	4,359	4,359

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT USE
HEALTH DEPT	7,559	7,559
HEALTH-ADMIN	26,035	26,035
EHS	782	782
HEALTH LAB	10,842	10,842
MEDICAL RECORDS	772	772
WIC	19,094	19,094
TB PROGRAM	676	676
FAMILY PLANNING	20,836	20,836
EMERGENCY PREP	15,275	15,275
CALIFORNIA CHILDREN	363	363
BHA-MH ACT	8,351	8,351
FIRST 5	2,532	2,532
BHA	877	877
LIBRARY	22,782	22,782
AG EXTENSION	528	528
Direct Billed	0	0
Total	985,986	985,986



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
ADMINISTRATIVE OFFICE

NATURE AND EXTENT OF SERVICES

The County Administrative office is responsible for fiscal and operational management of the County. In conjunction with the Board of Supervisors this office develops policies and procedures for County departments, and prepares the recommended county budget. As a result of reorganization in 1996 the Human Resources division (Personnel) was added to the Administrative office. Although a separate budget is maintained for Personnel, the reorganization replaces the County's Personnel Department and incorporates all personnel and risk management functions into the Administrative Office. For plan purposes, costs are identified to allowable functions by monthly time records compiled by departmental personnel and are allocated as follows:

- (1) Budget Administration – Costs related to the preparation and administration of departmental budgets are allocated to departments on the basis of relative budget size (less purchases of fixed assets for the year and “other charges”).

- (2) Departmental Administration – The costs related to direct departmental administration and assistance is allocated to departments on the basis of relative budget size (less purchase of fixed assets for the year and “other charges”).
- (3) Risk Management – The costs for the administration and purchase of all County insurance policies are allocated directly to the insurance budget unit for further allocation to departments by type of insurance coverage.
- (4) Personnel Administration – The costs of overseeing these functions are obtained from daily time records and are allocated directly to the Personnel Department.

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,108,491			1,108,491
BUILDING USE	9,290		9,290	
EQUIPMENT USE	1,110		1,110	
ADMINISTRATION		3,632	3,632	
INSURANCE		7,241	7,241	
PERSONNEL		5,006	5,006	
FINANCE		9,292	9,292	
COUNTY COUNSEL		17,361	17,361	
Total Allocated Additions:	10,400	42,532	52,932	52,932
Total To Be Allocated:	1,118,891	42,532		1,161,423



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	626,957	0	95,235	311,695	193,270
FRINGE BENEFITS	238,174	0	36,179	118,396	73,429
Other Expense & Cost					
SERVICES & SUPPLIES	243,360	0	36,966	120,974	75,028
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,108,491	0	168,380	551,065	341,727
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,108,491	0	168,380	551,065	341,727
Allocation Step 1					
Inbound- All Others	10,400	10,400	0	0	0
Reallocate Admin Costs		(10,400)	1,580	5,170	3,206
Unallocated Costs	(39,494)	0	0	0	0
1st Allocation	1,079,397	0	169,960	556,235	344,933
Allocation Step 2					
Inbound- All Others	42,532	42,532	0	0	0
Reallocate Admin Costs		(42,532)	6,461	21,144	13,112
Unallocated Costs	(1,501)	0	0	0	0
2nd Allocation	41,031	0	6,461	21,144	13,112
Total For 04 ADMINISTRATION					
Total Allocated	1,120,428	0	176,421	577,379	358,045



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	4,629	22,128
FRINGE BENEFITS	1,762	8,408
Other Expense & Cost		
SERVICES & SUPPLIES	1,801	8,591
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	8,192	39,127
Deductions		
Total Deductions	0	0
Functional Cost		
Functional Cost	8,192	39,127
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	77	367
Unallocated Costs	0	(39,494)
1st Allocation	8,269	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	314	1,501
Unallocated Costs	0	(1,501)
2nd Allocation	314	0
Total For 04 ADMINISTRATION		
Total Allocated	8,583	0



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	862	0.5002	850		850		850
INSURANCE	1,116	0.6476	1,101		1,101	42	1,143
PERSONNEL	1,066	0.6186	1,051		1,051	40	1,091
FINANCE	3,381	1.9620	3,335		3,335	127	3,462
COMMUNICATIONS	1,289	0.7480	1,271		1,271	49	1,320
COUNTY COUNSEL	1,365	0.7921	1,346		1,346	51	1,397
BOARD OF SUP.	830	0.4817	819		819	31	850
ASSESSOR	2,088	1.2117	2,059		2,059	79	2,138
ELECTIONS	713	0.4138	703		703	27	730
INFO. TECHNOLOGY	5,521	3.2038	5,445		5,445	208	5,653
ITD PC REPLACEMENT	40	0.0232	39		39	2	41
PURCHASING	180	0.1045	178		178	7	185
MICROFILM/STORAGE	394	0.2286	389		389	15	404
CENTRAL SERVICES	652	0.3784	643		643	25	668
TELECOMMUNICATION	469	0.2722	463		463	18	481
UNEMP. INS.	1	0.0006	1		1		1
WORKERS COMP	1,994	1.1571	1,967		1,967	75	2,042
LIAB. INSURANCE	1,080	0.6267	1,065		1,065	41	1,106
LAW LIBRARY	78	0.0453	77		77	3	80
GEN. FUND COURT	3,783	2.1953	3,731		3,731	143	3,874
DA AB109	114	0.0662	112		112	4	116
COURT REPORTER	24	0.0139	24		24	1	25
DA PROSECUTION	4,881	2.8325	4,814		4,814	184	4,998
CHILD SUPPORT	3,927	2.2788	3,873		3,873	148	4,021
DA CHILD ABDUCT.	168	0.0975	166		166	6	172
CHILD ADVOCACY	488	0.2832	481		481	18	499
DA FED VAWA	260	0.1509	256		256	10	266
DA PRISONS	789	0.4579	778		778	30	808
DA ST RAPE GRANT	1	0.0006	1		1		1
DA MISC GRANTS	354	0.2054	349		349	13	362

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GRAND JURY	115	0.0667	113		113	4	117
SHERIFF ADMIN	2,070	1.2012	2,042		2,042	78	2,120
SHERIFF-GTF	30	0.0174	30		30	1	31
SHERIFF-NTF	203	0.1178	200		200	8	208
SHERIFF-AB109	5,813	3.3733	5,733		5,733	219	5,952
SHERIFF-OPS.	8,394	4.8711	8,279		8,279	316	8,595
RURAL CRIME	293	0.1700	289		289	11	300
SHERIFF OPS-AB443	494	0.2867	487		487	19	506
COURT SECURITY	817	0.4741	806		806	31	837
SHERIFF - JAIL	10,291	5.9719	10,150		10,150	388	10,538
JUVENILE CENTER	3,428	1.9893	3,381		3,381	129	3,510
PROBATION-AB109	1,792	1.0399	1,767		1,767	68	1,835
PROBATION-SB678	1,178	0.6836	1,162		1,162	44	1,206
PROB-GREAT GRANT	6	0.0035	6		6		6
PROB-YOYG	386	0.2240	381		381	15	396
PROBATION	4,759	2.7617	4,694		4,694	179	4,873
VICTIM WITNESS	201	0.1166	198		198	8	206
VICTIM ASSIST PROG	52	0.0302	51		51	2	53
PROB. MISC GRANTS	353	0.2048	348		348	13	361
FIRE	9,999	5.8024	9,862		9,862	377	10,239
OFFICE OF EMERG MGT	220	0.1277	217		217	8	225
HOMELAND SECURITY	191	0.1108	188		188	7	195
AG COMMISSIONER	2,351	1.3643	2,319		2,319	89	2,408
BLDG INSPECTION	458	0.2658	452		452	17	469
PLANNING	917	0.5321	904		904	35	939
LAFCO	35	0.0203	35		35	1	36
RECORDER	515	0.2989	508		508	19	527
PUBLIC GUARDIAN	566	0.3285	558		558	21	579
ANIMAL CONTROL	269	0.1561	265		265	10	275
ANIMAL SHELTER	728	0.4225	718		718	27	745



County of Kings
Cost Plan Year 2016-2017
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Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	310	0.1799	306		306	12	318
HEALTH-ADMIN	907	0.5263	895		895	34	929
COMM. DISEASE	622	0.3609	613		613	23	636
EHS	1,217	0.7062	1,200		1,200	46	1,246
PUB HLTH NURSING	512	0.2971	505		505	19	524
HEALTH LAB	402	0.2333	396		396	15	411
TOBACCO GRANT	186	0.1079	183		183	7	190
WIC	1,600	0.9285	1,578		1,578	60	1,638
TB PROGRAM	150	0.0870	148		148	6	154
HEALTH INFO MGT	513	0.2977	506		506	19	525
EMERGENCY PREP	280	0.1625	276		276	11	287
AIDS PROGRAM	239	0.1387	236		236	9	245
CHILD HEALTH	449	0.2606	443		443	17	460
CALIFORNIA CHILDREN	754	0.4375	744		744	28	772
HEALTH GRANTS	243	0.1410	240		240	9	249
MARGOLIN GRANT	198	0.1149	195		195	7	202
MENTAL HEALTH	7,343	4.2612	7,242		7,242	277	7,519
MENTAL HLTH-CNTY	1,104	0.6407	1,089		1,089	42	1,131
SUBSTANCE ABUSE	1,859	1.0788	1,833		1,833	70	1,903
BHA-MH ACT	6,578	3.8172	6,488		6,488	248	6,736
FIRST 5	1,869	1.0846	1,843		1,843	70	1,913
HUMAN SERVICES	31,468	18.2608	31,038		31,038	1,186	32,224
CHILD ABUSE	205	0.1190	202		202	8	210
LIBRARY	1,890	1.0968	1,864		1,864	71	1,935
AG EXTENSION	211	0.1224	208		208	8	216
ROADS	8,888	5.1577	8,766		8,766	335	9,101
PARKS	1,106	0.6418	1,091		1,091	42	1,133
FLEET MANAGEMENT	2,945	1.7090	2,905		2,905	111	3,016
BLDG MAINTENANCE	3,206	1.8604	3,162		3,162	121	3,283
SURVEYOR	141	0.0818	139		139	5	144

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County of Kings
Cost Plan Year 2016-2017
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Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW-ADMIN	97	0.0563	96		96	4	100
SubTotal	172,324	100.0000	169,960		169,960	6,461	176,421
TOTAL	172,324	100.0000	169,960		169,960	6,461	176,421

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2016-2017
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Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	862	0.5002	2,782		2,782		2,782
INSURANCE	1,116	0.6476	3,602		3,602	138	3,740
PERSONNEL	1,066	0.6186	3,441		3,441	131	3,572
FINANCE	3,381	1.9620	10,913		10,913	417	11,330
COMMUNICATIONS	1,289	0.7480	4,161		4,161	159	4,320
COUNTY COUNSEL	1,365	0.7921	4,406		4,406	168	4,574
BOARD OF SUP.	830	0.4817	2,679		2,679	102	2,781
ASSESSOR	2,088	1.2117	6,740		6,740	257	6,997
ELECTIONS	713	0.4138	2,301		2,301	88	2,389
INFO. TECHNOLOGY	5,521	3.2038	17,821		17,821	681	18,502
ITD PC REPLACEMENT	40	0.0232	129		129	5	134
PURCHASING	180	0.1045	581		581	22	603
MICROFILM/STORAGE	394	0.2286	1,272		1,272	49	1,321
CENTRAL SERVICES	652	0.3784	2,105		2,105	80	2,185
TELECOMMUNICATION	469	0.2722	1,514		1,514	58	1,572
UNEMP. INS.	1	0.0006	3		3		3
WORKERS COMP	1,994	1.1571	6,436		6,436	246	6,682
LIAB. INSURANCE	1,080	0.6267	3,486		3,486	133	3,619
LAW LIBRARY	78	0.0453	252		252	10	262
GEN. FUND COURT	3,783	2.1953	12,211		12,211	467	12,678
DA AB109	114	0.0662	368		368	14	382
COURT REPORTER	24	0.0139	77		77	3	80
DA PROSECUTION	4,881	2.8325	15,755		15,755	602	16,357
CHILD SUPPORT	3,927	2.2788	12,676		12,676	484	13,160
DA CHILD ABDUCT.	168	0.0975	542		542	21	563
CHILD ADVOCACY	488	0.2832	1,575		1,575	60	1,635
DA FED VAWA	260	0.1509	839		839	32	871
DA PRISONS	789	0.4579	2,547		2,547	97	2,644
DA ST RAPE GRANT	1	0.0006	3		3		3
DA MISC GRANTS	354	0.2054	1,143		1,143	44	1,187

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County of Kings
Cost Plan Year 2016-2017
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Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GRAND JURY	115	0.0667	371		371	14	385
SHERIFF ADMIN	2,070	1.2012	6,682		6,682	255	6,937
SHERIFF-GTF	30	0.0174	97		97	4	101
SHERIFF-NTF	203	0.1178	655		655	25	680
SHERIFF-AB109	5,813	3.3733	18,763		18,763	717	19,480
SHERIFF-OPS.	8,394	4.8711	27,095		27,095	1,035	28,130
RURAL CRIME	293	0.1700	946		946	36	982
SHERIFF OPS-AB443	494	0.2867	1,595		1,595	61	1,656
COURT SECURITY	817	0.4741	2,637		2,637	101	2,738
SHERIFF - JAIL	10,291	5.9719	33,218		33,218	1,269	34,487
JUVENILE CENTER	3,428	1.9893	11,065		11,065	423	11,488
PROBATION-AB109	1,792	1.0399	5,784		5,784	221	6,005
PROBATION-SB678	1,178	0.6836	3,802		3,802	145	3,947
PROB-GREAT GRANT	6	0.0035	19		19	1	20
PROB-YOYG	386	0.2240	1,246		1,246	48	1,294
PROBATION	4,759	2.7617	15,361		15,361	587	15,948
VICTIM WITNESS	201	0.1166	649		649	25	674
VICTIM ASSIST PROG	52	0.0302	168		168	6	174
PROB. MISC GRANTS	353	0.2048	1,139		1,139	44	1,183
FIRE	9,999	5.8024	32,275		32,275	1,233	33,508
OFFICE OF EMERG MGT	220	0.1277	710		710	27	737
HOMELAND SECURITY	191	0.1108	617		617	24	641
AG COMMISSIONER	2,351	1.3643	7,589		7,589	290	7,879
BLDG INSPECTION	458	0.2658	1,478		1,478	56	1,534
PLANNING	917	0.5321	2,960		2,960	113	3,073
LAFCO	35	0.0203	113		113	4	117
RECORDER	515	0.2989	1,662		1,662	64	1,726
PUBLIC GUARDIAN	566	0.3285	1,827		1,827	70	1,897
ANIMAL CONTROL	269	0.1561	868		868	33	901
ANIMAL SHELTER	728	0.4225	2,350		2,350	90	2,440

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Schedule 3.4.2

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County of Kings
Cost Plan Year 2016-2017
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Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	310	0.1799	1,001		1,001	38	1,039
HEALTH-ADMIN	907	0.5263	2,928		2,928	112	3,040
COMM. DISEASE	622	0.3609	2,008		2,008	77	2,085
EHS	1,217	0.7062	3,928		3,928	150	4,078
PUB HLTH NURSING	512	0.2971	1,653		1,653	63	1,716
HEALTH LAB	402	0.2333	1,298		1,298	50	1,348
TOBACCO GRANT	186	0.1079	600		600	23	623
WIC	1,600	0.9285	5,165		5,165	197	5,362
TB PROGRAM	150	0.0870	484		484	18	502
HEALTH INFO MGT	513	0.2977	1,656		1,656	63	1,719
EMERGENCY PREP	280	0.1625	904		904	35	939
AIDS PROGRAM	239	0.1387	771		771	29	800
CHILD HEALTH	449	0.2606	1,449		1,449	55	1,504
CALIFORNIA CHILDREN	754	0.4375	2,434		2,434	93	2,527
HEALTH GRANTS	243	0.1410	784		784	30	814
MARGOLIN GRANT	198	0.1149	639		639	24	663
MENTAL HEALTH	7,343	4.2612	23,702		23,702	906	24,608
MENTAL HLTH-CNTY	1,104	0.6407	3,564		3,564	136	3,700
SUBSTANCE ABUSE	1,859	1.0788	6,001		6,001	229	6,230
BHA-MH ACT	6,578	3.8172	21,233		21,233	811	22,044
FIRST 5	1,869	1.0846	6,033		6,033	230	6,263
HUMAN SERVICES	31,468	18.2608	101,574		101,574	3,883	105,457
CHILD ABUSE	205	0.1190	662		662	25	687
LIBRARY	1,890	1.0968	6,101		6,101	233	6,334
AG EXTENSION	211	0.1224	681		681	26	707
ROADS	8,888	5.1577	28,689		28,689	1,096	29,785
PARKS	1,106	0.6418	3,570		3,570	136	3,706
FLEET MANAGEMENT	2,945	1.7090	9,506		9,506	363	9,869
BLDG MAINTENANCE	3,206	1.8604	10,348		10,348	395	10,743
SURVEYOR	141	0.0818	455		455	17	472



