



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings  
Hanford, California**

**Date: April 15, 2019  
Filing Ref: KIN20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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- |                             |                               |
|-----------------------------|-------------------------------|
| 1. Employee Fringe Benefits | 7. Workers Compensation (ISF) |
| 2. Administration           | 8. Fleet Management (ISF)     |
| 3. Human Resources          | 9. Information Services (ISF) |
| 4. Finance                  | 10. Health Insurance (ISF)    |
| 5. Communications           | 11. Public Works (ISF)        |
| 6. County Counsel           |                               |

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 cost 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 county departments' costs indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and 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 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 by 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 Uniform Guidance, 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.

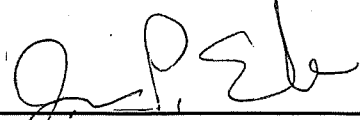
**F. SPECIAL REMARKS:** There are no adjustments in the fiscal year 2019-20 Cost Allocation Plan.

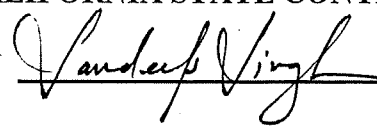
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**SECTION IV: ACCEPTANCE**

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**COUNTY OF KINGS**

BY   
JAMES P. ERB  
Name  
DIRECTOR OF FINANCE  
Title  
4-22-2019  
Date

**BETTY T. YEE**  
**CALIFORNIA STATE CONTROLLER**  
BY   
**SANDEEP SINGH, Manager**  
**Local Government Policy Section**  
**Local Govt Programs & Services Division**  
05/01/19  
Date

Negotiated by Darryl Mar  
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment: Schedule A

KINGS COUNTY, CALIFORNIA  
COUNTYWIDE COST ALLOCATION PLAN  
ACTUAL FY 2017/2018

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, 2018, was prepared in accordance with the Code of Federal Regulations, 2 CFR Part 200. 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.

 2-20-18

Signature/Date

Rob Knudson  
Name

Assistant Director of Finance  
Title

COUNTY OF KINGS FY 2017/2018  
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 2018-2019

Analyst Rate	\$136.43 /hr
Mainframe Rate	\$180.66 /hr
Core Network Services	\$22.97 /month/Connection
E-mail Services	\$0.02 /month/MB storage
Service Desk	\$56.27 /month/PC
Data Center	\$2.70 /month/GB storage
Digital Imaging	\$0.17 /scan
Record Storage	\$1.85 /box/month
Shredding	\$5.00 /box
Purchasing	\$57.61 /hr

COUNTY OF KINGS FY 2017/2018  
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 2017/2018**

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 2017/2018  
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 2017-2018**  
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**Cost Plan Year 2019-2020**  
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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Allocated Costs By Department**

Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING DEPRECIATION	12,368	11,088	0	6,814	0	37,983	0
EQUIPMENT	0	6,134	0	926	0	0	0
ADMINISTRATION	2,301	6,915	0	2,264	0	12,451	140
INSURANCE	4,359	12,449	0	3,653	0	16,062	0
HUMAN RESOURCES	5,307	18,196	0	4,549	0	22,745	0
FINANCE	6,522	20,010	0	7,416	216	30,248	160
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	104,545	6,707	0	20,777	0	1,315	0
Total Allocated	135,402	81,499	0	46,399	216	120,804	300
Roll Forward	14,814	1,326	0	( 88,529)	128	( 13,389)	( 1,494)
Cost With Roll Forward	150,216	82,825	0	( 42,130)	344	107,415	( 1,194)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	150,216	82,825	0	( 42,130)	344	107,415	( 1,194)



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Allocated Costs By Department**

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	997	12,278	9,071	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	483	1,230	2,117	1,277	0	0	2,762
INSURANCE	1,149	3,527	2,528	19	1,889	0	0
HUMAN RESOURCES	1,516	3,791	3,033	0	3,033	0	0
FINANCE	1,783	4,392	5,953	2,420	2,073	81	3,435
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	3,090	0	0	0	0	0	0
Total Allocated	9,018	25,218	22,702	3,716	6,995	81	6,197
Roll Forward	836	851	216	( 1,300)	1,149	14	5,318
Cost With Roll Forward	9,854	26,069	22,918	2,416	8,144	95	11,515
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,854	26,069	22,918	2,416	8,144	95	11,515



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Allocated Costs By Department**

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING DEPRECIATION	0	2,945	224,351	0	0	27,425	0
EQUIPMENT	0	0	0	0	0	28,535	0
ADMINISTRATION	3,448	188	11,469	431	69	16,174	11,453
INSURANCE	0	702	10,789	1,187	0	27,896	27,715
HUMAN RESOURCES	0	606	0	1,895	0	31,085	37,908
FINANCE	5,312	952	20,040	1,621	74	35,316	38,474
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	66	0	7,430	0	3,485	7,364
Total Allocated	8,760	5,459	266,649	12,564	143	169,916	122,914
Roll Forward	( 7,596)	415	( 34,735)	3,129	( 70)	( 9,752)	116
Cost With Roll Forward	1,164	5,874	231,914	15,693	73	160,164	123,030
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,164	5,874	231,914	15,693	73	160,164	123,030



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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 DEPRECIATION	0	7,747	0	0	0	0	0
EQUIPMENT	0	800	0	0	0	3,211	704
ADMINISTRATION	554	1,561	934	2,582	0	905	323
INSURANCE	954	1,968	1,421	3,759	19	1,421	19
HUMAN RESOURCES	1,516	2,729	2,274	6,065	0	2,274	0
FINANCE	1,687	4,798	2,552	6,865	0	( 2,994)	2,817
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	1,710
<b>Total Allocated</b>	<b>4,711</b>	<b>19,603</b>	<b>7,181</b>	<b>19,271</b>	<b>19</b>	<b>4,817</b>	<b>5,573</b>
Roll Forward	202	802	( 63)	51	( 21)	( 3,202)	( 1,922)
<b>Cost With Roll Forward</b>	<b>4,913</b>	<b>20,405</b>	<b>7,118</b>	<b>19,322</b>	<b>( 2)</b>	<b>1,615</b>	<b>3,651</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,913</b>	<b>20,405</b>	<b>7,118</b>	<b>19,322</b>	<b>( 2)</b>	<b>1,615</b>	<b>3,651</b>



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Allocated Costs By Department**

Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME
BUILDING DEPRECIATION	71,217	0	16,004	16,004	0	0	0
EQUIPMENT	29,754	0	0	3,000	8,751	132,662	9,910
ADMINISTRATION	7,212	69	608	378	17,983	24,495	958
INSURANCE	11,089	19	475	942	29,001	895,144	1,421
HUMAN RESOURCES	13,647	0	0	758	47,006	44,163	2,274
FINANCE	20,655	227	1,316	1,504	49,793	58,951	2,423
COMMUNICATIONS	0	0	0	0	0	800,611	0
COUNTY COUNSEL	5,458	0	0	0	62,661	0	0
Total Allocated	159,032	315	18,403	22,586	215,195	1,956,026	16,986
Roll Forward	( 20,591)	0	17,065	7,419	( 13,493)	309,169	( 43)
Cost With Roll Forward	138,441	315	35,468	30,005	201,702	2,265,195	16,943
Adjustments	0	0	0	0	0	0	0
Proposed Costs	138,441	315	35,468	30,005	201,702	2,265,195	16,943





**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Allocated Costs By Department**

Detail

Central Service Departments	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST
BUILDING DEPRECIATION	0	0	1,124,144	14,942	0	0	0
EQUIPMENT	0	0	11,162	7,994	0	0	0
ADMINISTRATION	1,355	4,151	35,797	0	939	279	291
INSURANCE	2,355	7,381	73,232	4,720	19	19	19
HUMAN RESOURCES	3,791	11,941	81,810	6,823	0	0	0
FINANCE	3,779	12,075	89,982	7,103	1,756	445	486
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	11,280	35,548	1,416,127	41,582	2,714	743	796
Roll Forward	17	653	65,279	4,976	0	0	0
Cost With Roll Forward	11,297	36,201	1,481,406	46,558	2,714	743	796
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,297	36,201	1,481,406	46,558	2,714	743	796



COUNTY OF KINGS FY 2017/2018  
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 2017/2018**

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 2017/2018  
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**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
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Detail

Central Service Departments	BOARD OF SUP.	ASSESSOR	F/A REPAIR	ELECTIONS	EMP. BENEFITS	INFO. TECHNOLOGY	ITD PC REPLACEMENT
BUILDING DEPRECIATION	12,368	11,088	0	6,814	0	37,983	0
EQUIPMENT	0	6,134	0	926	0	0	0
ADMINISTRATION	2,301	6,915	0	2,264	0	12,451	140
INSURANCE	4,359	12,449	0	3,653	0	16,062	0
HUMAN RESOURCES	5,307	18,196	0	4,549	0	22,745	0
FINANCE	6,522	20,010	0	7,416	216	30,248	160
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	104,545	6,707	0	20,777	0	1,315	0
Total Allocated	135,402	81,499	0	46,399	216	120,804	300
Roll Forward	14,814	1,326	0	( 88,529)	128	( 13,389)	( 1,494)
Cost With Roll Forward	150,216	82,825	0	( 42,130)	344	107,415	( 1,194)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	150,216	82,825	0	( 42,130)	344	107,415	( 1,194)



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Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	997	12,278	9,071	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	483	1,230	2,117	1,277	0	0	2,762
INSURANCE	1,149	3,527	2,528	19	1,889	0	0
HUMAN RESOURCES	1,516	3,791	3,033	0	3,033	0	0
FINANCE	1,783	4,392	5,953	2,420	2,073	81	3,435
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	3,090	0	0	0	0	0	0
Total Allocated	9,018	25,218	22,702	3,716	6,995	81	6,197
Roll Forward	836	851	216	( 1,300)	1,149	14	5,318
Cost With Roll Forward	9,854	26,069	22,918	2,416	8,144	95	11,515
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,854	26,069	22,918	2,416	8,144	95	11,515



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Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	CHILD SUPPORT
BUILDING DEPRECIATION	0	2,945	224,351	0	0	27,425	0
EQUIPMENT	0	0	0	0	0	28,535	0
ADMINISTRATION	3,448	188	11,469	431	69	16,174	11,453
INSURANCE	0	702	10,789	1,187	0	27,896	27,715
HUMAN RESOURCES	0	606	0	1,895	0	31,085	37,908
FINANCE	5,312	952	20,040	1,621	74	35,316	38,474
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	66	0	7,430	0	3,485	7,364
Total Allocated	8,760	5,459	266,649	12,564	143	169,916	122,914
Roll Forward	( 7,596)	415	( 34,735)	3,129	( 70)	( 9,752)	116
Cost With Roll Forward	1,164	5,874	231,914	15,693	73	160,164	123,030
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,164	5,874	231,914	15,693	73	160,164	123,030





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Detail

Central Service Departments	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS	GRAND JURY
BUILDING DEPRECIATION	0	7,747	0	0	0	0	0
EQUIPMENT	0	800	0	0	0	3,211	704
ADMINISTRATION	554	1,561	934	2,582	0	905	323
INSURANCE	954	1,968	1,421	3,759	19	1,421	19
HUMAN RESOURCES	1,516	2,729	2,274	6,065	0	2,274	0
FINANCE	1,687	4,798	2,552	6,865	0	( 2,994)	2,817
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	1,710
<b>Total Allocated</b>	<b>4,711</b>	<b>19,603</b>	<b>7,181</b>	<b>19,271</b>	<b>19</b>	<b>4,817</b>	<b>5,573</b>
Roll Forward	202	802	( 63)	51	( 21)	( 3,202)	( 1,922)
<b>Cost With Roll Forward</b>	<b>4,913</b>	<b>20,405</b>	<b>7,118</b>	<b>19,322</b>	<b>( 2)</b>	<b>1,615</b>	<b>3,651</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,913</b>	<b>20,405</b>	<b>7,118</b>	<b>19,322</b>	<b>( 2)</b>	<b>1,615</b>	<b>3,651</b>



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Detail

Central Service Departments	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-AB109	SHERIFF-OPS.	RURAL CRIME
BUILDING DEPRECIATION	71,217	0	16,004	16,004	0	0	0
EQUIPMENT	29,754	0	0	3,000	8,751	132,662	9,910
ADMINISTRATION	7,212	69	608	378	17,983	24,495	958
INSURANCE	11,089	19	475	942	29,001	895,144	1,421
HUMAN RESOURCES	13,647	0	0	758	47,006	44,163	2,274
FINANCE	20,655	227	1,316	1,504	49,793	58,951	2,423
COMMUNICATIONS	0	0	0	0	0	800,611	0
COUNTY COUNSEL	5,458	0	0	0	62,661	0	0
Total Allocated	159,032	315	18,403	22,586	215,195	1,956,026	16,986
Roll Forward	( 20,591)	0	17,065	7,419	( 13,493)	309,169	( 43)
Cost With Roll Forward	138,441	315	35,468	30,005	201,702	2,265,195	16,943
Adjustments	0	0	0	0	0	0	0
Proposed Costs	138,441	315	35,468	30,005	201,702	2,265,195	16,943



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Detail

Central Service Departments	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST
BUILDING DEPRECIATION	0	0	1,124,144	14,942	0	0	0
EQUIPMENT	0	0	11,162	7,994	0	0	0
ADMINISTRATION	1,355	4,151	35,797	0	939	279	291
INSURANCE	2,355	7,381	73,232	4,720	19	19	19
HUMAN RESOURCES	3,791	11,941	81,810	6,823	0	0	0
FINANCE	3,779	12,075	89,982	7,103	1,756	445	486
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	11,280	35,548	1,416,127	41,582	2,714	743	796
Roll Forward	17	653	65,279	4,976	0	0	0
Cost With Roll Forward	11,297	36,201	1,481,406	46,558	2,714	743	796
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,297	36,201	1,481,406	46,558	2,714	743	796



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Detail

Central Service Departments	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOYG	PROB-PROP 36	PROBATION
BUILDING DEPRECIATION	69,742	0	0	0	0	0	41,178
EQUIPMENT	8,391	31,756	0	0	0	0	5,729
ADMINISTRATION	14,091	5,147	4,435	0	1,847	0	15,340
INSURANCE	27,803	9,601	2,355	0	2,355	19	25,822
HUMAN RESOURCES	39,425	18,086	3,791	0	3,979	0	36,013
FINANCE	41,124	15,987	7,917	0	5,122	0	42,713
COMMUNICATIONS	0	0	0	0	0	0	172,757
COUNTY COUNSEL	131	20,120	0	0	0	0	9,271
Total Allocated	200,707	100,697	18,498	0	13,303	19	348,823
Roll Forward	36,571	9,172	135	( 574)	2,373	2	( 58,897)
Cost With Roll Forward	237,278	109,869	18,633	( 574)	15,676	21	289,926
Adjustments	0	0	0	0	0	0	0
Proposed Costs	237,278	109,869	18,633	( 574)	15,676	21	289,926



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Detail

Central Service Departments	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOYG	PROB-PROP 36	PROBATION
BUILDING DEPRECIATION	69,742	0	0	0	0	0	41,178
EQUIPMENT	8,391	31,756	0	0	0	0	5,729
ADMINISTRATION	14,091	5,147	4,435	0	1,847	0	15,340
INSURANCE	27,803	9,601	2,355	0	2,355	19	25,822
HUMAN RESOURCES	39,425	18,086	3,791	0	3,979	0	36,013
FINANCE	41,124	15,987	7,917	0	5,122	0	42,713
COMMUNICATIONS	0	0	0	0	0	0	172,757
COUNTY COUNSEL	131	20,120	0	0	0	0	9,271
Total Allocated	200,707	100,697	18,498	0	13,303	19	348,823
Roll Forward	36,571	9,172	135	( 574)	2,373	2	( 58,897)
Cost With Roll Forward	237,278	109,869	18,633	( 574)	15,676	21	289,926
Adjustments	0	0	0	0	0	0	0
Proposed Costs	237,278	109,869	18,633	( 574)	15,676	21	289,926



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Detail

**Allocated Costs By Department**

Central Service Departments	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS	FIRE	OFFICE OF EMERG MGT
BUILDING DEPRECIATION	0	0	0	0	284	84,341	0
EQUIPMENT	0	630	0	4,682	0	398,415	19,518
ADMINISTRATION	0	0	0	834	1,201	33,858	809
INSURANCE	0	257	0	1,654	2,488	48,657	954
HUMAN RESOURCES	0	0	0	2,654	3,791	67,482	1,516
FINANCE	0	0	0	3,267	4,260	84,866	2,522
COMMUNICATIONS	0	0	0	0	0	( 74,906)	0
COUNTY COUNSEL	0	0	0	0	0	7,956	263
Total Allocated	0	887	0	13,091	12,024	650,669	25,582
Roll Forward	0	( 3,495)	0	7,070	( 6,129)	( 52,897)	9,886
Cost With Roll Forward	0	( 2,608)	0	20,161	5,895	597,772	35,468
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	( 2,608)	0	20,161	5,895	597,772	35,468



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Detail

Central Service Departments	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO	REGIONAL PLANNING	KCAG
BUILDING DEPRECIATION	0	53,552	1,826	5,500	286	0	0
EQUIPMENT	0	6,598	0	3,157	0	0	0
ADMINISTRATION	1,924	7,252	1,778	2,765	167	0	0
INSURANCE	19	18,592	2,076	4,790	48	0	0
HUMAN RESOURCES	0	19,590	3,033	6,823	0	0	0
FINANCE	2,103	21,808	4,505	9,156	604	0	3,530
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	10,191	0	21,605	( 1,666)	0	0
Total Allocated	4,046	137,583	13,218	53,796	( 561)	0	3,530
Roll Forward	2,367	4,858	787	16,575	( 2,101)	0	867
Cost With Roll Forward	6,413	142,441	14,005	70,371	( 2,662)	0	4,397
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,413	142,441	14,005	70,371	( 2,662)	0	4,397



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Detail

**Allocated Costs By Department**

Central Service Departments	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT	HEALTH-ADMIN	COMM. DISEASE
BUILDING DEPRECIATION	1,676	7,624	0	6,539	0	45,647	0
EQUIPMENT	2,224	858	6,957	1,195	13,057	27,032	0
ADMINISTRATION	1,945	1,579	929	2,164	887	1,215	1,926
INSURANCE	3,942	5,855	1,421	3,849	2,918	31,565	3,290
HUMAN RESOURCES	6,065	8,340	2,274	4,549	758	12,130	6,580
FINANCE	6,237	8,353	2,879	8,099	2,070	11,412	6,089
COMMUNICATIONS	0	0	81,616	0	0	0	0
COUNTY COUNSEL	6,312	28,032	0	0	0	12,099	0
Total Allocated	28,401	60,641	96,076	26,395	19,690	141,100	17,885
Roll Forward	5,523	23,111	( 6,475)	( 1,990)	( 79,194)	( 47,636)	( 1,835)
Cost With Roll Forward	33,924	83,752	89,601	24,405	( 59,504)	93,464	16,050
Adjustments	0	0	0	0	0	0	0
Proposed Costs	33,924	83,752	89,601	24,405	( 59,504)	93,464	16,050





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Detail

Central Service Departments	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT	WIC	TB PROGRAM
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	21,214	0
ADMINISTRATION	3,839	1,727	1,823	0	1,260	6,247	536
INSURANCE	5,825	2,355	1,889	19	2,355	12,173	486
HUMAN RESOURCES	8,340	6,335	3,033	0	3,791	19,713	758
FINANCE	10,289	4,608	5,328	27	3,945	20,200	1,697
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	3,288	0	0	0	0	0	0
Total Allocated	31,581	15,025	12,073	46	11,351	79,547	3,477
Roll Forward	( 21,112)	2,573	( 9,693)	( 957)	6,210	( 16,783)	( 933)
Cost With Roll Forward	10,469	17,598	2,380	( 911)	17,561	62,764	2,544
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,469	17,598	2,380	( 911)	17,561	62,764	2,544



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Detail

Central Service Departments	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH	CALIFORNIA CHILDREN	HEALTH GRANTS
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	23,005	0	0	656	0
ADMINISTRATION	0	1,235	1,095	727	2,395	3,334	707
INSURANCE	19	4,227	954	954	3,197	4,787	954
HUMAN RESOURCES	0	6,823	1,516	1,516	6,428	7,733	1,516
FINANCE	0	5,525	3,048	3,640	6,035	8,958	2,168
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	19	17,810	29,618	6,837	18,055	25,468	5,345
Roll Forward	0	( 5,203)	5,097	( 851)	4,445	( 54)	( 107)
Cost With Roll Forward	19	12,607	34,715	5,986	22,500	25,414	5,238
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19	12,607	34,715	5,986	22,500	25,414	5,238



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Detail

Central Service Departments	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE	BHA-MH ACT	FIRST 5
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	8,190	0
ADMINISTRATION	782	0	23,564	4,341	5,612	33,717	5,792
INSURANCE	861	0	0	19	1,889	13,575	1,421
HUMAN RESOURCES	1,364	0	0	0	5,577	24,531	2,274
FINANCE	1,949	109	27,169	5,516	10,262	55,900	2,544
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	( 108)
<b>Total Allocated</b>	<b>4,956</b>	<b>109</b>	<b>50,733</b>	<b>9,876</b>	<b>23,340</b>	<b>135,913</b>	<b>11,923</b>
Roll Forward	( 935)	( 16)	( 14,740)	( 156)	2,531	23,764	( 5,373)
<b>Cost With Roll Forward</b>	<b>4,021</b>	<b>93</b>	<b>35,993</b>	<b>9,720</b>	<b>25,871</b>	<b>159,677</b>	<b>6,550</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,021</b>	<b>93</b>	<b>35,993</b>	<b>9,720</b>	<b>25,871</b>	<b>159,677</b>	<b>6,550</b>



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Detail

Central Service Departments	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS	CATEGORICAL AID	CHILD ABUSE
BUILDING DEPRECIATION	0	1,051	285,211	0	0	0	0
EQUIPMENT	0	1,106	0	0	0	0	0
ADMINISTRATION	0	0	125,120	8,233	551	0	698
INSURANCE	0	8,433	275,226	19	19	0	0
HUMAN RESOURCES	0	13,647	163,179	0	0	0	0
FINANCE	0	10,777	355,576	10,123	1,283	0	1,126
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	( 5,238)	128,775	0	( 3,467)	0	0
Total Allocated	0	29,776	1,333,087	18,375	( 1,614)	0	1,824
Roll Forward	( 1,560)	19,907	132,845	0	( 3,603)	0	( 849)
Cost With Roll Forward	( 1,560)	49,683	1,465,932	18,375	( 5,217)	0	975
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 1,560)	49,683	1,465,932	18,375	( 5,217)	0	975



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Detail

Central Service Departments	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS	BLDG PROJECTS	FLEET MANAGEMENT
BUILDING DEPRECIATION	0	53,442	30,428	1,246	30,417	0	27,250
EQUIPMENT	0	39,183	0	0	0	0	0
ADMINISTRATION	0	5,984	617	38,729	3,383	0	8,936
INSURANCE	9,835	15,349	2,611	152,919	6,499	0	6,736
HUMAN RESOURCES	15,921	13,276	1,516	15,921	6,823	0	6,065
FINANCE	17,727	19,090	2,052	57,365	10,996	0	20,478
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	789	66	0	0	1,776	0	0
Total Allocated	44,272	146,390	37,224	266,180	59,894	0	69,465
Roll Forward	379	5,493	( 441)	97,040	( 8,258)	0	( 1,168)
Cost With Roll Forward	44,651	151,883	36,783	363,220	51,636	0	68,297
Adjustments	0	0	0	0	0	0	0
Proposed Costs	44,651	151,883	36,783	363,220	51,636	0	68,297



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Detail

**Allocated Costs By Department**

Central Service Departments	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL	AIT5 II	GREENFIELD AITS
BUILDING DEPRECIATION	30,159	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	10,098	1,698	0	0	0	0	0
INSURANCE	18,577	2,355	0	0	0	0	0
HUMAN RESOURCES	27,294	3,791	0	0	0	0	0
FINANCE	33,372	4,521	0	4,617	0	0	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	119,500	12,365	0	4,617	0	0	0
Roll Forward	14,761	3,676	0	439	0	0	0
Cost With Roll Forward	134,261	16,041	0	5,056	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	134,261	16,041	0	5,056	0	0	0



**County of Kings**  
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**Fiscal Year 2017-2018**  
**Allocated Costs By Department**

