



**BETTY T. YEE**  
**California State Controller**

Local Government Programs and Services Division

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Fresno**  
**Fresno, California**

**Date: March 24, 2017**  
**Filing Ref: FRE17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. This approval is subject to the conditions contained in Section III.

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

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

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

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

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|---|---|
| 1. Employee Fringe Benefits                   | 9. Fleet Services (ISF)                   |
| 2. County Administrative Office               | 10. Information Technology Services (ISF) |
| 3. Auditor-Controller/Treasurer-Tax Collector | 11. Graphic Communications Services (ISF) |
| 4. Purchasing                                 | 12. Facility Services (ISF)               |
| 5. County Counsel                             | 13. Security Services (ISF)               |
| 6. Personnel                                  | 14. Risk Management (ISF)                 |
| 7. Archives & Storage                         | 15. Communications (ISF)                  |
| 8. Parks & Grounds                            | 16. PeopleSoft Operations (ISF)           |

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

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

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**SECTION III: CONDITIONS**

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

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

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

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular 2 CFR Part 200, 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:** During our review of the central service cost allocation plan, it was disclosed that, beginning in FY 2014-15, the 2002 Refunding Pension Obligation Bonds (POBs) exceeded the costs of the 1998 POBs they replaced. In a February 8, 2017 letter to the County, the U.S. Department of Health and Human Services (DHHS), Cost Allocation Services (CAS) determined that the additional debt service cost is unallowable. The County has appealed the CAS decision. Therefore, we reserve the right to make an adjustment to the billed pension costs, if the DHHS Departmental Appeals Board upholds CAS’s determination.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF FRESNO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Oscar J. Garcia

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Local Govt Programs and Services Division**

