



Malia M. Cohen  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Kings  
Hanford, California**

**Date: July 13, 2023  
Filing Ref: KIN24**

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. County Counsel                |
| 2. Administration           | 8. Workers' Compensation (ISF)   |
| 3. Insurance                | 9. Fleet Management (ISF)        |
| 4. Human Resources          | 10. Information Technology (ISF) |
| 5. Finance                  | 11. Health Self-Insurance (ISF)  |
| 6. Communications           | 12. Public Works (ISF)           |

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

Direct charges from the above 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 2023-24 Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**COUNTY OF KINGS**

**BY** Erik Ureña Digitally signed by Erik Ureña  
Date: 2023.07.14 11:16:26  
-07'00'

Erik Ureña

**Name**

Director of Finance

**Title**

7/14/2023

**Date**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY** Sandeep Singh

**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services  
Division**

07/14/2023

**Date**

cc: State and Federal Agencies  
Attachment: Schedule A

**Negotiated by Loc Trinh  
Telephone (916) 327-2284**

KINGS COUNTY, CALIFORNIA  
COUNTYWIDE COST ALLOCATION PLAN  
ACTUAL FY 2021/2022

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, 2022, 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.

 1-31-2023  
Signature/Date

Rob Knudson  
Name

Asst. Finance Director  
Title

COUNTY OF KINGS FY 2021/2022  
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 2022-2023

Analyst Rate	\$136.42 /hr
Core Network Services	\$17.06 /month/Connection
E-mail Services	\$11.87 /month/License
Service Desk	\$78.76 /month/PC
Data Storage	\$0.17 /month/GB storage
Data Infrastructure	\$13.65 /month/PC
Digital Imaging	\$0.17 /scan
Record Storage	\$1.50 /box/month
Shredding	\$3.00 /box
Purchasing	\$98.62 /hr

COUNTY OF KINGS FY 2021/2022  
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 a 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 2021/2022**

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 2021/2022  
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 2021-2022**  
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**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	8,330	8,899	0	5,672	0	30,416	0
EQUIPMENT	0	6,701	0	26,248	0	0	0
ADMINISTRATION	4,514	10,316	0	6,638	0	21,354	631
INSURANCE	6,553	15,724	0	5,457	0	19,210	0
HUMAN RESOURCES	6,308	20,727	0	5,407	0	23,430	0
FINANCE	7,561	20,365	0	10,031	47	33,088	642
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	64,201	14,490	0	21,475	0	14,119	0
Total Allocated	97,467	97,222	0	80,928	47	141,617	1,273
Roll Forward	( 30,390)	7,028	0	23,189	( 172)	25,843	( 2,195)
Cost With Roll Forward	67,077	104,250	0	104,117	( 125)	167,460	( 922)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	67,077	104,250	0	104,117	( 125)	167,460	( 922)



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
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**County of Kings**  
**Cost Plan Year 2023-2024**  
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**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	8,330	8,899	0	5,672	0	30,416	0
EQUIPMENT	0	6,701	0	26,248	0	0	0
ADMINISTRATION	4,514	10,316	0	6,638	0	21,354	631
INSURANCE	6,553	15,724	0	5,457	0	19,210	0
HUMAN RESOURCES	6,308	20,727	0	5,407	0	23,430	0
FINANCE	7,561	20,365	0	10,031	47	33,088	642
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	64,201	14,490	0	21,475	0	14,119	0
Total Allocated	97,467	97,222	0	80,928	47	141,617	1,273
Roll Forward	( 30,390)	7,028	0	23,189	( 172)	25,843	( 2,195)
Cost With Roll Forward	67,077	104,250	0	104,117	( 125)	167,460	( 922)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	67,077	104,250	0	104,117	( 125)	167,460	( 922)



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Allocated Costs By Department**

Detail

Central Service Departments	PURCHASING	MICROFILM/STORAGE	CENTRAL SERVICES	TELECOMMUNICATION	IT ADMIN.	UNEMP. INS.	WORKERS COMP
BUILDING DEPRECIATION	1,223	11,221	7,081	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	811	603	3,064	2,076	0	4	5,247
INSURANCE	1,810	2,914	3,919	262	2,475	0	0
HUMAN RESOURCES	1,802	0	3,605	0	3,605	0	0
FINANCE	1,693	717	5,662	2,423	1,714	18	5,323
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	5,573	0	0	0	0	0	0
Total Allocated	12,912	15,455	23,331	4,761	7,794	22	10,570
Roll Forward	4,091	1,180	894	( 714)	1,126	( 57)	850
Cost With Roll Forward	17,003	16,635	24,225	4,047	8,920	( 35)	11,420
Adjustments	0	0	0	0	0	0	0
Proposed Costs	17,003	16,635	24,225	4,047	8,920	( 35)	11,420



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Allocated Costs By Department**

Detail

Central Service Departments	LIAB. INSURANCE	LAW LIBRARY	GEN. FUND COURT	DA AB109	COURT REPORTER	DA PROSECUTION	DA CAC GRANT
BUILDING DEPRECIATION	0	2,300	175,132	0	0	21,924	0
EQUIPMENT	0	0	0	0	0	38,925	2,706
ADMINISTRATION	10,667	343	18,929	1,639	137	25,759	709
INSURANCE	0	1,402	24,389	2,198	0	64,523	815
HUMAN RESOURCES	0	721	0	3,154	0	37,398	901
FINANCE	11,151	816	22,534	3,089	135	38,654	1,218
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	12,335	0
Total Allocated	21,818	5,582	240,984	10,080	272	239,518	6,349
Roll Forward	4,781	( 1,187)	9,656	1,698	38	52,539	3,196
Cost With Roll Forward	26,599	4,395	250,640	11,778	310	292,057	9,545
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,599	4,395	250,640	11,778	310	292,057	9,545





**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Allocated Costs By Department**

Detail

Central Service Departments	CHILD SUPPORT	DA CHILD ABDUCT.	CHILD ADVOCACY	DA FED VAWA	DA PRISONS	DA ST RAPE GRANT	DA MISC GRANTS
BUILDING DEPRECIATION	0	0	10,696	0	0	0	0
EQUIPMENT	0	0	1,046	0	0	0	3,711
ADMINISTRATION	18,105	878	2,345	1,476	4,691	0	1,020
INSURANCE	37,148	1,369	2,856	1,922	5,242	262	1,369
HUMAN RESOURCES	44,156	1,802	3,244	2,704	8,111	0	1,802
FINANCE	39,404	1,763	4,294	2,769	8,467	0	( 3,805)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	6,093	0	0	0	0	0	0
Total Allocated	144,906	5,812	24,481	8,871	26,511	262	4,097
Roll Forward	13,132	1,853	1,162	1,251	5,100	237	( 179)
Cost With Roll Forward	158,038	7,665	25,643	10,122	31,611	499	3,918
Adjustments	0	0	0	0	0	0	0
Proposed Costs	158,038	7,665	25,643	10,122	31,611	499	3,918



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Allocated Costs By Department**

Detail

Central Service Departments	GRAND JURY	SHERIFF ADMIN	SHERIFF- CIVIL	SHERIFF-GTF	SHERIFF-NTF	SHERIFF-MAJOR CRIMES	SHERIFF-AB109
BUILDING DEPRECIATION	0	61,090	0	0	0	24,988	0
EQUIPMENT	740	25,343	0	0	0	926	6,391
ADMINISTRATION	386	9,529	0	0	0	1,146	34,948
INSURANCE	262	15,674	262	0	0	2,876	34,567
HUMAN RESOURCES	0	15,320	0	0	0	901	55,872
FINANCE	1,342	18,381	0	0	0	1,927	61,407
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	1,784	25,487	0	0	0	0	32,027
Total Allocated	4,514	170,824	262	0	0	32,764	225,212
Roll Forward	( 502)	15,196	( 326)	0	0	2,510	( 2,161)
Cost With Roll Forward	4,012	186,020	( 64)	0	0	35,274	223,051
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,012	186,020	( 64)	0	0	35,274	223,051



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Allocated Costs By Department**

Detail

Central Service Departments	SHERIFF-OPS.	RURAL CRIME	SHERIFF OPS-AB443	COURT SECURITY	SHERIFF - JAIL	JAIL KITCHEN	SHERIFF-INMATE WELFARE
BUILDING DEPRECIATION	0	0	0	0	2,094,700	42,191	0
EQUIPMENT	195,198	0	0	0	42,479	4,887	0
ADMINISTRATION	52,190	1,749	2,505	7,961	67,514	268	622
INSURANCE	1,108,385	1,922	3,029	9,945	117,173	6,356	262
HUMAN RESOURCES	58,575	2,704	4,506	15,770	96,423	8,111	0
FINANCE	81,470	2,985	4,573	15,325	113,871	5,376	985
COMMUNICATIONS	851,671	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	2,347,489	9,360	14,613	49,001	2,532,160	67,189	1,869
Roll Forward	543,258	( 1,950)	1,967	6,303	85,371	1,258	( 533)
Cost With Roll Forward	2,890,747	7,410	16,580	55,304	2,617,531	68,447	1,336
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,890,747	7,410	16,580	55,304	2,617,531	68,447	1,336



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Allocated Costs By Department**

Detail

Central Service Departments	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-GREAT GRANT	PROB-YOYG
BUILDING DEPRECIATION	0	0	77,397	0	0	0	0
EQUIPMENT	0	0	6,685	4,949	1,580	0	0
ADMINISTRATION	157	115	19,440	8,937	6,004	0	2,840
INSURANCE	262	262	33,017	11,605	3,029	0	3,029
HUMAN RESOURCES	0	0	40,552	18,473	4,506	0	4,506
FINANCE	164	314	39,110	17,753	8,358	0	5,135
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	6,242	0	0	0
Total Allocated	583	691	216,201	67,959	23,477	0	15,510
Roll Forward	49	174	34,150	( 12,010)	2,958	0	928
Cost With Roll Forward	632	865	250,351	55,949	26,435	0	16,438
Adjustments	0	0	0	0	0	0	0
Proposed Costs	632	865	250,351	55,949	26,435	0	16,438



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Allocated Costs By Department**

Detail

Central Service Departments	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS
BUILDING DEPRECIATION	0	40,320	0	0	0	0	0
EQUIPMENT	0	6,518	0	688	0	14,912	1,239
ADMINISTRATION	0	26,030	0	0	0	1,683	2,276
INSURANCE	262	36,894	0	802	0	3,029	3,328
HUMAN RESOURCES	0	46,410	0	0	0	4,506	4,506
FINANCE	0	49,257	0	0	0	4,068	4,606
COMMUNICATIONS	0	203,689	0	0	0	0	0
COUNTY COUNSEL	0	10,552	0	0	0	0	0
Total Allocated	262	419,670	0	1,490	0	28,198	15,955
Roll Forward	237	50,782	0	597	0	13,696	1,451
Cost With Roll Forward	499	470,452	0	2,087	0	41,894	17,406
Adjustments	0	0	0	0	0	0	0
Proposed Costs	499	470,452	0	2,087	0	41,894	17,406



**County of Kings**  
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**Allocated Costs By Department**

Detail

Central Service Departments	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
BUILDING DEPRECIATION	71,951	0	0	42,067	1,525	4,593	239
EQUIPMENT	532,879	21,769	0	5,006	0	3,074	0
ADMINISTRATION	58,458	3,096	0	11,755	3,140	4,640	300
INSURANCE	66,166	1,922	262	18,695	2,899	6,517	329
HUMAN RESOURCES	77,500	2,704	0	21,628	3,605	8,111	0
FINANCE	97,047	4,318	370	22,490	5,031	8,770	432
COMMUNICATIONS	( 46,140)	0	0	0	0	0	0
COUNTY COUNSEL	9,586	1,263	0	3,938	0	20,467	17
Total Allocated	867,447	35,072	632	125,579	16,200	56,172	1,317
Roll Forward	230,754	6,260	( 4,497)	( 2,721)	1,440	11,426	285
Cost With Roll Forward	1,098,201	41,332	( 3,865)	122,858	17,640	67,598	1,602
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,098,201	41,332	( 3,865)	122,858	17,640	67,598	1,602

**County of Kings**  
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**Allocated Costs By Department**

Detail

Central Service Departments	REGIONAL PLANNING	KCAG	RECORDER	PUBLIC GUARDIAN	ANIMAL CONTROL	ANIMAL SHELTER	HEALTH DEPT
BUILDING DEPRECIATION	0	0	1,345	6,368	0	4,872	0
EQUIPMENT	0	0	2,429	1,939	0	1,387	951
ADMINISTRATION	0	0	3,064	2,568	1,324	3,368	2,014
INSURANCE	0	0	5,103	7,363	1,922	5,903	18,605
HUMAN RESOURCES	0	0	7,209	9,012	2,704	5,407	901
FINANCE	0	1,100	6,599	7,056	2,808	8,308	2,770
COMMUNICATIONS	0	0	0	0	92,384	0	0
COUNTY COUNSEL	0	0	7,133	13,271	149	0	0
Total Allocated	0	1,100	32,882	47,577	101,291	29,245	25,241
Roll Forward	0	( 1,944)	10,330	2,458	( 14,526)	953	8,072
Cost With Roll Forward	0	( 844)	43,212	50,035	86,765	30,198	33,313
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	( 844)	43,212	50,035	86,765	30,198	33,313



**County of Kings**  
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**Allocated Costs By Department**

Detail

Central Service Departments	HEALTH-ADMIN	COMM. DISEASE	EHS	PUB HLTH NURSING	HEALTH LAB	MEDICAL RECORDS	TOBACCO GRANT
BUILDING DEPRECIATION	33,314	0	0	0	0	0	0
EQUIPMENT	63,210	68,029	1,447	0	6,088	0	0
ADMINISTRATION	1,202	54,987	4,908	2,825	2,100	0	895
INSURANCE	47,131	13,541	8,401	3,582	1,922	262	1,922
HUMAN RESOURCES	11,715	21,628	10,814	5,407	2,704	0	2,704
FINANCE	8,552	65,168	10,175	5,553	4,243	0	2,150
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	27,122	0	5,202	0	0	0	0
Total Allocated	192,246	223,353	40,947	17,367	17,057	262	7,671
Roll Forward	22,957	192,429	2,164	( 301)	5,902	237	( 6,015)
Cost With Roll Forward	215,203	415,782	43,111	17,066	22,959	499	1,656
Adjustments	0	0	0	0	0	0	0
Proposed Costs	215,203	415,782	43,111	17,066	22,959	499	1,656





**County of Kings**  
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**Allocated Costs By Department**

Detail

Central Service Departments	WIC	TB PROGRAM	FAMILY PLANNING	HEALTH INFO MGT	EMERGENCY PREP	AIDS PROGRAM	CHILD HEALTH
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	23,177	0	0	0	32,073	0	0
ADMINISTRATION	8,852	873	0	985	1,139	1,107	3,443
INSURANCE	12,435	815	0	2,475	1,369	1,369	4,025
HUMAN RESOURCES	19,826	901	0	3,605	1,802	1,802	6,127
FINANCE	18,625	1,580	0	2,663	2,294	2,167	6,318
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	82,915	4,169	0	9,728	38,677	6,445	19,913
Roll Forward	3,583	461	0	( 2,660)	12,256	( 47)	1,937
Cost With Roll Forward	86,498	4,630	0	7,068	50,933	6,398	21,850
Adjustments	0	0	0	0	0	0	0
Proposed Costs	86,498	4,630	0	7,068	50,933	6,398	21,850



**County of Kings**  
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**Allocated Costs By Department**

Detail

Central Service Departments	CALIFORNIA CHILDREN	HEALTH GRANTS	MARGOLIN GRANT	MEDICAL ASSISTANCE	MENTAL HEALTH	MENTAL HLTH-CNTY	SUBSTANCE ABUSE
BUILDING DEPRECIATION	0	0	0	0	0	0	0
EQUIPMENT	1,454	0	0	0	0	0	0
ADMINISTRATION	5,133	2,494	1,217	0	53,596	5,578	13,590
INSURANCE	5,906	4,689	1,369	0	0	262	1,922
HUMAN RESOURCES	9,192	7,209	1,802	0	0	0	2,704
FINANCE	9,697	6,767	2,101	142	54,688	5,617	15,180
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	31,382	21,159	6,489	142	108,284	11,457	33,396
Roll Forward	3,300	15,397	1,014	( 33)	15,027	1,000	( 11,623)
Cost With Roll Forward	34,682	36,556	7,503	109	123,311	12,457	21,773
Adjustments	0	0	0	0	0	0	0
Proposed Costs	34,682	36,556	7,503	109	123,311	12,457	21,773



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**Allocated Costs By Department**

Detail

Central Service Departments	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS
BUILDING DEPRECIATION	0	0	0	2,734	712,238	0	0
EQUIPMENT	6,852	0	0	2,264	0	0	0
ADMINISTRATION	44,912	6,420	0	0	261,637	9,096	1,966
INSURANCE	15,202	1,369	0	14,095	376,305	262	262
HUMAN RESOURCES	24,332	1,802	0	22,529	196,956	0	0
FINANCE	57,240	1,105	11	11,909	463,675	9,007	2,045
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	( 329)	0	( 33,426)	2,258	0	( 885)
Total Allocated	148,538	10,367	11	20,105	2,013,069	18,365	3,388
Roll Forward	( 36,487)	( 4,554)	0	( 9,757)	343,014	( 6,562)	( 283)
Cost With Roll Forward	112,051	5,813	11	10,348	2,356,083	11,803	3,105
Adjustments	0	0	0	0	0	0	0
Proposed Costs	112,051	5,813	11	10,348	2,356,083	11,803	3,105



**County of Kings**  
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**Allocated Costs By Department**

Detail

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING DEPRECIATION	0	0	0	36,075	24,420	973	16,091
EQUIPMENT	0	0	0	59,206	0	0	0
ADMINISTRATION	0	0	0	9,683	709	59,969	4,644
INSURANCE	0	0	14,647	24,310	4,561	133,332	10,380
HUMAN RESOURCES	0	0	23,430	15,779	901	19,826	8,111
FINANCE	0	0	17,446	20,034	1,237	70,778	10,076
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	4,087	1,784	0	0	223
Total Allocated	0	0	59,610	166,871	31,828	284,878	49,525
Roll Forward	0	0	4,847	9,305	( 515)	( 318,119)	( 1,937)
Cost With Roll Forward	0	0	64,457	176,176	31,313	( 33,241)	47,588
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	64,457	176,176	31,313	( 33,241)	47,588



**County of Kings**  
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**Allocated Costs By Department**

Detail

Central Service Departments	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL
BUILDING DEPRECIATION	0	10,447	22,834	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	11,687	16,127	2,660	0	0	0
INSURANCE	0	10,865	22,986	3,029	0	0	0
HUMAN RESOURCES	0	6,308	30,639	4,506	0	0	0
FINANCE	0	19,628	35,477	4,806	0	2,318	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	58,935	128,063	15,001	0	2,318	0
Roll Forward	0	( 8,091)	7,457	1,041	0	( 2,592)	0
Cost With Roll Forward	0	50,844	135,520	16,042	0	( 274)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	50,844	135,520	16,042	0	( 274)	0



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**Allocated Costs By Department**

Detail

Central Service Departments	AIT5 II	GREENFIELD AITS	VENTURA AITS	SACRAMENTO AITS	CAL VANS ADMIN	VANPOOL	AIT5
BUILDING DEPRECIATION	0	0	0	0	8,866	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	2,290	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	1,689	1,204	2,993
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	12,845	1,204	2,993
Roll Forward	0	0	0	0	( 3,142)	( 3,250)	( 4,861)
Cost With Roll Forward	0	0	0	0	9,703	( 2,046)	( 1,868)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	9,703	( 2,046)	( 1,868)



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**Allocated Costs By Department**

Detail

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	6,665	0	898,884	4,530,081	0	0	4,530,081
EQUIPMENT	0	0	0	1,225,106	0	0	1,225,106
ADMINISTRATION	1,414	0	0	1,077,831	276,664	155,019	1,509,514
INSURANCE	4,325	0	0	2,485,354	171,780	0	2,657,134
HUMAN RESOURCES	3,605	0	0	1,157,965	238,291	0	1,396,256
FINANCE	3,287	9,186	164,181	1,956,291	59,587	1,368,454	3,384,332
COMMUNICATIONS	0	0	150,127	1,251,731	322,405	0	1,574,136
COUNTY COUNSEL	21,846	0	66,009	364,093	1,123,112	449,154	1,936,359
Total Allocated	41,142	9,186	1,279,201	14,048,452	2,191,839	1,972,627	18,212,918
Roll Forward	( 1,670)	( 13,055)	133,698	1,457,115	0	0	1,457,115
Cost With Roll Forward	39,472	( 3,869)	1,412,899	15,505,567	2,191,839	1,972,627	19,670,033
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39,472	( 3,869)	1,412,899	15,505,567	2,191,839	1,972,627	19,670,033



**County of Kings**  
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**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2024	Fixed Costs Fiscal 2024	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	97,467	127,857	( 30,390)	67,077	0	67,077
ASSESSOR	97,222	90,194	7,028	104,250	0	104,250
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	80,928	57,739	23,189	104,117	0	104,117
EMP. BENEFITS	47	219	( 172)	( 125)	0	( 125)
INFO. TECHNOLOGY	141,617	115,774	25,843	167,460	0	167,460
ITD PC REPLACEMENT	1,273	3,468	( 2,195)	( 922)	0	( 922)
PURCHASING	12,912	8,821	4,091	17,003	0	17,003
MICROFILM/STORAGE	15,455	14,275	1,180	16,635	0	16,635
CENTRAL SERVICES	23,331	22,437	894	24,225	0	24,225
TELECOMMUNICATION	4,761	5,475	( 714)	4,047	0	4,047
IT ADMIN.	7,794	6,668	1,126	8,920	0	8,920
UNEMP. INS.	22	79	( 57)	( 35)	0	( 35)
WORKERS COMP	10,570	9,720	850	11,420	0	11,420
LIAB. INSURANCE	21,818	17,037	4,781	26,599	0	26,599
LAW LIBRARY	5,582	6,769	( 1,187)	4,395	0	4,395
GEN. FUND COURT	240,984	231,328	9,656	250,640	0	250,640
DA AB109	10,080	8,382	1,698	11,778	0	11,778
COURT REPORTER	272	234	38	310	0	310
DA PROSECUTION	239,518	186,979	52,539	292,057	0	292,057
DA CAC GRANT	6,349	3,153	3,196	9,545	0	9,545
CHILD SUPPORT	144,906	131,774	13,132	158,038	0	158,038
DA CHILD ABDUCT.	5,812	3,959	1,853	7,665	0	7,665
CHILD ADVOCACY	24,481	23,319	1,162	25,643	0	25,643
DA FED VAWA	8,871	7,620	1,251	10,122	0	10,122
DA PRISONS	26,511	21,411	5,100	31,611	0	31,611
DA ST RAPE GRANT	262	25	237	499	0	499
DA MISC GRANTS	4,097	4,276	( 179)	3,918	0	3,918
GRAND JURY	4,514	5,016	( 502)	4,012	0	4,012
SHERIFF ADMIN	170,824	155,628	15,196	186,020	0	186,020
SHERIFF- CIVIL	262	588	( 326)	( 64)	0	( 64)
SHERIFF-GTF	0	0	0	0	0	0
SHERIFF-NTF	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	32,764	30,254	2,510	35,274	0	35,274
SHERIFF-AB109	225,212	227,373	( 2,161)	223,051	0	223,051