Detail

Central Service Departments	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AIT5	PW-ADMIN	KCWMA
BUILDING DEPRECIATION	0	0	4,012	0	0	7,981	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	1,012	0	0	2,706	0
HUMAN RESOURCES	0	0	0	0	0	3,033	0
FINANCE	0	0	8,216	4,724	4,936	3,450	27,992
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	21,501	2,001
Total Allocated	0	0	13,240	4,724	4,936	38,671	29,993
Roll Forward	0	0	3,393	706	829	( 15,587)	6,902
Cost With Roll Forward	0	0	16,633	5,430	5,765	23,084	36,895
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	16,633	5,430	5,765	23,084	36,895



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Allocated Costs By Department**

Detail

Central Service Departments	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	549,820	2,934,590	0	0	2,934,590
EQUIPMENT	0	867,096	0	0	867,096
ADMINISTRATION	0	581,419	319,644	36,027	937,090
INSURANCE	0	1,909,906	0	0	1,909,906
HUMAN RESOURCES	0	979,328	172,458	0	1,151,786
FINANCE	( 17,442)	1,507,237	49,082	1,439,308	2,995,627
COMMUNICATIONS	137,824	1,117,902	276,771	0	1,394,673
COUNTY COUNSEL	124,664	612,969	761,971	656,485	2,031,425
Total Allocated	794,866	10,510,447	1,579,926	2,131,820	14,222,193
Roll Forward	212,532	530,962	0	0	530,962
Cost With Roll Forward	1,007,398	11,041,409	1,579,926	2,131,820	14,753,155
Adjustments	0	0	0	0	0
Proposed Costs	1,007,398	11,041,409	1,579,926	2,131,820	14,753,155





**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs Fiscal 2020	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	135,402	120,588	14,814	150,216	0	150,216
ASSESSOR	81,499	80,173	1,326	82,825	0	82,825
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	46,399	134,928	( 88,529)	( 42,130)	0	( 42,130)
EMP. BENEFITS	216	88	128	344	0	344
INFO. TECHNOLOGY	120,804	134,193	( 13,389)	107,415	0	107,415
ITD PC REPLACEMENT	300	1,794	( 1,494)	( 1,194)	0	( 1,194)
PURCHASING	9,018	8,182	836	9,854	0	9,854
MICROFILM/STORAGE	25,218	24,367	851	26,069	0	26,069
CENTRAL SERVICES	22,702	22,486	216	22,918	0	22,918
TELECOMMUNICATION	3,716	5,016	( 1,300)	2,416	0	2,416
IT ADMIN.	6,995	5,846	1,149	8,144	0	8,144
UNEMP. INS.	81	67	14	95	0	95
WORKERS COMP	6,197	879	5,318	11,515	0	11,515
LIAB. INSURANCE	8,760	16,356	( 7,596)	1,164	0	1,164
LAW LIBRARY	5,459	5,044	415	5,874	0	5,874
GEN. FUND COURT	266,649	301,384	( 34,735)	231,914	0	231,914
DA AB109	12,564	9,435	3,129	15,693	0	15,693
COURT REPORTER	143	213	( 70)	73	0	73
DA PROSECUTION	169,916	179,668	( 9,752)	160,164	0	160,164
CHILD SUPPORT	122,914	122,798	116	123,030	0	123,030
DA CHILD ABDUCT.	4,711	4,509	202	4,913	0	4,913
CHILD ADVOCACY	19,603	18,801	802	20,405	0	20,405
DA FED VAWA	7,181	7,244	( 63)	7,118	0	7,118
DA PRISONS	19,271	19,220	51	19,322	0	19,322
DA ST RAPE GRANT	19	40	( 21)	( 2)	0	( 2)
DA MISC GRANTS	4,817	8,019	( 3,202)	1,615	0	1,615
GRAND JURY	5,573	7,495	( 1,922)	3,651	0	3,651
SHERIFF ADMIN	159,032	179,623	( 20,591)	138,441	0	138,441
SHERIFF- CIVIL	315	0	0	315	0	315
SHERIFF-GTF	18,403	1,338	17,065	35,468	0	35,468
SHERIFF-NTF	22,586	15,167	7,419	30,005	0	30,005
SHERIFF-AB109	215,195	228,688	( 13,493)	201,702	0	201,702
SHERIFF-OPS.	1,956,026	1,646,857	309,169	2,265,195	0	2,265,195



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs Fiscal 2020	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
RURAL CRIME	16,986	17,029	( 43)	16,943	0	16,943
SHERIFF OPS-AB443	11,280	11,263	17	11,297	0	11,297
COURT SECURITY	35,548	34,895	653	36,201	0	36,201
SHERIFF - JAIL	1,416,127	1,350,848	65,279	1,481,406	0	1,481,406
JAIL KITCHEN	41,582	36,606	4,976	46,558	0	46,558
SHERIFF-INMATE WELFARE	2,714	0	0	2,714	0	2,714
ASSET FORFEITURE TRUST	743	0	0	743	0	743
SHERIFF-SPECIAL TRUST	796	0	0	796	0	796
JUVENILE CENTER	200,707	164,136	36,571	237,278	0	237,278
PROBATION-AB109	100,697	91,525	9,172	109,869	0	109,869
PROBATION-SB678	18,498	18,363	135	18,633	0	18,633
PROB-GREAT GRANT	0	574	( 574)	( 574)	0	( 574)
PROB-YOYG	13,303	10,930	2,373	15,676	0	15,676
PROB-PROP 36	19	17	2	21	0	21
PROBATION	348,823	407,720	( 58,897)	289,926	0	289,926
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	887	4,382	( 3,495)	( 2,608)	0	( 2,608)
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	13,091	6,021	7,070	20,161	0	20,161
PROB. MISC GRANTS	12,024	18,153	( 6,129)	5,895	0	5,895
FIRE	650,669	703,566	( 52,897)	597,772	0	597,772
OFFICE OF EMERG MGT	25,582	15,696	9,886	35,468	0	35,468
HOMELAND SECURITY	4,046	1,679	2,367	6,413	0	6,413
AG COMMISSIONER	137,583	132,725	4,858	142,441	0	142,441
BLDG INSPECTION	13,218	12,431	787	14,005	0	14,005
PLANNING	53,796	37,221	16,575	70,371	0	70,371
LAFCO	( 561)	1,540	( 2,101)	( 2,662)	0	( 2,662)
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	3,530	2,663	867	4,397	0	4,397
RECORDER	28,401	22,878	5,523	33,924	0	33,924
PUBLIC GUARDIAN	60,641	37,530	23,111	83,752	0	83,752
ANIMAL CONTROL	96,076	102,551	( 6,475)	89,601	0	89,601
ANIMAL SHELTER	26,395	28,385	( 1,990)	24,405	0	24,405
HEALTH DEPT	19,690	98,884	( 79,194)	( 59,504)	0	( 59,504)



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**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs Fiscal 2020	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
HEALTH-ADMIN	141,100	188,736	( 47,636)	93,464	0	93,464
COMM. DISEASE	17,885	19,720	( 1,835)	16,050	0	16,050
EHS	31,581	52,693	( 21,112)	10,469	0	10,469
PUB HLTH NURSING	15,025	12,452	2,573	17,598	0	17,598
HEALTH LAB	12,073	21,766	( 9,693)	2,380	0	2,380
MEDICAL RECORDS	46	1,003	( 957)	( 911)	0	( 911)
TOBACCO GRANT	11,351	5,141	6,210	17,561	0	17,561
WIC	79,547	96,330	( 16,783)	62,764	0	62,764
TB PROGRAM	3,477	4,410	( 933)	2,544	0	2,544
FAMILY PLANNING	19	0	0	19	0	19
HEALTH INFO MGT	17,810	23,013	( 5,203)	12,607	0	12,607
EMERGENCY PREP	29,618	24,521	5,097	34,715	0	34,715
AIDS PROGRAM	6,837	7,688	( 851)	5,986	0	5,986
CHILD HEALTH	18,055	13,610	4,445	22,500	0	22,500
CALIFORNIA CHILDREN	25,468	25,522	( 54)	25,414	0	25,414
HEALTH GRANTS	5,345	5,452	( 107)	5,238	0	5,238
MARGOLIN GRANT	4,956	5,891	( 935)	4,021	0	4,021
MEDICAL ASSISTANCE	109	125	( 16)	93	0	93
MENTAL HEALTH	50,733	65,473	( 14,740)	35,993	0	35,993
MENTAL HLTH-CNTY	9,876	10,032	( 156)	9,720	0	9,720
SUBSTANCE ABUSE	23,340	20,809	2,531	25,871	0	25,871
BHA-MH ACT	135,913	112,149	23,764	159,677	0	159,677
FIRST 5	11,923	17,296	( 5,373)	6,550	0	6,550
AOD GRANTS	0	1,560	( 1,560)	( 1,560)	0	( 1,560)
BHA	29,776	9,869	19,907	49,683	0	49,683
HUMAN SERVICES	1,333,087	1,200,242	132,845	1,465,932	0	1,465,932
WHOLE PERSON CARE	18,375	0	0	18,375	0	18,375
IHSS	( 1,614)	1,989	( 3,603)	( 5,217)	0	( 5,217)
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	1,824	2,673	( 849)	975	0	975
JOB TRAINING	44,272	43,893	379	44,651	0	44,651
LIBRARY	146,390	140,897	5,493	151,883	0	151,883
AG EXTENSION	37,224	37,665	( 441)	36,783	0	36,783
ROADS	266,180	169,140	97,040	363,220	0	363,220



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**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2020	Fixed Costs Fiscal 2020	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
PARKS	59,894	68,152	( 8,258)	51,636	0	51,636
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	69,465	70,633	( 1,168)	68,297	0	68,297
BLDG MAINTENANCE	119,500	104,739	14,761	134,261	0	134,261
SURVEYOR	12,365	8,689	3,676	16,041	0	16,041
KCAPTA AITS	0	0	0	0	0	0
TRANSIT AGENCY	4,617	4,178	439	5,056	0	5,056
KCAPTA VAN POOL	0	0	0	0	0	0
AITs II	0	0	0	0	0	0
GREENFIELD AITS	0	0	0	0	0	0
VENTURA AITS	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0
CAL VANS ADMIN	13,240	9,847	3,393	16,633	0	16,633
VANPOOL	4,724	4,018	706	5,430	0	5,430
AITs	4,936	4,107	829	5,765	0	5,765
PW-ADMIN	38,671	54,258	( 15,587)	23,084	0	23,084
KCWMA	29,993	23,091	6,902	36,895	0	36,895
OTHER	794,866	582,334	212,532	1,007,398	0	1,007,398
SubTotal	10,510,447	9,956,523	530,962	11,041,409	0	11,041,409
Direct Billed						1,579,926
Unallocated						2,131,820
Total	14,222,193					14,753,155



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	2,971,156	0	
EQUIPMENT DEPRECIATION	909,305	0	
ADMINISTRATION	1,117,233	0	
INSURANCE	1,741,418	0	
HUMAN RESOURCES	1,269,957	( 116,827)	
FINANCE	2,989,087	0	
COMMUNICATIONS	1,438,942	( 127,835)	
COUNTY COUNSEL	2,029,757	0	
BOARD OF SUP.			135,402
ASSESSOR			81,499
F/A REPAIR			0
ELECTIONS			46,399
EMP. BENEFITS			216
INFO. TECHNOLOGY			120,804
ITD PC REPLACEMENT			300
PURCHASING			9,018
MICROFILM/STORAGE			25,218
CENTRAL SERVICES			22,702
TELECOMMUNICATION			3,716
IT ADMIN.			6,995
UNEMP. INS.			81
WORKERS COMP			6,197
LIAB. INSURANCE			8,760
LAW LIBRARY			5,459
GEN. FUND COURT			266,649
DA AB109			12,564
COURT REPORTER			143
DA PROSECUTION			169,916
CHILD SUPPORT			122,914
DA CHILD ABDUCT.			4,711
CHILD ADVOCACY			19,603
DA FED VAWA			7,181
DA PRISONS			19,271
DA ST RAPE GRANT			19
DA MISC GRANTS			4,817
GRAND JURY			5,573

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
SHERIFF ADMIN			159,032
SHERIFF- CIVIL			315
SHERIFF-GTF			18,403
SHERIFF-NTF			22,586
SHERIFF-AB109			215,195
SHERIFF-OPS.			1,956,026
RURAL CRIME			16,986
SHERIFF OPS-AB443			11,280
COURT SECURITY			35,548
SHERIFF - JAIL			1,416,127
JAIL KITCHEN			41,582
SHERIFF-INMATE WELFARE			2,714
ASSET FORFEITURE TRUST			743
SHERIFF-SPECIAL TRUST			796
JUVENILE CENTER			200,707
PROBATION-AB109			100,697
PROBATION-SB678			18,498
PROB-GREAT GRANT			0
PROB-YOBG			13,303
PROB-PROP 36			19
PROBATION			348,823
TITLE II GRANTS			0
VICTIM WITNESS			887
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			13,091
PROB. MISC GRANTS			12,024
FIRE			650,669
OFFICE OF EMERG MGT			25,582
HOMELAND SECURITY			4,046
AG COMMISSIONER			137,583
BLDG INSPECTION			13,218
PLANNING			53,796
LAFCO			( 561)
REGIONAL PLANNING			0
KCAG			3,530
RECORDER			28,401

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**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
PUBLIC GUARDIAN			60,641
ANIMAL CONTROL			96,076
ANIMAL SHELTER			26,395
HEALTH DEPT			19,690
HEALTH-ADMIN			141,100
COMM. DISEASE			17,885
EHS			31,581
PUB HLTH NURSING			15,025
HEALTH LAB			12,073
MEDICAL RECORDS			46
TOBACCO GRANT			11,351
WIC			79,547
TB PROGRAM			3,477
FAMILY PLANNING			19
HEALTH INFO MGT			17,810
EMERGENCY PREP			29,618
AIDS PROGRAM			6,837
CHILD HEALTH			18,055
CALIFORNIA CHILDREN			25,468
HEALTH GRANTS			5,345
MARGOLIN GRANT			4,956
MEDICAL ASSISTANCE			109
MENTAL HEALTH			50,733
MENTAL HLTH-CNTY			9,876
SUBSTANCE ABUSE			23,340
BHA-MH ACT			135,913
FIRST 5			11,923
AOD GRANTS			0
BHA			29,776
HUMAN SERVICES			1,333,087
WHOLE PERSON CARE			18,375
IHSS			( 1,614)
CATEGORICAL AID			0
CHILD ABUSE			1,824
JOB TRAINING			44,272
LIBRARY			146,390



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
AG EXTENSION			37,224	
ROADS			266,180	
PARKS			59,894	
BLDG PROJECTS			0	
FLEET MANAGEMENT			69,465	
BLDG MAINTENANCE			119,500	
SURVEYOR			12,365	
KCAPTA AITS			0	
TRANSIT AGENCY			4,617	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			0	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			13,240	
VANPOOL			4,724	
AITS			4,936	
PW-ADMIN			38,671	
KCWMA			29,993	
OTHER			794,866	
Direct Billed Total			1,579,926	
Unallocated Total			2,131,820	
Totals	14,466,855	( 244,662)	14,222,193	Deviation 0





**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Detail Of Allocated Costs**

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
BUILDING DEPRECIATION	( 2,971,156)	0	0	0	0	0	0
EQUIPMENT	0	( 909,305)	0	0	0	0	0
ADMINISTRATION	10,671	2,490	7,997	( 1,163,077)	5,564	6,918	0
INSURANCE	0	0	( 1,949,235)	202,913	0	4,050	0
HUMAN RESOURCES	4,423	1,116	4,729	3,652	( 1,198,047)	10,677	0
FINANCE	8,112	1,759	9,786	9,313	15,678	( 3,047,037)	0
COMMUNICATIONS	8,738	35,226	8,835	3,992	12,889	13,886	( 1,394,673)
COUNTY COUNSEL	4,622	1,618	7,982	6,117	12,130	15,879	0
BOARD OF SUP.	12,368	0	4,359	2,301	5,307	6,522	0
ASSESSOR	11,088	6,134	12,449	6,915	18,196	20,010	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	6,814	926	3,653	2,264	4,549	7,416	0
EMP. BENEFITS	0	0	0	0	0	216	0
INFO. TECHNOLOGY	37,983	0	16,062	12,451	22,745	30,248	0
ITD PC REPLACEMENT	0	0	0	140	0	160	0
PURCHASING	997	0	1,149	483	1,516	1,783	0
MICROFILM/STORAGE	12,278	0	3,527	1,230	3,791	4,392	0
CENTRAL SERVICES	9,071	0	2,528	2,117	3,033	5,953	0
TELECOMMUNICATION	0	0	19	1,277	0	2,420	0
IT ADMIN.	0	0	1,889	0	3,033	2,073	0
UNEMP. INS.	0	0	0	0	0	81	0
WORKERS COMP	0	0	0	2,762	0	3,435	0
LIAB. INSURANCE	0	0	0	3,448	0	5,312	0
LAW LIBRARY	2,945	0	702	188	606	952	0
GEN. FUND COURT	224,351	0	10,789	11,469	0	20,040	0
DA AB109	0	0	1,187	431	1,895	1,621	0
COURT REPORTER	0	0	0	69	0	74	0
DA PROSECUTION	27,425	28,535	27,896	16,174	31,085	35,316	0
CHILD SUPPORT	0	0	27,715	11,453	37,908	38,474	0
DA CHILD ABDUCT.	0	0	954	554	1,516	1,687	0
CHILD ADVOCACY	7,747	800	1,968	1,561	2,729	4,798	0
DA FED VAWA	0	0	1,421	934	2,274	2,552	0
DA PRISONS	0	0	3,759	2,582	6,065	6,865	0
DA ST RAPE GRANT	0	0	19	0	0	0	0
DA MISC GRANTS	0	3,211	1,421	905	2,274	( 2,994)	0

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**County of Kings**  
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**Detail Of Allocated Costs**

Department	BUILDING	EQUIPMENT	INSURANCE	ADMINISTRATION	HUMAN RESOURCES	FINANCE	COMMUNICATIONS
	1.5	2.5	4.5	3.5	5.5	6.5	7.5
GRAND JURY	0	704	19	323	0	2,817	0
SHERIFF ADMIN	71,217	29,754	11,089	7,212	13,647	20,655	0
SHERIFF- CIVIL	0	0	19	69	0	227	0
SHERIFF-GTF	16,004	0	475	608	0	1,316	0
SHERIFF-NTF	16,004	3,000	942	378	758	1,504	0
SHERIFF-AB109	0	8,751	29,001	17,983	47,006	49,793	0
SHERIFF-OPS.	0	132,662	895,144	24,495	44,163	58,951	800,611
RURAL CRIME	0	9,910	1,421	958	2,274	2,423	0
SHERIFF OPS-AB443	0	0	2,355	1,355	3,791	3,779	0
COURT SECURITY	0	0	7,381	4,151	11,941	12,075	0
SHERIFF - JAIL	1,124,144	11,162	73,232	35,797	81,810	89,982	0
JAIL KITCHEN	14,942	7,994	4,720	0	6,823	7,103	0
SHERIFF-INMATE	0	0	19	939	0	1,756	0
ASSET FORFEITURE	0	0	19	279	0	445	0
SHERIFF-SPECIAL TRUST	0	0	19	291	0	486	0
JUVENILE CENTER	69,742	8,391	27,803	14,091	39,425	41,124	0
PROBATION-AB109	0	31,756	9,601	5,147	18,086	15,987	0
PROBATION-SB678	0	0	2,355	4,435	3,791	7,917	0
PROB-GREAT GRANT	0	0	0	0	0	0	0
PROB-YOBG	0	0	2,355	1,847	3,979	5,122	0
PROB-PROP 36	0	0	19	0	0	0	0
PROBATION	41,178	5,729	25,822	15,340	36,013	42,713	172,757
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	0	630	257	0	0	0	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	4,682	1,654	834	2,654	3,267	0
PROB. MISC GRANTS	284	0	2,488	1,201	3,791	4,260	0
FIRE	84,341	398,415	48,657	33,858	67,482	84,866	( 74,906)
OFFICE OF EMERG MGT	0	19,518	954	809	1,516	2,522	0
HOMELAND SECURITY	0	0	19	1,924	0	2,103	0
AG COMMISSIONER	53,552	6,598	18,592	7,252	19,590	21,808	0
BLDG INSPECTION	1,826	0	2,076	1,778	3,033	4,505	0
PLANNING	5,500	3,157	4,790	2,765	6,823	9,156	0
LAFCO	286	0	48	167	0	604	0
REGIONAL PLANNING	0	0	0	0	0	0	0

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Detail Of Allocated Costs**

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
KCAG	0	0	0	0	0	3,530	0
RECORDER	1,676	2,224	3,942	1,945	6,065	6,237	0
PUBLIC GUARDIAN	7,624	858	5,855	1,579	8,340	8,353	0
ANIMAL CONTROL	0	6,957	1,421	929	2,274	2,879	81,616
ANIMAL SHELTER	6,539	1,195	3,849	2,164	4,549	8,099	0
HEALTH DEPT	0	13,057	2,918	887	758	2,070	0
HEALTH-ADMIN	45,647	27,032	31,565	1,215	12,130	11,412	0
COMM. DISEASE	0	0	3,290	1,926	6,580	6,089	0
EHS	0	0	5,825	3,839	8,340	10,289	0
PUB HLTH NURSING	0	0	2,355	1,727	6,335	4,608	0
HEALTH LAB	0	0	1,889	1,823	3,033	5,328	0
MEDICAL RECORDS	0	0	19	0	0	27	0
TOBACCO GRANT	0	0	2,355	1,260	3,791	3,945	0
WIC	0	21,214	12,173	6,247	19,713	20,200	0
TB PROGRAM	0	0	486	536	758	1,697	0
FAMILY PLANNING	0	0	19	0	0	0	0
HEALTH INFO MGT	0	0	4,227	1,235	6,823	5,525	0
EMERGENCY PREP	0	23,005	954	1,095	1,516	3,048	0
AIDS PROGRAM	0	0	954	727	1,516	3,640	0
CHILD HEALTH	0	0	3,197	2,395	6,428	6,035	0
CALIFORNIA CHILDREN	0	656	4,787	3,334	7,733	8,958	0
HEALTH GRANTS	0	0	954	707	1,516	2,168	0
MARGOLIN GRANT	0	0	861	782	1,364	1,949	0
MEDICAL ASSISTANCE	0	0	0	0	0	109	0
MENTAL HEALTH	0	0	0	23,564	0	27,169	0
MENTAL HLTH-CNTY	0	0	19	4,341	0	5,516	0
SUBSTANCE ABUSE	0	0	1,889	5,612	5,577	10,262	0
BHA-MH ACT	0	8,190	13,575	33,717	24,531	55,900	0
FIRST 5	0	0	1,421	5,792	2,274	2,544	0
AOD GRANTS	0	0	0	0	0	0	0
BHA	1,051	1,106	8,433	0	13,647	10,777	0
HUMAN SERVICES	285,211	0	275,226	125,120	163,179	355,576	0
WHOLE PERSON CARE	0	0	19	8,233	0	10,123	0
IHSS	0	0	19	551	0	1,283	0
CATEGORICAL AID	0	0	0	0	0	0	0