Name  
Auditor-Controller/Treasurer-Tax Collector

Title

4-12-2016

4-24-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	0110 Board Of Supervisors	0420 Assessor / Recorder	13600 Other	1912 Capital Projects - Grants	1930 Advertising	2540 Miscellaneous Expenses	2811 Superior Court
0120 CAO	6,477	26,297	0	0	0	16,342	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	12,408	64,547	263,870	277	0	7,329	0
0440 PURCHASING	2,443	4,990	0	1,222	0	7,330	0
0710 COUNTY COUNSEL	574,459	56,701	( 113)	0	0	0	0
1010 PERSONNEL	7,154	56,225	2	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	( 213)	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	3,025	12,229	0	0	0	0	0
013800 EQUIP USE	782	13,154	0	0	0	0	0
013900 BLDG USE ALLOW	3,164	10,564	704,899	0	0	0	218,580
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>609,912</b>	<b>244,494</b>	<b>968,658</b>	<b>1,499</b>	<b>0</b>	<b>31,001</b>	<b>218,580</b>
Roll Forward	184,951	10,738	562,302	914	0	( 116,622)	( 365,097)
<b>Cost With Roll Forward</b>	<b>794,863</b>	<b>255,232</b>	<b>1,530,960</b>	<b>2,413</b>	<b>0</b>	<b>( 85,621)</b>	<b>( 146,517)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>794,863</b>	<b>255,232</b>	<b>1,530,960</b>	<b>2,413</b>	<b>0</b>	<b>( 85,621)</b>	<b>( 146,517)</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	2831 CV Municipal Court	2838 Court Ancillary Svcs	2850 County Clerk	2860 District Attorney	2862 D.A. Grants	2863 Welfare Fraud / Child Abduction	2870 Grand Jury
0120 CAO	0	7,169	1,584	28,428	0	0	21,157
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	12,672	27,911	80,083	42,818	0	3,305
0440 PURCHASING	0	0	13,439	5,912	6,109	0	0
0710 COUNTY COUNSEL	0	0	53,531	33,899	0	0	9,298
1010 PERSONNEL	0	0	29,889	65,177	11,119	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	( 3)	( 201)	3	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	1,835	7,872	4,632	0	0	0
013800 EQUIP USE	0	0	161,340	4,426	0	0	0
013900 BLDG USE ALLOW	0	24,477	34,851	141,420	0	0	1,026
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>46,153</b>	<b>330,414</b>	<b>363,776</b>	<b>60,049</b>	<b>0</b>	<b>34,786</b>
Roll Forward	( 354)	( 2,638)	( 40,443)	66,706	6,179	0	1,188
<b>Cost With Roll Forward</b>	<b>( 354)</b>	<b>43,515</b>	<b>289,971</b>	<b>430,482</b>	<b>66,228</b>	<b>0</b>	<b>35,974</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 354)</b>	<b>43,515</b>	<b>289,971</b>	<b>430,482</b>	<b>66,228</b>	<b>0</b>	<b>35,974</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	2875 Alternate Indigent Defense	2880 Public Defender	3111 Sheriff	3410 Jail	3430 Probation	3432 Probation Grants	3440 Prob. - JJC
0120 CAO	20,569	36,046	98,725	0	18,866	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	19,054	32,411	509,326	0	106,107	35,460	66,582
0440 PURCHASING	0	0	135,538	0	19,145	0	9,163
0710 COUNTY COUNSEL	0	6,662	294,272	0	66,624	0	0
1010 PERSONNEL	0	33,911	306,288	0	91,540	3,322	69,617
1910 CAPITAL PROJECTS	0	0	2,459,861	0	0	0	0
285002 ARCHIVES &	0	( 49)	2	0	18	0	( 108)
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	2,901	28,027	0	( 17,883)	0	99,606
013800 EQUIP USE	0	1,726	1,084,761	0	2,355	0	811
013900 BLDG USE ALLOW	0	98,477	990,984	0	258,410	0	2,139,100
014100 BLDG USE ALLOW B	0	0	384,947	0	33,402	0	0
<b>Total Allocated</b>	<b>39,623</b>	<b>212,085</b>	<b>6,292,731</b>	<b>0</b>	<b>578,584</b>	<b>38,782</b>	<b>2,384,771</b>
Roll Forward	( 42,829)	37,351	2,638,018	0	263,203	27,719	( 195,860)
<b>Cost With Roll Forward</b>	<b>( 3,206)</b>	<b>249,436</b>	<b>8,930,749</b>	<b>0</b>	<b>841,787</b>	<b>66,501</b>	<b>2,188,911</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 3,206)</b>	<b>249,436</b>	<b>8,930,749</b>	<b>0</b>	<b>841,787</b>	<b>66,501</b>	<b>2,188,911</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	3445 Elkhorn Correct Facility	4010 Agriculture	4310 Co Clerk-R	4330 Coroner	4340 Emergency Services	4350 Fish & Game	4360110 Capital Projects
0120 CAO	0	22,959	0	0	0	75	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	52,882	0	0	0	118	0
0440 PURCHASING	0	7,848	0	0	0	3,054	0
0710 COUNTY COUNSEL	0	5,280	0	0	0	0	0
1010 PERSONNEL	0	49,863	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	7,673	0	0	0	0	0
013800 EQUIP USE	0	8,323	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	35,059	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>189,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,247</b>	<b>0</b>
Roll Forward	0	60,281	0	0	0	2,071	0
<b>Cost With Roll Forward</b>	<b>0</b>	<b>250,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,318</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>250,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,318</b>	<b>0</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	43601150 - PW&P - Capital Projects	43601250 PW&P - Surveyor	4360200 P.W. Dev Svcs	4360300 P.W. Planning & Zoning	4360400 P.W. Resources	4360500 P.W. Dispute Resolution	4360600 P.W. EMIS
0120 CAO	0	0	24,212	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	2,420	0	58,907	0	0	0	0
0440 PURCHASING	0	0	2,443	0	0	0	0
0710 COUNTY COUNSEL	0	0	314,965	0	0	0	0
1010 PERSONNEL	695	0	24,405	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	39	0	( 1)	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	1,416	0	0	0	0
013800 EQUIP USE	0	0	2,793	0	0	0	0
013900 BLDG USE ALLOW	0	0	49,503	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	3,154	0	478,643	0	0	0	0
Roll Forward	( 1,119)	( 476)	305,091	0	0	0	0
Cost With Roll Forward	2,035	( 476)	783,734	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,035	( 476)	783,734	0	0	0	0





**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	4360700 P.W. Admin	4360800 P.W. Speical Dist	4360900 P.W. Ec. Dev.	4365 PW&P Support Services	4371 LAFCo. Support	4510 P.W. Roads	4610 Public Works
0120 CAO	0	0	0	148	3,073	8,868	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	0	198	6,768	254	128,880	0
0440 PURCHASING	0	0	0	0	0	15,287	0
0710 COUNTY COUNSEL	0	0	0	0	0	46,265	0
1010 PERSONNEL	0	0	0	16,806	2	15,060	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	( 129)	0	( 29)	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	103,436	0
013800 EQUIP USE	0	0	0	0	0	42,129	0
013900 BLDG USE ALLOW	0	0	0	9,548	0	31,651	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	0	0	198	33,141	3,329	391,547	0
Roll Forward	0	0	( 95)	( 15,084)	( 518)	( 26,370)	0
Cost With Roll Forward	0	0	103	18,057	2,811	365,177	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	103	18,057	2,811	365,177	0



