



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Kings
Hanford, California**

**Date:
Filing Ref:**

**May 9, 2024
KIN25**

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 **2024-25**. 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.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|----------------------------------|
| 1. Employee Fringe Benefits | 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.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF KINGS

BY 

Erik Urena

Name


Director of Finance

Title

5/9/2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY 

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

05/09/2024

Date


cc: State and Federal Agencies
Attachment: Schedule A

Negotiated by Daniel Basso
Telephone (916) 327-8905

KINGS COUNTY, CALIFORNIA
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL FY 2022/2023

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, 2023, 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.

 1/31/24
Signature/Date

Erik Urena, CPA
Name

Director of Finance
Title

COUNTY OF KINGS FY 2022/2023
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 2023-2024

Analyst Rate	\$143.47 /hr
Core Network Services	\$19.19 /month/Connection
E-mail Services	\$10.85 /month/License
Service Desk	\$75.51 /month/PC
Data Storage	\$0.08 /month/GB storage
Data Infrastructure	\$13.64 /month/PC
Digital Imaging	\$0.17 /scan
Record Storage	\$1.50 /box/month
Shredding	\$3.00 /box
Purchasing	\$105.87 /hr

COUNTY OF KINGS FY 2022/2023
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 2022/2023**

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 2022/2023
COUNTYWIDE COST ALLOCATION PLAN
HEALTH INSURANCE – INTERNAL SERVICE FUND

NATURE AND EXTENT OF SERVICES

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

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

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

County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	8,974	0	37,587	0	0	0
ADMINISTRATION	2,701	7,388	0	3,182	0	15,600	476
INSURANCE	7,958	23,170	0	9,065	0	24,837	0
HUMAN RESOURCES	6,913	24,689	0	8,888	0	25,677	0
FINANCE	8,185	25,187	0	10,318	29	40,061	829
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	59,275	6,854	0	9,339	0	6,929	0
Total Allocated	93,362	105,161	0	84,051	29	143,520	1,305
Roll Forward	(32,516)	18,034	0	(6,957)	(164)	18,163	443
Cost With Roll Forward	60,846	123,195	0	77,094	(135)	161,683	1,748
Adjustments	0	0	0	0	0	0	0
Proposed Costs	60,846	123,195	0	77,094	(135)	161,683	1,748



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	695	448	2,295	1,728	0	0	4,184
INSURANCE	2,282	2,629	4,736	319	3,478	0	0
HUMAN RESOURCES	1,975	0	3,950	0	3,950	0	0
FINANCE	2,220	848	6,629	3,202	1,996	0	7,257
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	4,669	0	0	0	0	0	0
Total Allocated	13,064	15,146	24,691	5,249	9,424	0	11,441
Roll Forward	6,632	627	2,675	(734)	2,691	(58)	1,466
Cost With Roll Forward	19,696	15,773	27,366	4,515	12,115	(58)	12,907
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,696	15,773	27,366	4,515	12,115	(58)	12,907



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	1,235	0	0	0	23,706	2,983
ADMINISTRATION	9,252	290	14,509	1,198	0	19,914	494
INSURANCE	0	1,558	21,250	3,084	0	850,523	319
HUMAN RESOURCES	0	790	0	3,456	0	45,921	0
FINANCE	16,548	979	27,355	3,747	0	53,713	874
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	301	0	0	0	22,294	0
Total Allocated	25,800	7,453	238,246	11,485	0	1,037,995	4,670
Roll Forward	6,623	1,954	5,518	2,924	(244)	852,619	(1,360)
Cost With Roll Forward	32,423	9,407	243,764	14,409	(244)	1,890,614	3,310
Adjustments	0	0	0	0	0	0	0
Proposed Costs	32,423	9,407	243,764	14,409	(244)	1,890,614	3,310



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

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	1,153	0	0	0	1,481
ADMINISTRATION	14,819	646	2,118	1,232	4,006	0	796
INSURANCE	50,711	1,899	4,477	2,689	7,431	319	1,899
HUMAN RESOURCES	52,340	1,975	4,542	2,963	8,888	0	1,975
FINANCE	51,769	2,119	6,206	3,601	11,266	0	(4,002)
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	3,314	0	0	0	0	0	0
Total Allocated	172,953	6,639	29,192	10,485	31,591	319	2,149
Roll Forward	49,591	2,651	4,724	2,962	10,382	250	(2,975)
Cost With Roll Forward	222,544	9,290	33,916	13,447	41,973	569	(826)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	222,544	9,290	33,916	13,447	41,973	569	(826)



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	346,108	0	0	0	24,988	0
EQUIPMENT	816	12,021	0	0	0	1,021	6,188
ADMINISTRATION	312	8,964	0	0	0	346	28,230
INSURANCE	319	18,983	319	0	0	2,904	49,307
HUMAN RESOURCES	0	16,788	0	0	0	987	61,229
FINANCE	1,156	24,828	0	0	0	1,282	78,937
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	2,636	33,516	0	0	0	0	16,494
Total Allocated	5,239	461,208	319	0	0	31,528	240,385
Roll Forward	138	256,284	(35)	0	0	(532)	38,225
Cost With Roll Forward	5,377	717,492	284	0	0	30,996	278,610
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,377	717,492	284	0	0	30,996	278,610



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

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	2,094,699	42,192	0
EQUIPMENT	186,173	0	0	0	64,031	5,388	0
ADMINISTRATION	42,030	1,429	1,997	6,563	54,301	0	464
INSURANCE	1,017,534	2,689	4,269	14,936	138,305	8,402	319
HUMAN RESOURCES	65,179	2,963	4,938	18,270	109,619	8,888	0
FINANCE	105,679	3,899	5,842	20,269	148,385	5,403	1,101
COMMUNICATIONS	841,700	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	2,258,295	10,980	17,046	60,038	2,609,340	70,273	1,884
Roll Forward	254,332	2,967	4,183	16,152	124,658	3,280	(158)
Cost With Roll Forward	2,512,627	13,947	21,229	76,190	2,733,998	73,553	1,726
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,512,627	13,947	21,229	76,190	2,733,998	73,553	1,726



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Allocated Costs By Department

Detail

Central Service Departments	ASSET FORFEITURE TRUST	SHERIFF-SPECIAL TRUST	JUVENILE CENTER	PROBATION-AB109	PROBATION-SB678	PROB-JUV. SECURE TRACK	PROB-YOYG
BUILDING DEPRECIATION	0	0	77,397	0	0	0	0
EQUIPMENT	0	0	8,047	804	1,742	0	0
ADMINISTRATION	116	88	16,479	7,608	4,508	3,160	2,375
INSURANCE	319	319	42,717	16,121	4,269	12,961	4,269
HUMAN RESOURCES	0	0	44,440	19,751	4,938	15,801	4,938
FINANCE	203	208	50,775	22,921	10,379	13,233	6,649
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	7,382	0	0	0
Total Allocated	638	615	239,855	74,587	25,836	45,155	18,231
Roll Forward	160	172	(56,732)	19,611	4,364	0	3,859
Cost With Roll Forward	798	787	183,123	94,198	30,200	45,155	22,090
Adjustments	0	0	0	0	0	0	0
Proposed Costs	798	787	183,123	94,198	30,200	45,155	22,090



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

Central Service Departments	PROB-PROP 36	PROBATION	TITLE II GRANTS	VICTIM WITNESS	FEMALE JUV CENTER	VICTIM ASSIST PROG	PROB. MISC GRANTS
BUILDING DEPRECIATION	0	39,090	0	0	0	0	0
EQUIPMENT	0	6,192	0	0	0	10,801	1,366
ADMINISTRATION	0	21,053	0	0	0	1,288	1,764
INSURANCE	319	48,495	0	789	0	4,269	4,530
HUMAN RESOURCES	0	51,353	0	0	0	4,938	4,938
FINANCE	0	62,902	0	0	0	4,843	5,635
COMMUNICATIONS	0	205,972	0	0	0	0	0
COUNTY COUNSEL	0	12,503	0	0	0	0	0
Total Allocated	319	447,560	0	789	0	26,139	18,233
Roll Forward	250	94,550	0	(409)	0	(375)	3,766
Cost With Roll Forward	569	542,110	0	380	0	25,764	21,999
Adjustments	0	0	0	0	0	0	0
Proposed Costs	569	542,110	0	380	0	25,764	21,999



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

Central Service Departments	FIRE	OFFICE OF EMERG MGT	HOMELAND SECURITY	AG COMMISSIONER	BLDG INSPECTION	PLANNING	LAFCO
BUILDING DEPRECIATION	72,041	0	0	42,067	1,525	4,593	239
EQUIPMENT	670,547	67,721	0	4,109	0	5,987	0
ADMINISTRATION	45,558	2,559	0	8,931	2,142	4,124	219
INSURANCE	85,839	3,478	319	23,775	3,846	9,333	376
HUMAN RESOURCES	86,905	3,950	0	23,702	3,950	9,876	0
FINANCE	122,768	6,656	24	27,507	5,825	12,188	483
COMMUNICATIONS	(59,014)	0	0	0	0	0	0
COUNTY COUNSEL	5,573	9,038	0	1,657	0	3,457	0
Total Allocated	1,030,217	93,402	343	131,748	17,288	49,558	1,317
Roll Forward	370,487	58,707	274	8,581	2,859	(3,701)	294
Cost With Roll Forward	1,400,704	152,109	617	140,329	20,147	45,857	1,611
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,400,704	152,109	617	140,329	20,147	45,857	1,611



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	0	0
EQUIPMENT	0	0	2,678	1,105	0	19,782	15,727
ADMINISTRATION	0	0	3,406	2,142	1,042	2,635	1,567
INSURANCE	0	0	7,791	9,586	2,689	7,081	21,264
HUMAN RESOURCES	0	0	8,888	9,876	2,963	5,925	987
FINANCE	0	775	10,345	8,779	3,444	9,367	3,439
COMMUNICATIONS	0	0	0	0	98,570	0	0
COUNTY COUNSEL	0	0	4,594	3,754	1,130	0	0
Total Allocated	0	775	39,047	41,610	109,838	44,790	42,984
Roll Forward	0	(1,245)	9,307	(14,523)	26,366	15,529	21,097
Cost With Roll Forward	0	(470)	48,354	27,087	136,204	60,319	64,081
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	(470)	48,354	27,087	136,204	60,319	64,081



County of Kings
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Fiscal Year 2022-2023
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	51,824	75,001	1,595	0	6,712	0	0
ADMINISTRATION	999	23,508	5,105	2,416	1,627	0	0
INSURANCE	26,258	20,862	11,105	5,059	2,689	319	319
HUMAN RESOURCES	16,788	25,677	11,850	5,925	2,963	0	0
FINANCE	11,508	53,798	14,783	7,192	5,116	0	5
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	11,900	0	1,149	0	0	0	0
Total Allocated	152,591	198,846	45,587	20,592	19,107	319	324
Roll Forward	(51,882)	61,350	7,468	5,327	8,097	250	(8,298)
Cost With Roll Forward	100,709	260,196	53,055	25,919	27,204	569	(7,974)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	100,709	260,196	53,055	25,919	27,204	569	(7,974)



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

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	4,822	0	0	0	37,490	0	0
ADMINISTRATION	6,656	572	0	536	1,195	796	2,661
INSURANCE	17,703	1,109	0	319	1,899	1,109	4,901
HUMAN RESOURCES	21,726	987	0	0	1,975	987	5,728
FINANCE	22,661	1,629	0	914	3,369	2,049	7,380
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	73,568	4,297	0	1,769	45,928	4,941	20,670
Roll Forward	(5,306)	565	0	(6,545)	8,838	(1,380)	2,985
Cost With Roll Forward	68,262	4,862	0	(4,776)	54,766	3,561	23,655
Adjustments	0	0	0	0	0	0	0
Proposed Costs	68,262	4,862	0	(4,776)	54,766	3,561	23,655



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

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	813	0	0	0	0	0	0
ADMINISTRATION	3,679	3,896	1,305	0	47,709	3,806	8,508
INSURANCE	7,905	11,381	2,689	0	0	319	8,221
HUMAN RESOURCES	9,480	13,826	2,963	0	0	0	9,876
FINANCE	11,232	14,745	3,782	88	82,752	6,590	19,869
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	33,109	43,848	10,739	88	130,461	10,715	46,474
Roll Forward	4,444	21,516	5,313	(163)	36,392	888	12,242
Cost With Roll Forward	37,553	65,364	16,052	(75)	166,853	11,603	58,716
Adjustments	0	0	0	0	0	0	0
Proposed Costs	37,553	65,364	16,052	(75)	166,853	11,603	58,716



County of Kings
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Fiscal Year 2022-2023

Detail

Allocated Costs By Department

Central Service Departments	BHA-MH ACT	FIRST 5	AOD GRANTS	BHA	HUMAN SERVICES	WHOLE PERSON CARE	IHSS
BUILDING DEPRECIATION	0	0	0	2,734	711,567	0	0
EQUIPMENT	6,398	0	0	3,788	0	0	0
ADMINISTRATION	40,796	4,531	2,684	0	190,137	0	1,385
INSURANCE	20,862	1,899	0	30,572	444,639	319	319
HUMAN RESOURCES	25,677	1,975	0	28,640	276,523	0	0
FINANCE	83,788	1,603	4,611	14,985	572,019	5	2,427
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	(516)	0	(24,855)	(79,417)	(1,223)	753
Total Allocated	177,521	9,492	7,295	55,864	2,115,468	(899)	4,884
Roll Forward	17,524	2,321	0	24,396	553,326	(5,181)	(7,819)
Cost With Roll Forward	195,045	11,813	7,295	80,260	2,668,794	(6,080)	(2,935)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	195,045	11,813	7,295	80,260	2,668,794	(6,080)	(2,935)



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

Central Service Departments	CATEGORICAL AID	CHILD ABUSE	JOB TRAINING	LIBRARY	AG EXTENSION	ROADS	PARKS
BUILDING DEPRECIATION	0	0	0	36,075	24,420	819	24,957
EQUIPMENT	0	0	0	86,986	0	0	0
ADMINISTRATION	0	0	0	7,360	724	43,793	3,718
INSURANCE	0	0	23,232	26,666	5,163	174,629	11,907
HUMAN RESOURCES	0	0	28,640	17,292	1,975	21,726	8,888
FINANCE	0	0	19,695	23,331	2,286	87,378	11,741
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	4,896	753	0	0	151
Total Allocated	0	0	76,463	198,463	34,568	328,345	61,362
Roll Forward	0	0	18,917	23,816	1,996	(182,824)	13,803
Cost With Roll Forward	0	0	95,380	222,279	36,564	145,521	75,165
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	95,380	222,279	36,564	145,521	75,165



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

Central Service Departments	BLDG PROJECTS	FLEET MANAGEMENT	BLDG MAINTENANCE	SURVEYOR	KCAPTA AITS	TRANSIT AGENCY	KCAPTA VAN POOL
BUILDING DEPRECIATION	0	12,298	22,834	0	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	11,030	12,189	2,021	0	0	0
INSURANCE	0	12,503	36,121	4,269	0	0	0
HUMAN RESOURCES	0	7,901	40,490	4,938	0	0	0
FINANCE	0	26,945	44,234	5,947	0	1,822	0
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	70,677	155,868	17,175	0	1,822	0
Roll Forward	0	6,528	34,229	3,341	0	(3,637)	0
Cost With Roll Forward	0	77,205	190,097	20,516	0	(1,815)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	77,205	190,097	20,516	0	(1,815)	0



County of Kings
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Fiscal Year 2022-2023
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	0	0	0
EQUIPMENT	0	0	0	0	0	0	0
ADMINISTRATION	0	0	0	0	0	0	0
INSURANCE	0	0	0	0	1,995	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
FINANCE	0	0	0	0	1,051	586	1,535
COMMUNICATIONS	0	0	0	0	0	0	0
COUNTY COUNSEL	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	3,046	586	1,535
Roll Forward	0	0	0	0	(11,648)	(3,113)	(5,913)
Cost With Roll Forward	0	0	0	0	(8,602)	(2,527)	(4,378)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	(8,602)	(2,527)	(4,378)



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023

Detail

Allocated Costs By Department

Central Service Departments	PW-ADMIN	KCWMA	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPRECIATION	6,665	0	938,651	4,849,880	0	0	4,849,880
EQUIPMENT	0	0	0	1,444,794	0	0	1,444,794
ADMINISTRATION	1,238	0	0	821,951	284,818	78,238	1,185,007
INSURANCE	5,090	0	0	3,522,024	292,027	0	3,814,051
HUMAN RESOURCES	3,950	0	0	1,395,238	201,459	0	1,596,697
FINANCE	4,219	9,662	131,769	2,388,166	45,602	1,383,001	3,816,769
COMMUNICATIONS	0	0	152,408	1,239,636	314,149	0	1,553,785
COUNTY COUNSEL	35,023	0	92,762	256,085	1,340,097	464,901	2,061,083
Total Allocated	56,185	9,662	1,315,590	15,917,774	2,478,152	1,926,140	20,322,066
Roll Forward	(7,072)	(5,112)	174,828	2,953,470	0	0	2,953,470
Cost With Roll Forward	49,113	4,550	1,490,418	18,871,244	2,478,152	1,926,140	23,275,536
Adjustments	0	0	0	0	0	0	0
Proposed Costs	49,113	4,550	1,490,418	18,871,244	2,478,152	1,926,140	23,275,536



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs Fiscal 2025	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BOARD OF SUP.	93,362	125,878	(32,516)	60,846	0	60,846
ASSESSOR	105,161	87,127	18,034	123,195	0	123,195
F/A REPAIR	0	0	0	0	0	0
ELECTIONS	84,051	91,008	(6,957)	77,094	0	77,094
EMP. BENEFITS	29	193	(164)	(135)	0	(135)
INFO. TECHNOLOGY	143,520	125,357	18,163	161,683	0	161,683
ITD PC REPLACEMENT	1,305	862	443	1,748	0	1,748
PURCHASING	13,064	6,432	6,632	19,696	0	19,696
MICROFILM/STORAGE	15,146	14,519	627	15,773	0	15,773
CENTRAL SERVICES	24,691	22,016	2,675	27,366	0	27,366
TELECOMMUNICATION	5,249	5,983	(734)	4,515	0	4,515
IT ADMIN.	9,424	6,733	2,691	12,115	0	12,115
UNEMP. INS.	0	58	(58)	(58)	0	(58)
WORKERS COMP	11,441	9,975	1,466	12,907	0	12,907
LIAB. INSURANCE	25,800	19,177	6,623	32,423	0	32,423
LAW LIBRARY	7,453	5,499	1,954	9,407	0	9,407
GEN. FUND COURT	238,246	232,728	5,518	243,764	0	243,764
DA AB109	11,485	8,561	2,924	14,409	0	14,409
COURT REPORTER	0	244	(244)	(244)	0	(244)
DA PROSECUTION	1,037,995	185,376	852,619	1,890,614	0	1,890,614
DA CAC GRANT	4,670	6,030	(1,360)	3,310	0	3,310
CHILD SUPPORT	172,953	123,362	49,591	222,544	0	222,544
DA CHILD ABDUCT.	6,639	3,988	2,651	9,290	0	9,290
CHILD ADVOCACY	29,192	24,468	4,724	33,916	0	33,916
DA FED VAWA	10,485	7,523	2,962	13,447	0	13,447
DA PRISONS	31,591	21,209	10,382	41,973	0	41,973
DA ST RAPE GRANT	319	69	250	569	0	569
DA MISC GRANTS	2,149	5,124	(2,975)	(826)	0	(826)
GRAND JURY	5,239	5,101	138	5,377	0	5,377
SHERIFF ADMIN	461,208	204,924	256,284	717,492	0	717,492
SHERIFF- CIVIL	319	354	(35)	284	0	284
SHERIFF-GTF	0	0	0	0	0	0
SHERIFF-NTF	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	31,528	32,060	(532)	30,996	0	30,996
SHERIFF-AB109	240,385	202,160	38,225	278,610	0	278,610



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs Fiscal 2025	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF-OPS.	2,258,295	2,003,963	254,332	2,512,627	0	2,512,627
RURAL CRIME	10,980	8,013	2,967	13,947	0	13,947
SHERIFF OPS-AB443	17,046	12,863	4,183	21,229	0	21,229
COURT SECURITY	60,038	43,886	16,152	76,190	0	76,190
SHERIFF - JAIL	2,609,340	2,484,682	124,658	2,733,998	0	2,733,998
JAIL KITCHEN	70,273	66,993	3,280	73,553	0	73,553
SHERIFF-INMATE WELFARE	1,884	2,042	(158)	1,726	0	1,726
ASSET FORFEITURE TRUST	638	478	160	798	0	798
SHERIFF-SPECIAL TRUST	615	443	172	787	0	787
JUVENILE CENTER	239,855	296,587	(56,732)	183,123	0	183,123
PROBATION-AB109	74,587	54,976	19,611	94,198	0	94,198
PROBATION-SB678	25,836	21,472	4,364	30,200	0	30,200
PROB-JUV. SECURE TRACK	45,155	0	0	45,155	0	45,155
PROB-YOBYG	18,231	14,372	3,859	22,090	0	22,090
PROB-PROP 36	319	69	250	569	0	569
PROBATION	447,560	353,010	94,550	542,110	0	542,110
TITLE II GRANTS	0	0	0	0	0	0
VICTIM WITNESS	789	1,198	(409)	380	0	380
FEMALE JUV CENTER	0	0	0	0	0	0
VICTIM ASSIST PROG	26,139	26,514	(375)	25,764	0	25,764
PROB. MISC GRANTS	18,233	14,467	3,766	21,999	0	21,999
FIRE	1,030,217	659,730	370,487	1,400,704	0	1,400,704
OFFICE OF EMERG MGT	93,402	34,695	58,707	152,109	0	152,109
HOMELAND SECURITY	343	69	274	617	0	617
AG COMMISSIONER	131,748	123,167	8,581	140,329	0	140,329
BLDG INSPECTION	17,288	14,429	2,859	20,147	0	20,147
PLANNING	49,558	53,259	(3,701)	45,857	0	45,857
LAFCO	1,317	1,023	294	1,611	0	1,611
REGIONAL PLANNING	0	0	0	0	0	0
KCAG	775	2,020	(1,245)	(470)	0	(470)
RECORDER	39,047	29,740	9,307	48,354	0	48,354
PUBLIC GUARDIAN	41,610	56,133	(14,523)	27,087	0	27,087
ANIMAL CONTROL	109,838	83,472	26,366	136,204	0	136,204
ANIMAL SHELTER	44,790	29,261	15,529	60,319	0	60,319
HEALTH DEPT	42,984	21,887	21,097	64,081	0	64,081