**County of Kings**  
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**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2024	Fixed Costs Fiscal 2024	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF-OPS.	2,347,489	1,804,231	543,258	2,890,747	0	2,890,747
RURAL CRIME	9,360	11,310	( 1,950)	7,410	0	7,410
SHERIFF OPS-AB443	14,613	12,646	1,967	16,580	0	16,580
COURT SECURITY	49,001	42,698	6,303	55,304	0	55,304
SHERIFF - JAIL	2,532,160	2,446,789	85,371	2,617,531	0	2,617,531
JAIL KITCHEN	67,189	65,931	1,258	68,447	0	68,447
SHERIFF-INMATE WELFARE	1,869	2,402	( 533)	1,336	0	1,336
ASSET FORFEITURE TRUST	583	534	49	632	0	632
SHERIFF-SPECIAL TRUST	691	517	174	865	0	865
JUVENILE CENTER	216,201	182,051	34,150	250,351	0	250,351
PROBATION-AB109	67,959	79,969	( 12,010)	55,949	0	55,949
PROBATION-SB678	23,477	20,519	2,958	26,435	0	26,435
PROB-GREAT GRANT	0	0	0	0	0	0
PROB-YOBBG	15,510	14,582	928	16,438	0	16,438
PROB-PROP 36	262	25	237	499	0	499
PROBATION	419,670	368,888	50,782	470,452	0	470,452
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	1,490	893	597	2,087	0	2,087
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	28,198	14,502	13,696	41,894	0	41,894
PROB. MISC GRANTS	15,955	14,504	1,451	17,406	0	17,406
FIRE	867,447	636,693	230,754	1,098,201	0	1,098,201
OFFICE OF EMERG MGT	35,072	28,812	6,260	41,332	0	41,332
HOMELAND SECURITY	632	5,129	( 4,497)	( 3,865)	0	( 3,865)
AG COMMISSIONER	125,579	128,300	( 2,721)	122,858	0	122,858
BLDG INSPECTION	16,200	14,760	1,440	17,640	0	17,640
PLANNING	56,172	44,746	11,426	67,598	0	67,598
LAFCO	1,317	1,032	285	1,602	0	1,602
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	1,100	3,044	( 1,944)	( 844)	0	( 844)
RECORDER	32,882	22,552	10,330	43,212	0	43,212
PUBLIC GUARDIAN	47,577	45,119	2,458	50,035	0	50,035
ANIMAL CONTROL	101,291	115,817	( 14,526)	86,765	0	86,765
ANIMAL SHELTER	29,245	28,292	953	30,198	0	30,198
HEALTH DEPT	25,241	17,169	8,072	33,313	0	33,313



**County of Kings**  
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**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2024	Fixed Costs Fiscal 2024	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
HEALTH-ADMIN	192,246	169,289	22,957	215,203	0	215,203
COMM. DISEASE	223,353	30,924	192,429	415,782	0	415,782
EHS	40,947	38,783	2,164	43,111	0	43,111
PUB HLTH NURSING	17,367	17,668	( 301)	17,066	0	17,066
HEALTH LAB	17,057	11,155	5,902	22,959	0	22,959
MEDICAL RECORDS	262	25	237	499	0	499
TOBACCO GRANT	7,671	13,686	( 6,015)	1,656	0	1,656
WIC	82,915	79,332	3,583	86,498	0	86,498
TB PROGRAM	4,169	3,708	461	4,630	0	4,630
FAMILY PLANNING	0	0	0	0	0	0
HEALTH INFO MGT	9,728	12,388	( 2,660)	7,068	0	7,068
EMERGENCY PREP	38,677	26,421	12,256	50,933	0	50,933
AIDS PROGRAM	6,445	6,492	( 47)	6,398	0	6,398
CHILD HEALTH	19,913	17,976	1,937	21,850	0	21,850
CALIFORNIA CHILDREN	31,382	28,082	3,300	34,682	0	34,682
HEALTH GRANTS	21,159	5,762	15,397	36,556	0	36,556
MARGOLIN GRANT	6,489	5,475	1,014	7,503	0	7,503
MEDICAL ASSISTANCE	142	175	( 33)	109	0	109
MENTAL HEALTH	108,284	93,257	15,027	123,311	0	123,311
MENTAL HLTH-CNTY	11,457	10,457	1,000	12,457	0	12,457
SUBSTANCE ABUSE	33,396	45,019	( 11,623)	21,773	0	21,773
BHA-MH ACT	148,538	185,025	( 36,487)	112,051	0	112,051
FIRST 5	10,367	14,921	( 4,554)	5,813	0	5,813
AOD GRANTS	11	0	0	11	0	11
BHA	20,105	29,862	( 9,757)	10,348	0	10,348
HUMAN SERVICES	2,013,069	1,670,055	343,014	2,356,083	0	2,356,083
WHOLE PERSON CARE	18,365	24,927	( 6,562)	11,803	0	11,803
IHSS	3,388	3,671	( 283)	3,105	0	3,105
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	0	0	0	0	0	0
JOB TRAINING	59,610	54,763	4,847	64,457	0	64,457
LIBRARY	166,871	157,566	9,305	176,176	0	176,176
AG EXTENSION	31,828	32,343	( 515)	31,313	0	31,313
ROADS	284,878	602,997	( 318,119)	( 33,241)	0	( 33,241)
PARKS	49,525	51,462	( 1,937)	47,588	0	47,588



**County of Kings**  
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**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2024	Fixed Costs Fiscal 2024	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	58,935	67,026	( 8,091)	50,844	0	50,844
BLDG MAINTENANCE	128,063	120,606	7,457	135,520	0	135,520
SURVEYOR	15,001	13,960	1,041	16,042	0	16,042
KCAPTA AITS	0	0	0	0	0	0
TRANSIT AGENCY	2,318	4,910	( 2,592)	( 274)	0	( 274)
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	12,845	15,987	( 3,142)	9,703	0	9,703
VANPOOL	1,204	4,454	( 3,250)	( 2,046)	0	( 2,046)
AITS	2,993	7,854	( 4,861)	( 1,868)	0	( 1,868)
PW-ADMIN	41,142	42,812	( 1,670)	39,472	0	39,472
KCWMA	9,186	22,241	( 13,055)	( 3,869)	0	( 3,869)
OTHER	1,279,201	1,145,503	133,698	1,412,899	0	1,412,899
<b>SubTotal</b>	<b>14,048,452</b>	<b>12,591,326</b>	<b>1,457,115</b>	<b>15,505,567</b>	<b>0</b>	<b>15,505,567</b>
Direct Billed	2,191,839					2,191,839
Unallocated	1,972,627					1,972,627
<b>Total</b>	<b>18,212,918</b>					<b>19,670,033</b>



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	4,559,802	0	
EQUIPMENT DEPRECIATION	1,513,864	0	
ADMINISTRATION	1,930,368	0	
INSURANCE	2,239,232	0	
HUMAN RESOURCES	1,483,996	( 82,129)	
FINANCE	3,134,924	0	
COMMUNICATIONS	1,596,687	( 109,425)	
COUNTY COUNSEL	1,945,599	0	
BOARD OF SUP.			97,467
ASSESSOR			97,222
F/A REPAIR			0
ELECTIONS			80,928
EMP. BENEFITS			47
INFO. TECHNOLOGY			141,617
ITD PC REPLACEMENT			1,273
PURCHASING			12,912
MICROFILM/STORAGE			15,455
CENTRAL SERVICES			23,331
TELECOMMUNICATION			4,761
IT ADMIN.			7,794
UNEMP. INS.			22
WORKERS COMP			10,570
LIAB. INSURANCE			21,818
LAW LIBRARY			5,582
GEN. FUND COURT			240,984
DA AB109			10,080
COURT REPORTER			272
DA PROSECUTION			239,518
DA CAC GRANT			6,349
CHILD SUPPORT			144,906
DA CHILD ABDUCT.			5,812
CHILD ADVOCACY			24,481
DA FED VAWA			8,871
DA PRISONS			26,511
DA ST RAPE GRANT			262
DA MISC GRANTS			4,097
GRAND JURY			4,514



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
SHERIFF ADMIN			170,824
SHERIFF- CIVIL			262
SHERIFF-GTF			0
SHERIFF-NTF			0
SHERIFF-MAJOR CRIMES			32,764
SHERIFF-AB109			225,212
SHERIFF-OPS.			2,347,489
RURAL CRIME			9,360
SHERIFF OPS-AB443			14,613
COURT SECURITY			49,001
SHERIFF - JAIL			2,532,160
JAIL KITCHEN			67,189
SHERIFF-INMATE WELFARE			1,869
ASSET FORFEITURE TRUST			583
SHERIFF-SPECIAL TRUST			691
JUVENILE CENTER			216,201
PROBATION-AB109			67,959
PROBATION-SB678			23,477
PROB-GREAT GRANT			0
PROB-YOBG			15,510
PROB-PROP 36			262
PROBATION			419,670
TITLE II GRANTS			0
VICTIM WITNESS			1,490
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			28,198
PROB. MISC GRANTS			15,955
FIRE			867,447
OFFICE OF EMERG MGT			35,072
HOMELAND SECURITY			632
AG COMMISSIONER			125,579
BLDG INSPECTION			16,200
PLANNING			56,172
LAFCO			1,317
REGIONAL PLANNING			0
KCAG			1,100
RECORDER			32,882



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
PUBLIC GUARDIAN			47,577
ANIMAL CONTROL			101,291
ANIMAL SHELTER			29,245
HEALTH DEPT			25,241
HEALTH-ADMIN			192,246
COMM. DISEASE			223,353
EHS			40,947
PUB HLTH NURSING			17,367
HEALTH LAB			17,057
MEDICAL RECORDS			262
TOBACCO GRANT			7,671
WIC			82,915
TB PROGRAM			4,169
FAMILY PLANNING			0
HEALTH INFO MGT			9,728
EMERGENCY PREP			38,677
AIDS PROGRAM			6,445
CHILD HEALTH			19,913
CALIFORNIA CHILDREN			31,382
HEALTH GRANTS			21,159
MARGOLIN GRANT			6,489
MEDICAL ASSISTANCE			142
MENTAL HEALTH			108,284
MENTAL HLTH-CNTY			11,457
SUBSTANCE ABUSE			33,396
BHA-MH ACT			148,538
FIRST 5			10,367
AOD GRANTS			11
BHA			20,105
HUMAN SERVICES			2,013,069
WHOLE PERSON CARE			18,365
IHSS			3,388
CATEGORICAL AID			0
CHILD ABUSE			0
JOB TRAINING			59,610
LIBRARY			166,871
AG EXTENSION			31,828



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
ROADS			284,878	
PARKS			49,525	
BLDG PROJECTS			0	
FLEET MANAGEMENT			58,935	
BLDG MAINTENANCE			128,063	
SURVEYOR			15,001	
KCAPTA AITS			0	
TRANSIT AGENCY			2,318	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			0	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			12,845	
VANPOOL			1,204	
AITS			2,993	
PW-ADMIN			41,142	
KCWMA			9,186	
OTHER			1,279,201	
Direct Billed Total			2,191,839	
Unallocated Total			1,972,627	
Totals	18,404,472	( 191,554)	18,212,918	Deviation 0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
BUILDING DEPRECIATION	( 4,559,802)	0	0	0	0	0	0
EQUIPMENT	0	( 1,513,864)	0	0	0	0	0
ADMINISTRATION	8,330	5,459	6,481	( 1,998,826)	6,139	7,743	0
INSURANCE	0	0	( 2,705,982)	454,216	0	10,809	0
HUMAN RESOURCES	3,550	2,447	7,470	5,590	( 1,449,707)	11,796	0
FINANCE	6,510	244,874	14,438	14,227	19,826	( 3,444,044)	0
COMMUNICATIONS	7,729	34,210	10,804	6,416	13,968	13,747	( 1,574,136)
COUNTY COUNSEL	3,602	1,768	9,655	8,863	13,518	15,617	0
BOARD OF SUP.	8,330	0	6,553	4,514	6,308	7,561	0
ASSESSOR	8,899	6,701	15,724	10,316	20,727	20,365	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,672	26,248	5,457	6,638	5,407	10,031	0
EMP. BENEFITS	0	0	0	0	0	47	0
INFO. TECHNOLOGY	30,416	0	19,210	21,354	23,430	33,088	0
ITD PC REPLACEMENT	0	0	0	631	0	642	0
PURCHASING	1,223	0	1,810	811	1,802	1,693	0
MICROFILM/STORAGE	11,221	0	2,914	603	0	717	0
CENTRAL SERVICES	7,081	0	3,919	3,064	3,605	5,662	0
TELECOMMUNICATION	0	0	262	2,076	0	2,423	0
IT ADMIN.	0	0	2,475	0	3,605	1,714	0
UNEMP. INS.	0	0	0	4	0	18	0
WORKERS COMP	0	0	0	5,247	0	5,323	0
LIAB. INSURANCE	0	0	0	10,667	0	11,151	0
LAW LIBRARY	2,300	0	1,402	343	721	816	0
GEN. FUND COURT	175,132	0	24,389	18,929	0	22,534	0
DA AB109	0	0	2,198	1,639	3,154	3,089	0
COURT REPORTER	0	0	0	137	0	135	0
DA PROSECUTION	21,924	38,925	64,523	25,759	37,398	38,654	0
DA CAC GRANT	0	2,706	815	709	901	1,218	0
CHILD SUPPORT	0	0	37,148	18,105	44,156	39,404	0
DA CHILD ABDUCT.	0	0	1,369	878	1,802	1,763	0
CHILD ADVOCACY	10,696	1,046	2,856	2,345	3,244	4,294	0
DA FED VAWA	0	0	1,922	1,476	2,704	2,769	0
DA PRISONS	0	0	5,242	4,691	8,111	8,467	0
DA ST RAPE GRANT	0	0	262	0	0	0	0
DA MISC GRANTS	0	3,711	1,369	1,020	1,802	( 3,805)	0





**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	740	262	386	0	1,342	0
SHERIFF ADMIN	61,090	25,343	15,674	9,529	15,320	18,381	0
SHERIFF- CIVIL	0	0	262	0	0	0	0
SHERIFF-GTF	0	0	0	0	0	0	0
SHERIFF-NTF	0	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	24,988	926	2,876	1,146	901	1,927	0
SHERIFF-AB109	0	6,391	34,567	34,948	55,872	61,407	0
SHERIFF-OPS.	0	195,198	1,108,385	52,190	58,575	81,470	851,671
RURAL CRIME	0	0	1,922	1,749	2,704	2,985	0
SHERIFF OPS-AB443	0	0	3,029	2,505	4,506	4,573	0
COURT SECURITY	0	0	9,945	7,961	15,770	15,325	0
SHERIFF - JAIL	2,094,700	42,479	117,173	67,514	96,423	113,871	0
JAIL KITCHEN	42,191	4,887	6,356	268	8,111	5,376	0
SHERIFF-INMATE	0	0	262	622	0	985	0
ASSET FORFEITURE	0	0	262	157	0	164	0
SHERIFF-SPECIAL TRUST	0	0	262	115	0	314	0
JUVENILE CENTER	77,397	6,685	33,017	19,440	40,552	39,110	0
PROBATION-AB109	0	4,949	11,605	8,937	18,473	17,753	0
PROBATION-SB678	0	1,580	3,029	6,004	4,506	8,358	0
PROB-GREAT GRANT	0	0	0	0	0	0	0
PROB-YOBG	0	0	3,029	2,840	4,506	5,135	0
PROB-PROP 36	0	0	262	0	0	0	0
PROBATION	40,320	6,518	36,894	26,030	46,410	49,257	203,689
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	0	688	802	0	0	0	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	14,912	3,029	1,683	4,506	4,068	0
PROB. MISC GRANTS	0	1,239	3,328	2,276	4,506	4,606	0
FIRE	71,951	532,879	66,166	58,458	77,500	97,047	( 46,140)
OFFICE OF EMERG MGT	0	21,769	1,922	3,096	2,704	4,318	0
HOMELAND SECURITY	0	0	262	0	0	370	0
AG COMMISSIONER	42,067	5,006	18,695	11,755	21,628	22,490	0
BLDG INSPECTION	1,525	0	2,899	3,140	3,605	5,031	0
PLANNING	4,593	3,074	6,517	4,640	8,111	8,770	0
LAFCO	239	0	329	300	0	432	0
REGIONAL PLANNING	0	0	0	0	0	0	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
KCAG	0	0	0	0	0	1,100	0
RECORDER	1,345	2,429	5,103	3,064	7,209	6,599	0
PUBLIC GUARDIAN	6,368	1,939	7,363	2,568	9,012	7,056	0
ANIMAL CONTROL	0	0	1,922	1,324	2,704	2,808	92,384
ANIMAL SHELTER	4,872	1,387	5,903	3,368	5,407	8,308	0
HEALTH DEPT	0	951	18,605	2,014	901	2,770	0
HEALTH-ADMIN	33,314	63,210	47,131	1,202	11,715	8,552	0
COMM. DISEASE	0	68,029	13,541	54,987	21,628	65,168	0
EHS	0	1,447	8,401	4,908	10,814	10,175	0
PUB HLTH NURSING	0	0	3,582	2,825	5,407	5,553	0
HEALTH LAB	0	6,088	1,922	2,100	2,704	4,243	0
MEDICAL RECORDS	0	0	262	0	0	0	0
TOBACCO GRANT	0	0	1,922	895	2,704	2,150	0
WIC	0	23,177	12,435	8,852	19,826	18,625	0
TB PROGRAM	0	0	815	873	901	1,580	0
FAMILY PLANNING	0	0	0	0	0	0	0
HEALTH INFO MGT	0	0	2,475	985	3,605	2,663	0
EMERGENCY PREP	0	32,073	1,369	1,139	1,802	2,294	0
AIDS PROGRAM	0	0	1,369	1,107	1,802	2,167	0
CHILD HEALTH	0	0	4,025	3,443	6,127	6,318	0
CALIFORNIA CHILDREN	0	1,454	5,906	5,133	9,192	9,697	0
HEALTH GRANTS	0	0	4,689	2,494	7,209	6,767	0
MARGOLIN GRANT	0	0	1,369	1,217	1,802	2,101	0
MEDICAL ASSISTANCE	0	0	0	0	0	142	0
MENTAL HEALTH	0	0	0	53,596	0	54,688	0
MENTAL HLTH-CNTY	0	0	262	5,578	0	5,617	0
SUBSTANCE ABUSE	0	0	1,922	13,590	2,704	15,180	0
BHA-MH ACT	0	6,852	15,202	44,912	24,332	57,240	0
FIRST 5	0	0	1,369	6,420	1,802	1,105	0
AOD GRANTS	0	0	0	0	0	11	0
BHA	2,734	2,264	14,095	0	22,529	11,909	0
HUMAN SERVICES	712,238	0	376,305	261,637	196,956	463,675	0
WHOLE PERSON CARE	0	0	262	9,096	0	9,007	0
IHSS	0	0	262	1,966	0	2,045	0
CATEGORICAL AID	0	0	0	0	0	0	0
CHILD ABUSE	0	0	0	0	0	0	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
JOB TRAINING	0	0	14,647	0	23,430	17,446	0
LIBRARY	36,075	59,206	24,310	9,683	15,779	20,034	0
AG EXTENSION	24,420	0	4,561	709	901	1,237	0
ROADS	973	0	133,332	59,969	19,826	70,778	0
PARKS	16,091	0	10,380	4,644	8,111	10,076	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	10,447	0	10,865	11,687	6,308	19,628	0
BLDG MAINTENANCE	22,834	0	22,986	16,127	30,639	35,477	0
SURVEYOR	0	0	3,029	2,660	4,506	4,806	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	2,318	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	8,866	0	2,290	0	0	1,689	0
VANPOOL	0	0	0	0	0	1,204	0
AITs	0	0	0	0	0	2,993	0
PW-ADMIN	6,665	0	4,325	1,414	3,605	3,287	0
KCWMA	0	0	0	0	0	9,186	0
OTHER	898,884	0	0	0	0	164,181	150,127
Direct Billings	0	0	171,780	276,664	238,291	59,587	322,405
Unallocated	0	0	0	155,019	0	1,368,454	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>



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING DEPRECIATION	0	0
EQUIPMENT	0	0
ADMINISTRATION	34,306	0
INSURANCE	1,725	0
HUMAN RESOURCES	16,987	0
FINANCE	9,245	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	( 1,998,622)	0
BOARD OF SUP.	64,201	97,467
ASSESSOR	14,490	97,222
F/A REPAIR	0	0
ELECTIONS	21,475	80,928
EMP. BENEFITS	0	47
INFO. TECHNOLOGY	14,119	141,617
ITD PC REPLACEMENT	0	1,273
PURCHASING	5,573	12,912
MICROFILM/STORAGE	0	15,455
CENTRAL SERVICES	0	23,331
TELECOMMUNICATION	0	4,761
IT ADMIN.	0	7,794
UNEMP. INS.	0	22
WORKERS COMP	0	10,570
LIAB. INSURANCE	0	21,818
LAW LIBRARY	0	5,582
GEN. FUND COURT	0	240,984
DA AB109	0	10,080
COURT REPORTER	0	272
DA PROSECUTION	12,335	239,518
DA CAC GRANT	0	6,349
CHILD SUPPORT	6,093	144,906
DA CHILD ABDUCT.	0	5,812
CHILD ADVOCACY	0	24,481
DA FED VAWA	0	8,871
DA PRISONS	0	26,511
DA ST RAPE GRANT	0	262
DA MISC GRANTS	0	4,097

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
GRAND JURY	1,784	4,514
SHERIFF ADMIN	25,487	170,824
SHERIFF- CIVIL	0	262
SHERIFF-GTF	0	0
SHERIFF-NTF	0	0
SHERIFF-MAJOR CRIMES	0	32,764
SHERIFF-AB109	32,027	225,212
SHERIFF-OPS.	0	2,347,489
RURAL CRIME	0	9,360
SHERIFF OPS-AB443	0	14,613
COURT SECURITY	0	49,001
SHERIFF - JAIL	0	2,532,160
JAIL KITCHEN	0	67,189
SHERIFF-INMATE	0	1,869
ASSET FORFEITURE	0	583
SHERIFF-SPECIAL TRUST	0	691
JUVENILE CENTER	0	216,201
PROBATION-AB109	6,242	67,959
PROBATION-SB678	0	23,477
PROB-GREAT GRANT	0	0
PROB-YOBG	0	15,510
PROB-PROP 36	0	262
PROBATION	10,552	419,670
TITLE II GRANTS	0	0
VICTIM WITNESS	0	1,490
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	28,198
PROB. MISC GRANTS	0	15,955
FIRE	9,586	867,447
OFFICE OF EMERG MGT	1,263	35,072
HOMELAND SECURITY	0	632
AG COMMISSIONER	3,938	125,579
BLDG INSPECTION	0	16,200
PLANNING	20,467	56,172
LAFCO	17	1,317
REGIONAL PLANNING	0	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
KCAG	0	1,100
RECORDER	7,133	32,882
PUBLIC GUARDIAN	13,271	47,577
ANIMAL CONTROL	149	101,291
ANIMAL SHELTER	0	29,245
HEALTH DEPT	0	25,241
HEALTH-ADMIN	27,122	192,246
COMM. DISEASE	0	223,353
EHS	5,202	40,947
PUB HLTH NURSING	0	17,367
HEALTH LAB	0	17,057
MEDICAL RECORDS	0	262
TOBACCO GRANT	0	7,671
WIC	0	82,915
TB PROGRAM	0	4,169
FAMILY PLANNING	0	0
HEALTH INFO MGT	0	9,728
EMERGENCY PREP	0	38,677
AIDS PROGRAM	0	6,445
CHILD HEALTH	0	19,913
CALIFORNIA CHILDREN	0	31,382
HEALTH GRANTS	0	21,159
MARGOLIN GRANT	0	6,489
MEDICAL ASSISTANCE	0	142
MENTAL HEALTH	0	108,284
MENTAL HLTH-CNTY	0	11,457
SUBSTANCE ABUSE	0	33,396
BHA-MH ACT	0	148,538
FIRST 5	( 329)	10,367
AOD GRANTS	0	11
BHA	( 33,426)	20,105
HUMAN SERVICES	2,258	2,013,069
WHOLE PERSON CARE	0	18,365
IHSS	( 885)	3,388
CATEGORICAL AID	0	0
CHILD ABUSE	0	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Detail Of Allocated Costs**