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	4700 Transit Services	5110 DCSS	5240 Medical Svcs	5242 County Health Svcs	5243 Local Hth & Welf Trust	5244 EMS	5512 P.W. Grants
0120 CAO	445	( 525)	0	0	0	0	2,229
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	2,030	57,766	6,846	0	( 17,464)	4,384	6,114
0440 PURCHASING	0	5,601	0	0	0	0	10,385
0710 COUNTY COUNSEL	0	8,508	0	0	0	0	10,004
1010 PERSONNEL	0	19,403	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	( 44)	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	59,686
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	129,866	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>2,475</b>	<b>220,575</b>	<b>6,846</b>	<b>0</b>	<b>( 17,464)</b>	<b>4,384</b>	<b>88,418</b>
Roll Forward	1,882	7,454	( 11,873)	0	( 45,322)	4,002	6,361
<b>Cost With Roll Forward</b>	<b>4,357</b>	<b>228,029</b>	<b>( 5,027)</b>	<b>0</b>	<b>( 62,786)</b>	<b>8,386</b>	<b>94,779</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>4,357</b>	<b>228,029</b>	<b>( 5,027)</b>	<b>0</b>	<b>( 62,786)</b>	<b>8,386</b>	<b>94,779</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	5600 HSF	5601 Mental Hlth Managed Care	5602 Substance Abuse Svcs	5603 Community Based Orgs	5610 Dept of Social Serv	5611 Public Authority	5620 Public Health
0120 CAO	0	0	0	0	( 8,525)	0	19,902
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	772,680	3,461	278,285
0440 PURCHASING	0	0	0	0	( 26,025)	0	15,960
0710 COUNTY COUNSEL	0	0	0	0	268,701	5,495	48,859
1010 PERSONNEL	0	0	0	0	234,535	1,443	49,490
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	( 589)	0	242
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	34,216	0	174
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	1,447	0	62,253
014100 BLDG USE ALLOW B	0	0	0	0	182,035	0	11,846
Total Allocated	0	0	0	0	1,458,475	10,399	487,011
Roll Forward	0	0	0	0	230,054	4,288	46,690
Cost With Roll Forward	0	0	0	0	1,688,529	14,687	533,701
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	1,688,529	14,687	533,701



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	5630 Behavioral Health	5635 Compliance Unit	5640 Mental Health	5663 Children MHSA	5664 Trans Age Youth MHSA	5665 Adults MHSA	5666 Older Adults MHSA
0120 CAO	47,473	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	332,504	0	0	0	0	0	0
0440 PURCHASING	29,610	0	0	0	0	0	0
0710 COUNTY COUNSEL	81,610	0	0	0	0	0	0
1010 PERSONNEL	74,421	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	173	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	57,294	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	35,450	0	0	0	0	0	0
014100 BLDG USE ALLOW B	225,935	0	0	0	0	0	0
<b>Total Allocated</b>	<b>884,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Roll Forward	96,271	( 2,388)	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>980,741</b>	<b>( 2,388)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>980,741</b>	<b>( 2,388)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	5667 Admin MHSA	7110 Veterans' Svcs	7205 Community Dev Block Grant	7208 Neighborhood Stab. Prog.	7209 Neighbrhd Stab 3	7410 Schools	7511 Library - Measure B
0120 CAO	0	0	2,013	0	0	0	20,540
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	3,821	9,665	0	0	13,058	198,698
0440 PURCHASING	0	0	5,292	0	0	0	37,908
0710 COUNTY COUNSEL	0	0	2,246	0	0	0	14,990
1010 PERSONNEL	0	1,083	5,202	0	0	0	37,687
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	20,221
013800 EQUIP USE	0	0	0	0	0	0	28,653
013900 BLDG USE ALLOW	0	0	6,019	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>4,904</b>	<b>30,437</b>	<b>0</b>	<b>0</b>	<b>13,058</b>	<b>358,697</b>
Roll Forward	0	( 755)	5,932	0	0	( 10,593)	111,117
<b>Cost With Roll Forward</b>	<b>0</b>	<b>4,149</b>	<b>36,369</b>	<b>0</b>	<b>0</b>	<b>2,465</b>	<b>469,814</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>4,149</b>	<b>36,369</b>	<b>0</b>	<b>0</b>	<b>2,465</b>	<b>469,814</b>



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
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**Allocated Costs By Department**

Central Service Departments	7515 Librarian	7517 Library Grants	7530 Library Capital Projects	7540 Community Redevelopment	7550 Law Library	7610 Cooperative Extension	7920 - Off Highway License
0120 CAO	573	573	2,998	0	73	0	712
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	263	4,267	632	0	0	0	39
0440 PURCHASING	0	3,054	3,054	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 PERSONNEL	141	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	144	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>977</b>	<b>7,894</b>	<b>6,684</b>	<b>0</b>	<b>217</b>	<b>0</b>	<b>751</b>
Roll Forward	( 27,035)	5,663	5,471	( 1,282)	( 279)	( 9,371)	749
<b>Cost With Roll Forward</b>	<b>( 26,058)</b>	<b>13,557</b>	<b>12,155</b>	<b>( 1,282)</b>	<b>( 62)</b>	<b>( 9,371)</b>	<b>1,500</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 26,058)</b>	<b>13,557</b>	<b>12,155</b>	<b>( 1,282)</b>	<b>( 62)</b>	<b>( 9,371)</b>	<b>1,500</b>