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Detail Of Allocated Costs**

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
CHILD ABUSE	0	0	0	698	0	1,126	0
JOB TRAINING	0	0	9,835	0	15,921	17,727	0
LIBRARY	53,442	39,183	15,349	5,984	13,276	19,090	0
AG EXTENSION	30,428	0	2,611	617	1,516	2,052	0
ROADS	1,246	0	152,919	38,729	15,921	57,365	0
PARKS	30,417	0	6,499	3,383	6,823	10,996	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	27,250	0	6,736	8,936	6,065	20,478	0
BLDG MAINTENANCE	30,159	0	18,577	10,098	27,294	33,372	0
SURVEYOR	0	0	2,355	1,698	3,791	4,521	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	4,617	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	0	0
VENTURA AITS	0	0	0	0	0	0	0
SACRAMENTO AITS	0	0	0	0	0	0	0
CAL VANS ADMIN	4,012	0	1,012	0	0	8,216	0
VANPOOL	0	0	0	0	0	4,724	0
AITs	0	0	0	0	0	4,936	0
PW-ADMIN	7,981	0	2,706	0	3,033	3,450	0
KCWMA	0	0	0	0	0	27,992	0
OTHER	549,820	0	0	0	0	( 17,442)	137,824
Direct Billings	0	0	0	319,644	172,458	49,082	276,771
Unallocated	0	0	0	36,027	0	1,439,308	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING DEPRECIATION	0	0
EQUIPMENT	0	0
ADMINISTRATION	12,204	0
INSURANCE	854	0
HUMAN RESOURCES	20,320	0
FINANCE	13,302	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	( 2,078,105)	0
BOARD OF SUP.	104,545	135,402
ASSESSOR	6,707	81,499
F/A REPAIR	0	0
ELECTIONS	20,777	46,399
EMP. BENEFITS	0	216
INFO. TECHNOLOGY	1,315	120,804
ITD PC REPLACEMENT	0	300
PURCHASING	3,090	9,018
MICROFILM/STORAGE	0	25,218
CENTRAL SERVICES	0	22,702
TELECOMMUNICATION	0	3,716
IT ADMIN.	0	6,995
UNEMP. INS.	0	81
WORKERS COMP	0	6,197
LIAB. INSURANCE	0	8,760
LAW LIBRARY	66	5,459
GEN. FUND COURT	0	266,649
DA AB109	7,430	12,564
COURT REPORTER	0	143
DA PROSECUTION	3,485	169,916
CHILD SUPPORT	7,364	122,914
DA CHILD ABDUCT.	0	4,711
CHILD ADVOCACY	0	19,603
DA FED VAWA	0	7,181
DA PRISONS	0	19,271
DA ST RAPE GRANT	0	19
DA MISC GRANTS	0	4,817

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
GRAND JURY	1,710	5,573
SHERIFF ADMIN	5,458	159,032
SHERIFF- CIVIL	0	315
SHERIFF-GTF	0	18,403
SHERIFF-NTF	0	22,586
SHERIFF-AB109	62,661	215,195
SHERIFF-OPS.	0	1,956,026
RURAL CRIME	0	16,986
SHERIFF OPS-AB443	0	11,280
COURT SECURITY	0	35,548
SHERIFF - JAIL	0	1,416,127
JAIL KITCHEN	0	41,582
SHERIFF-INMATE	0	2,714
ASSET FORFEITURE	0	743
SHERIFF-SPECIAL TRUST	0	796
JUVENILE CENTER	131	200,707
PROBATION-AB109	20,120	100,697
PROBATION-SB678	0	18,498
PROB-GREAT GRANT	0	0
PROB-YOBG	0	13,303
PROB-PROP 36	0	19
PROBATION	9,271	348,823
TITLE II GRANTS	0	0
VICTIM WITNESS	0	887
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	13,091
PROB. MISC GRANTS	0	12,024
FIRE	7,956	650,669
OFFICE OF EMERG MGT	263	25,582
HOMELAND SECURITY	0	4,046
AG COMMISSIONER	10,191	137,583
BLDG INSPECTION	0	13,218
PLANNING	21,605	53,796
LAFCO	( 1,666)	( 561)
REGIONAL PLANNING	0	0

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
KCAG	0	3,530
RECORDER	6,312	28,401
PUBLIC GUARDIAN	28,032	60,641
ANIMAL CONTROL	0	96,076
ANIMAL SHELTER	0	26,395
HEALTH DEPT	0	19,690
HEALTH-ADMIN	12,099	141,100
COMM. DISEASE	0	17,885
EHS	3,288	31,581
PUB HLTH NURSING	0	15,025
HEALTH LAB	0	12,073
MEDICAL RECORDS	0	46
TOBACCO GRANT	0	11,351
WIC	0	79,547
TB PROGRAM	0	3,477
FAMILY PLANNING	0	19
HEALTH INFO MGT	0	17,810
EMERGENCY PREP	0	29,618
AIDS PROGRAM	0	6,837
CHILD HEALTH	0	18,055
CALIFORNIA CHILDREN	0	25,468
HEALTH GRANTS	0	5,345
MARGOLIN GRANT	0	4,956
MEDICAL ASSISTANCE	0	109
MENTAL HEALTH	0	50,733
MENTAL HLTH-CNTY	0	9,876
SUBSTANCE ABUSE	0	23,340
BHA-MH ACT	0	135,913
FIRST 5	( 108)	11,923
AOD GRANTS	0	0
BHA	( 5,238)	29,776
HUMAN SERVICES	128,775	1,333,087
WHOLE PERSON CARE	0	18,375
IHSS	( 3,467)	( 1,614)
CATEGORICAL AID	0	0

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
CHILD ABUSE	0	1,824
JOB TRAINING	789	44,272
LIBRARY	66	146,390
AG EXTENSION	0	37,224
ROADS	0	266,180
PARKS	1,776	59,894
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	69,465
BLDG MAINTENANCE	0	119,500
SURVEYOR	0	12,365
KCAPTA AITS	0	0
TRANSIT AGENCY	0	4,617
KCAPTA VAN POOL	0	0
AITs II	0	0
GREENFIELD AITS	0	0
VENTURA AITS	0	0
SACRAMENTO AITS	0	0
CAL VANS ADMIN	0	13,240
VANPOOL	0	4,724
AITs	0	4,936
PW-ADMIN	21,501	38,671
KCWMA	2,001	29,993
OTHER	124,664	794,866
Direct Billings	761,971	1,579,926
Unallocated	656,485	2,131,820
<b>Total</b>	<b>0</b>	<b>14,222,193</b>

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING DEPRECIATION</b>		
1.4.1 BUILDING DEPRECIATION	ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED	SPACE COSTS SUMMARY
<b>EQUIPMENT DEPRECIATION</b>		
2.4.1 EQUIPMENT DEPRECIATION	DEPARTMENTAL EQUIPMENT INVENTORIES	FIXED ASSET REPORT AS OF 6/30/12
<b>ADMINISTRATION</b>		
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
<b>INSURANCE</b>		
4.4.1 BLANKET BOND	NUMBER 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
<b>HUMAN RESOURCES</b>		
5.4.1 PERSONNEL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
5.4.2 TUITION REIMB	ACTUAL CHARGES TO DEPARTMENTS	APPROPRIATIONS LEDGER
<b>FINANCE</b>		
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 2019-2020**  
**Fiscal Year 2017-2018**  
**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
8.4.2 HSA LEGAL SERVICES	DIRECT HOURS OF HSA ATTORNEYS/STAFF	COUNTY COUNSEL TIME RECORDS



COUNTY OF KINGS  
COUNTYWIDE COST ALLOCATION PLAN  
**BUILDING DEPRECIATION CHARGE**

NATURE AND EXTENT OF SERVICES

Building acquisition costs and subsequent capital improvements are depreciated on a straight line basis. 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 are allocated based on the square footage of occupied space.

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,971,156			2,971,156
Total Allocated Additions:			0	0
Total To Be Allocated:	2,971,156	0		2,971,156



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	General & Admin	BUILDING DEPRECIATION
<b>Wages &amp; Benefits</b>			
-----			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
-----			
BUILDING USE ALLOW	2,971,156	0	2,971,156
<b>Departmental Totals</b>			
-----			
Total Expenditures	2,971,156	0	2,971,156
<b>Deductions</b>			
-----			
Total Deductions	0	0	0
<b>Functional Cost</b>			
-----			
Functional Cost	2,971,156	0	2,971,156
<b>Allocation Step 1</b>			
-----			
1st Allocation	2,971,156	0	2,971,156
<b>Allocation Step 2</b>			
-----			
2nd Allocation	0	0	0
<b>Total For 01 BUILDING DEPRECIATION</b>			
-----			
Total Allocated	2,971,156	0	2,971,156



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

## Activity - BUILDING DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	416,519	0.3592	10,671		10,671		10,671
HUMAN RESOURCES	172,647	0.1489	4,423		4,423		4,423
FINANCE	316,618	0.2730	8,112		8,112		8,112
COMMUNICATIONS	341,076	0.2941	8,738		8,738		8,738
COUNTY COUNSEL	180,419	0.1556	4,622		4,622		4,622
BOARD OF SUP.	482,764	0.4163	12,368		12,368		12,368
ASSESSOR	432,802	0.3732	11,088		11,088		11,088
ELECTIONS	265,957	0.2293	6,814		6,814		6,814
INFO. TECHNOLOGY	1,482,587	1.2784	37,983		37,983		37,983
PURCHASING	38,901	0.0335	997		997		997
MICROFILM/STORAGE	479,235	0.4132	12,278		12,278		12,278
CENTRAL SERVICES	354,057	0.3053	9,071		9,071		9,071
LAW LIBRARY	114,938	0.0991	2,945		2,945		2,945
GEN. FUND COURT	8,757,095	7.5510	224,351		224,351		224,351
DA PROSECUTION	1,070,478	0.9230	27,425		27,425		27,425
CHILD ADVOCACY	302,397	0.2607	7,747		7,747		7,747
SHERIFF ADMIN	2,779,807	2.3969	71,217		71,217		71,217
SHERIFF-GTF	624,678	0.5386	16,004		16,004		16,004
SHERIFF-NTF	624,678	0.5386	16,004		16,004		16,004
SHERIFF - JAIL	43,878,777	37.8357	1,124,144		1,124,144		1,124,144
JAIL KITCHEN	583,239	0.5029	14,942		14,942		14,942
JUVENILE CENTER	2,722,233	2.3473	69,742		69,742		69,742
PROBATION	1,607,289	1.3859	41,178		41,178		41,178
PROB. MISC GRANTS	11,067	0.0095	284		284		284
FIRE	3,292,083	2.8387	84,341		84,341		84,341
AG COMMISSIONER	2,090,311	1.8024	53,552		53,552		53,552
BLDG INSPECTION	71,289	0.0615	1,826		1,826		1,826
PLANNING	214,686	0.1851	5,500		5,500		5,500
LAFCO	11,166	0.0096	286		286		286
RECORDER	65,409	0.0564	1,676		1,676		1,676

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPRECIATION**

Activity - BUILDING DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	297,607	0.2566	7,624		7,624		7,624
ANIMAL SHELTER	255,239	0.2201	6,539		6,539		6,539
HEALTH-ADMIN	1,781,741	1.5363	45,647		45,647		45,647
BHA	41,013	0.0354	1,051		1,051		1,051
HUMAN SERVICES	11,132,626	9.5993	285,211		285,211		285,211
LIBRARY	2,086,012	1.7987	53,442		53,442		53,442
AG EXTENSION	1,187,677	1.0241	30,428		30,428		30,428
ROADS	48,638	0.0419	1,246		1,246		1,246
PARKS	1,187,255	1.0237	30,417		30,417		30,417
FLEET MANAGEMENT	1,063,640	0.9171	27,250		27,250		27,250
BLDG MAINTENANCE	1,177,185	1.0151	30,159		30,159		30,159
CAL VANS ADMIN	156,604	0.1350	4,012		4,012		4,012
PW-ADMIN	311,525	0.2686	7,981		7,981		7,981
OTHER	21,461,104	18.5052	549,820		549,820		549,820
SubTotal	115,973,068	100.0000	2,971,156		2,971,156		2,971,156
TOTAL	115,973,068	100.0000	2,971,156		2,971,156		2,971,156

Allocation Basis: ACQUISITION COST AND SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING
ADMINISTRATION	10,671	10,671
HUMAN RESOURCES	4,423	4,423
FINANCE	8,112	8,112
COMMUNICATIONS	8,738	8,738
COUNTY COUNSEL	4,622	4,622
BOARD OF SUP.	12,368	12,368
ASSESSOR	11,088	11,088
ELECTIONS	6,814	6,814
INFO. TECHNOLOGY	37,983	37,983
PURCHASING	997	997
MICROFILM/STORAGE	12,278	12,278
CENTRAL SERVICES	9,071	9,071
LAW LIBRARY	2,945	2,945
GEN. FUND COURT	224,351	224,351
DA PROSECUTION	27,425	27,425
CHILD ADVOCACY	7,747	7,747
SHERIFF ADMIN	71,217	71,217
SHERIFF-GTF	16,004	16,004
SHERIFF-NTF	16,004	16,004
SHERIFF - JAIL	1,124,144	1,124,144
JAIL KITCHEN	14,942	14,942
JUVENILE CENTER	69,742	69,742
PROBATION	41,178	41,178
PROB. MISC GRANTS	284	284
FIRE	84,341	84,341
AG COMMISSIONER	53,552	53,552
BLDG INSPECTION	1,826	1,826
PLANNING	5,500	5,500
LAFCO	286	286
RECORDER	1,676	1,676
PUBLIC GUARDIAN	7,624	7,624
ANIMAL SHELTER	6,539	6,539
HEALTH-ADMIN	45,647	45,647





**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING
BHA	1,051	1,051
HUMAN SERVICES	285,211	285,211
LIBRARY	53,442	53,442
AG EXTENSION	30,428	30,428
ROADS	1,246	1,246
PARKS	30,417	30,417
FLEET MANAGEMENT	27,250	27,250
BLDG MAINTENANCE	30,159	30,159
CAL VANS ADMIN	4,012	4,012
PW-ADMIN	7,981	7,981
OTHER	549,820	549,820
Direct Billed	0	0
<b>Total</b>	<b>2,971,156</b>	<b>2,971,156</b>



COUNTY OF KINGS  
COUNTYWIDE COST ALLOCATION PLAN  
**EQUIPMENT USE CHARGE**

NATURE AND EXTENT OF SERVICES

Equipment is depreciated on a straight line basis. The depreciation charge of \$1,009,847 is allocated to departments based on equipment costs 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 Human Services Agency, Job Training Office and Child Support Departments are excluded from the depreciation charge allocation because Federal funds were used to purchase those assets. Depreciation applicable to Internal Service Funds is excluded because depreciation is included in their charges.

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	909,305			909,305
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>909,305</u>	<u>0</u>		<u>909,305</u>



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**

**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPRECIATION**

	Total	General & Admin	EQUIPMENT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
EQUIPMENT USE ALLOW	909,305	0	909,305
<b>Departmental Totals</b>			
Total Expenditures	909,305	0	909,305
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	909,305	0	909,305
<b>Allocation Step 1</b>			
1st Allocation	909,305	0	909,305
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 02 EQUIPMENT DEPRECIATION</b>			
Total Allocated	909,305	0	909,305



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	21,614	0.2739	2,490		2,490		2,490
HUMAN RESOURCES	9,688	0.1228	1,116		1,116		1,116
FINANCE	15,266	0.1934	1,759		1,759		1,759
COMMUNICATIONS	305,731	3.8740	35,226		35,226		35,226
COUNTY COUNSEL	14,043	0.1779	1,618		1,618		1,618
ASSESSOR	53,233	0.6745	6,134		6,134		6,134
ELECTIONS	8,040	0.1019	926		926		926
DA PROSECUTION	247,654	3.1381	28,535		28,535		28,535
CHILD ADVOCACY	6,941	0.0880	800		800		800
DA MISC GRANTS	27,872	0.3532	3,211		3,211		3,211
GRAND JURY	6,112	0.0774	704		704		704
SHERIFF ADMIN	258,236	3.2722	29,754		29,754		29,754
SHERIFF-NTF	26,039	0.3299	3,000		3,000		3,000
SHERIFF-AB109	75,947	0.9623	8,751		8,751		8,751
SHERIFF-OPS.	1,151,383	14.5894	132,662		132,662		132,662
RURAL CRIME	86,008	1.0898	9,910		9,910		9,910
SHERIFF - JAIL	96,877	1.2276	11,162		11,162		11,162
JAIL KITCHEN	69,378	0.8791	7,994		7,994		7,994
JUVENILE CENTER	72,824	0.9228	8,391		8,391		8,391
PROBATION-AB109	275,615	3.4924	31,756		31,756		31,756
PROBATION	49,725	0.6301	5,729		5,729		5,729
VICTIM WITNESS	5,467	0.0693	630		630		630
VICTIM ASSIST PROG	40,635	0.5149	4,682		4,682		4,682
FIRE	3,457,840	43.8150	398,415		398,415		398,415
OFFICE OF EMERG MGT	169,400	2.1465	19,518		19,518		19,518
AG COMMISSIONER	57,265	0.7256	6,598		6,598		6,598
PLANNING	27,403	0.3472	3,157		3,157		3,157
RECORDER	19,298	0.2445	2,224		2,224		2,224
PUBLIC GUARDIAN	7,444	0.0943	858		858		858
ANIMAL CONTROL	60,379	0.7651	6,957		6,957		6,957



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPRECIATION**

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ANIMAL SHELTER	10,375	0.1315	1,195		1,195		1,195
HEALTH DEPT	113,324	1.4360	13,057		13,057		13,057
HEALTH-ADMIN	234,616	2.9729	27,032		27,032		27,032
WIC	184,121	2.3330	21,214		21,214		21,214
EMERGENCY PREP	199,661	2.5300	23,005		23,005		23,005
CALIFORNIA CHILDREN	5,694	0.0722	656		656		656
BHA-MH ACT	71,078	0.9006	8,190		8,190		8,190
BHA	9,597	0.1216	1,106		1,106		1,106
LIBRARY	340,073	4.3091	39,183		39,183		39,183
SubTotal	7,891,896	100.0000	909,305		909,305		909,305
TOTAL	7,891,896	100.0000	909,305		909,305		909,305

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

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

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
ADMINISTRATION	2,490	2,490
HUMAN RESOURCES	1,116	1,116
FINANCE	1,759	1,759
COMMUNICATIONS	35,226	35,226
COUNTY COUNSEL	1,618	1,618
ASSESSOR	6,134	6,134
ELECTIONS	926	926
DA PROSECUTION	28,535	28,535
CHILD ADVOCACY	800	800
DA MISC GRANTS	3,211	3,211
GRAND JURY	704	704
SHERIFF ADMIN	29,754	29,754
SHERIFF-NTF	3,000	3,000
SHERIFF-AB109	8,751	8,751
SHERIFF-OPS.	132,662	132,662
RURAL CRIME	9,910	9,910
SHERIFF - JAIL	11,162	11,162
JAIL KITCHEN	7,994	7,994
JUVENILE CENTER	8,391	8,391
PROBATION-AB109	31,756	31,756
PROBATION	5,729	5,729
VICTIM WITNESS	630	630
VICTIM ASSIST PROG	4,682	4,682
FIRE	398,415	398,415
OFFICE OF EMERG MGT	19,518	19,518
AG COMMISSIONER	6,598	6,598
PLANNING	3,157	3,157
RECORDER	2,224	2,224
PUBLIC GUARDIAN	858	858
ANIMAL CONTROL	6,957	6,957
ANIMAL SHELTER	1,195	1,195
HEALTH DEPT	13,057	13,057
HEALTH-ADMIN	27,032	27,032



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
WIC	21,214	21,214
EMERGENCY PREP	23,005	23,005
CALIFORNIA CHILDREN	656	656
BHA-MH ACT	8,190	8,190
BHA	1,106	1,106
LIBRARY	39,183	39,183
Direct Billed	0	0
<b>Total</b>	<b>909,305</b>	<b>909,305</b>





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 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,117,233			1,117,233
BUILDING DEPRECIATION	10,671		10,671	
EQUIPMENT DEPRECIATION	2,490		2,490	
ADMINISTRATION		2,350	2,350	
INSURANCE		7,997	7,997	
HUMAN RESOURCES		5,564	5,564	
FINANCE		6,918	6,918	
COUNTY COUNSEL		12,204	12,204	
Total Allocated Additions:	13,161	35,033	48,194	48,194
Total To Be Allocated:	1,130,394	35,033		1,165,427



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMINISTRATION**

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	600,601	0	68,347	246,078	267,375
FRINGE BENEFITS	275,818	0	31,388	113,003	122,794
<b>Other Expense &amp; Cost</b>					
SERVICES & SUPPLIES	240,814	0	27,405	98,661	107,211
FIXED ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,117,233	0	127,140	457,742	497,380
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	1,117,233	0	127,140	457,742	497,380
<b>Allocation Step 1</b>					
Inbound- All Others	13,161	13,161	0	0	0
Reallocate Admin Costs		( 13,161)	1,498	5,392	5,859
Unallocated Costs	( 34,944)	0	0	0	0
1st Allocation	1,095,450	0	128,638	463,134	503,239
<b>Allocation Step 2</b>					
Inbound- All Others	35,033	35,033	0	0	0
Reallocate Admin Costs		( 35,033)	3,987	14,353	15,596
Unallocated Costs	( 1,083)	0	0	0	0
2nd Allocation	33,950	0	3,987	14,353	15,596
<b>Total For 04 ADMINISTRATION</b>					
Total Allocated	1,129,400	0	132,625	477,487	518,835



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMINISTRATION**

	PERSONNEL ADMIN	UNALLOWED
<b>Wages &amp; Benefits</b>		
<hr/>		
SALARIES & WAGES	228	18,573
FRINGE BENEFITS	110	8,523
<b>Other Expense &amp; Cost</b>		
<hr/>		
SERVICES & SUPPLIES	96	7,441
FIXED ASSETS	0	0
<b>Departmental Totals</b>		
<hr/>		
Total Expenditures	434	34,537
<b>Deductions</b>		
<hr/>		
Total Deductions	0	0
Functional Cost	434	34,537
<b>Allocation Step 1</b>		
<hr/>		
Inbound- All Others	0	0
Reallocate Admin Costs	5	407
Unallocated Costs	0	( 34,944)
1st Allocation	439	0
<b>Allocation Step 2</b>		
<hr/>		
Inbound- All Others	0	0
Reallocate Admin Costs	14	1,083
Unallocated Costs	0	( 1,083)
2nd Allocation	14	0
<b>Total For 04 ADMINISTRATION</b>		
<hr/>		
Total Allocated	453	0



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	916	0.3972	511		511		511
INSURANCE	1,407	0.6101	785		785	24	809
HUMAN RESOURCES	1,209	0.5242	674		674	21	695
FINANCE	3,520	1.5263	1,963		1,963	61	2,024
COMMUNICATIONS	1,509	0.6543	842		842	26	868
COUNTY COUNSEL	2,312	1.0025	1,290		1,290	40	1,330
BOARD OF SUP.	870	0.3772	485		485	15	500
ASSESSOR	2,614	1.1334	1,458		1,458	45	1,503
ELECTIONS	856	0.3712	477		477	15	492
INFO. TECHNOLOGY	4,706	2.0405	2,625		2,625	82	2,707
ITD PC REPLACEMENT	53	0.0230	30		30	1	31
PURCHASING	183	0.0793	102		102	3	105
MICROFILM/STORAGE	465	0.2016	259		259	8	267
CENTRAL SERVICES	800	0.3469	446		446	14	460
TELECOMMUNICATION	483	0.2094	269		269	8	277
WORKERS COMP	1,044	0.4527	582		582	18	600
LIAB. INSURANCE	1,303	0.5650	727		727	23	750
LAW LIBRARY	71	0.0308	40		40	1	41
GEN. FUND COURT	4,335	1.8797	2,418		2,418	75	2,493
DA AB109	163	0.0707	91		91	3	94
COURT REPORTER	26	0.0113	15		15		15
DA PROSECUTION	6,113	2.6506	3,410		3,410	106	3,516
CHILD SUPPORT	4,329	1.8771	2,415		2,415	75	2,490
DA CHILD ABDUCT.	209	0.0906	117		117	4	121
CHILD ADVOCACY	590	0.2558	329		329	10	339
DA FED VAWA	353	0.1531	197		197	6	203
DA PRISONS	976	0.4232	544		544	17	561
DA MISC GRANTS	342	0.1483	191		191	6	197
GRAND JURY	122	0.0529	68		68	2	70
SHERIFF ADMIN	2,726	1.1820	1,521		1,521	47	1,568