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW-ADMIN	97	0.0563	313		313	12	325
SubTotal	172,324	100.0000	556,235		556,235	21,144	577,379
TOTAL	172,324	100.0000	556,235		556,235	21,144	577,379

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100	100.0000	344,933	-246,863	98,070	13,112	111,182
SubTotal	100	100.0000	344,933	-246,863	98,070	13,112	111,182
Direct Billed				246,863	246,863		246,863
TOTAL	100	100.0000	344,933		344,933	13,112	358,045

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS



County of Kings
Cost Plan Year 2016-2017
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Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	100	100.0000	8,269		8,269	314	8,583
SubTotal	100	100.0000	8,269		8,269	314	8,583
TOTAL	100	100.0000	8,269		8,269	314	8,583

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET



County of Kings
Cost Plan Year 2016-2017
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Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	3,632	850	2,782	0	0
INSURANCE	116,065	1,143	3,740	111,182	0
PERSONNEL	13,246	1,091	3,572	0	8,583
FINANCE	14,792	3,462	11,330	0	0
COMMUNICATIONS	5,640	1,320	4,320	0	0
COUNTY COUNSEL	5,971	1,397	4,574	0	0
BOARD OF SUP.	3,631	850	2,781	0	0
ASSESSOR	9,135	2,138	6,997	0	0
ELECTIONS	3,119	730	2,389	0	0
INFO. TECHNOLOGY	24,155	5,653	18,502	0	0
ITD PC REPLACEMENT	175	41	134	0	0
PURCHASING	788	185	603	0	0
MICROFILM/STORAGE	1,725	404	1,321	0	0
CENTRAL SERVICES	2,853	668	2,185	0	0
TELECOMMUNICATION	2,053	481	1,572	0	0
UNEMP. INS.	4	1	3	0	0
WORKERS COMP	8,724	2,042	6,682	0	0
LIAB. INSURANCE	4,725	1,106	3,619	0	0
LAW LIBRARY	342	80	262	0	0
GEN. FUND COURT	16,552	3,874	12,678	0	0
DA AB109	498	116	382	0	0
COURT REPORTER	105	25	80	0	0
DA PROSECUTION	21,355	4,998	16,357	0	0
CHILD SUPPORT	17,181	4,021	13,160	0	0
DA CHILD ABDUCT.	735	172	563	0	0
CHILD ADVOCACY	2,134	499	1,635	0	0
DA FED VAWA	1,137	266	871	0	0
DA PRISONS	3,452	808	2,644	0	0
DA ST RAPE GRANT	4	1	3	0	0
DA MISC GRANTS	1,549	362	1,187	0	0
GRAND JURY	502	117	385	0	0
SHERIFF ADMIN	9,057	2,120	6,937	0	0
SHERIFF-GTF	132	31	101	0	0

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County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF-NTF	888	208	680	0	0
SHERIFF-AB109	25,432	5,952	19,480	0	0
SHERIFF-OPS.	36,725	8,595	28,130	0	0
RURAL CRIME	1,282	300	982	0	0
SHERIFF OPS-AB443	2,162	506	1,656	0	0
COURT SECURITY	3,575	837	2,738	0	0
SHERIFF - JAIL	45,025	10,538	34,487	0	0
JUVENILE CENTER	14,998	3,510	11,488	0	0
PROBATION-AB109	7,840	1,835	6,005	0	0
PROBATION-SB678	5,153	1,206	3,947	0	0
PROB-GREAT GRANT	26	6	20	0	0
PROB-YOBG	1,690	396	1,294	0	0
PROBATION	20,821	4,873	15,948	0	0
VICTIM WITNESS	880	206	674	0	0
VICTIM ASSIST PROG	227	53	174	0	0
PROB. MISC GRANTS	1,544	361	1,183	0	0
FIRE	43,747	10,239	33,508	0	0
OFFICE OF EMERG MGT	962	225	737	0	0
HOMELAND SECURITY	836	195	641	0	0
AG COMMISSIONER	10,287	2,408	7,879	0	0
BLDG INSPECTION	2,003	469	1,534	0	0
PLANNING	4,012	939	3,073	0	0
LAFCO	153	36	117	0	0
RECORDER	2,253	527	1,726	0	0
PUBLIC GUARDIAN	2,476	579	1,897	0	0
ANIMAL CONTROL	1,176	275	901	0	0
ANIMAL SHELTER	3,185	745	2,440	0	0
HEALTH DEPT	1,357	318	1,039	0	0
HEALTH-ADMIN	3,969	929	3,040	0	0
COMM. DISEASE	2,721	636	2,085	0	0
EHS	5,324	1,246	4,078	0	0
PUB HLTH NURSING	2,240	524	1,716	0	0
HEALTH LAB	1,759	411	1,348	0	0



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
TOBACCO GRANT	813	190	623	0	0
WIC	7,000	1,638	5,362	0	0
TB PROGRAM	656	154	502	0	0
HEALTH INFO MGT	2,244	525	1,719	0	0
EMERGENCY PREP	1,226	287	939	0	0
AIDS PROGRAM	1,045	245	800	0	0
CHILD HEALTH	1,964	460	1,504	0	0
CALIFORNIA CHILDREN	3,299	772	2,527	0	0
HEALTH GRANTS	1,063	249	814	0	0
MARGOLIN GRANT	865	202	663	0	0
MENTAL HEALTH	32,127	7,519	24,608	0	0
MENTAL HLTH-CNTY	4,831	1,131	3,700	0	0
SUBSTANCE ABUSE	8,133	1,903	6,230	0	0
BHA-MH ACT	28,780	6,736	22,044	0	0
FIRST 5	8,176	1,913	6,263	0	0
HUMAN SERVICES	137,681	32,224	105,457	0	0
CHILD ABUSE	897	210	687	0	0
LIBRARY	8,269	1,935	6,334	0	0
AG EXTENSION	923	216	707	0	0
ROADS	38,886	9,101	29,785	0	0
PARKS	4,839	1,133	3,706	0	0
FLEET MANAGEMENT	12,885	3,016	9,869	0	0
BLDG MAINTENANCE	14,026	3,283	10,743	0	0
SURVEYOR	616	144	472	0	0
PW-ADMIN	425	100	325	0	0
Direct Billed	246,863	0	0	246,863	0
Total	1,120,428	176,421	577,379	358,045	8,583



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
INSURANCE

NATURE AND EXTENT OF SERVICES

Kings County insures its property and employees with various types of insurance coverage. The coverage includes project comprehensive dishonesty, disappearance and destruction, excess public liability, and vehicle insurance.

For plan purposes, the insurance premiums are allocated to six functions for reallocation to departments, as follows:

- (1) Blanket Bond premium is allocated to departments on the average number of employees.
- (2) Property Fire insurance premiums are allocated to departments based on square footage occupied.
- (3) Medical Malpractice insurance is allocated directly to the Health Department which contracts out some Physician services.
- (4) Contribution to General Liability self-insured is allocated on average number of employees for the forty percent exposure base, and on the departmental percentage of incurred over the last seven years, for the sixty percent experience base.
- (5) Pollution Liability insurance premiums are allocated to departments based on square footage occupied.
- (6) Aircraft insurance premiums are allocated directly to the Sheriffs Department which purchased a patrol aircraft in FY 14-15 .
- (7) Cyber insurance premiums are allocated evenly to each covered department.

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,116,069			1,116,069
ADMINISTRATION	102,773	13,292	116,065	
FINANCE		6,196	6,196	
COUNTY COUNSEL		2,049	2,049	
Total Allocated Additions:	102,773	21,537	124,310	124,310
Total To Be Allocated:	1,218,842	21,537		1,240,379



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	7,976	0	7,976	0	0
PROPERTY/FIRE	92,917	0	0	92,917	0
MEDICAL MALPRACTICE	13,203	0	0	0	13,203
GENERAL LIABILITY	983,548	0	0	0	0
POLLUTION LIABILITY	5,722	0	0	0	0
AIRCRAFT INSURANCE	11,287	0	0	0	0
CYBER INSURANCE	1,416	0	0	0	0
Departmental Totals					
Total Expenditures	1,116,069	0	7,976	92,917	13,203
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,116,069	0	7,976	92,917	13,203
Allocation Step 1					
Inbound- All Others	102,773	102,773	0	0	0
Reallocate Admin Costs		(102,773)	735	8,556	1,216
1st Allocation	1,218,842	0	8,711	101,473	14,419
Allocation Step 2					
Inbound- All Others	21,537	21,537	0	0	0
Reallocate Admin Costs		(21,537)	154	1,793	255
2nd Allocation	21,537	0	154	1,793	255
Total For 03 INSURANCE					
Total Allocated	1,240,379	0	8,865	103,266	14,674



County of Kings
Cost Plan Year 2016-2017
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Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE	CYBER INSURANCE
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	0	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0	0
GENERAL LIABILITY	590,129	393,419	0	0	0
POLLUTION LIABILITY	0	0	5,722	0	0
AIRCRAFT INSURANCE	0	0	0	11,287	0
CYBER INSURANCE	0	0	0	0	1,416
Departmental Totals					
Total Expenditures	590,129	393,419	5,722	11,287	1,416
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	590,129	393,419	5,722	11,287	1,416
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	54,342	36,228	527	1,039	130
1st Allocation	644,471	429,647	6,249	12,326	1,546
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	11,388	7,592	110	218	27
2nd Allocation	11,388	7,592	110	218	27
Total For 03 INSURANCE					
Total Allocated	655,859	437,239	6,359	12,544	1,573



County of Kings
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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4957	43		43		43
PERSONNEL	750	0.5311	46		46	1	47
FINANCE	1,800	1.2746	111		111	2	113
COMMUNICATIONS	1,500	1.0622	93		93	2	95
COUNTY COUNSEL	1,000	0.7081	62		62	1	63
BOARD OF SUP.	700	0.4957	43		43	1	44
ASSESSOR	2,375	1.6818	146		146	3	149
ELECTIONS	600	0.4249	37		37	1	38
INFO. TECHNOLOGY	3,200	2.2660	197		197	4	201
PURCHASING	200	0.1416	12		12		12
MICROFILM/STORAGE	500	0.3541	31		31	1	32
CENTRAL SERVICES	300	0.2124	19		19		19
IT ADMIN.	300	0.2124	19		19		19
LAW LIBRARY	80	0.0566	5		5		5
DA AB109	100	0.0708	6		6		6
DA PROSECUTION	4,075	2.8855	251		251	4	255
CHILD SUPPORT	5,600	3.9654	345		345	6	351
DA CHILD ABDUCT.	200	0.1416	12		12		12
CHILD ADVOCACY	360	0.2549	22		22		22
DA FED VAWA	200	0.1416	12		12		12
DA PRISONS	800	0.5665	49		49	1	50
DA MISC GRANTS	300	0.2124	19		19		19
SHERIFF ADMIN	1,900	1.3454	117		117	2	119
SHERIFF-NTF	100	0.0708	6		6		6
SHERIFF-AB109	6,400	4.5319	395		395	7	402
SHERIFF-OPS.	6,200	4.3903	382		382	7	389
RURAL CRIME	300	0.2124	19		19		19
SHERIFF OPS-AB443	500	0.3541	31		31	1	32
COURT SECURITY	1,175	0.8320	72		72	1	73
SHERIFF - JAIL	8,925	6.3199	551		551	10	561



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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.7081	62		62	1	63
JUVENILE CENTER	3,600	2.5492	222		222	4	226
PROBATION-AB109	2,525	1.7880	156		156	3	159
PROBATION-SB678	500	0.3541	31		31	1	32
PROB-YOBG	500	0.3541	31		31	1	32
PROBATION	5,050	3.5760	312		312	6	318
VICTIM WITNESS	225	0.1593	14		14		14
VICTIM ASSIST PROG	100	0.0708	6		6		6
PROB. MISC GRANTS	500	0.3541	31		31	1	32
FIRE	7,200	5.0984	444		444	8	452
OFFICE OF EMERG MGT	100	0.0708	6		6		6
AG COMMISSIONER	2,550	1.8057	157		157	3	160
BLDG INSPECTION	400	0.2832	25		25		25
PLANNING	900	0.6373	56		56	1	57
RECORDER	800	0.5665	49		49	1	50
PUBLIC GUARDIAN	1,100	0.7789	68		68	1	69
ANIMAL CONTROL	300	0.2124	19		19		19
ANIMAL SHELTER	600	0.4249	37		37	1	38
HEALTH DEPT	100	0.0708	6		6		6
HEALTH-ADMIN	1,500	1.0622	93		93	2	95
COMM. DISEASE	700	0.4957	43		43	1	44
EHS	1,100	0.7789	68		68	1	69
PUB HLTH NURSING	400	0.2832	25		25		25
HEALTH LAB	300	0.2124	19		19		19
TOBACCO GRANT	200	0.1416	12		12		12
WIC	2,600	1.8411	160		160	3	163
TB PROGRAM	100	0.0708	6		6		6
HEALTH INFO MGT	1,600	1.1330	99		99	2	101
EMERGENCY PREP	200	0.1416	12		12		12
AIDS PROGRAM	300	0.2124	19		19		19



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Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD HEALTH	560	0.3965	35		35	1	36
CALIFORNIA CHILDREN	1,160	0.8214	72		72	1	73
HEALTH GRANTS	200	0.1416	12		12		12
MARGOLIN GRANT	160	0.1133	10		10		10
SUBSTANCE ABUSE	200	0.1416	12		12		12
BHA-MH ACT	2,100	1.4870	130		130	2	132
FIRST 5	300	0.2124	19		19		19
AOD GRANTS	100	0.0708	6		6		6
BHA	800	0.5665	49		49	1	50
HUMAN SERVICES	35,500	25.1382	2,187		2,187	41	2,228
JOB TRAINING	2,400	1.6995	148		148	3	151
LIBRARY	1,751	1.2399	108		108	2	110
AG EXTENSION	200	0.1416	12		12		12
ROADS	2,100	1.4870	130		130	2	132
PARKS	1,000	0.7081	62		62	1	63
FLEET MANAGEMENT	700	0.4957	43		43	1	44
BLDG MAINTENANCE	3,000	2.1243	185		185	3	188
SURVEYOR	400	0.2832	25		25		25
PW-ADMIN	400	0.2832	25		25		25
SubTotal	141,221	100.0000	8,711		8,711	154	8,865
TOTAL	141,221	100.0000	8,711		8,711	154	8,865