**COUNTY OF FRESNO**  
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**Allocated Costs By Department**

Central Service Departments	8810 Court Facilities	8811 Adult Detent Prop 86	8813 DA Fac Improv	8816 Mendota Disp Clean Closure	8830 JJC	8840 Coroner Facility	8888 WHS Special Districts
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	79	0	0
0440 PURCHASING	0	0	0	0	611	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	690	0	0
Roll Forward	0	0	0	0	( 14,350)	( 329)	0
Cost With Roll Forward	0	0	0	0	( 13,660)	( 329)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	( 13,660)	( 329)	0



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**Allocated Costs By Department**

Central Service Departments	8905/8908 ITSD	8910/8911 Fleet Svcs	8915 Central Warehouse	8920 Graphic Comm	8925 Risk Mgmt	8930/8931 Telecommunications	8932 Radio Operations
0120 CAO	5,601	1,129	0	597	6,531	0	668
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	85,093	83,697	0	13,870	22,226	0	11,455
0440 PURCHASING	2,328	17,592	0	2,109	2,548	0	2,322
0710 COUNTY COUNSEL	30,883	27	0	0	106,548	0	0
1010 PERSONNEL	36,170	10,529	0	987	79,327	0	211
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	48	0	0	0	71	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	1,499	6,972	0	255	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	7,280	0	0	0	16,511	0	1,275
014100 BLDG USE ALLOW B	0	0	0	0	0	0	34
<b>Total Allocated</b>	<b>168,902</b>	<b>119,946</b>	<b>0</b>	<b>17,818</b>	<b>233,762</b>	<b>0</b>	<b>15,965</b>
Roll Forward	( 73,207)	( 17,235)	0	( 7,120)	49,963	0	( 5,712)
<b>Cost With Roll Forward</b>	<b>95,695</b>	<b>102,711</b>	<b>0</b>	<b>10,698</b>	<b>283,725</b>	<b>0</b>	<b>10,253</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>95,695</b>	<b>102,711</b>	<b>0</b>	<b>10,698</b>	<b>283,725</b>	<b>0</b>	<b>10,253</b>





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**Allocated Costs By Department**

Central Service Departments	8933 PS Ops	8935 GS Facility Services	8970 GS Security	9015 Resources	9020 Solid Waste Disp	9023 Fresno/Clovis Metro Waste Disp	9024 Shaver Lake Transfer Station
0120 CAO	453	2,986	1,117	2,248	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	34,851	77,208	19,962	8,906	2,654	0	0
0440 PURCHASING	611	( 4,061)	2,155	2,443	3,405	0	0
0710 COUNTY COUNSEL	0	6,705	0	20,256	110	0	0
1010 PERSONNEL	981	18,055	11,457	12,784	( 4)	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	( 101)	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	77,397	2,772	8,574	42,107	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	38,098	9,101	5,353	0	0	0
014100 BLDG USE ALLOW B	0	1,507	0	0	0	0	0
Total Allocated	36,896	217,895	46,564	60,463	48,272	0	0
Roll Forward	10,015	17,116	8,386	12,470	33,339	0	0
Cost With Roll Forward	46,911	235,011	54,950	72,933	81,611	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	46,911	235,011	54,950	72,933	81,611	0	0



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Central Service Departments	9025 Bass Ave Transfer Station	9026 American Ave Disp Site	9028 Coalinga Disp Site	9030 PW OP&MCTE	9050 CAL - ID Ran JPA	9060 PABLIC SAFETY JPA	9080 Sheriff - Inmate Welfare Trust
0120 CAO	0	1,348	904	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	31,413	5,494	0	( 595)	0	118
0440 PURCHASING	0	1,849	5,025	0	611	0	0
0710 COUNTY COUNSEL	0	10,596	1,844	0	0	0	0
1010 PERSONNEL	0	3,136	( 6)	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	( 14)	( 1)	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	113,952	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>162,280</b>	<b>13,260</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>118</b>
Roll Forward	( 523)	( 41,936)	9,147	0	( 5,269)	( 227)	( 10,659)
<b>Cost With Roll Forward</b>	<b>( 523)</b>	<b>120,344</b>	<b>22,407</b>	<b>0</b>	<b>( 5,253)</b>	<b>( 227)</b>	<b>( 10,541)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 523)</b>	<b>120,344</b>	<b>22,407</b>	<b>0</b>	<b>( 5,253)</b>	<b>( 227)</b>	<b>( 10,541)</b>