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs Fiscal 2025	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
HEALTH-ADMIN	152,591	204,473	(51,882)	100,709	0	100,709
COMM. DISEASE	198,846	137,496	61,350	260,196	0	260,196
EHS	45,587	38,119	7,468	53,055	0	53,055
PUB HLTH NURSING	20,592	15,265	5,327	25,919	0	25,919
HEALTH LAB	19,107	11,010	8,097	27,204	0	27,204
MEDICAL RECORDS	319	69	250	569	0	569
TOBACCO GRANT	324	8,622	(8,298)	(7,974)	0	(7,974)
WIC	73,568	78,874	(5,306)	68,262	0	68,262
TB PROGRAM	4,297	3,732	565	4,862	0	4,862
FAMILY PLANNING	0	0	0	0	0	0
HEALTH INFO MGT	1,769	8,314	(6,545)	(4,776)	0	(4,776)
EMERGENCY PREP	45,928	37,090	8,838	54,766	0	54,766
AIDS PROGRAM	4,941	6,321	(1,380)	3,561	0	3,561
CHILD HEALTH	20,670	17,685	2,985	23,655	0	23,655
CALIFORNIA CHILDREN	33,109	28,665	4,444	37,553	0	37,553
HEALTH GRANTS	43,848	22,332	21,516	65,364	0	65,364
MARGOLIN GRANT	10,739	5,426	5,313	16,052	0	16,052
MEDICAL ASSISTANCE	88	251	(163)	(75)	0	(75)
MENTAL HEALTH	130,461	94,069	36,392	166,853	0	166,853
MENTAL HLTH-CNTY	10,715	9,827	888	11,603	0	11,603
SUBSTANCE ABUSE	46,474	34,232	12,242	58,716	0	58,716
BHA-MH ACT	177,521	159,997	17,524	195,045	0	195,045
FIRST 5	9,492	7,171	2,321	11,813	0	11,813
AOD GRANTS	7,295	0	0	7,295	0	7,295
BHA	55,864	31,468	24,396	80,260	0	80,260
HUMAN SERVICES	2,115,468	1,562,142	553,326	2,668,794	0	2,668,794
WHOLE PERSON CARE	(899)	4,282	(5,181)	(6,080)	0	(6,080)
IHSS	4,884	12,703	(7,819)	(2,935)	0	(2,935)
CATEGORICAL AID	0	0	0	0	0	0
CHILD ABUSE	0	0	0	0	0	0
JOB TRAINING	76,463	57,546	18,917	95,380	0	95,380
LIBRARY	198,463	174,647	23,816	222,279	0	222,279
AG EXTENSION	34,568	32,572	1,996	36,564	0	36,564
ROADS	328,345	511,169	(182,824)	145,521	0	145,521
PARKS	61,362	47,559	13,803	75,165	0	75,165



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2025	Fixed Costs Fiscal 2025	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
BLDG PROJECTS	0	0	0	0	0	0
FLEET MANAGEMENT	70,677	64,149	6,528	77,205	0	77,205
BLDG MAINTENANCE	155,868	121,639	34,229	190,097	0	190,097
SURVEYOR	17,175	13,834	3,341	20,516	0	20,516
KCAPTA AITS	0	0	0	0	0	0
TRANSIT AGENCY	1,822	5,459	(3,637)	(1,815)	0	(1,815)
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	3,046	14,694	(11,648)	(8,602)	0	(8,602)
VANPOOL	586	3,699	(3,113)	(2,527)	0	(2,527)
AITS	1,535	7,448	(5,913)	(4,378)	0	(4,378)
PW-ADMIN	56,185	63,257	(7,072)	49,113	0	49,113
KCWMA	9,662	14,774	(5,112)	4,550	0	4,550
OTHER	1,315,590	1,140,762	174,828	1,490,418	0	1,490,418
SubTotal	15,917,774	12,911,854	2,953,470	18,871,244	0	18,871,244
Direct Billed						2,478,152
Unallocated						1,926,140
Total	20,322,066					23,275,536



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECIATION	4,879,601	0	
EQUIPMENT DEPRECIATION	1,587,311	0	
ADMINISTRATION	1,192,014	0	
INSURANCE	3,815,837	0	
HUMAN RESOURCES	1,624,653	(21,025)	
FINANCE	3,716,423	0	
COMMUNICATIONS	1,585,755	(116,918)	
COUNTY COUNSEL	2,058,415	0	
BOARD OF SUP.			93,362
ASSESSOR			105,161
F/A REPAIR			0
ELECTIONS			84,051
EMP. BENEFITS			29
INFO. TECHNOLOGY			143,520
ITD PC REPLACEMENT			1,305
PURCHASING			13,064
MICROFILM/STORAGE			15,146
CENTRAL SERVICES			24,691
TELECOMMUNICATION			5,249
IT ADMIN.			9,424
UNEMP. INS.			0
WORKERS COMP			11,441
LIAB. INSURANCE			25,800
LAW LIBRARY			7,453
GEN. FUND COURT			238,246
DA AB109			11,485
COURT REPORTER			0
DA PROSECUTION			1,037,995
DA CAC GRANT			4,670
CHILD SUPPORT			172,953
DA CHILD ABDUCT.			6,639
CHILD ADVOCACY			29,192
DA FED VAWA			10,485
DA PRISONS			31,591
DA ST RAPE GRANT			319
DA MISC GRANTS			2,149
GRAND JURY			5,239



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
SHERIFF ADMIN			461,208
SHERIFF- CIVIL			319
SHERIFF-GTF			0
SHERIFF-NTF			0
SHERIFF-MAJOR CRIMES			31,528
SHERIFF-AB109			240,385
SHERIFF-OPS.			2,258,295
RURAL CRIME			10,980
SHERIFF OPS-AB443			17,046
COURT SECURITY			60,038
SHERIFF - JAIL			2,609,340
JAIL KITCHEN			70,273
SHERIFF-INMATE WELFARE			1,884
ASSET FORFEITURE TRUST			638
SHERIFF-SPECIAL TRUST			615
JUVENILE CENTER			239,855
PROBATION-AB109			74,587
PROBATION-SB678			25,836
PROB-JUV. SECURE TRACK			45,155
PROB-YOBG			18,231
PROB-PROP 36			319
PROBATION			447,560
TITLE II GRANTS			0
VICTIM WITNESS			789
FEMALE JUV CENTER			0
VICTIM ASSIST PROG			26,139
PROB. MISC GRANTS			18,233
FIRE			1,030,217
OFFICE OF EMERG MGT			93,402
HOMELAND SECURITY			343
AG COMMISSIONER			131,748
BLDG INSPECTION			17,288
PLANNING			49,558
LAFCO			1,317
REGIONAL PLANNING			0
KCAG			775
RECORDER			39,047



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
PUBLIC GUARDIAN			41,610
ANIMAL CONTROL			109,838
ANIMAL SHELTER			44,790
HEALTH DEPT			42,984
HEALTH-ADMIN			152,591
COMM. DISEASE			198,846
EHS			45,587
PUB HLTH NURSING			20,592
HEALTH LAB			19,107
MEDICAL RECORDS			319
TOBACCO GRANT			324
WIC			73,568
TB PROGRAM			4,297
FAMILY PLANNING			0
HEALTH INFO MGT			1,769
EMERGENCY PREP			45,928
AIDS PROGRAM			4,941
CHILD HEALTH			20,670
CALIFORNIA CHILDREN			33,109
HEALTH GRANTS			43,848
MARGOLIN GRANT			10,739
MEDICAL ASSISTANCE			88
MENTAL HEALTH			130,461
MENTAL HLTH-CNTY			10,715
SUBSTANCE ABUSE			46,474
BHA-MH ACT			177,521
FIRST 5			9,492
AOD GRANTS			7,295
BHA			55,864
HUMAN SERVICES			2,115,468
WHOLE PERSON CARE			(899)
IHSS			4,884
CATEGORICAL AID			0
CHILD ABUSE			0
JOB TRAINING			76,463
LIBRARY			198,463
AG EXTENSION			34,568



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
ROADS			328,345	
PARKS			61,362	
BLDG PROJECTS			0	
FLEET MANAGEMENT			70,677	
BLDG MAINTENANCE			155,868	
SURVEYOR			17,175	
KCAPTA AITS			0	
TRANSIT AGENCY			1,822	
KCAPTA VAN POOL			0	
AITS II			0	
GREENFIELD AITS			0	
VENTURA AITS			0	
SACRAMENTO AITS			0	
CAL VANS ADMIN			3,046	
VANPOOL			586	
AITS			1,535	
PW-ADMIN			56,185	
KCWMA			9,662	
OTHER			1,315,590	
Direct Billed Total			2,478,152	
Unallocated Total			1,926,140	Deviation
Totals	20,460,009	(137,943)	20,322,066	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
BUILDING DEPRECIATION	(4,879,601)	0	0	0	0	0	0
EQUIPMENT	0	(1,587,311)	0	0	0	0	0
ADMINISTRATION	8,330	3,019	7,900	(1,262,014)	6,728	12,425	0
INSURANCE	0	0	(3,880,319)	48,336	0	14,563	0
HUMAN RESOURCES	3,550	1,353	10,726	4,802	(1,656,258)	14,988	0
FINANCE	6,510	109,492	20,237	11,676	22,713	(3,895,422)	0
COMMUNICATIONS	7,729	24,803	14,281	5,414	15,307	17,414	(1,553,785)
COUNTY COUNSEL	3,602	3,850	13,124	6,779	14,813	19,263	0
BOARD OF SUP.	8,330	0	7,958	2,701	6,913	8,185	0
ASSESSOR	8,899	8,974	23,170	7,388	24,689	25,187	0
F/A REPAIR	0	0	0	0	0	0	0
ELECTIONS	5,672	37,587	9,065	3,182	8,888	10,318	0
EMP. BENEFITS	0	0	0	0	0	29	0
INFO. TECHNOLOGY	30,416	0	24,837	15,600	25,677	40,061	0
ITD PC REPLACEMENT	0	0	0	476	0	829	0
PURCHASING	1,223	0	2,282	695	1,975	2,220	0
MICROFILM/STORAGE	11,221	0	2,629	448	0	848	0
CENTRAL SERVICES	7,081	0	4,736	2,295	3,950	6,629	0
TELECOMMUNICATION	0	0	319	1,728	0	3,202	0
IT ADMIN.	0	0	3,478	0	3,950	1,996	0
UNEMP. INS.	0	0	0	0	0	0	0
WORKERS COMP	0	0	0	4,184	0	7,257	0
LIAB. INSURANCE	0	0	0	9,252	0	16,548	0
LAW LIBRARY	2,300	1,235	1,558	290	790	979	0
GEN. FUND COURT	175,132	0	21,250	14,509	0	27,355	0
DA AB109	0	0	3,084	1,198	3,456	3,747	0
COURT REPORTER	0	0	0	0	0	0	0
DA PROSECUTION	21,924	23,706	850,523	19,914	45,921	53,713	0
DA CAC GRANT	0	2,983	319	494	0	874	0
CHILD SUPPORT	0	0	50,711	14,819	52,340	51,769	0
DA CHILD ABDUCT.	0	0	1,899	646	1,975	2,119	0
CHILD ADVOCACY	10,696	1,153	4,477	2,118	4,542	6,206	0
DA FED VAWA	0	0	2,689	1,232	2,963	3,601	0
DA PRISONS	0	0	7,431	4,006	8,888	11,266	0
DA ST RAPE GRANT	0	0	319	0	0	0	0
DA MISC GRANTS	0	1,481	1,899	796	1,975	(4,002)	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	816	319	312	0	1,156	0
SHERIFF ADMIN	346,108	12,021	18,983	8,964	16,788	24,828	0
SHERIFF- CIVIL	0	0	319	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	1,021	2,904	346	987	1,282	0
SHERIFF-AB109	0	6,188	49,307	28,230	61,229	78,937	0
SHERIFF-OPS.	0	186,173	1,017,534	42,030	65,179	105,679	841,700
RURAL CRIME	0	0	2,689	1,429	2,963	3,899	0
SHERIFF OPS-AB443	0	0	4,269	1,997	4,938	5,842	0
COURT SECURITY	0	0	14,936	6,563	18,270	20,269	0
SHERIFF - JAIL	2,094,699	64,031	138,305	54,301	109,619	148,385	0
JAIL KITCHEN	42,192	5,388	8,402	0	8,888	5,403	0
SHERIFF-INMATE	0	0	319	464	0	1,101	0
ASSET FORFEITURE	0	0	319	116	0	203	0
SHERIFF-SPECIAL TRUST	0	0	319	88	0	208	0
JUVENILE CENTER	77,397	8,047	42,717	16,479	44,440	50,775	0
PROBATION-AB109	0	804	16,121	7,608	19,751	22,921	0
PROBATION-SB678	0	1,742	4,269	4,508	4,938	10,379	0
PROB-JUV. SECURE TRACK	0	0	12,961	3,160	15,801	13,233	0
PROB-YOBG	0	0	4,269	2,375	4,938	6,649	0
PROB-PROP 36	0	0	319	0	0	0	0
PROBATION	39,090	6,192	48,495	21,053	51,353	62,902	205,972
TITLE II GRANTS	0	0	0	0	0	0	0
VICTIM WITNESS	0	0	789	0	0	0	0
FEMALE JUV CENTER	0	0	0	0	0	0	0
VICTIM ASSIST PROG	0	10,801	4,269	1,288	4,938	4,843	0
PROB. MISC GRANTS	0	1,366	4,530	1,764	4,938	5,635	0
FIRE	72,041	670,547	85,839	45,558	86,905	122,768	(59,014)
OFFICE OF EMERG MGT	0	67,721	3,478	2,559	3,950	6,656	0
HOMELAND SECURITY	0	0	319	0	0	24	0
AG COMMISSIONER	42,067	4,109	23,775	8,931	23,702	27,507	0
BLDG INSPECTION	1,525	0	3,846	2,142	3,950	5,825	0
PLANNING	4,593	5,987	9,333	4,124	9,876	12,188	0
LAFCO	239	0	376	219	0	483	0
REGIONAL PLANNING	0	0	0	0	0	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Detail Of Allocated Costs

Department	BUILDING 1.5	EQUIPMENT 2.5	INSURANCE 4.5	ADMINISTRATION 3.5	HUMAN RESOURCES 5.5	FINANCE 6.5	COMMUNICATIONS 7.5
KCAG	0	0	0	0	0	775	0
RECORDER	1,345	2,678	7,791	3,406	8,888	10,345	0
PUBLIC GUARDIAN	6,368	1,105	9,586	2,142	9,876	8,779	0
ANIMAL CONTROL	0	0	2,689	1,042	2,963	3,444	98,570
ANIMAL SHELTER	0	19,782	7,081	2,635	5,925	9,367	0
HEALTH DEPT	0	15,727	21,264	1,567	987	3,439	0
HEALTH-ADMIN	33,314	51,824	26,258	999	16,788	11,508	0
COMM. DISEASE	0	75,001	20,862	23,508	25,677	53,798	0
EHS	0	1,595	11,105	5,105	11,850	14,783	0
PUB HLTH NURSING	0	0	5,059	2,416	5,925	7,192	0
HEALTH LAB	0	6,712	2,689	1,627	2,963	5,116	0
MEDICAL RECORDS	0	0	319	0	0	0	0
TOBACCO GRANT	0	0	319	0	0	5	0
WIC	0	4,822	17,703	6,656	21,726	22,661	0
TB PROGRAM	0	0	1,109	572	987	1,629	0
FAMILY PLANNING	0	0	0	0	0	0	0
HEALTH INFO MGT	0	0	319	536	0	914	0
EMERGENCY PREP	0	37,490	1,899	1,195	1,975	3,369	0
AIDS PROGRAM	0	0	1,109	796	987	2,049	0
CHILD HEALTH	0	0	4,901	2,661	5,728	7,380	0
CALIFORNIA CHILDREN	0	813	7,905	3,679	9,480	11,232	0
HEALTH GRANTS	0	0	11,381	3,896	13,826	14,745	0
MARGOLIN GRANT	0	0	2,689	1,305	2,963	3,782	0
MEDICAL ASSISTANCE	0	0	0	0	0	88	0
MENTAL HEALTH	0	0	0	47,709	0	82,752	0
MENTAL HLTH-CNTY	0	0	319	3,806	0	6,590	0
SUBSTANCE ABUSE	0	0	8,221	8,508	9,876	19,869	0
BHA-MH ACT	0	6,398	20,862	40,796	25,677	83,788	0
FIRST 5	0	0	1,899	4,531	1,975	1,603	0
AOD GRANTS	0	0	0	2,684	0	4,611	0
BHA	2,734	3,788	30,572	0	28,640	14,985	0
HUMAN SERVICES	711,567	0	444,639	190,137	276,523	572,019	0
WHOLE PERSON CARE	0	0	319	0	0	5	0
IHSS	0	0	319	1,385	0	2,427	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 2024-2025
Fiscal Year 2022-2023
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	23,232	0	28,640	19,695	0
LIBRARY	36,075	86,986	26,666	7,360	17,292	23,331	0
AG EXTENSION	24,420	0	5,163	724	1,975	2,286	0
ROADS	819	0	174,629	43,793	21,726	87,378	0
PARKS	24,957	0	11,907	3,718	8,888	11,741	0
BLDG PROJECTS	0	0	0	0	0	0	0
FLEET MANAGEMENT	12,298	0	12,503	11,030	7,901	26,945	0
BLDG MAINTENANCE	22,834	0	36,121	12,189	40,490	44,234	0
SURVEYOR	0	0	4,269	2,021	4,938	5,947	0
KCAPTA AITS	0	0	0	0	0	0	0
TRANSIT AGENCY	0	0	0	0	0	1,822	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	0	0	1,995	0	0	1,051	0
VANPOOL	0	0	0	0	0	586	0
AITs	0	0	0	0	0	1,535	0
PW-ADMIN	6,665	0	5,090	1,238	3,950	4,219	0
KCWMA	0	0	0	0	0	9,662	0
OTHER	938,651	0	0	0	0	131,769	152,408
Direct Billings	0	0	292,027	284,818	201,459	45,602	314,149
Unallocated	0	0	0	78,238	0	1,383,001	0
Total	0	0	0	0	0	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
BUILDING DEPRECIATION	0	0
EQUIPMENT	0	0
ADMINISTRATION	31,598	0
INSURANCE	1,583	0
HUMAN RESOURCES	17,211	0
FINANCE	8,371	0
COMMUNICATIONS	0	0
COUNTY COUNSEL	(2,119,846)	0
BOARD OF SUP.	59,275	93,362
ASSESSOR	6,854	105,161
F/A REPAIR	0	0
ELECTIONS	9,339	84,051
EMP. BENEFITS	0	29
INFO. TECHNOLOGY	6,929	143,520
ITD PC REPLACEMENT	0	1,305
PURCHASING	4,669	13,064
MICROFILM/STORAGE	0	15,146
CENTRAL SERVICES	0	24,691
TELECOMMUNICATION	0	5,249
IT ADMIN.	0	9,424
UNEMP. INS.	0	0
WORKERS COMP	0	11,441
LIAB. INSURANCE	0	25,800
LAW LIBRARY	301	7,453
GEN. FUND COURT	0	238,246
DA AB109	0	11,485
COURT REPORTER	0	0
DA PROSECUTION	22,294	1,037,995
DA CAC GRANT	0	4,670
CHILD SUPPORT	3,314	172,953
DA CHILD ABDUCT.	0	6,639
CHILD ADVOCACY	0	29,192
DA FED VAWA	0	10,485
DA PRISONS	0	31,591
DA ST RAPE GRANT	0	319
DA MISC GRANTS	0	2,149

All Monetary Values Are \$ Dollars

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Report Output Prepared By County of Kings



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
GRAND JURY	2,636	5,239
SHERIFF ADMIN	33,516	461,208
SHERIFF- CIVIL	0	319
SHERIFF-GTF	0	0
SHERIFF-NTF	0	0
SHERIFF-MAJOR CRIMES	0	31,528
SHERIFF-AB109	16,494	240,385
SHERIFF-OPS.	0	2,258,295
RURAL CRIME	0	10,980
SHERIFF OPS-AB443	0	17,046
COURT SECURITY	0	60,038
SHERIFF - JAIL	0	2,609,340
JAIL KITCHEN	0	70,273
SHERIFF-INMATE	0	1,884
ASSET FORFEITURE	0	638
SHERIFF-SPECIAL TRUST	0	615
JUVENILE CENTER	0	239,855
PROBATION-AB109	7,382	74,587
PROBATION-SB678	0	25,836
PROB-JUV. SECURE TRACK	0	45,155
PROB-YOBG	0	18,231
PROB-PROP 36	0	319
PROBATION	12,503	447,560
TITLE II GRANTS	0	0
VICTIM WITNESS	0	789
FEMALE JUV CENTER	0	0
VICTIM ASSIST PROG	0	26,139
PROB. MISC GRANTS	0	18,233
FIRE	5,573	1,030,217
OFFICE OF EMERG MGT	9,038	93,402
HOMELAND SECURITY	0	343
AG COMMISSIONER	1,657	131,748
BLDG INSPECTION	0	17,288
PLANNING	3,457	49,558
LAFCO	0	1,317
REGIONAL PLANNING	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
KCAG	0	775
RECORDER	4,594	39,047
PUBLIC GUARDIAN	3,754	41,610
ANIMAL CONTROL	1,130	109,838
ANIMAL SHELTER	0	44,790
HEALTH DEPT	0	42,984
HEALTH-ADMIN	11,900	152,591
COMM. DISEASE	0	198,846
EHS	1,149	45,587
PUB HLTH NURSING	0	20,592
HEALTH LAB	0	19,107
MEDICAL RECORDS	0	319
TOBACCO GRANT	0	324
WIC	0	73,568
TB PROGRAM	0	4,297
FAMILY PLANNING	0	0
HEALTH INFO MGT	0	1,769
EMERGENCY PREP	0	45,928
AIDS PROGRAM	0	4,941
CHILD HEALTH	0	20,670
CALIFORNIA CHILDREN	0	33,109
HEALTH GRANTS	0	43,848
MARGOLIN GRANT	0	10,739
MEDICAL ASSISTANCE	0	88
MENTAL HEALTH	0	130,461
MENTAL HLTH-CNTY	0	10,715
SUBSTANCE ABUSE	0	46,474
BHA-MH ACT	0	177,521
FIRST 5	(516)	9,492
AOD GRANTS	0	7,295
BHA	(24,855)	55,864
HUMAN SERVICES	(79,417)	2,115,468
WHOLE PERSON CARE	(1,223)	(899)
IHSS	753	4,884
CATEGORICAL AID	0	0
CHILD ABUSE	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Detail Of Allocated Costs

Department	COUNTY COUNSEL	Total Plan Allocated
	8.5	
JOB TRAINING	4,896	76,463
LIBRARY	753	198,463
AG EXTENSION	0	34,568
ROADS	0	328,345
PARKS	151	61,362
BLDG PROJECTS	0	0
FLEET MANAGEMENT	0	70,677
BLDG MAINTENANCE	0	155,868
SURVEYOR	0	17,175
KCAPTA AITS	0	0
TRANSIT AGENCY	0	1,822
KCAPTA VAN POOL	0	0
AIT5 II	0	0
GREENFIELD AITS	0	0
VENTURA AITS	0	0
SACRAMENTO AITS	0	0
CAL VANS ADMIN	0	3,046
VANPOOL	0	586
AIT5	0	1,535
PW-ADMIN	35,023	56,185
KCWMA	0	9,662
OTHER	92,762	1,315,590
Direct Billings	1,340,097	2,478,152
Unallocated	464,901	1,926,140
Total	0	20,322,066