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,456	1.0312	1,046		1,046		1,046
PERSONNEL	2,914	0.4655	472		472	8	480
FINANCE	5,344	0.8536	866		866	15	881
COMMUNICATIONS	5,250	0.8386	851		851	15	866
COUNTY COUNSEL	2,920	0.4664	473		473	8	481
BOARD OF SUP.	6,456	1.0312	1,046		1,046	19	1,065
ASSESSOR	7,305	1.1669	1,184		1,184	21	1,205
ELECTIONS	5,008	0.7999	812		812	14	826
INFO. TECHNOLOGY	12,182	1.9459	1,975		1,975	35	2,010
PURCHASING	1,176	0.1878	191		191	3	194
MICROFILM/STORAGE	7,080	1.1309	1,148		1,148	20	1,168
CENTRAL SERVICES	3,856	0.6159	625		625	11	636
LAW LIBRARY	1,863	0.2976	302		302	5	307
GEN. FUND COURT	78,580	12.5518	12,737		12,737	227	12,964
DA PROSECUTION	17,073	2.7271	2,767		2,767	49	2,816
CHILD SUPPORT	26,088	4.1671	4,229		4,229	75	4,304
CHILD ADVOCACY	1,606	0.2565	260		260	5	265
GRAND JURY	2,000	0.3195	324		324	6	330
SHERIFF ADMIN	17,665	2.8217	2,863		2,863	51	2,914
SHERIFF - JAIL	125,046	19.9743	20,271		20,271	366	20,637
JAIL KITCHEN	2,975	0.4752	482		482	9	491
JUVENILE CENTER	49,995	7.9859	8,103		8,103	145	8,248
PROBATION	21,720	3.4694	3,521		3,521	63	3,584
VICTIM WITNESS	1,440	0.2300	233		233	4	237
PROB. MISC GRANTS	800	0.1278	130		130	2	132
FIRE	30,153	4.8164	4,887		4,887	87	4,974
AG COMMISSIONER	13,760	2.1979	2,230		2,230	40	2,270
BLDG INSPECTION	1,130	0.1805	183		183	3	186
PLANNING	3,403	0.5436	552		552	10	562
LAFCO	177	0.0283	29		29	1	30



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Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RECORDER	1,104	0.1763	179		179	3	182
PUBLIC GUARDIAN	4,183	0.6682	678		678	12	690
ANIMAL SHELTER	6,196	0.9897	1,004		1,004	18	1,022
HEALTH-ADMIN	20,418	3.2614	3,309		3,309	59	3,368
EHS	4,000	0.6389	648		648	12	660
HUMAN SERVICES	62,510	9.9849	10,132		10,132	181	10,313
LIBRARY	9,578	1.5299	1,552		1,552	28	1,580
AG EXTENSION	10,000	1.5973	1,621		1,621	29	1,650
ROADS	5,661	0.9043	918		918	16	934
PARKS	15,513	2.4779	2,514		2,514	45	2,559
FLEET MANAGEMENT	144	0.0230	23		23		23
BLDG MAINTENANCE	14,265	2.2786	2,312		2,312	41	2,353
CAL VANS ADMIN	6,113	0.9764	991		991	18	1,009
PW-ADMIN	4,938	0.7888	800		800	14	814
SubTotal	626,044	100.0000	101,473		101,473	1,793	103,266
TOTAL	626,044	100.0000	101,473		101,473	1,793	103,266

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

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For Department INSURANCE

Activity - MEDICAL MALPRCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	100	100.0000	14,419		14,419	255	14,674
SubTotal	100	100.0000	14,419		14,419	255	14,674
TOTAL	100	100.0000	14,419		14,419	255	14,674

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER



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Activity - GEN LIAB EXPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,091	0.6091	3,925		3,925		3,925
DA PROSECUTION	19,186	1.9186	12,365		12,365	220	12,585
SHERIFF-OPS.	734,030	73.4030	473,061		473,061	8,410	481,471
PROBATION	674	0.0674	434		434	8	442
FIRE	4,472	0.4472	2,882		2,882	51	2,933
AG COMMISSIONER	15,654	1.5654	10,089		10,089	179	10,268
HEALTH DEPT	105,948	10.5948	68,280		68,280	1,214	69,494
HUMAN SERVICES	32,990	3.2990	21,261		21,261	378	21,639
LIBRARY	1,309	0.1309	844		844	15	859
ROADS	79,646	7.9646	51,330		51,330	913	52,243
SubTotal	1,000,000	100.0000	644,471		644,471	11,388	655,859
TOTAL	1,000,000	100.0000	644,471		644,471	11,388	655,859

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL



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For Department INSURANCE

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4957	2,130		2,130		2,130
PERSONNEL	750	0.5311	2,282		2,282	41	2,323
FINANCE	1,800	1.2746	5,476		5,476	97	5,573
COMMUNICATIONS	1,500	1.0622	4,564		4,564	81	4,645
COUNTY COUNSEL	1,000	0.7081	3,042		3,042	54	3,096
BOARD OF SUP.	700	0.4957	2,130		2,130	38	2,168
ASSESSOR	2,375	1.6818	7,226		7,226	128	7,354
ELECTIONS	600	0.4249	1,825		1,825	32	1,857
INFO. TECHNOLOGY	3,200	2.2660	9,736		9,736	173	9,909
PURCHASING	200	0.1416	608		608	11	619
MICROFILM/STORAGE	500	0.3541	1,521		1,521	27	1,548
CENTRAL SERVICES	300	0.2124	913		913	16	929
IT ADMIN.	300	0.2124	913		913	16	929
LAW LIBRARY	80	0.0566	243		243	4	247
DA AB109	100	0.0708	304		304	5	309
DA PROSECUTION	4,075	2.8855	12,398		12,398	220	12,618
CHILD SUPPORT	5,600	3.9654	17,037		17,037	303	17,340
DA CHILD ABDUCT.	200	0.1416	608		608	11	619
CHILD ADVOCACY	360	0.2549	1,095		1,095	19	1,114
DA FED VAWA	200	0.1416	608		608	11	619
DA PRISONS	800	0.5665	2,434		2,434	43	2,477
DA MISC GRANTS	300	0.2124	913		913	16	929
SHERIFF ADMIN	1,900	1.3454	5,781		5,781	103	5,884
SHERIFF-NTF	100	0.0708	304		304	5	309
SHERIFF-AB109	6,400	4.5319	19,471		19,471	346	19,817
SHERIFF-OPS.	6,200	4.3903	18,863		18,863	335	19,198
RURAL CRIME	300	0.2124	913		913	16	929
SHERIFF OPS-AB443	500	0.3541	1,521		1,521	27	1,548
COURT SECURITY	1,175	0.8320	3,575		3,575	63	3,638
SHERIFF - JAIL	8,925	6.3199	27,153		27,153	482	27,635

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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.7081	3,042		3,042	54	3,096
JUVENILE CENTER	3,600	2.5492	10,953		10,953	194	11,147
PROBATION-AB109	2,525	1.7880	7,682		7,682	136	7,818
PROBATION-SB678	500	0.3541	1,521		1,521	27	1,548
PROB-YOYG	500	0.3541	1,521		1,521	27	1,548
PROBATION	5,050	3.5760	15,364		15,364	273	15,637
VICTIM WITNESS	225	0.1593	685		685	12	697
VICTIM ASSIST PROG	100	0.0708	304		304	5	309
PROB. MISC GRANTS	500	0.3541	1,521		1,521	27	1,548
FIRE	7,200	5.0984	21,905		21,905	389	22,294
OFFICE OF EMERG MGT	100	0.0708	304		304	5	309
AG COMMISSIONER	2,550	1.8057	7,758		7,758	138	7,896
BLDG INSPECTION	400	0.2832	1,217		1,217	22	1,239
PLANNING	900	0.6373	2,738		2,738	49	2,787
RECORDER	800	0.5665	2,434		2,434	43	2,477
PUBLIC GUARDIAN	1,100	0.7789	3,347		3,347	59	3,406
ANIMAL CONTROL	300	0.2124	913		913	16	929
ANIMAL SHELTER	600	0.4249	1,825		1,825	32	1,857
HEALTH DEPT	100	0.0708	304		304	5	309
HEALTH-ADMIN	1,500	1.0622	4,564		4,564	81	4,645
COMM. DISEASE	700	0.4957	2,130		2,130	38	2,168
EHS	1,100	0.7789	3,347		3,347	59	3,406
PUB HLTH NURSING	400	0.2832	1,217		1,217	22	1,239
HEALTH LAB	300	0.2124	913		913	16	929
TOBACCO GRANT	200	0.1416	608		608	11	619
WIC	2,600	1.8411	7,910		7,910	140	8,050
TB PROGRAM	100	0.0708	304		304	5	309
HEALTH INFO MGT	1,600	1.1330	4,868		4,868	86	4,954
EMERGENCY PREP	200	0.1416	608		608	11	619
AIDS PROGRAM	300	0.2124	913		913	16	929

All Monetary Values Are \$ Dollars

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Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD HEALTH	560	0.3965	1,704		1,704	30	1,734
CALIFORNIA CHILDREN	1,160	0.8214	3,529		3,529	63	3,592
HEALTH GRANTS	200	0.1416	608		608	11	619
MARGOLIN GRANT	160	0.1133	487		487	9	496
SUBSTANCE ABUSE	200	0.1416	608		608	11	619
BHA-MH ACT	2,100	1.4870	6,389		6,389	113	6,502
FIRST 5	300	0.2124	913		913	16	929
AOD GRANTS	100	0.0708	304		304	5	309
BHA	800	0.5665	2,434		2,434	43	2,477
HUMAN SERVICES	35,500	25.1382	108,005		108,005	1,923	109,928
JOB TRAINING	2,400	1.6995	7,302		7,302	130	7,432
LIBRARY	1,751	1.2399	5,327		5,327	95	5,422
AG EXTENSION	200	0.1416	608		608	11	619
ROADS	2,100	1.4870	6,389		6,389	113	6,502
PARKS	1,000	0.7081	3,042		3,042	54	3,096
FLEET MANAGEMENT	700	0.4957	2,130		2,130	38	2,168
BLDG MAINTENANCE	3,000	2.1243	9,127		9,127	162	9,289
SURVEYOR	400	0.2832	1,217		1,217	22	1,239
PW-ADMIN	400	0.2832	1,217		1,217	22	1,239
SubTotal	141,221	100.0000	429,647		429,647	7,592	437,239
TOTAL	141,221	100.0000	429,647		429,647	7,592	437,239

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
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For Department INSURANCE

Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	6,456	1.0312	64		64		64
PERSONNEL	2,914	0.4655	29		29	1	30
FINANCE	5,344	0.8536	53		53	1	54
COMMUNICATIONS	5,250	0.8386	52		52	1	53
COUNTY COUNSEL	2,920	0.4664	29		29	1	30
BOARD OF SUP.	6,456	1.0312	64		64	1	65
ASSESSOR	7,305	1.1669	73		73	1	74
ELECTIONS	5,008	0.7999	50		50	1	51
INFO. TECHNOLOGY	12,182	1.9459	122		122	2	124
PURCHASING	1,176	0.1878	12		12		12
MICROFILM/STORAGE	7,080	1.1309	71		71	1	72
CENTRAL SERVICES	3,856	0.6159	38		38	1	39
LAW LIBRARY	1,863	0.2976	19		19		19
GEN. FUND COURT	78,580	12.5518	784		784	14	798
DA PROSECUTION	17,073	2.7271	170		170	3	173
CHILD SUPPORT	26,088	4.1671	260		260	5	265
CHILD ADVOCACY	1,606	0.2565	16		16		16
GRAND JURY	2,000	0.3195	20		20		20
SHERIFF ADMIN	17,665	2.8217	176		176	3	179
SHERIFF - JAIL	125,046	19.9743	1,250		1,250	21	1,271
JAIL KITCHEN	2,975	0.4752	30		30	1	31
JUVENILE CENTER	49,995	7.9859	499		499	9	508
PROBATION	21,720	3.4694	217		217	4	221
VICTIM WITNESS	1,440	0.2300	14		14		14
PROB. MISC GRANTS	800	0.1278	8		8		8
FIRE	30,153	4.8164	301		301	5	306
AG COMMISSIONER	13,760	2.1979	137		137	2	139
BLDG INSPECTION	1,130	0.1805	11		11		11
PLANNING	3,403	0.5436	34		34	1	35
LAFCO	177	0.0283	2		2		2



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Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RECORDER	1,104	0.1763	11		11		11
PUBLIC GUARDIAN	4,183	0.6682	42		42	1	43
ANIMAL SHELTER	6,196	0.9897	62		62	1	63
HEALTH-ADMIN	20,418	3.2614	204		204	4	208
EHS	4,000	0.6389	40		40	1	41
HUMAN SERVICES	62,510	9.9849	624		624	11	635
LIBRARY	9,578	1.5299	96		96	2	98
AG EXTENSION	10,000	1.5973	100		100	2	102
ROADS	5,661	0.9043	57		57	1	58
PARKS	15,513	2.4779	155		155	3	158
FLEET MANAGEMENT	144	0.0230	1		1		1
BLDG MAINTENANCE	14,265	2.2786	142		142	3	145
CAL VANS ADMIN	6,113	0.9764	61		61	1	62
PW-ADMIN	4,938	0.7888	49		49	1	50
SubTotal	626,044	100.0000	6,249		6,249	110	6,359
TOTAL	626,044	100.0000	6,249		6,249	110	6,359

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - AIRCRAFT INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	100	100.0000	12,326		12,326	218	12,544
SubTotal	100	100.0000	12,326		12,326	218	12,544
TOTAL	100	100.0000	12,326		12,326	218	12,544

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2016-2017
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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1	1.1121	33		33		33
PERSONNEL	1	1.1111	17		17	27	44
FINANCE	1	1.1111	17		17		17
COMMUNICATIONS	1	1.1111	17		17		17
COUNTY COUNSEL	1	1.1111	17		17		17
BOARD OF SUP.	1	1.1111	17		17		17
ASSESSOR	1	1.1111	17		17		17
ELECTIONS	1	1.1111	17		17		17
INFO. TECHNOLOGY	1	1.1111	17		17		17
PURCHASING	1	1.1111	17		17		17
MICROFILM/STORAGE	1	1.1111	17		17		17
CENTRAL SERVICES	1	1.1111	17		17		17
TELECOMMUNICATION	1	1.1111	17		17		17
IT ADMIN.	1	1.1111	17		17		17
LAW LIBRARY	1	1.1111	17		17		17
DA AB109	1	1.1111	17		17		17
DA PROSECUTION	1	1.1111	17		17		17
CHILD SUPPORT	1	1.1111	17		17		17
DA CHILD ABDUCT.	1	1.1111	17		17		17
CHILD ADVOCACY	1	1.1111	17		17		17
DA FED VAWA	1	1.1111	17		17		17
DA PRISONS	1	1.1111	17		17		17
DA ST RAPE GRANT	1	1.1111	17		17		17
DA MISC GRANTS	1	1.1111	17		17		17
GRAND JURY	1	1.1111	17		17		17
SHERIFF ADMIN	1	1.1111	17		17		17
SHERIFF-GTF	1	1.1111	17		17		17
SHERIFF-NTF	1	1.1111	17		17		17
SHERIFF-AB109	1	1.1111	17		17		17
SHERIFF-OPS.	1	1.1111	17		17		17



County of Kings
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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RURAL CRIME	1	1.1111	17		17		17
SHERIFF OPS-AB443	1	1.1111	17		17		17
COURT SECURITY	1	1.1111	17		17		17
SHERIFF - JAIL	1	1.1111	17		17		17
JAIL KITCHEN	1	1.1111	17		17		17
JUVENILE CENTER	1	1.1111	17		17		17
PROBATION-AB109	1	1.1111	17		17		17
PROBATION-SB678	1	1.1111	17		17		17
PROB-GREAT GRANT	1	1.1111	17		17		17
PROB-YOBYG	1	1.1111	17		17		17
PROB-PROP 36	1	1.1111	17		17		17
PROBATION	1	1.1111	17		17		17
VICTIM WITNESS	1	1.1111	17		17		17
VICTIM ASSIST PROG	1	1.1111	17		17		17
PROB. MISC GRANTS	1	1.1111	17		17		17
FIRE	1	1.1111	17		17		17
OFFICE OF EMERG MGT	1	1.1111	17		17		17
HOMELAND SECURITY	1	1.1111	17		17		17
AG COMMISSIONER	1	1.1111	17		17		17
BLDG INSPECTION	1	1.1111	17		17		17
PLANNING	1	1.1111	17		17		17
LAFCO	1	1.1111	17		17		17
RECORDER	1	1.1111	17		17		17
PUBLIC GUARDIAN	1	1.1111	17		17		17
ANIMAL CONTROL	1	1.1111	17		17		17
ANIMAL SHELTER	1	1.1111	17		17		17
HEALTH DEPT	1	1.1111	17		17		17
HEALTH-ADMIN	1	1.1111	17		17		17
COMM. DISEASE	1	1.1111	17		17		17
EHS	1	1.1111	17		17		17