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**Allocated Costs By Department**

Central Service Departments	9135 Prop Mgmt-Entp Fund	9140 Special Districts Admin	9141 CSA #1	9142 CSA #2	9145 CSA #5	9146 CSA #7-D	9147 CSA #7
0120 CAO	0	5,474	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	16,934	1,654	118	438	514	1,803
0440 PURCHASING	0	( 539)	0	0	0	611	0
0710 COUNTY COUNSEL	0	( 21,380)	0	68	( 1,275)	0	( 23)
1010 PERSONNEL	0	6,630	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	( 6)	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	9	0	41	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	1,331	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>8,444</b>	<b>1,663</b>	<b>186</b>	<b>( 796)</b>	<b>1,125</b>	<b>1,780</b>
Roll Forward	0	2,570	( 88)	85	( 1,138)	388	1,707
<b>Cost With Roll Forward</b>	<b>0</b>	<b>11,014</b>	<b>1,575</b>	<b>271</b>	<b>( 1,934)</b>	<b>1,513</b>	<b>3,487</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>11,014</b>	<b>1,575</b>	<b>271</b>	<b>( 1,934)</b>	<b>1,513</b>	<b>3,487</b>



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Central Service Departments	9149 CSA #31-ZONE C	9150 CSA #10	9151 CSA 35 ZONE Ab	9154 CSA #14	9155 CSA 35 ZONE B OP	9156 CSA 35 ZONE C OP	9157 CSA #35 ZONE bi
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	78	896	0	705	0	0	0
0440 PURCHASING	0	( 472)	0	( 472)	0	0	0
0710 COUNTY COUNSEL	0	( 387)	0	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	13	0	11	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	78	50	0	244	0	0	0
Roll Forward	5	( 868)	0	( 373)	0	0	0
Cost With Roll Forward	83	( 818)	0	( 129)	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	83	( 818)	0	( 129)	0	0	0



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Central Service Departments	9165 CSA 35 ZONE Ai	9166 CSA #31-B	9167 CSA #31 ZONE D	9168 CSA #35 ZONE Ac	9169 CSA #31 ZONE F	9170 CSA #30	9171 CSA #31
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	39	5,861	39	0	39	1,347	714
0440 PURCHASING	0	611	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	1,098	0	0	0	12	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>39</b>	<b>7,570</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>1,359</b>	<b>714</b>
Roll Forward	0	4,107	0	0	0	( 185)	( 237)
<b>Cost With Roll Forward</b>	<b>39</b>	<b>11,677</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>1,174</b>	<b>477</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>39</b>	<b>11,677</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>1,174</b>	<b>477</b>



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**Allocated Costs By Department**

Central Service Departments	9172 CSA #32	9173 CSA #33	9174 CSA #34	9175 CSA #35	9176 CSA 35-I	9177 CSA #35 ZONE Au	9178 CSA #35 L
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	2,027	1,027	750	0	39	39	0
0440 PURCHASING	0	611	611	0	0	0	0
0710 COUNTY COUNSEL	650	0	3,474	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	446	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>3,123</b>	<b>1,638</b>	<b>4,835</b>	<b>0</b>	<b>39</b>	<b>39</b>	<b>0</b>
Roll Forward	( 1,549)	154	5,153	0	0	0	0
<b>Cost With Roll Forward</b>	<b>1,574</b>	<b>1,792</b>	<b>9,988</b>	<b>0</b>	<b>39</b>	<b>39</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,574</b>	<b>1,792</b>	<b>9,988</b>	<b>0</b>	<b>39</b>	<b>39</b>	<b>0</b>



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Central Service Departments	9179 CSA 35 ZONE Ax	9180 CSA #35-O	9181 CSA #34-A	9182 CSA #35 ZONE J	9183 CSA #35 ZONE K	9186 CSA #35 ZONE Bc	9187 CSA #35 ZONE Ay
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	39	750	3,430	39	39	39	39
0440 PURCHASING	0	139	435	0	0	0	0
0710 COUNTY COUNSEL	0	0	( 1,646)	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	108	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	39	889	2,327	39	39	39	39
Roll Forward	0	( 26)	1,335	0	0	2,468	0
Cost With Roll Forward	39	863	3,662	39	39	2,507	39
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39	863	3,662	39	39	2,507	39



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Central Service Departments	9190 CSA #35 ZONE P	9192 CSA #35 ZONE S	9194 CSA 35 ZONE T	9195 CSA #35 ZONE U	9196 CSA #35-V	9197 CSA #35 ZONE Z	9198 CSA #40
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	39	0	39	0	198	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	99	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>0</b>	<b>297</b>	<b>0</b>	<b>0</b>
Roll Forward	0	0	0	0	4	0	0
<b>Cost With Roll Forward</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>0</b>	<b>301</b>	<b>0</b>	<b>0</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>0</b>	<b>301</b>	<b>0</b>	<b>0</b>