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING DEPRECIATION		
1.4.1 BUILDING DEPRECIATION	ACTUAL BUILDING DEPRECIATION CHARGES	DEPRECIATION REPORT
EQUIPMENT DEPRECIATION		
2.4.1 EQUIPMENT DEPRECIATION	DEPARTMENTAL EQUIPMENT INVENTORIES	FIXED ASSET REPORT AS OF 6/30/12
ADMINISTRATION		
3.4.1 BUDGET ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.2 DEPT ADMIN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
3.4.3 RISK MANAGEMENT	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEETS
3.4.4 PERSONNEL ADMIN	DIRECT ALLOCATION TO USER DEPARTMENT	TIME WORKSHEET
INSURANCE		
4.4.1 BLANKET BOND	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
HUMAN RESOURCES		
5.4.1 PERSONNEL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
FINANCE		
6.4.1 CLAIMS	NUMBER OF CLAIMS PROCESSED	DATA PROCESSING
6.4.2 PAYROLL	NUMBER OF EMPLOYEES	BUDGET & PAYROLL REPORTS
6.4.3 COST PLAN	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.4 GENERAL ACCTG	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET
6.4.5 TREAS WARRANTS	NUMBER OF WARRANTS ISSUED	WARRANT REGISTERS
6.4.6 AUDIT	DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)	ANNUAL BUDGET



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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 2024-2025
Fiscal Year 2022-2023
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,879,601			4,879,601
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>4,879,601</u>	<u>0</u>		<u>4,879,601</u>



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	General & Admin	BUILDING DEPRECIATION
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
BUILDING DEPRECIATION	4,879,601	0	4,879,601
Departmental Totals			
Total Expenditures	4,879,601	0	4,879,601
Deductions			
Total Deductions	0	0	0
Functional Cost	4,879,601	0	4,879,601
Allocation Step 1			
1st Allocation	4,879,601	0	4,879,601
Allocation Step 2			
2nd Allocation	0	0	0
Total For 01 BUILDING DEPRECIATION			
Total Allocated	4,879,601	0	4,879,601



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	0.1707	8,330		8,330		8,330
HUMAN RESOURCES	3,550	0.0728	3,550		3,550		3,550
FINANCE	6,510	0.1334	6,510		6,510		6,510
COMMUNICATIONS	7,729	0.1584	7,729		7,729		7,729
COUNTY COUNSEL	3,602	0.0738	3,602		3,602		3,602
BOARD OF SUP.	8,330	0.1707	8,330		8,330		8,330
ASSESSOR	8,899	0.1824	8,899		8,899		8,899
ELECTIONS	5,672	0.1162	5,672		5,672		5,672
INFO. TECHNOLOGY	30,416	0.6233	30,416		30,416		30,416
PURCHASING	1,223	0.0251	1,223		1,223		1,223
MICROFILM/STORAGE	11,221	0.2300	11,221		11,221		11,221
CENTRAL SERVICES	7,081	0.1451	7,081		7,081		7,081
LAW LIBRARY	2,300	0.0471	2,300		2,300		2,300
GEN. FUND COURT	175,132	3.5891	175,132		175,132		175,132
DA PROSECUTION	21,924	0.4493	21,924		21,924		21,924
CHILD ADVOCACY	10,696	0.2192	10,696		10,696		10,696
SHERIFF ADMIN	346,108	7.0930	346,108		346,108		346,108
SHERIFF-MAJOR CRIMES	24,988	0.5121	24,988		24,988		24,988
SHERIFF - JAIL	2,094,699	42.9275	2,094,699		2,094,699		2,094,699
JAIL KITCHEN	42,192	0.8647	42,192		42,192		42,192
JUVENILE CENTER	77,397	1.5861	77,397		77,397		77,397
PROBATION	39,090	0.8011	39,090		39,090		39,090
FIRE	72,041	1.4764	72,041		72,041		72,041
AG COMMISSIONER	42,067	0.8621	42,067		42,067		42,067
BLDG INSPECTION	1,525	0.0313	1,525		1,525		1,525
PLANNING	4,593	0.0941	4,593		4,593		4,593
LAFCO	239	0.0049	239		239		239
RECORDER	1,345	0.0276	1,345		1,345		1,345
PUBLIC GUARDIAN	6,368	0.1305	6,368		6,368		6,368
HEALTH-ADMIN	33,314	0.6827	33,314		33,314		33,314
BHA	2,734	0.0560	2,734		2,734		2,734



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
HUMAN SERVICES	711,567	14.5825	711,567		711,567		711,567
LIBRARY	36,075	0.7393	36,075		36,075		36,075
AG EXTENSION	24,420	0.5005	24,420		24,420		24,420
ROADS	819	0.0168	819		819		819
PARKS	24,957	0.5115	24,957		24,957		24,957
FLEET MANAGEMENT	12,298	0.2520	12,298		12,298		12,298
BLDG MAINTENANCE	22,834	0.4679	22,834		22,834		22,834
PW-ADMIN	6,665	0.1366	6,665		6,665		6,665
OTHER	938,651	19.2362	938,651		938,651		938,651
SubTotal	4,879,601	100.0000	4,879,601		4,879,601		4,879,601
TOTAL	4,879,601	100.0000	4,879,601		4,879,601		4,879,601

Allocation Basis: ACTUAL BUILDING DEPRECIATION CHARGES

Allocation Source: DEPRECIATION REPORT



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	346,108	346,108
SHERIFF-MAJOR CRIMES	24,988	24,988
SHERIFF - JAIL	2,094,699	2,094,699
JAIL KITCHEN	42,192	42,192
JUVENILE CENTER	77,397	77,397
PROBATION	39,090	39,090
FIRE	72,041	72,041
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
HEALTH-ADMIN	33,314	33,314
BHA	2,734	2,734
HUMAN SERVICES	711,567	711,567
LIBRARY	36,075	36,075
AG EXTENSION	24,420	24,420



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	BUILDING
ROADS	819	819
PARKS	24,957	24,957
FLEET MANAGEMENT	12,298	12,298
BLDG MAINTENANCE	22,834	22,834
PW-ADMIN	6,665	6,665
OTHER	938,651	938,651
Direct Billed	0	0
Total	<u>4,879,601</u>	<u>4,879,601</u>



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 \$1,587,311 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 2024-2025
Fiscal Year 2022-2023
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,587,311			1,587,311
Total Allocated Additions:			0	0
Total To Be Allocated:	<u>1,587,311</u>	<u>0</u>		<u>1,587,311</u>



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT DEPRECIATION

	Total	General & Admin	EQUIPMENT
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
EQUIPMENT USE ALLOW	1,587,311	0	1,587,311
Departmental Totals			
Total Expenditures	1,587,311	0	1,587,311
Deductions			
Total Deductions	0	0	0
Functional Cost	1,587,311	0	1,587,311
Allocation Step 1			
1st Allocation	1,587,311	0	1,587,311
Allocation Step 2			
2nd Allocation	0	0	0
Total For 02 EQUIPMENT DEPRECIATION			
Total Allocated	1,587,311	0	1,587,311



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT DEPRECIATION

Activity - EQUIPMENT DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	21,751	0.1902	3,019		3,019		3,019
HUMAN RESOURCES	9,750	0.0852	1,353		1,353		1,353
FINANCE	788,955	6.8980	109,492		109,492		109,492
COMMUNICATIONS	178,720	1.5626	24,803		24,803		24,803
COUNTY COUNSEL	27,739	0.2425	3,850		3,850		3,850
ASSESSOR	64,665	0.5654	8,974		8,974		8,974
ELECTIONS	270,839	2.3680	37,587		37,587		37,587
LAW LIBRARY	8,900	0.0778	1,235		1,235		1,235
DA PROSECUTION	170,817	1.4935	23,706		23,706		23,706
DA CAC GRANT	21,496	0.1879	2,983		2,983		2,983
CHILD ADVOCACY	8,308	0.0726	1,153		1,153		1,153
DA MISC GRANTS	10,674	0.0933	1,481		1,481		1,481
GRAND JURY	5,881	0.0514	816		816		816
SHERIFF ADMIN	86,617	0.7573	12,021		12,021		12,021
SHERIFF-MAJOR CRIMES	7,357	0.0643	1,021		1,021		1,021
SHERIFF-AB109	44,585	0.3898	6,188		6,188		6,188
SHERIFF-OPS.	1,341,484	11.7288	186,173		186,173		186,173
SHERIFF - JAIL	461,383	4.0340	64,031		64,031		64,031
JAIL KITCHEN	38,822	0.3394	5,388		5,388		5,388
JUVENILE CENTER	57,980	0.5069	8,047		8,047		8,047
PROBATION-AB109	5,796	0.0507	804		804		804
PROBATION-SB678	12,549	0.1097	1,742		1,742		1,742
PROBATION	44,618	0.3901	6,192		6,192		6,192
VICTIM ASSIST PROG	77,828	0.6805	10,801		10,801		10,801
PROB. MISC GRANTS	9,846	0.0861	1,366		1,366		1,366
FIRE	4,831,662	42.2442	670,547		670,547		670,547
OFFICE OF EMERG MGT	487,969	4.2664	67,721		67,721		67,721
AG COMMISSIONER	29,605	0.2588	4,109		4,109		4,109
PLANNING	43,139	0.3772	5,987		5,987		5,987
RECORDER	19,298	0.1687	2,678		2,678		2,678
PUBLIC GUARDIAN	7,961	0.0696	1,105		1,105		1,105



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	142,539	1.2462	19,782		19,782		19,782
HEALTH DEPT	113,324	0.9908	15,727		15,727		15,727
HEALTH-ADMIN	373,422	3.2649	51,824		51,824		51,824
COMM. DISEASE	540,426	4.7250	75,001		75,001		75,001
EHS	11,495	0.1005	1,595		1,595		1,595
HEALTH LAB	48,367	0.4229	6,712		6,712		6,712
WIC	34,743	0.3038	4,822		4,822		4,822
EMERGENCY PREP	270,139	2.3619	37,490		37,490		37,490
CALIFORNIA CHILDREN	5,856	0.0512	813		813		813
BHA-MH ACT	46,102	0.4031	6,398		6,398		6,398
BHA	27,298	0.2387	3,788		3,788		3,788
LIBRARY	626,788	5.4801	86,986		86,986		86,986
SubTotal	11,437,493	100.0000	1,587,311		1,587,311		1,587,311
TOTAL	11,437,493	100.0000	1,587,311		1,587,311		1,587,311

Allocation Basis: DEPARTMENTAL EQUIPMENT INVENTORIES

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



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
ADMINISTRATION	3,019	3,019
HUMAN RESOURCES	1,353	1,353
FINANCE	109,492	109,492
COMMUNICATIONS	24,803	24,803
COUNTY COUNSEL	3,850	3,850
ASSESSOR	8,974	8,974
ELECTIONS	37,587	37,587
LAW LIBRARY	1,235	1,235
DA PROSECUTION	23,706	23,706
DA CAC GRANT	2,983	2,983
CHILD ADVOCACY	1,153	1,153
DA MISC GRANTS	1,481	1,481
GRAND JURY	816	816
SHERIFF ADMIN	12,021	12,021
SHERIFF-MAJOR CRIMES	1,021	1,021
SHERIFF-AB109	6,188	6,188
SHERIFF-OPS.	186,173	186,173
SHERIFF - JAIL	64,031	64,031
JAIL KITCHEN	5,388	5,388
JUVENILE CENTER	8,047	8,047
PROBATION-AB109	804	804
PROBATION-SB678	1,742	1,742
PROBATION	6,192	6,192
VICTIM ASSIST PROG	10,801	10,801
PROB. MISC GRANTS	1,366	1,366
FIRE	670,547	670,547
OFFICE OF EMERG MGT	67,721	67,721
AG COMMISSIONER	4,109	4,109
PLANNING	5,987	5,987
RECORDER	2,678	2,678
PUBLIC GUARDIAN	1,105	1,105
ANIMAL SHELTER	19,782	19,782
HEALTH DEPT	15,727	15,727
HEALTH-ADMIN	51,824	51,824



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department EQUIPMENT DEPRECIATION

Receiving Department	Total	EQUIPMENT
COMM. DISEASE	75,001	75,001
EHS	1,595	1,595
HEALTH LAB	6,712	6,712
WIC	4,822	4,822
EMERGENCY PREP	37,490	37,490
CALIFORNIA CHILDREN	813	813
BHA-MH ACT	6,398	6,398
BHA	3,788	3,788
LIBRARY	86,986	86,986
Direct Billed	0	0
Total	1,587,311	1,587,311



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 2024-2025
Fiscal Year 2022-2023
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,192,014			1,192,014
BUILDING DEPRECIATION	8,330		8,330	
EQUIPMENT DEPRECIATION	3,019		3,019	
ADMINISTRATION		4,454	4,454	
INSURANCE		7,900	7,900	
HUMAN RESOURCES		6,728	6,728	
FINANCE		12,425	12,425	
COUNTY COUNSEL		31,598	31,598	
Total Allocated Additions:	11,349	63,105	74,454	74,454
Total To Be Allocated:	1,203,363	63,105		1,266,468



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	Total	General & Admin	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT
Wages & Benefits					
SALARIES & WAGES	903,055	0	101,119	514,770	231,385
FRINGE BENEFITS	453,202	0	50,759	258,325	116,110
Other Expense & Cost					
SERVICES & SUPPLIES	(164,243)	0	(18,395)	(93,619)	(42,079)
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	1,192,014	0	133,483	679,476	305,416
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,192,014	0	133,483	679,476	305,416
Allocation Step 1					
Inbound- All Others	11,349	11,349	0	0	0
Reallocate Admin Costs		(11,349)	1,271	6,469	2,908
Unallocated Costs	(74,340)	0	0	0	0
1st Allocation	1,129,023	0	134,754	685,945	308,324
Allocation Step 2					
Inbound- All Others	63,105	63,105	0	0	0
Reallocate Admin Costs		(63,105)	7,067	35,971	16,169
Unallocated Costs	(3,898)	0	0	0	0
2nd Allocation	59,207	0	7,067	35,971	16,169
Total For 04 ADMINISTRATION					
Total Allocated	1,188,230	0	141,821	721,916	324,493



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATION

	PERSONNEL ADMIN	UNALLOWED
Wages & Benefits		
SALARIES & WAGES	0	55,781
FRINGE BENEFITS	0	28,008
Other Expense & Cost		
SERVICES & SUPPLIES	0	(10,150)
FIXED ASSETS	0	0
Departmental Totals		
Total Expenditures	0	73,639
Deductions		
Total Deductions	0	0
Functional Cost		
	0	73,639
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	701
Unallocated Costs	0	(74,340)
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	3,898
Unallocated Costs	0	(3,898)
2nd Allocation	0	0
Total For 04 ADMINISTRATION		
Total Allocated	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	1,625	0.5428	731		731		731
INSURANCE	3,001	1.0024	1,351		1,351	71	1,422
HUMAN RESOURCES	1,664	0.5558	749		749	39	788
FINANCE	4,046	1.3515	1,821		1,821	96	1,917
COMMUNICATIONS	1,876	0.6266	844		844	45	889
COUNTY COUNSEL	2,349	0.7846	1,057		1,057	56	1,113
BOARD OF SUP.	936	0.3126	421		421	22	443
ASSESSOR	2,560	0.8551	1,152		1,152	61	1,213
ELECTIONS	1,103	0.3684	496		496	26	522
INFO. TECHNOLOGY	5,406	1.8058	2,433		2,433	128	2,561
ITD PC REPLACEMENT	165	0.0551	74		74	4	78
PURCHASING	241	0.0805	108		108	6	114
MICROFILM/STORAGE	155	0.0518	70		70	4	74
CENTRAL SERVICES	795	0.2656	358		358	19	377
TELECOMMUNICATION	599	0.2001	270		270	14	284
WORKERS COMP	1,450	0.4843	653		653	34	687
LIAB. INSURANCE	3,206	1.0709	1,443		1,443	76	1,519
LAW LIBRARY	101	0.0337	45		45	2	47
GEN. FUND COURT	5,028	1.6795	2,263		2,263	119	2,382
DA AB109	415	0.1386	187		187	10	197
DA PROSECUTION	6,900	2.3048	3,106		3,106	164	3,270
DA CAC GRANT	171	0.0571	77		77	4	81
CHILD SUPPORT	5,135	1.7152	2,311		2,311	122	2,433
DA CHILD ABDUCT.	224	0.0748	101		101	5	106
CHILD ADVOCACY	734	0.2452	330		330	17	347
DA FED VAWA	427	0.1426	192		192	10	202
DA PRISONS	1,388	0.4636	625		625	33	658
DA MISC GRANTS	276	0.0922	124		124	7	131
GRAND JURY	108	0.0361	49		49	3	52
SHERIFF ADMIN	3,106	1.0375	1,398		1,398	74	1,472
SHERIFF-MAJOR CRIMES	120	0.0401	54		54	3	57



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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-AB109	9,782	3.2675	4,403		4,403	232	4,635
SHERIFF-OPS.	14,564	4.8648	6,555		6,555	346	6,901
RURAL CRIME	495	0.1653	223		223	12	235
SHERIFF OPS-AB443	692	0.2311	311		311	16	327
COURT SECURITY	2,274	0.7596	1,024		1,024	54	1,078
SHERIFF - JAIL	18,816	6.2851	8,469		8,469	447	8,916
SHERIFF-INMATE WELFARE	161	0.0538	72		72	4	76
ASSET FORFEITURE TRUST	40	0.0134	18		18	1	19
SHERIFF-SPECIAL TRUST	30	0.0100	14		14	1	15
JUVENILE CENTER	5,710	1.9073	2,570		2,570	136	2,706
PROBATION-AB109	2,636	0.8805	1,187		1,187	63	1,250
PROBATION-SB678	1,562	0.5218	703		703	37	740
PROB-JUV. SECURE TRACK	1,095	0.3658	493		493	26	519
PROB-YOBG	823	0.2749	370		370	20	390
PROBATION	7,295	2.4367	3,284		3,284	173	3,457
VICTIM ASSIST PROG	446	0.1490	201		201	11	212
PROB. MISC GRANTS	611	0.2041	275		275	15	290
FIRE	15,786	5.2730	7,106		7,106	375	7,481
OFFICE OF EMERG MGT	887	0.2963	399		399	21	420
AG COMMISSIONER	3,095	1.0338	1,393		1,393	73	1,466
BLDG INSPECTION	742	0.2478	334		334	18	352
PLANNING	1,429	0.4773	643		643	34	677
LAFCO	76	0.0254	34		34	2	36
RECORDER	1,180	0.3942	531		531	28	559
PUBLIC GUARDIAN	742	0.2478	334		334	18	352
ANIMAL CONTROL	361	0.1206	162		162	9	171
ANIMAL SHELTER	913	0.3050	411		411	22	433
HEALTH DEPT	543	0.1814	244		244	13	257
HEALTH-ADMIN	346	0.1156	156		156	8	164
COMM. DISEASE	8,146	2.7210	3,667		3,667	193	3,860
EHS	1,769	0.5909	796		796	42	838



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
PUB HLTH NURSING	837	0.2796	377		377	20	397
HEALTH LAB	564	0.1884	254		254	13	267
WIC	2,306	0.7703	1,038		1,038	55	1,093
TB PROGRAM	198	0.0661	89		89	5	94
HEALTH INFO MGT	186	0.0621	84		84	4	88
EMERGENCY PREP	414	0.1383	186		186	10	196
AIDS PROGRAM	276	0.0922	124		124	7	131
CHILD HEALTH	922	0.3080	415		415	22	437
CALIFORNIA CHILDREN	1,275	0.4259	574		574	30	604
HEALTH GRANTS	1,350	0.4509	608		608	32	640
MARGOLIN GRANT	452	0.1510	203		203	11	214
MENTAL HEALTH	16,532	5.5221	7,441		7,441	392	7,833
MENTAL HLTH-CNTY	1,319	0.4406	594		594	31	625
SUBSTANCE ABUSE	2,948	0.9847	1,327		1,327	70	1,397
BHA-MH ACT	14,136	4.7218	6,363		6,363	336	6,699
FIRST 5	1,570	0.5244	707		707	37	744
AOD GRANTS	930	0.3106	419		419	22	441
HUMAN SERVICES	65,886	22.0076	29,660		29,660	1,559	31,219
IHSS	480	0.1603	216		216	11	227
LIBRARY	2,550	0.8518	1,148		1,148	61	1,209
AG EXTENSION	251	0.0838	113		113	6	119
ROADS	15,175	5.0689	6,830		6,830	360	7,190
PARKS	1,288	0.4302	580		580	31	611
FLEET MANAGEMENT	3,822	1.2767	1,720		1,720	91	1,811
BLDG MAINTENANCE	4,224	1.4109	1,901		1,901	100	2,001
SURVEYOR	700	0.2338	315		315	17	332
PW-ADMIN	429	0.1433	193		193	10	203
SubTotal	299,377	100.0000	134,754		134,754	7,067	141,821
TOTAL	299,377	100.0000	134,754		134,754	7,067	141,821



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	1,625	0.5428	3,723		3,723		3,723
INSURANCE	3,001	1.0024	6,876		6,876	363	7,239
HUMAN RESOURCES	1,664	0.5558	3,813		3,813	201	4,014
FINANCE	4,046	1.3515	9,270		9,270	489	9,759
COMMUNICATIONS	1,876	0.6266	4,298		4,298	227	4,525
COUNTY COUNSEL	2,349	0.7846	5,382		5,382	284	5,666
BOARD OF SUP.	936	0.3126	2,145		2,145	113	2,258
ASSESSOR	2,560	0.8551	5,866		5,866	309	6,175
ELECTIONS	1,103	0.3684	2,527		2,527	133	2,660
INFO. TECHNOLOGY	5,406	1.8058	12,386		12,386	653	13,039
ITD PC REPLACEMENT	165	0.0551	378		378	20	398
PURCHASING	241	0.0805	552		552	29	581
MICROFILM/STORAGE	155	0.0518	355		355	19	374
CENTRAL SERVICES	795	0.2656	1,822		1,822	96	1,918
TELECOMMUNICATION	599	0.2001	1,372		1,372	72	1,444
WORKERS COMP	1,450	0.4843	3,322		3,322	175	3,497
LIAB. INSURANCE	3,206	1.0709	7,346		7,346	387	7,733
LAW LIBRARY	101	0.0337	231		231	12	243
GEN. FUND COURT	5,028	1.6795	11,520		11,520	607	12,127
DA AB109	415	0.1386	951		951	50	1,001
DA PROSECUTION	6,900	2.3048	15,810		15,810	834	16,644
DA CAC GRANT	171	0.0571	392		392	21	413
CHILD SUPPORT	5,135	1.7152	11,766		11,766	620	12,386
DA CHILD ABDUCT.	224	0.0748	513		513	27	540
CHILD ADVOCACY	734	0.2452	1,682		1,682	89	1,771
DA FED VAWA	427	0.1426	978		978	52	1,030
DA PRISONS	1,388	0.4636	3,180		3,180	168	3,348
DA MISC GRANTS	276	0.0922	632		632	33	665
GRAND JURY	108	0.0361	247		247	13	260
SHERIFF ADMIN	3,106	1.0375	7,117		7,117	375	7,492
SHERIFF-MAJOR CRIMES	120	0.0401	275		275	14	289