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2016-2017
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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUB HLTH NURSING	1	1.1111	17		17		17
HEALTH LAB	1	1.1111	17		17		17
MEDICAL RECORDS	1	1.1111	17		17		17
TOBACCO GRANT	1	1.1111	17		17		17
WIC	1	1.1111	17		17		17
TB PROGRAM	1	1.1111	17		17		17
HEALTH INFO MGT	1	1.1111	17		17		17
EMERGENCY PREP	1	1.1111	17		17		17
AIDS PROGRAM	1	1.1111	17		17		17
CHILD HEALTH	1	1.1111	17		17		17
CALIFORNIA CHILDREN	1	1.1111	17		17		17
HEALTH GRANTS	1	1.1111	17		17		17
MARGOLIN GRANT	1	1.1111	17		17		17
MENTAL HLTH-CNTY	1	1.1111	17		17		17
SUBSTANCE ABUSE	1	1.1111	17		17		17
BHA-MH ACT	1	1.1111	17		17		17
FIRST 5	1	1.1111	17		17		17
AOD GRANTS	1	1.1111	17		17		17
BHA	1	1.1111	17		17		17
HUMAN SERVICES	1	1.1111	17		17		17
IHSS	1	1.1111	17		17		17
JOB TRAINING	1	1.1111	17		17		17
LIBRARY	1	1.1111	17		17		17
AG EXTENSION	1	1.1111	17		17		17
ROADS	1	1.1111	17		17		17
PARKS	1	1.1111	17		17		17
FLEET MANAGEMENT	1	1.1111	17		17		17
BLDG MAINTENANCE	1	1.1111	17		17		17
SURVEYOR	1	1.1111	17		17		17
PW-ADMIN	1	1.1111	17		17		17



County of Kings
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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	90	100.0000	1,546		1,546	27	1,573
TOTAL	90	100.0000	1,546		1,546	27	1,573

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
ADMINISTRATION	7,241	43	1,046	0	3,925	2,130	64
PERSONNEL	2,924	47	480	0	0	2,323	30
FINANCE	6,638	113	881	0	0	5,573	54
COMMUNICATIONS	5,676	95	866	0	0	4,645	53
COUNTY COUNSEL	3,687	63	481	0	0	3,096	30
BOARD OF SUP.	3,359	44	1,065	0	0	2,168	65
ASSESSOR	8,799	149	1,205	0	0	7,354	74
ELECTIONS	2,789	38	826	0	0	1,857	51
INFO. TECHNOLOGY	12,261	201	2,010	0	0	9,909	124
PURCHASING	854	12	194	0	0	619	12
MICROFILM/STORAGE	2,837	32	1,168	0	0	1,548	72
CENTRAL SERVICES	1,640	19	636	0	0	929	39
TELECOMMUNICATION	17	0	0	0	0	0	0
IT ADMIN.	965	19	0	0	0	929	0
LAW LIBRARY	595	5	307	0	0	247	19
GEN. FUND COURT	13,762	0	12,964	0	0	0	798
DA AB109	332	6	0	0	0	309	0
DA PROSECUTION	28,464	255	2,816	0	12,585	12,618	173
CHILD SUPPORT	22,277	351	4,304	0	0	17,340	265
DA CHILD ABDUCT.	648	12	0	0	0	619	0
CHILD ADVOCACY	1,434	22	265	0	0	1,114	16
DA FED VAWA	648	12	0	0	0	619	0
DA PRISONS	2,544	50	0	0	0	2,477	0
DA ST RAPE GRANT	17	0	0	0	0	0	0
DA MISC GRANTS	965	19	0	0	0	929	0
GRAND JURY	367	0	330	0	0	0	20
SHERIFF ADMIN	9,113	119	2,914	0	0	5,884	179
SHERIFF-GTF	17	0	0	0	0	0	0
SHERIFF-NTF	332	6	0	0	0	309	0
SHERIFF-AB109	20,236	402	0	0	0	19,817	0
SHERIFF-OPS.	513,619	389	0	0	481,471	19,198	0
RURAL CRIME	965	19	0	0	0	929	0
SHERIFF OPS-AB443	1,597	32	0	0	0	1,548	0

All Monetary Values Are \$ Dollars

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County of Kings
Cost Plan Year 2016-2017
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
COURT SECURITY	3,728	73	0	0	0	3,638	0
SHERIFF - JAIL	50,121	561	20,637	0	0	27,635	1,271
JAIL KITCHEN	3,698	63	491	0	0	3,096	31
JUVENILE CENTER	20,146	226	8,248	0	0	11,147	508
PROBATION-AB109	7,994	159	0	0	0	7,818	0
PROBATION-SB678	1,597	32	0	0	0	1,548	0
PROB-GREAT GRANT	17	0	0	0	0	0	0
PROB-YOBG	1,597	32	0	0	0	1,548	0
PROB-PROP 36	17	0	0	0	0	0	0
PROBATION	20,219	318	3,584	0	442	15,637	221
VICTIM WITNESS	979	14	237	0	0	697	14
VICTIM ASSIST PROG	332	6	0	0	0	309	0
PROB. MISC GRANTS	1,737	32	132	0	0	1,548	8
FIRE	30,976	452	4,974	0	2,933	22,294	306
OFFICE OF EMERG MGT	332	6	0	0	0	309	0
HOMELAND SECURITY	17	0	0	0	0	0	0
AG COMMISSIONER	20,750	160	2,270	0	10,268	7,896	139
BLDG INSPECTION	1,478	25	186	0	0	1,239	11
PLANNING	3,458	57	562	0	0	2,787	35
LAFCO	49	0	30	0	0	0	2
RECORDER	2,737	50	182	0	0	2,477	11
PUBLIC GUARDIAN	4,225	69	690	0	0	3,406	43
ANIMAL CONTROL	965	19	0	0	0	929	0
ANIMAL SHELTER	2,997	38	1,022	0	0	1,857	63
HEALTH DEPT	69,826	6	0	0	69,494	309	0
HEALTH-ADMIN	23,007	95	3,368	14,674	0	4,645	208
COMM. DISEASE	2,229	44	0	0	0	2,168	0
EHS	4,193	69	660	0	0	3,406	41
PUB HLTH NURSING	1,281	25	0	0	0	1,239	0
HEALTH LAB	965	19	0	0	0	929	0
MEDICAL RECORDS	17	0	0	0	0	0	0
TOBACCO GRANT	648	12	0	0	0	619	0
WIC	8,230	163	0	0	0	8,050	0

County of Kings
Cost Plan Year 2016-2017
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
TB PROGRAM	332	6	0	0	0	309	0
HEALTH INFO MGT	5,072	101	0	0	0	4,954	0
EMERGENCY PREP	648	12	0	0	0	619	0
AIDS PROGRAM	965	19	0	0	0	929	0
CHILD HEALTH	1,787	36	0	0	0	1,734	0
CALIFORNIA CHILDREN	3,682	73	0	0	0	3,592	0
HEALTH GRANTS	648	12	0	0	0	619	0
MARGOLIN GRANT	523	10	0	0	0	496	0
MENTAL HLTH-CNTY	17	0	0	0	0	0	0
SUBSTANCE ABUSE	648	12	0	0	0	619	0
BHA-MH ACT	6,651	132	0	0	0	6,502	0
FIRST 5	965	19	0	0	0	929	0
AOD GRANTS	332	6	0	0	0	309	0
BHA	2,544	50	0	0	0	2,477	0
HUMAN SERVICES	144,760	2,228	10,313	0	21,639	109,928	635
IHSS	17	0	0	0	0	0	0
JOB TRAINING	7,600	151	0	0	0	7,432	0
LIBRARY	8,086	110	1,580	0	859	5,422	98
AG EXTENSION	2,400	12	1,650	0	0	619	102
ROADS	59,886	132	934	0	52,243	6,502	58
PARKS	5,893	63	2,559	0	0	3,096	158
FLEET MANAGEMENT	2,253	44	23	0	0	2,168	1
BLDG MAINTENANCE	11,992	188	2,353	0	0	9,289	145
SURVEYOR	1,281	25	0	0	0	1,239	0
CAL VANS ADMIN	1,071	0	1,009	0	0	0	62
PW-ADMIN	2,145	25	814	0	0	1,239	50
Direct Billed	0	0	0	0	0	0	0
Total	1,240,379	8,865	103,266	14,674	655,859	437,239	6,359



County of Kings
Cost Plan Year 2016-2017
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	33
PERSONNEL	0	44
FINANCE	0	17
COMMUNICATIONS	0	17
COUNTY COUNSEL	0	17
BOARD OF SUP.	0	17
ASSESSOR	0	17
ELECTIONS	0	17
INFO. TECHNOLOGY	0	17
PURCHASING	0	17
MICROFILM/STORAGE	0	17
CENTRAL SERVICES	0	17
TELECOMMUNICATION	0	17
IT ADMIN.	0	17
LAW LIBRARY	0	17
GEN. FUND COURT	0	0
DA AB109	0	17
DA PROSECUTION	0	17
CHILD SUPPORT	0	17
DA CHILD ABDUCT.	0	17
CHILD ADVOCACY	0	17
DA FED VAWA	0	17
DA PRISONS	0	17
DA ST RAPE GRANT	0	17
DA MISC GRANTS	0	17
GRAND JURY	0	17
SHERIFF ADMIN	0	17
SHERIFF-GTF	0	17
SHERIFF-NTF	0	17
SHERIFF-AB109	0	17
SHERIFF-OPS.	12,544	17
RURAL CRIME	0	17
SHERIFF OPS-AB443	0	17



County of Kings
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
COURT SECURITY	0	17
SHERIFF - JAIL	0	17
JAIL KITCHEN	0	17
JUVENILE CENTER	0	17
PROBATION-AB109	0	17
PROBATION-SB678	0	17
PROB-GREAT GRANT	0	17
PROB-YOYG	0	17
PROB-PROP 36	0	17
PROBATION	0	17
VICTIM WITNESS	0	17
VICTIM ASSIST PROG	0	17
PROB. MISC GRANTS	0	17
FIRE	0	17
OFFICE OF EMERG MGT	0	17
HOMELAND SECURITY	0	17
AG COMMISSIONER	0	17
BLDG INSPECTION	0	17
PLANNING	0	17
LAFCO	0	17
RECORDER	0	17
PUBLIC GUARDIAN	0	17
ANIMAL CONTROL	0	17
ANIMAL SHELTER	0	17
HEALTH DEPT	0	17
HEALTH-ADMIN	0	17
COMM. DISEASE	0	17
EHS	0	17
PUB HLTH NURSING	0	17
HEALTH LAB	0	17
MEDICAL RECORDS	0	17
TOBACCO GRANT	0	17
WIC	0	17



County of Kings
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
TB PROGRAM	0	17
HEALTH INFO MGT	0	17
EMERGENCY PREP	0	17
AIDS PROGRAM	0	17
CHILD HEALTH	0	17
CALIFORNIA CHILDREN	0	17
HEALTH GRANTS	0	17
MARGOLIN GRANT	0	17
MENTAL HLTH-CNTY	0	17
SUBSTANCE ABUSE	0	17
BHA-MH ACT	0	17
FIRST 5	0	17
AOD GRANTS	0	17
BHA	0	17
HUMAN SERVICES	0	17
IHSS	0	17
JOB TRAINING	0	17
LIBRARY	0	17
AG EXTENSION	0	17
ROADS	0	17
PARKS	0	17
FLEET MANAGEMENT	0	17
BLDG MAINTENANCE	0	17
SURVEYOR	0	17
CAL VANS ADMIN	0	0
PW-ADMIN	0	17
Direct Billed	0	0
Total	12,544	1,573



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
PERSONNEL DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Kings County Personnel Department provides personnel services to all County departments. The services include recruitment, classification, employee relations, and personnel administration such as training, employment awards, employee benefits, and affirmative action programs. All functions and services performed by the Personnel Dept. benefit all departments of the county. The costs are allocated as follows:

- (1) Tuition Reimbursement – Educational reimbursement expenditures are allocated to user departments based on actual claims filed by employees of such departments.
- (2) Personnel Services – The remaining personnel costs are allocated to county departments based on the allocated positions in the adopted budget.

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,095,922			1,095,922
BUILDING USE	3,886		3,886	
EQUIPMENT USE	524		524	
ADMINISTRATION	12,761	485	13,246	
INSURANCE	2,846	78	2,924	
PERSONNEL		5,363	5,363	
FINANCE		12,363	12,363	
COUNTY COUNSEL		12,725	12,725	
Total Allocated Additions:	<u>20,017</u>	<u>31,014</u>	<u>51,031</u>	51,031
CHARGES FOR SERVICES	(77,372)			
Total Departmental Cost Adjustments:	<u>(77,372)</u>			(77,372)
Total To Be Allocated:	<u><u>1,038,567</u></u>	<u><u>31,014</u></u>		<u><u>1,069,581</u></u>



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	488,208	92,946	395,262	0
FRINGE BENEFITS	232,895	44,343	188,552	0
Other Expense & Cost				
SERVICES & SUPPLIES	374,819	0	348,323	26,496
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,095,922	137,289	932,137	26,496
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(77,372)	(77,372)	0	0
Functional Cost	1,018,550	59,917	932,137	26,496
Allocation Step 1				
Inbound- All Others	20,017	20,017	0	0
Reallocate Admin Costs		(79,934)	77,725	2,209
1st Allocation	1,038,567	0	1,009,862	28,705
Allocation Step 2				
Inbound- All Others	31,014	31,014	0	0
Reallocate Admin Costs		(31,014)	30,157	857
2nd Allocation	31,014	0	30,157	857
Total For 05 PERSONNEL				
Total Allocated	1,069,581	0	1,040,019	29,562



County of Kings
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Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4957	5,006		5,006		5,006
PERSONNEL	750	0.5311	5,363		5,363		5,363
FINANCE	1,800	1.2746	12,872		12,872	388	13,260
COMMUNICATIONS	1,500	1.0622	10,726		10,726	324	11,050
COUNTY COUNSEL	1,000	0.7081	7,151		7,151	216	7,367
BOARD OF SUP.	700	0.4957	5,006		5,006	151	5,157
ASSESSOR	2,375	1.6818	16,983		16,983	512	17,495
ELECTIONS	600	0.4249	4,291		4,291	129	4,420
INFO. TECHNOLOGY	3,200	2.2660	22,883		22,883	690	23,573
PURCHASING	200	0.1416	1,430		1,430	43	1,473
MICROFILM/STORAGE	500	0.3541	3,575		3,575	108	3,683
CENTRAL SERVICES	300	0.2124	2,145		2,145	65	2,210
IT ADMIN.	300	0.2124	2,145		2,145	65	2,210
LAW LIBRARY	80	0.0566	572		572	17	589
DA AB109	100	0.0708	715		715	22	737
DA PROSECUTION	4,075	2.8855	29,140		29,140	879	30,019
CHILD SUPPORT	5,600	3.9654	40,045		40,045	1,208	41,253
DA CHILD ABDUCT.	200	0.1416	1,430		1,430	43	1,473
CHILD ADVOCACY	360	0.2549	2,574		2,574	78	2,652
DA FED VAWA	200	0.1416	1,430		1,430	43	1,473
DA PRISONS	800	0.5665	5,721		5,721	173	5,894
DA MISC GRANTS	300	0.2124	2,145		2,145	65	2,210
SHERIFF ADMIN	1,900	1.3454	13,587		13,587	410	13,997
SHERIFF-NTF	100	0.0708	715		715	22	737
SHERIFF-AB109	6,400	4.5319	45,766		45,766	1,381	47,147
SHERIFF-OPS.	6,200	4.3903	44,336		44,336	1,338	45,674
RURAL CRIME	300	0.2124	2,145		2,145	65	2,210
SHERIFF OPS-AB443	500	0.3541	3,575		3,575	108	3,683
COURT SECURITY	1,175	0.8320	8,402		8,402	254	8,656
SHERIFF - JAIL	8,925	6.3199	63,822		63,822	1,926	65,748