Department	COUNTY COUNSEL 8.5	Total Plan Allocated
JOB TRAINING	4,087	59,610
LIBRARY	1,784	166,871
AG EXTENSION	0	31,828
ROADS	0	284,878
PARKS	223	49,525
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	58,935
BLDG MAINTENANCE	0	128,063
SURVEYOR	0	15,001
KCAPTA AITS	0	0
TRANSIT AGENCY	0	2,318
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	12,845
VANPOOL	0	1,204
AITs	0	2,993
PW-ADMIN	21,846	41,142
KCWMA	0	9,186
OTHER	66,009	1,279,201
Direct Billings	1,123,112	2,191,839
Unallocated	449,154	1,972,627
<b>Total</b>	<b>0</b>	<b>18,212,918</b>



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING DEPRECIATION</b>		
1.4.1 BUILDING DEPRECIATION	ACTUAL BUILDING DEPRECIATION CHARGES	DEPRECIATION REPORT
<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 EXPR	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
<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 2023-2024**  
**Fiscal Year 2021-2022**  
**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 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,559,802			4,559,802
Total Allocated Additions:			0	0
Total To Be Allocated:	4,559,802	0		4,559,802



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPRECIATION**

	Total	General & Admin	BUILDING DEPRECIATION
<b>Wages &amp; Benefits</b>			
<hr/>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
<b>Other Expense &amp; Cost</b>			
<hr/>			
BUILDING DEPRECIATION	4,559,802	0	4,559,802
<b>Departmental Totals</b>			
<hr/>			
Total Expenditures	4,559,802	0	4,559,802
<b>Deductions</b>			
<hr/>			
Total Deductions	0	0	0
Functional Cost	4,559,802	0	4,559,802
<b>Allocation Step 1</b>			
<hr/>			
1st Allocation	4,559,802	0	4,559,802
<b>Allocation Step 2</b>			
<hr/>			
2nd Allocation	0	0	0
<b>Total For 01 BUILDING DEPRECIATION</b>			
<hr/>			
Total Allocated	4,559,802	0	4,559,802



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	8,330	0.1827	8,330		8,330		8,330
HUMAN RESOURCES	3,550	0.0779	3,550		3,550		3,550
FINANCE	6,510	0.1428	6,510		6,510		6,510
COMMUNICATIONS	7,729	0.1695	7,729		7,729		7,729
COUNTY COUNSEL	3,602	0.0790	3,602		3,602		3,602
BOARD OF SUP.	8,330	0.1827	8,330		8,330		8,330
ASSESSOR	8,899	0.1952	8,899		8,899		8,899
ELECTIONS	5,672	0.1244	5,672		5,672		5,672
INFO. TECHNOLOGY	30,416	0.6670	30,416		30,416		30,416
PURCHASING	1,223	0.0268	1,223		1,223		1,223
MICROFILM/STORAGE	11,221	0.2461	11,221		11,221		11,221
CENTRAL SERVICES	7,081	0.1553	7,081		7,081		7,081
LAW LIBRARY	2,300	0.0504	2,300		2,300		2,300
GEN. FUND COURT	175,132	3.8408	175,132		175,132		175,132
DA PROSECUTION	21,924	0.4808	21,924		21,924		21,924
CHILD ADVOCACY	10,696	0.2346	10,696		10,696		10,696
SHERIFF ADMIN	61,090	1.3398	61,090		61,090		61,090
SHERIFF-MAJOR CRIMES	24,988	0.5480	24,988		24,988		24,988
SHERIFF - JAIL	2,094,700	45.9383	2,094,700		2,094,700		2,094,700
JAIL KITCHEN	42,191	0.9253	42,191		42,191		42,191
JUVENILE CENTER	77,397	1.6974	77,397		77,397		77,397
PROBATION	40,320	0.8842	40,320		40,320		40,320
FIRE	71,951	1.5779	71,951		71,951		71,951
AG COMMISSIONER	42,067	0.9226	42,067		42,067		42,067
BLDG INSPECTION	1,525	0.0334	1,525		1,525		1,525
PLANNING	4,593	0.1007	4,593		4,593		4,593
LAFCO	239	0.0052	239		239		239
RECORDER	1,345	0.0295	1,345		1,345		1,345
PUBLIC GUARDIAN	6,368	0.1397	6,368		6,368		6,368
ANIMAL SHELTER	4,872	0.1068	4,872		4,872		4,872
HEALTH-ADMIN	33,314	0.7306	33,314		33,314		33,314



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
BHA	2,734	0.0600	2,734		2,734		2,734
HUMAN SERVICES	712,238	15.6199	712,238		712,238		712,238
LIBRARY	36,075	0.7912	36,075		36,075		36,075
AG EXTENSION	24,420	0.5356	24,420		24,420		24,420
ROADS	973	0.0213	973		973		973
PARKS	16,091	0.3529	16,091		16,091		16,091
FLEET MANAGEMENT	10,447	0.2291	10,447		10,447		10,447
BLDG MAINTENANCE	22,834	0.5008	22,834		22,834		22,834
CAL VANS ADMIN	8,866	0.1944	8,866		8,866		8,866
PW-ADMIN	6,665	0.1462	6,665		6,665		6,665
OTHER	898,884	19.7132	898,884		898,884		898,884
SubTotal	4,559,802	100.0000	4,559,802		4,559,802		4,559,802
TOTAL	4,559,802	100.0000	4,559,802		4,559,802		4,559,802

Allocation Basis: ACTUAL BUILDING DEPRECIATION CHARGES

Allocation Source: DEPRECIATION REPORT

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING
ADMINISTRATION	8,330	8,330
HUMAN RESOURCES	3,550	3,550
FINANCE	6,510	6,510
COMMUNICATIONS	7,729	7,729
COUNTY COUNSEL	3,602	3,602
BOARD OF SUP.	8,330	8,330
ASSESSOR	8,899	8,899
ELECTIONS	5,672	5,672
INFO. TECHNOLOGY	30,416	30,416
PURCHASING	1,223	1,223
MICROFILM/STORAGE	11,221	11,221
CENTRAL SERVICES	7,081	7,081
LAW LIBRARY	2,300	2,300
GEN. FUND COURT	175,132	175,132
DA PROSECUTION	21,924	21,924
CHILD ADVOCACY	10,696	10,696
SHERIFF ADMIN	61,090	61,090
SHERIFF-MAJOR CRIMES	24,988	24,988
SHERIFF - JAIL	2,094,700	2,094,700
JAIL KITCHEN	42,191	42,191
JUVENILE CENTER	77,397	77,397
PROBATION	40,320	40,320
FIRE	71,951	71,951
AG COMMISSIONER	42,067	42,067
BLDG INSPECTION	1,525	1,525
PLANNING	4,593	4,593
LAFCO	239	239
RECORDER	1,345	1,345
PUBLIC GUARDIAN	6,368	6,368
ANIMAL SHELTER	4,872	4,872
HEALTH-ADMIN	33,314	33,314
BHA	2,734	2,734
HUMAN SERVICES	712,238	712,238
LIBRARY	36,075	36,075



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPRECIATION**

Receiving Department	Total	BUILDING
AG EXTENSION	24,420	24,420
ROADS	973	973
PARKS	16,091	16,091
FLEET MANAGEMENT	10,447	10,447
BLDG MAINTENANCE	22,834	22,834
CAL VANS ADMIN	8,866	8,866
PW-ADMIN	6,665	6,665
OTHER	898,884	898,884
Direct Billed	0	0
<b>Total</b>	<b>4,559,802</b>	<b>4,559,802</b>





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

NATURE AND EXTENT OF SERVICES

Equipment is depreciated on a straight line basis. The depreciation charge of \$1,513,864 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 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT DEPRECIATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,513,864			1,513,864
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,513,864</u>	<u>0</u>		<u>1,513,864</u>

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	1,513,864	0	1,513,864
<b>Departmental Totals</b>			
Total Expenditures	1,513,864	0	1,513,864
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	1,513,864	0	1,513,864
<b>Allocation Step 1</b>			
1st Allocation	1,513,864	0	1,513,864
<b>Allocation Step 2</b>			
2nd Allocation	0	0	0
<b>Total For 02 EQUIPMENT DEPRECIATION</b>			
Total Allocated	1,513,864	0	1,513,864



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	43,365	0.3606	5,459		5,459		5,459
HUMAN RESOURCES	19,438	0.1616	2,447		2,447		2,447
FINANCE	1,945,295	16.1754	244,874		244,874		244,874
COMMUNICATIONS	271,766	2.2598	34,210		34,210		34,210
COUNTY COUNSEL	14,043	0.1168	1,768		1,768		1,768
ASSESSOR	53,233	0.4426	6,701		6,701		6,701
ELECTIONS	208,518	1.7339	26,248		26,248		26,248
DA PROSECUTION	309,222	2.5712	38,925		38,925		38,925
DA CAC GRANT	21,496	0.1787	2,706		2,706		2,706
CHILD ADVOCACY	8,308	0.0691	1,046		1,046		1,046
DA MISC GRANTS	29,482	0.2451	3,711		3,711		3,711
GRAND JURY	5,881	0.0489	740		740		740
SHERIFF ADMIN	201,330	1.6741	25,343		25,343		25,343
SHERIFF-MAJOR CRIMES	7,357	0.0612	926		926		926
SHERIFF-AB109	50,768	0.4221	6,391		6,391		6,391
SHERIFF-OPS.	1,550,666	12.8940	195,198		195,198		195,198
SHERIFF - JAIL	337,459	2.8060	42,479		42,479		42,479
JAIL KITCHEN	38,822	0.3228	4,887		4,887		4,887
JUVENILE CENTER	53,109	0.4416	6,685		6,685		6,685
PROBATION-AB109	39,312	0.3269	4,949		4,949		4,949
PROBATION-SB678	12,549	0.1043	1,580		1,580		1,580
PROBATION	51,783	0.4306	6,518		6,518		6,518
VICTIM WITNESS	5,467	0.0455	688		688		688
VICTIM ASSIST PROG	118,463	0.9850	14,912		14,912		14,912
PROB. MISC GRANTS	9,846	0.0819	1,239		1,239		1,239
FIRE	4,233,202	35.2002	532,879		532,879		532,879
OFFICE OF EMERG MGT	172,931	1.4379	21,769		21,769		21,769
AG COMMISSIONER	39,768	0.3307	5,006		5,006		5,006
PLANNING	24,418	0.2030	3,074		3,074		3,074
RECORDER	19,298	0.1605	2,429		2,429		2,429
PUBLIC GUARDIAN	15,405	0.1281	1,939		1,939		1,939



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	11,019	0.0916	1,387		1,387		1,387
HEALTH DEPT	7,555	0.0628	951		951		951
HEALTH-ADMIN	502,146	4.1754	63,210		63,210		63,210
COMM. DISEASE	540,426	4.4937	68,029		68,029		68,029
EHS	11,495	0.0956	1,447		1,447		1,447
HEALTH LAB	48,367	0.4022	6,088		6,088		6,088
WIC	184,121	1.5310	23,177		23,177		23,177
EMERGENCY PREP	254,788	2.1186	32,073		32,073		32,073
CALIFORNIA CHILDREN	11,551	0.0960	1,454		1,454		1,454
BHA-MH ACT	54,434	0.4526	6,852		6,852		6,852
BHA	17,984	0.1495	2,264		2,264		2,264
LIBRARY	470,339	3.9109	59,206		59,206		59,206
SubTotal	12,026,225	100.0000	1,513,864		1,513,864		1,513,864
TOTAL	12,026,225	100.0000	1,513,864		1,513,864		1,513,864

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

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

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
ADMINISTRATION	5,459	5,459
HUMAN RESOURCES	2,447	2,447
FINANCE	244,874	244,874
COMMUNICATIONS	34,210	34,210
COUNTY COUNSEL	1,768	1,768
ASSESSOR	6,701	6,701
ELECTIONS	26,248	26,248
DA PROSECUTION	38,925	38,925
DA CAC GRANT	2,706	2,706
CHILD ADVOCACY	1,046	1,046
DA MISC GRANTS	3,711	3,711
GRAND JURY	740	740
SHERIFF ADMIN	25,343	25,343
SHERIFF-MAJOR CRIMES	926	926
SHERIFF-AB109	6,391	6,391
SHERIFF-OPS.	195,198	195,198
SHERIFF - JAIL	42,479	42,479
JAIL KITCHEN	4,887	4,887
JUVENILE CENTER	6,685	6,685
PROBATION-AB109	4,949	4,949
PROBATION-SB678	1,580	1,580
PROBATION	6,518	6,518
VICTIM WITNESS	688	688
VICTIM ASSIST PROG	14,912	14,912
PROB. MISC GRANTS	1,239	1,239
FIRE	532,879	532,879
OFFICE OF EMERG MGT	21,769	21,769
AG COMMISSIONER	5,006	5,006
PLANNING	3,074	3,074
RECORDER	2,429	2,429
PUBLIC GUARDIAN	1,939	1,939
ANIMAL SHELTER	1,387	1,387
HEALTH DEPT	951	951
HEALTH-ADMIN	63,210	63,210



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPRECIATION**

Receiving Department	Total	EQUIPMENT
COMM. DISEASE	68,029	68,029
EHS	1,447	1,447
HEALTH LAB	6,088	6,088
WIC	23,177	23,177
EMERGENCY PREP	32,073	32,073
CALIFORNIA CHILDREN	1,454	1,454
BHA-MH ACT	6,852	6,852
BHA	2,264	2,264
LIBRARY	59,206	59,206
Direct Billed	0	0
<b>Total</b>	<b>1,513,864</b>	<b>1,513,864</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 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department ADMINISTRATION**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,930,368			1,930,368
BUILDING DEPRECIATION	8,330		8,330	
EQUIPMENT DEPRECIATION	5,459		5,459	
ADMINISTRATION		4,312	4,312	
INSURANCE		6,481	6,481	
HUMAN RESOURCES		6,139	6,139	
FINANCE		7,743	7,743	
COUNTY COUNSEL		34,306	34,306	
Total Allocated Additions:	<u>13,789</u>	<u>58,981</u>	<u>72,770</u>	<u>72,770</u>
Total To Be Allocated:	<u><u>1,944,157</u></u>	<u><u>58,981</u></u>		<u><u>2,003,138</u></u>

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	817,685	0	97,782	362,872	293,765
FRINGE BENEFITS	357,307	0	42,734	158,537	128,380
<b>Other Expense &amp; Cost</b>					
SERVICES & SUPPLIES	755,376	0	90,343	335,160	271,407
FIXED ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,930,368	0	230,859	856,569	693,552
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
	1,930,368	0	230,859	856,569	693,552
<b>Allocation Step 1</b>					
Inbound- All Others	13,789	13,789	0	0	0
Reallocate Admin Costs		( 13,789)	1,649	6,119	4,954
Unallocated Costs	( 150,455)	0	0	0	0
1st Allocation	1,793,702	0	232,508	862,688	698,506
<b>Allocation Step 2</b>					
Inbound- All Others	58,981	58,981	0	0	0
Reallocate Admin Costs		( 58,981)	7,054	26,172	21,191
Unallocated Costs	( 4,564)	0	0	0	0
2nd Allocation	54,417	0	7,054	26,172	21,191
<b>Total For 04 ADMINISTRATION</b>					
Total Allocated	1,848,119	0	239,562	888,860	719,697



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department ADMINISTRATION**

	PERSONNEL ADMIN	UNALLOWED
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	63,266
FRINGE BENEFITS	0	27,656
<b>Other Expense &amp; Cost</b>		
SERVICES & SUPPLIES	0	58,466
FIXED ASSETS	0	0
<b>Departmental Totals</b>		
Total Expenditures	0	149,388
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
	0	149,388
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	0	1,067
Unallocated Costs	0	( 150,455)
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	0	4,564
Unallocated Costs	0	( 4,564)
2nd Allocation	0	0
<b>Total For 04 ADMINISTRATION</b>		
Total Allocated	0	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	1,128	0.3937	915		915		915
INSURANCE	2,839	0.9909	2,304		2,304	70	2,374
HUMAN RESOURCES	1,419	0.4953	1,152		1,152	35	1,187
FINANCE	3,612	1.2608	2,931		2,931	89	3,020
COMMUNICATIONS	1,629	0.5686	1,322		1,322	40	1,362
COUNTY COUNSEL	2,250	0.7854	1,826		1,826	56	1,882
BOARD OF SUP.	1,146	0.4000	930		930	28	958
ASSESSOR	2,619	0.9142	2,125		2,125	65	2,190
ELECTIONS	1,685	0.5881	1,367		1,367	42	1,409
INFO. TECHNOLOGY	5,421	1.8922	4,399		4,399	134	4,533
ITD PC REPLACEMENT	160	0.0558	130		130	4	134
PURCHASING	206	0.0719	167		167	5	172
MICROFILM/STORAGE	153	0.0534	124		124	4	128
CENTRAL SERVICES	778	0.2716	631		631	19	650
TELECOMMUNICATION	527	0.1839	428		428	13	441
UNEMP. INS.	1	0.0003	1		1		1
WORKERS COMP	1,332	0.4649	1,081		1,081	33	1,114
LIAB. INSURANCE	2,708	0.9452	2,198		2,198	67	2,265
LAW LIBRARY	87	0.0304	71		71	2	73
GEN. FUND COURT	4,805	1.6772	3,900		3,900	119	4,019
DA AB109	416	0.1452	338		338	10	348
COURT REPORTER	35	0.0122	28		28	1	29
DA PROSECUTION	6,539	2.2824	5,307		5,307	162	5,469
DA CAC GRANT	180	0.0628	146		146	4	150
CHILD SUPPORT	4,596	1.6042	3,730		3,730	114	3,844
DA CHILD ABDUCT.	223	0.0778	181		181	6	187
CHILD ADVOCACY	595	0.2077	483		483	15	498
DA FED VAWA	375	0.1309	304		304	9	313
DA PRISONS	1,191	0.4157	967		967	29	996
DA MISC GRANTS	259	0.0904	210		210	6	216
GRAND JURY	98	0.0342	80		80	2	82



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

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	2,419	0.8443	1,963		1,963	60	2,023
SHERIFF-MAJOR CRIMES	291	0.1016	236		236	7	243
SHERIFF-AB109	8,872	3.0967	7,200		7,200	219	7,419
SHERIFF-OPS.	13,249	4.6245	10,752		10,752	328	11,080
RURAL CRIME	444	0.1550	360		360	11	371
SHERIFF OPS-AB443	636	0.2220	516		516	16	532
COURT SECURITY	2,021	0.7054	1,640		1,640	50	1,690
SHERIFF - JAIL	17,139	5.9823	13,909		13,909	424	14,333
JAIL KITCHEN	68	0.0237	55		55	2	57
SHERIFF-INMATE WELFARE	158	0.0551	128		128	4	132
ASSET FORFEITURE TRUST	40	0.0140	32		32	1	33
SHERIFF-SPECIAL TRUST	29	0.0101	24		24	1	25
JUVENILE CENTER	4,935	1.7225	4,005		4,005	122	4,127
PROBATION-AB109	2,269	0.7920	1,841		1,841	56	1,897
PROBATION-SB678	1,524	0.5319	1,237		1,237	38	1,275
PROB-YOBG	721	0.2517	585		585	18	603
PROBATION	6,608	2.3065	5,363		5,363	163	5,526
VICTIM ASSIST PROG	427	0.1490	347		347	11	358
PROB. MISC GRANTS	578	0.2017	469		469	14	483
FIRE	14,840	5.1799	12,044		12,044	367	12,411
OFFICE OF EMERG MGT	786	0.2744	638		638	19	657
AG COMMISSIONER	2,984	1.0416	2,422		2,422	74	2,496
BLDG INSPECTION	797	0.2782	647		647	20	667
PLANNING	1,178	0.4112	956		956	29	985
LAFCO	76	0.0265	62		62	2	64
RECORDER	778	0.2716	631		631	19	650
PUBLIC GUARDIAN	652	0.2276	529		529	16	545
ANIMAL CONTROL	336	0.1173	273		273	8	281
ANIMAL SHELTER	855	0.2984	694		694	21	715
HEALTH DEPT	511	0.1784	415		415	13	428
HEALTH-ADMIN	305	0.1065	248		248	8	256



**County of Kings**  
**Cost Plan Year 2023-2024**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. DISEASE	13,959	4.8724	11,329		11,329	345	11,674
EHS	1,246	0.4349	1,011		1,011	31	1,042
PUB HLTH NURSING	717	0.2503	582		582	18	600
HEALTH LAB	533	0.1860	433		433	13	446
TOBACCO GRANT	227	0.0792	184		184	6	190
WIC	2,247	0.7843	1,824		1,824	56	1,880
TB PROGRAM	222	0.0775	180		180	5	185
HEALTH INFO MGT	250	0.0873	203		203	6	209
EMERGENCY PREP	289	0.1009	235		235	7	242
AIDS PROGRAM	281	0.0981	228		228	7	235
CHILD HEALTH	874	0.3051	709		709	22	731
CALIFORNIA CHILDREN	1,303	0.4548	1,057		1,057	32	1,089
HEALTH GRANTS	633	0.2209	514		514	16	530
MARGOLIN GRANT	309	0.1079	251		251	8	259
MENTAL HEALTH	13,606	4.7491	11,042		11,042	336	11,378
MENTAL HLTH-CNTY	1,416	0.4943	1,149		1,149	35	1,184
SUBSTANCE ABUSE	3,450	1.2042	2,800		2,800	85	2,885
BHA-MH ACT	11,401	3.9795	9,253		9,253	282	9,535
FIRST 5	1,630	0.5689	1,323		1,323	40	1,363
HUMAN SERVICES	66,419	23.1836	53,902		53,902	1,641	55,543
WHOLE PERSON CARE	2,309	0.8060	1,874		1,874	57	1,931
IHSS	499	0.1742	405		405	12	417
LIBRARY	2,458	0.8580	1,995		1,995	61	2,056
AG EXTENSION	180	0.0628	146		146	4	150
ROADS	15,224	5.3139	12,355		12,355	376	12,731
PARKS	1,179	0.4115	957		957	29	986
FLEET MANAGEMENT	2,967	1.0356	2,408		2,408	73	2,481
BLDG MAINTENANCE	4,094	1.4290	3,323		3,323	101	3,424
SURVEYOR	675	0.2356	548		548	17	565
PW-ADMIN	359	0.1253	291		291	9	300
SubTotal	286,494	100.0000	232,508		232,508	7,054	239,562



