



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Fresno
Fresno, California**

**Date: September 28, 2022
Filing Ref: FRE23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 8. Archives and Storage |
| 2. County Administration Office | 9. Parks and Grounds |
| 3. Auditor-Controller-Treasurer-Tax Collector | 10. Fleet Services (ISF) |
| 4. Purchasing | 11. Information Technology Services (ISF) |
| 5. County Counsel | 12. Facility Services (ISF) |
| 6. Human Resources | 13. Security Services (ISF) |
| 7. Capital Projects | 14. Risk Management (ISF) |
| | 15. 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 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: During our review of the central service cost allocation plan, it was disclosed that, beginning in Fiscal Year 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 U.S. District Court upheld CAS’s determination. Therefore, the State Controller's Office reserves the right to request the County to rebate the unallowable billed pension costs.

SECTION IV: ACCEPTANCE

COUNTY OF FRESNO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Oscar J. Garcia, CPA

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

Name
Auditor-Controller/Treasurer-Tax Collector

Title

09-30-2022

04-17-2022

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Schedule A

**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	0110 Board Of Supervisors	0420 Assessor	1048 Recorder	13600 Other	1912 Capital Projects - Grants	2540 Miscellaneous Expenses	2811 Superior Court
0120 CAO	1,736	2,054	0	0	0	0	0
0410 ACTTC	10,495	28,001	6,533	923,786	0	21,581	0
0440 PURCHASING	7,185	1,796	898	64,345	0	8,980	0
0710 COUNTY COUNSEL	181,162	71,276	5,128	0	0	0	0
1010 HUMAN RESOURCES	9,436	53,789	10,548	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	350	0	0	0	0
7910 PARKS & GROUNDS	5,560	14,950	7,541	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	3,203	8,611	4,343	1,072,558	0	6,952	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	218,777	180,477	35,341	2,060,689	0	37,513	0
Roll Forward	(102,882)	(6,767)	8,753	697,387	0	(79,273)	0
Cost With Roll Forward	115,895	173,710	44,094	2,758,076	0	(41,760)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	115,895	173,710	44,094	2,758,076	0	(41,760)	0



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	2838 Court Ancillary Svcs	2850 County Clerk	2860 District Attorney	2862 D.A. Grants	2870 Grand Jury	2875 Alternate Indigent Defense	2880 Public Defender
0120 CAO	3,282	0	50,893	0	4,311	5,459	14,740
0410 ACTTC	6,629	54,632	76,788	18,445	4,670	20,034	61,555
0440 PURCHASING	0	26,045	8,083	3,593	0	0	5,389
0710 COUNTY COUNSEL	0	245,165	29,623	0	14,088	0	12,127
1010 HUMAN RESOURCES	0	174,337	75,716	9,196	0	0	48,542
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	15	517	47	0	0	853
7910 PARKS & GROUNDS	3,442	8,421	0	0	0	0	0
013800 EQUIP	0	2,672	0	0	0	0	0
013900 BLDG	24,209	24,580	154,615	0	1,286	0	147,222
014100 BLDG	0	0	12,572	0	0	0	0
Total Allocated	37,562	535,867	408,807	31,281	24,355	25,493	290,428
Roll Forward	(17,628)	203,860	(93,972)	(29,312)	(11,799)	(17,336)	(453,150)
Cost With Roll Forward	19,934	739,727	314,835	1,969	12,556	8,157	(162,722)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,934	739,727	314,835	1,969	12,556	8,157	(162,722)



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	3111 Sheriff	3430 Probation	3432 Probation Grants	3440 Prob. - JJC	3445 Elkhorn Correct Facility	4010 Agriculture	4350 Fish & Game
0120 CAO	85,336	64,489	0	0	0	0	0
0410 ACTTC	525,817	124,981	8,441	54,070	0	42,038	1
0440 PURCHASING	197,581	16,166	2,694	7,185	0	11,675	0
0710 COUNTY COUNSEL	523,433	208,805	0	0	0	14,124	0
1010 HUMAN RESOURCES	376,088	121,955	7,538	103,174	0	59,597	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	1,525	0	73	0	0	0
7910 PARKS & GROUNDS	37,211	1,931	0	0	0	23,853	0
013800 EQUIP	2,106,983	0	0	0	0	15,725	0
013900 BLDG	1,074,392	342,507	0	2,656,760	0	0	0
014100 BLDG	437,519	0	0	0	0	13,362	0
Total Allocated	5,364,360	882,359	18,673	2,821,262	0	180,374	1
Roll Forward	(575,378)	22,790	(1,837)	(229,030)	0	14,926	(78)
Cost With Roll Forward	4,788,982	905,149	16,836	2,592,232	0	195,300	(77)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,788,982	905,149	16,836	2,592,232	0	195,300	(77)



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
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	4360900 P.W. Ec. Dev.	4365 PW&P Support Services	4371 LAFCo. Support
0120 CAO	0	0	133,016	0	0	0	0
0410 ACTTC	2,676	0	28,904	995	0	6,196	0
0440 PURCHASING	898	0	3,593	0	0	0	0
0710 COUNTY COUNSEL	0	0	696,709	0	0	0	0
1010 HUMAN RESOURCES	1,569	0	26,445	945	0	17,611	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	81	0	4	0	0	164	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	11,607	0	0	1,856	0
013900 BLDG	3,756	0	58,208	1,801	0	12,344	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	8,980	0	958,486	3,741	0	38,171	0
Roll Forward	(3,794)	(2,783)	361,546	1,269	(78)	(28,032)	0
Cost With Roll Forward	5,186	(2,783)	1,320,032	5,010	(78)	10,139	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,186	(2,783)	1,320,032	5,010	(78)	10,139	0