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.7081	7,151		7,151	216	7,367
JUVENILE CENTER	3,600	2.5492	25,743		25,743	777	26,520
PROBATION-AB109	2,525	1.7880	18,056		18,056	545	18,601
PROBATION-SB678	500	0.3541	3,575		3,575	108	3,683
PROB-YOBG	500	0.3541	3,575		3,575	108	3,683
PROBATION	5,050	3.5760	36,112		36,112	1,090	37,202
VICTIM WITNESS	225	0.1593	1,609		1,609	49	1,658
VICTIM ASSIST PROG	100	0.0708	715		715	22	737
PROB. MISC GRANTS	500	0.3541	3,575		3,575	108	3,683
FIRE	7,200	5.0984	51,487		51,487	1,553	53,040
OFFICE OF EMERG MGT	100	0.0708	715		715	22	737
AG COMMISSIONER	2,550	1.8057	18,235		18,235	550	18,785
BLDG INSPECTION	400	0.2832	2,860		2,860	86	2,946
PLANNING	900	0.6373	6,436		6,436	194	6,630
RECORDER	800	0.5665	5,721		5,721	173	5,894
PUBLIC GUARDIAN	1,100	0.7789	7,866		7,866	237	8,103
ANIMAL CONTROL	300	0.2124	2,145		2,145	65	2,210
ANIMAL SHELTER	600	0.4249	4,291		4,291	129	4,420
HEALTH DEPT	100	0.0708	715		715	22	737
HEALTH-ADMIN	1,500	1.0622	10,726		10,726	324	11,050
COMM. DISEASE	700	0.4957	5,006		5,006	151	5,157
EHS	1,100	0.7789	7,866		7,866	237	8,103
PUB HLTH NURSING	400	0.2832	2,860		2,860	86	2,946
HEALTH LAB	300	0.2124	2,145		2,145	65	2,210
TOBACCO GRANT	200	0.1416	1,430		1,430	43	1,473
WIC	2,600	1.8411	18,592		18,592	561	19,153
TB PROGRAM	100	0.0708	715		715	22	737
HEALTH INFO MGT	1,600	1.1330	11,441		11,441	345	11,786
EMERGENCY PREP	200	0.1416	1,430		1,430	43	1,473
AIDS PROGRAM	300	0.2124	2,145		2,145	65	2,210

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD HEALTH	560	0.3965	4,005		4,005	121	4,126
CALIFORNIA CHILDREN	1,160	0.8214	8,295		8,295	250	8,545
HEALTH GRANTS	200	0.1416	1,430		1,430	43	1,473
MARGOLIN GRANT	160	0.1133	1,144		1,144	35	1,179
SUBSTANCE ABUSE	200	0.1416	1,430		1,430	43	1,473
BHA-MH ACT	2,100	1.4870	15,017		15,017	453	15,470
FIRST 5	300	0.2124	2,145		2,145	65	2,210
AOD GRANTS	100	0.0708	715		715	22	737
BHA	800	0.5665	5,721		5,721	173	5,894
HUMAN SERVICES	35,500	25.1382	253,866		253,866	7,655	261,521
JOB TRAINING	2,400	1.6995	17,162		17,162	518	17,680
LIBRARY	1,751	1.2399	12,521		12,521	378	12,899
AG EXTENSION	200	0.1416	1,430		1,430	43	1,473
ROADS	2,100	1.4870	15,017		15,017	453	15,470
PARKS	1,000	0.7081	7,151		7,151	216	7,367
FLEET MANAGEMENT	700	0.4957	5,006		5,006	151	5,157
BLDG MAINTENANCE	3,000	2.1243	21,453		21,453	647	22,100
SURVEYOR	400	0.2832	2,860		2,860	86	2,946
PW-ADMIN	400	0.2832	2,860		2,860	86	2,946
SubTotal	141,221	100.0000	1,009,862		1,009,862	30,157	1,040,019
TOTAL	141,221	100.0000	1,009,862		1,009,862	30,157	1,040,019

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL

Activity - TUITION REIMB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE	2,000	7.5483	2,167		2,167	65	2,232
INFO. TECHNOLOGY	2,000	7.5483	2,167		2,167	65	2,232
DA PROSECUTION	1,900	7.1709	2,058		2,058	61	2,119
CHILD SUPPORT	1,000	3.7742	1,083		1,083	32	1,115
DA MISC GRANTS	1,000	3.7742	1,083		1,083	32	1,115
PROBATION	3,000	11.3225	3,250		3,250	97	3,347
FIRE	1,184	4.4686	1,283		1,283	38	1,321
AG COMMISSIONER	2,000	7.5483	2,167		2,167	65	2,232
PLANNING	1,000	3.7742	1,083		1,083	32	1,115
EMERGENCY PREP	1,950	7.3596	2,113		2,113	63	2,176
BHA-MH ACT	4,500	16.9836	4,875		4,875	147	5,022
HUMAN SERVICES	3,500	13.2095	3,792		3,792	113	3,905
LIBRARY	1,462	5.5178	1,584		1,584	47	1,631
SubTotal	26,496	100.0000	28,705		28,705	857	29,562
TOTAL	26,496	100.0000	28,705		28,705	857	29,562

Allocation Basis: ACTUAL CHARGES TO DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
ADMINISTRATION	5,006	5,006	0
PERSONNEL	5,363	5,363	0
FINANCE	15,492	13,260	2,232
COMMUNICATIONS	11,050	11,050	0
COUNTY COUNSEL	7,367	7,367	0
BOARD OF SUP.	5,157	5,157	0
ASSESSOR	17,495	17,495	0
ELECTIONS	4,420	4,420	0
INFO. TECHNOLOGY	25,805	23,573	2,232
PURCHASING	1,473	1,473	0
MICROFILM/STORAGE	3,683	3,683	0
CENTRAL SERVICES	2,210	2,210	0
IT ADMIN.	2,210	2,210	0
LAW LIBRARY	589	589	0
DA AB109	737	737	0
DA PROSECUTION	32,138	30,019	2,119
CHILD SUPPORT	42,368	41,253	1,115
DA CHILD ABDUCT.	1,473	1,473	0
CHILD ADVOCACY	2,652	2,652	0
DA FED VAWA	1,473	1,473	0
DA PRISONS	5,894	5,894	0
DA MISC GRANTS	3,325	2,210	1,115
SHERIFF ADMIN	13,997	13,997	0
SHERIFF-NTF	737	737	0
SHERIFF-AB109	47,147	47,147	0
SHERIFF-OPS.	45,674	45,674	0
RURAL CRIME	2,210	2,210	0
SHERIFF OPS-AB443	3,683	3,683	0
COURT SECURITY	8,656	8,656	0
SHERIFF - JAIL	65,748	65,748	0
JAIL KITCHEN	7,367	7,367	0
JUVENILE CENTER	26,520	26,520	0
PROBATION-AB109	18,601	18,601	0

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
PROBATION-SB678	3,683	3,683	0
PROB-YOYG	3,683	3,683	0
PROBATION	40,549	37,202	3,347
VICTIM WITNESS	1,658	1,658	0
VICTIM ASSIST PROG	737	737	0
PROB. MISC GRANTS	3,683	3,683	0
FIRE	54,361	53,040	1,321
OFFICE OF EMERG MGT	737	737	0
AG COMMISSIONER	21,017	18,785	2,232
BLDG INSPECTION	2,946	2,946	0
PLANNING	7,745	6,630	1,115
RECORDER	5,894	5,894	0
PUBLIC GUARDIAN	8,103	8,103	0
ANIMAL CONTROL	2,210	2,210	0
ANIMAL SHELTER	4,420	4,420	0
HEALTH DEPT	737	737	0
HEALTH-ADMIN	11,050	11,050	0
COMM. DISEASE	5,157	5,157	0
EHS	8,103	8,103	0
PUB HLTH NURSING	2,946	2,946	0
HEALTH LAB	2,210	2,210	0
TOBACCO GRANT	1,473	1,473	0
WIC	19,153	19,153	0
TB PROGRAM	737	737	0
HEALTH INFO MGT	11,786	11,786	0
EMERGENCY PREP	3,649	1,473	2,176
AIDS PROGRAM	2,210	2,210	0
CHILD HEALTH	4,126	4,126	0
CALIFORNIA CHILDREN	8,545	8,545	0
HEALTH GRANTS	1,473	1,473	0
MARGOLIN GRANT	1,179	1,179	0
SUBSTANCE ABUSE	1,473	1,473	0
BHA-MH ACT	20,492	15,470	5,022



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL	TUITION REIMB
FIRST 5	2,210	2,210	0
AOD GRANTS	737	737	0
BHA	5,894	5,894	0
HUMAN SERVICES	265,426	261,521	3,905
JOB TRAINING	17,680	17,680	0
LIBRARY	14,530	12,899	1,631
AG EXTENSION	1,473	1,473	0
ROADS	15,470	15,470	0
PARKS	7,367	7,367	0
FLEET MANAGEMENT	5,157	5,157	0
BLDG MAINTENANCE	22,100	22,100	0
SURVEYOR	2,946	2,946	0
PW-ADMIN	2,946	2,946	0
Direct Billed	0	0	0
Total	1,069,581	1,040,019	29,562



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE

NATURE AND EXTENT OF SERVICES

The Department of Finance consists of two divisions. The Accounting Division and the Treasury Division. The Accounting Division has the responsibility for payroll, claims processing, internal audits, cost allocation plan preparation, and general accounting for the County.

The Treasury Division is responsible for collecting taxes on all secured and unsecured property, miscellaneous license collecting, and collection of transient occupancy and racehorse taxes. The Treasury is responsible for cash management, safeguarding County funds, providing full accountability, maintaining an effective cash flow, and investing idle funds. The Treasury is also responsible for processing warrants for welfare recipients, County and School employees.

For plan purposes, total departmental expenditures are broken down into seven functions, identified by monthly time records compiled by departmental personnel.

Allocations to departments are as follows:

- (1) Payroll accounting costs are allocated to depts. based on the number of employees.
- (2) Claims accounting costs are allocated to departments based on the number of claims processed.
- (3) Cost allocation plan costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and "other charges").
- (4) General accounting costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and "other charges").
- (5) Warrant Processing – Costs related to the reconciliation of all processed warrants (County general and payroll, school general and payroll, and Welfare income maintenance) are allocated to departments on the basis of the number of warrants processed during the year. Costs allocated are offset by costs applied of \$20,568. Costs applied totaling \$20,568 and revenues of \$872,722 are reimbursement of the general governmental functions of investments, and property tax collection, and thus excluded from the plan.
- (6) Audit costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and "other charges").
- (7) Property Tax accounting and Internal Audits are costs of the general government and are not allowable for plan purposes.

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,401,507			3,401,507
BUILDING USE	7,127		7,127	
EQUIPMENT USE	18,402		18,402	
ADMINISTRATION	14,248	544	14,792	
INSURANCE	6,523	115	6,638	
PERSONNEL	15,039	453	15,492	
FINANCE		39,000	39,000	
COUNTY COUNSEL		7,656	7,656	
Total Allocated Additions:	<u>61,339</u>	<u>47,768</u>	<u>109,107</u>	109,107
Total To Be Allocated:	<u><u>3,462,846</u></u>	<u><u>47,768</u></u>		<u><u>3,510,614</u></u>



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	976,879	132,974	64,014	121,495	3,453
FRINGE BENEFITS	396,276	53,933	25,956	49,297	1,387
Other Expense & Cost					
DATA PROCESSING	985,149	0	0	365,841	0
SERVICES & SUPPLIES	930,703	126,669	60,961	115,779	3,257
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	112,500	0	0	0	0
Departmental Totals					
Total Expenditures	3,401,507	313,576	150,931	652,412	8,097
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,401,507	313,576	150,931	652,412	8,097
Allocation Step 1					
Inbound- All Others	61,339	61,339	0	0	0
Reallocate Admin Costs		(374,915)	18,325	79,211	983
Unallocated Costs	(1,579,977)	0	0	0	0
1st Allocation	1,882,869	0	169,256	731,623	9,080
Allocation Step 2					
Inbound- All Others	47,768	47,768	0	0	0
Reallocate Admin Costs		(47,768)	2,335	10,092	125
Unallocated Costs	(21,795)	0	0	0	0
2nd Allocation	25,973	0	2,335	10,092	125
Total For 06 FINANCE					
Total Allocated	1,908,842	0	171,591	741,715	9,205



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	145,083	11,231	0	498,629
FRINGE BENEFITS	58,847	4,557	0	202,299
Other Expense & Cost				
DATA PROCESSING	386,445	0	0	232,863
SERVICES & SUPPLIES	138,209	10,703	0	475,125
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	112,500	0
Departmental Totals				
Total Expenditures	728,584	26,491	112,500	1,408,916
Deductions				
Total Deductions	0	0	0	0
Functional Cost	728,584	26,491	112,500	1,408,916
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	88,460	3,216	13,659	171,061
Unallocated Costs	0	0	0	(1,579,977)
1st Allocation	817,044	29,707	126,159	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	11,271	410	1,740	21,795
Unallocated Costs	0	0	0	(21,795)
2nd Allocation	11,271	410	1,740	0
Total For 06 FINANCE				
Total Allocated	828,315	30,117	127,899	0



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	144	0.5943	1,006		1,006		1,006
INSURANCE	5	0.0206	35		35		35
PERSONNEL	299	1.2339	2,088		2,088		2,088
FINANCE	240	0.9904	1,676		1,676		1,676
COMMUNICATIONS	172	0.7098	1,201		1,201	17	1,218
COUNTY COUNSEL	210	0.8666	1,467		1,467	21	1,488
BOARD OF SUP.	93	0.3838	650		650	9	659
ASSESSOR	210	0.8666	1,467		1,467	21	1,488
ELECTIONS	421	1.7374	2,941		2,941	42	2,983
EMP. BENEFITS	13	0.0536	91		91	1	92
INFO. TECHNOLOGY	486	2.0056	3,395		3,395	48	3,443
ITD PC REPLACEMENT	15	0.0619	105		105	1	106
PURCHASING	42	0.1733	293		293	4	297
MICROFILM/STORAGE	129	0.5324	901		901	13	914
CENTRAL SERVICES	188	0.7758	1,313		1,313	19	1,332
TELECOMMUNICATION	82	0.3384	573		573	8	581
IT ADMIN.	12	0.0495	84		84	1	85
UNEMP. INS.	8	0.0330	56		56	1	57
WORKERS COMP	48	0.1981	335		335	5	340
LIAB. INSURANCE	89	0.3673	622		622	9	631
LAW LIBRARY	33	0.1362	230		230	3	233
GEN. FUND COURT	836	3.4500	5,839		5,839	83	5,922
DA AB109	3	0.0124	21		21		21
DA PROSECUTION	559	2.3069	3,905		3,905	55	3,960
CHILD SUPPORT	622	2.5669	4,345		4,345	62	4,407
DA CHILD ABDUCT.	20	0.0825	140		140	2	142
CHILD ADVOCACY	146	0.6025	1,020		1,020	14	1,034
DA FED VAWA	40	0.1651	279		279	4	283
DA PRISONS	52	0.2146	363		363	5	368
DA ST RAPE GRANT	2	0.0083	14		14		14



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DA MISC GRANTS	47	0.1940	328		328	5	333
GRAND JURY	301	1.2422	2,102		2,102	30	2,132
SHERIFF ADMIN	521	2.1501	3,639		3,639	52	3,691
SHERIFF-GTF	87	0.3590	608		608	9	617
SHERIFF-NTF	152	0.6273	1,062		1,062	15	1,077
SHERIFF-AB109	240	0.9904	1,676		1,676	24	1,700
SHERIFF-OPS.	583	2.4059	4,072		4,072	58	4,130
RURAL CRIME	4	0.0165	28		28		28
SHERIFF OPS-AB443	1	0.0041	7		7		7
COURT SECURITY	18	0.0743	126		126	2	128
SHERIFF - JAIL	568	2.3440	3,967		3,967	56	4,023
JAIL KITCHEN	231	0.9533	1,613		1,613	23	1,636
JUVENILE CENTER	174	0.7181	1,215		1,215	17	1,232
PROBATION-AB109	124	0.5117	866		866	12	878
PROBATION-SB678	93	0.3838	650		650	9	659
PROB-GREAT GRANT	15	0.0619	105		105	1	106
PROB-YOBB	50	0.2063	349		349	5	354
PROBATION	525	2.1666	3,667		3,667	52	3,719
TITLE II GRANTS	38	0.1568	265		265	4	269
VICTIM WITNESS	99	0.4086	691		691	10	701
PROB. MISC GRANTS	80	0.3301	559		559	8	567
FIRE	895	3.6935	6,251		6,251	89	6,340
OFFICE OF EMERG MGT	52	0.2146	363		363	5	368
HOMELAND SECURITY	9	0.0371	63		63	1	64
AG COMMISSIONER	251	1.0358	1,753		1,753	25	1,778
BLDG INSPECTION	101	0.4168	705		705	10	715
PLANNING	213	0.8790	1,488		1,488	21	1,509
LAFCO	42	0.1733	293		293	4	297
KCAG	369	1.5228	2,577		2,577	37	2,614
RECORDER	60	0.2476	419		419	6	425