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
SHERIFF- CIVIL	26	0.0113	15		15		15
SHERIFF-GTF	230	0.0997	128		128	4	132
SHERIFF-NTF	143	0.0620	80		80	2	82
SHERIFF-AB109	6,797	2.9472	3,791		3,791	118	3,909
SHERIFF-OPS.	9,258	4.0143	5,164		5,164	161	5,325
RURAL CRIME	362	0.1570	202		202	6	208
SHERIFF OPS-AB443	512	0.2220	286		286	9	295
COURT SECURITY	1,569	0.6803	875		875	27	902
SHERIFF - JAIL	13,530	5.8666	7,547		7,547	235	7,782
SHERIFF-INMATE WELFARE	355	0.1539	198		198	6	204
ASSET FORFEITURE TRUST	105	0.0455	59		59	2	61
SHERIFF-SPECIAL TRUST	110	0.0477	61		61	2	63
JUVENILE CENTER	5,326	2.3094	2,971		2,971	92	3,063
PROBATION-AB109	1,945	0.8434	1,085		1,085	34	1,119
PROBATION-SB678	1,676	0.7267	935		935	29	964
PROB-YOYG	698	0.3027	389		389	12	401
PROBATION	5,798	2.5140	3,234		3,234	101	3,335
VICTIM ASSIST PROG	315	0.1366	176		176	5	181
PROB. MISC GRANTS	454	0.1969	253		253	8	261
FIRE	12,797	5.5488	7,138		7,138	222	7,360
OFFICE OF EMERG MGT	306	0.1327	171		171	5	176
HOMELAND SECURITY	727	0.3152	406		406	13	419
AG COMMISSIONER	2,741	1.1885	1,529		1,529	48	1,577
BLDG INSPECTION	672	0.2914	375		375	12	387
PLANNING	1,045	0.4531	583		583	18	601
LAFCO	63	0.0273	35		35	1	36
RECORDER	735	0.3187	410		410	13	423
PUBLIC GUARDIAN	597	0.2589	333		333	10	343
ANIMAL CONTROL	351	0.1522	196		196	6	202
ANIMAL SHELTER	818	0.3547	456		456	14	470



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	335	0.1453	187		187	6	193
HEALTH-ADMIN	459	0.1990	256		256	8	264
COMM. DISEASE	728	0.3157	406		406	13	419
EHS	1,451	0.6292	809		809	25	834
PUB HLTH NURSING	653	0.2831	364		364	11	375
HEALTH LAB	689	0.2988	384		384	12	396
TOBACCO GRANT	476	0.2064	266		266	8	274
WIC	2,361	1.0237	1,317		1,317	41	1,358
TB PROGRAM	202	0.0876	113		113	4	117
HEALTH INFO MGT	467	0.2025	260		260	8	268
EMERGENCY PREP	414	0.1795	231		231	7	238
AIDS PROGRAM	275	0.1192	153		153	5	158
CHILD HEALTH	905	0.3924	505		505	16	521
CALIFORNIA CHILDREN	1,260	0.5463	703		703	22	725
HEALTH GRANTS	267	0.1158	149		149	5	154
MARGOLIN GRANT	296	0.1283	165		165	5	170
MENTAL HEALTH	8,906	3.8617	4,968		4,968	155	5,123
MENTAL HLTH-CNTY	1,641	0.7115	915		915	28	943
SUBSTANCE ABUSE	2,121	0.9197	1,183		1,183	37	1,220
BHA-MH ACT	12,744	5.5258	7,108		7,108	221	7,329
FIRST 5	2,189	0.9492	1,221		1,221	38	1,259
HUMAN SERVICES	47,289	20.5043	26,373		26,373	823	27,196
WHOLE PERSON CARE	3,112	1.3494	1,736		1,736	54	1,790
IHSS	208	0.0902	116		116	4	120
CHILD ABUSE	264	0.1145	147		147	5	152
LIBRARY	2,262	0.9808	1,262		1,262	39	1,301
AG EXTENSION	233	0.1010	130		130	4	134
ROADS	14,638	6.3471	8,165		8,165	254	8,419
PARKS	1,279	0.5546	713		713	22	735
FLEET MANAGEMENT	3,377	1.4643	1,884		1,884	59	1,943



All Monetary Values Are \$ Dollars  
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Report Output Prepared By County of Kings



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
BLDG MAINTENANCE	3,817	1.6551	2,129		2,129	66	2,195
SURVEYOR	642	0.2784	358		358	11	369
SubTotal	230,626	100.0000	128,638		128,638	3,987	132,625
TOTAL	230,626	100.0000	128,638		128,638	3,987	132,625

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	916	0.3972	1,839		1,839		1,839
INSURANCE	1,407	0.6101	2,825		2,825	88	2,913
HUMAN RESOURCES	1,209	0.5242	2,428		2,428	76	2,504
FINANCE	3,520	1.5263	7,069		7,069	220	7,289
COMMUNICATIONS	1,509	0.6543	3,030		3,030	94	3,124
COUNTY COUNSEL	2,312	1.0025	4,643		4,643	144	4,787
BOARD OF SUP. .	870	0.3772	1,747		1,747	54	1,801
ASSESSOR	2,614	1.1334	5,249		5,249	163	5,412
ELECTIONS	856	0.3712	1,719		1,719	53	1,772
INFO. TECHNOLOGY	4,706	2.0405	9,450		9,450	294	9,744
ITD PC REPLACEMENT	53	0.0230	106		106	3	109
PURCHASING	183	0.0793	367		367	11	378
MICROFILM/STORAGE	465	0.2016	934		934	29	963
CENTRAL SERVICES	800	0.3469	1,607		1,607	50	1,657
TELECOMMUNICATION	483	0.2094	970		970	30	1,000
WORKERS COMP	1,044	0.4527	2,097		2,097	65	2,162
LIAB. INSURANCE	1,303	0.5650	2,617		2,617	81	2,698
LAW LIBRARY	71	0.0308	143		143	4	147
GEN. FUND COURT	4,335	1.8797	8,705		8,705	271	8,976
DA AB109	163	0.0707	327		327	10	337
COURT REPORTER	26	0.0113	52		52	2	54
DA PROSECUTION	6,113	2.6506	12,276		12,276	382	12,658
CHILD SUPPORT	4,329	1.8771	8,693		8,693	270	8,963
DA CHILD ABDUCT.	209	0.0906	420		420	13	433
CHILD ADVOCACY	590	0.2558	1,185		1,185	37	1,222
DA FED VAWA	353	0.1531	709		709	22	731
DA PRISONS	976	0.4232	1,960		1,960	61	2,021
DA MISC GRANTS	342	0.1483	687		687	21	708
GRAND JURY	122	0.0529	245		245	8	253
SHERIFF ADMIN	2,726	1.1820	5,474		5,474	170	5,644



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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
SHERIFF- CIVIL	26	0.0113	52		52	2	54
SHERIFF-GTF	230	0.0997	462		462	14	476
SHERIFF-NTF	143	0.0620	287		287	9	296
SHERIFF-AB109	6,797	2.9472	13,649		13,649	425	14,074
SHERIFF-OPS.	9,258	4.0143	18,592		18,592	578	19,170
RURAL CRIME	362	0.1570	727		727	23	750
SHERIFF OPS-AB443	512	0.2220	1,028		1,028	32	1,060
COURT SECURITY	1,569	0.6803	3,151		3,151	98	3,249
SHERIFF - JAIL	13,530	5.8666	27,170		27,170	845	28,015
SHERIFF-INMATE WELFARE	355	0.1539	713		713	22	735
ASSET FORFEITURE TRUST	105	0.0455	211		211	7	218
SHERIFF-SPECIAL TRUST	110	0.0477	221		221	7	228
JUVENILE CENTER	5,326	2.3094	10,695		10,695	333	11,028
PROBATION-AB109	1,945	0.8434	3,906		3,906	122	4,028
PROBATION-SB678	1,676	0.7267	3,366		3,366	105	3,471
PROB-YOBG	698	0.3027	1,402		1,402	44	1,446
PROBATION	5,798	2.5140	11,643		11,643	362	12,005
VICTIM ASSIST PROG	315	0.1366	633		633	20	653
PROB. MISC GRANTS	454	0.1969	912		912	28	940
FIRE	12,797	5.5488	25,698		25,698	800	26,498
OFFICE OF EMERG MGT	306	0.1327	614		614	19	633
HOMELAND SECURITY	727	0.3152	1,460		1,460	45	1,505
AG COMMISSIONER	2,741	1.1885	5,504		5,504	171	5,675
BLDG INSPECTION	672	0.2914	1,349		1,349	42	1,391
PLANNING	1,045	0.4531	2,099		2,099	65	2,164
LAFCO	63	0.0273	127		127	4	131
RECORDER	735	0.3187	1,476		1,476	46	1,522
PUBLIC GUARDIAN	597	0.2589	1,199		1,199	37	1,236
ANIMAL CONTROL	351	0.1522	705		705	22	727
ANIMAL SHELTER	818	0.3547	1,643		1,643	51	1,694

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	335	0.1453	673		673	21	694
HEALTH-ADMIN	459	0.1990	922		922	29	951
COMM. DISEASE	728	0.3157	1,462		1,462	45	1,507
EHS	1,451	0.6292	2,914		2,914	91	3,005
PUB HLTH NURSING	653	0.2831	1,311		1,311	41	1,352
HEALTH LAB	689	0.2988	1,384		1,384	43	1,427
TOBACCO GRANT	476	0.2064	956		956	30	986
WIC	2,361	1.0237	4,741		4,741	148	4,889
TB PROGRAM	202	0.0876	406		406	13	419
HEALTH INFO MGT	467	0.2025	938		938	29	967
EMERGENCY PREP	414	0.1795	831		831	26	857
AIDS PROGRAM	275	0.1192	552		552	17	569
CHILD HEALTH	905	0.3924	1,817		1,817	57	1,874
CALIFORNIA CHILDREN	1,260	0.5463	2,530		2,530	79	2,609
HEALTH GRANTS	267	0.1158	536		536	17	553
MARGOLIN GRANT	296	0.1283	594		594	18	612
MENTAL HEALTH	8,906	3.8617	17,885		17,885	556	18,441
MENTAL HLTH-CNTY	1,641	0.7115	3,295		3,295	103	3,398
SUBSTANCE ABUSE	2,121	0.9197	4,259		4,259	133	4,392
BHA-MH ACT	12,744	5.5258	25,592		25,592	796	26,388
FIRST 5	2,189	0.9492	4,396		4,396	137	4,533
HUMAN SERVICES	47,289	20.5043	94,967		94,967	2,957	97,924
WHOLE PERSON CARE	3,112	1.3494	6,249		6,249	194	6,443
IHSS	208	0.0902	418		418	13	431
CHILD ABUSE	264	0.1145	530		530	16	546
LIBRARY	2,262	0.9808	4,542		4,542	141	4,683
AG EXTENSION	233	0.1010	468		468	15	483
ROADS	14,638	6.3471	29,395		29,395	915	30,310
PARKS	1,279	0.5546	2,568		2,568	80	2,648
FLEET MANAGEMENT	3,377	1.4643	6,782		6,782	211	6,993



All Monetary Values Are \$ Dollars  
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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
BLDG MAINTENANCE	3,817	1.6551	7,665		7,665	238	7,903
SURVEYOR	642	0.2784	1,289		1,289	40	1,329
SubTotal	230,626	100.0000	463,134		463,134	14,353	477,487
TOTAL	230,626	100.0000	463,134		463,134	14,353	477,487

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	503,239	-319,644	183,595	15,596	199,191
SubTotal	100	100.0000	503,239	-319,644	183,595	15,596	199,191
Direct Billed				319,644	319,644		319,644
TOTAL	100	100.0000	503,239		503,239	15,596	518,835

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
HUMAN RESOURCES	100	100.0000	439		439	14	453
SubTotal	100	100.0000	439		439	14	453
TOTAL	100	100.0000	439		439	14	453

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	2,350	511	1,839	0	0
INSURANCE	202,913	809	2,913	199,191	0
HUMAN RESOURCES	3,652	695	2,504	0	453
FINANCE	9,313	2,024	7,289	0	0
COMMUNICATIONS	3,992	868	3,124	0	0
COUNTY COUNSEL	6,117	1,330	4,787	0	0
BOARD OF SUP.	2,301	500	1,801	0	0
ASSESSOR	6,915	1,503	5,412	0	0
ELECTIONS	2,264	492	1,772	0	0
INFO. TECHNOLOGY	12,451	2,707	9,744	0	0
ITD PC REPLACEMENT	140	31	109	0	0
PURCHASING	483	105	378	0	0
MICROFILM/STORAGE	1,230	267	963	0	0
CENTRAL SERVICES	2,117	460	1,657	0	0
TELECOMMUNICATION	1,277	277	1,000	0	0
WORKERS COMP	2,762	600	2,162	0	0
LIAB. INSURANCE	3,448	750	2,698	0	0
LAW LIBRARY	188	41	147	0	0
GEN. FUND COURT	11,469	2,493	8,976	0	0
DA AB109	431	94	337	0	0
COURT REPORTER	69	15	54	0	0
DA PROSECUTION	16,174	3,516	12,658	0	0
CHILD SUPPORT	11,453	2,490	8,963	0	0
DA CHILD ABDUCT.	554	121	433	0	0
CHILD ADVOCACY	1,561	339	1,222	0	0
DA FED VAWA	934	203	731	0	0
DA PRISONS	2,582	561	2,021	0	0
DA MISC GRANTS	905	197	708	0	0
GRAND JURY	323	70	253	0	0
SHERIFF ADMIN	7,212	1,568	5,644	0	0
SHERIFF- CIVIL	69	15	54	0	0
SHERIFF-GTF	608	132	476	0	0
SHERIFF-NTF	378	82	296	0	0





**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF-AB109	17,983	3,909	14,074	0	0
SHERIFF-OPS.	24,495	5,325	19,170	0	0
RURAL CRIME	958	208	750	0	0
SHERIFF OPS-AB443	1,355	295	1,060	0	0
COURT SECURITY	4,151	902	3,249	0	0
SHERIFF - JAIL	35,797	7,782	28,015	0	0
SHERIFF-INMATE	939	204	735	0	0
ASSET FORFEITURE	279	61	218	0	0
SHERIFF-SPECIAL TRUST	291	63	228	0	0
JUVENILE CENTER	14,091	3,063	11,028	0	0
PROBATION-AB109	5,147	1,119	4,028	0	0
PROBATION-SB678	4,435	964	3,471	0	0
PROB-YOYG	1,847	401	1,446	0	0
PROBATION	15,340	3,335	12,005	0	0
VICTIM ASSIST PROG	834	181	653	0	0
PROB. MISC GRANTS	1,201	261	940	0	0
FIRE	33,858	7,360	26,498	0	0
OFFICE OF EMERG MGT	809	176	633	0	0
HOMELAND SECURITY	1,924	419	1,505	0	0
AG COMMISSIONER	7,252	1,577	5,675	0	0
BLDG INSPECTION	1,778	387	1,391	0	0
PLANNING	2,765	601	2,164	0	0
LAFCO	167	36	131	0	0
RECORDER	1,945	423	1,522	0	0
PUBLIC GUARDIAN	1,579	343	1,236	0	0
ANIMAL CONTROL	929	202	727	0	0
ANIMAL SHELTER	2,164	470	1,694	0	0
HEALTH DEPT	887	193	694	0	0
HEALTH-ADMIN	1,215	264	951	0	0
COMM. DISEASE	1,926	419	1,507	0	0
EHS	3,839	834	3,005	0	0
PUB HLTH NURSING	1,727	375	1,352	0	0
HEALTH LAB	1,823	396	1,427	0	0

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
TOBACCO GRANT	1,260	274	986	0	0
WIC	6,247	1,358	4,889	0	0
TB PROGRAM	536	117	419	0	0
HEALTH INFO MGT	1,235	268	967	0	0
EMERGENCY PREP	1,095	238	857	0	0
AIDS PROGRAM	727	158	569	0	0
CHILD HEALTH	2,395	521	1,874	0	0
CALIFORNIA CHILDREN	3,334	725	2,609	0	0
HEALTH GRANTS	707	154	553	0	0
MARGOLIN GRANT	782	170	612	0	0
MENTAL HEALTH	23,564	5,123	18,441	0	0
MENTAL HLTH-CNTY	4,341	943	3,398	0	0
SUBSTANCE ABUSE	5,612	1,220	4,392	0	0
BHA-MH ACT	33,717	7,329	26,388	0	0
FIRST 5	5,792	1,259	4,533	0	0
HUMAN SERVICES	125,120	27,196	97,924	0	0
WHOLE PERSON CARE	8,233	1,790	6,443	0	0
IHSS	551	120	431	0	0
CHILD ABUSE	698	152	546	0	0
LIBRARY	5,984	1,301	4,683	0	0
AG EXTENSION	617	134	483	0	0
ROADS	38,729	8,419	30,310	0	0
PARKS	3,383	735	2,648	0	0
FLEET MANAGEMENT	8,936	1,943	6,993	0	0
BLDG MAINTENANCE	10,098	2,195	7,903	0	0
SURVEYOR	1,698	369	1,329	0	0
Direct Billed	319,644	0	0	319,644	0
<b>Total</b>	<b>1,129,400</b>	<b>132,625</b>	<b>477,487</b>	<b>518,835</b>	<b>453</b>



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 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,741,418			1,741,418
ADMINISTRATION	187,205	15,708	202,913	
FINANCE		4,050	4,050	
COUNTY COUNSEL		854	854	
Total Allocated Additions:	187,205	20,612	207,817	207,817
Total To Be Allocated:	1,928,623	20,612		1,949,235



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
BLANKET BOND	8,999	0	8,999	0	0
PROPERTY/FIRE	98,704	0	0	98,704	0
MEDICAL MALPRACTICE	18,000	0	0	0	18,000
GENERAL LIABILITY	1,598,512	0	0	0	0
POLLUTION LIABILITY	3,565	0	0	0	0
AIRCRAFT INSURANCE	11,999	0	0	0	0
CYBER INSURANCE	1,639	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,741,418	0	8,999	98,704	18,000
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,741,418	0	8,999	98,704	18,000
<b>Allocation Step 1</b>					
Inbound- All Others	187,205	187,205	0	0	0
Reallocate Admin Costs		( 187,205)	967	10,611	1,935
1st Allocation	1,928,623	0	9,966	109,315	19,935
<b>Allocation Step 2</b>					
Inbound- All Others	20,612	20,612	0	0	0
Reallocate Admin Costs		( 20,612)	107	1,168	213
2nd Allocation	20,612	0	107	1,168	213
<b>Total For 03 INSURANCE</b>					
Total Allocated	1,949,235	0	10,073	110,483	20,148



**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	GEN LIAB EXPR	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE	CYBER INSURANCE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	0	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0	0
GENERAL LIABILITY	959,107	639,405	0	0	0
POLLUTION LIABILITY	0	0	3,565	0	0
AIRCRAFT INSURANCE	0	0	0	11,999	0
CYBER INSURANCE	0	0	0	0	1,639
<b>Departmental Totals</b>					
Total Expenditures	959,107	639,405	3,565	11,999	1,639
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	959,107	639,405	3,565	11,999	1,639
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	103,106	68,737	383	1,290	176
1st Allocation	1,062,213	708,142	3,948	13,289	1,815
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	11,353	7,568	42	142	19
2nd Allocation	11,353	7,568	42	142	19
<b>Total For 03 INSURANCE</b>					
Total Allocated	1,073,566	715,710	3,990	13,431	1,834



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	0.4508	45		45		45
HUMAN RESOURCES	900	0.5796	58		58	1	59
FINANCE	1,900	1.2237	122		122	1	123
COMMUNICATIONS	1,700	1.0949	109		109	1	110
COUNTY COUNSEL	1,600	1.0305	103		103	1	104
BOARD OF SUP.	700	0.4508	45		45		45
ASSESSOR	2,400	1.5457	154		154	2	156
ELECTIONS	600	0.3864	39		39		39
INFO. TECHNOLOGY	3,000	1.9321	193		193	2	195
PURCHASING	200	0.1288	13		13		13
MICROFILM/STORAGE	500	0.3220	32		32		32
CENTRAL SERVICES	400	0.2576	26		26		26
IT ADMIN.	400	0.2576	26		26		26
LAW LIBRARY	80	0.0515	5		5		5
DA AB109	250	0.1610	16		16		16
DA PROSECUTION	4,100	2.6405	263		263	3	266
CHILD SUPPORT	5,000	3.2202	321		321	3	324
DA CHILD ABDUCT.	200	0.1288	13		13		13
CHILD ADVOCACY	360	0.2319	23		23		23
DA FED VAWA	300	0.1932	19		19		19
DA PRISONS	800	0.5152	51		51	1	52
DA MISC GRANTS	300	0.1932	19		19		19
SHERIFF ADMIN	1,800	1.1593	116		116	1	117
SHERIFF-NTF	100	0.0644	6		6		6
SHERIFF-AB109	6,200	3.9930	398		398	4	402
SHERIFF-OPS.	5,825	3.7515	374		374	4	378
RURAL CRIME	300	0.1932	19		19		19
SHERIFF OPS-AB443	500	0.3220	32		32		32
COURT SECURITY	1,575	1.0144	101		101	1	102
SHERIFF - JAIL	10,200	6.5692	655		655	7	662

**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
JAIL KITCHEN	900	0.5796	58		58	1	59
JUVENILE CENTER	5,200	3.3490	334		334	4	338
PROBATION-AB109	2,050	1.3203	132		132	1	133
PROBATION-SB678	500	0.3220	32		32		32
PROB-YOBYG	500	0.3220	32		32		32
PROBATION	4,750	3.0592	305		305	3	308
VICTIM ASSIST PROG	350	0.2254	22		22		22
PROB. MISC GRANTS	500	0.3220	32		32		32
FIRE	8,500	5.4743	546		546	6	552
OFFICE OF EMERG MGT	200	0.1288	13		13		13
AG COMMISSIONER	2,500	1.6101	160		160	2	162
BLDG INSPECTION	400	0.2576	26		26		26
PLANNING	900	0.5796	58		58	1	59
RECORDER	800	0.5152	51		51	1	52
PUBLIC GUARDIAN	1,100	0.7084	71		71	1	72
ANIMAL CONTROL	300	0.1932	19		19		19
ANIMAL SHELTER	600	0.3864	39		39		39
HEALTH DEPT	100	0.0644	6		6		6
HEALTH-ADMIN	1,600	1.0305	103		103	1	104
COMM. DISEASE	700	0.4508	45		45		45
EHS	1,100	0.7084	71		71	1	72
PUB HLTH NURSING	500	0.3220	32		32		32
HEALTH LAB	400	0.2576	26		26		26
TOBACCO GRANT	500	0.3220	32		32		32
WIC	2,600	1.6745	167		167	2	169
TB PROGRAM	100	0.0644	6		6		6
HEALTH INFO MGT	900	0.5796	58		58	1	59
EMERGENCY PREP	200	0.1288	13		13		13
AIDS PROGRAM	200	0.1288	13		13		13
CHILD HEALTH	680	0.4379	44		44		44





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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
CALIFORNIA CHILDREN	1,020	0.6569	65		65	1	66
HEALTH GRANTS	200	0.1288	13		13		13
MARGOLIN GRANT	180	0.1159	12		12		12
SUBSTANCE ABUSE	400	0.2576	26		26		26
BHA-MH ACT	2,900	1.8677	186		186	2	188
FIRST 5	300	0.1932	19		19		19
BHA	1,800	1.1593	116		116	1	117
HUMAN SERVICES	43,600	28.0804	2,794		2,794	39	2,833
JOB TRAINING	2,100	1.3525	135		135	1	136
LIBRARY	1,751	1.1277	112		112	1	113
AG EXTENSION	200	0.1288	13		13		13
ROADS	2,100	1.3525	135		135	1	136
PARKS	900	0.5796	58		58	1	59
FLEET MANAGEMENT	800	0.5152	51		51	1	52
BLDG MAINTENANCE	3,600	2.3185	231		231	2	233
SURVEYOR	500	0.3220	32		32		32
PW-ADMIN	400	0.2576	26		26		26
SubTotal	155,271	100.0000	9,966		9,966	107	10,073
TOTAL	155,271	100.0000	9,966		9,966	107	10,073