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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-AB109	9,782	3.2675	22,413		22,413	1,182	23,595
SHERIFF-OPS.	14,564	4.8648	33,370		33,370	1,759	35,129
RURAL CRIME	495	0.1653	1,134		1,134	60	1,194
SHERIFF OPS-AB443	692	0.2311	1,586		1,586	84	1,670
COURT SECURITY	2,274	0.7596	5,210		5,210	275	5,485
SHERIFF - JAIL	18,816	6.2851	43,112		43,112	2,273	45,385
SHERIFF-INMATE WELFARE	161	0.0538	369		369	19	388
ASSET FORFEITURE TRUST	40	0.0134	92		92	5	97
SHERIFF-SPECIAL TRUST	30	0.0100	69		69	4	73
JUVENILE CENTER	5,710	1.9073	13,083		13,083	690	13,773
PROBATION-AB109	2,636	0.8805	6,040		6,040	318	6,358
PROBATION-SB678	1,562	0.5218	3,579		3,579	189	3,768
PROB-JUV. SECURE TRACK	1,095	0.3658	2,509		2,509	132	2,641
PROB-YOYG	823	0.2749	1,886		1,886	99	1,985
PROBATION	7,295	2.4367	16,715		16,715	881	17,596
VICTIM ASSIST PROG	446	0.1490	1,022		1,022	54	1,076
PROB. MISC GRANTS	611	0.2041	1,400		1,400	74	1,474
FIRE	15,786	5.2730	36,170		36,170	1,907	38,077
OFFICE OF EMERG MGT	887	0.2963	2,032		2,032	107	2,139
AG COMMISSIONER	3,095	1.0338	7,091		7,091	374	7,465
BLDG INSPECTION	742	0.2478	1,700		1,700	90	1,790
PLANNING	1,429	0.4773	3,274		3,274	173	3,447
LAFCO	76	0.0254	174		174	9	183
RECORDER	1,180	0.3942	2,704		2,704	143	2,847
PUBLIC GUARDIAN	742	0.2478	1,700		1,700	90	1,790
ANIMAL CONTROL	361	0.1206	827		827	44	871
ANIMAL SHELTER	913	0.3050	2,092		2,092	110	2,202
HEALTH DEPT	543	0.1814	1,244		1,244	66	1,310
HEALTH-ADMIN	346	0.1156	793		793	42	835
COMM. DISEASE	8,146	2.7210	18,664		18,664	984	19,648
EHS	1,769	0.5909	4,053		4,053	214	4,267



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
PUB HLTH NURSING	837	0.2796	1,918		1,918	101	2,019
HEALTH LAB	564	0.1884	1,292		1,292	68	1,360
WIC	2,306	0.7703	5,284		5,284	279	5,563
TB PROGRAM	198	0.0661	454		454	24	478
HEALTH INFO MGT	186	0.0621	426		426	22	448
EMERGENCY PREP	414	0.1383	949		949	50	999
AIDS PROGRAM	276	0.0922	632		632	33	665
CHILD HEALTH	922	0.3080	2,113		2,113	111	2,224
CALIFORNIA CHILDREN	1,275	0.4259	2,921		2,921	154	3,075
HEALTH GRANTS	1,350	0.4509	3,093		3,093	163	3,256
MARGOLIN GRANT	452	0.1510	1,036		1,036	55	1,091
MENTAL HEALTH	16,532	5.5221	37,879		37,879	1,997	39,876
MENTAL HLTH-CNTY	1,319	0.4406	3,022		3,022	159	3,181
SUBSTANCE ABUSE	2,948	0.9847	6,755		6,755	356	7,111
BHA-MH ACT	14,136	4.7218	32,389		32,389	1,708	34,097
FIRST 5	1,570	0.5244	3,597		3,597	190	3,787
AOD GRANTS	930	0.3106	2,131		2,131	112	2,243
HUMAN SERVICES	65,886	22.0076	150,959		150,959	7,959	158,918
IHSS	480	0.1603	1,100		1,100	58	1,158
LIBRARY	2,550	0.8518	5,843		5,843	308	6,151
AG EXTENSION	251	0.0838	575		575	30	605
ROADS	15,175	5.0689	34,770		34,770	1,833	36,603
PARKS	1,288	0.4302	2,951		2,951	156	3,107
FLEET MANAGEMENT	3,822	1.2767	8,757		8,757	462	9,219
BLDG MAINTENANCE	4,224	1.4109	9,678		9,678	510	10,188
SURVEYOR	700	0.2338	1,604		1,604	85	1,689
PW-ADMIN	429	0.1433	983		983	52	1,035
SubTotal	299,377	100.0000	685,945		685,945	35,971	721,916
TOTAL	299,377	100.0000	685,945		685,945	35,971	721,916



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATION

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	308,324	-284,818	23,506	16,169	39,675
SubTotal	100	100.0000	308,324	-284,818	23,506	16,169	39,675
Direct Billed				284,818	284,818		284,818
TOTAL	100	100.0000	308,324		308,324	16,169	324,493

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEETS



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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							
TOTAL							

Allocation Basis: DIRECT ALLOCATION TO USER DEPARTMENT

Allocation Source: TIME WORKSHEET



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
ADMINISTRATION	4,454	731	3,723	0	0
INSURANCE	48,336	1,422	7,239	39,675	0
HUMAN RESOURCES	4,802	788	4,014	0	0
FINANCE	11,676	1,917	9,759	0	0
COMMUNICATIONS	5,414	889	4,525	0	0
COUNTY COUNSEL	6,779	1,113	5,666	0	0
BOARD OF SUP.	2,701	443	2,258	0	0
ASSESSOR	7,388	1,213	6,175	0	0
ELECTIONS	3,182	522	2,660	0	0
INFO. TECHNOLOGY	15,600	2,561	13,039	0	0
ITD PC REPLACEMENT	476	78	398	0	0
PURCHASING	695	114	581	0	0
MICROFILM/STORAGE	448	74	374	0	0
CENTRAL SERVICES	2,295	377	1,918	0	0
TELECOMMUNICATION	1,728	284	1,444	0	0
WORKERS COMP	4,184	687	3,497	0	0
LIAB. INSURANCE	9,252	1,519	7,733	0	0
LAW LIBRARY	290	47	243	0	0
GEN. FUND COURT	14,509	2,382	12,127	0	0
DA AB109	1,198	197	1,001	0	0
DA PROSECUTION	19,914	3,270	16,644	0	0
DA CAC GRANT	494	81	413	0	0
CHILD SUPPORT	14,819	2,433	12,386	0	0
DA CHILD ABDUCT.	646	106	540	0	0
CHILD ADVOCACY	2,118	347	1,771	0	0
DA FED VAWA	1,232	202	1,030	0	0
DA PRISONS	4,006	658	3,348	0	0
DA MISC GRANTS	796	131	665	0	0
GRAND JURY	312	52	260	0	0
SHERIFF ADMIN	8,964	1,472	7,492	0	0
SHERIFF-MAJOR CRIMES	346	57	289	0	0
SHERIFF-AB109	28,230	4,635	23,595	0	0
SHERIFF-OPS.	42,030	6,901	35,129	0	0
RURAL CRIME	1,429	235	1,194	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
SHERIFF OPS-AB443	1,997	327	1,670	0	0
COURT SECURITY	6,563	1,078	5,485	0	0
SHERIFF - JAIL	54,301	8,916	45,385	0	0
SHERIFF-INMATE	464	76	388	0	0
ASSET FORFEITURE	116	19	97	0	0
SHERIFF-SPECIAL TRUST	88	15	73	0	0
JUVENILE CENTER	16,479	2,706	13,773	0	0
PROBATION-AB109	7,608	1,250	6,358	0	0
PROBATION-SB678	4,508	740	3,768	0	0
PROB-JUV. SECURE TRACK	3,160	519	2,641	0	0
PROB-YOBG	2,375	390	1,985	0	0
PROBATION	21,053	3,457	17,596	0	0
VICTIM ASSIST PROG	1,288	212	1,076	0	0
PROB. MISC GRANTS	1,764	290	1,474	0	0
FIRE	45,558	7,481	38,077	0	0
OFFICE OF EMERG MGT	2,559	420	2,139	0	0
AG COMMISSIONER	8,931	1,466	7,465	0	0
BLDG INSPECTION	2,142	352	1,790	0	0
PLANNING	4,124	677	3,447	0	0
LAFCO	219	36	183	0	0
RECORDER	3,406	559	2,847	0	0
PUBLIC GUARDIAN	2,142	352	1,790	0	0
ANIMAL CONTROL	1,042	171	871	0	0
ANIMAL SHELTER	2,635	433	2,202	0	0
HEALTH DEPT	1,567	257	1,310	0	0
HEALTH-ADMIN	999	164	835	0	0
COMM. DISEASE	23,508	3,860	19,648	0	0
EHS	5,105	838	4,267	0	0
PUB HLTH NURSING	2,416	397	2,019	0	0
HEALTH LAB	1,627	267	1,360	0	0
WIC	6,656	1,093	5,563	0	0
TB PROGRAM	572	94	478	0	0
HEALTH INFO MGT	536	88	448	0	0
EMERGENCY PREP	1,195	196	999	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department ADMINISTRATION

Receiving Department	Total	BUDGET ADMIN	DEPT ADMIN	RISK MANAGEMENT	PERSONNEL ADMIN
AIDS PROGRAM	796	131	665	0	0
CHILD HEALTH	2,661	437	2,224	0	0
CALIFORNIA CHILDREN	3,679	604	3,075	0	0
HEALTH GRANTS	3,896	640	3,256	0	0
MARGOLIN GRANT	1,305	214	1,091	0	0
MENTAL HEALTH	47,709	7,833	39,876	0	0
MENTAL HLTH-CNTY	3,806	625	3,181	0	0
SUBSTANCE ABUSE	8,508	1,397	7,111	0	0
BHA-MH ACT	40,796	6,699	34,097	0	0
FIRST 5	4,531	744	3,787	0	0
AOD GRANTS	2,684	441	2,243	0	0
HUMAN SERVICES	190,137	31,219	158,918	0	0
IHSS	1,385	227	1,158	0	0
LIBRARY	7,360	1,209	6,151	0	0
AG EXTENSION	724	119	605	0	0
ROADS	43,793	7,190	36,603	0	0
PARKS	3,718	611	3,107	0	0
FLEET MANAGEMENT	11,030	1,811	9,219	0	0
BLDG MAINTENANCE	12,189	2,001	10,188	0	0
SURVEYOR	2,021	332	1,689	0	0
PW-ADMIN	1,238	203	1,035	0	0
Direct Billed	284,818	0	0	284,818	0
Total	1,188,230	141,821	721,916	324,493	0



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 2024-2025
Fiscal Year 2022-2023
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,815,837			3,815,837
ADMINISTRATION	31,733	16,603	48,336	
FINANCE		14,563	14,563	
COUNTY COUNSEL		1,583	1,583	
Total Allocated Additions:	<u>31,733</u>	<u>32,749</u>	<u>64,482</u>	<u>64,482</u>
Total To Be Allocated:	<u><u>3,847,570</u></u>	<u><u>32,749</u></u>		<u><u>3,880,319</u></u>



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	15,202	0	15,202	0	0
PROPERTY/FIRE	220,018	0	0	220,018	0
MEDICAL MALPRACTICE	283,238	0	0	0	283,238
GENERAL LIABILITY	3,243,367	0	0	0	0
POLLUTION LIABILITY	15,754	0	0	0	0
AIRCRAFT INSURANCE	8,789	0	0	0	0
CYBER INSURANCE	29,469	0	0	0	0
Departmental Totals					
Total Expenditures	3,815,837	0	15,202	220,018	283,238
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,815,837	0	15,202	220,018	283,238
Allocation Step 1					
Inbound- All Others	31,733	31,733	0	0	0
Reallocate Admin Costs		(31,733)	126	1,830	2,355
1st Allocation	3,847,570	0	15,328	221,848	285,593
Allocation Step 2					
Inbound- All Others	32,749	32,749	0	0	0
Reallocate Admin Costs		(32,749)	130	1,888	2,431
2nd Allocation	32,749	0	130	1,888	2,431
Total For 03 INSURANCE					
Total Allocated	3,880,319	0	15,458	223,736	288,024



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

	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB	AIRCRAFT INSURANCE	CYBER INSURANCE
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BLANKET BOND	0	0	0	0	0
PROPERTY/FIRE	0	0	0	0	0
MEDICAL MALPRACTICE	0	0	0	0	0
GENERAL LIABILITY	1,946,020	1,297,347	0	0	0
POLLUTION LIABILITY	0	0	15,754	0	0
AIRCRAFT INSURANCE	0	0	0	8,789	0
CYBER INSURANCE	0	0	0	0	29,469
Departmental Totals					
Total Expenditures	1,946,020	1,297,347	15,754	8,789	29,469
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	1,946,020	1,297,347	15,754	8,789	29,469
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	16,184	10,789	131	73	245
1st Allocation	1,962,204	1,308,136	15,885	8,862	29,714
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	16,703	11,134	135	75	253
2nd Allocation	16,703	11,134	135	75	253
Total For 03 INSURANCE					
Total Allocated	1,978,907	1,319,270	16,020	8,937	29,967



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

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4144	64		64		64
HUMAN RESOURCES	1,200	0.7103	109		109	1	110
FINANCE	2,300	1.3615	209		209	2	211
COMMUNICATIONS	1,550	0.9175	141		141	1	142
COUNTY COUNSEL	1,500	0.8879	136		136	1	137
BOARD OF SUP.	700	0.4144	64		64	1	65
ASSESSOR	2,500	1.4799	227		227	2	229
ELECTIONS	900	0.5328	82		82	1	83
INFO. TECHNOLOGY	2,600	1.5391	236		236	2	238
PURCHASING	200	0.1184	18		18		18
CENTRAL SERVICES	400	0.2368	36		36		36
IT ADMIN.	400	0.2368	36		36		36
LAW LIBRARY	80	0.0474	7		7		7
DA AB109	350	0.2072	32		32		32
DA PROSECUTION	4,650	2.7526	422		422	4	426
CHILD SUPPORT	5,300	3.1374	481		481	4	485
DA CHILD ABDUCT.	200	0.1184	18		18		18
CHILD ADVOCACY	460	0.2723	42		42		42
DA FED VAWA	300	0.1776	27		27		27
DA PRISONS	900	0.5328	82		82	1	83
DA MISC GRANTS	200	0.1184	18		18		18
SHERIFF ADMIN	1,700	1.0063	154		154	1	155
SHERIFF-MAJOR CRIMES	100	0.0592	9		9		9
SHERIFF-AB109	6,200	3.6701	563		563	5	568
SHERIFF-OPS.	6,600	3.9069	599		599	5	604
RURAL CRIME	300	0.1776	27		27		27
SHERIFF OPS-AB443	500	0.2960	45		45		45
COURT SECURITY	1,850	1.0951	168		168	1	169
SHERIFF - JAIL	11,100	6.5707	1,007		1,007	9	1,016
JAIL KITCHEN	900	0.5328	82		82	1	83
JUVENILE CENTER	4,500	2.6638	408		408	3	411



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

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROBATION-AB109	2,000	1.1839	181		181	2	183
PROBATION-SB678	500	0.2960	45		45		45
PROB-JUV. SECURE TRACK	1,600	0.9471	145		145	1	146
PROB-YOBG	500	0.2960	45		45		45
PROBATION	5,200	3.0782	472		472	4	476
VICTIM ASSIST PROG	500	0.2960	45		45		45
PROB. MISC GRANTS	500	0.2960	45		45		45
FIRE	8,800	5.2092	798		798	7	805
OFFICE OF EMERG MGT	400	0.2368	36		36		36
AG COMMISSIONER	2,400	1.4207	218		218	2	220
BLDG INSPECTION	400	0.2368	36		36		36
PLANNING	1,000	0.5920	91		91	1	92
RECORDER	900	0.5328	82		82	1	83
PUBLIC GUARDIAN	1,000	0.5920	91		91	1	92
ANIMAL CONTROL	300	0.1776	27		27		27
ANIMAL SHELTER	600	0.3552	54		54		54
HEALTH DEPT	100	0.0592	9		9		9
HEALTH-ADMIN	1,700	1.0063	154		154	1	155
COMM. DISEASE	2,600	1.5391	236		236	2	238
EHS	1,200	0.7103	109		109	1	110
PUB HLTH NURSING	600	0.3552	54		54		54
HEALTH LAB	300	0.1776	27		27		27
WIC	2,200	1.3023	200		200	2	202
TB PROGRAM	100	0.0592	9		9		9
EMERGENCY PREP	200	0.1184	18		18		18
AIDS PROGRAM	100	0.0592	9		9		9
CHILD HEALTH	580	0.3433	53		53		53
CALIFORNIA CHILDREN	960	0.5683	87		87	1	88
HEALTH GRANTS	1,400	0.8287	127		127	1	128
MARGOLIN GRANT	300	0.1776	27		27		27
SUBSTANCE ABUSE	1,000	0.5920	91		91	1	92



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

Activity - BLANKET BOND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BHA-MH ACT	2,600	1.5391	236		236	2	238
FIRST 5	200	0.1184	18		18		18
BHA	2,900	1.7167	263		263	2	265
HUMAN SERVICES	48,400	28.6503	4,393		4,393	43	4,436
JOB TRAINING	2,900	1.7167	263		263	2	265
LIBRARY	1,751	1.0365	159		159	1	160
AG EXTENSION	200	0.1184	18		18		18
ROADS	2,200	1.3023	200		200	2	202
PARKS	900	0.5328	82		82	1	83
FLEET MANAGEMENT	800	0.4736	73		73	1	74
BLDG MAINTENANCE	4,100	2.4270	372		372	3	375
SURVEYOR	500	0.2960	45		45		45
PW-ADMIN	400	0.2368	36		36		36
SubTotal	168,931	100.0000	15,328		15,328	130	15,458
TOTAL	168,931	100.0000	15,328		15,328	130	15,458

Allocation Basis: NUMER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	0.8787	1,949		1,949		1,949
HUMAN RESOURCES	2,914	0.3966	880		880	8	888
FINANCE	5,344	0.7274	1,614		1,614	14	1,628
COMMUNICATIONS	5,250	0.7146	1,585		1,585	14	1,599
COUNTY COUNSEL	2,920	0.3974	882		882	8	890
BOARD OF SUP.	6,456	0.8787	1,949		1,949	17	1,966
ASSESSOR	7,305	0.9943	2,206		2,206	19	2,225
ELECTIONS	5,008	0.6816	1,512		1,512	13	1,525
INFO. TECHNOLOGY	12,182	1.6581	3,678		3,678	32	3,710
PURCHASING	1,176	0.1601	355		355	3	358
MICROFILM/STORAGE	7,080	0.9637	2,138		2,138	18	2,156
CENTRAL SERVICES	3,856	0.5248	1,164		1,164	10	1,174
LAW LIBRARY	1,863	0.2536	563		563	5	568
GEN. FUND COURT	65,112	8.8625	19,661		19,661	169	19,830
DA PROSECUTION	17,073	2.3238	5,155		5,155	44	5,199
CHILD SUPPORT	26,088	3.5509	7,878		7,878	68	7,946
CHILD ADVOCACY	1,606	0.2186	485		485	4	489
SHERIFF ADMIN	16,029	2.1817	4,840		4,840	42	4,882
SHERIFF-MAJOR CRIMES	5,500	0.7486	1,661		1,661	14	1,675
SHERIFF - JAIL	154,071	20.9711	46,523		46,523	397	46,920
JAIL KITCHEN	2,975	0.4049	898		898	8	906
JUVENILE CENTER	20,970	2.8543	6,332		6,332	54	6,386
PROBATION	21,720	2.9563	6,559		6,559	56	6,615
VICTIM WITNESS	1,440	0.1960	435		435	4	439
PROB. MISC GRANTS	800	0.1089	242		242	2	244
FIRE	43,134	5.8710	13,025		13,025	112	13,137
AG COMMISSIONER	13,760	1.8729	4,155		4,155	36	4,191
BLDG INSPECTION	1,130	0.1538	341		341	3	344
PLANNING	3,403	0.4632	1,028		1,028	9	1,037
LAFCO	177	0.0241	53		53		53
RECORDER	1,104	0.1503	333		333	3	336



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

Activity - PROPERTY/FIRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUBLIC GUARDIAN	4,183	0.5694	1,263		1,263	11	1,274
ANIMAL SHELTER	6,196	0.8433	1,871		1,871	16	1,887
HEALTH-ADMIN	23,658	3.2201	7,144		7,144	61	7,205
EHS	4,000	0.5444	1,208		1,208	10	1,218
BHA	22,492	3.0614	6,792		6,792	58	6,850
HUMAN SERVICES	103,095	14.0324	31,131		31,131	267	31,398
LIBRARY	38,338	5.2182	11,577		11,577	99	11,676
AG EXTENSION	10,000	1.3611	3,020		3,020	26	3,046
ROADS	5,661	0.7705	1,709		1,709	15	1,724
PARKS	13,713	1.8665	4,141		4,141	36	4,177
FLEET MANAGEMENT	17,964	2.4451	5,424		5,424	47	5,471
BLDG MAINTENANCE	10,440	1.4210	3,152		3,152	27	3,179
CAL VANS ADMIN	6,113	0.8320	1,846		1,846	16	1,862
PW-ADMIN	4,938	0.6721	1,491		1,491	13	1,504
SubTotal	734,693	100.0000	221,848		221,848	1,888	223,736
TOTAL	734,693	100.0000	221,848		221,848	1,888	223,736

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



County of Kings
Cost Plan Year 2024-2025
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Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - MEDICAL MALPRCT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH-ADMIN	100	100.0000	285,593	-283,238	2,355	2,431	4,786
SubTotal	100	100.0000	285,593	-283,238	2,355	2,431	4,786
Direct Billed				283,238	283,238		283,238
TOTAL	100	100.0000	285,593		285,593	2,431	288,024

Allocation Basis: DIRECT ALLOCATION TO HEALTH DEPT

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
ASSESSOR	361	0.0361	708		708	6	714
DA PROSECUTION	408,251	40.8251	801,072		801,072	6,819	807,891
SHERIFF-OPS.	487,601	48.7601	956,773		956,773	8,145	964,918
FIRE	966	0.0966	1,895		1,895	16	1,911
HEALTH DEPT	10,185	1.0185	19,985		19,985	170	20,155
HUMAN SERVICES	14,270	1.4270	28,001		28,001	238	28,239
ROADS	78,366	7.8366	153,770		153,770	1,309	155,079
SubTotal	1,000,000	100.0000	1,962,204		1,962,204	16,703	1,978,907
TOTAL	1,000,000	100.0000	1,962,204		1,962,204	16,703	1,978,907