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	143	0.5901	999		999	14	1,013
ANIMAL CONTROL	40	0.1651	279		279	4	283
ANIMAL SHELTER	336	1.3866	2,347		2,347	33	2,380
HEALTH DEPT	99	0.4086	691		691	10	701
HEALTH-ADMIN	378	1.5599	2,640		2,640	37	2,677
COMM. DISEASE	111	0.4581	775		775	11	786
EHS	118	0.4870	824		824	12	836
PUB HLTH NURSING	57	0.2352	398		398	6	404
HEALTH LAB	350	1.4444	2,445		2,445	35	2,480
MEDICAL RECORDS	17	0.0702	119		119	2	121
TOBACCO GRANT	54	0.2228	377		377	5	382
WIC	172	0.7098	1,201		1,201	17	1,218
TB PROGRAM	87	0.3590	608		608	9	617
HEALTH INFO MGT	6	0.0248	42		42	1	43
EMERGENCY PREP	135	0.5571	943		943	13	956
AIDS PROGRAM	184	0.7593	1,285		1,285	18	1,303
CHILD HEALTH	25	0.1032	175		175	2	177
CALIFORNIA CHILDREN	69	0.2847	482		482	7	489
HEALTH GRANTS	58	0.2394	405		405	6	411
MARGOLIN GRANT	50	0.2063	349		349	5	354
MEDICAL ASSISTANCE	135	0.5571	943		943	13	956
MENTAL HEALTH	153	0.6314	1,069		1,069	15	1,084
MENTAL HLTH-CNTY	43	0.1775	300		300	4	304
SUBSTANCE ABUSE	144	0.5943	1,006		1,006	14	1,020
BHA-MH ACT	594	2.4513	4,149		4,149	59	4,208
FIRST 5	364	1.5021	2,542		2,542	36	2,578
BHA	257	1.0606	1,795		1,795	25	1,820
HUMAN SERVICES	1,371	5.6576	9,581		9,581	139	9,720
IHSS	251	1.0358	1,753		1,753	25	1,778
CHILD ABUSE	107	0.4416	747		747	11	758



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Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JOB TRAINING	1,002	4.1350	6,999		6,999	99	7,098
LIBRARY	481	1.9850	3,360		3,360	48	3,408
AG EXTENSION	53	0.2187	370		370	5	375
ROADS	771	3.1817	5,385		5,385	76	5,461
PARKS	302	1.2463	2,109		2,109	30	2,139
FLEET MANAGEMENT	738	3.0456	5,155		5,155	73	5,228
BLDG MAINTENANCE	652	2.6907	4,554		4,554	65	4,619
SURVEYOR	28	0.1156	196		196	3	199
KCAPTA AITS	528	2.1789	3,688		3,688	52	3,740
GREENFIELD AITS	1	0.0041	7		7		7
CAL VANS ADMIN	635	2.6205	4,435		4,435	63	4,498
VANPOOL	461	1.9024	3,220		3,220	46	3,266
AITS	427	1.7621	2,983		2,983	42	3,025
PW-ADMIN	61	0.2517	426		426	6	432
KCWMA	1,022	4.2176	7,138		7,138	101	7,239
SubTotal	24,232	100.0000	169,256		169,256	2,335	171,591
TOTAL	24,232	100.0000	169,256		169,256	2,335	171,591

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING



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For Department FINANCE

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4820	3,527		3,527		3,527
PERSONNEL	750	0.5165	3,778		3,778		3,778
FINANCE	1,800	1.2395	9,068		9,068		9,068
COMMUNICATIONS	1,500	1.0329	7,557		7,557	107	7,664
COUNTY COUNSEL	1,000	0.6886	5,038		5,038	71	5,109
BOARD OF SUP.	700	0.4820	3,527		3,527	50	3,577
ASSESSOR	2,375	1.6354	11,965		11,965	169	12,134
ELECTIONS	600	0.4132	3,023		3,023	43	3,066
INFO. TECHNOLOGY	3,200	2.2035	16,122		16,122	227	16,349
PURCHASING	200	0.1377	1,008		1,008	14	1,022
MICROFILM/STORAGE	500	0.3443	2,519		2,519	36	2,555
CENTRAL SERVICES	300	0.2066	1,511		1,511	21	1,532
IT ADMIN.	300	0.2066	1,511		1,511	21	1,532
LAW LIBRARY	80	0.0551	403		403	6	409
DA AB109	100	0.0689	504		504	7	511
DA PROSECUTION	4,075	2.8061	20,530		20,530	290	20,820
CHILD SUPPORT	5,600	3.8562	28,213		28,213	398	28,611
DA CHILD ABDUCT.	200	0.1377	1,008		1,008	14	1,022
CHILD ADVOCACY	360	0.2479	1,814		1,814	26	1,840
DA FED VAWA	200	0.1377	1,008		1,008	14	1,022
DA PRISONS	800	0.5509	4,030		4,030	57	4,087
DA MISC GRANTS	300	0.2066	1,511		1,511	21	1,532
SHERIFF ADMIN	1,900	1.3084	9,572		9,572	135	9,707
SHERIFF-NTF	100	0.0689	504		504	7	511
SHERIFF-AB109	6,400	4.4071	32,243		32,243	455	32,698
SHERIFF-OPS.	6,200	4.2694	31,236		31,236	441	31,677
RURAL CRIME	300	0.2066	1,511		1,511	21	1,532
SHERIFF OPS-AB443	500	0.3443	2,519		2,519	36	2,555
COURT SECURITY	1,175	0.8091	5,920		5,920	84	6,004
SHERIFF - JAIL	8,925	6.1458	44,964		44,964	634	45,598



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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	1,000	0.6886	5,038		5,038	71	5,109
JUVENILE CENTER	3,600	2.4790	18,137		18,137	256	18,393
PROBATION-AB109	2,525	1.7387	12,721		12,721	179	12,900
PROBATION-SB678	500	0.3443	2,519		2,519	36	2,555
PROB-YOBG	500	0.3443	2,519		2,519	36	2,555
PROBATION	5,050	3.4775	25,442		25,442	359	25,801
VICTIM WITNESS	225	0.1549	1,134		1,134	16	1,150
VICTIM ASSIST PROG	100	0.0689	504		504	7	511
PROB. MISC GRANTS	500	0.3443	2,519		2,519	36	2,555
FIRE	7,200	4.9580	36,274		36,274	512	36,786
OFFICE OF EMERG MGT	100	0.0689	504		504	7	511
AG COMMISSIONER	2,550	1.7559	12,847		12,847	181	13,028
BLDG INSPECTION	400	0.2754	2,015		2,015	28	2,043
PLANNING	900	0.6197	4,534		4,534	64	4,598
RECORDER	800	0.5509	4,030		4,030	57	4,087
PUBLIC GUARDIAN	1,100	0.7575	5,542		5,542	78	5,620
ANIMAL CONTROL	300	0.2066	1,511		1,511	21	1,532
ANIMAL SHELTER	600	0.4132	3,023		3,023	43	3,066
HEALTH DEPT	100	0.0689	504		504	7	511
HEALTH-ADMIN	1,500	1.0329	7,557		7,557	107	7,664
COMM. DISEASE	700	0.4820	3,527		3,527	50	3,577
EHS	1,100	0.7575	5,542		5,542	78	5,620
PUB HLTH NURSING	400	0.2754	2,015		2,015	28	2,043
HEALTH LAB	300	0.2066	1,511		1,511	21	1,532
TOBACCO GRANT	200	0.1377	1,008		1,008	14	1,022
WIC	2,600	1.7904	13,099		13,099	185	13,284
TB PROGRAM	100	0.0689	504		504	7	511
HEALTH INFO MGT	1,600	1.1018	8,061		8,061	114	8,175
EMERGENCY PREP	200	0.1377	1,008		1,008	14	1,022
AIDS PROGRAM	300	0.2066	1,511		1,511	21	1,532



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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD HEALTH	560	0.3856	2,821		2,821	40	2,861
CALIFORNIA CHILDREN	1,160	0.7988	5,844		5,844	82	5,926
HEALTH GRANTS	200	0.1377	1,008		1,008	14	1,022
MARGOLIN GRANT	160	0.1102	806		806	11	817
SUBSTANCE ABUSE	200	0.1377	1,008		1,008	14	1,022
BHA-MH ACT	2,100	1.4461	10,580		10,580	149	10,729
FIRST 5	300	0.2066	1,511		1,511	21	1,532
AOD GRANTS	100	0.0689	504		504	7	511
BHA	800	0.5509	4,030		4,030	57	4,087
HUMAN SERVICES	35,500	24.4452	178,845		178,845	2,527	181,372
JOB TRAINING	2,400	1.6527	12,091		12,091	171	12,262
LIBRARY	1,751	1.2057	8,822		8,822	124	8,946
AG EXTENSION	200	0.1377	1,008		1,008	14	1,022
ROADS	2,100	1.4461	10,580		10,580	149	10,729
PARKS	1,000	0.6886	5,038		5,038	71	5,109
FLEET MANAGEMENT	700	0.4820	3,527		3,527	50	3,577
BLDG MAINTENANCE	3,000	2.0658	15,114		15,114	213	15,327
SURVEYOR	400	0.2754	2,015		2,015	28	2,043
PW-ADMIN	400	0.2754	2,015		2,015	28	2,043
KCWMA	4,000	2.7544	20,152		20,152	284	20,436
SubTotal	145,221	100.0000	731,623		731,623	10,092	741,715
TOTAL	145,221	100.0000	731,623		731,623	10,092	741,715

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	862	0.4524	41		41		41
INSURANCE	1,116	0.5857	53		53		53
PERSONNEL	1,066	0.5595	51		51		51
FINANCE	3,381	1.7745	161		161		161
COMMUNICATIONS	1,289	0.6765	61		61	1	62
COUNTY COUNSEL	1,365	0.7164	65		65	1	66
BOARD OF SUP.	830	0.4356	40		40	1	41
ASSESSOR	2,088	1.0959	100		100	1	101
ELECTIONS	713	0.3742	34		34		34
INFO. TECHNOLOGY	5,521	2.8977	263		263	4	267
ITD PC REPLACEMENT	40	0.0210	2		2		2
PURCHASING	180	0.0945	9		9		9
MICROFILM/STORAGE	394	0.2068	19		19		19
CENTRAL SERVICES	652	0.3422	31		31		31
TELECOMMUNICATION	469	0.2462	22		22		22
UNEMP. INS.	1	0.0005					
WORKERS COMP	1,994	1.0465	95		95	1	96
LIAB. INSURANCE	1,080	0.5668	51		51	1	52
LAW LIBRARY	78	0.0409	4		4		4
GEN. FUND COURT	3,783	1.9855	180		180	3	183
DA AB109	114	0.0598	5		5		5
COURT REPORTER	24	0.0126	1		1		1
DA PROSECUTION	4,881	2.5618	233		233	3	236
CHILD SUPPORT	3,927	2.0611	187		187	3	190
DA CHILD ABDUCT.	168	0.0882	8		8		8
CHILD ADVOCACY	488	0.2561	23		23		23
DA FED VAWA	260	0.1365	12		12		12
DA PRISONS	789	0.4141	38		38	1	39
DA ST RAPE GRANT	1	0.0005					
DA MISC GRANTS	354	0.1858	17		17		17



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GRAND JURY	115	0.0604	5		5		5
SHERIFF ADMIN	2,070	1.0864	99		99	1	100
SHERIFF-GTF	30	0.0157	1		1		1
SHERIFF-NTF	203	0.1065	10		10		10
SHERIFF-AB109	5,813	3.0509	277		277	4	281
SHERIFF-OPS.	8,394	4.4055	400		400	6	406
RURAL CRIME	293	0.1538	14		14		14
SHERIFF OPS-AB443	494	0.2593	24		24		24
COURT SECURITY	817	0.4288	39		39	1	40
SHERIFF - JAIL	10,291	5.4012	490		490	7	497
JUVENILE CENTER	3,428	1.7992	163		163	2	165
PROBATION-AB109	1,792	0.9405	85		85	1	86
PROBATION-SB678	1,178	0.6183	56		56	1	57
PROB-GREAT GRANT	6	0.0031					
PROB-YOBG	386	0.2026	18		18		18
PROBATION	4,759	2.4977	227		227	3	230
VICTIM WITNESS	201	0.1055	10		10		10
VICTIM ASSIST PROG	52	0.0273	2		2		2
PROB. MISC GRANTS	353	0.1853	17		17		17
FIRE	9,999	5.2479	477		477	7	484
OFFICE OF EMERG MGT	220	0.1155	10		10		10
HOMELAND SECURITY	191	0.1002	9		9		9
AG COMMISSIONER	2,351	1.2339	112		112	2	114
BLDG INSPECTION	458	0.2404	22		22		22
PLANNING	917	0.4813	44		44	1	45
LAFCO	35	0.0184	2		2		2
RECORDER	515	0.2703	25		25		25
PUBLIC GUARDIAN	566	0.2971	27		27		27
ANIMAL CONTROL	269	0.1412	13		13		13
ANIMAL SHELTER	728	0.3821	35		35		35



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	310	0.1627	15		15		15
HEALTH-ADMIN	907	0.4760	43		43	1	44
COMM. DISEASE	622	0.3265	30		30		30
EHS	1,217	0.6387	58		58	1	59
PUB HLTH NURSING	512	0.2687	24		24		24
HEALTH LAB	402	0.2110	19		19		19
TOBACCO GRANT	186	0.0976	9		9		9
WIC	1,600	0.8398	76		76	1	77
TB PROGRAM	150	0.0787	7		7		7
HEALTH INFO MGT	513	0.2692	24		24		24
EMERGENCY PREP	280	0.1470	13		13		13
AIDS PROGRAM	239	0.1254	11		11		11
CHILD HEALTH	449	0.2357	21		21		21
CALIFORNIA CHILDREN	754	0.3957	36		36	1	37
HEALTH GRANTS	243	0.1275	12		12		12
MARGOLIN GRANT	198	0.1039	9		9		9
MENTAL HEALTH	7,343	3.8539	350		350	5	355
MENTAL HLTH-CNTY	1,104	0.5794	53		53	1	54
SUBSTANCE ABUSE	1,859	0.9757	89		89	1	90
BHA-MH ACT	6,578	3.4524	313		313	4	317
FIRST 5	1,869	0.9809	89		89	1	90
HUMAN SERVICES	31,468	16.5158	1,500		1,500	29	1,529
CHILD ABUSE	205	0.1076	10		10		10
LIBRARY	1,890	0.9920	90		90	1	91
AG EXTENSION	211	0.1107	10		10		10
ROADS	8,888	4.6648	424		424	6	430
PARKS	1,106	0.5805	53		53	1	54
FLEET MANAGEMENT	2,945	1.5457	140		140	2	142
BLDG MAINTENANCE	3,206	1.6826	153		153	2	155
SURVEYOR	141	0.0740	7		7		7



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TRANSIT AGENCY	3,436	1.8034	164		164	2	166
CAL VANS ADMIN	1,953	1.0250	93		93	1	94
VANPOOL	3,536	1.8558	169		169	2	171
AITS	2,478	1.3006	118		118	2	120
PW-ADMIN	97	0.0509	5		5		5
KCWMA	6,806	3.5721	324		324	5	329
SubTotal	190,533	100.0000	9,080		9,080	125	9,205
TOTAL	190,533	100.0000	9,080		9,080	125	9,205