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

**County of Kings**  
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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	0.9344	1,021		1,021		1,021
HUMAN RESOURCES	2,914	0.4218	461		461	5	466
FINANCE	5,344	0.7735	846		846	9	855
COMMUNICATIONS	5,250	0.7599	831		831	9	840
COUNTY COUNSEL	2,920	0.4226	462		462	5	467
BOARD OF SUP.	6,456	0.9344	1,021		1,021	11	1,032
ASSESSOR	7,305	1.0573	1,156		1,156	12	1,168
ELECTIONS	5,008	0.7248	792		792	9	801
INFO. TECHNOLOGY	12,182	1.7632	1,927		1,927	21	1,948
PURCHASING	1,176	0.1702	186		186	2	188
MICROFILM/STORAGE	7,080	1.0247	1,120		1,120	12	1,132
CENTRAL SERVICES	3,856	0.5581	610		610	7	617
LAW LIBRARY	1,863	0.2696	295		295	3	298
GEN. FUND COURT	65,112	9.4241	10,302		10,302	111	10,413
DA PROSECUTION	17,073	2.4711	2,701		2,701	29	2,730
CHILD SUPPORT	26,088	3.7759	4,128		4,128	45	4,173
CHILD ADVOCACY	1,606	0.2324	254		254	3	257
SHERIFF ADMIN	16,029	2.3200	2,536		2,536	27	2,563
SHERIFF-GTF	2,750	0.3980	435		435	5	440
SHERIFF-NTF	2,750	0.3980	435		435	5	440
SHERIFF - JAIL	154,071	22.2996	24,376		24,376	263	24,639
JAIL KITCHEN	2,975	0.4306	471		471	5	476
JUVENILE CENTER	20,970	3.0351	3,318		3,318	36	3,354
PROBATION	21,720	3.1437	3,437		3,437	37	3,474
VICTIM WITNESS	1,440	0.2084	228		228	2	230
PROB. MISC GRANTS	800	0.1158	127		127	1	128
FIRE	43,134	6.2431	6,825		6,825	74	6,899
AG COMMISSIONER	13,760	1.9916	2,177		2,177	23	2,200
BLDG INSPECTION	1,130	0.1636	179		179	2	181
PLANNING	3,403	0.4925	538		538	6	544



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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
LAFCO	177	0.0256	28		28		28
RECORDER	1,104	0.1598	175		175	2	177
PUBLIC GUARDIAN	4,183	0.6054	662		662	7	669
ANIMAL SHELTER	6,196	0.8968	980		980	11	991
HEALTH-ADMIN	23,658	3.4242	3,743		3,743	40	3,783
EHS	4,000	0.5789	633		633	7	640
HUMAN SERVICES	81,806	11.8403	12,943		12,943	140	13,083
LIBRARY	38,338	5.5489	6,066		6,066	65	6,131
AG EXTENSION	10,000	1.4474	1,582		1,582	17	1,599
ROADS	5,661	0.8194	896		896	10	906
PARKS	13,713	1.9848	2,170		2,170	23	2,193
FLEET MANAGEMENT	17,964	2.6000	2,842		2,842	31	2,873
BLDG MAINTENANCE	10,440	1.5110	1,652		1,652	18	1,670
CAL VANS ADMIN	6,113	0.8848	967		967	10	977
PW-ADMIN	4,938	0.7147	781		781	8	789
SubTotal	690,912	100.0000	109,315		109,315	1,168	110,483
TOTAL	690,912	100.0000	109,315		109,315	1,168	110,483

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY

**County of Kings**  
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**Schedule .4 - Detail Activity Allocations**  
**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	19,935		19,935	213	20,148
SubTotal	100	100.0000	19,935		19,935	213	20,148
TOTAL	100	100.0000	19,935		19,935	213	20,148

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER



**County of Kings**  
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**For Department INSURANCE**

Activity - GEN LIAB EXPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	3,440	0.3440	3,654		3,654		3,654
DA PROSECUTION	5,479	0.5479	5,820		5,820	62	5,882
SHERIFF-OPS.	795,884	79.5884	845,398		845,398	9,067	854,465
FIRE	1,635	0.1635	1,737		1,737	19	1,756
AG COMMISSIONER	4,291	0.4291	4,558		4,558	49	4,607
HEALTH DEPT	2,265	0.2265	2,406		2,406	26	2,432
HUMAN SERVICES	53,866	5.3866	57,217		57,217	614	57,831
LIBRARY	739	0.0739	785		785	8	793
ROADS	132,401	13.2401	140,638		140,638	1,508	142,146
SubTotal	1,000,000	100.0000	1,062,213		1,062,213	11,353	1,073,566
TOTAL	1,000,000	100.0000	1,062,213		1,062,213	11,353	1,073,566

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL

**County of Kings**  
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**Schedule .4 - Detail Activity Allocations**  
**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	0.4508	3,192		3,192		3,192
HUMAN RESOURCES	900	0.5796	4,105		4,105	44	4,149
FINANCE	1,900	1.2237	8,665		8,665	93	8,758
COMMUNICATIONS	1,700	1.0949	7,753		7,753	83	7,836
COUNTY COUNSEL	1,600	1.0305	7,297		7,297	78	7,375
BOARD OF SUP.	700	0.4508	3,192		3,192	34	3,226
ASSESSOR	2,400	1.5457	10,946		10,946	118	11,064
ELECTIONS	600	0.3864	2,736		2,736	29	2,765
INFO. TECHNOLOGY	3,000	1.9321	13,682		13,682	147	13,829
PURCHASING	200	0.1288	912		912	10	922
MICROFILM/STORAGE	500	0.3220	2,280		2,280	24	2,304
CENTRAL SERVICES	400	0.2576	1,824		1,824	20	1,844
IT ADMIN.	400	0.2576	1,824		1,824	20	1,844
LAW LIBRARY	80	0.0515	365		365	4	369
DA AB109	250	0.1610	1,140		1,140	12	1,152
DA PROSECUTION	4,100	2.6405	18,699		18,699	201	18,900
CHILD SUPPORT	5,000	3.2202	22,803		22,803	245	23,048
DA CHILD ABDUCT.	200	0.1288	912		912	10	922
CHILD ADVOCACY	360	0.2319	1,642		1,642	18	1,660
DA FED VAWA	300	0.1932	1,368		1,368	15	1,383
DA PRISONS	800	0.5152	3,649		3,649	39	3,688
DA MISC GRANTS	300	0.1932	1,368		1,368	15	1,383
SHERIFF ADMIN	1,800	1.1593	8,209		8,209	88	8,297
SHERIFF-NTF	100	0.0644	456		456	5	461
SHERIFF-AB109	6,200	3.9930	28,276		28,276	304	28,580
SHERIFF-OPS.	5,825	3.7515	26,566		26,566	285	26,851
RURAL CRIME	300	0.1932	1,368		1,368	15	1,383
SHERIFF OPS-AB443	500	0.3220	2,280		2,280	24	2,304
COURT SECURITY	1,575	1.0144	7,183		7,183	77	7,260
SHERIFF - JAIL	10,200	6.5692	46,519		46,519	499	47,018



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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
JAIL KITCHEN	900	0.5796	4,105		4,105	44	4,149
JUVENILE CENTER	5,200	3.3490	23,716		23,716	255	23,971
PROBATION-AB109	2,050	1.3203	9,349		9,349	100	9,449
PROBATION-SB678	500	0.3220	2,280		2,280	24	2,304
PROB-YOBBG	500	0.3220	2,280		2,280	24	2,304
PROBATION	4,750	3.0592	21,663		21,663	233	21,896
VICTIM ASSIST PROG	350	0.2254	1,596		1,596	17	1,613
PROB. MISC GRANTS	500	0.3220	2,280		2,280	24	2,304
FIRE	8,500	5.4743	38,766		38,766	416	39,182
OFFICE OF EMERG MGT	200	0.1288	912		912	10	922
AG COMMISSIONER	2,500	1.6101	11,402		11,402	122	11,524
BLDG INSPECTION	400	0.2576	1,824		1,824	20	1,844
PLANNING	900	0.5796	4,105		4,105	44	4,149
RECORDER	800	0.5152	3,649		3,649	39	3,688
PUBLIC GUARDIAN	1,100	0.7084	5,017		5,017	54	5,071
ANIMAL CONTROL	300	0.1932	1,368		1,368	15	1,383
ANIMAL SHELTER	600	0.3864	2,736		2,736	29	2,765
HEALTH DEPT	100	0.0644	456		456	5	461
HEALTH-ADMIN	1,600	1.0305	7,297		7,297	78	7,375
COMM. DISEASE	700	0.4508	3,192		3,192	34	3,226
EHS	1,100	0.7084	5,017		5,017	54	5,071
PUB HLTH NURSING	500	0.3220	2,280		2,280	24	2,304
HEALTH LAB	400	0.2576	1,824		1,824	20	1,844
TOBACCO GRANT	500	0.3220	2,280		2,280	24	2,304
WIC	2,600	1.6745	11,858		11,858	127	11,985
TB PROGRAM	100	0.0644	456		456	5	461
HEALTH INFO MGT	900	0.5796	4,105		4,105	44	4,149
EMERGENCY PREP	200	0.1288	912		912	10	922
AIDS PROGRAM	200	0.1288	912		912	10	922
CHILD HEALTH	680	0.4379	3,101		3,101	33	3,134



**County of Kings**  
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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
CALIFORNIA CHILDREN	1,020	0.6569	4,652		4,652	50	4,702
HEALTH GRANTS	200	0.1288	912		912	10	922
MARGOLIN GRANT	180	0.1159	821		821	9	830
SUBSTANCE ABUSE	400	0.2576	1,824		1,824	20	1,844
BHA-MH ACT	2,900	1.8677	13,226		13,226	142	13,368
FIRST 5	300	0.1932	1,368		1,368	15	1,383
BHA	1,800	1.1593	8,209		8,209	88	8,297
HUMAN SERVICES	43,600	28.0804	198,853		198,853	2,135	200,988
JOB TRAINING	2,100	1.3525	9,577		9,577	103	9,680
LIBRARY	1,751	1.1277	7,986		7,986	86	8,072
AG EXTENSION	200	0.1288	912		912	10	922
ROADS	2,100	1.3525	9,577		9,577	103	9,680
PARKS	900	0.5796	4,105		4,105	44	4,149
FLEET MANAGEMENT	800	0.5152	3,649		3,649	39	3,688
BLDG MAINTENANCE	3,600	2.3185	16,418		16,418	176	16,594
SURVEYOR	500	0.3220	2,280		2,280	24	2,304
PW-ADMIN	400	0.2576	1,824		1,824	20	1,844
SubTotal	155,271	100.0000	708,142		708,142	7,568	715,710
TOTAL	155,271	100.0000	708,142		708,142	7,568	715,710

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS





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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	0.9344	37		37		37
HUMAN RESOURCES	2,914	0.4218	17		17		17
FINANCE	5,344	0.7735	31		31		31
COMMUNICATIONS	5,250	0.7599	30		30		30
COUNTY COUNSEL	2,920	0.4226	17		17		17
BOARD OF SUP.	6,456	0.9344	37		37		37
ASSESSOR	7,305	1.0573	42		42		42
ELECTIONS	5,008	0.7248	29		29		29
INFO. TECHNOLOGY	12,182	1.7632	70		70	1	71
PURCHASING	1,176	0.1702	7		7		7
MICROFILM/STORAGE	7,080	1.0247	40		40		40
CENTRAL SERVICES	3,856	0.5581	22		22		22
LAW LIBRARY	1,863	0.2696	11		11		11
GEN. FUND COURT	65,112	9.4241	372		372	4	376
DA PROSECUTION	17,073	2.4711	98		98	1	99
CHILD SUPPORT	26,088	3.7759	149		149	2	151
CHILD ADVOCACY	1,606	0.2324	9		9		9
SHERIFF ADMIN	16,029	2.3200	92		92	1	93
SHERIFF-GTF	2,750	0.3980	16		16		16
SHERIFF-NTF	2,750	0.3980	16		16		16
SHERIFF - JAIL	154,071	22.2996	879		879	15	894
JAIL KITCHEN	2,975	0.4306	17		17		17
JUVENILE CENTER	20,970	3.0351	120		120	1	121
PROBATION	21,720	3.1437	124		124	1	125
VICTIM WITNESS	1,440	0.2084	8		8		8
PROB. MISC GRANTS	800	0.1158	5		5		5
FIRE	43,134	6.2431	246		246	3	249
AG COMMISSIONER	13,760	1.9916	79		79	1	80
BLDG INSPECTION	1,130	0.1636	6		6		6
PLANNING	3,403	0.4925	19		19		19



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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
LAFCO	177	0.0256	1		1		1
RECORDER	1,104	0.1598	6		6		6
PUBLIC GUARDIAN	4,183	0.6054	24		24		24
ANIMAL SHELTER	6,196	0.8968	35		35		35
HEALTH-ADMIN	23,658	3.4242	135		135	1	136
EHS	4,000	0.5789	23		23		23
HUMAN SERVICES	81,806	11.8403	467		467	5	472
LIBRARY	38,338	5.5489	219		219	2	221
AG EXTENSION	10,000	1.4474	57		57	1	58
ROADS	5,661	0.8194	32		32		32
PARKS	13,713	1.9848	78		78	1	79
FLEET MANAGEMENT	17,964	2.6000	103		103	1	104
BLDG MAINTENANCE	10,440	1.5110	60		60	1	61
CAL VANS ADMIN	6,113	0.8848	35		35		35
PW-ADMIN	4,938	0.7147	28		28		28
<b>SubTotal</b>	<b>690,912</b>	<b>100.0000</b>	<b>3,948</b>		<b>3,948</b>	<b>42</b>	<b>3,990</b>
<b>TOTAL</b>	<b>690,912</b>	<b>100.0000</b>	<b>3,948</b>		<b>3,948</b>	<b>42</b>	<b>3,990</b>

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



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Activity - AIRCRAFT INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	100	100.0000	13,289		13,289	142	13,431
SubTotal	100	100.0000	13,289		13,289	142	13,431
TOTAL	100	100.0000	13,289		13,289	142	13,431

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER

**County of Kings**  
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**For Department INSURANCE**

Activity - CYBER INSURANCE	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department					48		48
ADMINISTRATION	1	1.0666	48		19	19	38
HUMAN RESOURCES	1	1.0638	19		19		19
FINANCE	1	1.0638	19		19		19
COMMUNICATIONS	1	1.0638	19		19		19
COUNTY COUNSEL	1	1.0638	19		19		19
BOARD OF SUP.	1	1.0638	19		19		19
ASSESSOR	1	1.0638	19		19		19
ELECTIONS	1	1.0638	19		19		19
INFO. TECHNOLOGY	1	1.0638	19		19		19
PURCHASING	1	1.0638	19		19		19
MICROFILM/STORAGE	1	1.0638	19		19		19
CENTRAL SERVICES	1	1.0638	19		19		19
TELECOMMUNICATION	1	1.0638	19		19		19
IT ADMIN.	1	1.0638	19		19		19
LAW LIBRARY	1	1.0638	19		19		19
DA AB109	1	1.0638	19		19		19
DA PROSECUTION	1	1.0638	19		19		19
CHILD SUPPORT	1	1.0638	19		19		19
DA CHILD ABDUCT.	1	1.0638	19		19		19
CHILD ADVOCACY	1	1.0638	19		19		19
DA FED VAWA	1	1.0638	19		19		19
DA PRISONS	1	1.0638	19		19		19
DA ST RAPE GRANT	1	1.0638	19		19		19
DA MISC GRANTS	1	1.0638	19		19		19
GRAND JURY	1	1.0638	19		19		19
SHERIFF ADMIN	1	1.0638	19		19		19
SHERIFF- CIVIL	1	1.0638	19		19		19
SHERIFF-GTF	1	1.0638	19		19		19
SHERIFF-NTF	1	1.0638	19		19		19
SHERIFF-AB109	1	1.0638	19		19		19



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
SHERIFF-OPS.	1	1.0638	19		19		19
RURAL CRIME	1	1.0638	19		19		19
SHERIFF OPS-AB443	1	1.0638	19		19		19
COURT SECURITY	1	1.0638	19		19		19
SHERIFF - JAIL	1	1.0638	19		19		19
JAIL KITCHEN	1	1.0638	19		19		19
SHERIFF-INMATE WELFARE	1	1.0638	19		19		19
ASSET FORFEITURE TRUST	1	1.0638	19		19		19
SHERIFF-SPECIAL TRUST	1	1.0638	19		19		19
JUVENILE CENTER	1	1.0638	19		19		19
PROBATION-AB109	1	1.0638	19		19		19
PROBATION-SB678	1	1.0638	19		19		19
PROB-YOBG	1	1.0638	19		19		19
PROB-PROP 36	1	1.0638	19		19		19
PROBATION	1	1.0638	19		19		19
VICTIM WITNESS	1	1.0638	19		19		19
VICTIM ASSIST PROG	1	1.0638	19		19		19
PROB. MISC GRANTS	1	1.0638	19		19		19
FIRE	1	1.0638	19		19		19
OFFICE OF EMERG MGT	1	1.0638	19		19		19
HOMELAND SECURITY	1	1.0638	19		19		19
AG COMMISSIONER	1	1.0638	19		19		19
BLDG INSPECTION	1	1.0638	19		19		19
PLANNING	1	1.0638	19		19		19
LAFCO	1	1.0638	19		19		19
RECORDER	1	1.0638	19		19		19
PUBLIC GUARDIAN	1	1.0638	19		19		19
ANIMAL CONTROL	1	1.0638	19		19		19
ANIMAL SHELTER	1	1.0638	19		19		19
HEALTH DEPT	1	1.0638	19		19		19



**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
HEALTH-ADMIN	1	1.0638	19		19		19
COMM. DISEASE	1	1.0638	19		19		19
EHS	1	1.0638	19		19		19
PUB HLTH NURSING	1	1.0638	19		19		19
HEALTH LAB	1	1.0638	19		19		19
MEDICAL RECORDS	1	1.0638	19		19		19
TOBACCO GRANT	1	1.0638	19		19		19
WIC	1	1.0638	19		19		19
TB PROGRAM	1	1.0638	19		19		19
FAMILY PLANNING	1	1.0638	19		19		19
HEALTH INFO MGT	1	1.0638	19		19		19
EMERGENCY PREP	1	1.0638	19		19		19
AIDS PROGRAM	1	1.0638	19		19		19
CHILD HEALTH	1	1.0638	19		19		19
CALIFORNIA CHILDREN	1	1.0638	19		19		19
HEALTH GRANTS	1	1.0638	19		19		19
MARGOLIN GRANT	1	1.0638	19		19		19
MENTAL HLTH-CNTY	1	1.0638	19		19		19
SUBSTANCE ABUSE	1	1.0638	19		19		19
BHA-MH ACT	1	1.0638	19		19		19
FIRST 5	1	1.0638	19		19		19
BHA	1	1.0638	19		19		19
HUMAN SERVICES	1	1.0638	19		19		19
WHOLE PERSON CARE	1	1.0638	19		19		19
IHSS	1	1.0638	19		19		19
JOB TRAINING	1	1.0638	19		19		19
LIBRARY	1	1.0638	19		19		19
AG EXTENSION	1	1.0638	19		19		19
ROADS	1	1.0638	19		19		19
PARKS	1	1.0638	19		19		19



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
FLEET MANAGEMENT	1	1.0638	19		19		19
BLDG MAINTENANCE	1	1.0638	19		19		19
SURVEYOR	1	1.0638	19		19		19
PW-ADMIN	1	1.0638	19		19		19
SubTotal	94	100.0000	1,815		1,815	19	1,834
TOTAL	94	100.0000	1,815		1,815	19	1,834

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	7,997	45	1,021	0	3,654	3,192	37
HUMAN RESOURCES	4,729	59	466	0	0	4,149	17
FINANCE	9,786	123	855	0	0	8,758	31
COMMUNICATIONS	8,835	110	840	0	0	7,836	30
COUNTY COUNSEL	7,982	104	467	0	0	7,375	17
BOARD OF SUP.	4,359	45	1,032	0	0	3,226	37
ASSESSOR	12,449	156	1,168	0	0	11,064	42
ELECTIONS	3,653	39	801	0	0	2,765	29
INFO. TECHNOLOGY	16,062	195	1,948	0	0	13,829	71
PURCHASING	1,149	13	188	0	0	922	7
MICROFILM/STORAGE	3,527	32	1,132	0	0	2,304	40
CENTRAL SERVICES	2,528	26	617	0	0	1,844	22
TELECOMMUNICATION	19	0	0	0	0	0	0
IT ADMIN.	1,889	26	0	0	0	1,844	0
LAW LIBRARY	702	5	298	0	0	369	11
GEN. FUND COURT	10,789	0	10,413	0	0	0	376
DA AB109	1,187	16	0	0	0	1,152	0
DA PROSECUTION	27,896	266	2,730	0	5,882	18,900	99
CHILD SUPPORT	27,715	324	4,173	0	0	23,048	151
DA CHILD ABDUCT.	954	13	0	0	0	922	0
CHILD ADVOCACY	1,968	23	257	0	0	1,660	9
DA FED VAWA	1,421	19	0	0	0	1,383	0
DA PRISONS	3,759	52	0	0	0	3,688	0
DA ST RAPE GRANT	19	0	0	0	0	0	0
DA MISC GRANTS	1,421	19	0	0	0	1,383	0
GRAND JURY	19	0	0	0	0	0	0
SHERIFF ADMIN	11,089	117	2,563	0	0	8,297	93
SHERIFF- CIVIL	19	0	0	0	0	0	0
SHERIFF-GTF	475	0	440	0	0	0	16
SHERIFF-NTF	942	6	440	0	0	461	16
SHERIFF-AB109	29,001	402	0	0	0	28,580	0
SHERIFF-OPS.	895,144	378	0	0	854,465	26,851	0
RURAL CRIME	1,421	19	0	0	0	1,383	0



**County of Kings**  
**Cost Plan Year 2019-2020**  
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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
SHERIFF OPS-AB443	2,355	32	0	0	0	2,304	0
COURT SECURITY	7,381	102	0	0	0	7,260	0
SHERIFF - JAIL	73,232	662	24,639	0	0	47,018	894
JAIL KITCHEN	4,720	59	476	0	0	4,149	17
SHERIFF-INMATE	19	0	0	0	0	0	0
ASSET FORFEITURE	19	0	0	0	0	0	0
SHERIFF-SPECIAL TRUST	19	0	0	0	0	0	0
JUVENILE CENTER	27,803	338	3,354	0	0	23,971	121
PROBATION-AB109	9,601	133	0	0	0	9,449	0
PROBATION-SB678	2,355	32	0	0	0	2,304	0
PROB-YOYG	2,355	32	0	0	0	2,304	0
PROB-PROP 36	19	0	0	0	0	0	0
PROBATION	25,822	308	3,474	0	0	21,896	125
VICTIM WITNESS	257	0	230	0	0	0	8
VICTIM ASSIST PROG	1,654	22	0	0	0	1,613	0
PROB. MISC GRANTS	2,488	32	128	0	0	2,304	5
FIRE	48,657	552	6,899	0	1,756	39,182	249
OFFICE OF EMERG MGT	954	13	0	0	0	922	0
HOMELAND SECURITY	19	0	0	0	0	0	0
AG COMMISSIONER	18,592	162	2,200	0	4,607	11,524	80
BLDG INSPECTION	2,076	26	181	0	0	1,844	6
PLANNING	4,790	59	544	0	0	4,149	19
LAFCO	48	0	28	0	0	0	1
RECORDER	3,942	52	177	0	0	3,688	6
PUBLIC GUARDIAN	5,855	72	669	0	0	5,071	24
ANIMAL CONTROL	1,421	19	0	0	0	1,383	0
ANIMAL SHELTER	3,849	39	991	0	0	2,765	35
HEALTH DEPT	2,918	6	0	0	2,432	461	0
HEALTH-ADMIN	31,565	104	3,783	20,148	0	7,375	136
COMM. DISEASE	3,290	45	0	0	0	3,226	0
EHS	5,825	72	640	0	0	5,071	23
PUB HLTH NURSING	2,355	32	0	0	0	2,304	0
HEALTH LAB	1,889	26	0	0	0	1,844	0

**County of Kings**  
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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
MEDICAL RECORDS	19	0	0	0	0	0	0
TOBACCO GRANT	2,355	32	0	0	0	2,304	0
WIC	12,173	169	0	0	0	11,985	0
TB PROGRAM	486	6	0	0	0	461	0
FAMILY PLANNING	19	0	0	0	0	0	0
HEALTH INFO MGT	4,227	59	0	0	0	4,149	0
EMERGENCY PREP	954	13	0	0	0	922	0
AIDS PROGRAM	954	13	0	0	0	922	0
CHILD HEALTH	3,197	44	0	0	0	3,134	0
CALIFORNIA CHILDREN	4,787	66	0	0	0	4,702	0
HEALTH GRANTS	954	13	0	0	0	922	0
MARGOLIN GRANT	861	12	0	0	0	830	0
MENTAL HLTH-CNTY	19	0	0	0	0	0	0
SUBSTANCE ABUSE	1,889	26	0	0	0	1,844	0
BHA-MH ACT	13,575	188	0	0	0	13,368	0
FIRST 5	1,421	19	0	0	0	1,383	0
BHA	8,433	117	0	0	0	8,297	0
HUMAN SERVICES	275,226	2,833	13,083	0	57,831	200,988	472
WHOLE PERSON CARE	19	0	0	0	0	0	0
IHSS	19	0	0	0	0	0	0
JOB TRAINING	9,835	136	0	0	0	9,680	0
LIBRARY	15,349	113	6,131	0	793	8,072	221
AG EXTENSION	2,611	13	1,599	0	0	922	58
ROADS	152,919	136	906	0	142,146	9,680	32
PARKS	6,499	59	2,193	0	0	4,149	79
FLEET MANAGEMENT	6,736	52	2,873	0	0	3,688	104
BLDG MAINTENANCE	18,577	233	1,670	0	0	16,594	61
SURVEYOR	2,355	32	0	0	0	2,304	0
CAL VANS ADMIN	1,012	0	977	0	0	0	35
PW-ADMIN	2,706	26	789	0	0	1,844	28