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

Activity - BUDGET ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
<b>TOTAL</b>	286,494	100.0000	232,508		232,508	7,054	239,562

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



**County of Kings**  
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**Fiscal Year 2021-2022**  
**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	1,128	0.3937	3,397		3,397		3,397
INSURANCE	2,839	0.9909	8,549		8,549	260	8,809
HUMAN RESOURCES	1,419	0.4953	4,273		4,273	130	4,403
FINANCE	3,612	1.2608	10,876		10,876	331	11,207
COMMUNICATIONS	1,629	0.5686	4,905		4,905	149	5,054
COUNTY COUNSEL	2,250	0.7854	6,775		6,775	206	6,981
BOARD OF SUP.	1,146	0.4000	3,451		3,451	105	3,556
ASSESSOR	2,619	0.9142	7,886		7,886	240	8,126
ELECTIONS	1,685	0.5881	5,074		5,074	155	5,229
INFO. TECHNOLOGY	5,421	1.8922	16,324		16,324	497	16,821
ITD PC REPLACEMENT	160	0.0558	482		482	15	497
PURCHASING	206	0.0719	620		620	19	639
MICROFILM/STORAGE	153	0.0534	461		461	14	475
CENTRAL SERVICES	778	0.2716	2,343		2,343	71	2,414
TELECOMMUNICATION	527	0.1839	1,587		1,587	48	1,635
UNEMP. INS.	1	0.0003	3		3		3
WORKERS COMP	1,332	0.4649	4,011		4,011	122	4,133
LIAB. INSURANCE	2,708	0.9452	8,154		8,154	248	8,402
LAW LIBRARY	87	0.0304	262		262	8	270
GEN. FUND COURT	4,805	1.6772	14,469		14,469	441	14,910
DA AB109	416	0.1452	1,253		1,253	38	1,291
COURT REPORTER	35	0.0122	105		105	3	108
DA PROSECUTION	6,539	2.2824	19,690		19,690	600	20,290
DA CAC GRANT	180	0.0628	542		542	17	559
CHILD SUPPORT	4,596	1.6042	13,839		13,839	422	14,261
DA CHILD ABDUCT.	223	0.0778	671		671	20	691
CHILD ADVOCACY	595	0.2077	1,792		1,792	55	1,847
DA FED VAWA	375	0.1309	1,129		1,129	34	1,163
DA PRISONS	1,191	0.4157	3,586		3,586	109	3,695
DA MISC GRANTS	259	0.0904	780		780	24	804
GRAND JURY	98	0.0342	295		295	9	304



**County of Kings**  
**Cost Plan Year 2023-2024**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	2,419	0.8443	7,284		7,284	222	7,506
SHERIFF-MAJOR CRIMES	291	0.1016	876		876	27	903
SHERIFF-AB109	8,872	3.0967	26,715		26,715	814	27,529
SHERIFF-OPS.	13,249	4.6245	39,895		39,895	1,215	41,110
RURAL CRIME	444	0.1550	1,337		1,337	41	1,378
SHERIFF OPS-AB443	636	0.2220	1,915		1,915	58	1,973
COURT SECURITY	2,021	0.7054	6,086		6,086	185	6,271
SHERIFF - JAIL	17,139	5.9823	51,609		51,609	1,572	53,181
JAIL KITCHEN	68	0.0237	205		205	6	211
SHERIFF-INMATE WELFARE	158	0.0551	476		476	14	490
ASSET FORFEITURE TRUST	40	0.0140	120		120	4	124
SHERIFF-SPECIAL TRUST	29	0.0101	87		87	3	90
JUVENILE CENTER	4,935	1.7225	14,860		14,860	453	15,313
PROBATION-AB109	2,269	0.7920	6,832		6,832	208	7,040
PROBATION-SB678	1,524	0.5319	4,589		4,589	140	4,729
PROB-YOBG	721	0.2517	2,171		2,171	66	2,237
PROBATION	6,608	2.3065	19,898		19,898	606	20,504
VICTIM ASSIST PROG	427	0.1490	1,286		1,286	39	1,325
PROB. MISC GRANTS	578	0.2017	1,740		1,740	53	1,793
FIRE	14,840	5.1799	44,686		44,686	1,361	46,047
OFFICE OF EMERG MGT	786	0.2744	2,367		2,367	72	2,439
AG COMMISSIONER	2,984	1.0416	8,985		8,985	274	9,259
BLDG INSPECTION	797	0.2782	2,400		2,400	73	2,473
PLANNING	1,178	0.4112	3,547		3,547	108	3,655
LAFCO	76	0.0265	229		229	7	236
RECORDER	778	0.2716	2,343		2,343	71	2,414
PUBLIC GUARDIAN	652	0.2276	1,963		1,963	60	2,023
ANIMAL CONTROL	336	0.1173	1,012		1,012	31	1,043
ANIMAL SHELTER	855	0.2984	2,575		2,575	78	2,653
HEALTH DEPT	511	0.1784	1,539		1,539	47	1,586
HEALTH-ADMIN	305	0.1065	918		918	28	946



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

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM. DISEASE	13,959	4.8724	42,033		42,033	1,280	43,313
EHS	1,246	0.4349	3,752		3,752	114	3,866
PUB HLTH NURSING	717	0.2503	2,159		2,159	66	2,225
HEALTH LAB	533	0.1860	1,605		1,605	49	1,654
TOBACCO GRANT	227	0.0792	684		684	21	705
WIC	2,247	0.7843	6,766		6,766	206	6,972
TB PROGRAM	222	0.0775	668		668	20	688
HEALTH INFO MGT	250	0.0873	753		753	23	776
EMERGENCY PREP	289	0.1009	870		870	27	897
AIDS PROGRAM	281	0.0981	846		846	26	872
CHILD HEALTH	874	0.3051	2,632		2,632	80	2,712
CALIFORNIA CHILDREN	1,303	0.4548	3,924		3,924	120	4,044
HEALTH GRANTS	633	0.2209	1,906		1,906	58	1,964
MARGOLIN GRANT	309	0.1079	930		930	28	958
MENTAL HEALTH	13,606	4.7491	40,970		40,970	1,248	42,218
MENTAL HLTH-CNTY	1,416	0.4943	4,264		4,264	130	4,394
SUBSTANCE ABUSE	3,450	1.2042	10,389		10,389	316	10,705
BHA-MH ACT	11,401	3.9795	34,331		34,331	1,046	35,377
FIRST 5	1,630	0.5689	4,908		4,908	149	5,057
HUMAN SERVICES	66,419	23.1836	200,001		200,001	6,093	206,094
WHOLE PERSON CARE	2,309	0.8060	6,953		6,953	212	7,165
IHSS	499	0.1742	1,503		1,503	46	1,549
LIBRARY	2,458	0.8580	7,402		7,402	225	7,627
AG EXTENSION	180	0.0628	542		542	17	559
ROADS	15,224	5.3139	45,842		45,842	1,396	47,238
PARKS	1,179	0.4115	3,550		3,550	108	3,658
FLEET MANAGEMENT	2,967	1.0356	8,934		8,934	272	9,206
BLDG MAINTENANCE	4,094	1.4290	12,328		12,328	375	12,703
SURVEYOR	675	0.2356	2,033		2,033	62	2,095
PW-ADMIN	359	0.1253	1,081		1,081	33	1,114
SubTotal	286,494	100.0000	862,688		862,688	26,172	888,860



**County of Kings**  
**Cost Plan Year 2023-2024**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Activity - DEPT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
<b>TOTAL</b>	286,494	100.0000	862,688		862,688	26,172	888,860

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	698,506	-276,664	421,842	21,191	443,033
SubTotal	100	100.0000	698,506	-276,664	421,842	21,191	443,033
Direct Billed				276,664	276,664		276,664
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>698,506</b>		<b>698,506</b>	<b>21,191</b>	<b>719,697</b>

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS



**County of Kings**  
**Cost Plan Year 2023-2024**  
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**Schedule .4 - Detail Activity Allocations**  
**For Department ADMINISTRATION**

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
<b>TOTAL</b>							

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET

**County of Kings**  
**Cost Plan Year 2023-2024**  
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**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	4,312	915	3,397	0	0
INSURANCE	454,216	2,374	8,809	443,033	0
HUMAN RESOURCES	5,590	1,187	4,403	0	0
FINANCE	14,227	3,020	11,207	0	0
COMMUNICATIONS	6,416	1,362	5,054	0	0
COUNTY COUNSEL	8,863	1,882	6,981	0	0
BOARD OF SUP.	4,514	958	3,556	0	0
ASSESSOR	10,316	2,190	8,126	0	0
ELECTIONS	6,638	1,409	5,229	0	0
INFO. TECHNOLOGY	21,354	4,533	16,821	0	0
ITD PC REPLACEMENT	631	134	497	0	0
PURCHASING	811	172	639	0	0
MICROFILM/STORAGE	603	128	475	0	0
CENTRAL SERVICES	3,064	650	2,414	0	0
TELECOMMUNICATION	2,076	441	1,635	0	0
UNEMP. INS.	4	1	3	0	0
WORKERS COMP	5,247	1,114	4,133	0	0
LIAB. INSURANCE	10,667	2,265	8,402	0	0
LAW LIBRARY	343	73	270	0	0
GEN. FUND COURT	18,929	4,019	14,910	0	0
DA AB109	1,639	348	1,291	0	0
COURT REPORTER	137	29	108	0	0
DA PROSECUTION	25,759	5,469	20,290	0	0
DA CAC GRANT	709	150	559	0	0
CHILD SUPPORT	18,105	3,844	14,261	0	0
DA CHILD ABDUCT.	878	187	691	0	0
CHILD ADVOCACY	2,345	498	1,847	0	0
DA FED VAWA	1,476	313	1,163	0	0
DA PRISONS	4,691	996	3,695	0	0
DA MISC GRANTS	1,020	216	804	0	0
GRAND JURY	386	82	304	0	0
SHERIFF ADMIN	9,529	2,023	7,506	0	0
SHERIFF-MAJOR CRIMES	1,146	243	903	0	0
SHERIFF-AB109	34,948	7,419	27,529	0	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF-OPS.	52,190	11,080	41,110	0	0
RURAL CRIME	1,749	371	1,378	0	0
SHERIFF OPS-AB443	2,505	532	1,973	0	0
COURT SECURITY	7,961	1,690	6,271	0	0
SHERIFF - JAIL	67,514	14,333	53,181	0	0
JAIL KITCHEN	268	57	211	0	0
SHERIFF-INMATE	622	132	490	0	0
ASSET FORFEITURE	157	33	124	0	0
SHERIFF-SPECIAL TRUST	115	25	90	0	0
JUVENILE CENTER	19,440	4,127	15,313	0	0
PROBATION-AB109	8,937	1,897	7,040	0	0
PROBATION-SB678	6,004	1,275	4,729	0	0
PROB-YOBG	2,840	603	2,237	0	0
PROBATION	26,030	5,526	20,504	0	0
VICTIM ASSIST PROG	1,683	358	1,325	0	0
PROB. MISC GRANTS	2,276	483	1,793	0	0
FIRE	58,458	12,411	46,047	0	0
OFFICE OF EMERG MGT	3,096	657	2,439	0	0
AG COMMISSIONER	11,755	2,496	9,259	0	0
BLDG INSPECTION	3,140	667	2,473	0	0
PLANNING	4,640	985	3,655	0	0
LAFCO	300	64	236	0	0
RECORDER	3,064	650	2,414	0	0
PUBLIC GUARDIAN	2,568	545	2,023	0	0
ANIMAL CONTROL	1,324	281	1,043	0	0
ANIMAL SHELTER	3,368	715	2,653	0	0
HEALTH DEPT	2,014	428	1,586	0	0
HEALTH-ADMIN	1,202	256	946	0	0
COMM. DISEASE	54,987	11,674	43,313	0	0
EHS	4,908	1,042	3,866	0	0
PUB HLTH NURSING	2,825	600	2,225	0	0
HEALTH LAB	2,100	446	1,654	0	0
TOBACCO GRANT	895	190	705	0	0
WIC	8,852	1,880	6,972	0	0





**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department ADMINISTRATION**

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
TB PROGRAM	873	185	688	0	0
HEALTH INFO MGT	985	209	776	0	0
EMERGENCY PREP	1,139	242	897	0	0
AIDS PROGRAM	1,107	235	872	0	0
CHILD HEALTH	3,443	731	2,712	0	0
CALIFORNIA CHILDREN	5,133	1,089	4,044	0	0
HEALTH GRANTS	2,494	530	1,964	0	0
MARGOLIN GRANT	1,217	259	958	0	0
MENTAL HEALTH	53,596	11,378	42,218	0	0
MENTAL HLTH-CNTY	5,578	1,184	4,394	0	0
SUBSTANCE ABUSE	13,590	2,885	10,705	0	0
BHA-MH ACT	44,912	9,535	35,377	0	0
FIRST 5	6,420	1,363	5,057	0	0
HUMAN SERVICES	261,637	55,543	206,094	0	0
WHOLE PERSON CARE	9,096	1,931	7,165	0	0
IHSS	1,966	417	1,549	0	0
LIBRARY	9,683	2,056	7,627	0	0
AG EXTENSION	709	150	559	0	0
ROADS	59,969	12,731	47,238	0	0
PARKS	4,644	986	3,658	0	0
FLEET MANAGEMENT	11,687	2,481	9,206	0	0
BLDG MAINTENANCE	16,127	3,424	12,703	0	0
SURVEYOR	2,660	565	2,095	0	0
PW-ADMIN	1,414	300	1,114	0	0
Direct Billed	276,664	0	0	276,664	0
<b>Total</b>	<b>1,848,119</b>	<b>239,562</b>	<b>888,860</b>	<b>719,697</b>	<b>0</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 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,239,232			2,239,232
ADMINISTRATION	432,695	21,521	454,216	
FINANCE		10,809	10,809	
COUNTY COUNSEL		1,725	1,725	
Total Allocated Additions:	432,695	34,055	466,750	466,750
Total To Be Allocated:	2,671,927	34,055		2,705,982

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT
Wages & Benefit					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	14,054	0	14,054	0	0
PROPERTY/FIRE	192,489	0	0	192,489	0
MEDICAL MALPRACTICE	147,830	0	0	0	147,830
GENERAL LIABILITY	1,819,067	0	0	0	0
POLLUTION LIABILITY	21,646	0	0	0	0
AIRCRAFT INSURANCE	23,950	0	0	0	0
CYBER INSURANCE	20,196	0	0	0	0
Departmental Totals					
Total Expenditures	2,239,232	0	14,054	192,489	147,830
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	2,239,232	0	14,054	192,489	147,830
Allocation Step 1					
Inbound- All Others	432,695	432,695	0	0	0
Reallocate Admin Costs	( 432,695)	( 432,695)	2,716	37,195	28,566
1st Allocation	2,671,927	0	16,770	229,684	176,396
Allocation Step 2					
Inbound- All Others	34,055	34,055	0	0	0
Reallocate Admin Costs	( 34,055)	( 34,055)	214	2,927	2,248
2nd Allocation	34,055	0	214	2,927	2,248
Total For 03 INSURANCE					
Total Allocated	2,705,982	0	16,984	232,611	178,644

\* - Indicates Disallowed Expenditure



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	GEN LIAB EXPER	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	1,091,440	727,627	0	0	0
POLLUTION LIABILITY	0	0	21,646	0	0
AIRCRAFT INSURANCE	0	0	0	23,950	0
CYBER INSURANCE	0	0	0	0	20,196
<b>Departmental Totals</b>					
Total Expenditures	1,091,440	727,627	21,646	23,950	20,196
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,091,440	727,627	21,646	23,950	20,196
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	210,903	140,602	4,183	4,628	3,902
1st Allocation	1,302,343	868,229	25,829	28,578	24,098
<b>Allocation Step 2</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	16,600	11,066	329	364	307
2nd Allocation	16,600	11,066	329	364	307
<b>Total For 03 INSURANCE</b>					
Total Allocated	1,318,943	879,295	26,158	28,942	24,405



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	0.4321	72		72		72
HUMAN RESOURCES	1,100	0.6791	114		114	1	115
FINANCE	2,200	1.3581	228		228	3	231
COMMUNICATIONS	1,550	0.9568	160		160	2	162
COUNTY COUNSEL	1,500	0.9260	155		155	2	157
BOARD OF SUP.	700	0.4321	72		72	1	73
ASSESSOR	2,300	1.4198	238		238	3	241
ELECTIONS	600	0.3704	62		62	1	63
INFO. TECHNOLOGY	2,600	1.6050	269		269	3	272
PURCHASING	200	0.1235	21		21		21
CENTRAL SERVICES	400	0.2469	41		41	1	42
IT ADMIN.	400	0.2469	41		41	1	42
LAW LIBRARY	80	0.0494	8		8		8
DA AB109	350	0.2161	36		36		36
DA PROSECUTION	4,150	2.5619	430		430	6	436
DA CAC GRANT	100	0.0617	10		10		10
CHILD SUPPORT	4,900	3.0249	507		507	7	514
DA CHILD ABDUCT.	200	0.1235	21		21		21
CHILD ADVOCACY	360	0.2222	37		37		37
DA FED VAWA	300	0.1852	31		31		31
DA PRISONS	900	0.5556	93		93	1	94
DA MISC GRANTS	200	0.1235	21		21		21
SHERIFF ADMIN	1,700	1.0494	176		176	2	178
SHERIFF-MAJOR CRIMES	100	0.0617	10		10		10
SHERIFF-AB109	6,200	3.8274	642		642	8	650
SHERIFF-OPS.	6,500	4.0126	673		673	9	682
RURAL CRIME	300	0.1852	31		31		31
SHERIFF OPS-AB443	500	0.3087	52		52	1	53
COURT SECURITY	1,750	1.0803	181		181	2	183
SHERIFF - JAIL	10,700	6.6053	1,108		1,108	14	1,122
JAIL KITCHEN	900	0.5556	93		93	1	94



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
JUVENILE CENTER	4,500	2.7779	466		466	6	472
PROBATION-AB109	2,050	1.2655	212		212	3	215
PROBATION-SB678	500	0.3087	52		52	1	53
PROB-YOBG	500	0.3087	52		52	1	53
PROBATION	5,150	3.1792	533		533	7	540
VICTIM ASSIST PROG	500	0.3087	52		52	1	53
PROB. MISC GRANTS	500	0.3087	52		52	1	53
FIRE	8,600	5.3089	890		890	11	901
OFFICE OF EMERG MGT	300	0.1852	31		31		31
AG COMMISSIONER	2,400	1.4816	248		248	3	251
BLDG INSPECTION	400	0.2469	41		41	1	42
PLANNING	900	0.5556	93		93	1	94
RECORDER	800	0.4939	83		83	1	84
PUBLIC GUARDIAN	1,000	0.6173	104		104	1	105
ANIMAL CONTROL	300	0.1852	31		31		31
ANIMAL SHELTER	600	0.3704	62		62	1	63
HEALTH DEPT	100	0.0617	10		10		10
HEALTH-ADMIN	1,300	0.8025	135		135	2	137
COMM. DISEASE	2,400	1.4816	248		248	3	251
EHS	1,200	0.7408	124		124	2	126
PUB HLTH NURSING	600	0.3704	62		62	1	63
HEALTH LAB	300	0.1852	31		31		31
TOBACCO GRANT	300	0.1852	31		31		31
WIC	2,200	1.3581	228		228	3	231
TB PROGRAM	100	0.0617	10		10		10
HEALTH INFO MGT	400	0.2469	41		41	1	42
EMERGENCY PREP	200	0.1235	21		21		21
AIDS PROGRAM	200	0.1235	21		21		21
CHILD HEALTH	680	0.4198	70		70	1	71
CALIFORNIA CHILDREN	1,020	0.6297	106		106	1	107
HEALTH GRANTS	800	0.4939	83		83	1	84



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
MARGOLIN GRANT	200	0.1235	21		21		21
SUBSTANCE ABUSE	300	0.1852	31		31		31
BHA-MH ACT	2,700	1.6668	280		280	4	284
FIRST 5	200	0.1235	21		21		21
BHA	2,500	1.5433	259		259	3	262
HUMAN SERVICES	48,300	29.8160	5,004		5,004	67	5,071
JOB TRAINING	2,600	1.6050	269		269	3	272
LIBRARY	1,751	1.0809	181		181	2	183
AG EXTENSION	100	0.0617	10		10		10
ROADS	2,200	1.3581	228		228	3	231
PARKS	900	0.5556	93		93	1	94
FLEET MANAGEMENT	700	0.4321	72		72	1	73
BLDG MAINTENANCE	3,400	2.0989	352		352	5	357
SURVEYOR	500	0.3087	52		52	1	53
PW-ADMIN	400	0.2469	41		41	1	42
SubTotal	161,991	100.0000	16,770		16,770	214	16,984
TOTAL	161,991	100.0000	16,770		16,770	214	16,984

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS





**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	2,146		2,146		2,146
HUMAN RESOURCES	2,914	0.4218	969		969	12	981
FINANCE	5,344	0.7735	1,777		1,777	23	1,800
COMMUNICATIONS	5,250	0.7599	1,745		1,745	22	1,767
COUNTY COUNSEL	2,920	0.4226	971		971	12	983
BOARD OF SUP.	6,456	0.9344	2,146		2,146	28	2,174
ASSESSOR	7,305	1.0573	2,428		2,428	31	2,459
ELECTIONS	5,008	0.7248	1,665		1,665	21	1,686
INFO. TECHNOLOGY	12,182	1.7632	4,050		4,050	52	4,102
PURCHASING	1,176	0.1702	391		391	5	396
MICROFILM/STORAGE	7,080	1.0247	2,354		2,354	30	2,384
CENTRAL SERVICES	3,856	0.5581	1,282		1,282	16	1,298
LAW LIBRARY	1,863	0.2696	619		619	8	627
GEN. FUND COURT	65,112	9.4241	21,646		21,646	278	21,924
DA PROSECUTION	17,073	2.4711	5,676		5,676	73	5,749
CHILD SUPPORT	26,088	3.7759	8,673		8,673	112	8,785
CHILD ADVOCACY	1,606	0.2324	534		534	7	541
SHERIFF ADMIN	16,029	2.3200	5,329		5,329	69	5,398
SHERIFF-MAJOR CRIMES	5,500	0.7960	1,828		1,828	24	1,852
SHERIFF - JAIL	154,071	22.2996	51,215		51,215	659	51,874
JAIL KITCHEN	2,975	0.4306	989		989	13	1,002
JUVENILE CENTER	20,970	3.0351	6,971		6,971	90	7,061
PROBATION	21,720	3.1437	7,221		7,221	93	7,314
VICTIM WITNESS	1,440	0.2084	479		479	6	485
PROB. MISC GRANTS	800	0.1158	266		266	3	269
FIRE	43,134	6.2431	14,339		14,339	184	14,523
AG COMMISSIONER	13,760	1.9916	4,574		4,574	59	4,633
BLDG INSPECTION	1,130	0.1636	376		376	5	381
PLANNING	3,403	0.4925	1,131		1,131	15	1,146
LAFCO	177	0.0256	59		59	1	60
RECORDER	1,104	0.1598	367		367	5	372