Allocation Basis: DEPARTMENTAL PERCENTAGE OF INCURRED

Allocation Source: COST CLAIM DETAIL



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

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	700	0.4144	5,421		5,421		5,421
HUMAN RESOURCES	1,200	0.7103	9,292		9,292	79	9,371
FINANCE	2,300	1.3615	17,810		17,810	152	17,962
COMMUNICATIONS	1,550	0.9175	12,003		12,003	103	12,106
COUNTY COUNSEL	1,500	0.8879	11,615		11,615	99	11,714
BOARD OF SUP.	700	0.4144	5,421		5,421	46	5,467
ASSESSOR	2,500	1.4799	19,359		19,359	165	19,524
ELECTIONS	900	0.5328	6,969		6,969	60	7,029
INFO. TECHNOLOGY	2,600	1.5391	20,133		20,133	172	20,305
PURCHASING	200	0.1184	1,549		1,549	13	1,562
CENTRAL SERVICES	400	0.2368	3,097		3,097	26	3,123
IT ADMIN.	400	0.2368	3,097		3,097	26	3,123
LAW LIBRARY	80	0.0474	619		619	5	624
DA AB109	350	0.2072	2,710		2,710	23	2,733
DA PROSECUTION	4,650	2.7526	36,008		36,008	308	36,316
CHILD SUPPORT	5,300	3.1374	41,041		41,041	351	41,392
DA CHILD ABDUCT.	200	0.1184	1,549		1,549	13	1,562
CHILD ADVOCACY	460	0.2723	3,562		3,562	30	3,592
DA FED VAWA	300	0.1776	2,323		2,323	20	2,343
DA PRISONS	900	0.5328	6,969		6,969	60	7,029
DA MISC GRANTS	200	0.1184	1,549		1,549	13	1,562
SHERIFF ADMIN	1,700	1.0063	13,164		13,164	113	13,277
SHERIFF-MAJOR CRIMES	100	0.0592	774		774	7	781
SHERIFF-AB109	6,200	3.6701	48,010		48,010	410	48,420
SHERIFF-OPS.	6,600	3.9069	51,108		51,108	437	51,545
RURAL CRIME	300	0.1776	2,323		2,323	20	2,343
SHERIFF OPS-AB443	500	0.2960	3,872		3,872	33	3,905
COURT SECURITY	1,850	1.0951	14,326		14,326	122	14,448
SHERIFF - JAIL	11,100	6.5707	85,954		85,954	735	86,689
JAIL KITCHEN	900	0.5328	6,969		6,969	60	7,029
JUVENILE CENTER	4,500	2.6638	34,846		34,846	298	35,144



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

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROBATION-AB109	2,000	1.1839	15,487		15,487	132	15,619
PROBATION-SB678	500	0.2960	3,872		3,872	33	3,905
PROB-JUV. SECURE TRACK	1,600	0.9471	12,390		12,390	106	12,496
PROB-YOBG	500	0.2960	3,872		3,872	33	3,905
PROBATION	5,200	3.0782	40,267		40,267	344	40,611
VICTIM ASSIST PROG	500	0.2960	3,872		3,872	33	3,905
PROB. MISC GRANTS	500	0.2960	3,872		3,872	33	3,905
FIRE	8,800	5.2092	68,144		68,144	582	68,726
OFFICE OF EMERG MGT	400	0.2368	3,097		3,097	26	3,123
AG COMMISSIONER	2,400	1.4207	18,585		18,585	159	18,744
BLDG INSPECTION	400	0.2368	3,097		3,097	26	3,123
PLANNING	1,000	0.5920	7,744		7,744	66	7,810
RECORDER	900	0.5328	6,969		6,969	60	7,029
PUBLIC GUARDIAN	1,000	0.5920	7,744		7,744	66	7,810
ANIMAL CONTROL	300	0.1776	2,323		2,323	20	2,343
ANIMAL SHELTER	600	0.3552	4,646		4,646	40	4,686
HEALTH DEPT	100	0.0592	774		774	7	781
HEALTH-ADMIN	1,700	1.0063	13,164		13,164	113	13,277
COMM. DISEASE	2,600	1.5391	20,133		20,133	172	20,305
EHS	1,200	0.7103	9,292		9,292	79	9,371
PUB HLTH NURSING	600	0.3552	4,646		4,646	40	4,686
HEALTH LAB	300	0.1776	2,323		2,323	20	2,343
WIC	2,200	1.3023	17,036		17,036	146	17,182
TB PROGRAM	100	0.0592	774		774	7	781
EMERGENCY PREP	200	0.1184	1,549		1,549	13	1,562
AIDS PROGRAM	100	0.0592	774		774	7	781
CHILD HEALTH	580	0.3433	4,491		4,491	38	4,529
CALIFORNIA CHILDREN	960	0.5683	7,434		7,434	64	7,498
HEALTH GRANTS	1,400	0.8287	10,841		10,841	93	10,934
MARGOLIN GRANT	300	0.1776	2,323		2,323	20	2,343
SUBSTANCE ABUSE	1,000	0.5920	7,744		7,744	66	7,810



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

Activity - GEN LIAB EXPO

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BHA-MH ACT	2,600	1.5391	20,133		20,133	172	20,305
FIRST 5	200	0.1184	1,549		1,549	13	1,562
BHA	2,900	1.7167	22,456		22,456	192	22,648
HUMAN SERVICES	48,400	28.6503	374,795		374,795	3,204	377,999
JOB TRAINING	2,900	1.7167	22,456		22,456	192	22,648
LIBRARY	1,751	1.0365	13,559		13,559	116	13,675
AG EXTENSION	200	0.1184	1,549		1,549	13	1,562
ROADS	2,200	1.3023	17,036		17,036	146	17,182
PARKS	900	0.5328	6,969		6,969	60	7,029
FLEET MANAGEMENT	800	0.4736	6,195		6,195	53	6,248
BLDG MAINTENANCE	4,100	2.4270	31,749		31,749	271	32,020
SURVEYOR	500	0.2960	3,872		3,872	33	3,905
PW-ADMIN	400	0.2368	3,097		3,097	26	3,123
SubTotal	168,931	100.0000	1,308,136		1,308,136	11,134	1,319,270
TOTAL	168,931	100.0000	1,308,136		1,308,136	11,134	1,319,270

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	0.8787	140		140		140
HUMAN RESOURCES	2,914	0.3966	63		63	1	64
FINANCE	5,344	0.7274	116		116	1	117
COMMUNICATIONS	5,250	0.7146	114		114	1	115
COUNTY COUNSEL	2,920	0.3974	63		63	1	64
BOARD OF SUP.	6,456	0.8787	140		140	1	141
ASSESSOR	7,305	0.9943	158		158	1	159
ELECTIONS	5,008	0.6816	108		108	1	109
INFO. TECHNOLOGY	12,182	1.6581	263		263	2	265
PURCHASING	1,176	0.1601	25		25		25
MICROFILM/STORAGE	7,080	0.9637	153		153	1	154
CENTRAL SERVICES	3,856	0.5248	83		83	1	84
LAW LIBRARY	1,863	0.2536	40		40		40
GEN. FUND COURT	65,112	8.8625	1,408		1,408	12	1,420
DA PROSECUTION	17,073	2.3238	369		369	3	372
CHILD SUPPORT	26,088	3.5509	564		564	5	569
CHILD ADVOCACY	1,606	0.2186	35		35		35
SHERIFF ADMIN	16,029	2.1817	347		347	3	350
SHERIFF-MAJOR CRIMES	5,500	0.7486	119		119	1	120
SHERIFF - JAIL	154,071	20.9711	3,332		3,332	29	3,361
JAIL KITCHEN	2,975	0.4049	64		64	1	65
JUVENILE CENTER	20,970	2.8543	453		453	4	457
PROBATION	21,720	2.9563	470		470	4	474
VICTIM WITNESS	1,440	0.1960	31		31		31
PROB. MISC GRANTS	800	0.1089	17		17		17
FIRE	43,134	5.8710	933		933	8	941
AG COMMISSIONER	13,760	1.8729	298		298	3	301
BLDG INSPECTION	1,130	0.1538	24		24		24
PLANNING	3,403	0.4632	74		74	1	75
LAFCO	177	0.0241	4		4		4
RECORDER	1,104	0.1503	24		24		24



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	0.5694	90		90	1	91
ANIMAL SHELTER	6,196	0.8433	134		134	1	135
HEALTH-ADMIN	23,658	3.2201	512		512	4	516
EHS	4,000	0.5444	86		86	1	87
BHA	22,492	3.0614	486		486	4	490
HUMAN SERVICES	103,095	14.0324	2,229		2,229	19	2,248
LIBRARY	38,338	5.2182	829		829	7	836
AG EXTENSION	10,000	1.3611	216		216	2	218
ROADS	5,661	0.7705	122		122	1	123
PARKS	13,713	1.8665	296		296	3	299
FLEET MANAGEMENT	17,964	2.4451	388		388	3	391
BLDG MAINTENANCE	10,440	1.4210	226		226	2	228
CAL VANS ADMIN	6,113	0.8320	132		132	1	133
PW-ADMIN	4,938	0.6721	107		107	1	108
SubTotal	734,693	100.0000	15,885		15,885	135	16,020
TOTAL	734,693	100.0000	15,885		15,885	135	16,020

Allocation Basis: SQUARE FOOTAGE OCCUPIED

Allocation Source: SPACE COSTS SUMMARY



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	8,862	-8,789	73	75	148
SubTotal	100	100.0000	8,862	-8,789	73	75	148
Direct Billed				8,789	8,789		8,789
TOTAL	100	100.0000	8,862		8,862	75	8,937

Allocation Basis: DIRECT ALLOCATION TO FIRE DEPARTMENT

Allocation Source: APPROPRIATIONS LEDGER

County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	1.0666	326		326		326
HUMAN RESOURCES	1	1.0638	316		316	-23	293
FINANCE	1	1.0638	316		316	3	319
COMMUNICATIONS	1	1.0638	316		316	3	319
COUNTY COUNSEL	1	1.0638	316		316	3	319
BOARD OF SUP.	1	1.0638	316		316	3	319
ASSESSOR	1	1.0638	316		316	3	319
ELECTIONS	1	1.0638	316		316	3	319
INFO. TECHNOLOGY	1	1.0638	316		316	3	319
PURCHASING	1	1.0638	316		316	3	319
MICROFILM/STORAGE	1	1.0638	316		316	3	319
CENTRAL SERVICES	1	1.0638	316		316	3	319
TELECOMMUNICATION	1	1.0638	316		316	3	319
IT ADMIN.	1	1.0638	316		316	3	319
LAW LIBRARY	1	1.0638	316		316	3	319
DA AB109	1	1.0638	316		316	3	319
DA PROSECUTION	1	1.0638	316		316	3	319
DA CAC GRANT	1	1.0638	316		316	3	319
CHILD SUPPORT	1	1.0638	316		316	3	319
DA CHILD ABDUCT.	1	1.0638	316		316	3	319
CHILD ADVOCACY	1	1.0638	316		316	3	319
DA FED VAWA	1	1.0638	316		316	3	319
DA PRISONS	1	1.0638	316		316	3	319
DA ST RAPE GRANT	1	1.0638	316		316	3	319
DA MISC GRANTS	1	1.0638	316		316	3	319
GRAND JURY	1	1.0638	316		316	3	319
SHERIFF ADMIN	1	1.0638	316		316	3	319
SHERIFF- CIVIL	1	1.0638	316		316	3	319
SHERIFF-MAJOR CRIMES	1	1.0638	316		316	3	319
SHERIFF-AB109	1	1.0638	316		316	3	319
SHERIFF-OPS.	1	1.0638	316		316	3	319



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	1.0638	316		316	3	319
SHERIFF OPS-AB443	1	1.0638	316		316	3	319
COURT SECURITY	1	1.0638	316		316	3	319
SHERIFF - JAIL	1	1.0638	316		316	3	319
JAIL KITCHEN	1	1.0638	316		316	3	319
SHERIFF-INMATE WELFARE	1	1.0638	316		316	3	319
ASSET FORFEITURE TRUST	1	1.0638	316		316	3	319
SHERIFF-SPECIAL TRUST	1	1.0638	316		316	3	319
JUVENILE CENTER	1	1.0638	316		316	3	319
PROBATION-AB109	1	1.0638	316		316	3	319
PROBATION-SB678	1	1.0638	316		316	3	319
PROB-JUV. SECURE TRACK	1	1.0638	316		316	3	319
PROB-YOBG	1	1.0638	316		316	3	319
PROB-PROP 36	1	1.0638	316		316	3	319
PROBATION	1	1.0638	316		316	3	319
VICTIM WITNESS	1	1.0638	316		316	3	319
VICTIM ASSIST PROG	1	1.0638	316		316	3	319
PROB. MISC GRANTS	1	1.0638	316		316	3	319
FIRE	1	1.0638	316		316	3	319
OFFICE OF EMERG MGT	1	1.0638	316		316	3	319
HOMELAND SECURITY	1	1.0638	316		316	3	319
AG COMMISSIONER	1	1.0638	316		316	3	319
BLDG INSPECTION	1	1.0638	316		316	3	319
PLANNING	1	1.0638	316		316	3	319
LAFCO	1	1.0638	316		316	3	319
RECORDER	1	1.0638	316		316	3	319
PUBLIC GUARDIAN	1	1.0638	316		316	3	319
ANIMAL CONTROL	1	1.0638	316		316	3	319
ANIMAL SHELTER	1	1.0638	316		316	3	319
HEALTH DEPT	1	1.0638	316		316	3	319
HEALTH-ADMIN	1	1.0638	316		316	3	319



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
COMM. DISEASE	1	1.0638	316		316	3	319
EHS	1	1.0638	316		316	3	319
PUB HLTH NURSING	1	1.0638	316		316	3	319
HEALTH LAB	1	1.0638	316		316	3	319
MEDICAL RECORDS	1	1.0638	316		316	3	319
TOBACCO GRANT	1	1.0638	316		316	3	319
WIC	1	1.0638	316		316	3	319
TB PROGRAM	1	1.0638	316		316	3	319
HEALTH INFO MGT	1	1.0638	316		316	3	319
EMERGENCY PREP	1	1.0638	316		316	3	319
AIDS PROGRAM	1	1.0638	316		316	3	319
CHILD HEALTH	1	1.0638	316		316	3	319
CALIFORNIA CHILDREN	1	1.0638	316		316	3	319
HEALTH GRANTS	1	1.0638	316		316	3	319
MARGOLIN GRANT	1	1.0638	316		316	3	319
MENTAL HLTH-CNTY	1	1.0638	316		316	3	319
SUBSTANCE ABUSE	1	1.0638	316		316	3	319
BHA-MH ACT	1	1.0638	316		316	3	319
FIRST 5	1	1.0638	316		316	3	319
BHA	1	1.0638	316		316	3	319
HUMAN SERVICES	1	1.0638	316		316	3	319
WHOLE PERSON CARE	1	1.0638	316		316	3	319
IHSS	1	1.0638	316		316	3	319
JOB TRAINING	1	1.0638	316		316	3	319
LIBRARY	1	1.0638	316		316	3	319
AG EXTENSION	1	1.0638	316		316	3	319
ROADS	1	1.0638	316		316	3	319
PARKS	1	1.0638	316		316	3	319
FLEET MANAGEMENT	1	1.0638	316		316	3	319
BLDG MAINTENANCE	1	1.0638	316		316	3	319
SURVEYOR	1	1.0638	316		316	3	319



County of Kings
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Fiscal Year 2022-2023
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
PW-ADMIN	1	1.0638	316		316	3	319
SubTotal	94	100.0000	29,714		29,714	253	29,967
TOTAL	94	100.0000	29,714		29,714	253	29,967

Allocation Basis: DIRECT ALLOCATION TO COVERED DEPARTMENTS

Allocation Source: APPROPRIATIONS LEDGER



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
ADMINISTRATION	7,900	64	1,949	0	0	5,421	140
HUMAN RESOURCES	10,726	110	888	0	0	9,371	64
FINANCE	20,237	211	1,628	0	0	17,962	117
COMMUNICATIONS	14,281	142	1,599	0	0	12,106	115
COUNTY COUNSEL	13,124	137	890	0	0	11,714	64
BOARD OF SUP.	7,958	65	1,966	0	0	5,467	141
ASSESSOR	23,170	229	2,225	0	714	19,524	159
ELECTIONS	9,065	83	1,525	0	0	7,029	109
INFO. TECHNOLOGY	24,837	238	3,710	0	0	20,305	265
PURCHASING	2,282	18	358	0	0	1,562	25
MICROFILM/STORAGE	2,629	0	2,156	0	0	0	154
CENTRAL SERVICES	4,736	36	1,174	0	0	3,123	84
TELECOMMUNICATION	319	0	0	0	0	0	0
IT ADMIN.	3,478	36	0	0	0	3,123	0
LAW LIBRARY	1,558	7	568	0	0	624	40
GEN. FUND COURT	21,250	0	19,830	0	0	0	1,420
DA AB109	3,084	32	0	0	0	2,733	0
DA PROSECUTION	850,523	426	5,199	0	807,891	36,316	372
DA CAC GRANT	319	0	0	0	0	0	0
CHILD SUPPORT	50,711	485	7,946	0	0	41,392	569
DA CHILD ABDUCT.	1,899	18	0	0	0	1,562	0
CHILD ADVOCACY	4,477	42	489	0	0	3,592	35
DA FED VAWA	2,689	27	0	0	0	2,343	0
DA PRISONS	7,431	83	0	0	0	7,029	0
DA ST RAPE GRANT	319	0	0	0	0	0	0
DA MISC GRANTS	1,899	18	0	0	0	1,562	0
GRAND JURY	319	0	0	0	0	0	0
SHERIFF ADMIN	18,983	155	4,882	0	0	13,277	350
SHERIFF- CIVIL	319	0	0	0	0	0	0
SHERIFF-MAJOR CRIMES	2,904	9	1,675	0	0	781	120
SHERIFF-AB109	49,307	568	0	0	0	48,420	0
SHERIFF-OPS.	1,017,534	604	0	0	964,918	51,545	0
RURAL CRIME	2,689	27	0	0	0	2,343	0
SHERIFF OPS-AB443	4,269	45	0	0	0	3,905	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	14,936	169	0	0	0	14,448	0
SHERIFF - JAIL	138,305	1,016	46,920	0	0	86,689	3,361
JAIL KITCHEN	8,402	83	906	0	0	7,029	65
SHERIFF-INMATE	319	0	0	0	0	0	0
ASSET FORFEITURE	319	0	0	0	0	0	0
SHERIFF-SPECIAL TRUST	319	0	0	0	0	0	0
JUVENILE CENTER	42,717	411	6,386	0	0	35,144	457
PROBATION-AB109	16,121	183	0	0	0	15,619	0
PROBATION-SB678	4,269	45	0	0	0	3,905	0
PROB-JUV. SECURE TRACK	12,961	146	0	0	0	12,496	0
PROB-YOBG	4,269	45	0	0	0	3,905	0
PROB-PROP 36	319	0	0	0	0	0	0
PROBATION	48,495	476	6,615	0	0	40,611	474
VICTIM WITNESS	789	0	439	0	0	0	31
VICTIM ASSIST PROG	4,269	45	0	0	0	3,905	0
PROB. MISC GRANTS	4,530	45	244	0	0	3,905	17
FIRE	85,839	805	13,137	0	1,911	68,726	941
OFFICE OF EMERG MGT	3,478	36	0	0	0	3,123	0
HOMELAND SECURITY	319	0	0	0	0	0	0
AG COMMISSIONER	23,775	220	4,191	0	0	18,744	301
BLDG INSPECTION	3,846	36	344	0	0	3,123	24
PLANNING	9,333	92	1,037	0	0	7,810	75
LAFCO	376	0	53	0	0	0	4
RECORDER	7,791	83	336	0	0	7,029	24
PUBLIC GUARDIAN	9,586	92	1,274	0	0	7,810	91
ANIMAL CONTROL	2,689	27	0	0	0	2,343	0
ANIMAL SHELTER	7,081	54	1,887	0	0	4,686	135
HEALTH DEPT	21,264	9	0	0	20,155	781	0
HEALTH-ADMIN	26,258	155	7,205	4,786	0	13,277	516
COMM. DISEASE	20,862	238	0	0	0	20,305	0
EHS	11,105	110	1,218	0	0	9,371	87
PUB HLTH NURSING	5,059	54	0	0	0	4,686	0
HEALTH LAB	2,689	27	0	0	0	2,343	0
MEDICAL RECORDS	319	0	0	0	0	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
TOBACCO GRANT	319	0	0	0	0	0	0
WIC	17,703	202	0	0	0	17,182	0
TB PROGRAM	1,109	9	0	0	0	781	0
HEALTH INFO MGT	319	0	0	0	0	0	0
EMERGENCY PREP	1,899	18	0	0	0	1,562	0
AIDS PROGRAM	1,109	9	0	0	0	781	0
CHILD HEALTH	4,901	53	0	0	0	4,529	0
CALIFORNIA CHILDREN	7,905	88	0	0	0	7,498	0
HEALTH GRANTS	11,381	128	0	0	0	10,934	0
MARGOLIN GRANT	2,689	27	0	0	0	2,343	0
MENTAL HLTH-CNTY	319	0	0	0	0	0	0
SUBSTANCE ABUSE	8,221	92	0	0	0	7,810	0
BHA-MH ACT	20,862	238	0	0	0	20,305	0
FIRST 5	1,899	18	0	0	0	1,562	0
BHA	30,572	265	6,850	0	0	22,648	490
HUMAN SERVICES	444,639	4,436	31,398	0	28,239	377,999	2,248
WHOLE PERSON CARE	319	0	0	0	0	0	0
IHSS	319	0	0	0	0	0	0
JOB TRAINING	23,232	265	0	0	0	22,648	0
LIBRARY	26,666	160	11,676	0	0	13,675	836
AG EXTENSION	5,163	18	3,046	0	0	1,562	218
ROADS	174,629	202	1,724	0	155,079	17,182	123
PARKS	11,907	83	4,177	0	0	7,029	299
FLEET MANAGEMENT	12,503	74	5,471	0	0	6,248	391
BLDG MAINTENANCE	36,121	375	3,179	0	0	32,020	228
SURVEYOR	4,269	45	0	0	0	3,905	0
CAL VANS ADMIN	1,995	0	1,862	0	0	0	133
PW-ADMIN	5,090	36	1,504	0	0	3,123	108
Direct Billed	292,027	0	0	283,238	0	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	BLANKET BOND	PROPERTY/FIRE	MEDICAL MALPRCT	GEN LIAB EXPER	GEN LIAB EXPO	POLLUTION LIAB
Total	3,880,319	15,458	223,736	288,024	1,978,907	1,319,270	16,020



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
ADMINISTRATION	0	326
HUMAN RESOURCES	0	293
FINANCE	0	319
COMMUNICATIONS	0	319
COUNTY COUNSEL	0	319
BOARD OF SUP.	0	319
ASSESSOR	0	319
ELECTIONS	0	319
INFO. TECHNOLOGY	0	319
PURCHASING	0	319
MICROFILM/STORAGE	0	319
CENTRAL SERVICES	0	319
TELECOMMUNICATION	0	319
IT ADMIN.	0	319
LAW LIBRARY	0	319
GEN. FUND COURT	0	0
DA AB109	0	319
DA PROSECUTION	0	319
DA CAC GRANT	0	319
CHILD SUPPORT	0	319
DA CHILD ABDUCT.	0	319
CHILD ADVOCACY	0	319
DA FED VAWA	0	319
DA PRISONS	0	319
DA ST RAPE GRANT	0	319
DA MISC GRANTS	0	319
GRAND JURY	0	319
SHERIFF ADMIN	0	319
SHERIFF- CIVIL	0	319
SHERIFF-MAJOR CRIMES	0	319
SHERIFF-AB109	0	319
SHERIFF-OPS.	148	319
RURAL CRIME	0	319
SHERIFF OPS-AB443	0	319