**County of Kings**  
**Cost Plan Year 2019-2020**  
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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
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>1,949,235</u>	<u>10,073</u>	<u>110,483</u>	<u>20,148</u>	<u>1,073,566</u>	<u>715,710</u>	<u>3,990</u>

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

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	48
HUMAN RESOURCES	0	38
FINANCE	0	19
COMMUNICATIONS	0	19
COUNTY COUNSEL	0	19
BOARD OF SUP.	0	19
ASSESSOR	0	19
ELECTIONS	0	19
INFO. TECHNOLOGY	0	19
PURCHASING	0	19
MICROFILM/STORAGE	0	19
CENTRAL SERVICES	0	19
TELECOMMUNICATION	0	19
IT ADMIN.	0	19
LAW LIBRARY	0	19
GEN. FUND COURT	0	0
DA AB109	0	19
DA PROSECUTION	0	19
CHILD SUPPORT	0	19
DA CHILD ABDUCT.	0	19
CHILD ADVOCACY	0	19
DA FED VAWA	0	19
DA PRISONS	0	19
DA ST RAPE GRANT	0	19
DA MISC GRANTS	0	19
GRAND JURY	0	19
SHERIFF ADMIN	0	19
SHERIFF- CIVIL	0	19
SHERIFF-GTF	0	19
SHERIFF-NTF	0	19
SHERIFF-AB109	0	19
SHERIFF-OPS.	13,431	19
RURAL CRIME	0	19

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

Receiving Department	AIRCRAFT	CYBER INSURANCE
SHERIFF OPS-AB443	0	19
COURT SECURITY	0	19
SHERIFF - JAIL	0	19
JAIL KITCHEN	0	19
SHERIFF-INMATE	0	19
ASSET FORFEITURE	0	19
SHERIFF-SPECIAL TRUST	0	19
JUVENILE CENTER	0	19
PROBATION-AB109	0	19
PROBATION-SB678	0	19
PROB-YOBG	0	19
PROB-PROP 36	0	19
PROBATION	0	19
VICTIM WITNESS	0	19
VICTIM ASSIST PROG	0	19
PROB. MISC GRANTS	0	19
FIRE	0	19
OFFICE OF EMERG MGT	0	19
HOMELAND SECURITY	0	19
AG COMMISSIONER	0	19
BLDG INSPECTION	0	19
PLANNING	0	19
LAFCO	0	19
RECORDER	0	19
PUBLIC GUARDIAN	0	19
ANIMAL CONTROL	0	19
ANIMAL SHELTER	0	19
HEALTH DEPT	0	19
HEALTH-ADMIN	0	19
COMM. DISEASE	0	19
EHS	0	19
PUB HLTH NURSING	0	19
HEALTH LAB	0	19

All Monetary Values Are \$ Dollars

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
MEDICAL RECORDS	0	19
TOBACCO GRANT	0	19
WIC	0	19
TB PROGRAM	0	19
FAMILY PLANNING	0	19
HEALTH INFO MGT	0	19
EMERGENCY PREP	0	19
AIDS PROGRAM	0	19
CHILD HEALTH	0	19
CALIFORNIA CHILDREN	0	19
HEALTH GRANTS	0	19
MARGOLIN GRANT	0	19
MENTAL HLTH-CNTY	0	19
SUBSTANCE ABUSE	0	19
BHA-MH ACT	0	19
FIRST 5	0	19
BHA	0	19
HUMAN SERVICES	0	19
WHOLE PERSON CARE	0	19
IHSS	0	19
JOB TRAINING	0	19
LIBRARY	0	19
AG EXTENSION	0	19
ROADS	0	19
PARKS	0	19
FLEET MANAGEMENT	0	19
BLDG MAINTENANCE	0	19
SURVEYOR	0	19
CAL VANS ADMIN	0	0
PW-ADMIN	0	19

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

Receiving Department	AIRCRAFT	CYBER INSURANCE
Direct Billed	0	0
Total	<u>13,431</u>	<u>1,834</u>



COUNTY OF KINGS  
COUNTYWIDE COST ALLOCATION PLAN  
HUMAN RESOURCES DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Kings County Human Resources 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 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,269,957			1,269,957
BUILDING DEPRECIATION	4,423		4,423	
EQUIPMENT DEPRECIATION	1,116		1,116	
ADMINISTRATION	3,541	111	3,652	
INSURANCE	4,660	69	4,729	
HUMAN RESOURCES		6,607	6,607	
FINANCE		10,677	10,677	
COUNTY COUNSEL		20,320	20,320	
Total Allocated Additions:	13,740	37,784	51,524	51,524
CHARGES FOR SERVICES	( 116,827)			
Total Departmental Cost Adjustments:	( 116,827)			( 116,827)
Total To Be Allocated:	1,166,870	37,784		1,204,654

**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PERSONNEL	TUITION REIMB
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	649,887	130,896	518,991	0
FRINGE BENEFITS	307,000	61,830	245,170	0
<b>Other Expense &amp; Cost</b>				
SERVICES & SUPPLIES	313,070	0	288,190	24,880
FIXED ASSETS	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,269,957	192,726	1,052,351	24,880
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
CHARGES FOR SERVICES	( 116,827)	( 116,827)	0	0
Functional Cost	1,153,130	75,899	1,052,351	24,880
<b>Allocation Step 1</b>				
Inbound- All Others	13,740	13,740	0	0
Reallocate Admin Costs		( 89,639)	87,569	2,070
1st Allocation	1,166,870	0	1,139,920	26,950
<b>Allocation Step 2</b>				
Inbound- All Others	37,784	37,784	0	0
Reallocate Admin Costs		( 37,784)	36,911	873
2nd Allocation	37,784	0	36,911	873
<b>Total For 05 HUMAN RESOURCES</b>				
Total Allocated	1,204,654	0	1,176,831	27,823



**County of Kings**  
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**Fiscal Year 2017-2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4508	5,139		5,139		5,139
HUMAN RESOURCES	900	0.5796	6,607		6,607		6,607
FINANCE	1,900	1.2237	13,949		13,949	456	14,405
COMMUNICATIONS	1,700	1.0949	12,481		12,481	408	12,889
COUNTY COUNSEL	1,600	1.0305	11,746		11,746	384	12,130
BOARD OF SUP.	700	0.4508	5,139		5,139	168	5,307
ASSESSOR	2,400	1.5457	17,620		17,620	576	18,196
ELECTIONS	600	0.3864	4,405		4,405	144	4,549
INFO. TECHNOLOGY	3,000	1.9321	22,024		22,024	721	22,745
PURCHASING	200	0.1288	1,468		1,468	48	1,516
MICROFILM/STORAGE	500	0.3220	3,671		3,671	120	3,791
CENTRAL SERVICES	400	0.2576	2,937		2,937	96	3,033
IT ADMIN.	400	0.2576	2,937		2,937	96	3,033
LAW LIBRARY	80	0.0515	587		587	19	606
DA AB109	250	0.1610	1,835		1,835	60	1,895
DA PROSECUTION	4,100	2.6405	30,100		30,100	985	31,085
CHILD SUPPORT	5,000	3.2202	36,707		36,707	1,201	37,908
DA CHILD ABDUCT.	200	0.1288	1,468		1,468	48	1,516
CHILD ADVOCACY	360	0.2319	2,643		2,643	86	2,729
DA FED VAWA	300	0.1932	2,202		2,202	72	2,274
DA PRISONS	800	0.5152	5,873		5,873	192	6,065
DA MISC GRANTS	300	0.1932	2,202		2,202	72	2,274
SHERIFF ADMIN	1,800	1.1593	13,215		13,215	432	13,647
SHERIFF-NTF	100	0.0644	734		734	24	758
SHERIFF-AB109	6,200	3.9930	45,517		45,517	1,489	47,006
SHERIFF-OPS.	5,825	3.7515	42,764		42,764	1,399	44,163
RURAL CRIME	300	0.1932	2,202		2,202	72	2,274
SHERIFF OPS-AB443	500	0.3220	3,671		3,671	120	3,791
COURT SECURITY	1,575	1.0144	11,563		11,563	378	11,941
SHERIFF - JAIL	10,200	6.5692	74,883		74,883	2,450	77,333



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JAIL KITCHEN	900	0.5796	6,607		6,607	216	6,823
JUVENILE CENTER	5,200	3.3490	38,176		38,176	1,249	39,425
PROBATION-AB109	2,050	1.3203	15,050		15,050	492	15,542
PROBATION-SB678	500	0.3220	3,671		3,671	120	3,791
PROB-YOBG	500	0.3220	3,671		3,671	120	3,791
PROBATION	4,750	3.0592	34,872		34,872	1,141	36,013
VICTIM ASSIST PROG	350	0.2254	2,570		2,570	84	2,654
PROB. MISC GRANTS	500	0.3220	3,671		3,671	120	3,791
FIRE	8,500	5.4743	62,403		62,403	2,042	64,445
OFFICE OF EMERG MGT	200	0.1288	1,468		1,468	48	1,516
AG COMMISSIONER	2,500	1.6101	18,354		18,354	600	18,954
BLDG INSPECTION	400	0.2576	2,937		2,937	96	3,033
PLANNING	900	0.5796	6,607		6,607	216	6,823
RECORDER	800	0.5152	5,873		5,873	192	6,065
PUBLIC GUARDIAN	1,100	0.7084	8,076		8,076	264	8,340
ANIMAL CONTROL	300	0.1932	2,202		2,202	72	2,274
ANIMAL SHELTER	600	0.3864	4,405		4,405	144	4,549
HEALTH DEPT	100	0.0644	734		734	24	758
HEALTH-ADMIN	1,600	1.0305	11,746		11,746	384	12,130
COMM. DISEASE	700	0.4508	5,139		5,139	168	5,307
EHS	1,100	0.7084	8,076		8,076	264	8,340
PUB HLTH NURSING	500	0.3220	3,671		3,671	120	3,791
HEALTH LAB	400	0.2576	2,937		2,937	96	3,033
TOBACCO GRANT	500	0.3220	3,671		3,671	120	3,791
WIC	2,600	1.6745	19,088		19,088	625	19,713
TB PROGRAM	100	0.0644	734		734	24	758
HEALTH INFO MGT	900	0.5796	6,607		6,607	216	6,823
EMERGENCY PREP	200	0.1288	1,468		1,468	48	1,516
AIDS PROGRAM	200	0.1288	1,468		1,468	48	1,516
CHILD HEALTH	680	0.4379	4,992		4,992	163	5,155



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,020	0.6569	7,488		7,488	245	7,733
HEALTH GRANTS	200	0.1288	1,468		1,468	48	1,516
MARGOLIN GRANT	180	0.1159	1,321		1,321	43	1,364
SUBSTANCE ABUSE	400	0.2576	2,937		2,937	96	3,033
BHA-MH ACT	2,900	1.8677	21,290		21,290	697	21,987
FIRST 5	300	0.1932	2,202		2,202	72	2,274
BHA	1,800	1.1593	13,215		13,215	432	13,647
HUMAN SERVICES	43,600	28.0804	320,092	-172,458	147,634	10,480	158,114
JOB TRAINING	2,100	1.3525	15,417		15,417	504	15,921
LIBRARY	1,751	1.1277	12,855		12,855	421	13,276
AG EXTENSION	200	0.1288	1,468		1,468	48	1,516
ROADS	2,100	1.3525	15,417		15,417	504	15,921
PARKS	900	0.5796	6,607		6,607	216	6,823
FLEET MANAGEMENT	800	0.5152	5,873		5,873	192	6,065
BLDG MAINTENANCE	3,600	2.3185	26,429		26,429	865	27,294
SURVEYOR	500	0.3220	3,671		3,671	120	3,791
PW-ADMIN	400	0.2576	2,937		2,937	96	3,033
SubTotal	155,271	100.0000	1,139,920	-172,458	967,462	36,911	1,004,373
Direct Billed				172,458	172,458		172,458
TOTAL	155,271	100.0000	1,139,920		1,139,920	36,911	1,176,831

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS

**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - TUITION REIMB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	345	1.5768	425		425		425
FINANCE	1,000	4.5704	1,232		1,232	41	1,273
SHERIFF - JAIL	3,519	16.0832	4,334		4,334	143	4,477
PROBATION-AB109	2,000	9.1408	2,463		2,463	81	2,544
PROB-YOBBG	148	0.6764	182		182	6	188
FIRE	2,387	10.9095	2,940		2,940	97	3,037
AG COMMISSIONER	500	2.2852	616		616	20	636
COMM. DISEASE	1,000	4.5704	1,232		1,232	41	1,273
PUB HLTH NURSING	2,000	9.1408	2,463		2,463	81	2,544
CHILD HEALTH	1,000	4.5704	1,232		1,232	41	1,273
SUBSTANCE ABUSE	2,000	9.1408	2,463		2,463	81	2,544
BHA-MH ACT	2,000	9.1408	2,463		2,463	81	2,544
HUMAN SERVICES	3,981	18.1945	4,905		4,905	160	5,065
SubTotal	21,880	100.0000	26,950		26,950	873	27,823
TOTAL	21,880	100.0000	26,950		26,950	873	27,823

Allocation Basis: ACTUAL CHARGES TO DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL	TUITION REIMB
ADMINISTRATION	5,564	5,139	425
HUMAN RESOURCES	6,607	6,607	0
FINANCE	15,678	14,405	1,273
COMMUNICATIONS	12,889	12,889	0
COUNTY COUNSEL	12,130	12,130	0
BOARD OF SUP.	5,307	5,307	0
ASSESSOR	18,196	18,196	0
ELECTIONS	4,549	4,549	0
INFO. TECHNOLOGY	22,745	22,745	0
PURCHASING	1,516	1,516	0
MICROFILM/STORAGE	3,791	3,791	0
CENTRAL SERVICES	3,033	3,033	0
IT ADMIN.	3,033	3,033	0
LAW LIBRARY	606	606	0
DA AB109	1,895	1,895	0
DA PROSECUTION	31,085	31,085	0
CHILD SUPPORT	37,908	37,908	0
DA CHILD ABDUCT.	1,516	1,516	0
CHILD ADVOCACY	2,729	2,729	0
DA FED VAWA	2,274	2,274	0
DA PRISONS	6,065	6,065	0
DA MISC GRANTS	2,274	2,274	0
SHERIFF ADMIN	13,647	13,647	0
SHERIFF-NTF	758	758	0
SHERIFF-AB109	47,006	47,006	0
SHERIFF-OPS.	44,163	44,163	0
RURAL CRIME	2,274	2,274	0
SHERIFF OPS-AB443	3,791	3,791	0
COURT SECURITY	11,941	11,941	0
SHERIFF - JAIL	81,810	77,333	4,477
JAIL KITCHEN	6,823	6,823	0
JUVENILE CENTER	39,425	39,425	0
PROBATION-AB109	18,086	15,542	2,544

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL	TUITION REIMB
PROBATION-SB678	3,791	3,791	0
PROB-YOBG	3,979	3,791	188
PROBATION	36,013	36,013	0
VICTIM ASSIST PROG	2,654	2,654	0
PROB. MISC GRANTS	3,791	3,791	0
FIRE	67,482	64,445	3,037
OFFICE OF EMERG MGT	1,516	1,516	0
AG COMMISSIONER	19,590	18,954	636
BLDG INSPECTION	3,033	3,033	0
PLANNING	6,823	6,823	0
RECORDER	6,065	6,065	0
PUBLIC GUARDIAN	8,340	8,340	0
ANIMAL CONTROL	2,274	2,274	0
ANIMAL SHELTER	4,549	4,549	0
HEALTH DEPT	758	758	0
HEALTH-ADMIN	12,130	12,130	0
COMM. DISEASE	6,580	5,307	1,273
EHS	8,340	8,340	0
PUB HLTH NURSING	6,335	3,791	2,544
HEALTH LAB	3,033	3,033	0
TOBACCO GRANT	3,791	3,791	0
WIC	19,713	19,713	0
TB PROGRAM	758	758	0
HEALTH INFO MGT	6,823	6,823	0
EMERGENCY PREP	1,516	1,516	0
AIDS PROGRAM	1,516	1,516	0
CHILD HEALTH	6,428	5,155	1,273
CALIFORNIA CHILDREN	7,733	7,733	0
HEALTH GRANTS	1,516	1,516	0
MARGOLIN GRANT	1,364	1,364	0
SUBSTANCE ABUSE	5,577	3,033	2,544
BHA-MH ACT	24,531	21,987	2,544
FIRST 5	2,274	2,274	0



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL	TUITION REIMB
BHA	13,647	13,647	0
HUMAN SERVICES	163,179	158,114	5,065
JOB TRAINING	15,921	15,921	0
LIBRARY	13,276	13,276	0
AG EXTENSION	1,516	1,516	0
ROADS	15,921	15,921	0
PARKS	6,823	6,823	0
FLEET MANAGEMENT	6,065	6,065	0
BLDG MAINTENANCE	27,294	27,294	0
SURVEYOR	3,791	3,791	0
PW-ADMIN	3,033	3,033	0
Direct Billed	172,458	172,458	0
<b>Total</b>	<b>1,204,654</b>	<b>1,176,831</b>	<b>27,823</b>



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 \$3,227. Costs applied totaling \$3,227 and revenues of \$991,795 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 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,989,087			2,989,087
BUILDING DEPRECIATION	8,112		8,112	
EQUIPMENT DEPRECIATION	1,759		1,759	
ADMINISTRATION	9,032	281	9,313	
INSURANCE	9,683	103	9,786	
HUMAN RESOURCES	15,181	497	15,678	
FINANCE		27,233	27,233	
COUNTY COUNSEL		13,302	13,302	
Total Allocated Additions:	<u>43,767</u>	<u>41,416</u>	<u>85,183</u>	<u>85,183</u>
Total To Be Allocated:	<u><u>3,032,854</u></u>	<u><u>41,416</u></u>		<u><u>3,074,270</u></u>

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,256,073	149,594	115,516	154,077	8,588
FRINGE BENEFITS	571,736	68,094	52,600	70,152	3,888
<b>Other Expense &amp; Cost</b>					
DATA PROCESSING	794,902	0	0	400,005	0
SERVICES & SUPPLIES	258,571	30,796	23,789	31,727	1,758
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	107,805	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,989,087	248,484	191,905	655,961	14,234
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	2,989,087	248,484	191,905	655,961	14,234
<b>Allocation Step 1</b>					
Inbound- All Others	43,767	43,767	0	0	0
Reallocate Admin Costs		( 292,251)	20,464	69,950	1,518
Unallocated Costs	( 1,419,918)	0	0	0	0
1st Allocation	1,612,936	0	212,369	725,911	15,752
<b>Allocation Step 2</b>					
Inbound- All Others	41,416	41,416	0	0	0
Reallocate Admin Costs		( 41,416)	2,900	9,913	215
Unallocated Costs	( 19,390)	0	0	0	0
2nd Allocation	22,026	0	2,900	9,913	215
<b>Total For 06 FINANCE</b>					
Total Allocated	1,634,962	0	215,269	735,824	15,967



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	172,561	11,472	0	644,265
FRINGE BENEFITS	78,557	5,203	0	293,242
<b>Other Expense &amp; Cost</b>				
DATA PROCESSING	181,932	0	0	212,965
SERVICES & SUPPLIES	35,528	2,353	0	132,620
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	107,805	0
<b>Departmental Totals</b>				
Total Expenditures	468,578	19,028	107,805	1,283,092
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	468,578	19,028	107,805	1,283,092
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	49,968	2,029	11,496	136,826
Unallocated Costs	0	0	0	( 1,419,918)
1st Allocation	518,546	21,057	119,301	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	7,081	288	1,629	19,390
Unallocated Costs	0	0	0	( 19,390)
2nd Allocation	7,081	288	1,629	0
<b>Total For 06 FINANCE</b>				
Total Allocated	525,627	21,345	120,930	0



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	128	0.5352	1,137		1,137		1,137
INSURANCE	8	0.0334	71		71		71
HUMAN RESOURCES	313	1.3086	2,779		2,779		2,779
FINANCE	270	1.1289	2,397		2,397		2,397
COMMUNICATIONS	189	0.7902	1,678		1,678	24	1,702
COUNTY COUNSEL	206	0.8613	1,829		1,829	26	1,855
BOARD OF SUP.	88	0.3679	781		781	11	792
ASSESSOR	158	0.6606	1,403		1,403	20	1,423
ELECTIONS	243	1.0160	2,158		2,158	30	2,188
EMP. BENEFITS	24	0.1003	213		213	3	216
INFO. TECHNOLOGY	321	1.3421	2,850		2,850	40	2,890
ITD PC REPLACEMENT	1	0.0042	9		9		9
PURCHASING	37	0.1547	329		329	5	334
MICROFILM/STORAGE	83	0.3470	737		737	10	747
CENTRAL SERVICES	201	0.8404	1,785		1,785	25	1,810
TELECOMMUNICATION	115	0.4808	1,021		1,021	14	1,035
IT ADMIN.	25	0.1045	222		222	3	225
UNEMP. INS.	9	0.0376	80		80	1	81
WORKERS COMP	49	0.2049	435		435	6	441
LIAB. INSURANCE	175	0.7317	1,554		1,554	22	1,576
LAW LIBRARY	42	0.1756	373		373	5	378
GEN. FUND COURT	845	3.5329	7,503		7,503	106	7,609
DA PROSECUTION	555	2.3204	4,928		4,928	69	4,997
CHILD SUPPORT	328	1.3714	2,912		2,912	41	2,953
DA CHILD ABDUCT.	18	0.0753	160		160	2	162
CHILD ADVOCACY	160	0.6690	1,421		1,421	20	1,441
DA FED VAWA	17	0.0711	151		151	2	153
DA PRISONS	41	0.1714	364		364	5	369
DA MISC GRANTS	40	0.1672	355		355	5	360
GRAND JURY	274	1.1456	2,433		2,433	34	2,467



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
SHERIFF ADMIN	502	2.0988	4,457		4,457	63	4,520
SHERIFF- CIVIL	17	0.0711	151		151	2	153
SHERIFF-GTF	73	0.3052	648		648	9	657
SHERIFF-NTF	70	0.2927	622		622	9	631
SHERIFF-AB109	183	0.7651	1,625		1,625	23	1,648
SHERIFF-OPS.	609	2.5462	5,407		5,407	76	5,483
COURT SECURITY	33	0.1380	293		293	4	297
SHERIFF - JAIL	449	1.8772	3,987		3,987	56	4,043
JAIL KITCHEN	327	1.3672	2,903		2,903	41	2,944
SHERIFF-INMATE WELFARE	82	0.3428	728		728	10	738
ASSET FORFEITURE TRUST	16	0.0669	142		142	2	144
SHERIFF-SPECIAL TRUST	19	0.0794	169		169	2	171
JUVENILE CENTER	202	0.8446	1,794		1,794	25	1,819
PROBATION-AB109	104	0.4348	923		923	13	936
PROBATION-SB678	89	0.3721	790		790	11	801
PROB-YOBG	90	0.3763	799		799	11	810
PROBATION	416	1.7393	3,694		3,694	52	3,746
VICTIM ASSIST PROG	83	0.3470	737		737	10	747
PROB. MISC GRANTS	72	0.3010	639		639	9	648
FIRE	987	4.1266	8,764		8,764	123	8,887
OFFICE OF EMERG MGT	80	0.3345	710		710	10	720
HOMELAND SECURITY	2	0.0084	18		18		18
AG COMMISSIONER	266	1.1121	2,362		2,362	33	2,395
BLDG INSPECTION	81	0.3387	719		719	10	729
PLANNING	222	0.9282	1,971		1,971	28	1,999
LAFCO	47	0.1965	417		417	6	423
KCAG	392	1.6389	3,481		3,481	49	3,530
RECORDER	48	0.2007	426		426	6	432
PUBLIC GUARDIAN	173	0.7233	1,536		1,536	22	1,558
ANIMAL CONTROL	54	0.2258	479		479	7	486