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
PUBLIC GUARDIAN	4,183	0.6054	1,391		1,391	18	1,409
ANIMAL SHELTER	6,196	0.8968	2,060		2,060	26	2,086
HEALTH-ADMIN	23,658	3.4242	7,865		7,865	101	7,966
EHS	4,000	0.5789	1,330		1,330	17	1,347
HUMAN SERVICES	81,806	11.8403	27,195		27,195	350	27,545
LIBRARY	38,338	5.5489	12,745		12,745	164	12,909
AG EXTENSION	10,000	1.4474	3,324		3,324	43	3,367
ROADS	5,661	0.8194	1,882		1,882	24	1,906
PARKS	13,713	1.9848	4,559		4,559	59	4,618
FLEET MANAGEMENT	17,964	2.6000	5,972		5,972	77	6,049
BLDG MAINTENANCE	10,440	1.5110	3,471		3,471	45	3,516
CAL VANS ADMIN	6,113	0.8848	2,032		2,032	26	2,058
PW-ADMIN	4,938	0.7147	1,642		1,642	21	1,663
SubTotal	690,912	100.0000	229,684		229,684	2,927	232,611
TOTAL	690,912	100.0000	229,684		229,684	2,927	232,611

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	176,396	-147,830	28,566	2,248	30,814
SubTotal	100	100.0000	176,396	-147,830	28,566	2,248	30,814
Direct Billed				147,830	147,830		147,830
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>176,396</b>		<b>176,396</b>	<b>2,248</b>	<b>178,644</b>

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - GEN LIAB EXPER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DA PROSECUTION	26,462	2.6462	34,463		34,463	439	34,902
SHERIFF-OPS.	809,107	80.9107	1,053,734		1,053,734	13,431	1,067,165
FIRE	1,639	0.1639	2,135		2,135	27	2,162
HEALTH DEPT	13,488	1.3488	17,566		17,566	224	17,790
HUMAN SERVICES	59,250	5.9250	77,164		77,164	984	78,148
ROADS	90,054	9.0054	117,281		117,281	1,495	118,776
SubTotal	1,000,000	100.0000	1,302,343		1,302,343	16,600	1,318,943
TOTAL	1,000,000	100.0000	1,302,343		1,302,343	16,600	1,318,943

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	0.4321	3,752		3,752		3,752
HUMAN RESOURCES	1,100	0.6791	5,896		5,896	75	5,971
FINANCE	2,200	1.3581	11,791		11,791	151	11,942
COMMUNICATIONS	1,550	0.9568	8,308		8,308	106	8,414
COUNTY COUNSEL	1,500	0.9260	8,040		8,040	103	8,143
BOARD OF SUP.	700	0.4321	3,752		3,752	48	3,800
ASSESSOR	2,300	1.4198	12,327		12,327	158	12,485
ELECTIONS	600	0.3704	3,216		3,216	41	3,257
INFO. TECHNOLOGY	2,600	1.6050	13,935		13,935	178	14,113
PURCHASING	200	0.1235	1,072		1,072	14	1,086
CENTRAL SERVICES	400	0.2469	2,144		2,144	27	2,171
IT ADMIN.	400	0.2469	2,144		2,144	27	2,171
LAW LIBRARY	80	0.0494	429		429	5	434
DA AB109	350	0.2161	1,876		1,876	24	1,900
DA PROSECUTION	4,150	2.5619	22,243		22,243	285	22,528
DA CAC GRANT	100	0.0617	536		536	7	543
CHILD SUPPORT	4,900	3.0249	26,263		26,263	336	26,599
DA CHILD ABDUCT.	200	0.1235	1,072		1,072	14	1,086
CHILD ADVOCACY	360	0.2222	1,930		1,930	25	1,955
DA FED VAWA	300	0.1852	1,608		1,608	21	1,629
DA PRISONS	900	0.5556	4,824		4,824	62	4,886
DA MISC GRANTS	200	0.1235	1,072		1,072	14	1,086
SHERIFF ADMIN	1,700	1.0494	9,112		9,112	117	9,229
SHERIFF-MAJOR CRIMES	100	0.0617	536		536	7	543
SHERIFF-AB109	6,200	3.8274	33,230		33,230	425	33,655
SHERIFF-OPS.	6,500	4.0126	34,838		34,838	446	35,284
RURAL CRIME	300	0.1852	1,608		1,608	21	1,629
SHERIFF OPS-AB443	500	0.3087	2,680		2,680	34	2,714
COURT SECURITY	1,750	1.0803	9,380		9,380	120	9,500
SHERIFF - JAIL	10,700	6.6053	57,349		57,349	734	58,083
JAIL KITCHEN	900	0.5556	4,824		4,824	62	4,886



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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
JUVENILE CENTER	4,500	2.7779	24,119		24,119	309	24,428
PROBATION-AB109	2,050	1.2655	10,987		10,987	141	11,128
PROBATION-SB678	500	0.3087	2,680		2,680	34	2,714
PROB-YOBG	500	0.3087	2,680		2,680	34	2,714
PROBATION	5,150	3.1792	27,603		27,603	353	27,956
VICTIM ASSIST PROG	500	0.3087	2,680		2,680	34	2,714
PROB. MISC GRANTS	500	0.3087	2,680		2,680	34	2,714
FIRE	8,600	5.3089	46,094		46,094	590	46,684
OFFICE OF EMERG MGT	300	0.1852	1,608		1,608	21	1,629
AG COMMISSIONER	2,400	1.4816	12,863		12,863	165	13,028
BLDG INSPECTION	400	0.2469	2,144		2,144	27	2,171
PLANNING	900	0.5556	4,824		4,824	62	4,886
RECORDER	800	0.4939	4,288		4,288	55	4,343
PUBLIC GUARDIAN	1,000	0.6173	5,360		5,360	69	5,429
ANIMAL CONTROL	300	0.1852	1,608		1,608	21	1,629
ANIMAL SHELTER	600	0.3704	3,216		3,216	41	3,257
HEALTH DEPT	100	0.0617	536		536	7	543
HEALTH-ADMIN	1,300	0.8025	6,968		6,968	89	7,057
COMM. DISEASE	2,400	1.4816	12,863		12,863	165	13,028
EHS	1,200	0.7408	6,432		6,432	82	6,514
PUB HLTH NURSING	600	0.3704	3,216		3,216	41	3,257
HEALTH LAB	300	0.1852	1,608		1,608	21	1,629
TOBACCO GRANT	300	0.1852	1,608		1,608	21	1,629
WIC	2,200	1.3581	11,791		11,791	151	11,942
TB PROGRAM	100	0.0617	536		536	7	543
HEALTH INFO MGT	400	0.2469	2,144		2,144	27	2,171
EMERGENCY PREP	200	0.1235	1,072		1,072	14	1,086
AIDS PROGRAM	200	0.1235	1,072		1,072	14	1,086
CHILD HEALTH	680	0.4198	3,645		3,645	47	3,692
CALIFORNIA CHILDREN	1,020	0.6297	5,467		5,467	70	5,537
HEALTH GRANTS	800	0.4939	4,288		4,288	55	4,343



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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
MARGOLIN GRANT	200	0.1235	1,072		1,072	14	1,086
SUBSTANCE ABUSE	300	0.1852	1,608		1,608	21	1,629
BHA-MH ACT	2,700	1.6668	14,471		14,471	185	14,656
FIRST 5	200	0.1235	1,072		1,072	14	1,086
BHA	2,500	1.5433	13,399		13,399	172	13,571
HUMAN SERVICES	48,300	29.8160	258,870		258,870	3,312	262,182
JOB TRAINING	2,600	1.6050	13,935		13,935	178	14,113
LIBRARY	1,751	1.0809	9,385		9,385	120	9,505
AG EXTENSION	100	0.0617	536		536	7	543
ROADS	2,200	1.3581	11,791		11,791	151	11,942
PARKS	900	0.5556	4,824		4,824	62	4,886
FLEET MANAGEMENT	700	0.4321	3,752		3,752	48	3,800
BLDG MAINTENANCE	3,400	2.0989	18,223		18,223	233	18,456
SURVEYOR	500	0.3087	2,680		2,680	34	2,714
PW-ADMIN	400	0.2469	2,144		2,144	27	2,171
SubTotal	161,991	100.0000	868,229		868,229	11,066	879,295
TOTAL	161,991	100.0000	868,229		868,229	11,066	879,295

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



**County of Kings**  
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**Schedule .4 - Detail Activity Allocations**  
**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	241		241		241
HUMAN RESOURCES	2,914	0.4218	109		109	1	110
FINANCE	5,344	0.7735	200		200	3	203
COMMUNICATIONS	5,250	0.7599	196		196	3	199
COUNTY COUNSEL	2,920	0.4226	109		109	1	110
BOARD OF SUP.	6,456	0.9344	241		241	3	244
ASSESSOR	7,305	1.0573	273		273	4	277
ELECTIONS	5,008	0.7248	187		187	2	189
INFO. TECHNOLOGY	12,182	1.7632	455		455	6	461
PURCHASING	1,176	0.1702	44		44	1	45
MICROFILM/STORAGE	7,080	1.0247	265		265	3	268
CENTRAL SERVICES	3,856	0.5581	144		144	2	146
LAW LIBRARY	1,863	0.2696	70		70	1	71
GEN. FUND COURT	65,112	9.4241	2,434		2,434	31	2,465
DA PROSECUTION	17,073	2.4711	638		638	8	646
CHILD SUPPORT	26,088	3.7759	975		975	13	988
CHILD ADVOCACY	1,606	0.2324	60		60	1	61
SHERIFF ADMIN	16,029	2.3200	599		599	8	607
SHERIFF-MAJOR CRIMES	5,500	0.7960	206		206	3	209
SHERIFF - JAIL	154,071	22.2996	5,760		5,760	72	5,832
JAIL KITCHEN	2,975	0.4306	111		111	1	112
JUVENILE CENTER	20,970	3.0351	784		784	10	794
PROBATION	21,720	3.1437	812		812	10	822
VICTIM WITNESS	1,440	0.2084	54		54	1	55
PROB. MISC GRANTS	800	0.1158	30		30		30
FIRE	43,134	6.2431	1,613		1,613	21	1,634
AG COMMISSIONER	13,760	1.9916	514		514	7	521
BLDG INSPECTION	1,130	0.1636	42		42	1	43
PLANNING	3,403	0.4925	127		127	2	129
LAFCO	177	0.0256	7		7		7
RECORDER	1,104	0.1598	41		41	1	42





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**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - POLLUTION LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	4,183	0.6054	156		156	2	158
ANIMAL SHELTER	6,196	0.8968	232		232	3	235
HEALTH-ADMIN	23,658	3.4242	884		884	11	895
EHS	4,000	0.5789	150		150	2	152
HUMAN SERVICES	81,806	11.8403	3,058		3,058	39	3,097
LIBRARY	38,338	5.5489	1,433		1,433	18	1,451
AG EXTENSION	10,000	1.4474	374		374	5	379
ROADS	5,661	0.8194	212		212	3	215
PARKS	13,713	1.9848	513		513	7	520
FLEET MANAGEMENT	17,964	2.6000	672		672	9	681
BLDG MAINTENANCE	10,440	1.5110	390		390	5	395
CAL VANS ADMIN	6,113	0.8848	229		229	3	232
PW-ADMIN	4,938	0.7147	185		185	2	187
SubTotal	690,912	100.0000	25,829		25,829	329	26,158
TOTAL	690,912	100.0000	25,829		25,829	329	26,158

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 - AIRCRAFT INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-OPS.	100	100.0000	28,578	-23,950	4,628	364	4,992
SubTotal	100	100.0000	28,578	-23,950	4,628	364	4,992
Direct Billed				23,950	23,950		23,950
<b>TOTAL</b>	<b>100</b>	<b>100.0000</b>	<b>28,578</b>		<b>28,578</b>	<b>364</b>	<b>28,942</b>

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER

**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
ADMINISTRATION	1	1.0724	270		270		270
HUMAN RESOURCES	1	1.0753	259		259	34	293
FINANCE	1	1.0753	259		259	3	262
COMMUNICATIONS	1	1.0753	259		259	3	262
COUNTY COUNSEL	1	1.0753	259		259	3	262
BOARD OF SUP.	1	1.0753	259		259	3	262
ASSESSOR	1	1.0753	259		259	3	262
ELECTIONS	1	1.0753	259		259	3	262
INFO. TECHNOLOGY	1	1.0753	259		259	3	262
PURCHASING	1	1.0753	259		259	3	262
MICROFILM/STORAGE	1	1.0753	259		259	3	262
CENTRAL SERVICES	1	1.0753	259		259	3	262
TELECOMMUNICATION	1	1.0753	259		259	3	262
IT ADMIN.	1	1.0753	259		259	3	262
LAW LIBRARY	1	1.0753	259		259	3	262
DA AB109	1	1.0753	259		259	3	262
DA PROSECUTION	1	1.0753	259		259	3	262
DA CAC GRANT	1	1.0753	259		259	3	262
CHILD SUPPORT	1	1.0753	259		259	3	262
DA CHILD ABDUCT.	1	1.0753	259		259	3	262
CHILD ADVOCACY	1	1.0753	259		259	3	262
DA FED VAWA	1	1.0753	259		259	3	262
DA PRISONS	1	1.0753	259		259	3	262
DA ST RAPE GRANT	1	1.0753	259		259	3	262
DA MISC GRANTS	1	1.0753	259		259	3	262
GRAND JURY	1	1.0753	259		259	3	262
SHERIFF ADMIN	1	1.0753	259		259	3	262
SHERIFF- CIVIL	1	1.0753	259		259	3	262
SHERIFF-MAJOR CRIMES	1	1.0753	259		259	3	262
SHERIFF-AB109	1	1.0753	259		259	3	262
SHERIFF-OPS.	1	1.0753	259		259	3	262



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

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RURAL CRIME	1	1.0753	259		259	3	262
SHERIFF OPS-AB443	1	1.0753	259		259	3	262
COURT SECURITY	1	1.0753	259		259	3	262
SHERIFF - JAIL	1	1.0753	259		259	3	262
JAIL KITCHEN	1	1.0753	259		259	3	262
SHERIFF-INMATE WELFARE	1	1.0753	259		259	3	262
ASSET FORFEITURE TRUST	1	1.0753	259		259	3	262
SHERIFF-SPECIAL TRUST	1	1.0753	259		259	3	262
JUVENILE CENTER	1	1.0753	259		259	3	262
PROBATION-AB109	1	1.0753	259		259	3	262
PROBATION-SB678	1	1.0753	259		259	3	262
PROB-YOBG	1	1.0753	259		259	3	262
PROB-PROP 36	1	1.0753	259		259	3	262
PROBATION	1	1.0753	259		259	3	262
VICTIM WITNESS	1	1.0753	259		259	3	262
VICTIM ASSIST PROG	1	1.0753	259		259	3	262
PROB. MISC GRANTS	1	1.0753	259		259	3	262
FIRE	1	1.0753	259		259	3	262
OFFICE OF EMERG MGT	1	1.0753	259		259	3	262
HOMELAND SECURITY	1	1.0753	259		259	3	262
AG COMMISSIONER	1	1.0753	259		259	3	262
BLDG INSPECTION	1	1.0753	259		259	3	262
PLANNING	1	1.0753	259		259	3	262
LAFCO	1	1.0753	259		259	3	262
RECORDER	1	1.0753	259		259	3	262
PUBLIC GUARDIAN	1	1.0753	259		259	3	262
ANIMAL CONTROL	1	1.0753	259		259	3	262
ANIMAL SHELTER	1	1.0753	259		259	3	262
HEALTH DEPT	1	1.0753	259		259	3	262
HEALTH-ADMIN	1	1.0753	259		259	3	262
COMM. DISEASE	1	1.0753	259		259	3	262



**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
EHS	1	1.0753	259		259	3	262
PUB HLTH NURSING	1	1.0753	259		259	3	262
HEALTH LAB	1	1.0753	259		259	3	262
MEDICAL RECORDS	1	1.0753	259		259	3	262
TOBACCO GRANT	1	1.0753	259		259	3	262
WIC	1	1.0753	259		259	3	262
TB PROGRAM	1	1.0753	259		259	3	262
HEALTH INFO MGT	1	1.0753	259		259	3	262
EMERGENCY PREP	1	1.0753	259		259	3	262
AIDS PROGRAM	1	1.0753	259		259	3	262
CHILD HEALTH	1	1.0753	259		259	3	262
CALIFORNIA CHILDREN	1	1.0753	259		259	3	262
HEALTH GRANTS	1	1.0753	259		259	3	262
MARGOLIN GRANT	1	1.0753	259		259	3	262
MENTAL HLTH-CNTY	1	1.0753	259		259	3	262
SUBSTANCE ABUSE	1	1.0753	259		259	3	262
BHA-MH ACT	1	1.0753	259		259	3	262
FIRST 5	1	1.0753	259		259	3	262
BHA	1	1.0753	259		259	3	262
HUMAN SERVICES	1	1.0753	259		259	3	262
WHOLE PERSON CARE	1	1.0753	259		259	3	262
IHSS	1	1.0753	259		259	3	262
JOB TRAINING	1	1.0753	259		259	3	262
LIBRARY	1	1.0753	259		259	3	262
AG EXTENSION	1	1.0753	259		259	3	262
ROADS	1	1.0753	259		259	3	262
PARKS	1	1.0753	259		259	3	262
FLEET MANAGEMENT	1	1.0753	259		259	3	262
BLDG MAINTENANCE	1	1.0753	259		259	3	262
SURVEYOR	1	1.0753	259		259	3	262
PW-ADMIN	1	1.0753	259		259	3	262



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

Activity - CYBER INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	93	100.0000	24,098		24,098	307	24,405
<b>TOTAL</b>	<b>93</b>	<b>100.0000</b>	<b>24,098</b>		<b>24,098</b>	<b>307</b>	<b>24,405</b>

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



**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
ADMINISTRATION	6,481	72	2,146	0	0	3,752	241
HUMAN RESOURCES	7,470	115	981	0	0	5,971	110
FINANCE	14,438	231	1,800	0	0	11,942	203
COMMUNICATIONS	10,804	162	1,767	0	0	8,414	199
COUNTY COUNSEL	9,655	157	983	0	0	8,143	110
BOARD OF SUP.	6,553	73	2,174	0	0	3,800	244
ASSESSOR	15,724	241	2,459	0	0	12,485	277
ELECTIONS	5,457	63	1,686	0	0	3,257	189
INFO. TECHNOLOGY	19,210	272	4,102	0	0	14,113	461
PURCHASING	1,810	21	396	0	0	1,086	45
MICROFILM/STORAGE	2,914	0	2,384	0	0	0	268
CENTRAL SERVICES	3,919	42	1,298	0	0	2,171	146
TELECOMMUNICATION	262	0	0	0	0	0	0
IT ADMIN.	2,475	42	0	0	0	2,171	0
LAW LIBRARY	1,402	8	627	0	0	434	71
GEN. FUND COURT	24,389	0	21,924	0	0	0	2,465
DA AB109	2,198	36	0	0	0	1,900	0
DA PROSECUTION	64,523	436	5,749	0	34,902	22,528	646
DA CAC GRANT	815	10	0	0	0	543	0
CHILD SUPPORT	37,148	514	8,785	0	0	26,599	988
DA CHILD ABDUCT.	1,369	21	0	0	0	1,086	0
CHILD ADVOCACY	2,856	37	541	0	0	1,955	61
DA FED VAWA	1,922	31	0	0	0	1,629	0
DA PRISONS	5,242	94	0	0	0	4,886	0
DA ST RAPE GRANT	262	0	0	0	0	0	0
DA MISC GRANTS	1,369	21	0	0	0	1,086	0
GRAND JURY	262	0	0	0	0	0	0
SHERIFF ADMIN	15,674	178	5,398	0	0	9,229	607
SHERIFF- CIVIL	262	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	2,876	10	1,852	0	0	543	209
SHERIFF-AB109	34,567	650	0	0	0	33,655	0
SHERIFF-OPS.	1,108,385	682	0	0	1,067,165	35,284	0
RURAL CRIME	1,922	31	0	0	0	1,629	0
SHERIFF OPS-AB443	3,029	53	0	0	0	2,714	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
COURT SECURITY	9,945	183	0	0	0	9,500	0
SHERIFF - JAIL	117,173	1,122	51,874	0	0	58,083	5,832
JAIL KITCHEN	6,356	94	1,002	0	0	4,886	112
SHERIFF-INMATE	262	0	0	0	0	0	0
ASSET FORFEITURE	262	0	0	0	0	0	0
SHERIFF-SPECIAL TRUST	262	0	0	0	0	0	0
JUVENILE CENTER	33,017	472	7,061	0	0	24,428	794
PROBATION-AB109	11,605	215	0	0	0	11,128	0
PROBATION-SB678	3,029	53	0	0	0	2,714	0
PROB-YOBB	3,029	53	0	0	0	2,714	0
PROB-PROP 36	262	0	0	0	0	0	0
PROBATION	36,894	540	7,314	0	0	27,956	822
VICTIM WITNESS	802	0	485	0	0	0	55
VICTIM ASSIST PROG	3,029	53	0	0	0	2,714	0
PROB. MISC GRANTS	3,328	53	269	0	0	2,714	30
FIRE	66,166	901	14,523	0	2,162	46,684	1,634
OFFICE OF EMERG MGT	1,922	31	0	0	0	1,629	0
HOMELAND SECURITY	262	0	0	0	0	0	0
AG COMMISSIONER	18,695	251	4,633	0	0	13,028	521
BLDG INSPECTION	2,899	42	381	0	0	2,171	43
PLANNING	6,517	94	1,146	0	0	4,886	129
LAFCO	329	0	60	0	0	0	7
RECORDER	5,103	84	372	0	0	4,343	42
PUBLIC GUARDIAN	7,363	105	1,409	0	0	5,429	158
ANIMAL CONTROL	1,922	31	0	0	0	1,629	0
ANIMAL SHELTER	5,903	63	2,086	0	0	3,257	235
HEALTH DEPT	18,605	10	0	0	17,790	543	0
HEALTH-ADMIN	47,131	137	7,966	30,814	0	7,057	895
COMM. DISEASE	13,541	251	0	0	0	13,028	0
EHS	8,401	126	1,347	0	0	6,514	152
PUB HLTH NURSING	3,582	63	0	0	0	3,257	0
HEALTH LAB	1,922	31	0	0	0	1,629	0
MEDICAL RECORDS	262	0	0	0	0	0	0
TOBACCO GRANT	1,922	31	0	0	0	1,629	0