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	862	0.5002	4,087		4,087		4,087
INSURANCE	1,116	0.6476	5,291		5,291		5,291
PERSONNEL	1,066	0.6186	5,054		5,054		5,054
FINANCE	3,381	1.9620	16,030		16,030		16,030
COMMUNICATIONS	1,289	0.7480	6,112		6,112	88	6,200
COUNTY COUNSEL	1,365	0.7921	6,472		6,472	93	6,565
BOARD OF SUP.	830	0.4817	3,935		3,935	56	3,991
ASSESSOR	2,088	1.2117	9,900		9,900	142	10,042
ELECTIONS	713	0.4138	3,381		3,381	48	3,429
INFO. TECHNOLOGY	5,521	3.2038	26,177		26,177	375	26,552
ITD PC REPLACEMENT	40	0.0232	190		190	3	193
PURCHASING	180	0.1045	853		853	12	865
MICROFILM/STORAGE	394	0.2286	1,868		1,868	27	1,895
CENTRAL SERVICES	652	0.3784	3,091		3,091	44	3,135
TELECOMMUNICATION	469	0.2722	2,224		2,224	32	2,256
UNEMP. INS.	1	0.0006	5		5		5
WORKERS COMP	1,994	1.1571	9,454		9,454	135	9,589
LIAB. INSURANCE	1,080	0.6267	5,121		5,121	73	5,194
LAW LIBRARY	78	0.0453	370		370	5	375
GEN. FUND COURT	3,783	2.1953	17,936		17,936	257	18,193
DA AB109	114	0.0662	541		541	8	549
COURT REPORTER	24	0.0139	114		114	2	116
DA PROSECUTION	4,881	2.8325	23,142		23,142	332	23,474
CHILD SUPPORT	3,927	2.2788	18,619		18,619	267	18,886
DA CHILD ABDUCT.	168	0.0975	797		797	11	808
CHILD ADVOCACY	488	0.2832	2,314		2,314	33	2,347
DA FED VAWA	260	0.1509	1,233		1,233	18	1,251
DA PRISONS	789	0.4579	3,741		3,741	54	3,795
DA ST RAPE GRANT	1	0.0006	5		5		5
DA MISC GRANTS	354	0.2054	1,678		1,678	24	1,702

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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GRAND JURY	115	0.0667	545		545	8	553
SHERIFF ADMIN	2,070	1.2012	9,815		9,815	141	9,956
SHERIFF-GTF	30	0.0174	142		142	2	144
SHERIFF-NTF	203	0.1178	962		962	14	976
SHERIFF-AB109	5,813	3.3733	27,561		27,561	395	27,956
SHERIFF-OPS.	8,394	4.8711	39,799		39,799	570	40,369
RURAL CRIME	293	0.1700	1,389		1,389	20	1,409
SHERIFF OPS-AB443	494	0.2867	2,342		2,342	34	2,376
COURT SECURITY	817	0.4741	3,874		3,874	56	3,930
SHERIFF - JAIL	10,291	5.9719	48,793		48,793	699	49,492
JUVENILE CENTER	3,428	1.9893	16,253		16,253	233	16,486
PROBATION-AB109	1,792	1.0399	8,496		8,496	122	8,618
PROBATION-SB678	1,178	0.6836	5,585		5,585	80	5,665
PROB-GREAT GRANT	6	0.0035	28		28		28
PROB-YOBB	386	0.2240	1,830		1,830	26	1,856
PROBATION	4,759	2.7617	22,564		22,564	323	22,887
VICTIM WITNESS	201	0.1166	953		953	14	967
VICTIM ASSIST PROG	52	0.0302	247		247	4	251
PROB. MISC GRANTS	353	0.2048	1,674		1,674	24	1,698
FIRE	9,999	5.8024	47,409		47,409	679	48,088
OFFICE OF EMERG MGT	220	0.1277	1,043		1,043	15	1,058
HOMELAND SECURITY	191	0.1108	906		906	13	919
AG COMMISSIONER	2,351	1.3643	11,147		11,147	160	11,307
BLDG INSPECTION	458	0.2658	2,172		2,172	31	2,203
PLANNING	917	0.5321	4,348		4,348	62	4,410
LAFCO	35	0.0203	166		166	2	168
RECORDER	515	0.2989	2,442		2,442	35	2,477
PUBLIC GUARDIAN	566	0.3285	2,684		2,684	38	2,722
ANIMAL CONTROL	269	0.1561	1,275		1,275	18	1,293
ANIMAL SHELTER	728	0.4225	3,452		3,452	49	3,501

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	310	0.1799	1,470		1,470	21	1,491
HEALTH-ADMIN	907	0.5263	4,300		4,300	62	4,362
COMM. DISEASE	622	0.3609	2,949		2,949	42	2,991
EHS	1,217	0.7062	5,770		5,770	83	5,853
PUB HLTH NURSING	512	0.2971	2,428		2,428	35	2,463
HEALTH LAB	402	0.2333	1,906		1,906	27	1,933
TOBACCO GRANT	186	0.1079	882		882	13	895
WIC	1,600	0.9285	7,586		7,586	109	7,695
TB PROGRAM	150	0.0870	711		711	10	721
HEALTH INFO MGT	513	0.2977	2,432		2,432	35	2,467
EMERGENCY PREP	280	0.1625	1,328		1,328	19	1,347
AIDS PROGRAM	239	0.1387	1,133		1,133	16	1,149
CHILD HEALTH	449	0.2606	2,129		2,129	31	2,160
CALIFORNIA CHILDREN	754	0.4375	3,575		3,575	51	3,626
HEALTH GRANTS	243	0.1410	1,152		1,152	17	1,169
MARGOLIN GRANT	198	0.1149	939		939	13	952
MENTAL HEALTH	7,343	4.2612	34,816		34,816	499	35,315
MENTAL HLTH-CNTY	1,104	0.6407	5,234		5,234	75	5,309
SUBSTANCE ABUSE	1,859	1.0788	8,814		8,814	126	8,940
BHA-MH ACT	6,578	3.8172	31,188		31,188	447	31,635
FIRST 5	1,869	1.0846	8,862		8,862	127	8,989
HUMAN SERVICES	31,468	18.2608	149,198		149,198	2,137	151,335
CHILD ABUSE	205	0.1190	972		972	14	986
LIBRARY	1,890	1.0968	8,961		8,961	128	9,089
AG EXTENSION	211	0.1224	1,000		1,000	14	1,014
ROADS	8,888	5.1577	42,141		42,141	604	42,745
PARKS	1,106	0.6418	5,244		5,244	75	5,319
FLEET MANAGEMENT	2,945	1.7090	13,963		13,963	200	14,163
BLDG MAINTENANCE	3,206	1.8604	15,201		15,201	218	15,419
SURVEYOR	141	0.0818	669		669	10	679

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For Department FINANCE

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW-ADMIN	97	0.0563	460		460	7	467
SubTotal	172,324	100.0000	817,044		817,044	11,271	828,315
TOTAL	172,324	100.0000	817,044		817,044	11,271	828,315

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - TREAS WARRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	1,900	2.0603	612		612		612
FINANCE	29,771	32.2822	9,590		9,590		9,590
PROBATION	838	0.9087	270		270	6	276
HUMAN SERVICES	14,782	16.0289	4,762	-2,568	2,194	100	2,294
OTHER	44,930	48.7199	14,473		14,473	304	14,777
SubTotal	92,221	100.0000	29,707	-2,568	27,139	410	27,549
Direct Billed				2,568	2,568		2,568
TOTAL	92,221	100.0000	29,707		29,707	410	30,117

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

County of Kings
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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	862	0.5002	631		631		631
INSURANCE	1,116	0.6476	817		817		817
PERSONNEL	1,066	0.6186	780		780		780
FINANCE	3,381	1.9620	2,475		2,475		2,475
COMMUNICATIONS	1,289	0.7480	944		944	14	958
COUNTY COUNSEL	1,365	0.7921	999		999	14	1,013
BOARD OF SUP.	830	0.4817	608		608	9	617
ASSESSOR	2,088	1.2117	1,529		1,529	22	1,551
ELECTIONS	713	0.4138	522		522	7	529
INFO. TECHNOLOGY	5,521	3.2038	4,042		4,042	58	4,100
ITD PC REPLACEMENT	40	0.0232	29		29		29
PURCHASING	180	0.1045	132		132	2	134
MICROFILM/STORAGE	394	0.2286	288		288	4	292
CENTRAL SERVICES	652	0.3784	477		477	7	484
TELECOMMUNICATION	469	0.2722	343		343	5	348
UNEMP. INS.	1	0.0006	1		1		1
WORKERS COMP	1,994	1.1571	1,460		1,460	21	1,481
LIAB. INSURANCE	1,080	0.6267	791		791	11	802
LAW LIBRARY	78	0.0453	57		57	1	58
GEN. FUND COURT	3,783	2.1953	2,770		2,770	40	2,810
DA AB109	114	0.0662	83		83	1	84
COURT REPORTER	24	0.0139	18		18		18
DA PROSECUTION	4,881	2.8325	3,573	-2,600	973	51	1,024
CHILD SUPPORT	3,927	2.2788	2,875		2,875	41	2,916
DA CHILD ABDUCT.	168	0.0975	123		123	2	125
CHILD ADVOCACY	488	0.2832	357		357	5	362
DA FED VAWA	260	0.1509	190		190	3	193
DA PRISONS	789	0.4579	578		578	8	586
DA ST RAPE GRANT	1	0.0006	1		1		1
DA MISC GRANTS	354	0.2054	259	-3,400	-3,141	4	-3,137



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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GRAND JURY	115	0.0667	84		84	1	85
SHERIFF ADMIN	2,070	1.2012	1,515		1,515	22	1,537
SHERIFF-GTF	30	0.0174	22		22		22
SHERIFF-NTF	203	0.1178	149	-5,200	-5,051	2	-5,049
SHERIFF-AB109	5,813	3.3733	4,256		4,256	61	4,317
SHERIFF-OPS.	8,394	4.8711	6,145		6,145	88	6,233
RURAL CRIME	293	0.1700	215		215	3	218
SHERIFF OPS-AB443	494	0.2867	362		362	5	367
COURT SECURITY	817	0.4741	598		598	9	607
SHERIFF - JAIL	10,291	5.9719	7,534		7,534	108	7,642
JUVENILE CENTER	3,428	1.9893	2,510		2,510	36	2,546
PROBATION-AB109	1,792	1.0399	1,312		1,312	19	1,331
PROBATION-SB678	1,178	0.6836	862		862	12	874
PROB-GREAT GRANT	6	0.0035	4		4		4
PROB-YOBG	386	0.2240	283		283	4	287
PROBATION	4,759	2.7617	3,484		3,484	50	3,534
VICTIM WITNESS	201	0.1166	147		147	2	149
VICTIM ASSIST PROG	52	0.0302	38		38	1	39
PROB. MISC GRANTS	353	0.2048	258		258	4	262
FIRE	9,999	5.8024	7,320		7,320	105	7,425
OFFICE OF EMERG MGT	220	0.1277	161		161	2	163
HOMELAND SECURITY	191	0.1108	140		140	2	142
AG COMMISSIONER	2,351	1.3643	1,721		1,721	25	1,746
BLDG INSPECTION	458	0.2658	335		335	5	340
PLANNING	917	0.5321	671		671	10	681
LAFCO	35	0.0203	26		26		26
RECORDER	515	0.2989	377		377	5	382
PUBLIC GUARDIAN	566	0.3285	414		414	6	420
ANIMAL CONTROL	269	0.1561	197		197	3	200
ANIMAL SHELTER	728	0.4225	533		533	8	541



County of Kings
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Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	310	0.1799	227		227	3	230
HEALTH-ADMIN	907	0.5263	664		664	10	674
COMM. DISEASE	622	0.3609	455		455	7	462
EHS	1,217	0.7062	891		891	13	904
PUB HLTH NURSING	512	0.2971	375		375	5	380
HEALTH LAB	402	0.2333	294		294	4	298
TOBACCO GRANT	186	0.1079	136		136	2	138
WIC	1,600	0.9285	1,171		1,171	17	1,188
TB PROGRAM	150	0.0870	110		110	2	112
HEALTH INFO MGT	513	0.2977	376		376	5	381
EMERGENCY PREP	280	0.1625	205		205	3	208
AIDS PROGRAM	239	0.1387	175		175	3	178
CHILD HEALTH	449	0.2606	329		329	5	334
CALIFORNIA CHILDREN	754	0.4375	552		552	8	560
HEALTH GRANTS	243	0.1410	178		178	3	181
MARGOLIN GRANT	198	0.1149	145		145	2	147
MENTAL HEALTH	7,343	4.2612	5,376		5,376	77	5,453
MENTAL HLTH-CNTY	1,104	0.6407	808		808	12	820
SUBSTANCE ABUSE	1,859	1.0788	1,361		1,361	19	1,380
BHA-MH ACT	6,578	3.8172	4,816		4,816	69	4,885
FIRST 5	1,869	1.0846	1,368	-8,500	-7,132	20	-7,112
HUMAN SERVICES	31,468	18.2608	23,040		23,040	327	23,367
CHILD ABUSE	205	0.1190	150		150	2	152
LIBRARY	1,890	1.0968	1,384		1,384	20	1,404
AG EXTENSION	211	0.1224	154		154	2	156
ROADS	8,888	5.1577	6,507		6,507	93	6,600
PARKS	1,106	0.6418	810		810	12	822
FLEET MANAGEMENT	2,945	1.7090	2,156		2,156	31	2,187
BLDG MAINTENANCE	3,206	1.8604	2,347		2,347	34	2,381
SURVEYOR	141	0.0818	103		103	1	104



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For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PW-ADMIN	97	0.0563	71		71	1	72
OTHER	0			-28,800	-28,800		-28,800
SubTotal	172,324	100.0000	126,159	-48,500	77,659	1,740	79,399
Direct Billed				48,500	48,500		48,500
TOTAL	172,324	100.0000	126,159		126,159	1,740	127,899

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	9,292	1,006	3,527	41	4,087	0	631
INSURANCE	6,196	35	0	53	5,291	0	817
PERSONNEL	12,363	2,088	3,778	51	5,054	612	780
FINANCE	39,000	1,676	9,068	161	16,030	9,590	2,475
COMMUNICATIONS	16,102	1,218	7,664	62	6,200	0	958
COUNTY COUNSEL	14,241	1,488	5,109	66	6,565	0	1,013
BOARD OF SUP.	8,885	659	3,577	41	3,991	0	617
ASSESSOR	25,316	1,488	12,134	101	10,042	0	1,551
ELECTIONS	10,041	2,983	3,066	34	3,429	0	529
EMP. BENEFITS	92	92	0	0	0	0	0
INFO. TECHNOLOGY	50,711	3,443	16,349	267	26,552	0	4,100
ITD PC REPLACEMENT	330	106	0	2	193	0	29
PURCHASING	2,327	297	1,022	9	865	0	134
MICROFILM/STORAGE	5,675	914	2,555	19	1,895	0	292
CENTRAL SERVICES	6,514	1,332	1,532	31	3,135	0	484
TELECOMMUNICATION	3,207	581	0	22	2,256	0	348
IT ADMIN.	1,617	85	1,532	0	0	0	0
UNEMP. INS.	63	57	0	0	5	0	1
WORKERS COMP	11,506	340	0	96	9,589	0	1,481
LIAB. INSURANCE	6,679	631	0	52	5,194	0	802
LAW LIBRARY	1,079	233	409	4	375	0	58
GEN. FUND COURT	27,108	5,922	0	183	18,193	0	2,810
DA AB109	1,170	21	511	5	549	0	84
COURT REPORTER	135	0	0	1	116	0	18
DA PROSECUTION	49,514	3,960	20,820	236	23,474	0	1,024
CHILD SUPPORT	55,010	4,407	28,611	190	18,886	0	2,916
DA CHILD ABDUCT.	2,105	142	1,022	8	808	0	125
CHILD ADVOCACY	5,606	1,034	1,840	23	2,347	0	362
DA FED VAWA	2,761	283	1,022	12	1,251	0	193
DA PRISONS	8,875	368	4,087	39	3,795	0	586
DA ST RAPE GRANT	20	14	0	0	5	0	1
DA MISC GRANTS	447	333	1,532	17	1,702	0	(3,137)
GRAND JURY	2,775	2,132	0	5	553	0	85