**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
ANIMAL SHELTER	331	1.3839	2,939		2,939	41	2,980
HEALTH DEPT	72	0.3010	639		639	9	648
HEALTH-ADMIN	300	1.2543	2,664		2,664	38	2,702
COMM. DISEASE	85	0.3554	755		755	11	766
EHS	116	0.4850	1,030		1,030	15	1,045
PUB HLTH NURSING	47	0.1965	417		417	6	423
HEALTH LAB	167	0.6982	1,483		1,483	21	1,504
MEDICAL RECORDS	3	0.0125	27		27		27
TOBACCO GRANT	30	0.1254	266		266	4	270
WIC	157	0.6564	1,394		1,394	20	1,414
TB PROGRAM	73	0.3052	648		648	9	657
HEALTH INFO MGT	3	0.0125	27		27		27
EMERGENCY PREP	104	0.4348	923		923	13	936
AIDS PROGRAM	214	0.8947	1,900		1,900	27	1,927
CHILD HEALTH	33	0.1380	293		293	4	297
CALIFORNIA CHILDREN	70	0.2927	622		622	9	631
HEALTH GRANTS	53	0.2216	471		471	7	478
MARGOLIN GRANT	30	0.1254	266		266	4	270
MEDICAL ASSISTANCE	12	0.0502	107		107	2	109
MENTAL HEALTH	181	0.7568	1,607		1,607	23	1,630
MENTAL HLTH-CNTY	90	0.3763	799		799	11	810
SUBSTANCE ABUSE	259	1.0829	2,300		2,300	32	2,332
BHA-MH ACT	661	2.7636	5,869		5,869	83	5,952
FIRST 5	160	0.6690	1,421		1,421	20	1,441
BHA	273	1.1414	2,424		2,424	34	2,458
HUMAN SERVICES	1,923	8.0396	17,073		17,073	240	17,313
WHOLE PERSON CARE	133	0.5561	1,181		1,181	17	1,198
IHSS	76	0.3178	675		675	10	685
CHILD ABUSE	41	0.1714	364		364	5	369
JOB TRAINING	891	3.7252	7,911		7,911	111	8,022



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**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
LIBRARY	501	2.0947	4,448		4,448	63	4,511
AG EXTENSION	51	0.2132	453		453	6	459
ROADS	631	2.6382	5,603		5,603	79	5,682
PARKS	352	1.4717	3,125		3,125	44	3,169
FLEET MANAGEMENT	788	3.2946	6,997		6,997	99	7,096
BLDG MAINTENANCE	643	2.6884	5,709		5,709	80	5,789
SURVEYOR	41	0.1714	364		364	5	369
TRANSIT AGENCY	486	2.0319	4,315		4,315	61	4,376
CAL VANS ADMIN	895	3.7420	7,947		7,947	112	8,059
VANPOOL	495	2.0696	4,395		4,395	62	4,457
AITs	514	2.1490	4,564		4,564	64	4,628
PW-ADMIN	178	0.7442	1,580		1,580	22	1,602
KCWMA	1,004	4.1977	8,915		8,915	126	9,041
SubTotal	23,918	100.0000	212,369		212,369	2,900	215,269
TOTAL	23,918	100.0000	212,369		212,369	2,900	215,269

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING

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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4395	3,190		3,190		3,190
HUMAN RESOURCES	900	0.5651	4,102		4,102		4,102
FINANCE	1,900	1.1929	8,660		8,660		8,660
COMMUNICATIONS	1,700	1.0674	7,748		7,748	108	7,856
COUNTY COUNSEL	1,600	1.0046	7,292		7,292	102	7,394
BOARD OF SUP.	700	0.4395	3,190		3,190	45	3,235
ASSESSOR	2,400	1.5069	10,939		10,939	153	11,092
ELECTIONS	600	0.3767	2,735		2,735	38	2,773
INFO. TECHNOLOGY	3,000	1.8836	13,673		13,673	191	13,864
PURCHASING	200	0.1256	912		912	13	925
MICROFILM/STORAGE	500	0.3139	2,279		2,279	32	2,311
CENTRAL SERVICES	400	0.2511	1,823		1,823	25	1,848
IT ADMIN.	400	0.2511	1,823		1,823	25	1,848
LAW LIBRARY	80	0.0502	365		365	5	370
DA AB109	250	0.1570	1,139		1,139	16	1,155
DA PROSECUTION	4,100	2.5742	18,687		18,687	261	18,948
CHILD SUPPORT	5,000	3.1393	22,789		22,789	318	23,107
DA CHILD ABDUCT.	200	0.1256	912		912	13	925
CHILD ADVOCACY	360	0.2260	1,641		1,641	23	1,664
DA FED VAWA	300	0.1884	1,367		1,367	19	1,386
DA PRISONS	800	0.5023	3,646		3,646	51	3,697
DA MISC GRANTS	300	0.1884	1,367		1,367	19	1,386
SHERIFF ADMIN	1,800	1.1301	8,204		8,204	115	8,319
SHERIFF-NTF	100	0.0628	456		456	6	462
SHERIFF-AB109	6,200	3.8927	28,258		28,258	395	28,653
SHERIFF-OPS.	5,825	3.6573	26,549		26,549	371	26,920
RURAL CRIME	300	0.1884	1,367		1,367	19	1,386
SHERIFF OPS-AB443	500	0.3139	2,279		2,279	32	2,311
COURT SECURITY	1,575	0.9889	7,178		7,178	100	7,278
SHERIFF - JAIL	10,200	6.4042	46,489		46,489	649	47,138



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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
JAIL KITCHEN	900	0.5651	4,102		4,102	57	4,159
JUVENILE CENTER	5,200	3.2649	23,700		23,700	331	24,031
PROBATION-AB109	2,050	1.2871	9,343		9,343	130	9,473
PROBATION-SB678	500	0.3139	2,279		2,279	32	2,311
PROB-YOBG	500	0.3139	2,279		2,279	32	2,311
PROBATION	4,750	2.9823	21,649		21,649	302	21,951
VICTIM ASSIST PROG	350	0.2198	1,595		1,595	22	1,617
PROB. MISC GRANTS	500	0.3139	2,279		2,279	32	2,311
FIRE	8,500	5.3368	38,741		38,741	541	39,282
OFFICE OF EMERG MGT	200	0.1256	912		912	13	925
AG COMMISSIONER	2,500	1.5697	11,394		11,394	159	11,553
BLDG INSPECTION	400	0.2511	1,823		1,823	25	1,848
PLANNING	900	0.5651	4,102		4,102	57	4,159
RECORDER	800	0.5023	3,646		3,646	51	3,697
PUBLIC GUARDIAN	1,100	0.6906	5,013		5,013	70	5,083
ANIMAL CONTROL	300	0.1884	1,367		1,367	19	1,386
ANIMAL SHELTER	600	0.3767	2,735		2,735	38	2,773
HEALTH DEPT	100	0.0628	456		456	6	462
HEALTH-ADMIN	1,600	1.0046	7,292		7,292	102	7,394
COMM. DISEASE	700	0.4395	3,190		3,190	45	3,235
EHS	1,100	0.6906	5,013		5,013	70	5,083
PUB HLTH NURSING	500	0.3139	2,279		2,279	32	2,311
HEALTH LAB	400	0.2511	1,823		1,823	25	1,848
TOBACCO GRANT	500	0.3139	2,279		2,279	32	2,311
WIC	2,600	1.6324	11,850		11,850	165	12,015
TB PROGRAM	100	0.0628	456		456	6	462
HEALTH INFO MGT	900	0.5651	4,102		4,102	57	4,159
EMERGENCY PREP	200	0.1256	912		912	13	925
AIDS PROGRAM	200	0.1256	912		912	13	925
CHILD HEALTH	680	0.4269	3,099		3,099	43	3,142



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Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CALIFORNIA CHILDREN	1,020	0.6404	4,649		4,649	65	4,714
HEALTH GRANTS	200	0.1256	912		912	13	925
MARGOLIN GRANT	180	0.1130	820		820	11	831
SUBSTANCE ABUSE	400	0.2511	1,823		1,823	25	1,848
BHA-MH ACT	2,900	1.8208	13,217		13,217	185	13,402
FIRST 5	300	0.1884	1,367		1,367	19	1,386
BHA	1,800	1.1301	8,204		8,204	115	8,319
HUMAN SERVICES	43,600	27.3749	198,714		198,714	2,775	201,489
JOB TRAINING	2,100	1.3185	9,571		9,571	134	9,705
LIBRARY	1,751	1.0994	7,981		7,981	111	8,092
AG EXTENSION	200	0.1256	912		912	13	925
ROADS	2,100	1.3185	9,571		9,571	134	9,705
PARKS	900	0.5651	4,102		4,102	57	4,159
FLEET MANAGEMENT	800	0.5023	3,646		3,646	51	3,697
BLDG MAINTENANCE	3,600	2.2603	16,408		16,408	229	16,637
SURVEYOR	500	0.3139	2,279		2,279	32	2,311
PW-ADMIN	400	0.2511	1,823		1,823	25	1,848
KCWMA	4,000	2.5114	18,231		18,231	255	18,486
SubTotal	159,271	100.0000	725,911		725,911	9,913	735,824
TOTAL	159,271	100.0000	725,911		725,911	9,913	735,824

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



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**For Department FINANCE**

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	916	0.3614	57		57		57
INSURANCE	1,407	0.5551	87		87		87
HUMAN RESOURCES	1,209	0.4770	75		75		75
FINANCE	3,520	1.3888	219		219		219
COMMUNICATIONS	1,509	0.5954	94		94	1	95
COUNTY COUNSEL	2,312	0.9122	144		144	2	146
BOARD OF SUP.	870	0.3433	54		54	1	55
ASSESSOR	2,614	1.0313	162		162	2	164
ELECTIONS	856	0.3377	53		53	1	54
INFO. TECHNOLOGY	4,706	1.8567	292		292	4	296
ITD PC REPLACEMENT	53	0.0209	3		3		3
PURCHASING	183	0.0722	11		11		11
MICROFILM/STORAGE	465	0.1835	29		29		29
CENTRAL SERVICES	800	0.3156	50		50	1	51
TELECOMMUNICATION	483	0.1906	30		30		30
WORKERS COMP	1,044	0.4119	65		65	1	66
LIAB. INSURANCE	1,303	0.5141	81		81	1	82
LAW LIBRARY	71	0.0280	4		4		4
GEN. FUND COURT	4,335	1.7104	269		269	4	273
DA AB109	163	0.0643	10		10		10
COURT REPORTER	26	0.0103	2		2		2
DA PROSECUTION	6,113	2.4119	380		380	5	385
CHILD SUPPORT	4,329	1.7080	269		269	4	273
DA CHILD ABDUCT.	209	0.0825	13		13		13
CHILD ADVOCACY	590	0.2328	37		37	1	38
DA FED VAWA	353	0.1393	22		22		22
DA PRISONS	976	0.3851	61		61	1	62
DA MISC GRANTS	342	0.1349	21		21		21
GRAND JURY	122	0.0481	8		8		8
SHERIFF ADMIN	2,726	1.0755	169		169	2	171



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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF- CIVIL	26	0.0103	2		2		2
SHERIFF-GTF	230	0.0907	14		14		14
SHERIFF-NTF	143	0.0564	9		9		9
SHERIFF-AB109	6,797	2.6817	422		422	6	428
SHERIFF-OPS.	9,258	3.6527	575		575	8	583
RURAL CRIME	362	0.1428	22		22		22
SHERIFF OPS-AB443	512	0.2020	32		32		32
COURT SECURITY	1,569	0.6190	98		98	1	99
SHERIFF - JAIL	13,530	5.3382	841		841	12	853
SHERIFF-INMATE WELFARE	355	0.1401	22		22		22
ASSET FORFEITURE TRUST	105	0.0414	7		7		7
SHERIFF-SPECIAL TRUST	110	0.0434	7		7		7
JUVENILE CENTER	5,326	2.1014	331		331	5	336
PROBATION-AB109	1,945	0.7674	121		121	2	123
PROBATION-SB678	1,676	0.6613	104		104	1	105
PROB-YOBG	698	0.2754	43		43	1	44
PROBATION	5,798	2.2876	360		360	5	365
VICTIM ASSIST PROG	315	0.1243	20		20		20
PROB. MISC GRANTS	454	0.1791	28		28		28
FIRE	12,797	5.0490	795		795	11	806
OFFICE OF EMERG MGT	306	0.1207	19		19		19
HOMELAND SECURITY	727	0.2868	45		45	1	46
AG COMMISSIONER	2,741	1.0815	170		170	2	172
BLDG INSPECTION	672	0.2651	42		42	1	43
PLANNING	1,045	0.4123	65		65	1	66
LAFCO	63	0.0249	4		4		4
RECORDER	735	0.2900	46		46	1	47
PUBLIC GUARDIAN	597	0.2355	37		37	1	38
ANIMAL CONTROL	351	0.1385	22		22		22
ANIMAL SHELTER	818	0.3227	51		51	1	52



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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	335	0.1322	21		21		21
HEALTH-ADMIN	459	0.1811	29		29		29
COMM. DISEASE	728	0.2872	45		45	1	46
EHS	1,451	0.5725	90		90	1	91
PUB HLTH NURSING	653	0.2576	41		41	1	42
HEALTH LAB	689	0.2718	43		43	1	44
TOBACCO GRANT	476	0.1878	30		30		30
WIC	2,361	0.9315	147		147	2	149
TB PROGRAM	202	0.0797	13		13		13
HEALTH INFO MGT	467	0.1843	29		29		29
EMERGENCY PREP	414	0.1633	26		26		26
AIDS PROGRAM	275	0.1085	17		17		17
CHILD HEALTH	905	0.3571	56		56	1	57
CALIFORNIA CHILDREN	1,260	0.4971	78		78	1	79
HEALTH GRANTS	267	0.1053	17		17		17
MARGOLIN GRANT	296	0.1168	18		18		18
MENTAL HEALTH	8,906	3.5138	553		553	8	561
MENTAL HLTH-CNTY	1,641	0.6475	102		102	1	103
SUBSTANCE ABUSE	2,121	0.8368	132		132	2	134
BHA-MH ACT	12,744	5.0281	792		792	11	803
FIRST 5	2,189	0.8637	136		136	2	138
HUMAN SERVICES	47,289	18.6576	2,940		2,940	47	2,987
WHOLE PERSON CARE	3,112	1.2278	193		193	3	196
IHSS	208	0.0821	13		13		13
CHILD ABUSE	264	0.1042	16		16		16
LIBRARY	2,262	0.8925	141		141	2	143
AG EXTENSION	233	0.0919	14		14		14
ROADS	14,638	5.7754	910		910	13	923
PARKS	1,279	0.5046	79		79	1	80
FLEET MANAGEMENT	3,377	1.3324	210		210	3	213





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Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BLDG MAINTENANCE	3,817	1.5060	237		237	3	240
SURVEYOR	642	0.2533	40		40	1	41
TRANSIT AGENCY	3,823	1.5083	238		238	3	241
CAL VANS ADMIN	2,502	0.9872	155		155	2	157
VANPOOL	4,225	1.6670	263		263	4	267
AIT5	4,887	1.9281	304		304	4	308
KCWMA	7,393	2.9169	459		459	6	465
SubTotal	253,456	100.0000	15,752		15,752	215	15,967
TOTAL	253,456	100.0000	15,752		15,752	215	15,967

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

**County of Kings**  
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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
ADMINISTRATION	916	0.3972	2,060		2,060		2,060
INSURANCE	1,407	0.6101	3,164		3,164		3,164
HUMAN RESOURCES	1,209	0.5242	2,718		2,718		2,718
FINANCE	3,520	1.5263	7,914		7,914		7,914
COMMUNICATIONS	1,509	0.6543	3,393		3,393	48	3,441
COUNTY COUNSEL	2,312	1.0025	5,198		5,198	73	5,271
BOARD OF SUP.	870	0.3772	1,956		1,956	28	1,984
ASSESSOR	2,614	1.1334	5,877		5,877	83	5,960
ELECTIONS	856	0.3712	1,925		1,925	27	1,952
INFO. TECHNOLOGY	4,706	2.0405	10,581		10,581	149	10,730
ITD PC REPLACEMENT	53	0.0230	119		119	2	121
PURCHASING	183	0.0793	411		411	6	417
MICROFILM/STORAGE	465	0.2016	1,046		1,046	15	1,061
CENTRAL SERVICES	800	0.3469	1,799		1,799	25	1,824
TELECOMMUNICATION	483	0.2094	1,086		1,086	15	1,101
WORKERS COMP	1,044	0.4527	2,347		2,347	33	2,380
LIAB. INSURANCE	1,303	0.5650	2,930		2,930	41	2,971
LAW LIBRARY	71	0.0308	160		160	2	162
GEN. FUND COURT	4,335	1.8797	9,747		9,747	137	9,884
DA AB109	163	0.0707	366		366	5	371
COURT REPORTER	26	0.0113	58		58	1	59
DA PROSECUTION	6,113	2.6506	13,745		13,745	194	13,939
CHILD SUPPORT	4,329	1.8771	9,733		9,733	137	9,870
DA CHILD ABDUCT.	209	0.0906	470		470	7	477
CHILD ADVOCACY	590	0.2558	1,327		1,327	19	1,346
DA FED VAWA	353	0.1531	794		794	11	805
DA PRISONS	976	0.4232	2,194		2,194	31	2,225
DA MISC GRANTS	342	0.1483	769		769	11	780
GRAND JURY	122	0.0529	274		274	4	278
SHERIFF ADMIN	2,726	1.1820	6,129		6,129	86	6,215



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Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF- CIVIL	26	0.0113	58		58	1	59
SHERIFF-GTF	230	0.0997	517		517	7	524
SHERIFF-NTF	143	0.0620	322		322	5	327
SHERIFF-AB109	6,797	2.9472	15,283		15,283	215	15,498
SHERIFF-OPS.	9,258	4.0143	20,816		20,816	293	21,109
RURAL CRIME	362	0.1570	814		814	11	825
SHERIFF OPS-AB443	512	0.2220	1,151		1,151	16	1,167
COURT SECURITY	1,569	0.6803	3,528		3,528	50	3,578
SHERIFF - JAIL	13,530	5.8666	30,421		30,421	429	30,850
SHERIFF-INMATE WELFARE	355	0.1539	798		798	11	809
ASSET FORFEITURE TRUST	105	0.0455	236		236	3	239
SHERIFF-SPECIAL TRUST	110	0.0477	247		247	3	250
JUVENILE CENTER	5,326	2.3094	11,975		11,975	169	12,144
PROBATION-AB109	1,945	0.8434	4,373		4,373	62	4,435
PROBATION-SB678	1,676	0.7267	3,768		3,768	53	3,821
PROB-YOBG	698	0.3027	1,569		1,569	22	1,591
PROBATION	5,798	2.5140	13,036		13,036	184	13,220
VICTIM ASSIST PROG	315	0.1366	708		708	10	718
PROB. MISC GRANTS	454	0.1969	1,021		1,021	14	1,035
FIRE	12,797	5.5488	28,773		28,773	405	29,178
OFFICE OF EMERG MGT	306	0.1327	688		688	10	698
HOMELAND SECURITY	727	0.3152	1,635		1,635	23	1,658
AG COMMISSIONER	2,741	1.1885	6,163		6,163	87	6,250
BLDG INSPECTION	672	0.2914	1,511		1,511	21	1,532
PLANNING	1,045	0.4531	2,350		2,350	33	2,383
LAFCO	63	0.0273	142		142	2	144
RECORDER	735	0.3187	1,653		1,653	23	1,676
PUBLIC GUARDIAN	597	0.2589	1,342		1,342	19	1,361
ANIMAL CONTROL	351	0.1522	789		789	11	800
ANIMAL SHELTER	818	0.3547	1,839		1,839	26	1,865



**County of Kings**  
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**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	335	0.1453	753		753	11	764
HEALTH-ADMIN	459	0.1990	1,032		1,032	15	1,047
COMM. DISEASE	728	0.3157	1,637		1,637	23	1,660
EHS	1,451	0.6292	3,262		3,262	46	3,308
PUB HLTH NURSING	653	0.2831	1,468		1,468	21	1,489
HEALTH LAB	689	0.2988	1,549		1,549	22	1,571
TOBACCO GRANT	476	0.2064	1,070		1,070	15	1,085
WIC	2,361	1.0237	5,309		5,309	75	5,384
TB PROGRAM	202	0.0876	454		454	6	460
HEALTH INFO MGT	467	0.2025	1,050		1,050	15	1,065
EMERGENCY PREP	414	0.1795	931		931	13	944
AIDS PROGRAM	275	0.1192	618		618	9	627
CHILD HEALTH	905	0.3924	2,035		2,035	29	2,064
CALIFORNIA CHILDREN	1,260	0.5463	2,833		2,833	40	2,873
HEALTH GRANTS	267	0.1158	600		600	8	608
MARGOLIN GRANT	296	0.1283	666		666	9	675
MENTAL HEALTH	8,906	3.8617	20,024		20,024	282	20,306
MENTAL HLTH-CNTY	1,641	0.7115	3,690		3,690	52	3,742
SUBSTANCE ABUSE	2,121	0.9197	4,769		4,769	67	4,836
BHA-MH ACT	12,744	5.5258	28,654		28,654	404	29,058
FIRST 5	2,189	0.9492	4,922		4,922	69	4,991
HUMAN SERVICES	47,289	20.5043	106,329		106,329	1,496	107,825
WHOLE PERSON CARE	3,112	1.3494	6,997		6,997	99	7,096
IHSS	208	0.0902	468		468	7	475
CHILD ABUSE	264	0.1145	594		594	8	602
LIBRARY	2,262	0.9808	5,086		5,086	72	5,158
AG EXTENSION	233	0.1010	524		524	7	531
ROADS	14,638	6.3471	32,912		32,912	464	33,376
PARKS	1,279	0.5546	2,876		2,876	41	2,917
FLEET MANAGEMENT	3,377	1.4643	7,593		7,593	107	7,700



**County of Kings**  
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**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
BLDG MAINTENANCE	3,817	1.6551	8,582		8,582	121	8,703
SURVEYOR	642	0.2784	1,443		1,443	20	1,463
SubTotal	230,626	100.0000	518,546		518,546	7,081	525,627
TOTAL	230,626	100.0000	518,546		518,546	7,081	525,627

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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
HUMAN RESOURCES	1,774	1.7961	378		378		378
FINANCE	29,185	29.5493	6,222		6,222		6,222
PROBATION	1,790	1.8123	382		382	8	390
HUMAN SERVICES	20,152	20.4036	4,296	-3,227	1,069	86	1,155
OTHER	45,866	46.4387	9,779		9,779	194	9,973
SubTotal	98,767	100.0000	21,057	-3,227	17,830	288	18,118
Direct Billed				3,227	3,227		3,227
TOTAL	98,767	100.0000	21,057		21,057	288	21,345

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

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	916	0.3972	474		474		474
INSURANCE	1,407	0.6101	728		728		728
HUMAN RESOURCES	1,209	0.5242	625		625		625
FINANCE	3,520	1.5263	1,821		1,821		1,821
COMMUNICATIONS	1,509	0.6543	781		781	11	792
COUNTY COUNSEL	2,312	1.0025	1,196		1,196	17	1,213
BOARD OF SUP.	870	0.3772	450		450	6	456
ASSESSOR	2,614	1.1334	1,352		1,352	19	1,371
ELECTIONS	856	0.3712	443		443	6	449
INFO. TECHNOLOGY	4,706	2.0405	2,434		2,434	34	2,468
ITD PC REPLACEMENT	53	0.0230	27		27		27
PURCHASING	183	0.0793	95		95	1	96
MICROFILM/STORAGE	465	0.2016	241		241	3	244
CENTRAL SERVICES	800	0.3469	414		414	6	420
TELECOMMUNICATION	483	0.2094	250		250	4	254
WORKERS COMP	1,044	0.4527	540		540	8	548
LIAB. INSURANCE	1,303	0.5650	674		674	9	683
LAW LIBRARY	71	0.0308	37		37	1	38
GEN. FUND COURT	4,335	1.8797	2,242		2,242	32	2,274
DA AB109	163	0.0707	84		84	1	85
COURT REPORTER	26	0.0113	13		13		13
DA PROSECUTION	6,113	2.6506	3,162	-6,160	-2,998	45	-2,953
CHILD SUPPORT	4,329	1.8771	2,239		2,239	32	2,271
DA CHILD ABDUCT.	209	0.0906	108		108	2	110
CHILD ADVOCACY	590	0.2558	305		305	4	309
DA FED VAWA	353	0.1531	183		183	3	186
DA PRISONS	976	0.4232	505		505	7	512
DA MISC GRANTS	342	0.1483	177	-5,720	-5,543	2	-5,541
GRAND JURY	122	0.0529	63		63	1	64
SHERIFF ADMIN	2,726	1.1820	1,410		1,410	20	1,430