**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
WIC	12,435	231	0	0	0	11,942	0
TB PROGRAM	815	10	0	0	0	543	0
HEALTH INFO MGT	2,475	42	0	0	0	2,171	0
EMERGENCY PREP	1,369	21	0	0	0	1,086	0
AIDS PROGRAM	1,369	21	0	0	0	1,086	0
CHILD HEALTH	4,025	71	0	0	0	3,692	0
CALIFORNIA CHILDREN	5,906	107	0	0	0	5,537	0
HEALTH GRANTS	4,689	84	0	0	0	4,343	0
MARGOLIN GRANT	1,369	21	0	0	0	1,086	0
MENTAL HLTH-CNTY	262	0	0	0	0	0	0
SUBSTANCE ABUSE	1,922	31	0	0	0	1,629	0
BHA-MH ACT	15,202	284	0	0	0	14,656	0
FIRST 5	1,369	21	0	0	0	1,086	0
BHA	14,095	262	0	0	0	13,571	0
HUMAN SERVICES	376,305	5,071	27,545	0	78,148	262,182	3,097
WHOLE PERSON CARE	262	0	0	0	0	0	0
IHSS	262	0	0	0	0	0	0
JOB TRAINING	14,647	272	0	0	0	14,113	0
LIBRARY	24,310	183	12,909	0	0	9,505	1,451
AG EXTENSION	4,561	10	3,367	0	0	543	379
ROADS	133,332	231	1,906	0	118,776	11,942	215
PARKS	10,380	94	4,618	0	0	4,886	520
FLEET MANAGEMENT	10,865	73	6,049	0	0	3,800	681
BLDG MAINTENANCE	22,986	357	3,516	0	0	18,456	395
SURVEYOR	3,029	53	0	0	0	2,714	0
CAL VANS ADMIN	2,290	0	2,058	0	0	0	232
PW-ADMIN	4,325	42	1,663	0	0	2,171	187
Direct Billed	171,780	0	0	147,830	0	0	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
<b>Total</b>	2,705,982	16,984	232,611	178,644	1,318,943	879,295	26,158



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	270
HUMAN RESOURCES	0	293
FINANCE	0	262
COMMUNICATIONS	0	262
COUNTY COUNSEL	0	262
BOARD OF SUP.	0	262
ASSESSOR	0	262
ELECTIONS	0	262
INFO. TECHNOLOGY	0	262
PURCHASING	0	262
MICROFILM/STORAGE	0	262
CENTRAL SERVICES	0	262
TELECOMMUNICATION	0	262
IT ADMIN.	0	262
LAW LIBRARY	0	262
GEN. FUND COURT	0	0
DA AB109	0	262
DA PROSECUTION	0	262
DA CAC GRANT	0	262
CHILD SUPPORT	0	262
DA CHILD ABDUCT.	0	262
CHILD ADVOCACY	0	262
DA FED VAWA	0	262
DA PRISONS	0	262
DA ST RAPE GRANT	0	262
DA MISC GRANTS	0	262
GRAND JURY	0	262
SHERIFF ADMIN	0	262
SHERIFF- CIVIL	0	262
SHERIFF-MAJOR CRIMES	0	262
SHERIFF-AB109	0	262
SHERIFF-OPS.	4,992	262
RURAL CRIME	0	262
SHERIFF OPS-AB443	0	262



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
COURT SECURITY	0	262
SHERIFF - JAIL	0	262
JAIL KITCHEN	0	262
SHERIFF-INMATE	0	262
ASSET FORFEITURE	0	262
SHERIFF-SPECIAL TRUST	0	262
JUVENILE CENTER	0	262
PROBATION-AB109	0	262
PROBATION-SB678	0	262
PROB-YOYG	0	262
PROB-PROP 36	0	262
PROBATION	0	262
VICTIM WITNESS	0	262
VICTIM ASSIST PROG	0	262
PROB. MISC GRANTS	0	262
FIRE	0	262
OFFICE OF EMERG MGT	0	262
HOMELAND SECURITY	0	262
AG COMMISSIONER	0	262
BLDG INSPECTION	0	262
PLANNING	0	262
LAFCO	0	262
RECORDER	0	262
PUBLIC GUARDIAN	0	262
ANIMAL CONTROL	0	262
ANIMAL SHELTER	0	262
HEALTH DEPT	0	262
HEALTH-ADMIN	0	262
COMM. DISEASE	0	262
EHS	0	262
PUB HLTH NURSING	0	262
HEALTH LAB	0	262
MEDICAL RECORDS	0	262
TOBACCO GRANT	0	262



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
WIC	0	262
TB PROGRAM	0	-262
HEALTH INFO MGT	0	262
EMERGENCY PREP	0	262
AIDS PROGRAM	0	262
CHILD HEALTH	0	262
CALIFORNIA CHILDREN	0	262
HEALTH GRANTS	0	262
MARGOLIN GRANT	0	262
MENTAL HLTH-CNTY	0	262
SUBSTANCE ABUSE	0	262
BHA-MH ACT	0	262
FIRST 5	0	262
BHA	0	262
HUMAN SERVICES	0	262
WHOLE PERSON CARE	0	262
IHSS	0	262
JOB TRAINING	0	262
LIBRARY	0	262
AG EXTENSION	0	262
ROADS	0	262
PARKS	0	262
FLEET MANAGEMENT	0	262
BLDG MAINTENANCE	0	262
SURVEYOR	0	262
CAL VANS ADMIN	0	0
PW-ADMIN	0	262
Direct Billed	23,950	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	AIRCRAFT	CYBER INSURANCE
Total	28,942	24,405



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. This program was suspended in FY 18-19.
- (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 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,483,996			1,483,996
BUILDING DEPRECIATION	3,550		3,550	
EQUIPMENT DEPRECIATION	2,447		2,447	
ADMINISTRATION	5,425	165	5,590	
INSURANCE	7,347	123	7,470	
HUMAN RESOURCES		9,647	9,647	
FINANCE		11,796	11,796	
COUNTY COUNSEL		16,987	16,987	
Total Allocated Additions:	18,769	38,718	57,487	57,487
CHARGES FOR SERVICES	( 82,129)			
Total Departmental Cost Adjustments:	( 82,129)			( 82,129)
Total To Be Allocated:	1,420,636	38,718		1,459,354





**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PERSONNEL	TUITION REIMB
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	732,962	138,403	594,559	0
FRINGE BENEFITS	445,608	84,131	361,477	0
<b>Other Expense &amp; Cost</b>				
SERVICES & SUPPLIES	305,426	0	305,426	0
FIXED ASSETS	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	1,483,996	222,534	1,261,462	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
CHARGES FOR SERVICES	( 82,129)	( 82,129)	0	0
Functional Cost	1,401,867	140,405	1,261,462	0
<b>Allocation Step 1</b>				
Inbound- All Others	18,769	18,769	0	0
Reallocate Admin Costs		( 159,174)	159,174	0
1st Allocation	1,420,636	0	1,420,636	0
<b>Allocation Step 2</b>				
Inbound- All Others	38,718	38,718	0	0
Reallocate Admin Costs		( 38,718)	38,718	0
2nd Allocation	38,718	0	38,718	0
<b>Total For 05 HUMAN RESOURCES</b>				
Total Allocated	1,459,354	0	1,459,354	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	0.4321	6,139		6,139		6,139
HUMAN RESOURCES	1,100	0.6791	9,647		9,647		9,647
FINANCE	2,200	1.3581	19,294		19,294	532	19,826
COMMUNICATIONS	1,550	0.9568	13,593		13,593	375	13,968
COUNTY COUNSEL	1,500	0.9260	13,155		13,155	363	13,518
BOARD OF SUP.	700	0.4321	6,139		6,139	169	6,308
ASSESSOR	2,300	1.4198	20,171		20,171	556	20,727
ELECTIONS	600	0.3704	5,262		5,262	145	5,407
INFO. TECHNOLOGY	2,600	1.6050	22,802		22,802	628	23,430
PURCHASING	200	0.1235	1,754		1,754	48	1,802
CENTRAL SERVICES	400	0.2469	3,508		3,508	97	3,605
IT ADMIN.	400	0.2469	3,508		3,508	97	3,605
LAW LIBRARY	80	0.0494	702		702	19	721
DA AB109	350	0.2161	3,069		3,069	85	3,154
DA PROSECUTION	4,150	2.5619	36,395		36,395	1,003	37,398
DA CAC GRANT	100	0.0617	877		877	24	901
CHILD SUPPORT	4,900	3.0249	42,972		42,972	1,184	44,156
DA CHILD ABDUCT.	200	0.1235	1,754		1,754	48	1,802
CHILD ADVOCACY	360	0.2222	3,157		3,157	87	3,244
DA FED VAWA	300	0.1852	2,631		2,631	73	2,704
DA PRISONS	900	0.5556	7,893		7,893	218	8,111
DA MISC GRANTS	200	0.1235	1,754		1,754	48	1,802
SHERIFF ADMIN	1,700	1.0494	14,909		14,909	411	15,320
SHERIFF-MAJOR CRIMES	100	0.0617	877		877	24	901
SHERIFF-AB109	6,200	3.8274	54,373		54,373	1,499	55,872
SHERIFF-OPS.	6,500	4.0126	57,004		57,004	1,571	58,575
RURAL CRIME	300	0.1852	2,631		2,631	73	2,704
SHERIFF OPS-AB443	500	0.3087	4,385		4,385	121	4,506
COURT SECURITY	1,750	1.0803	15,347		15,347	423	15,770
SHERIFF - JAIL	10,700	6.6053	93,837		93,837	2,586	96,423
JAIL KITCHEN	900	0.5556	7,893		7,893	218	8,111



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
JUVENILE CENTER	4,500	2.7779	39,464		39,464	1,088	40,552
PROBATION-AB109	2,050	1.2655	17,978		17,978	495	18,473
PROBATION-SB678	500	0.3087	4,385		4,385	121	4,506
PROB-YOBG	500	0.3087	4,385		4,385	121	4,506
PROBATION	5,150	3.1792	45,165		45,165	1,245	46,410
VICTIM ASSIST PROG	500	0.3087	4,385		4,385	121	4,506
PROB. MISC GRANTS	500	0.3087	4,385		4,385	121	4,506
FIRE	8,600	5.3089	75,421		75,421	2,079	77,500
OFFICE OF EMERG MGT	300	0.1852	2,631		2,631	73	2,704
AG COMMISSIONER	2,400	1.4816	21,048		21,048	580	21,628
BLDG INSPECTION	400	0.2469	3,508		3,508	97	3,605
PLANNING	900	0.5556	7,893		7,893	218	8,111
RECORDER	800	0.4939	7,016		7,016	193	7,209
PUBLIC GUARDIAN	1,000	0.6173	8,770		8,770	242	9,012
ANIMAL CONTROL	300	0.1852	2,631		2,631	73	2,704
ANIMAL SHELTER	600	0.3704	5,262		5,262	145	5,407
HEALTH DEPT	100	0.0617	877		877	24	901
HEALTH-ADMIN	1,300	0.8025	11,401		11,401	314	11,715
COMM. DISEASE	2,400	1.4816	21,048		21,048	580	21,628
EHS	1,200	0.7408	10,524		10,524	290	10,814
PUB HLTH NURSING	600	0.3704	5,262		5,262	145	5,407
HEALTH LAB	300	0.1852	2,631		2,631	73	2,704
TOBACCO GRANT	300	0.1852	2,631		2,631	73	2,704
WIC	2,200	1.3581	19,294		19,294	532	19,826
TB PROGRAM	100	0.0617	877		877	24	901
HEALTH INFO MGT	400	0.2469	3,508		3,508	97	3,605
EMERGENCY PREP	200	0.1235	1,754		1,754	48	1,802
AIDS PROGRAM	200	0.1235	1,754		1,754	48	1,802
CHILD HEALTH	680	0.4198	5,963		5,963	164	6,127
CALIFORNIA CHILDREN	1,020	0.6297	8,945		8,945	247	9,192
HEALTH GRANTS	800	0.4939	7,016		7,016	193	7,209



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
MARGOLIN GRANT	200	0.1235	1,754		1,754	48	1,802
SUBSTANCE ABUSE	300	0.1852	2,631		2,631	73	2,704
BHA-MH ACT	2,700	1.6668	23,679		23,679	653	24,332
FIRST 5	200	0.1235	1,754		1,754	48	1,802
BHA	2,500	1.5433	21,925		21,925	604	22,529
HUMAN SERVICES	48,300	29.8160	423,578	-238,291	185,287	11,669	196,956
JOB TRAINING	2,600	1.6050	22,802		22,802	628	23,430
LIBRARY	1,751	1.0809	15,356		15,356	423	15,779
AG EXTENSION	100	0.0617	877		877	24	901
ROADS	2,200	1.3581	19,294		19,294	532	19,826
PARKS	900	0.5556	7,893		7,893	218	8,111
FLEET MANAGEMENT	700	0.4321	6,139		6,139	169	6,308
BLDG MAINTENANCE	3,400	2.0989	29,817		29,817	822	30,639
SURVEYOR	500	0.3087	4,385		4,385	121	4,506
PW-ADMIN	400	0.2469	3,508		3,508	97	3,605
SubTotal	161,991	100.0000	1,420,636	-238,291	1,182,345	38,718	1,221,063
Direct Billed				238,291	238,291		238,291
TOTAL	161,991	100.0000	1,420,636		1,420,636	38,718	1,459,354

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL
ADMINISTRATION	6,139	6,139
HUMAN RESOURCES	9,647	9,647
FINANCE	19,826	19,826
COMMUNICATIONS	13,968	13,968
COUNTY COUNSEL	13,518	13,518
BOARD OF SUP.	6,308	6,308
ASSESSOR	20,727	20,727
ELECTIONS	5,407	5,407
INFO. TECHNOLOGY	23,430	23,430
PURCHASING	1,802	1,802
CENTRAL SERVICES	3,605	3,605
IT ADMIN.	3,605	3,605
LAW LIBRARY	721	721
DA AB109	3,154	3,154
DA PROSECUTION	37,398	37,398
DA CAC GRANT	901	901
CHILD SUPPORT	44,156	44,156
DA CHILD ABDUCT.	1,802	1,802
CHILD ADVOCACY	3,244	3,244
DA FED VAWA	2,704	2,704
DA PRISONS	8,111	8,111
DA MISC GRANTS	1,802	1,802
SHERIFF ADMIN	15,320	15,320
SHERIFF-MAJOR CRIMES	901	901
SHERIFF-AB109	55,872	55,872
SHERIFF-OPS.	58,575	58,575
RURAL CRIME	2,704	2,704
SHERIFF OPS-AB443	4,506	4,506
COURT SECURITY	15,770	15,770
SHERIFF - JAIL	96,423	96,423
JAIL KITCHEN	8,111	8,111
JUVENILE CENTER	40,552	40,552
PROBATION-AB109	18,473	18,473
PROBATION-SB678	4,506	4,506



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL
PROB-YOBG	4,506	4,506
PROBATION	46,410	46,410
VICTIM ASSIST PROG	4,506	4,506
PROB. MISC GRANTS	4,506	4,506
FIRE	77,500	77,500
OFFICE OF EMERG MGT	2,704	2,704
AG COMMISSIONER	21,628	21,628
BLDG INSPECTION	3,605	3,605
PLANNING	8,111	8,111
RECORDER	7,209	7,209
PUBLIC GUARDIAN	9,012	9,012
ANIMAL CONTROL	2,704	2,704
ANIMAL SHELTER	5,407	5,407
HEALTH DEPT	901	901
HEALTH-ADMIN	11,715	11,715
COMM. DISEASE	21,628	21,628
EHS	10,814	10,814
PUB HLTH NURSING	5,407	5,407
HEALTH LAB	2,704	2,704
TOBACCO GRANT	2,704	2,704
WIC	19,826	19,826
TB PROGRAM	901	901
HEALTH INFO MGT	3,605	3,605
EMERGENCY PREP	1,802	1,802
AIDS PROGRAM	1,802	1,802
CHILD HEALTH	6,127	6,127
CALIFORNIA CHILDREN	9,192	9,192
HEALTH GRANTS	7,209	7,209
MARGOLIN GRANT	1,802	1,802
SUBSTANCE ABUSE	2,704	2,704
BHA-MH ACT	24,332	24,332
FIRST 5	1,802	1,802
BHA	22,529	22,529
HUMAN SERVICES	196,956	196,956



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL
JOB TRAINING	23,430	23,430
LIBRARY	15,779	15,779
AG EXTENSION	901	901
ROADS	19,826	19,826
PARKS	8,111	8,111
FLEET MANAGEMENT	6,308	6,308
BLDG MAINTENANCE	30,639	30,639
SURVEYOR	4,506	4,506
PW-ADMIN	3,605	3,605
Direct Billed	238,291	238,291
<b>Total</b>	<b>1,459,354</b>	<b>1,459,354</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”). Costs allocated are offset by costs applied of \$11,578.
- (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 \$2,154. Costs applied totaling \$2,154 and revenues of \$1,188,885 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**  
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**Fiscal Year 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FINANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
<b>Expenditures Per Financial Statement:</b>	3,134,924			3,134,924
BUILDING DEPRECIATION	6,510		6,510	
EQUIPMENT DEPRECIATION	244,874		244,874	
ADMINISTRATION	13,807	420	14,227	
INSURANCE	14,255	183	14,438	
HUMAN RESOURCES	19,294	532	19,826	
FINANCE		34,395	34,395	
COUNTY COUNSEL		9,245	9,245	
<b>Total Allocated Additions:</b>	298,740	44,775	343,515	343,515
<b>Total To Be Allocated:</b>	3,433,664	44,775		3,478,439



**County of Kings**  
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**Fiscal Year 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	1,239,430	63,237	134,492	161,832	5,409
FRINGE BENEFITS	616,590	31,446	66,900	80,527	2,713
<b>Other Expense &amp; Cost</b>					
DATA PROCESSING	847,762	0	0	313,424	0
SERVICES & SUPPLIES	366,925	18,713	39,811	47,920	1,614
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	64,217	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	3,134,924	113,396	241,203	603,703	9,736
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>	3,134,924	113,396	241,203	603,703	9,736
<b>Allocation Step 1</b>					
Inbound- All Others	298,740	298,740	0	0	0
Reallocate Admin Costs		( 412,136)	32,900	82,345	1,328
Unallocated Costs	( 1,350,838)	0	0	0	0
1st Allocation	2,082,826	0	274,103	686,048	11,064
<b>Allocation Step 2</b>					
Inbound- All Others	44,775	44,775	0	0	0
Reallocate Admin Costs		( 44,775)	3,574	8,946	144
Unallocated Costs	( 17,616)	0	0	0	0
2nd Allocation	27,159	0	3,574	8,946	144
<b>Total For 06 FINANCE</b>					
Total Allocated	2,109,985	0	277,677	694,994	11,208

\* - Indicates Disallowed Expenditure



**County of Kings**  
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**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE**

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	313,413	16,510	0	544,537
FRINGE BENEFITS	155,936	8,201	0	270,867
<b>Other Expense &amp; Cost</b>				
DATA PROCESSING	322,235	0	0	212,103
SERVICES & SUPPLIES	92,795	4,880	0	161,192
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	64,217	0
<b>Departmental Totals</b>				
Total Expenditures	884,379	29,591	64,217	1,188,699
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	884,379	29,591	64,217	1,188,699
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	120,629	4,036	8,759	162,139
Unallocated Costs	0	0	0	( 1,350,838)
1st Allocation	1,005,008	33,627	72,976	0
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	13,105	438	952	17,616
Unallocated Costs	0	0	0	( 17,616)
2nd Allocation	13,105	438	952	0
<b>Total For 06 FINANCE</b>				
Total Allocated	1,018,113	34,065	73,928	0



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

Activity - CLAIMS	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	149	0.1909	523		523		523
INSURANCE	8	0.0103	28		28		28
HUMAN RESOURCES	404	0.5176	1,419		1,419		1,419
FINANCE	294	0.3767	1,032		1,032		1,032
COMMUNICATIONS	249	0.3190	874		874	12	886
COUNTY COUNSEL	163	0.2088	572		572	8	580
BOARD OF SUP.	49	0.0628	172		172	2	174
ASSESSOR	142	0.1819	499		499	7	506
ELECTIONS	279	0.3575	980		980	13	993
EMP. BENEFITS	13	0.0167	46		46	1	47
INFO. TECHNOLOGY	328	0.4202	1,152		1,152	15	1,167
ITD PC REPLACEMENT	7	0.0090	25		25		25
PURCHASING	14	0.0179	49		49	1	50
MICROFILM/STORAGE	36	0.0461	126		126	2	128
CENTRAL SERVICES	272	0.3485	955		955	13	968
TELECOMMUNICATION	111	0.1422	390		390	5	395
IT ADMIN.	4	0.0051	14		14		14
UNEMP. INS.	4	0.0051	14		14		14
WORKERS COMP	55	0.0705	193		193	3	196
LIAB. INSURANCE	205	0.2626	720		720	9	729
LAW LIBRARY	40	0.0512	140		140	2	142
GEN. FUND COURT	1,136	1.4555	3,989		3,989	53	4,042
DA PROSECUTION	562	0.7200	1,974		1,974	26	2,000
DA CAC GRANT	28	0.0359	98		98	1	99
CHILD SUPPORT	247	0.3165	867		867	11	878
DA CHILD ABDUCT.	15	0.0192	53		53	1	54
CHILD ADVOCACY	133	0.1704	467		467	6	473
DA FED VAWA	14	0.0179	49		49	1	50
DA PRISONS	16	0.0205	56		56	1	57
DA MISC GRANTS	19	0.0243	67		67	1	68
GRAND JURY	271	0.3472	952		952	13	965



**County of Kings**  
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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
SHERIFF ADMIN	518	0.6637	1,819		1,819	24	1,843
SHERIFF-MAJOR CRIMES	107	0.1371	376		376	5	381
SHERIFF-AB109	252	0.3229	885		885	12	897
SHERIFF-OPS.	798	1.0224	2,802		2,802	37	2,839
COURT SECURITY	30	0.0384	105		105	1	106
SHERIFF - JAIL	677	0.8674	2,378		2,378	31	2,409
JAIL KITCHEN	362	0.4638	1,271		1,271	17	1,288
SHERIFF-INMATE WELFARE	106	0.1358	372		372	5	377
ASSET FORFEITURE TRUST	3	0.0038	11		11		11
SHERIFF-SPECIAL TRUST	57	0.0730	200		200	3	203
JUVENILE CENTER	276	0.3536	969		969	13	982
PROBATION-AB109	85	0.1089	299		299	4	303
PROBATION-SB678	103	0.1320	362		362	5	367
PROB-YOBG	66	0.0846	232		232	3	235
PROBATION	486	0.6227	1,707		1,707	23	1,730
VICTIM ASSIST PROG	84	0.1076	295		295	4	299
PROB. MISC GRANTS	72	0.0922	253		253	3	256
FIRE	945	1.2107	3,319		3,319	44	3,363
OFFICE OF EMERG MGT	5	0.0064	18		18		18
HOMELAND SECURITY	104	0.1332	365		365	5	370
AG COMMISSIONER	225	0.2883	790		790	10	800
BLDG INSPECTION	74	0.0948	260		260	3	263
PLANNING	115	0.1473	404		404	5	409
LAFCO	39	0.0500	137		137	2	139
KCAG	288	0.3690	1,011		1,011	13	1,024
RECORDER	57	0.0730	200		200	3	203
PUBLIC GUARDIAN	83	0.1063	291		291	4	295
ANIMAL CONTROL	67	0.0858	235		235	3	238
ANIMAL SHELTER	693	0.8879	2,434		2,434	32	2,466
HEALTH DEPT	106	0.1358	372		372	5	377
HEALTH-ADMIN	520	0.6662	1,826		1,826	24	1,850