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Central Service Departments	9199 CSA #35 ZONE Av	9200 FCERA	9201 CSA 31 Zone G	9202 CSA #38-A	9203 CSA #38-B	9204 CSA #35 ZONE Ad	9205 CSA #35 ZONE Af
0120 CAO	0	995	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	39	10,860	118	0	0	0	39
0440 PURCHASING	0	( 472)	0	0	0	0	0
0710 COUNTY COUNSEL	0	10,426	0	0	0	0	0
1010 PERSONNEL	0	7,896	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	( 27)	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>39</b>	<b>29,678</b>	<b>118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>
Roll Forward	0	( 40,789)	45	0	0	0	0
<b>Cost With Roll Forward</b>	<b>39</b>	<b>( 11,111)</b>	<b>163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>39</b>	<b>( 11,111)</b>	<b>163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>



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Central Service Departments	9206 CSA #35-AG	9207 CSA #35 ZONE Aj	9208 CSA #35-AK	9209 CSA #35 ZONE	9210 CSA #35 ZONE An	9211 CSA #35 ZONE Ao	9212 CSA #39-A
	Am						
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	198	0	198	0	0	0	854
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	( 323)	1,454	( 305)	0	0	0	( 264)
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	40
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>( 125)</b>	<b>1,454</b>	<b>( 107)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>630</b>
<b>Roll Forward</b>	<b>( 418)</b>	<b>0</b>	<b>( 326)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 383)</b>
<b>Cost With Roll Forward</b>	<b>( 543)</b>	<b>1,454</b>	<b>( 433)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247</b>
<b>Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Proposed Costs</b>	<b>( 543)</b>	<b>1,454</b>	<b>( 433)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247</b>



**COUNTY OF FRESNO**  
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**Allocated Costs By Department**

Central Service Departments 9214 CSA #35-Zone AP 9215 CSA #35 ZONE Aq 9216 CSA 35 ZONE Ar 9217 CSA #35-Zone AA 9218 CSA #35 ZONE Ae 9220 CSA #35 ZONE Az 9221 CSA #35 ZONE Ba

0120 CAO	0	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	0	0	0	0
Roll Forward	0	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0	0



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Central Service Departments	9222 CSA #35 ZONE Bb	9223 CSA #35 ZONE Bd	9224 CSA #35-Zone BG	9225 CSA #35-Zone D	9226 CSA # 35 Zone "H"	9227 CSA # 35 Zone "N"	9229 County Service Area 35 Zone BJ
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	0	0	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0



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**Allocated Costs By Department**

Central Service Departments	9230 CSA 35 - Zone "BM"	9231 CSA #35-AT	9232 CSA No. 35 - Zone "BQ"	9233 CSA #35-Zone BR	9234 CSA No. 35-Zone "X"	9235 CSA No. 35 - Zone "BS"	9236 CSA No. 35 - Zone "M"
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	277	0	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	0	277	0	0	0	0	0
Roll Forward	0	( 16)	0	0	0	0	0
Cost With Roll Forward	0	261	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	261	0	0	0	0	0



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**Allocated Costs By Department**

Central Service Departments	9237 CSA No. 35-Zone "BH"	9239 CSA No 35-Zone "BU"	9240 CSA No1 35-Zone "BW"	9241 CSA No. 35-Zone "BX"	9242 CSA #35-BY	9243 CSA #43	9244 CSA #44-A
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	198	1,721
0440 PURCHASING	0	0	0	0	0	611	0
0710 COUNTY COUNSEL	0	0	0	0	( 823)	( 288)	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	811	( 3)
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 823)</b>	<b>1,332</b>	<b>1,718</b>
Roll Forward	0	0	0	0	0	709	249
<b>Cost With Roll Forward</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 823)</b>	<b>2,041</b>	<b>1,967</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 823)</b>	<b>2,041</b>	<b>1,967</b>



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Central Service Departments	9245 CSA#44-Zone B	9246 CSA #44-C	9247 CSA #44-D	9248 County Service Area No. 50	9249 County Service Area	9250 CSA # 10-A	9251 CSA No. 10 Zone A (other)
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	280	3,374	744	1,062	788	592
0440 PURCHASING	0	0	611	0	0	( 472)	0
0710 COUNTY COUNSEL	0	0	789	0	( 147)	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	3	31	0	13	8	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>283</b>	<b>4,805</b>	<b>744</b>	<b>928</b>	<b>324</b>	<b>592</b>
Roll Forward	0	( 489)	13,416	562	( 530)	( 2,946)	226
<b>Cost With Roll Forward</b>	<b>0</b>	<b>( 206)</b>	<b>18,221</b>	<b>1,306</b>	<b>398</b>	<b>( 2,622)</b>	<b>818</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>( 206)</b>	<b>18,221</b>	<b>1,306</b>	<b>398</b>	<b>( 2,622)</b>	<b>818</b>