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

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF- CIVIL	26	0.0113	13		13		13
SHERIFF-GTF	230	0.0997	119		119	2	121
SHERIFF-NTF	143	0.0620	74		74	1	75
SHERIFF-AB109	6,797	2.9472	3,516		3,516	50	3,566
SHERIFF-OPS.	9,258	4.0143	4,789		4,789	67	4,856
RURAL CRIME	362	0.1570	187		187	3	190
SHERIFF OPS-AB443	512	0.2220	265		265	4	269
COURT SECURITY	1,569	0.6803	812		812	11	823
SHERIFF - JAIL	13,530	5.8666	6,999		6,999	99	7,098
SHERIFF-INMATE WELFARE	355	0.1539	184		184	3	187
ASSET FORFEITURE TRUST	105	0.0455	54		54	1	55
SHERIFF-SPECIAL TRUST	110	0.0477	57		57	1	58
JUVENILE CENTER	5,326	2.3094	2,755		2,755	39	2,794
PROBATION-AB109	1,945	0.8434	1,006		1,006	14	1,020
PROBATION-SB678	1,676	0.7267	867		867	12	879
PROB-YOBG	698	0.3027	361		361	5	366
PROBATION	5,798	2.5140	2,999		2,999	42	3,041
VICTIM ASSIST PROG	315	0.1366	163		163	2	165
PROB. MISC GRANTS	454	0.1969	235		235	3	238
FIRE	12,797	5.5488	6,620		6,620	93	6,713
OFFICE OF EMERG MGT	306	0.1327	158		158	2	160
HOMELAND SECURITY	727	0.3152	376		376	5	381
AG COMMISSIONER	2,741	1.1885	1,418		1,418	20	1,438
BLDG INSPECTION	672	0.2914	348		348	5	353
PLANNING	1,045	0.4531	541		541	8	549
LAFCO	63	0.0273	33		33		33
RECORDER	735	0.3187	380		380	5	385
PUBLIC GUARDIAN	597	0.2589	309		309	4	313
ANIMAL CONTROL	351	0.1522	182		182	3	185
ANIMAL SHELTER	818	0.3547	423		423	6	429



**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH DEPT	335	0.1453	173		173	2	175
HEALTH-ADMIN	459	0.1990	237		237	3	240
COMM. DISEASE	728	0.3157	377		377	5	382
EHS	1,451	0.6292	751		751	11	762
PUB HLTH NURSING	653	0.2831	338		338	5	343
HEALTH LAB	689	0.2988	356		356	5	361
TOBACCO GRANT	476	0.2064	246		246	3	249
WIC	2,361	1.0237	1,221		1,221	17	1,238
TB PROGRAM	202	0.0876	104		104	1	105
HEALTH INFO MGT	467	0.2025	242		242	3	245
EMERGENCY PREP	414	0.1795	214		214	3	217
AIDS PROGRAM	275	0.1192	142		142	2	144
CHILD HEALTH	905	0.3924	468		468	7	475
CALIFORNIA CHILDREN	1,260	0.5463	652		652	9	661
HEALTH GRANTS	267	0.1158	138		138	2	140
MARGOLIN GRANT	296	0.1283	153		153	2	155
MENTAL HEALTH	8,906	3.8617	4,607		4,607	65	4,672
MENTAL HLTH-CNTY	1,641	0.7115	849		849	12	861
SUBSTANCE ABUSE	2,121	0.9197	1,097		1,097	15	1,112
BHA-MH ACT	12,744	5.5258	6,592		6,592	93	6,685
FIRST 5	2,189	0.9492	1,132	-6,560	-5,428	16	-5,412
HUMAN SERVICES	47,289	20.5043	24,462		24,462	345	24,807
WHOLE PERSON CARE	3,112	1.3494	1,610		1,610	23	1,633
IHSS	208	0.0902	108		108	2	110
CHILD ABUSE	264	0.1145	137		137	2	139
LIBRARY	2,262	0.9808	1,170		1,170	16	1,186
AG EXTENSION	233	0.1010	121		121	2	123
ROADS	14,638	6.3471	7,572		7,572	107	7,679
PARKS	1,279	0.5546	662		662	9	671
FLEET MANAGEMENT	3,377	1.4643	1,747		1,747	25	1,772



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

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BLDG MAINTENANCE	3,817	1.6551	1,975		1,975	28	2,003
SURVEYOR	642	0.2784	332		332	5	337
OTHER	0			-27,415	-27,415		-27,415
SubTotal	230,626	100.0000	119,301	-45,855	73,446	1,629	75,075
Direct Billed				45,855	45,855		45,855
<b>TOTAL</b>	<b>230,626</b>	<b>100.0000</b>	<b>119,301</b>		<b>119,301</b>	<b>1,629</b>	<b>120,930</b>

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	6,918	1,137	3,190	57	2,060	0	474
INSURANCE	4,050	71	0	87	3,164	0	728
HUMAN RESOURCES	10,677	2,779	4,102	75	2,718	378	625
FINANCE	27,233	2,397	8,660	219	7,914	6,222	1,821
COMMUNICATIONS	13,886	1,702	7,856	95	3,441	0	792
COUNTY COUNSEL	15,879	1,855	7,394	146	5,271	0	1,213
BOARD OF SUP.	6,522	792	3,235	55	1,984	0	456
ASSESSOR	20,010	1,423	11,092	164	5,960	0	1,371
ELECTIONS	7,416	2,188	2,773	54	1,952	0	449
EMP. BENEFITS	216	216	0	0	0	0	0
INFO. TECHNOLOGY	30,248	2,890	13,864	296	10,730	0	2,468
ITD PC REPLACEMENT	160	9	0	3	121	0	27
PURCHASING	1,783	334	925	11	417	0	96
MICROFILM/STORAGE	4,392	747	2,311	29	1,061	0	244
CENTRAL SERVICES	5,953	1,810	1,848	51	1,824	0	420
TELECOMMUNICATION	2,420	1,035	0	30	1,101	0	254
IT ADMIN.	2,073	225	1,848	0	0	0	0
UNEMP. INS.	81	81	0	0	0	0	0
WORKERS COMP	3,435	441	0	66	2,380	0	548
LIAB. INSURANCE	5,312	1,576	0	82	2,971	0	683
LAW LIBRARY	952	378	370	4	162	0	38
GEN. FUND COURT	20,040	7,609	0	273	9,884	0	2,274
DA AB109	1,621	0	1,155	10	371	0	85
COURT REPORTER	74	0	0	2	59	0	13
DA PROSECUTION	35,316	4,997	18,948	385	13,939	0	( 2,953)
CHILD SUPPORT	38,474	2,953	23,107	273	9,870	0	2,271
DA CHILD ABDUCT.	1,687	162	925	13	477	0	110
CHILD ADVOCACY	4,798	1,441	1,664	38	1,346	0	309
DA FED VAWA	2,552	153	1,386	22	805	0	186
DA PRISONS	6,865	369	3,697	62	2,225	0	512
DA MISC GRANTS	( 2,994)	360	1,386	21	780	0	( 5,541)
GRAND JURY	2,817	2,467	0	8	278	0	64
SHERIFF ADMIN	20,655	4,520	8,319	171	6,215	0	1,430

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**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF- CIVIL	227	153	0	2	59	0	13
SHERIFF-GTF	1,316	657	0	14	524	0	121
SHERIFF-NTF	1,504	631	462	9	327	0	75
SHERIFF-AB109	49,793	1,648	28,653	428	15,498	0	3,566
SHERIFF-OPS.	58,951	5,483	26,920	583	21,109	0	4,856
RURAL CRIME	2,423	0	1,386	22	825	0	190
SHERIFF OPS-AB443	3,779	0	2,311	32	1,167	0	269
COURT SECURITY	12,075	297	7,278	99	3,578	0	823
SHERIFF - JAIL	89,982	4,043	47,138	853	30,850	0	7,098
JAIL KITCHEN	7,103	2,944	4,159	0	0	0	0
SHERIFF-INMATE	1,756	738	0	22	809	0	187
ASSET FORFEITURE	445	144	0	7	239	0	55
SHERIFF-SPECIAL TRUST	486	171	0	7	250	0	58
JUVENILE CENTER	41,124	1,819	24,031	336	12,144	0	2,794
PROBATION-AB109	15,987	936	9,473	123	4,435	0	1,020
PROBATION-SB678	7,917	801	2,311	105	3,821	0	879
PROB-YOYG	5,122	810	2,311	44	1,591	0	366
PROBATION	42,713	3,746	21,951	365	13,220	390	3,041
VICTIM ASSIST PROG	3,267	747	1,617	20	718	0	165
PROB. MISC GRANTS	4,260	648	2,311	28	1,035	0	238
FIRE	84,866	8,887	39,282	806	29,178	0	6,713
OFFICE OF EMERG MGT	2,522	720	925	19	698	0	160
HOMELAND SECURITY	2,103	18	0	46	1,658	0	381
AG COMMISSIONER	21,808	2,395	11,553	172	6,250	0	1,438
BLDG INSPECTION	4,505	729	1,848	43	1,532	0	353
PLANNING	9,156	1,999	4,159	66	2,383	0	549
LAFCO	604	423	0	4	144	0	33
KCAG	3,530	3,530	0	0	0	0	0
RECORDER	6,237	432	3,697	47	1,676	0	385
PUBLIC GUARDIAN	8,353	1,558	5,083	38	1,361	0	313
ANIMAL CONTROL	2,879	486	1,386	22	800	0	185
ANIMAL SHELTER	8,099	2,980	2,773	52	1,865	0	429
HEALTH DEPT	2,070	648	462	21	764	0	175

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**County of Kings**  
**Cost Plan Year 2019-2020**  
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**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
HEALTH-ADMIN	11,412	2,702	7,394	29	1,047	0	240
COMM. DISEASE	6,089	766	3,235	46	1,660	0	382
EHS	10,289	1,045	5,083	91	3,308	0	762
PUB HLTH NURSING	4,608	423	2,311	42	1,489	0	343
HEALTH LAB	5,328	1,504	1,848	44	1,571	0	361
MEDICAL RECORDS	27	27	0	0	0	0	0
TOBACCO GRANT	3,945	270	2,311	30	1,085	0	249
WIC	20,200	1,414	12,015	149	5,384	0	1,238
TB PROGRAM	1,697	657	462	13	460	0	105
HEALTH INFO MGT	5,525	27	4,159	29	1,065	0	245
EMERGENCY PREP	3,048	936	925	26	944	0	217
AIDS PROGRAM	3,640	1,927	925	17	627	0	144
CHILD HEALTH	6,035	297	3,142	57	2,064	0	475
CALIFORNIA CHILDREN	8,958	631	4,714	79	2,873	0	661
HEALTH GRANTS	2,168	478	925	17	608	0	140
MARGOLIN GRANT	1,949	270	831	18	675	0	155
MEDICAL ASSISTANCE	109	109	0	0	0	0	0
MENTAL HEALTH	27,169	1,630	0	561	20,306	0	4,672
MENTAL HLTH-CNTY	5,516	810	0	103	3,742	0	861
SUBSTANCE ABUSE	10,262	2,332	1,848	134	4,836	0	1,112
BHA-MH ACT	55,900	5,952	13,402	803	29,058	0	6,685
FIRST 5	2,544	1,441	1,386	138	4,991	0	( 5,412)
BHA	10,777	2,458	8,319	0	0	0	0
HUMAN SERVICES	355,576	17,313	201,489	2,987	107,825	1,155	24,807
WHOLE PERSON CARE	10,123	1,198	0	196	7,096	0	1,633
IHSS	1,283	685	0	13	475	0	110
CHILD ABUSE	1,126	369	0	16	602	0	139
JOB TRAINING	17,727	8,022	9,705	0	0	0	0
LIBRARY	19,090	4,511	8,092	143	5,158	0	1,186
AG EXTENSION	2,052	459	925	14	531	0	123
ROADS	57,365	5,682	9,705	923	33,376	0	7,679
PARKS	10,996	3,169	4,159	80	2,917	0	671
FLEET MANAGEMENT	20,478	7,096	3,697	213	7,700	0	1,772

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**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
BLDG MAINTENANCE	33,372	5,789	16,637	240	8,703	0	2,003
SURVEYOR	4,521	369	2,311	41	1,463	0	337
TRANSIT AGENCY	4,617	4,376	0	241	0	0	0
CAL VANS ADMIN	8,216	8,059	0	157	0	0	0
VANPOOL	4,724	4,457	0	267	0	0	0
AITS	4,936	4,628	0	308	0	0	0
PW-ADMIN	3,450	1,602	1,848	0	0	0	0
KCWMA	27,992	9,041	18,486	465	0	0	0
OTHER	( 17,442)	0	0	0	0	9,973	( 27,415)
Direct Billed	49,082	0	0	0	0	3,227	45,855
<b>Total</b>	<b>1,634,962</b>	<b>215,269</b>	<b>735,824</b>	<b>15,967</b>	<b>525,627</b>	<b>21,345</b>	<b>120,930</b>



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 Avenal (included in "all other departments") are given credit for amounts they are direct billed.

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,438,942			1,438,942
FIXED ASSETS	( 29,993)			
Total Deductions:	( 29,993)			( 29,993)
BUILDING DEPRECIATION	8,738		8,738	
EQUIPMENT DEPRECIATION	35,226		35,226	
ADMINISTRATION	3,872	120	3,992	
INSURANCE	8,742	93	8,835	
HUMAN RESOURCES	12,481	408	12,889	
FINANCE	13,694	192	13,886	
Total Allocated Additions:	82,753	813	83,566	83,566
OTHER REVENUE	( 1,200)			
CHARGES FOR SERVICES-RENT	( 30,443)			
COST APPLIED	( 66,199)			
Total Departmental Cost Adjustments:	( 97,842)			( 97,842)
Total To Be Allocated:	1,393,860	813		1,394,673



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMUNICATIONS**

	Total	General & Admin	RADIO DISPATCH
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	968,741	0	968,741
FRINGE BENEFITS	311,889	0	311,889
<b>Other Expense &amp; Cost</b>			
SERVICES & SUPPLIES	128,319	0	128,319
*FIXED ASSETS	29,993	29,993	0
<b>Departmental Totals</b>			
Total Expenditures	1,438,942	29,993	1,408,949
<b>Deductions</b>			
Total Deductions	( 29,993)	( 29,993)	0
<b>Cost Adjustments</b>			
OTHER REVENUE	( 1,200)	( 1,200)	0
CHARGES FOR SERVICES-RENT	( 30,443)	( 30,443)	0
COST APPLIED	( 66,199)	( 66,199)	0
Functional Cost	1,311,107	( 97,842)	1,408,949
<b>Allocation Step 1</b>			
Inbound- All Others	82,753	82,753	0
Reallocate Admin Costs		15,089	( 15,089)
1st Allocation	1,393,860	0	1,393,860
<b>Allocation Step 2</b>			
Inbound- All Others	813	813	0
Reallocate Admin Costs		( 813)	813
2nd Allocation	813	0	813
<b>Total For 07 COMMUNICATIONS</b>			
Total Allocated	1,394,673	0	1,394,673



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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.	36,982	57.4050	800,145		800,145	466	800,611
PROBATION	7,980	12.3869	172,656		172,656	101	172,757
FIRE	5,412	8.4007	117,094	-192,068	-74,974	68	-74,906
ANIMAL CONTROL	3,770	5.8519	81,568		81,568	48	81,616
OTHER	10,279	15.9555	222,397	-84,703	137,694	130	137,824
SubTotal	64,423	100.0000	1,393,860	-276,771	1,117,089	813	1,117,902
Direct Billed				276,771	276,771		276,771
<b>TOTAL</b>	<b>64,423</b>	<b>100.0000</b>	<b>1,393,860</b>		<b>1,393,860</b>	<b>813</b>	<b>1,394,673</b>

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department COMMUNICATIONS**

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	800,611	800,611
PROBATION	172,757	172,757
FIRE	( 74,906)	( 74,906)
ANIMAL CONTROL	81,616	81,616
OTHER	137,824	137,824
Direct Billed	276,771	276,771
<b>Total</b>	<b>1,394,673</b>	<b>1,394,673</b>



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 2018 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 \$761,971 are shown as direct billed to the appropriate departments.

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,029,757			2,029,757
BUILDING DEPRECIATION	4,622		4,622	
EQUIPMENT DEPRECIATION	1,618		1,618	
ADMINISTRATION	5,933	184	6,117	
INSURANCE	7,898	84	7,982	
HUMAN RESOURCES	11,746	384	12,130	
FINANCE	15,659	220	15,879	
COUNTY COUNSEL		119,476	119,476	
Total Allocated Additions:	<u>47,476</u>	<u>120,348</u>	<u>167,824</u>	<u>167,824</u>
Total To Be Allocated:	<u><u>2,077,233</u></u>	<u><u>120,348</u></u>		<u><u>2,197,581</u></u>

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY COUNSEL**

	Total	General & Admin	LEGAL SERVICES	HSA LEGAL SERVICES	UNALLOWED
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,244,049	185,069	334,982	407,665	316,333
FRINGE BENEFITS	460,046	68,455	123,890	150,711	116,990
<b>Other Expense &amp; Cost</b>					
SERVICES & SUPPLIES	325,662	48,459	87,701	106,686	82,816
FIXED ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	2,029,757	301,983	546,573	665,062	516,139
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	2,029,757	301,983	546,573	665,062	516,139
<b>Allocation Step 1</b>					
Inbound- All Others	47,476	47,476	0	0	0
Reallocate Admin Costs		( 349,459)	110,550	134,515	104,394
Unallocated Costs	( 620,533)	0	0	0	( 620,533)
1st Allocation	1,456,700	0	657,123	799,577	0
<b>Allocation Step 2</b>					
Inbound- All Others	120,348	120,348	0	0	0
Reallocate Admin Costs		( 120,348)	38,071	46,325	35,952
Unallocated Costs	( 35,952)	0	0	0	( 35,952)
2nd Allocation	84,396	0	38,071	46,325	0
<b>Total For 08 COUNTY COUNSEL</b>					
Total Allocated	1,541,096	0	695,194	845,902	0



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	200	1.8572	12,204		12,204		12,204
INSURANCE	14	0.1300	854		854		854
HUMAN RESOURCES	333	3.0922	20,320		20,320		20,320
FINANCE	218	2.0243	13,302		13,302		13,302
COUNTY COUNSEL	1,958	18.1820	119,476		119,476		119,476
BOARD OF SUP.	1,590	14.7646	97,022		97,022	7,523	104,545
ASSESSOR	102	0.9472	6,224		6,224	483	6,707
ELECTIONS	316	2.9343	19,282		19,282	1,495	20,777
INFO. TECHNOLOGY	20	0.1857	1,220		1,220	95	1,315
PURCHASING	47	0.4364	2,868		2,868	222	3,090
LAW LIBRARY	1	0.0093	61		61	5	66
DA AB109	113	1.0493	6,895		6,895	535	7,430
DA PROSECUTION	53	0.4922	3,234		3,234	251	3,485
CHILD SUPPORT	112	1.0400	6,834		6,834	530	7,364
GRAND JURY	26	0.2414	1,587		1,587	123	1,710
SHERIFF ADMIN	83	0.7707	5,065		5,065	393	5,458
SHERIFF-AB109	953	8.8495	58,152		58,152	4,509	62,661
JUVENILE CENTER	2	0.0186	122		122	9	131
PROBATION-AB109	306	2.8415	18,672		18,672	1,448	20,120
PROBATION	141	1.3093	8,604		8,604	667	9,271
FIRE	121	1.1236	7,383		7,383	573	7,956
OFFICE OF EMERG MGT	4	0.0371	244		244	19	263
AG COMMISSIONER	155	1.4393	9,458		9,458	733	10,191
PLANNING	362	3.3615	22,089	-2,197	19,892	1,713	21,605
LAFCO	31	0.2879	1,892	-3,705	-1,813	147	-1,666
RECORDER	96	0.8914	5,858		5,858	454	6,312
PUBLIC GUARDIAN	625	5.8037	38,137	-13,062	25,075	2,957	28,032
HEALTH-ADMIN	184	1.7086	11,228		11,228	871	12,099
EHS	50	0.4643	3,051		3,051	237	3,288
FIRST 5	9	0.0836	549	-700	-151	43	-108

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**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	138	1.2815	8,421	-14,312	-5,891	653	-5,238
IHSS	105	0.9750	6,407	-10,371	-3,964	497	-3,467
JOB TRAINING	12	0.1114	732		732	57	789
LIBRARY	1	0.0093	61		61	5	66
PARKS	27	0.2507	1,648		1,648	128	1,776
PW-ADMIN	327	3.0365	19,954		19,954	1,547	21,501
KCWMA	33	0.3064	2,014	-169	1,845	156	2,001
OTHER	1,901	17.6525	115,999	-328	115,671	8,993	124,664
SubTotal	10,769	100.0000	657,123	-44,844	612,279	38,071	650,350
Direct Billed				44,844	44,844		44,844
TOTAL	10,769	100.0000	657,123		657,123	38,071	695,194

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY COUNSEL**

Activity - HSA LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES	6,395	100.0000	799,577	-717,127	82,450	46,325	128,775
SubTotal	6,395	100.0000	799,577	-717,127	82,450	46,325	128,775
Direct Billed				717,127	717,127		717,127
<b>TOTAL</b>	<b>6,395</b>	<b>100.0000</b>	<b>799,577</b>		<b>799,577</b>	<b>46,325</b>	<b>845,902</b>

Allocation Basis: DIRECT HOURS OF HSA ATTORNEYS/STAFF

Allocation Source: COUNTY COUNSEL TIME RECORDS

**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY COUNSEL**

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
ADMINISTRATION	12,204	12,204	0
INSURANCE	854	854	0
HUMAN RESOURCES	20,320	20,320	0
FINANCE	13,302	13,302	0
COUNTY COUNSEL	119,476	119,476	0
BOARD OF SUP.	104,545	104,545	0
ASSESSOR	6,707	6,707	0
ELECTIONS	20,777	20,777	0
INFO. TECHNOLOGY	1,315	1,315	0
PURCHASING	3,090	3,090	0
LAW LIBRARY	66	66	0
DA AB109	7,430	7,430	0
DA PROSECUTION	3,485	3,485	0
CHILD SUPPORT	7,364	7,364	0
GRAND JURY	1,710	1,710	0
SHERIFF ADMIN	5,458	5,458	0
SHERIFF-AB109	62,661	62,661	0
JUVENILE CENTER	131	131	0
PROBATION-AB109	20,120	20,120	0
PROBATION	9,271	9,271	0
FIRE	7,956	7,956	0
OFFICE OF EMERG MGT	263	263	0
AG COMMISSIONER	10,191	10,191	0
PLANNING	21,605	21,605	0
LAFCO	( 1,666)	( 1,666)	0
RECORDER	6,312	6,312	0
PUBLIC GUARDIAN	28,032	28,032	0
HEALTH-ADMIN	12,099	12,099	0
EHS	3,288	3,288	0
FIRST 5	( 108)	( 108)	0
BHA	( 5,238)	( 5,238)	0
HUMAN SERVICES	128,775	0	128,775
IHSS	( 3,467)	( 3,467)	0



**County of Kings**  
**Cost Plan Year 2019-2020**  
**Fiscal Year 2017-2018**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY COUNSEL**

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
JOB TRAINING	789	789	0
LIBRARY	66	66	0
PARKS	1,776	1,776	0
PW-ADMIN	21,501	21,501	0
KCWMA	2,001	2,001	0
OTHER	124,664	124,664	0
Direct Billed	761,971	44,844	717,127
<b>Total</b>	<b>1,541,096</b>	<b>695,194</b>	<b>845,902</b>