**County of Kings**  
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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
COMM. DISEASE	348	0.4459	1,222		1,222	16	1,238
EHS	78	0.0999	274		274	4	278
PUB HLTH NURSING	68	0.0871	239		239	3	242
HEALTH LAB	257	0.3293	903		903	12	915
WIC	175	0.2242	615		615	8	623
TB PROGRAM	84	0.1076	295		295	4	299
EMERGENCY PREP	93	0.1192	327		327	4	331
AIDS PROGRAM	66	0.0846	232		232	3	235
CHILD HEALTH	18	0.0231	63		63	1	64
CALIFORNIA CHILDREN	97	0.1243	341		341	4	345
HEALTH GRANTS	261	0.3344	917		917	12	929
MARGOLIN GRANT	17	0.0218	60		60	1	61
MEDICAL ASSISTANCE	40	0.0512	140		140	2	142
MENTAL HEALTH	653	0.8366	2,293		2,293	30	2,323
MENTAL HLTH-CNTY	47	0.0602	165		165	2	167
SUBSTANCE ABUSE	176	0.2255	618		618	8	626
BHA-MH ACT	529	0.6778	1,858		1,858	24	1,882
FIRST 5	152	0.1947	534		534	7	541
AOD GRANTS	3	0.0038	11		11		11
BHA	359	0.4600	1,261		1,261	17	1,278
HUMAN SERVICES	2,422	3.1031	8,506		8,506	112	8,618
WHOLE PERSON CARE	34	0.0436	119		119	2	121
IHSS	35	0.0448	123		123	2	125
JOB TRAINING	1,796	2.3011	6,307		6,307	83	6,390
LIBRARY	879	1.1262	3,087		3,087	41	3,128
AG EXTENSION	33	0.0423	116		116	2	118
ROADS	796	1.0198	2,795		2,795	37	2,832
PARKS	481	0.6163	1,689		1,689	22	1,711
FLEET MANAGEMENT	1,471	1.8847	5,166		5,166	68	5,234
BLDG MAINTENANCE	1,479	1.8949	5,194		5,194	68	5,262
SURVEYOR	23	0.0295	81		81	1	82



**County of Kings**  
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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
TRANSIT AGENCY	575	0.7367	2,019		2,019	27	2,046
CAL VANS ADMIN	457	0.5855	1,605		1,605	21	1,626
VANPOOL	313	0.4010	1,099		1,099	14	1,113
AITS	753	0.9648	2,644		2,644	35	2,679
PW-ADMIN	58	0.0743	204		204	3	207
KCWMA	708	0.9071	2,486		2,486	33	2,519
OTHER	49,547	63.4805	174,002		174,002	2,291	176,293
SubTotal	78,051	100.0000	274,103		274,103	3,574	277,677
TOTAL	78,051	100.0000	274,103		274,103	3,574	277,677

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING



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

Activity - PAYROLL							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4282	2,937		2,937		2,937
HUMAN RESOURCES	1,100	0.6728	4,616		4,616		4,616
FINANCE	2,200	1.3456	9,232		9,232		9,232
COMMUNICATIONS	1,550	0.9481	6,504		6,504	87	6,591
COUNTY COUNSEL	1,500	0.9175	6,294		6,294	84	6,378
BOARD OF SUP.	700	0.4282	2,937		2,937	39	2,976
ASSESSOR	2,300	1.4068	9,651		9,651	129	9,780
ELECTIONS	600	0.3670	2,518		2,518	34	2,552
INFO. TECHNOLOGY	2,600	1.5903	10,910		10,910	146	11,056
PURCHASING	200	0.1223	839		839	11	850
CENTRAL SERVICES	400	0.2447	1,678		1,678	22	1,700
IT ADMIN.	400	0.2447	1,678		1,678	22	1,700
LAW LIBRARY	80	0.0489	336		336	4	340
DA AB109	350	0.2141	1,469		1,469	20	1,489
DA PROSECUTION	4,150	2.5384	17,414		17,414	233	17,647
DA CAC GRANT	100	0.0612	420		420	6	426
CHILD SUPPORT	4,900	2.9971	20,562		20,562	275	20,837
DA CHILD ABDUCT.	200	0.1223	839		839	11	850
CHILD ADVOCACY	360	0.2202	1,511		1,511	20	1,531
DA FED VAWA	300	0.1835	1,259		1,259	17	1,276
DA PRISONS	900	0.5505	3,777		3,777	50	3,827
DA MISC GRANTS	200	0.1223	839		839	11	850
SHERIFF ADMIN	1,700	1.0398	7,134		7,134	95	7,229
SHERIFF-MAJOR CRIMES	100	0.0612	420		420	6	426
SHERIFF-AB109	6,200	3.7923	26,017		26,017	348	26,365
SHERIFF-OPS.	6,500	3.9758	27,276		27,276	365	27,641
RURAL CRIME	300	0.1835	1,259		1,259	17	1,276
SHERIFF OPS-AB443	500	0.3058	2,098		2,098	28	2,126
COURT SECURITY	1,750	1.0704	7,343		7,343	98	7,441
SHERIFF - JAIL	10,700	6.5447	44,900		44,900	600	45,500
JAIL KITCHEN	900	0.5505	3,777		3,777	50	3,827



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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE CENTER	4,500	2.7524	18,883		18,883	252	19,135
PROBATION-AB109	2,050	1.2539	8,602		8,602	115	8,717
PROBATION-SB678	500	0.3058	2,098		2,098	28	2,126
PROB-YOBG	500	0.3058	2,098		2,098	28	2,126
PROBATION	5,150	3.1500	21,611		21,611	289	21,900
VICTIM ASSIST PROG	500	0.3058	2,098		2,098	28	2,126
PROB. MISC GRANTS	500	0.3058	2,098		2,098	28	2,126
FIRE	8,600	5.2602	36,088		36,088	482	36,570
OFFICE OF EMERG MGT	300	0.1835	1,259		1,259	17	1,276
AG COMMISSIONER	2,400	1.4680	10,071		10,071	135	10,206
BLDG INSPECTION	400	0.2447	1,678		1,678	22	1,700
PLANNING	900	0.5505	3,777		3,777	50	3,827
RECORDER	800	0.4893	3,357		3,357	45	3,402
PUBLIC GUARDIAN	1,000	0.6117	4,196		4,196	56	4,252
ANIMAL CONTROL	300	0.1835	1,259		1,259	17	1,276
ANIMAL SHELTER	600	0.3670	2,518		2,518	34	2,552
HEALTH DEPT	100	0.0612	420		420	6	426
HEALTH-ADMIN	1,300	0.7952	5,455		5,455	73	5,528
COMM. DISEASE	2,400	1.4680	10,071		10,071	135	10,206
EHS	1,200	0.7340	5,035		5,035	67	5,102
PUB HLTH NURSING	600	0.3670	2,518		2,518	34	2,552
HEALTH LAB	300	0.1835	1,259		1,259	17	1,276
TOBACCO GRANT	300	0.1835	1,259		1,259	17	1,276
WIC	2,200	1.3456	9,232		9,232	123	9,355
TB PROGRAM	100	0.0612	420		420	6	426
HEALTH INFO MGT	400	0.2447	1,678		1,678	22	1,700
EMERGENCY PREP	200	0.1223	839		839	11	850
AIDS PROGRAM	200	0.1223	839		839	11	850
CHILD HEALTH	680	0.4159	2,853		2,853	38	2,891
CALIFORNIA CHILDREN	1,020	0.6239	4,280		4,280	57	4,337
HEALTH GRANTS	800	0.4893	3,357		3,357	45	3,402



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

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MARGOLIN GRANT	200	0.1223	839		839	11	850
SUBSTANCE ABUSE	300	0.1835	1,259		1,259	17	1,276
BHA-MH ACT	2,700	1.6515	11,330		11,330	151	11,481
FIRST 5	200	0.1223	839		839	11	850
BHA	2,500	1.5291	10,491		10,491	140	10,631
HUMAN SERVICES	48,300	29.5427	202,679		202,679	2,713	205,392
JOB TRAINING	2,600	1.5903	10,910		10,910	146	11,056
LIBRARY	1,751	1.0710	7,348		7,348	98	7,446
AG EXTENSION	100	0.0612	420		420	6	426
ROADS	2,200	1.3456	9,232		9,232	123	9,355
PARKS	900	0.5505	3,777		3,777	50	3,827
FLEET MANAGEMENT	700	0.4282	2,937		2,937	39	2,976
BLDG MAINTENANCE	3,400	2.0796	14,267		14,267	191	14,458
SURVEYOR	500	0.3058	2,098		2,098	28	2,126
PW-ADMIN	400	0.2447	1,678		1,678	22	1,700
KCWMA	1,500	0.9175	6,294		6,294	84	6,378
SubTotal	163,491	100.0000	686,048		686,048	8,946	694,994
TOTAL	163,491	100.0000	686,048		686,048	8,946	694,994

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



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

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,128	0.3550	39		39		39
INSURANCE	2,839	0.8934	99		99		99
HUMAN RESOURCES	1,419	0.4465	49		49		49
FINANCE	3,612	1.1366	126		126		126
COMMUNICATIONS	1,629	0.5126	57		57	1	58
COUNTY COUNSEL	2,250	0.7080	78		78	1	79
BOARD OF SUP.	1,146	0.3606	40		40	1	41
ASSESSOR	2,619	0.8241	91		91	1	92
ELECTIONS	1,685	0.5302	59		59	1	60
INFO. TECHNOLOGY	5,421	1.7058	189		189	3	192
ITD PC REPLACEMENT	160	0.0503	6		6		6
PURCHASING	206	0.0648	7		7		7
MICROFILM/STORAGE	153	0.0481	5		5		5
CENTRAL SERVICES	778	0.2448	27		27		27
TELECOMMUNICATION	527	0.1658	18		18		18
UNEMP. INS.	1	0.0003					
WORKERS COMP	1,332	0.4191	46		46	1	47
LIAB. INSURANCE	2,708	0.8521	94		94	1	95
LAW LIBRARY	87	0.0274	3		3		3
GEN. FUND COURT	4,805	1.5120	167		167	2	169
DA AB109	416	0.1309	14		14		14
COURT REPORTER	35	0.0110	1		1		1
DA PROSECUTION	6,539	2.0576	228		228	3	231
DA CAC GRANT	180	0.0566	6		6		6
CHILD SUPPORT	4,596	1.4462	160		160	2	162
DA CHILD ABDUCT.	223	0.0702	8		8		8
CHILD ADVOCACY	595	0.1872	21		21		21
DA FED VAWA	375	0.1180	13		13		13
DA PRISONS	1,191	0.3748	41		41	1	42
DA MISC GRANTS	259	0.0815	9		9		9
GRAND JURY	98	0.0308	3		3		3



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	2,419	0.7612	84		84	1	85
SHERIFF-MAJOR CRIMES	291	0.0916	10		10		10
SHERIFF-AB109	8,872	2.7918	309		309	4	313
SHERIFF-OPS.	13,249	4.1691	461		461	6	467
RURAL CRIME	444	0.1397	15		15		15
SHERIFF OPS-AB443	636	0.2001	22		22		22
COURT SECURITY	2,021	0.6360	70		70	1	71
SHERIFF - JAIL	17,139	5.3932	597		597	8	605
JAIL KITCHEN	68	0.0214	2		2		2
SHERIFF-INMATE WELFARE	158	0.0497	6		6		6
ASSET FORFEITURE TRUST	40	0.0126	1		1		1
SHERIFF-SPECIAL TRUST	29	0.0091	1		1		1
JUVENILE CENTER	4,935	1.5529	172		172	2	174
PROBATION-AB109	2,269	0.7140	79		79	1	80
PROBATION-SB678	1,524	0.4796	53		53	1	54
PROB-YOBB	721	0.2269	25		25		25
PROBATION	6,608	2.0794	230		230	3	233
VICTIM ASSIST PROG	427	0.1344	15		15		15
PROB. MISC GRANTS	578	0.1819	20		20		20
FIRE	14,840	4.6698	517		517	7	524
OFFICE OF EMERG MGT	786	0.2473	27		27		27
AG COMMISSIONER	2,984	0.9390	104		104	1	105
BLDG INSPECTION	797	0.2508	28		28		28
PLANNING	1,178	0.3707	41		41	1	42
LAFCO	76	0.0239	3		3		3
KCAG	2,141	0.6737	75		75	1	76
RECORDER	778	0.2448	27		27		27
PUBLIC GUARDIAN	652	0.2052	23		23		23
ANIMAL CONTROL	336	0.1057	12		12		12
ANIMAL SHELTER	855	0.2690	30		30		30
HEALTH DEPT	511	0.1608	18		18		18

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	305	0.0960	11		11		11
COMM. DISEASE	13,959	4.3925	486		486	7	493
EHS	1,246	0.3921	43		43	1	44
PUB HLTH NURSING	717	0.2256	25		25		25
HEALTH LAB	533	0.1677	19		19		19
TOBACCO GRANT	227	0.0714	8		8		8
WIC	2,247	0.7071	78		78	1	79
TB PROGRAM	222	0.0699	8		8		8
HEALTH INFO MGT	250	0.0787	9		9		9
EMERGENCY PREP	289	0.0909	10		10		10
AIDS PROGRAM	281	0.0884	10		10		10
CHILD HEALTH	874	0.2750	30		30		30
CALIFORNIA CHILDREN	1,303	0.4100	45		45	1	46
HEALTH GRANTS	633	0.1992	22		22		22
MARGOLIN GRANT	309	0.0972	11		11		11
MENTAL HEALTH	13,606	4.2814	474		474	6	480
MENTAL HLTH-CNTY	1,416	0.4456	49		49	1	50
SUBSTANCE ABUSE	3,450	1.0856	120		120	2	122
BHA-MH ACT	11,401	3.5876	397		397	5	402
FIRST 5	1,630	0.5129	57		57	1	58
HUMAN SERVICES	66,419	20.9007	2,314		2,314	37	2,351
WHOLE PERSON CARE	2,309	0.7266	80		80	1	81
IHSS	499	0.1570	17		17		17
LIBRARY	2,458	0.7735	86		86	1	87
AG EXTENSION	180	0.0566	6		6		6
ROADS	15,224	4.7906	530		530	7	537
PARKS	1,179	0.3710	41		41	1	42
FLEET MANAGEMENT	2,967	0.9336	103		103	1	104
BLDG MAINTENANCE	4,094	1.2883	143		143	2	145
SURVEYOR	675	0.2124	24		24		24
TRANSIT AGENCY	7,700	2.4230	268		268	4	272



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

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CAL VANS ADMIN	1,767	0.5560	62		62	1	63
VANPOOL	2,599	0.8178	90		90	1	91
AITS	8,911	2.8041	310		310	4	314
PW-ADMIN	359	0.1130	12		12		12
KCWMA	8,178	2.5734	285		285	4	289
SubTotal	317,790	100.0000	11,064		11,064	144	11,208
TOTAL	317,790	100.0000	11,064		11,064	144	11,208

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
ADMINISTRATION	1,128	0.3937	3,957		3,957		3,957
INSURANCE	2,839	0.9909	9,959		9,959		9,959
HUMAN RESOURCES	1,419	0.4953	4,978		4,978		4,978
FINANCE	3,612	1.2608	12,671		12,671		12,671
COMMUNICATIONS	1,629	0.5686	5,714		5,714	77	5,791
COUNTY COUNSEL	2,250	0.7854	7,893		7,893	106	7,999
BOARD OF SUP.	1,146	0.4000	4,020		4,020	54	4,074
ASSESSOR	2,619	0.9142	9,187		9,187	124	9,311
ELECTIONS	1,685	0.5881	5,911		5,911	80	5,991
INFO. TECHNOLOGY	5,421	1.8922	19,017		19,017	256	19,273
ITD PC REPLACEMENT	160	0.0558	561		561	8	569
PURCHASING	206	0.0719	723		723	10	733
MICROFILM/STORAGE	153	0.0534	537		537	7	544
CENTRAL SERVICES	778	0.2716	2,729		2,729	37	2,766
TELECOMMUNICATION	527	0.1839	1,849		1,849	25	1,874
UNEMP. INS.	1	0.0003	4		4		4
WORKERS COMP	1,332	0.4649	4,673		4,673	63	4,736
LIAB. INSURANCE	2,708	0.9452	9,500		9,500	128	9,628
LAW LIBRARY	87	0.0304	305		305	4	309
GEN. FUND COURT	4,805	1.6772	16,856		16,856	227	17,083
DA AB109	416	0.1452	1,459		1,459	20	1,479
COURT REPORTER	35	0.0122	123		123	2	125
DA PROSECUTION	6,539	2.2824	22,939		22,939	309	23,248
DA CAC GRANT	180	0.0628	631		631	9	640
CHILD SUPPORT	4,596	1.6042	16,123		16,123	217	16,340
DA CHILD ABDUCT.	223	0.0778	782		782	11	793
CHILD ADVOCACY	595	0.2077	2,087		2,087	28	2,115
DA FED VAWA	375	0.1309	1,315		1,315	18	1,333
DA PRISONS	1,191	0.4157	4,178		4,178	56	4,234
DA MISC GRANTS	259	0.0904	909		909	12	921
GRAND JURY	98	0.0342	344		344	5	349





**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
SHERIFF ADMIN	2,419	0.8443	8,486		8,486	114	8,600
SHERIFF-MAJOR CRIMES	291	0.1016	1,021		1,021	14	1,035
SHERIFF-AB109	8,872	3.0967	31,123		31,123	419	31,542
SHERIFF-OPS.	13,249	4.6245	46,477		46,477	626	47,103
RURAL CRIME	444	0.1550	1,558		1,558	21	1,579
SHERIFF OPS-AB443	636	0.2220	2,231		2,231	30	2,261
COURT SECURITY	2,021	0.7054	7,090		7,090	95	7,185
SHERIFF - JAIL	17,139	5.9823	60,123		60,123	809	60,932
JAIL KITCHEN	68	0.0237	239		239	3	242
SHERIFF-INMATE WELFARE	158	0.0551	554		554	7	561
ASSET FORFEITURE TRUST	40	0.0140	140		140	2	142
SHERIFF-SPECIAL TRUST	29	0.0101	102		102	1	103
JUVENILE CENTER	4,935	1.7225	17,312		17,312	233	17,545
PROBATION-AB109	2,269	0.7920	7,960		7,960	107	8,067
PROBATION-SB678	1,524	0.5319	5,346		5,346	72	5,418
PROB-YOBG	721	0.2517	2,529		2,529	34	2,563
PROBATION	6,608	2.3065	23,181		23,181	312	23,493
VICTIM ASSIST PROG	427	0.1490	1,498		1,498	20	1,518
PROB. MISC GRANTS	578	0.2017	2,028		2,028	27	2,055
FIRE	14,840	5.1799	52,058		52,058	701	52,759
OFFICE OF EMERG MGT	786	0.2744	2,757		2,757	37	2,794
AG COMMISSIONER	2,984	1.0416	10,468		10,468	141	10,609
BLDG INSPECTION	797	0.2782	2,796		2,796	38	2,834
PLANNING	1,178	0.4112	4,132		4,132	56	4,188
LAFCO	76	0.0265	267		267	4	271
RECORDER	778	0.2716	2,729		2,729	37	2,766
PUBLIC GUARDIAN	652	0.2276	2,287		2,287	31	2,318
ANIMAL CONTROL	336	0.1173	1,179		1,179	16	1,195
ANIMAL SHELTER	855	0.2984	2,999		2,999	40	3,039
HEALTH DEPT	511	0.1784	1,793		1,793	24	1,817
HEALTH-ADMIN	305	0.1065	1,070		1,070	14	1,084



**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
COMM. DISEASE	13,959	4.8724	48,968		48,968	659	49,627
EHS	1,246	0.4349	4,371		4,371	59	4,430
PUB HLTH NURSING	717	0.2503	2,515		2,515	34	2,549
HEALTH LAB	533	0.1860	1,870		1,870	25	1,895
TOBACCO GRANT	227	0.0792	796		796	11	807
WIC	2,247	0.7843	7,882		7,882	106	7,988
TB PROGRAM	222	0.0775	779		779	10	789
HEALTH INFO MGT	250	0.0873	877		877	12	889
EMERGENCY PREP	289	0.1009	1,014		1,014	14	1,028
AIDS PROGRAM	281	0.0981	986		986	13	999
CHILD HEALTH	874	0.3051	3,066		3,066	41	3,107
CALIFORNIA CHILDREN	1,303	0.4548	4,571		4,571	62	4,633
HEALTH GRANTS	633	0.2209	2,221		2,221	30	2,251
MARGOLIN GRANT	309	0.1079	1,084		1,084	15	1,099
MENTAL HEALTH	13,606	4.7491	47,729		47,729	643	48,372
MENTAL HLTH-CNTY	1,416	0.4943	4,967		4,967	67	5,034
SUBSTANCE ABUSE	3,450	1.2042	12,102		12,102	163	12,265
BHA-MH ACT	11,401	3.9795	39,994		39,994	538	40,532
FIRST 5	1,630	0.5689	5,718		5,718	77	5,795
HUMAN SERVICES	66,419	23.1836	232,989	-11,578	221,411	3,133	224,544
WHOLE PERSON CARE	2,309	0.8060	8,100		8,100	109	8,209
IHSS	499	0.1742	1,750		1,750	24	1,774
LIBRARY	2,458	0.8580	8,623		8,623	116	8,739
AG EXTENSION	180	0.0628	631		631	9	640
ROADS	15,224	5.3139	53,405		53,405	719	54,124
PARKS	1,179	0.4115	4,136		4,136	56	4,192
FLEET MANAGEMENT	2,967	1.0356	10,408		10,408	140	10,548
BLDG MAINTENANCE	4,094	1.4290	14,362		14,362	193	14,555
SURVEYOR	675	0.2356	2,368		2,368	32	2,400
PW-ADMIN	359	0.1253	1,259		1,259	17	1,276
SubTotal	286,494	100.0000	1,005,008	-11,578	993,430	13,105	1,006,535



**County of Kings**  
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**For Department FINANCE**

Activity - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Direct Billed				11,578	11,578		11,578
<b>TOTAL</b>	<b>286,494</b>	<b>100.0000</b>	<b>1,005,008</b>		<b>1,005,008</b>	<b>13,105</b>	<b>1,018,113</b>

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



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

Activity - TREAS WARRANTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	964	1.1079	373		373		373
FINANCE	26,947	30.9686	10,414		10,414		10,414
PROBATION	495	0.5689	191		191	4	195
HUMAN SERVICES	19,756	22.7044	7,635	-2,155	5,480	146	5,626
OTHER	38,852	44.6502	15,014		15,014	288	15,302
SubTotal	87,014	100.0000	33,627	-2,155	31,472	438	31,910
Direct Billed				2,155	2,155		2,155
TOTAL	87,014	100.0000	33,627		33,627	438	34,065