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

Receiving Department	AIRCRAFT	CYBER INSURANCE
COURT SECURITY	0	319
SHERIFF - JAIL	0	319
JAIL KITCHEN	0	319
SHERIFF-INMATE	0	319
ASSET FORFEITURE	0	319
SHERIFF-SPECIAL TRUST	0	319
JUVENILE CENTER	0	319
PROBATION-AB109	0	319
PROBATION-SB678	0	319
PROB-JUV. SECURE TRACK	0	319
PROB-YOBG	0	319
PROB-PROP 36	0	319
PROBATION	0	319
VICTIM WITNESS	0	319
VICTIM ASSIST PROG	0	319
PROB. MISC GRANTS	0	319
FIRE	0	319
OFFICE OF EMERG MGT	0	319
HOMELAND SECURITY	0	319
AG COMMISSIONER	0	319
BLDG INSPECTION	0	319
PLANNING	0	319
LAFCO	0	319
RECORDER	0	319
PUBLIC GUARDIAN	0	319
ANIMAL CONTROL	0	319
ANIMAL SHELTER	0	319
HEALTH DEPT	0	319
HEALTH-ADMIN	0	319
COMM. DISEASE	0	319
EHS	0	319
PUB HLTH NURSING	0	319
HEALTH LAB	0	319
MEDICAL RECORDS	0	319



County of Kings
Cost Plan Year 2024-2025
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Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
TOBACCO GRANT	0	319
WIC	0	319
TB PROGRAM	0	319
HEALTH INFO MGT	0	319
EMERGENCY PREP	0	319
AIDS PROGRAM	0	319
CHILD HEALTH	0	319
CALIFORNIA CHILDREN	0	319
HEALTH GRANTS	0	319
MARGOLIN GRANT	0	319
MENTAL HLTH-CNTY	0	319
SUBSTANCE ABUSE	0	319
BHA-MH ACT	0	319
FIRST 5	0	319
BHA	0	319
HUMAN SERVICES	0	319
WHOLE PERSON CARE	0	319
IHSS	0	319
JOB TRAINING	0	319
LIBRARY	0	319
AG EXTENSION	0	319
ROADS	0	319
PARKS	0	319
FLEET MANAGEMENT	0	319
BLDG MAINTENANCE	0	319
SURVEYOR	0	319
CAL VANS ADMIN	0	0
PW-ADMIN	0	319
Direct Billed	8,789	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	AIRCRAFT	CYBER INSURANCE
Total	8,937	29,967



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 2024-2025
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Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,624,653			1,624,653
BUILDING DEPRECIATION	3,550		3,550	
EQUIPMENT DEPRECIATION	1,353		1,353	
ADMINISTRATION	4,562	240	4,802	
INSURANCE	10,660	66	10,726	
HUMAN RESOURCES		11,534	11,534	
FINANCE		14,988	14,988	
COUNTY COUNSEL		17,211	17,211	
Total Allocated Additions:	20,125	44,039	64,164	64,164
CHARGES FOR SERVICES	(21,025)			
Total Departmental Cost Adjustments:	(21,025)			(21,025)
Total To Be Allocated:	1,623,753	44,039		1,667,792



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	PERSONNEL	TUITION REIMB
Wages & Benefits				
SALARIES & WAGES	755,336	159,375	595,961	0
FRINGE BENEFITS	449,624	94,871	354,753	0
Other Expense & Cost				
SERVICES & SUPPLIES	419,693	0	419,693	0
FIXED ASSETS	0	0	0	0
Departmental Totals				
Total Expenditures	1,624,653	254,246	1,370,407	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
CHARGES FOR SERVICES	(21,025)	(21,025)	0	0
Functional Cost	1,603,628	233,221	1,370,407	0
Allocation Step 1				
Inbound- All Others	20,125	20,125	0	0
Reallocate Admin Costs		(253,346)	253,346	0
1st Allocation	1,623,753	0	1,623,753	0
Allocation Step 2				
Inbound- All Others	44,039	44,039	0	0
Reallocate Admin Costs		(44,039)	44,039	0
2nd Allocation	44,039	0	44,039	0
Total For 05 HUMAN RESOURCES				
Total Allocated	1,667,792	0	1,667,792	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	0.4144	6,728		6,728		6,728
HUMAN RESOURCES	1,200	0.7103	11,534		11,534		11,534
FINANCE	2,300	1.3615	22,107		22,107	606	22,713
COMMUNICATIONS	1,550	0.9175	14,898		14,898	409	15,307
COUNTY COUNSEL	1,500	0.8879	14,418		14,418	395	14,813
BOARD OF SUP.	700	0.4144	6,728		6,728	185	6,913
ASSESSOR	2,500	1.4799	24,030		24,030	659	24,689
ELECTIONS	900	0.5328	8,651		8,651	237	8,888
INFO. TECHNOLOGY	2,600	1.5391	24,991		24,991	686	25,677
PURCHASING	200	0.1184	1,922		1,922	53	1,975
CENTRAL SERVICES	400	0.2368	3,845		3,845	105	3,950
IT ADMIN.	400	0.2368	3,845		3,845	105	3,950
LAW LIBRARY	80	0.0474	769		769	21	790
DA AB109	350	0.2072	3,364		3,364	92	3,456
DA PROSECUTION	4,650	2.7526	44,695		44,695	1,226	45,921
CHILD SUPPORT	5,300	3.1374	50,943		50,943	1,397	52,340
DA CHILD ABDUCT.	200	0.1184	1,922		1,922	53	1,975
CHILD ADVOCACY	460	0.2723	4,421		4,421	121	4,542
DA FED VAWA	300	0.1776	2,884		2,884	79	2,963
DA PRISONS	900	0.5328	8,651		8,651	237	8,888
DA MISC GRANTS	200	0.1184	1,922		1,922	53	1,975
SHERIFF ADMIN	1,700	1.0063	16,340		16,340	448	16,788
SHERIFF-MAJOR CRIMES	100	0.0592	961		961	26	987
SHERIFF-AB109	6,200	3.6701	59,594		59,594	1,635	61,229
SHERIFF-OPS.	6,600	3.9069	63,439		63,439	1,740	65,179
RURAL CRIME	300	0.1776	2,884		2,884	79	2,963
SHERIFF OPS-AB443	500	0.2960	4,806		4,806	132	4,938
COURT SECURITY	1,850	1.0951	17,782		17,782	488	18,270
SHERIFF - JAIL	11,100	6.5707	106,692		106,692	2,927	109,619
JAIL KITCHEN	900	0.5328	8,651		8,651	237	8,888
JUVENILE CENTER	4,500	2.6638	43,254		43,254	1,186	44,440



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
PROBATION-AB109	2,000	1.1839	19,224		19,224	527	19,751
PROBATION-SB678	500	0.2960	4,806		4,806	132	4,938
PROB-JUV. SECURE TRACK	1,600	0.9471	15,379		15,379	422	15,801
PROB-YOBG	500	0.2960	4,806		4,806	132	4,938
PROBATION	5,200	3.0782	49,982		49,982	1,371	51,353
VICTIM ASSIST PROG	500	0.2960	4,806		4,806	132	4,938
PROB. MISC GRANTS	500	0.2960	4,806		4,806	132	4,938
FIRE	8,800	5.2092	84,585		84,585	2,320	86,905
OFFICE OF EMERG MGT	400	0.2368	3,845		3,845	105	3,950
AG COMMISSIONER	2,400	1.4207	23,069		23,069	633	23,702
BLDG INSPECTION	400	0.2368	3,845		3,845	105	3,950
PLANNING	1,000	0.5920	9,612		9,612	264	9,876
RECORDER	900	0.5328	8,651		8,651	237	8,888
PUBLIC GUARDIAN	1,000	0.5920	9,612		9,612	264	9,876
ANIMAL CONTROL	300	0.1776	2,884		2,884	79	2,963
ANIMAL SHELTER	600	0.3552	5,767		5,767	158	5,925
HEALTH DEPT	100	0.0592	961		961	26	987
HEALTH-ADMIN	1,700	1.0063	16,340		16,340	448	16,788
COMM. DISEASE	2,600	1.5391	24,991		24,991	686	25,677
EHS	1,200	0.7103	11,534		11,534	316	11,850
PUB HLTH NURSING	600	0.3552	5,767		5,767	158	5,925
HEALTH LAB	300	0.1776	2,884		2,884	79	2,963
WIC	2,200	1.3023	21,146		21,146	580	21,726
TB PROGRAM	100	0.0592	961		961	26	987
EMERGENCY PREP	200	0.1184	1,922		1,922	53	1,975
AIDS PROGRAM	100	0.0592	961		961	26	987
CHILD HEALTH	580	0.3433	5,575		5,575	153	5,728
CALIFORNIA CHILDREN	960	0.5683	9,227		9,227	253	9,480
HEALTH GRANTS	1,400	0.8287	13,457		13,457	369	13,826
MARGOLIN GRANT	300	0.1776	2,884		2,884	79	2,963
SUBSTANCE ABUSE	1,000	0.5920	9,612		9,612	264	9,876



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
BHA-MH ACT	2,600	1.5391	24,991		24,991	686	25,677
FIRST 5	200	0.1184	1,922		1,922	53	1,975
BHA	2,900	1.7167	27,875		27,875	765	28,640
HUMAN SERVICES	48,400	28.6503	465,219	-201,459	263,760	12,763	276,523
JOB TRAINING	2,900	1.7167	27,875		27,875	765	28,640
LIBRARY	1,751	1.0365	16,830		16,830	462	17,292
AG EXTENSION	200	0.1184	1,922		1,922	53	1,975
ROADS	2,200	1.3023	21,146		21,146	580	21,726
PARKS	900	0.5328	8,651		8,651	237	8,888
FLEET MANAGEMENT	800	0.4736	7,690		7,690	211	7,901
BLDG MAINTENANCE	4,100	2.4270	39,409		39,409	1,081	40,490
SURVEYOR	500	0.2960	4,806		4,806	132	4,938
PW-ADMIN	400	0.2368	3,845		3,845	105	3,950
SubTotal	168,931	100.0000	1,623,753	-201,459	1,422,294	44,039	1,466,333
Direct Billed				201,459	201,459		201,459
TOTAL	168,931	100.0000	1,623,753		1,623,753	44,039	1,667,792

Allocation Basis: NUMBER OF EMPLOYEES

Allocation Source: BUDGET & PAYROLL REPORTS



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
ADMINISTRATION	6,728	6,728
HUMAN RESOURCES	11,534	11,534
FINANCE	22,713	22,713
COMMUNICATIONS	15,307	15,307
COUNTY COUNSEL	14,813	14,813
BOARD OF SUP.	6,913	6,913
ASSESSOR	24,689	24,689
ELECTIONS	8,888	8,888
INFO. TECHNOLOGY	25,677	25,677
PURCHASING	1,975	1,975
CENTRAL SERVICES	3,950	3,950
IT ADMIN.	3,950	3,950
LAW LIBRARY	790	790
DA AB109	3,456	3,456
DA PROSECUTION	45,921	45,921
CHILD SUPPORT	52,340	52,340
DA CHILD ABDUCT.	1,975	1,975
CHILD ADVOCACY	4,542	4,542
DA FED VAWA	2,963	2,963
DA PRISONS	8,888	8,888
DA MISC GRANTS	1,975	1,975
SHERIFF ADMIN	16,788	16,788
SHERIFF-MAJOR CRIMES	987	987
SHERIFF-AB109	61,229	61,229
SHERIFF-OPS.	65,179	65,179
RURAL CRIME	2,963	2,963
SHERIFF OPS-AB443	4,938	4,938
COURT SECURITY	18,270	18,270
SHERIFF - JAIL	109,619	109,619
JAIL KITCHEN	8,888	8,888
JUVENILE CENTER	44,440	44,440
PROBATION-AB109	19,751	19,751
PROBATION-SB678	4,938	4,938
PROB-JUV. SECURE TRACK	15,801	15,801



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
PROB-YOBG	4,938	4,938
PROBATION	51,353	51,353
VICTIM ASSIST PROG	4,938	4,938
PROB. MISC GRANTS	4,938	4,938
FIRE	86,905	86,905
OFFICE OF EMERG MGT	3,950	3,950
AG COMMISSIONER	23,702	23,702
BLDG INSPECTION	3,950	3,950
PLANNING	9,876	9,876
RECORDER	8,888	8,888
PUBLIC GUARDIAN	9,876	9,876
ANIMAL CONTROL	2,963	2,963
ANIMAL SHELTER	5,925	5,925
HEALTH DEPT	987	987
HEALTH-ADMIN	16,788	16,788
COMM. DISEASE	25,677	25,677
EHS	11,850	11,850
PUB HLTH NURSING	5,925	5,925
HEALTH LAB	2,963	2,963
WIC	21,726	21,726
TB PROGRAM	987	987
EMERGENCY PREP	1,975	1,975
AIDS PROGRAM	987	987
CHILD HEALTH	5,728	5,728
CALIFORNIA CHILDREN	9,480	9,480
HEALTH GRANTS	13,826	13,826
MARGOLIN GRANT	2,963	2,963
SUBSTANCE ABUSE	9,876	9,876
BHA-MH ACT	25,677	25,677
FIRST 5	1,975	1,975
BHA	28,640	28,640
HUMAN SERVICES	276,523	276,523
JOB TRAINING	28,640	28,640
LIBRARY	17,292	17,292



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL
AG EXTENSION	1,975	1,975
ROADS	21,726	21,726
PARKS	8,888	8,888
FLEET MANAGEMENT	7,901	7,901
BLDG MAINTENANCE	40,490	40,490
SURVEYOR	4,938	4,938
PW-ADMIN	3,950	3,950
Direct Billed	201,459	201,459
Total	1,667,792	1,667,792



COUNTY OF KINGS
COUNTYWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE

NATURE AND EXTENT OF SERVICES

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

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

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

Allocations to departments are as follows:

- (1) Payroll accounting costs are allocated to depts. based on the number of employees.
- (2) Claims accounting costs are allocated to departments based on the number of claims processed.
- (3) Cost allocation plan costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (4) General accounting costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (5) Warrant Processing – Costs related to the reconciliation of all processed warrants (County general and payroll, school general and payroll, and Welfare income maintenance) are allocated to departments on the basis of the number of warrants processed during the year. Costs allocated are offset by costs applied of \$1,167. Costs applied totaling \$1,167 and revenues of \$940,500 are reimbursement of the general governmental functions of investments, and property tax collection, and thus excluded from the plan.
- (6) Audit costs are allocated to operating and service departments based on relative budget size (less purchases of fixed assets for the year and “other charges”).
- (7) Property Tax accounting and Internal Audits are costs of the general government and are not allowable for plan purposes.

County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,716,423			3,716,423
BUILDING DEPRECIATION	6,510		6,510	
EQUIPMENT DEPRECIATION	109,492		109,492	
ADMINISTRATION	11,091	585	11,676	
INSURANCE	20,065	172	20,237	
HUMAN RESOURCES	22,107	606	22,713	
FINANCE		44,870	44,870	
COUNTY COUNSEL		8,371	8,371	
Total Allocated Additions:	169,265	54,604	223,869	223,869
Total To Be Allocated:	3,885,688	54,604		3,940,292



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	Total	General & Admin	CLAIMS	PAYROLL	COST PLAN
Wages & Benefits					
SALARIES & WAGES	1,404,810	140,877	107,298	181,795	5,447
FRINGE BENEFITS	676,794	67,882	51,707	87,577	2,639
Other Expense & Cost					
DATA PROCESSING	1,153,939	0	0	415,003	0
SERVICES & SUPPLIES	371,297	37,241	28,367	48,046	1,448
FIXED ASSETS	0	0	0	0	0
AUDITING AND ACCTG	109,583	0	0	0	0
Departmental Totals					
Total Expenditures	3,716,423	246,000	187,372	732,421	9,534
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
	3,716,423	246,000	187,372	732,421	9,534
Allocation Step 1					
Inbound- All Others	169,265	169,265	0	0	0
Reallocate Admin Costs		(415,265)	22,421	87,640	1,141
Unallocated Costs	(1,363,835)	0	0	0	0
1st Allocation	2,521,853	0	209,793	820,061	10,675
Allocation Step 2					
Inbound- All Others	54,604	54,604	0	0	0
Reallocate Admin Costs		(54,604)	2,948	11,524	150
Unallocated Costs	(19,166)	0	0	0	0
2nd Allocation	35,438	0	2,948	11,524	150
Total For 06 FINANCE					
Total Allocated	2,557,291	0	212,741	831,585	10,825



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	GENERAL ACCTG	TREAS WARRANTS	AUDIT	UNALLOWED
Wages & Benefits				
SALARIES & WAGES	374,677	20,317	0	574,399
FRINGE BENEFITS	180,501	9,814	0	276,674
Other Expense & Cost				
DATA PROCESSING	523,713	0	0	215,223
SERVICES & SUPPLIES	99,025	5,384	0	151,786
FIXED ASSETS	0	0	0	0
AUDITING AND ACCTG	0	0	109,583	0
Departmental Totals				
Total Expenditures	1,177,916	35,515	109,583	1,218,082
Deductions				
Total Deductions	0	0	0	0
Functional Cost	1,177,916	35,515	109,583	1,218,082
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	140,948	4,250	13,112	145,753
Unallocated Costs	0	0	0	(1,363,835)
1st Allocation	1,318,864	39,765	122,695	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	18,533	559	1,724	19,166
Unallocated Costs	0	0	0	(19,166)
2nd Allocation	18,533	559	1,724	0
Total For 06 FINANCE				
Total Allocated	1,337,397	40,324	124,419	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	491	0.5635	1,182		1,182		1,182
INSURANCE	7	0.0080	17		17		17
HUMAN RESOURCES	305	0.3500	734		734		734
FINANCE	380	0.4361	915		915		915
COMMUNICATIONS	257	0.2949	619		619	9	628
COUNTY COUNSEL	161	0.1848	388		388	6	394
BOARD OF SUP.	69	0.0792	166		166	2	168
ASSESSOR	165	0.1894	397		397	6	403
ELECTIONS	206	0.2364	496		496	7	503
EMP. BENEFITS	12	0.0138	29		29		29
INFO. TECHNOLOGY	324	0.3718	780		780	11	791
ITD PC REPLACEMENT	7	0.0080	17		17		17
PURCHASING	24	0.0275	58		58	1	59
MICROFILM/STORAGE	35	0.0402	84		84	1	85
CENTRAL SERVICES	314	0.3603	756		756	11	767
TELECOMMUNICATION	105	0.1205	253		253	4	257
IT ADMIN.	18	0.0207	43		43	1	44
WORKERS COMP	51	0.0585	123		123	2	125
LIAB. INSURANCE	320	0.3672	770		770	11	781
LAW LIBRARY	38	0.0436	91		91	1	92
GEN. FUND COURT	1,076	1.2348	2,591		2,591	37	2,628
DA PROSECUTION	695	0.7976	1,673		1,673	24	1,697
DA CAC GRANT	14	0.0161	34		34		34
CHILD SUPPORT	271	0.3110	652		652	9	661
DA CHILD ABDUCT.	17	0.0195	41		41	1	42
CHILD ADVOCACY	144	0.1653	347		347	5	352
DA FED VAWA	15	0.0172	36		36	1	37
DA PRISONS	20	0.0230	48		48	1	49
DA MISC GRANTS	26	0.0298	63		63	1	64
GRAND JURY	256	0.2938	616		616	9	625
SHERIFF ADMIN	516	0.5922	1,242		1,242	18	1,260



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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-MAJOR CRIMES	83	0.0953	200		200	3	203
SHERIFF-AB109	240	0.2754	578		578	8	586
SHERIFF-OPS.	761	0.8733	1,832		1,832	26	1,858
COURT SECURITY	25	0.0287	60		60	1	61
SHERIFF - JAIL	698	0.8010	1,680		1,680	24	1,704
JAIL KITCHEN	415	0.4763	999		999	14	1,013
SHERIFF-INMATE WELFARE	127	0.1457	306		306	4	310
ASSET FORFEITURE TRUST	3	0.0034	7		7		7
SHERIFF-SPECIAL TRUST	25	0.0287	60		60	1	61
JUVENILE CENTER	304	0.3489	732		732	10	742
PROBATION-AB109	82	0.0941	197		197	3	200
PROBATION-SB678	106	0.1216	255		255	4	259
PROB-JUV. SECURE TRACK	17	0.0195	41		41	1	42
PROB-YOBG	67	0.0769	161		161	2	163
PROBATION	584	0.6702	1,406		1,406	20	1,426
VICTIM ASSIST PROG	86	0.0987	207		207	3	210
PROB. MISC GRANTS	78	0.0895	188		188	3	191
FIRE	904	1.0374	2,176		2,176	31	2,207
OFFICE OF EMERG MGT	140	0.1607	337		337	5	342
HOMELAND SECURITY	10	0.0115	24		24		24
AG COMMISSIONER	238	0.2731	573		573	8	581
BLDG INSPECTION	92	0.1056	221		221	3	224
PLANNING	115	0.1320	277		277	4	281
LAFCO	45	0.0516	108		108	2	110
KCAG	301	0.3454	725		725	10	735
RECORDER	62	0.0712	149		149	2	151
PUBLIC GUARDIAN	103	0.1182	248		248	4	252
ANIMAL CONTROL	84	0.0964	202		202	3	205
ANIMAL SHELTER	799	0.9169	1,924		1,924	27	1,951
HEALTH DEPT	115	0.1320	277		277	4	281
HEALTH-ADMIN	620	0.7115	1,493		1,493	21	1,514



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	431	0.4946	1,038		1,038	15	1,053
EHS	94	0.1079	226		226	3	229
PUB HLTH NURSING	61	0.0700	147		147	2	149
HEALTH LAB	360	0.4131	867		867	12	879
TOBACCO GRANT	2	0.0023	5		5		5
WIC	241	0.2766	580		580	8	588
TB PROGRAM	69	0.0792	166		166	2	168
EMERGENCY PREP	146	0.1675	352		352	5	357
AIDS PROGRAM	83	0.0953	200		200	3	203
CHILD HEALTH	7	0.0080	17		17		17
CALIFORNIA CHILDREN	113	0.1297	272		272	4	276
HEALTH GRANTS	523	0.6002	1,259		1,259	18	1,277
MARGOLIN GRANT	39	0.0448	94		94	1	95
MEDICAL ASSISTANCE	36	0.0413	87		87	1	88
MENTAL HEALTH	594	0.6817	1,430		1,430	20	1,450
MENTAL HLTH-CNTY	42	0.0482	101		101	1	102
SUBSTANCE ABUSE	202	0.2318	486		486	7	493
BHA-MH ACT	650	0.7459	1,565		1,565	22	1,587
FIRST 5	105	0.1205	253		253	4	257
AOD GRANTS	15	0.0172	36		36	1	37
BHA	343	0.3936	826		826	12	838
HUMAN SERVICES	2,512	2.8828	6,048		6,048	86	6,134
WHOLE PERSON CARE	2	0.0023	5		5		5
IHSS	27	0.0310	65		65	1	66
JOB TRAINING	2,272	2.6073	5,470		5,470	78	5,548
LIBRARY	921	1.0569	2,217		2,217	32	2,249
AG EXTENSION	31	0.0356	75		75	1	76
ROADS	826	0.9479	1,989		1,989	28	2,017
PARKS	416	0.4774	1,002		1,002	14	1,016
FLEET MANAGEMENT	1,739	1.9957	4,187		4,187	60	4,247
BLDG MAINTENANCE	1,417	1.6261	3,412		3,412	49	3,461