All Monetary Values Are \$ Dollars

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Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF ADMIN	24,991	3,691	9,707	100	9,956	0	1,537
SHERIFF-GTF	784	617	0	1	144	0	22
SHERIFF-NTF	(2,475)	1,077	511	10	976	0	(5,049)
SHERIFF-AB109	66,952	1,700	32,698	281	27,956	0	4,317
SHERIFF-OPS.	82,815	4,130	31,677	406	40,369	0	6,233
RURAL CRIME	3,201	28	1,532	14	1,409	0	218
SHERIFF OPS-AB443	5,329	7	2,555	24	2,376	0	367
COURT SECURITY	10,709	128	6,004	40	3,930	0	607
SHERIFF - JAIL	107,252	4,023	45,598	497	49,492	0	7,642
JAIL KITCHEN	6,745	1,636	5,109	0	0	0	0
JUVENILE CENTER	38,822	1,232	18,393	165	16,486	0	2,546
PROBATION-AB109	23,813	878	12,900	86	8,618	0	1,331
PROBATION-SB678	9,810	659	2,555	57	5,665	0	874
PROB-GREAT GRANT	138	106	0	0	28	0	4
PROB-YOYG	5,070	354	2,555	18	1,856	0	287
PROBATION	56,447	3,719	25,801	230	22,887	276	3,534
TITLE II GRANTS	269	269	0	0	0	0	0
VICTIM WITNESS	2,977	701	1,150	10	967	0	149
VICTIM ASSIST PROG	803	0	511	2	251	0	39
PROB. MISC GRANTS	5,099	567	2,555	17	1,698	0	262
FIRE	99,123	6,340	36,786	484	48,088	0	7,425
OFFICE OF EMERG MGT	2,110	368	511	10	1,058	0	163
HOMELAND SECURITY	1,134	64	0	9	919	0	142
AG COMMISSIONER	27,973	1,778	13,028	114	11,307	0	1,746
BLDG INSPECTION	5,323	715	2,043	22	2,203	0	340
PLANNING	11,243	1,509	4,598	45	4,410	0	681
LAFCO	493	297	0	2	168	0	26
KCAG	2,614	2,614	0	0	0	0	0
RECORDER	7,396	425	4,087	25	2,477	0	382
PUBLIC GUARDIAN	9,802	1,013	5,620	27	2,722	0	420
ANIMAL CONTROL	3,321	283	1,532	13	1,293	0	200
ANIMAL SHELTER	9,523	2,380	3,066	35	3,501	0	541
HEALTH DEPT	2,948	701	511	15	1,491	0	230



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For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
HEALTH-ADMIN	15,421	2,677	7,664	44	4,362	0	674
COMM. DISEASE	7,846	786	3,577	30	2,991	0	462
EHS	13,272	836	5,620	59	5,853	0	904
PUB HLTH NURSING	5,314	404	2,043	24	2,463	0	380
HEALTH LAB	6,262	2,480	1,532	19	1,933	0	298
MEDICAL RECORDS	121	121	0	0	0	0	0
TOBACCO GRANT	2,446	382	1,022	9	895	0	138
WIC	23,462	1,218	13,284	77	7,695	0	1,188
TB PROGRAM	1,968	617	511	7	721	0	112
HEALTH INFO MGT	11,090	43	8,175	24	2,467	0	381
EMERGENCY PREP	3,546	956	1,022	13	1,347	0	208
AIDS PROGRAM	4,173	1,303	1,532	11	1,149	0	178
CHILD HEALTH	5,553	177	2,861	21	2,160	0	334
CALIFORNIA CHILDREN	10,638	489	5,926	37	3,626	0	560
HEALTH GRANTS	2,795	411	1,022	12	1,169	0	181
MARGOLIN GRANT	2,279	354	817	9	952	0	147
MEDICAL ASSISTANCE	956	956	0	0	0	0	0
MENTAL HEALTH	42,207	1,084	0	355	35,315	0	5,453
MENTAL HLTH-CNTY	6,487	304	0	54	5,309	0	820
SUBSTANCE ABUSE	12,452	1,020	1,022	90	8,940	0	1,380
BHA-MH ACT	51,774	4,208	10,729	317	31,635	0	4,885
FIRST 5	6,077	2,578	1,532	90	8,989	0	(7,112)
AOD GRANTS	511	0	511	0	0	0	0
BHA	5,907	1,820	4,087	0	0	0	0
HUMAN SERVICES	369,617	9,720	181,372	1,529	151,335	2,294	23,367
IHSS	1,778	1,778	0	0	0	0	0
CHILD ABUSE	1,906	758	0	10	986	0	152
JOB TRAINING	19,360	7,098	12,262	0	0	0	0
LIBRARY	22,938	3,408	8,946	91	9,089	0	1,404
AG EXTENSION	2,577	375	1,022	10	1,014	0	156
ROADS	65,965	5,461	10,729	430	42,745	0	6,600
PARKS	13,443	2,139	5,109	54	5,319	0	822
FLEET MANAGEMENT	25,297	5,228	3,577	142	14,163	0	2,187



County of Kings
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Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
BLDG MAINTENANCE	37,901	4,619	15,327	155	15,419	0	2,381
SURVEYOR	3,032	199	2,043	7	679	0	104
KCAPTA AITS	3,740	3,740	0	0	0	0	0
TRANSIT AGENCY	166	0	0	166	0	0	0
GREENFIELD AITS	7	7	0	0	0	0	0
CAL VANS ADMIN	4,592	4,498	0	94	0	0	0
VANPOOL	3,437	3,266	0	171	0	0	0
AITS	3,145	3,025	0	120	0	0	0
PW-ADMIN	3,019	432	2,043	5	467	0	72
KCWMA	28,004	7,239	20,436	329	0	0	0
OTHER	(14,023)	0	0	0	0	14,777	(28,800)
Direct Billed	51,068	0	0	0	0	2,568	48,500
Total	1,908,842	171,591	741,715	9,205	828,315	30,117	127,899



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
COMMUNICATIONS

NATURE AND EXTENT OF SERVICES

The Communications Department provides 24 hour dispatching services to Kings County Law Enforcement, Fire Department, Emergency Medical Services and Communications with other agencies statewide. Hanford City Fire and Lemoore City Fire and Police no longer contract with the county. Operating expenditures are allocated to departments on the basis of the number of calls handled for the user departments. The Fire Department, Sheriff, and the City of Lemoore (included in "all other departments") are given credit for amounts they are direct billed.

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,326,445			1,326,445
FIXED ASSETS	(36,975)			
Total Deductions:	(36,975)			(36,975)
BUILDING USE	7,792		7,792	
EQUIPMENT USE	50,827		50,827	
ADMINISTRATION	5,432	208	5,640	
INSURANCE	5,577	99	5,676	
PERSONNEL	10,726	324	11,050	
FINANCE	15,875	227	16,102	
Total Allocated Additions:	96,229	858	97,087	97,087
OTHER REVENUE-PROJECT REIMBURSEMENT	(1,200)			
Total Departmental Cost Adjustments:	(1,200)			(1,200)
Total To Be Allocated:	1,384,499	858	1,385,357	1,385,357



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	877,252	0	877,252
FRINGE BENEFITS	245,070	0	245,070
Other Expense & Cost			
SERVICES & SUPPLIES	167,148	0	167,148
*FIXED ASSETS	36,975	36,975	0
CHARGES FOR SERVICES-RENT	0	0	0
Departmental Totals			
Total Expenditures	1,326,445	36,975	1,289,470
Deductions			
Total Deductions	(36,975)	(36,975)	0
Cost Adjustments			
OTHER REVENUE-PROJECT REIMBURSEMENT	(1,200)	(1,200)	0
Functional Cost	1,288,270	(1,200)	1,289,470
Allocation Step 1			
Inbound- All Others	96,229	96,229	0
Reallocate Admin Costs		(95,029)	95,029
1st Allocation	1,384,499	0	1,384,499
Allocation Step 2			
Inbound- All Others	858	858	0
Reallocate Admin Costs		(858)	858
2nd Allocation	858	0	858
Total For 07 COMMUNICATIONS			
Total Allocated	1,385,357	0	1,385,357



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department COMMUNICATIONS

Activity - RADIO DISPATCH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	39,000	59.4512	823,102		823,102	510	823,612
PROBATION	8,000	12.1951	168,841		168,841	105	168,946
FIRE	4,900	7.4695	103,415	-182,883	-79,468	64	-79,404
ANIMAL CONTROL	2,700	4.1159	56,984		56,984	35	57,019
OTHER	11,000	16.7683	232,157	-113,900	118,257	144	118,401
SubTotal	65,600	100.0000	1,384,499	-296,783	1,087,716	858	1,088,574
Direct Billed				296,783	296,783		296,783
TOTAL	65,600	100.0000	1,384,499		1,384,499	858	1,385,357

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	823,612	823,612
PROBATION	168,946	168,946
FIRE	(79,404)	(79,404)
ANIMAL CONTROL	57,019	57,019
OTHER	118,401	118,401
Direct Billed	296,783	296,783
Total	<u>1,385,357</u>	<u>1,385,357</u>



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
COUNTY COUNSEL

NATURE AND EXTENT OF SERVICES

The office of County Counsel provides full legal services to County government officers, departments, commissions, and districts. The department provides oral and written legal opinions; represents the County in litigation and administrative hearings; review and drafts contracts, ordinances, resolutions, and other documents; process probates and guardianships; and performs other legal administrative functions as required.

For fiscal year 2015 County Counsel costs are allocated to departments based on direct hours of attorney's provided service. Salaries and benefits of the department's head and clerical staff are included in general administration and re-allocated. Services provided to the Board of Supervisors and general legal counsel to department heads, are costs of general government and unallowable for plan purposes. Revenues totaling \$433,106 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,365,090			1,365,090
BUILDING USE	4,034		4,034	
EQUIPMENT USE	816		816	
ADMINISTRATION	5,752	219	5,971	
INSURANCE	3,623	64	3,687	
PERSONNEL	7,151	216	7,367	
FINANCE	14,041	200	14,241	
COUNTY COUNSEL		74,083	74,083	
Total Allocated Additions:	<u>35,417</u>	<u>74,782</u>	<u>110,199</u>	<u>110,199</u>
Total To Be Allocated:	<u><u>1,400,507</u></u>	<u><u>74,782</u></u>		<u><u>1,475,289</u></u>



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	814,694	84,014	395,549	335,131
FRINGE BENEFITS	272,209	28,065	132,157	111,987
Other Expense & Cost				
SERVICES & SUPPLIES	278,187	28,681	135,060	114,446
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,365,090	140,760	662,766	561,564
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	1,365,090	140,760	662,766	561,564
Allocation Step 1				
Inbound- All Others	35,417	35,417	0	0
Reallocate Admin Costs		(176,177)	95,370	80,807
Unallocated Costs	(642,371)	0	0	(642,371)
1st Allocation	758,136	0	758,136	0
Allocation Step 2				
Inbound- All Others	74,782	74,782	0	0
Reallocate Admin Costs		(74,782)	40,482	34,300
Unallocated Costs	(34,300)	0	0	(34,300)
2nd Allocation	40,482	0	40,482	0
Total For 08 COUNTY COUNSEL				
Total Allocated	798,618	0	798,618	0



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department COUNTY COUNSEL

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	322	2.2900	17,361		17,361		17,361
INSURANCE	38	0.2703	2,049		2,049		2,049
PERSONNEL	236	1.6784	12,725		12,725		12,725
FINANCE	142	1.0099	7,656		7,656		7,656
COUNTY COUNSEL	1,374	9.7717	74,083		74,083		74,083
BOARD OF SUP.	1,670	11.8768	90,042		90,042	5,658	95,700
ASSESSOR	148	1.0526	7,980		7,980	501	8,481
ELECTIONS	22	0.1565	1,186		1,186	75	1,261
INFO. TECHNOLOGY	61	0.4338	3,289		3,289	207	3,496
PURCHASING	7	0.0498	377		377	24	401
LAW LIBRARY	2	0.0142	108		108	7	115
DA AB109	16	0.1138	863		863	54	917
DA PROSECUTION	63	0.4480	3,397		3,397	213	3,610
CHILD SUPPORT	18	0.1280	971		971	61	1,032
GRAND JURY	72	0.5121	3,882		3,882	244	4,126
SHERIFF ADMIN	303	2.1549	16,337		16,337	1,027	17,364
SHERIFF-AB109	968	6.8843	52,192		52,192	3,279	55,471
PROBATION-AB109	247	1.7566	13,318		13,318	837	14,155
PROBATION	174	1.2375	9,382		9,382	589	9,971
FIRE	134	0.9530	7,225		7,225	454	7,679
OFFICE OF EMERG MGT	4	0.0284	216		216	14	230
AG COMMISSIONER	19	0.1351	1,024		1,024	64	1,088
PLANNING	355	2.5247	19,141	-4,172	14,969	1,203	16,172
LAFCO	4	0.0284	216	-176	40	14	54
RECORDER	48	0.3414	2,588		2,588	163	2,751
PUBLIC GUARDIAN	362	2.5745	19,518	-5,197	14,321	1,226	15,547
ANIMAL CONTROL	57	0.4054	3,073		3,073	193	3,266
HEALTH-ADMIN	101	0.7183	5,446		5,446	342	5,788
EHS	33	0.2347	1,779		1,779	112	1,891
FIRST 5	22	0.1565	1,186	-1,234	-48	75	27

County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .4 - Detail Activity Allocations
For Department COUNTY COUNSEL

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BHA	197	1.4010	10,622	-7,706	2,916	667	3,583
HUMAN SERVICES	0			-1,792	-1,792		-1,792
IHSS	22	0.1565	1,186		1,186	75	1,261
JOB TRAINING	12	0.0853	647		647	41	688
LIBRARY	19	0.1351	1,024		1,024	64	1,088
AG EXTENSION	5	0.0356	270		270	17	287
PARKS	17	0.1209	917		917	58	975
PW-ADMIN	300	2.1336	16,175		16,175	1,016	17,191
KCWMA	8	0.0569	431	-621	-190	27	-163
OTHER	6,459	45.9355	348,254	-412,208	-63,954	21,881	-42,073
SubTotal	14,061	100.0000	758,136	-433,106	325,030	40,482	365,512
Direct Billed				433,106	433,106		433,106
TOTAL	14,061	100.0000	758,136		758,136	40,482	798,618

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
ADMINISTRATION	17,361	17,361
INSURANCE	2,049	2,049
PERSONNEL	12,725	12,725
FINANCE	7,656	7,656
COUNTY COUNSEL	74,083	74,083
BOARD OF SUP.	95,700	95,700
ASSESSOR	8,481	8,481
ELECTIONS	1,261	1,261
INFO. TECHNOLOGY	3,496	3,496
PURCHASING	401	401
LAW LIBRARY	115	115
DA AB109	917	917
DA PROSECUTION	3,610	3,610
CHILD SUPPORT	1,032	1,032
GRAND JURY	4,126	4,126
SHERIFF ADMIN	17,364	17,364
SHERIFF-AB109	55,471	55,471
PROBATION-AB109	14,155	14,155
PROBATION	9,971	9,971
FIRE	7,679	7,679
OFFICE OF EMERG MGT	230	230
AG COMMISSIONER	1,088	1,088
PLANNING	16,172	16,172
LAFCO	54	54
RECORDER	2,751	2,751
PUBLIC GUARDIAN	15,547	15,547
ANIMAL CONTROL	3,266	3,266
HEALTH-ADMIN	5,788	5,788
EHS	1,891	1,891
FIRST 5	27	27
BHA	3,583	3,583
HUMAN SERVICES	(1,792)	(1,792)
IHSS	1,261	1,261



County of Kings
Cost Plan Year 2016-2017
Fiscal Year 2014-2015
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES
JOB TRAINING	688	688
LIBRARY	1,088	1,088
AG EXTENSION	287	287
PARKS	975	975
PW-ADMIN	17,191	17,191
KCWMA	(163)	(163)
OTHER	(42,073)	(42,073)
Direct Billed	433,106	433,106
Total	798,618	798,618