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**Allocated Costs By Department**

Central Service Departments	9252 CSA No. 35 Zone BL	009253 - CSA 35 - Zone BN	9254 CSA 34 ZONE C	009255 - CSA No. 34 - Zone B	009256 - CSA # 31 Zone E	009257 - CSA #35 Zone CA	009258 - CSA #35 Zone CC
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	0	2,379	2,924	592	0	0
0440 PURCHASING	0	0	750	0	0	0	0
0710 COUNTY COUNSEL	0	0	( 252)	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	33	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	0	0	2,910	2,924	592	0	0
Roll Forward	0	0	5,310	2,316	80	0	0
Cost With Roll Forward	0	0	8,220	5,240	672	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	8,220	5,240	672	0	0





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Central Service Departments	009259 CSA # 35 Zone CD	9260 CSA #35 Zone CE	9261 CSA Zone CF	9262 CSA # 35 Zone BO	9263 CSA # 35 Zone CB	9264 CSA #35 Zone CG	9265 CSA #35 Zone CI
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	315	0	0	0	0	39	198
0440 PURCHASING	0	0	0	0	0	0	( 472)
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>( 274)</b>
<b>Roll Forward</b>	<b>( 620)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>( 531)</b>
<b>Cost With Roll Forward</b>	<b>( 305)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>( 805)</b>
<b>Adjustments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Proposed Costs</b>	<b>( 305)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39</b>	<b>( 805)</b>



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Central Service Departments    9266 CSA #35 Zone CL   9267 CSA #35 Zone CM   9268 CSA #35 Zone CN   9269 CSA #35 Zone CO   9270 CSA #35 Zone CP   9271 CSA #35 Zone CQ   9272 CSA #35 Zone CS

0120 CAO	0	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0	0
0410 ACTTC	39	39	39	0	39	39	39	39
0440 PURCHASING	0	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	9	0	0
1010 PERSONNEL	0	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>48</b>	<b>39</b>	<b>39</b>
Roll Forward	0	0	0	0	0	850	0	0
<b>Cost With Roll Forward</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>898</b>	<b>39</b>	<b>39</b>
Adjustments	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>0</b>	<b>39</b>	<b>898</b>	<b>39</b>	<b>39</b>



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Central Service Departments	9273 CSA 35 Zone CU	9274 CSA 35 Zone CV	9275 CSA #35 Zone AS	9301 CSA #43 W	9302 County Service Area No. 1 (S)	9305 CSA #44	9310 CSA #47
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	39	39	237	474	277	78	8,188
0440 PURCHASING	0	0	0	0	0	0	139
0710 COUNTY COUNSEL	0	0	2,496	( 113)	( 132)	0	1,467
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	18	0	0	169
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	39	39	2,733	379	145	78	9,963
Roll Forward	841	0	2,589	( 138)	( 74)	5	14,456
Cost With Roll Forward	880	39	5,322	241	71	83	24,419
Adjustments	0	0	0	0	0	0	0
Proposed Costs	880	39	5,322	241	71	83	24,419



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Central Service Departments	9314 Van Ness Blvd Estate Lighting	9315 CSA 51 Dom Water Sys	9320 CSA 34 WW TF	9321 Sanitation Dist #2	9351 Waterworks #41 Sewer	9357 Waterworks #37	9358 Waterworks #38
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	0	1,707	0	2,598	973	941
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	( 79)	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	1,096	12	15
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>1,707</b>	<b>0</b>	<b>3,694</b>	<b>906</b>	<b>956</b>
Roll Forward	0	( 2)	0	0	3,392	286	989
<b>Cost With Roll Forward</b>	<b>0</b>	<b>( 2)</b>	<b>1,707</b>	<b>0</b>	<b>7,086</b>	<b>1,192</b>	<b>1,945</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>( 2)</b>	<b>1,707</b>	<b>0</b>	<b>7,086</b>	<b>1,192</b>	<b>1,945</b>



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Central Service Departments	9359 Mcte Dist #1	9360 Waterworks #40	9361 Waterworks #41	9362 Waterworks #42	9363 Mcte Dist #2	9364 Mcte #3	9365 Council of County Gover
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	52	1,409	5,793	586	0	7	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	47	33,172	56	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	17	271	29	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	99	34,598	6,120	615	0	7	0
Roll Forward	3,587	33,354	2,235	( 220)	0	( 71)	0
Cost With Roll Forward	3,686	67,952	8,355	395	0	( 64)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,686	67,952	8,355	395	0	( 64)	0