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
SURVEYOR	27	0.0310	65		65	1	66
TRANSIT AGENCY	638	0.7322	1,536		1,536	22	1,558
CAL VANS ADMIN	401	0.4602	965		965	14	979
VANPOOL	206	0.2364	496		496	7	503
AITS	498	0.5715	1,199		1,199	17	1,216
PW-ADMIN	64	0.0734	154		154	2	156
KCWMA	640	0.7345	1,541		1,541	22	1,563
OTHER	56,678	65.0430	136,456		136,456	1,943	138,399
SubTotal	87,139	100.0000	209,793		209,793	2,948	212,741
TOTAL	87,139	100.0000	209,793		209,793	2,948	212,741

Allocation Basis: NUMBER OF CLAIMS PROCESSED

Allocation Source: DATA PROCESSING



County of Kings
Cost Plan Year 2024-2025
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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	0.4105	3,366		3,366		3,366
HUMAN RESOURCES	1,200	0.7037	5,771		5,771		5,771
FINANCE	2,300	1.3487	11,060		11,060		11,060
COMMUNICATIONS	1,550	0.9089	7,454		7,454	107	7,561
COUNTY COUNSEL	1,500	0.8796	7,213		7,213	104	7,317
BOARD OF SUP.	700	0.4105	3,366		3,366	48	3,414
ASSESSOR	2,500	1.4660	12,022		12,022	173	12,195
ELECTIONS	900	0.5278	4,328		4,328	62	4,390
INFO. TECHNOLOGY	2,600	1.5246	12,503		12,503	180	12,683
PURCHASING	200	0.1173	962		962	14	976
CENTRAL SERVICES	400	0.2346	1,924		1,924	28	1,952
IT ADMIN.	400	0.2346	1,924		1,924	28	1,952
LAW LIBRARY	80	0.0469	385		385	6	391
DA AB109	350	0.2052	1,683		1,683	24	1,707
DA PROSECUTION	4,650	2.7268	22,361		22,361	322	22,683
CHILD SUPPORT	5,300	3.1079	25,487		25,487	367	25,854
DA CHILD ABDUCT.	200	0.1173	962		962	14	976
CHILD ADVOCACY	460	0.2697	2,212		2,212	32	2,244
DA FED VAWA	300	0.1759	1,443		1,443	21	1,464
DA PRISONS	900	0.5278	4,328		4,328	62	4,390
DA MISC GRANTS	200	0.1173	962		962	14	976
SHERIFF ADMIN	1,700	0.9969	8,175		8,175	118	8,293
SHERIFF-MAJOR CRIMES	100	0.0586	481		481	7	488
SHERIFF-AB109	6,200	3.6357	29,815		29,815	430	30,245
SHERIFF-OPS.	6,600	3.8703	31,739		31,739	457	32,196
RURAL CRIME	300	0.1759	1,443		1,443	21	1,464
SHERIFF OPS-AB443	500	0.2932	2,404		2,404	35	2,439
COURT SECURITY	1,850	1.0848	8,896		8,896	128	9,024
SHERIFF - JAIL	11,100	6.5091	53,378		53,378	769	54,147
JAIL KITCHEN	900	0.5278	4,328		4,328	62	4,390
JUVENILE CENTER	4,500	2.6388	21,640		21,640	312	21,952



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
PROBATION-AB109	2,000	1.1728	9,618		9,618	139	9,757
PROBATION-SB678	500	0.2932	2,404		2,404	35	2,439
PROB-JUV. SECURE TRACK	1,600	0.9382	7,694		7,694	111	7,805
PROB-YOBG	500	0.2932	2,404		2,404	35	2,439
PROBATION	5,200	3.0493	25,006		25,006	360	25,366
VICTIM ASSIST PROG	500	0.2932	2,404		2,404	35	2,439
PROB. MISC GRANTS	500	0.2932	2,404		2,404	35	2,439
FIRE	8,800	5.1604	42,318		42,318	610	42,928
OFFICE OF EMERG MGT	400	0.2346	1,924		1,924	28	1,952
AG COMMISSIONER	2,400	1.4074	11,541		11,541	166	11,707
BLDG INSPECTION	400	0.2346	1,924		1,924	28	1,952
PLANNING	1,000	0.5864	4,809		4,809	69	4,878
RECORDER	900	0.5278	4,328		4,328	62	4,390
PUBLIC GUARDIAN	1,000	0.5864	4,809		4,809	69	4,878
ANIMAL CONTROL	300	0.1759	1,443		1,443	21	1,464
ANIMAL SHELTER	600	0.3518	2,885		2,885	42	2,927
HEALTH DEPT	100	0.0586	481		481	7	488
HEALTH-ADMIN	1,700	0.9969	8,175		8,175	118	8,293
COMM. DISEASE	2,600	1.5246	12,503		12,503	180	12,683
EHS	1,200	0.7037	5,771		5,771	83	5,854
PUB HLTH NURSING	600	0.3518	2,885		2,885	42	2,927
HEALTH LAB	300	0.1759	1,443		1,443	21	1,464
WIC	2,200	1.2901	10,580		10,580	152	10,732
TB PROGRAM	100	0.0586	481		481	7	488
EMERGENCY PREP	200	0.1173	962		962	14	976
AIDS PROGRAM	100	0.0586	481		481	7	488
CHILD HEALTH	580	0.3401	2,789		2,789	40	2,829
CALIFORNIA CHILDREN	960	0.5629	4,617		4,617	67	4,684
HEALTH GRANTS	1,400	0.8210	6,732		6,732	97	6,829
MARGOLIN GRANT	300	0.1759	1,443		1,443	21	1,464
SUBSTANCE ABUSE	1,000	0.5864	4,809		4,809	69	4,878



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
BHA-MH ACT	2,600	1.5246	12,503		12,503	180	12,683
FIRST 5	200	0.1173	962		962	14	976
BHA	2,900	1.7006	13,946		13,946	201	14,147
HUMAN SERVICES	48,400	28.3820	232,747		232,747	3,351	236,098
JOB TRAINING	2,900	1.7006	13,946		13,946	201	14,147
LIBRARY	1,751	1.0268	8,420		8,420	121	8,541
AG EXTENSION	200	0.1173	962		962	14	976
ROADS	2,200	1.2901	10,580		10,580	152	10,732
PARKS	900	0.5278	4,328		4,328	62	4,390
FLEET MANAGEMENT	800	0.4691	3,847		3,847	55	3,902
BLDG MAINTENANCE	4,100	2.4043	19,716		19,716	284	20,000
SURVEYOR	500	0.2932	2,404		2,404	35	2,439
PW-ADMIN	400	0.2346	1,924		1,924	28	1,952
KCWMA	1,600	0.9382	7,694		7,694	111	7,805
SubTotal	170,531	100.0000	820,061		820,061	11,524	831,585
TOTAL	170,531	100.0000	820,061		820,061	11,524	831,585

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	1,625	0.4891	52		52		52
INSURANCE	3,001	0.9033	96		96		96
HUMAN RESOURCES	1,664	0.5008	53		53		53
FINANCE	4,046	1.2178	130		130		130
COMMUNICATIONS	1,876	0.5646	60		60	1	61
COUNTY COUNSEL	2,349	0.7070	75		75	1	76
BOARD OF SUP.	936	0.2817	30		30		30
ASSESSOR	2,560	0.7705	82		82	1	83
ELECTIONS	1,103	0.3320	35		35	1	36
INFO. TECHNOLOGY	5,406	1.6271	174		174	3	177
ITD PC REPLACEMENT	165	0.0497	5		5		5
PURCHASING	241	0.0725	8		8		8
MICROFILM/STORAGE	155	0.0467	5		5		5
CENTRAL SERVICES	795	0.2393	26		26		26
TELECOMMUNICATION	599	0.1803	19		19		19
WORKERS COMP	1,450	0.4364	47		47	1	48
LIAB. INSURANCE	3,206	0.9650	103		103	1	104
LAW LIBRARY	101	0.0304	3		3		3
GEN. FUND COURT	5,028	1.5134	162		162	2	164
DA AB109	415	0.1249	13		13		13
DA PROSECUTION	6,900	2.0768	222		222	3	225
DA CAC GRANT	171	0.0515	5		5		5
CHILD SUPPORT	5,135	1.5456	165		165	2	167
DA CHILD ABDUCT.	224	0.0674	7		7		7
CHILD ADVOCACY	734	0.2209	24		24		24
DA FED VAWA	427	0.1285	14		14		14
DA PRISONS	1,388	0.4178	45		45	1	46
DA MISC GRANTS	276	0.0831	9		9		9
GRAND JURY	108	0.0325	3		3		3
SHERIFF ADMIN	3,106	0.9349	100		100	1	101
SHERIFF-MAJOR CRIMES	120	0.0361	4		4		4



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
SHERIFF-AB109	9,782	2.9442	314		314	5	319
SHERIFF-OPS.	14,564	4.3835	468		468	7	475
RURAL CRIME	495	0.1490	16		16		16
SHERIFF OPS-AB443	692	0.2083	22		22		22
COURT SECURITY	2,274	0.6844	73		73	1	74
SHERIFF - JAIL	18,816	5.6633	605		605	9	614
SHERIFF-INMATE WELFARE	161	0.0485	5		5		5
ASSET FORFEITURE TRUST	40	0.0120	1		1		1
SHERIFF-SPECIAL TRUST	30	0.0090	1		1		1
JUVENILE CENTER	5,710	1.7186	183		183	3	186
PROBATION-AB109	2,636	0.7934	85		85	1	86
PROBATION-SB678	1,562	0.4701	50		50	1	51
PROB-JUV. SECURE TRACK	1,095	0.3296	35		35	1	36
PROB-YOYG	823	0.2477	26		26		26
PROBATION	7,295	2.1957	234		234	3	237
VICTIM ASSIST PROG	446	0.1342	14		14		14
PROB. MISC GRANTS	611	0.1839	20		20		20
FIRE	15,786	4.7513	507		507	7	514
OFFICE OF EMERG MGT	887	0.2670	28		28		28
AG COMMISSIONER	3,095	0.9315	99		99	1	100
BLDG INSPECTION	742	0.2233	24		24		24
PLANNING	1,429	0.4301	46		46	1	47
LAFCO	76	0.0229	2		2		2
KCAG	1,228	0.3696	39		39	1	40
RECORDER	1,180	0.3552	38		38	1	39
PUBLIC GUARDIAN	742	0.2233	24		24		24
ANIMAL CONTROL	361	0.1087	12		12		12
ANIMAL SHELTER	913	0.2748	29		29		29
HEALTH DEPT	543	0.1634	17		17		17
HEALTH-ADMIN	346	0.1041	11		11		11
COMM. DISEASE	8,146	2.4518	262		262	4	266



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
EHS	1,769	0.5324	57		57	1	58
PUB HLTH NURSING	837	0.2519	27		27		27
HEALTH LAB	564	0.1698	18		18		18
WIC	2,306	0.6941	74		74	1	75
TB PROGRAM	198	0.0596	6		6		6
HEALTH INFO MGT	186	0.0560	6		6		6
EMERGENCY PREP	414	0.1246	13		13		13
AIDS PROGRAM	276	0.0831	9		9		9
CHILD HEALTH	922	0.2775	30		30		30
CALIFORNIA CHILDREN	1,275	0.3838	41		41	1	42
HEALTH GRANTS	1,350	0.4063	43		43	1	44
MARGOLIN GRANT	452	0.1360	15		15		15
MENTAL HEALTH	16,532	4.9759	531		531	8	539
MENTAL HLTH-CNTY	1,319	0.3970	42		42	1	43
SUBSTANCE ABUSE	2,948	0.8873	95		95	1	96
BHA-MH ACT	14,136	4.2547	454		454	7	461
FIRST 5	1,570	0.4725	50		50	1	51
AOD GRANTS	930	0.2799	30		30		30
HUMAN SERVICES	65,886	19.8308	2,122		2,122	36	2,158
IHSS	480	0.1445	15		15		15
LIBRARY	2,550	0.7675	82		82	1	83
AG EXTENSION	251	0.0755	8		8		8
ROADS	15,175	4.5674	488		488	7	495
PARKS	1,288	0.3877	41		41	1	42
FLEET MANAGEMENT	3,822	1.1504	123		123	2	125
BLDG MAINTENANCE	4,224	1.2714	136		136	2	138
SURVEYOR	700	0.2107	22		22		22
TRANSIT AGENCY	8,100	2.4380	260		260	4	264
CAL VANS ADMIN	2,203	0.6631	71		71	1	72
VANPOOL	2,538	0.7639	82		82	1	83
AIT5	9,765	2.9391	314		314	5	319



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
PW-ADMIN	429	0.1291	14		14		14
KCWMA	9,032	2.7185	290		290	4	294
SubTotal	332,243	100.0000	10,675		10,675	150	10,825
TOTAL	332,243	100.0000	10,675		10,675	150	10,825

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 - GENERAL ACCTG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,625	0.5428	7,159		7,159		7,159
INSURANCE	3,001	1.0024	13,220		13,220		13,220
HUMAN RESOURCES	1,664	0.5558	7,331		7,331		7,331
FINANCE	4,046	1.3515	17,824		17,824		17,824
COMMUNICATIONS	1,876	0.6266	8,264		8,264	120	8,384
COUNTY COUNSEL	2,349	0.7846	10,348		10,348	151	10,499
BOARD OF SUP.	936	0.3126	4,123		4,123	60	4,183
ASSESSOR	2,560	0.8551	11,278		11,278	164	11,442
ELECTIONS	1,103	0.3684	4,859		4,859	71	4,930
INFO. TECHNOLOGY	5,406	1.8058	23,815		23,815	347	24,162
ITD PC REPLACEMENT	165	0.0551	727		727	11	738
PURCHASING	241	0.0805	1,062		1,062	15	1,077
MICROFILM/STORAGE	155	0.0518	683		683	10	693
CENTRAL SERVICES	795	0.2656	3,502		3,502	51	3,553
TELECOMMUNICATION	599	0.2001	2,639		2,639	38	2,677
WORKERS COMP	1,450	0.4843	6,388		6,388	93	6,481
LIAB. INSURANCE	3,206	1.0709	14,124		14,124	206	14,330
LAW LIBRARY	101	0.0337	445		445	6	451
GEN. FUND COURT	5,028	1.6795	22,150		22,150	322	22,472
DA AB109	415	0.1386	1,828		1,828	27	1,855
DA PROSECUTION	6,900	2.3048	30,397		30,397	442	30,839
DA CAC GRANT	171	0.0571	753		753	11	764
CHILD SUPPORT	5,135	1.7152	22,622		22,622	329	22,951
DA CHILD ABDUCT.	224	0.0748	987		987	14	1,001
CHILD ADVOCACY	734	0.2452	3,234		3,234	47	3,281
DA FED VAWA	427	0.1426	1,881		1,881	27	1,908
DA PRISONS	1,388	0.4636	6,115		6,115	89	6,204
DA MISC GRANTS	276	0.0922	1,216		1,216	18	1,234
GRAND JURY	108	0.0361	476		476	7	483
SHERIFF ADMIN	3,106	1.0375	13,683		13,683	199	13,882
SHERIFF-MAJOR CRIMES	120	0.0401	529		529	8	537



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-AB109	9,782	3.2675	43,093		43,093	627	43,720
SHERIFF-OPS.	14,564	4.8648	64,160		64,160	934	65,094
RURAL CRIME	495	0.1653	2,181		2,181	32	2,213
SHERIFF OPS-AB443	692	0.2311	3,049		3,049	44	3,093
COURT SECURITY	2,274	0.7596	10,018		10,018	146	10,164
SHERIFF - JAIL	18,816	6.2851	82,891		82,891	1,206	84,097
SHERIFF-INMATE WELFARE	161	0.0538	709		709	10	719
ASSET FORFEITURE TRUST	40	0.0134	176		176	3	179
SHERIFF-SPECIAL TRUST	30	0.0100	132		132	2	134
JUVENILE CENTER	5,710	1.9073	25,155		25,155	366	25,521
PROBATION-AB109	2,636	0.8805	11,613		11,613	169	11,782
PROBATION-SB678	1,562	0.5218	6,881		6,881	100	6,981
PROB-JUV. SECURE TRACK	1,095	0.3658	4,824		4,824	70	4,894
PROB-YOYG	823	0.2749	3,626		3,626	53	3,679
PROBATION	7,295	2.4367	32,137		32,137	468	32,605
VICTIM ASSIST PROG	446	0.1490	1,965		1,965	29	1,994
PROB. MISC GRANTS	611	0.2041	2,692		2,692	39	2,731
FIRE	15,786	5.2730	69,543		69,543	1,012	70,555
OFFICE OF EMERG MGT	887	0.2963	3,908		3,908	57	3,965
AG COMMISSIONER	3,095	1.0338	13,635		13,635	198	13,833
BLDG INSPECTION	742	0.2478	3,269		3,269	48	3,317
PLANNING	1,429	0.4773	6,295		6,295	92	6,387
LAFCO	76	0.0254	335		335	5	340
RECORDER	1,180	0.3942	5,198		5,198	76	5,274
PUBLIC GUARDIAN	742	0.2478	3,269		3,269	48	3,317
ANIMAL CONTROL	361	0.1206	1,590		1,590	23	1,613
ANIMAL SHELTER	913	0.3050	4,022		4,022	59	4,081
HEALTH DEPT	543	0.1814	2,392		2,392	35	2,427
HEALTH-ADMIN	346	0.1156	1,524		1,524	22	1,546
COMM. DISEASE	8,146	2.7210	35,886		35,886	522	36,408
EHS	1,769	0.5909	7,793		7,793	113	7,906



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
PUB HLTH NURSING	837	0.2796	3,687		3,687	54	3,741
HEALTH LAB	564	0.1884	2,485		2,485	36	2,521
WIC	2,306	0.7703	10,159		10,159	148	10,307
TB PROGRAM	198	0.0661	872		872	13	885
HEALTH INFO MGT	186	0.0621	819		819	12	831
EMERGENCY PREP	414	0.1383	1,824		1,824	27	1,851
AIDS PROGRAM	276	0.0922	1,216		1,216	18	1,234
CHILD HEALTH	922	0.3080	4,062		4,062	59	4,121
CALIFORNIA CHILDREN	1,275	0.4259	5,617		5,617	82	5,699
HEALTH GRANTS	1,350	0.4509	5,947		5,947	87	6,034
MARGOLIN GRANT	452	0.1510	1,991		1,991	29	2,020
MENTAL HEALTH	16,532	5.5221	72,829		72,829	1,060	73,889
MENTAL HLTH-CNTY	1,319	0.4406	5,811		5,811	85	5,896
SUBSTANCE ABUSE	2,948	0.9847	12,987		12,987	189	13,176
BHA-MH ACT	14,136	4.7218	62,274		62,274	906	63,180
FIRST 5	1,570	0.5244	6,916		6,916	101	7,017
AOD GRANTS	930	0.3106	4,097		4,097	60	4,157
HUMAN SERVICES	65,886	22.0076	290,249		290,249	4,220	294,469
IHSS	480	0.1603	2,115		2,115	31	2,146
LIBRARY	2,550	0.8518	11,234		11,234	164	11,398
AG EXTENSION	251	0.0838	1,106		1,106	16	1,122
ROADS	15,175	5.0689	66,851		66,851	973	67,824
PARKS	1,288	0.4302	5,674		5,674	83	5,757
FLEET MANAGEMENT	3,822	1.2767	16,837		16,837	245	17,082
BLDG MAINTENANCE	4,224	1.4109	18,608		18,608	271	18,879
SURVEYOR	700	0.2338	3,084		3,084	45	3,129
PW-ADMIN	429	0.1433	1,890		1,890	28	1,918
SubTotal	299,377	100.0000	1,318,864		1,318,864	18,533	1,337,397
TOTAL	299,377	100.0000	1,318,864		1,318,864	18,533	1,337,397



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	951	1.0497	417		417		417
FINANCE	30,264	33.4043	13,283		13,283		13,283
PROBATION	522	0.5762	229		229	5	234
HUMAN SERVICES	15,467	17.0719	6,789	-1,167	5,622	146	5,768
OTHER	43,395	47.8979	19,047		19,047	408	19,455
SubTotal	90,599	100.0000	39,765	-1,167	38,598	559	39,157
Direct Billed				1,167	1,167		1,167
TOTAL	90,599	100.0000	39,765		39,765	559	40,324

Allocation Basis: NUMBER OF WARRANTS ISSUED

Allocation Source: WARRANT REGISTERS



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATION	1,625	0.5428	666		666		666
INSURANCE	3,001	1.0024	1,230		1,230		1,230
HUMAN RESOURCES	1,664	0.5558	682		682		682
FINANCE	4,046	1.3515	1,658		1,658		1,658
COMMUNICATIONS	1,876	0.6266	769		769	11	780
COUNTY COUNSEL	2,349	0.7846	963		963	14	977
BOARD OF SUP.	936	0.3126	384		384	6	390
ASSESSOR	2,560	0.8551	1,049		1,049	15	1,064
ELECTIONS	1,103	0.3684	452		452	7	459
INFO. TECHNOLOGY	5,406	1.8058	2,216		2,216	32	2,248
ITD PC REPLACEMENT	165	0.0551	68		68	1	69
PURCHASING	241	0.0805	99		99	1	100
MICROFILM/STORAGE	155	0.0518	64		64	1	65
CENTRAL SERVICES	795	0.2656	326		326	5	331
TELECOMMUNICATION	599	0.2001	245		245	4	249
WORKERS COMP	1,450	0.4843	594		594	9	603
LIAB. INSURANCE	3,206	1.0709	1,314		1,314	19	1,333
LAW LIBRARY	101	0.0337	41		41	1	42
GEN. FUND COURT	5,028	1.6795	2,061		2,061	30	2,091
DA AB109	415	0.1386	170		170	2	172
DA PROSECUTION	6,900	2.3048	2,828	-4,600	-1,772	41	-1,731
DA CAC GRANT	171	0.0571	70		70	1	71
CHILD SUPPORT	5,135	1.7152	2,105		2,105	31	2,136
DA CHILD ABDUCT.	224	0.0748	92		92	1	93
CHILD ADVOCACY	734	0.2452	301		301	4	305
DA FED VAWA	427	0.1426	175		175	3	178
DA PRISONS	1,388	0.4636	569		569	8	577
DA MISC GRANTS	276	0.0922	113	-6,400	-6,287	2	-6,285
GRAND JURY	108	0.0361	44		44	1	45
SHERIFF ADMIN	3,106	1.0375	1,273		1,273	19	1,292
SHERIFF-MAJOR CRIMES	120	0.0401	49		49	1	50