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS

**County of Kings**  
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Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
ADMINISTRATION	1,128	0.3937	287		287		287
INSURANCE	2,839	0.9909	723		723		723
HUMAN RESOURCES	1,419	0.4953	361		361		361
FINANCE	3,612	1.2608	920		920		920
COMMUNICATIONS	1,629	0.5686	415		415	6	421
COUNTY COUNSEL	2,250	0.7854	573		573	8	581
BOARD OF SUP.	1,146	0.4000	292		292	4	296
ASSESSOR	2,619	0.9142	667		667	9	676
ELECTIONS	1,685	0.5881	429		429	6	435
INFO. TECHNOLOGY	5,421	1.8922	1,381		1,381	19	1,400
ITD PC REPLACEMENT	160	0.0558	41		41	1	42
PURCHASING	206	0.0719	52		52	1	53
MICROFILM/STORAGE	153	0.0534	39		39	1	40
CENTRAL SERVICES	778	0.2716	198		198	3	201
TELECOMMUNICATION	527	0.1839	134		134	2	136
UNEMP. INS.	1	0.0003					
WORKERS COMP	1,332	0.4649	339		339	5	344
LIAB. INSURANCE	2,708	0.9452	690		690	9	699
LAW LIBRARY	87	0.0304	22		22		22
GEN. FUND COURT	4,805	1.6772	1,224		1,224	16	1,240
DA AB109	416	0.1452	106		106	1	107
COURT REPORTER	35	0.0122	9		9		9
DA PROSECUTION	6,539	2.2824	1,666	-6,160	-4,494	22	-4,472
DA CAC GRANT	180	0.0628	46		46	1	47
CHILD SUPPORT	4,596	1.6042	1,171		1,171	16	1,187
DA CHILD ABDUCT.	223	0.0778	57		57	1	58
CHILD ADVOCACY	595	0.2077	152		152	2	154
DA FED VAWA	375	0.1309	96		96	1	97
DA PRISONS	1,191	0.4157	303		303	4	307
DA MISC GRANTS	259	0.0904	66	-5,720	-5,654	1	-5,653
GRAND JURY	98	0.0342	25		25		25



**County of Kings**  
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Activity - AUDIT							
Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF ADMIN	2,419	0.8443	616		616	8	624
SHERIFF-MAJOR CRIMES	291	0.1016	74		74	1	75
SHERIFF-AB109	8,872	3.0967	2,260		2,260	30	2,290
SHERIFF-OPS.	13,249	4.6245	3,375		3,375	45	3,420
RURAL CRIME	444	0.1550	113		113	2	115
SHERIFF OPS-AB443	636	0.2220	162		162	2	164
COURT SECURITY	2,021	0.7054	515		515	7	522
SHERIFF - JAIL	17,139	5.9823	4,366		4,366	59	4,425
JAIL KITCHEN	68	0.0237	17		17		17
SHERIFF-INMATE WELFARE	158	0.0551	40		40	1	41
ASSET FORFEITURE TRUST	40	0.0140	10		10		10
SHERIFF-SPECIAL TRUST	29	0.0101	7		7		7
JUVENILE CENTER	4,935	1.7225	1,257		1,257	17	1,274
PROBATION-AB109	2,269	0.7920	578		578	8	586
PROBATION-SB678	1,524	0.5319	388		388	5	393
PROB-YOBB	721	0.2517	184		184	2	186
PROBATION	6,608	2.3065	1,683		1,683	23	1,706
VICTIM ASSIST PROG	427	0.1490	109		109	1	110
PROB. MISC GRANTS	578	0.2017	147		147	2	149
FIRE	14,840	5.1799	3,780		3,780	51	3,831
OFFICE OF EMERG MGT	786	0.2744	200		200	3	203
AG COMMISSIONER	2,984	1.0416	760		760	10	770
BLDG INSPECTION	797	0.2782	203		203	3	206
PLANNING	1,178	0.4112	300		300	4	304
LAFCO	76	0.0265	19		19		19
RECORDER	778	0.2716	198		198	3	201
PUBLIC GUARDIAN	652	0.2276	166		166	2	168
ANIMAL CONTROL	336	0.1173	86		86	1	87
ANIMAL SHELTER	855	0.2984	218		218	3	221
HEALTH DEPT	511	0.1784	130		130	2	132
HEALTH-ADMIN	305	0.1065	78		78	1	79



**County of Kings**  
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Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Receiving Department							
COMM. DISEASE	13,959	4.8724	3,556		3,556	48	3,604
EHS	1,246	0.4349	317		317	4	321
PUB HLTH NURSING	717	0.2503	183		183	2	185
HEALTH LAB	533	0.1860	136		136	2	138
TOBACCO GRANT	227	0.0792	58		58	1	59
WIC	2,247	0.7843	572		572	8	580
TB PROGRAM	222	0.0775	57		57	1	58
HEALTH INFO MGT	250	0.0873	64		64	1	65
EMERGENCY PREP	289	0.1009	74		74	1	75
AIDS PROGRAM	281	0.0981	72		72	1	73
CHILD HEALTH	874	0.3051	223		223	3	226
CALIFORNIA CHILDREN	1,303	0.4548	332		332	4	336
HEALTH GRANTS	633	0.2209	161		161	2	163
MARGOLIN GRANT	309	0.1079	79		79	1	80
MENTAL HEALTH	13,606	4.7491	3,466		3,466	47	3,513
MENTAL HLTH-CNTY	1,416	0.4943	361		361	5	366
SUBSTANCE ABUSE	3,450	1.2042	879		879	12	891
BHA-MH ACT	11,401	3.9795	2,904		2,904	39	2,943
FIRST 5	1,630	0.5689	415	-6,560	-6,145	6	-6,139
HUMAN SERVICES	66,419	23.1836	16,917		16,917	227	17,144
WHOLE PERSON CARE	2,309	0.8060	588		588	8	596
IHSS	499	0.1742	127		127	2	129
LIBRARY	2,458	0.8580	626		626	8	634
AG EXTENSION	180	0.0628	46		46	1	47
ROADS	15,224	5.3139	3,878		3,878	52	3,930
PARKS	1,179	0.4115	300		300	4	304
FLEET MANAGEMENT	2,967	1.0356	756		756	10	766
BLDG MAINTENANCE	4,094	1.4290	1,043		1,043	14	1,057
SURVEYOR	675	0.2356	172		172	2	174
PW-ADMIN	359	0.1253	91		91	1	92
OTHER	0			-27,414	-27,414		-27,414



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE**

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Receiving Department							
SubTotal	286,494	100.0000	72,976	-45,854	27,122	952	28,074
Direct Billed				45,854	45,854		45,854
<b>TOTAL</b>	<b>286,494</b>	<b>100.0000</b>	<b>72,976</b>		<b>72,976</b>	<b>952</b>	<b>73,928</b>

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	7,743	523	2,937	39	3,957	0	287
INSURANCE	10,809	28	0	99	9,959	0	723
HUMAN RESOURCES	11,796	1,419	4,616	49	4,978	373	361
FINANCE	34,395	1,032	9,232	126	12,671	10,414	920
COMMUNICATIONS	13,747	886	6,591	58	5,791	0	421
COUNTY COUNSEL	15,617	580	6,378	79	7,999	0	581
BOARD OF SUP.	7,561	174	2,976	41	4,074	0	296
ASSESSOR	20,365	506	9,780	92	9,311	0	676
ELECTIONS	10,031	993	2,552	60	5,991	0	435
EMP. BENEFITS	47	47	0	0	0	0	0
INFO. TECHNOLOGY	33,088	1,167	11,056	192	19,273	0	1,400
ITD PC REPLACEMENT	642	25	0	6	569	0	42
PURCHASING	1,693	50	850	7	733	0	53
MICROFILM/STORAGE	717	128	0	5	544	0	40
CENTRAL SERVICES	5,662	968	1,700	27	2,766	0	201
TELECOMMUNICATION	2,423	395	0	18	1,874	0	136
IT ADMIN.	1,714	14	1,700	0	0	0	0
UNEMP. INS.	18	14	0	0	4	0	0
WORKERS COMP	5,323	196	0	47	4,736	0	344
LIAB. INSURANCE	11,151	729	0	95	9,628	0	699
LAW LIBRARY	816	142	340	3	309	0	22
GEN. FUND COURT	22,534	4,042	0	169	17,083	0	1,240
DA AB109	3,089	0	1,489	14	1,479	0	107
COURT REPORTER	135	0	0	1	125	0	9
DA PROSECUTION	38,654	2,000	17,647	231	23,248	0	( 4,472)
DA CAC GRANT	1,218	99	426	6	640	0	47
CHILD SUPPORT	39,404	878	20,837	162	16,340	0	1,187
DA CHILD ABDUCT.	1,763	54	850	8	793	0	58
CHILD ADVOCACY	4,294	473	1,531	21	2,115	0	154
DA FED VAWA	2,769	50	1,276	13	1,333	0	97
DA PRISONS	8,467	57	3,827	42	4,234	0	307
DA MISC GRANTS	( 3,805)	68	850	9	921	0	( 5,653)
GRAND JURY	1,342	965	0	3	349	0	25
SHERIFF ADMIN	18,381	1,843	7,229	85	8,600	0	624



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF-MAJOR CRIMES	1,927	381	426	10	1,035	0	75
SHERIFF-AB109	61,407	897	26,365	313	31,542	0	2,290
SHERIFF-OPS.	81,470	2,839	27,641	467	47,103	0	3,420
RURAL CRIME	2,985	0	1,276	15	1,579	0	115
SHERIFF OPS-AB443	4,573	0	2,126	22	2,261	0	164
COURT SECURITY	15,325	106	7,441	71	7,185	0	522
SHERIFF - JAIL	113,871	2,409	45,500	605	60,932	0	4,425
JAIL KITCHEN	5,376	1,288	3,827	2	242	0	17
SHERIFF-INMATE	985	377	0	6	561	0	41
ASSET FORFEITURE	164	11	0	1	142	0	10
SHERIFF-SPECIAL TRUST	314	203	0	1	103	0	7
JUVENILE CENTER	39,110	982	19,135	174	17,545	0	1,274
PROBATION-AB109	17,753	303	8,717	80	8,067	0	586
PROBATION-SB678	8,358	367	2,126	54	5,418	0	393
PROB-YOBG	5,135	235	2,126	25	2,563	0	186
PROBATION	49,257	1,730	21,900	233	23,493	195	1,706
VICTIM ASSIST PROG	4,068	299	2,126	15	1,518	0	110
PROB. MISC GRANTS	4,606	256	2,126	20	2,055	0	149
FIRE	97,047	3,363	36,570	524	52,759	0	3,831
OFFICE OF EMERG MGT	4,318	18	1,276	27	2,794	0	203
HOMELAND SECURITY	370	370	0	0	0	0	0
AG COMMISSIONER	22,490	800	10,206	105	10,609	0	770
BLDG INSPECTION	5,031	263	1,700	28	2,834	0	206
PLANNING	8,770	409	3,827	42	4,188	0	304
LAFCO	432	139	0	3	271	0	19
KCAG	1,100	1,024	0	76	0	0	0
RECORDER	6,599	203	3,402	27	2,766	0	201
PUBLIC GUARDIAN	7,056	295	4,252	23	2,318	0	168
ANIMAL CONTROL	2,808	238	1,276	12	1,195	0	87
ANIMAL SHELTER	8,308	2,466	2,552	30	3,039	0	221
HEALTH DEPT	2,770	377	426	18	1,817	0	132
HEALTH-ADMIN	8,552	1,850	5,528	11	1,084	0	79
COMM. DISEASE	65,168	1,238	10,206	493	49,627	0	3,604
EHS	10,175	278	5,102	44	4,430	0	321



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
PUB HLTH NURSING	5,553	242	2,552	25	2,549	0	185
HEALTH LAB	4,243	915	1,276	19	1,895	0	138
TOBACCO GRANT	2,150	0	1,276	8	807	0	59
WIC	18,625	623	9,355	79	7,988	0	580
TB PROGRAM	1,580	299	426	8	789	0	58
HEALTH INFO MGT	2,663	0	1,700	9	889	0	65
EMERGENCY PREP	2,294	331	850	10	1,028	0	75
AIDS PROGRAM	2,167	235	850	10	999	0	73
CHILD HEALTH	6,318	64	2,891	30	3,107	0	226
CALIFORNIA CHILDREN	9,697	345	4,337	46	4,633	0	336
HEALTH GRANTS	6,767	929	3,402	22	2,251	0	163
MARGOLIN GRANT	2,101	61	850	11	1,099	0	80
MEDICAL ASSISTANCE	142	142	0	0	0	0	0
MENTAL HEALTH	54,688	2,323	0	480	48,372	0	3,513
MENTAL HLTH-CNTY	5,617	167	0	50	5,034	0	366
SUBSTANCE ABUSE	15,180	626	1,276	122	12,265	0	891
BHA-MH ACT	57,240	1,882	11,481	402	40,532	0	2,943
FIRST 5	1,105	541	850	58	5,795	0	( 6,139)
AOD GRANTS	11	11	0	0	0	0	0
BHA	11,909	1,278	10,631	0	0	0	0
HUMAN SERVICES	463,675	8,618	205,392	2,351	224,544	5,626	17,144
WHOLE PERSON CARE	9,007	121	0	81	8,209	0	596
IHSS	2,045	125	0	17	1,774	0	129
JOB TRAINING	17,446	6,390	11,056	0	0	0	0
LIBRARY	20,034	3,128	7,446	87	8,739	0	634
AG EXTENSION	1,237	118	426	6	640	0	47
ROADS	70,778	2,832	9,355	537	54,124	0	3,930
PARKS	10,076	1,711	3,827	42	4,192	0	304
FLEET MANAGEMENT	19,628	5,234	2,976	104	10,548	0	766
BLDG MAINTENANCE	35,477	5,262	14,458	145	14,555	0	1,057
SURVEYOR	4,806	82	2,126	24	2,400	0	174
TRANSIT AGENCY	2,318	2,046	0	272	0	0	0
CAL VANS ADMIN	1,689	1,626	0	63	0	0	0
VANPOOL	1,204	1,113	0	91	0	0	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE**

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
AITs	2,993	2,679	0	314	0	0	0
PW-ADMIN	3,287	207	1,700	12	1,276	0	92
KCWMA	9,186	2,519	6,378	289	0	0	0
OTHER	164,181	176,293	0	0	0	15,302	( 27,414)
Direct Billed	59,587	0	0	0	11,578	2,155	45,854
<b>Total</b>	<b>2,109,985</b>	<b>277,677</b>	<b>694,994</b>	<b>11,208</b>	<b>1,018,113</b>	<b>34,065</b>	<b>73,928</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 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMMUNICATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,596,687			1,596,687
BUILDING DEPRECIATION	7,729		7,729	
EQUIPMENT DEPRECIATION	34,210		34,210	
ADMINISTRATION	6,227	189	6,416	
INSURANCE	10,668	136	10,804	
HUMAN RESOURCES	13,593	375	13,968	
FINANCE	13,564	183	13,747	
Total Allocated Additions:	85,991	883	86,874	86,874
OTHER REVENUE	( 1,200)			
CHARGES FOR SERVICES-RENT	( 36,348)			
COST APPLIED	( 71,877)			
Total Departmental Cost Adjustments:	( 109,425)			( 109,425)
Total To Be Allocated:	1,573,253	883		1,574,136



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMUNICATIONS**

	Total	General & Admin	RADIO DISPATCH
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	1,049,526	0	1,049,526
FRINGE BENEFITS	456,611	0	456,611
<b>Other Expense &amp; Cost</b>			
SERVICES & SUPPLIES	90,550	0	90,550
FIXED ASSETS	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	1,596,687	0	1,596,687
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
OTHER REVENUE	( 1,200)	( 1,200)	0
CHARGES FOR SERVICES-RENT	( 36,348)	( 36,348)	0
COST APPLIED	( 71,877)	( 71,877)	0
Functional Cost	1,487,262	( 109,425)	1,596,687
<b>Allocation Step 1</b>			
Inbound- All Others	85,991	85,991	0
Reallocate Admin Costs		23,434	( 23,434)
1st Allocation	1,573,253	0	1,573,253
<b>Allocation Step 2</b>			
Inbound- All Others	883	883	0
Reallocate Admin Costs		( 883)	883
2nd Allocation	883	0	883
<b>Total For 07 COMMUNICATIONS</b>			
Total Allocated	1,574,136	0	1,574,136



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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.	28,265	54.1039	851,193		851,193	478	851,671
PROBATION	6,760	12.9398	203,575		203,575	114	203,689
FIRE	5,791	11.0850	174,394	-220,632	-46,238	98	-46,140
ANIMAL CONTROL	3,066	5.8688	92,332		92,332	52	92,384
OTHER	8,360	16.0025	251,759	-101,773	149,986	141	150,127
SubTotal	52,242	100.0000	1,573,253	-322,405	1,250,848	883	1,251,731
Direct Billed				322,405	322,405		322,405
TOTAL	52,242	100.0000	1,573,253		1,573,253	883	1,574,136

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS





**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department COMMUNICATIONS**

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	851,671	851,671
PROBATION	203,689	203,689
FIRE	( 46,140)	( 46,140)
ANIMAL CONTROL	92,384	92,384
OTHER	150,127	150,127
Direct Billed	322,405	322,405
<b>Total</b>	<b>1,574,136</b>	<b>1,574,136</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 2022 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 \$1,123,111 are shown as direct billed to the appropriate departments.

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,945,599			1,945,599
BUILDING DEPRECIATION	3,602		3,602	
EQUIPMENT DEPRECIATION	1,768		1,768	
ADMINISTRATION	8,601	262	8,863	
INSURANCE	9,534	121	9,655	
HUMAN RESOURCES	13,155	363	13,518	
FINANCE	15,410	207	15,617	
COUNTY COUNSEL		153,017	153,017	
Total Allocated Additions:	52,070	153,970	206,040	206,040
Total To Be Allocated:	1,997,669	153,970		2,151,639



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	1,131,162	189,929	284,690	460,061	196,482
FRINGE BENEFITS	470,075	78,926	118,318	191,179	81,652
<b>Other Expense &amp; Cost</b>					
SERVICES & SUPPLIES	344,362	57,818	86,676	140,052	59,816
FIXED ASSETS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,945,599	326,673	489,684	791,292	337,950
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	1,945,599	326,673	489,684	791,292	337,950
<b>Allocation Step 1</b>					
Inbound- All Others	52,070	52,070	0	0	0
Reallocate Admin Costs		( 378,743)	114,560	185,120	79,063
Unallocated Costs	( 417,013)	0	0	0	( 417,013)
1st Allocation	1,580,656	0	604,244	976,412	0
<b>Allocation Step 2</b>					
Inbound- All Others	153,970	153,970	0	0	0
Reallocate Admin Costs		( 153,970)	46,572	75,257	32,141
Unallocated Costs	( 32,141)	0	0	0	( 32,141)
2nd Allocation	121,829	0	46,572	75,257	0
<b>Total For 08 COUNTY COUNSEL</b>					
Total Allocated	1,702,485	0	650,816	1,051,669	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	517	5.6776	34,306		34,306		34,306
INSURANCE	26	0.2855	1,725		1,725		1,725
HUMAN RESOURCES	256	2.8113	16,987		16,987		16,987
FINANCE	143	1.5704	9,489	-244	9,245		9,245
COUNTY COUNSEL	2,306	25.3242	153,017		153,017		153,017
BOARD OF SUP.	864	9.4883	57,332		57,332	6,869	64,201
ASSESSOR	195	2.1414	12,940		12,940	1,550	14,490
ELECTIONS	289	3.1737	19,177		19,177	2,298	21,475
INFO. TECHNOLOGY	190	2.0865	12,608		12,608	1,511	14,119
PURCHASING	75	0.8236	4,977		4,977	596	5,573
DA PROSECUTION	166	1.8230	11,015		11,015	1,320	12,335
CHILD SUPPORT	82	0.9005	5,441		5,441	652	6,093
GRAND JURY	24	0.2636	1,593		1,593	191	1,784
SHERIFF ADMIN	343	3.7667	22,760		22,760	2,727	25,487
SHERIFF-AB109	431	4.7331	28,600		28,600	3,427	32,027
PROBATION-AB109	84	0.9225	5,574		5,574	668	6,242
PROBATION	142	1.5594	9,423		9,423	1,129	10,552
FIRE	129	1.4166	8,560		8,560	1,026	9,586
OFFICE OF EMERG MGT	17	0.1867	1,128		1,128	135	1,263
AG COMMISSIONER	53	0.5820	3,517		3,517	421	3,938
PLANNING	292	3.2067	19,376	-1,230	18,146	2,321	20,467
LAFCO	36	0.3953	2,389	-2,658	-269	286	17
RECORDER	96	1.0543	6,370		6,370	763	7,133
PUBLIC GUARDIAN	211	2.3172	14,001	-2,407	11,594	1,677	13,271
ANIMAL CONTROL	2	0.0220	133		133	16	149
HEALTH-ADMIN	365	4.0083	24,220		24,220	2,902	27,122
EHS	70	0.7687	4,645		4,645	557	5,202
FIRST 5	10	0.1098	664	-1,073	-409	80	-329
BHA	417	4.5794	27,671	-64,412	-36,741	3,315	-33,426
IHSS	10	0.1098	664	-1,629	-965	80	-885
JOB TRAINING	55	0.6040	3,650		3,650	437	4,087



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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
LIBRARY	24	0.2636	1,593		1,593	191	1,784
PARKS	3	0.0329	199		199	24	223
PW-ADMIN	294	3.2286	19,509		19,509	2,337	21,846
OTHER	889	9.7628	58,991	-48	58,943	7,066	66,009
SubTotal	9,106	100.0000	604,244	-73,701	530,543	46,572	577,115
Direct Billed				73,701	73,701		73,701
TOTAL	9,106	100.0000	604,244		604,244	46,572	650,816

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS

**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**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	6,717	100.0000	976,412	-1,049,411	-72,999	75,257	2,258
SubTotal	6,717	100.0000	976,412	-1,049,411	-72,999	75,257	2,258
Direct Billed				1,049,411	1,049,411		1,049,411
TOTAL	6,717	100.0000	976,412		976,412	75,257	1,051,669

Allocation Basis: DIRECT HOURS OF HSA ATTORNEYS/STAFF

Allocation Source: COUNTY COUNSEL TIME RECORDS



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY COUNSEL**

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
ADMINISTRATION	34,306	34,306	0
INSURANCE	1,725	1,725	0
HUMAN RESOURCES	16,987	16,987	0
FINANCE	9,245	9,245	0
COUNTY COUNSEL	153,017	153,017	0
BOARD OF SUP.	64,201	64,201	0
ASSESSOR	14,490	14,490	0
ELECTIONS	21,475	21,475	0
INFO. TECHNOLOGY	14,119	14,119	0
PURCHASING	5,573	5,573	0
DA PROSECUTION	12,335	12,335	0
CHILD SUPPORT	6,093	6,093	0
GRAND JURY	1,784	1,784	0
SHERIFF ADMIN	25,487	25,487	0
SHERIFF-AB109	32,027	32,027	0
PROBATION-AB109	6,242	6,242	0
PROBATION	10,552	10,552	0
FIRE	9,586	9,586	0
OFFICE OF EMERG MGT	1,263	1,263	0
AG COMMISSIONER	3,938	3,938	0
PLANNING	20,467	20,467	0
LAFCO	17	17	0
RECORDER	7,133	7,133	0
PUBLIC GUARDIAN	13,271	13,271	0
ANIMAL CONTROL	149	149	0
HEALTH-ADMIN	27,122	27,122	0
EHS	5,202	5,202	0
FIRST 5	( 329)	( 329)	0
BHA	( 33,426)	( 33,426)	0
HUMAN SERVICES	2,258	0	2,258
IHSS	( 885)	( 885)	0
JOB TRAINING	4,087	4,087	0
LIBRARY	1,784	1,784	0
PARKS	223	223	0



**County of Kings**  
**Cost Plan Year 2023-2024**  
**Fiscal Year 2021-2022**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY COUNSEL**

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
PW-ADMIN	21,846	21,846	0
OTHER	66,009	66,009	0
Direct Billed	1,123,112	73,701	1,049,411
<b>Total</b>	<b>1,702,485</b>	<b>650,816</b>	<b>1,051,669</b>