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Central Service Departments	9366 Maintenance District #5	9367 Mtce District 6	9368 Clovis Cemetary	9373 Fowler Cemetary	9376 Parlier Cemetary	9377 Reedley Cemetary	9378 Sanger Cemetary Dist
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	55	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>0</b>
Roll Forward	0	0	0	0	0	( 18)	0
<b>Cost With Roll Forward</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>( 18)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>( 18)</b>



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Central Service Departments	9392 Big Creek Com	9409 Fig Garden Fire	9411 Fresno County Fire Protection	9441 Clovis Memorial	9455 Fig Garden Police Protection	9625 SJVL	9627 SJVLS Grants
0120 CAO	0	0	0	0	0	0	0
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	0	1,303	259	0	0	6,526	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 PERSONNEL	0	0	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP USE	0	0	0	0	0	0	0
013900 BLDG USE ALLOW	0	0	0	0	0	0	0
014100 BLDG USE ALLOW B	0	0	0	0	0	0	0
Total Allocated	0	1,303	259	0	0	6,526	0
Roll Forward	0	864	( 1,001)	0	( 5,372)	( 6,954)	( 36)
Cost With Roll Forward	0	2,167	( 742)	0	( 5,372)	( 428)	( 36)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,167	( 742)	0	( 5,372)	( 428)	( 36)



**COUNTY OF FRESNO**  
**COST PLAN YEAR 2016 - 2017**  
**BASED ON ACTUALS 2014-15**  
**Allocated Costs By Department**

Central Service Departments	9690 LAFCO - Contract	9710 Fresno Trans Auth	9810 FC Zoo Authority	9811 Fresno's Chaffee Zoo Corp	9820 NSP - JPA	9860 SJVIA - Fresno	SubTotal
0120 CAO	0	0	0	0	0	0	459,527
0130 GS ADMIN	0	0	0	0	0	0	0
0410 ACTTC	( 510)	( 2,830)	( 20,330)	312	355	7,031	3,692,315
0440 PURCHASING	0	0	0	0	611	0	361,151
0710 COUNTY COUNSEL	0	17,255	1,069	0	0	1,392	2,125,766
1010 PERSONNEL	( 933)	0	0	0	0	0	1,391,700
1910 CAPITAL PROJECTS	0	0	0	0	0	0	2,459,861
285002 ARCHIVES &	0	0	0	0	0	0	( 919)
285004 CENTRAL WH	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	684,193
013800 EQUIP USE	0	0	0	0	0	0	1,351,253
013900 BLDG USE ALLOW	0	1,657	0	0	0	0	5,032,439
014100 BLDG USE ALLOW B	0	0	0	0	0	0	874,765
<b>Total Allocated</b>	<b>( 1,443)</b>	<b>16,082</b>	<b>( 19,261)</b>	<b>312</b>	<b>966</b>	<b>8,423</b>	<b>18,432,051</b>
Roll Forward	163	8,387	( 16,810)	( 1,312)	( 221)	78	3,769,652
<b>Cost With Roll Forward</b>	<b>( 1,280)</b>	<b>24,469</b>	<b>( 36,071)</b>	<b>( 1,000)</b>	<b>745</b>	<b>8,501</b>	<b>22,201,703</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 1,280)</b>	<b>24,469</b>	<b>( 36,071)</b>	<b>( 1,000)</b>	<b>745</b>	<b>8,501</b>	<b>22,201,703</b>





**COUNTY OF FRESNO  
 COST PLAN YEAR 2016 - 2017  
 BASED ON ACTUALS 2014-15  
 Allocated Costs By Department**

Central Service Departments	Direct Billed	Unallocated	Total
0120 CAO	487,584	935,349	1,882,460
0130 GS ADMIN	0	0	0
0410 ACTTC	1,847,908	3,572,601	9,112,824
0440 PURCHASING	482,826	0	843,977
0710 COUNTY COUNSEL	2,564,591	64,638	4,754,995
1010 PERSONNEL	2,086,697	2,134	3,480,531
1910 CAPITAL PROJECTS	0	0	2,459,861
285002 ARCHIVES &	240,825	0	239,906
285004 CENTRAL WH	0	0	0
7910 PARKS & GROUNDS	949,159	1,214,949	2,848,301
013800 EQUIP USE	0	0	1,351,253
013900 BLDG USE ALLOW	0	0	5,032,439
014100 BLDG USE ALLOW B	0	0	874,765
<b>Total Allocated</b>	<b>8,659,590</b>	<b>5,789,671</b>	<b>32,881,312</b>
Roll Forward	0	0	3,769,652
<b>Cost With Roll Forward</b>	<b>8,659,590</b>	<b>5,789,671</b>	<b>36,650,964</b>
Adjustments	0	0	0
<b>Proposed Costs</b>	<b>8,659,590</b>	<b>5,789,671</b>	<b>36,650,964</b>