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF-AB109	9,782	3.2675	4,009		4,009	58	4,067
SHERIFF-OPS.	14,564	4.8648	5,969		5,969	87	6,056
RURAL CRIME	495	0.1653	203		203	3	206
SHERIFF OPS-AB443	692	0.2311	284		284	4	288
COURT SECURITY	2,274	0.7596	932		932	14	946
SHERIFF - JAIL	18,816	6.2851	7,711		7,711	112	7,823
SHERIFF-INMATE WELFARE	161	0.0538	66		66	1	67
ASSET FORFEITURE TRUST	40	0.0134	16		16		16
SHERIFF-SPECIAL TRUST	30	0.0100	12		12		12
JUVENILE CENTER	5,710	1.9073	2,340		2,340	34	2,374
PROBATION-AB109	2,636	0.8805	1,080		1,080	16	1,096
PROBATION-SB678	1,562	0.5218	640		640	9	649
PROB-JUV. SECURE TRACK	1,095	0.3658	449		449	7	456
PROB-YOBG	823	0.2749	337		337	5	342
PROBATION	7,295	2.4367	2,990		2,990	44	3,034
VICTIM ASSIST PROG	446	0.1490	183		183	3	186
PROB. MISC GRANTS	611	0.2041	250		250	4	254
FIRE	15,786	5.2730	6,470		6,470	94	6,564
OFFICE OF EMERG MGT	887	0.2963	364		364	5	369
AG COMMISSIONER	3,095	1.0338	1,268		1,268	18	1,286
BLDG INSPECTION	742	0.2478	304		304	4	308
PLANNING	1,429	0.4773	586		586	9	595
LAFCO	76	0.0254	31		31		31
RECORDER	1,180	0.3942	484		484	7	491
PUBLIC GUARDIAN	742	0.2478	304		304	4	308
ANIMAL CONTROL	361	0.1206	148		148	2	150
ANIMAL SHELTER	913	0.3050	374		374	5	379
HEALTH DEPT	543	0.1814	223		223	3	226
HEALTH-ADMIN	346	0.1156	142		142	2	144
COMM. DISEASE	8,146	2.7210	3,339		3,339	49	3,388
EHS	1,769	0.5909	725		725	11	736



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PUB HLTH NURSING	837	0.2796	343		343	5	348
HEALTH LAB	564	0.1884	231		231	3	234
WIC	2,306	0.7703	945		945	14	959
TB PROGRAM	198	0.0661	81		81	1	82
HEALTH INFO MGT	186	0.0621	76		76	1	77
EMERGENCY PREP	414	0.1383	170		170	2	172
AIDS PROGRAM	276	0.0922	113		113	2	115
CHILD HEALTH	922	0.3080	378		378	5	383
CALIFORNIA CHILDREN	1,275	0.4259	523		523	8	531
HEALTH GRANTS	1,350	0.4509	553		553	8	561
MARGOLIN GRANT	452	0.1510	185		185	3	188
MENTAL HEALTH	16,532	5.5221	6,775		6,775	99	6,874
MENTAL HLTH-CNTY	1,319	0.4406	541		541	8	549
SUBSTANCE ABUSE	2,948	0.9847	1,208		1,208	18	1,226
BHA-MH ACT	14,136	4.7218	5,793		5,793	84	5,877
FIRST 5	1,570	0.5244	643	-7,350	-6,707	9	-6,698
AOD GRANTS	930	0.3106	381		381	6	387
HUMAN SERVICES	65,886	22.0076	27,001		27,001	391	27,392
IHSS	480	0.1603	197		197	3	200
LIBRARY	2,550	0.8518	1,045		1,045	15	1,060
AG EXTENSION	251	0.0838	103		103	1	104
ROADS	15,175	5.0689	6,219		6,219	91	6,310
PARKS	1,288	0.4302	528		528	8	536
FLEET MANAGEMENT	3,822	1.2767	1,566		1,566	23	1,589
BLDG MAINTENANCE	4,224	1.4109	1,731		1,731	25	1,756
SURVEYOR	700	0.2338	287		287	4	291
PW-ADMIN	429	0.1433	176		176	3	179
OTHER	0			-26,085	-26,085		-26,085
SubTotal	299,377	100.0000	122,695	-44,435	78,260	1,724	79,984
Direct Billed				44,435	44,435		44,435
TOTAL	299,377	100.0000	122,695		122,695	1,724	124,419



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Allocation Basis: DEPARTMENTAL OPERATING BUDGET (IN THOUSANDS)

Allocation Source: ANNUAL BUDGET



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
ADMINISTRATION	12,425	1,182	3,366	52	7,159	0	666
INSURANCE	14,563	17	0	96	13,220	0	1,230
HUMAN RESOURCES	14,988	734	5,771	53	7,331	417	682
FINANCE	44,870	915	11,060	130	17,824	13,283	1,658
COMMUNICATIONS	17,414	628	7,561	61	8,384	0	780
COUNTY COUNSEL	19,263	394	7,317	76	10,499	0	977
BOARD OF SUP.	8,185	168	3,414	30	4,183	0	390
ASSESSOR	25,187	403	12,195	83	11,442	0	1,064
ELECTIONS	10,318	503	4,390	36	4,930	0	459
EMP. BENEFITS	29	29	0	0	0	0	0
INFO. TECHNOLOGY	40,061	791	12,683	177	24,162	0	2,248
ITD PC REPLACEMENT	829	17	0	5	738	0	69
PURCHASING	2,220	59	976	8	1,077	0	100
MICROFILM/STORAGE	848	85	0	5	693	0	65
CENTRAL SERVICES	6,629	767	1,952	26	3,553	0	331
TELECOMMUNICATION	3,202	257	0	19	2,677	0	249
IT ADMIN.	1,996	44	1,952	0	0	0	0
WORKERS COMP	7,257	125	0	48	6,481	0	603
LIAB. INSURANCE	16,548	781	0	104	14,330	0	1,333
LAW LIBRARY	979	92	391	3	451	0	42
GEN. FUND COURT	27,355	2,628	0	164	22,472	0	2,091
DA AB109	3,747	0	1,707	13	1,855	0	172
DA PROSECUTION	53,713	1,697	22,683	225	30,839	0	(1,731)
DA CAC GRANT	874	34	0	5	764	0	71
CHILD SUPPORT	51,769	661	25,854	167	22,951	0	2,136
DA CHILD ABDUCT.	2,119	42	976	7	1,001	0	93
CHILD ADVOCACY	6,206	352	2,244	24	3,281	0	305
DA FED VAWA	3,601	37	1,464	14	1,908	0	178
DA PRISONS	11,266	49	4,390	46	6,204	0	577
DA MISC GRANTS	(4,002)	64	976	9	1,234	0	(6,285)
GRAND JURY	1,156	625	0	3	483	0	45
SHERIFF ADMIN	24,828	1,260	8,293	101	13,882	0	1,292
SHERIFF-MAJOR CRIMES	1,282	203	488	4	537	0	50
SHERIFF-AB109	78,937	586	30,245	319	43,720	0	4,067



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
SHERIFF-OPS.	105,679	1,858	32,196	475	65,094	0	6,056
RURAL CRIME	3,899	0	1,464	16	2,213	0	206
SHERIFF OPS-AB443	5,842	0	2,439	22	3,093	0	288
COURT SECURITY	20,269	61	9,024	74	10,164	0	946
SHERIFF - JAIL	148,385	1,704	54,147	614	84,097	0	7,823
JAIL KITCHEN	5,403	1,013	4,390	0	0	0	0
SHERIFF-INMATE	1,101	310	0	5	719	0	67
ASSET FORFEITURE	203	7	0	1	179	0	16
SHERIFF-SPECIAL TRUST	208	61	0	1	134	0	12
JUVENILE CENTER	50,775	742	21,952	186	25,521	0	2,374
PROBATION-AB109	22,921	200	9,757	86	11,782	0	1,096
PROBATION-SB678	10,379	259	2,439	51	6,981	0	649
PROB-JUV. SECURE TRACK	13,233	42	7,805	36	4,894	0	456
PROB-YOBG	6,649	163	2,439	26	3,679	0	342
PROBATION	62,902	1,426	25,366	237	32,605	234	3,034
VICTIM ASSIST PROG	4,843	210	2,439	14	1,994	0	186
PROB. MISC GRANTS	5,635	191	2,439	20	2,731	0	254
FIRE	122,768	2,207	42,928	514	70,555	0	6,564
OFFICE OF EMERG MGT	6,656	342	1,952	28	3,965	0	369
HOMELAND SECURITY	24	24	0	0	0	0	0
AG COMMISSIONER	27,507	581	11,707	100	13,833	0	1,286
BLDG INSPECTION	5,825	224	1,952	24	3,317	0	308
PLANNING	12,188	281	4,878	47	6,387	0	595
LAFCO	483	110	0	2	340	0	31
KCAG	775	735	0	40	0	0	0
RECORDER	10,345	151	4,390	39	5,274	0	491
PUBLIC GUARDIAN	8,779	252	4,878	24	3,317	0	308
ANIMAL CONTROL	3,444	205	1,464	12	1,613	0	150
ANIMAL SHELTER	9,367	1,951	2,927	29	4,081	0	379
HEALTH DEPT	3,439	281	488	17	2,427	0	226
HEALTH-ADMIN	11,508	1,514	8,293	11	1,546	0	144
COMM. DISEASE	53,798	1,053	12,683	266	36,408	0	3,388
EHS	14,783	229	5,854	58	7,906	0	736
PUB HLTH NURSING	7,192	149	2,927	27	3,741	0	348



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
HEALTH LAB	5,116	879	1,464	18	2,521	0	234
TOBACCO GRANT	5	5	0	0	0	0	0
WIC	22,661	588	10,732	75	10,307	0	959
TB PROGRAM	1,629	168	488	6	885	0	82
HEALTH INFO MGT	914	0	0	6	831	0	77
EMERGENCY PREP	3,369	357	976	13	1,851	0	172
AIDS PROGRAM	2,049	203	488	9	1,234	0	115
CHILD HEALTH	7,380	17	2,829	30	4,121	0	383
CALIFORNIA CHILDREN	11,232	276	4,684	42	5,699	0	531
HEALTH GRANTS	14,745	1,277	6,829	44	6,034	0	561
MARGOLIN GRANT	3,782	95	1,464	15	2,020	0	188
MEDICAL ASSISTANCE	88	88	0	0	0	0	0
MENTAL HEALTH	82,752	1,450	0	539	73,889	0	6,874
MENTAL HLTH-CNTY	6,590	102	0	43	5,896	0	549
SUBSTANCE ABUSE	19,869	493	4,878	96	13,176	0	1,226
BHA-MH ACT	83,788	1,587	12,683	461	63,180	0	5,877
FIRST 5	1,603	257	976	51	7,017	0	(6,698)
AOD GRANTS	4,611	37	0	30	4,157	0	387
BHA	14,985	838	14,147	0	0	0	0
HUMAN SERVICES	572,019	6,134	236,098	2,158	294,469	5,768	27,392
WHOLE PERSON CARE	5	5	0	0	0	0	0
IHSS	2,427	66	0	15	2,146	0	200
JOB TRAINING	19,695	5,548	14,147	0	0	0	0
LIBRARY	23,331	2,249	8,541	83	11,398	0	1,060
AG EXTENSION	2,286	76	976	8	1,122	0	104
ROADS	87,378	2,017	10,732	495	67,824	0	6,310
PARKS	11,741	1,016	4,390	42	5,757	0	536
FLEET MANAGEMENT	26,945	4,247	3,902	125	17,082	0	1,589
BLDG MAINTENANCE	44,234	3,461	20,000	138	18,879	0	1,756
SURVEYOR	5,947	66	2,439	22	3,129	0	291
TRANSIT AGENCY	1,822	1,558	0	264	0	0	0
CAL VANS ADMIN	1,051	979	0	72	0	0	0
VANPOOL	586	503	0	83	0	0	0
AITTS	1,535	1,216	0	319	0	0	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	CLAIMS	PAYROLL	COST PLAN	GENERAL ACCTG	TREAS WARRANTS	AUDIT
PW-ADMIN	4,219	156	1,952	14	1,918	0	179
KCWMA	9,662	1,563	7,805	294	0	0	0
OTHER	131,769	138,399	0	0	0	19,455	(26,085)
Direct Billed	45,602	0	0	0	0	1,167	44,435
Total	2,557,291	212,741	831,585	10,825	1,337,397	40,324	124,419



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 2024-2025
Fiscal Year 2022-2023
Schedule .2 - Costs To Be Allocated
For Department COMMUNICATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,585,755			1,585,755
BUILDING DEPRECIATION	7,729		7,729	
EQUIPMENT DEPRECIATION	24,803		24,803	
ADMINISTRATION	5,142	272	5,414	
INSURANCE	14,159	122	14,281	
HUMAN RESOURCES	14,898	409	15,307	
FINANCE	17,166	248	17,414	
Total Allocated Additions:	83,897	1,051	84,948	84,948
OTHER REVENUE	(38,865)			
CHARGES FOR SERVICES-RENT	(1,200)			
COST APPLIED	(76,853)			
Total Departmental Cost Adjustments:	(116,918)			(116,918)
Total To Be Allocated:	1,552,734	1,051		1,553,785



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department COMMUNICATIONS

	Total	General & Admin	RADIO DISPATCH
Wages & Benefits			
SALARIES & WAGES	1,066,959	0	1,066,959
FRINGE BENEFITS	430,819	0	430,819
Other Expense & Cost			
SERVICES & SUPPLIES	87,977	0	87,977
FIXED ASSETS	0	0	0
Departmental Totals			
Total Expenditures	1,585,755	0	1,585,755
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OTHER REVENUE	(38,865)	(38,865)	0
CHARGES FOR SERVICES-RENT	(1,200)	(1,200)	0
COST APPLIED	(76,853)	(76,853)	0
Functional Cost	1,468,837	(116,918)	1,585,755
Allocation Step 1			
Inbound- All Others	83,897	83,897	0
Reallocate Admin Costs		33,021	(33,021)
1st Allocation	1,552,734	0	1,552,734
Allocation Step 2			
Inbound- All Others	1,051	1,051	0
Reallocate Admin Costs		(1,051)	1,051
2nd Allocation	1,051	0	1,051
Total For 07 COMMUNICATIONS			
Total Allocated	1,553,785	0	1,553,785



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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.	28,495	54.1708	841,131		841,131	569	841,700
PROBATION	6,973	13.2562	205,833		205,833	139	205,972
FIRE	5,211	9.9065	153,821	-212,939	-59,118	104	-59,014
ANIMAL CONTROL	3,337	6.3439	98,503		98,503	67	98,570
OTHER	8,586	16.3226	253,446	-101,210	152,236	172	152,408
SubTotal	52,602	100.0000	1,552,734	-314,149	1,238,585	1,051	1,239,636
Direct Billed				314,149	314,149		314,149
TOTAL	52,602	100.0000	1,552,734		1,552,734	1,051	1,553,785

Allocation Basis: NUMBER OF CALLS

Allocation Source: COMMUNICATIONS RECORDS



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department COMMUNICATIONS

Receiving Department	Total	RADIO DISPATCH
SHERIFF-OPS.	841,700	841,700
PROBATION	205,972	205,972
FIRE	(59,014)	(59,014)
ANIMAL CONTROL	98,570	98,570
OTHER	152,408	152,408
Direct Billed	314,149	314,149
Total	1,553,785	1,553,785



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 2023 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 \$1,340,097 are shown as direct billed to the appropriate departments.

County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .2 - Costs To Be Allocated
For Department COUNTY COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,058,415			2,058,415
BUILDING DEPRECIATION	3,602		3,602	
EQUIPMENT DEPRECIATION	3,850		3,850	
ADMINISTRATION	6,439	340	6,779	
INSURANCE	13,012	112	13,124	
HUMAN RESOURCES	14,418	395	14,813	
FINANCE	18,987	276	19,263	
COUNTY COUNSEL		130,251	130,251	
Total Allocated Additions:	<u>60,308</u>	<u>131,374</u>	<u>191,682</u>	<u>191,682</u>
Total To Be Allocated:	<u><u>2,118,723</u></u>	<u><u>131,374</u></u>		<u><u>2,250,097</u></u>



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .3 - Costs Allocated By Activity
For Department COUNTY COUNSEL

	Total	General & Admin	LEGAL SERVICES	HSA LEGAL SERVICES	UNALLOWED
Wages & Benefits					
SALARIES & WAGES	1,175,379	204,718	255,523	514,567	200,571
FRINGE BENEFITS	520,915	90,743	113,247	228,057	88,868
Other Expense & Cost					
SERVICES & SUPPLIES	362,121	63,081	78,725	158,537	61,778
FIXED ASSETS	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,058,415	358,542	447,495	901,161	351,217
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	2,058,415	358,542	447,495	901,161	351,217
Allocation Step 1					
Inbound- All Others	60,308	60,308	0	0	0
Reallocate Admin Costs		(418,850)	110,263	222,047	86,540
Unallocated Costs	(437,757)	0	0	0	(437,757)
1st Allocation	1,680,966	0	557,758	1,123,208	0
Allocation Step 2					
Inbound- All Others	131,374	131,374	0	0	0
Reallocate Admin Costs		(131,374)	34,584	69,646	27,144
Unallocated Costs	(27,144)	0	0	0	(27,144)
2nd Allocation	104,230	0	34,584	69,646	0
Total For 08 COUNTY COUNSEL					
Total Allocated	1,785,196	0	592,342	1,192,854	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	459	5.6653	31,598		31,598		31,598
INSURANCE	23	0.2839	1,583		1,583		1,583
HUMAN RESOURCES	250	3.0857	17,211		17,211		17,211
FINANCE	137	1.6909	9,431	-1,060	8,371		8,371
COUNTY COUNSEL	1,892	23.3521	130,251		130,251		130,251
BOARD OF SUP.	787	9.7137	54,179		54,179	5,096	59,275
ASSESSOR	91	1.1232	6,265		6,265	589	6,854
ELECTIONS	124	1.5305	8,536		8,536	803	9,339
INFO. TECHNOLOGY	92	1.1355	6,333		6,333	596	6,929
PURCHASING	62	0.7652	4,268		4,268	401	4,669
LAW LIBRARY	4	0.0494	275		275	26	301
DA PROSECUTION	296	3.6534	20,377		20,377	1,917	22,294
CHILD SUPPORT	44	0.5431	3,029		3,029	285	3,314
GRAND JURY	35	0.4320	2,409		2,409	227	2,636
SHERIFF ADMIN	445	5.4925	30,635		30,635	2,881	33,516
SHERIFF-AB109	219	2.7030	15,076		15,076	1,418	16,494
PROBATION-AB109	98	1.2096	6,747		6,747	635	7,382
PROBATION	166	2.0489	11,428		11,428	1,075	12,503
FIRE	74	0.9134	5,094		5,094	479	5,573
OFFICE OF EMERG MGT	120	1.4811	8,261		8,261	777	9,038
AG COMMISSIONER	22	0.2715	1,515		1,515	142	1,657
PLANNING	126	1.5552	8,674	-6,033	2,641	816	3,457
RECORDER	61	0.7529	4,199		4,199	395	4,594
PUBLIC GUARDIAN	152	1.8761	10,464	-7,694	2,770	984	3,754
ANIMAL CONTROL	15	0.1851	1,033		1,033	97	1,130
HEALTH-ADMIN	158	1.9501	10,877		10,877	1,023	11,900
EHS	25	0.3086	1,721	-734	987	162	1,149
FIRST 5	10	0.1234	688	-1,269	-581	65	-516
BHA	330	4.0731	22,718	-49,710	-26,992	2,137	-24,855
WHOLE PERSON CARE	0			-1,223	-1,223		-1,223
IHSS	10	0.1234	688		688	65	753



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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
JOB TRAINING	65	0.8023	4,475		4,475	421	4,896
LIBRARY	10	0.1234	688		688	65	753
PARKS	2	0.0247	138		138	13	151
PW-ADMIN	465	5.7393	32,012		32,012	3,011	35,023
OTHER	1,233	15.2185	84,882	-103	84,779	7,983	92,762
SubTotal	8,102	100.0000	557,758	-67,826	489,932	34,584	524,516
Direct Billed				67,826	67,826		67,826
TOTAL	8,102	100.0000	557,758		557,758	34,584	592,342

Allocation Basis: DIRECT HOURS OF ATTORNEYS

Allocation Source: COUNTY COUNSEL TIME RECORDS

County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
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	6,623	100.0000	1,123,208	-1,272,271	-149,063	69,646	-79,417
SubTotal	6,623	100.0000	1,123,208	-1,272,271	-149,063	69,646	-79,417
Direct Billed				1,272,271	1,272,271		1,272,271
TOTAL	6,623	100.0000	1,123,208		1,123,208	69,646	1,192,854

Allocation Basis: DIRECT HOURS OF HSA ATTORNEYS/STAFF

Allocation Source: COUNTY COUNSEL TIME RECORDS



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
ADMINISTRATION	31,598	31,598	0
INSURANCE	1,583	1,583	0
HUMAN RESOURCES	17,211	17,211	0
FINANCE	8,371	8,371	0
COUNTY COUNSEL	130,251	130,251	0
BOARD OF SUP.	59,275	59,275	0
ASSESSOR	6,854	6,854	0
ELECTIONS	9,339	9,339	0
INFO. TECHNOLOGY	6,929	6,929	0
PURCHASING	4,669	4,669	0
LAW LIBRARY	301	301	0
DA PROSECUTION	22,294	22,294	0
CHILD SUPPORT	3,314	3,314	0
GRAND JURY	2,636	2,636	0
SHERIFF ADMIN	33,516	33,516	0
SHERIFF-AB109	16,494	16,494	0
PROBATION-AB109	7,382	7,382	0
PROBATION	12,503	12,503	0
FIRE	5,573	5,573	0
OFFICE OF EMERG MGT	9,038	9,038	0
AG COMMISSIONER	1,657	1,657	0
PLANNING	3,457	3,457	0
RECORDER	4,594	4,594	0
PUBLIC GUARDIAN	3,754	3,754	0
ANIMAL CONTROL	1,130	1,130	0
HEALTH-ADMIN	11,900	11,900	0
EHS	1,149	1,149	0
FIRST 5	(516)	(516)	0
BHA	(24,855)	(24,855)	0
HUMAN SERVICES	(79,417)	0	(79,417)
WHOLE PERSON CARE	(1,223)	(1,223)	0
IHSS	753	753	0
JOB TRAINING	4,896	4,896	0
LIBRARY	753	753	0



County of Kings
Cost Plan Year 2024-2025
Fiscal Year 2022-2023
Schedule .5 - Allocation Summary
For Department COUNTY COUNSEL

Receiving Department	Total	LEGAL SERVICES HSA	LEGAL SERVICES
PARKS	151	151	0
PW-ADMIN	35,023	35,023	0
OTHER	92,762	92,762	0
Direct Billed	1,340,097	67,826	1,272,271
Total	1,785,196	592,342	1,192,854