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	4510 P.W. Roads	4700 Transit Services	5110 DCSS	5240 Medical Svcs	5242 County Health Svcs	5243 Local Hth & Welf Trust	5244 EMS
0120 CAO	0	0	3,276	0	0	0	0
0410 ACTTC	133,493	53	55,853	657	0	69	439
0440 PURCHASING	(21,228)	0	10,777	0	0	0	0
0710 COUNTY COUNSEL	80,647	0	2,249	0	0	0	0
1010 HUMAN RESOURCES	44,011	0	36,085	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	140	0	7	0	0	0	0
7910 PARKS & GROUNDS	326,669	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	40,693	0	164,145	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	604,425	53	272,392	657	0	69	439
Roll Forward	157,015	(284)	(2,158)	227	0	0	(68)
Cost With Roll Forward	761,440	(231)	270,234	884	0	69	371
Adjustments	0	0	0	0	0	0	0
Proposed Costs	761,440	(231)	270,234	884	0	69	371



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	5512 P.W. Grants	5610 Dept of Social Serv	5611 Public Authority	5620 Public Health	5630 Behavioral Health	7110 Veterans' Svcs	7205 Community Dev Block Grant
0120 CAO	0	7,920	0	36,188	63,705	0	0
0410 ACTTC	8,976	683,476	1,014	180,203	360,875	1,018	5,325
0440 PURCHASING	12,573	21,187	1,796	60,705	(31,245)	0	2,244
0710 COUNTY COUNSEL	(369)	25,031	14,280	28,357	131,790	155	605
1010 HUMAN RESOURCES	0	225,391	822	118,672	121,732	3,360	2,649
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	365	0	582	79	0	0
7910 PARKS & GROUNDS	76,376	116,534	0	871	27,264	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	71,719	44,029	0	5,748
014100 BLDG	0	66,668	0	49,745	154,666	0	0
Total Allocated	97,556	1,146,572	17,912	547,042	872,895	4,533	16,571
Roll Forward	44,992	138,060	2,088	85,686	(112,627)	(186)	(4,891)
Cost With Roll Forward	142,548	1,284,632	20,000	632,728	760,268	4,347	11,680
Adjustments	0	0	0	0	0	0	0
Proposed Costs	142,548	1,284,632	20,000	632,728	760,268	4,347	11,680



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	7209 Neighbrhd Stab 3	7410 Schools	7511 Library - Measure B	7515 Librarian	7517 Library Grants	7530 Library Capital Projects	7550 Law Library
0120 CAO	0	0	9,965	0	0	0	0
0410 ACTTC	0	0	153,432	292	840	62	0
0440 PURCHASING	0	0	17,063	0	0	0	0
0710 COUNTY COUNSEL	0	0	16,487	0	0	0	0
1010 HUMAN RESOURCES	0	0	56,047	195	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	252,994	487	840	62	0
Roll Forward	0	0	(180,542)	230	(3,986)	(17)	0
Cost With Roll Forward	0	0	72,452	717	(3,146)	45	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	72,452	717	(3,146)	45	0



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	7920 - Off Highway License	8830 JJC	8905/8908 ITSD	8910/8911 Fleet Svcs	8925 Risk Mgmt	8930/8931 Telecommunications	8933 PS Ops
0120 CAO	0	0	0	21,552	987	0	0
0410 ACTTC	0	0	122,309	90,202	19,885	0	216,998
0440 PURCHASING	0	0	(2,771)	7,098	(2,145)	0	898
0710 COUNTY COUNSEL	0	0	136,800	(10)	72,150	0	0
1010 HUMAN RESOURCES	0	0	43,677	7,695	68,443	0	(69)
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	13	0	80	0	0
7910 PARKS & GROUNDS	0	0	0	3,572	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	5,594	0	23,117	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	305,622	130,109	182,517	0	217,827
Roll Forward	0	0	15,103	(15,706)	87,086	0	43,790
Cost With Roll Forward	0	0	320,725	114,403	269,603	0	261,617
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	320,725	114,403	269,603	0	261,617



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	8935 GS Facility Services	8970 GS Security	9015 Resources	9020 Solid Waste Disp	9023 Fresno/Clovis Metro Waste Disp	9025 Bass Ave Transfer Station	9026 American Ave Disp Site
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	169,054	26,168	7,548	2,624	0	0	26,004
0440 PURCHASING	90,067	(3,179)	2,694	2,764	0	0	3,166
0710 COUNTY COUNSEL	1,032	840	6,065	15,000	0	0	8,090
1010 HUMAN RESOURCES	22,814	14,032	2,559	0	0	0	7,253
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	31	0	0	0	48
7910 PARKS & GROUNDS	145,802	17,257	295	0	0	0	68,975
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	47,305	27,964	6,919	0	0	0	0
014100 BLDG	1,507	0	0	0	0	0	0
Total Allocated	477,581	83,072	26,111	20,388	0	0	113,536
Roll Forward	274,719	(2,379)	(24,659)	5,760	0	0	(121,772)
Cost With Roll Forward	752,300	80,693	1,452	26,148	0	0	(8,236)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	752,300	80,693	1,452	26,148	0	0	(8,236)



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	9028 Coalinga Disp Site	9030 PW OP&MCTE	9050 CAL - ID Ran JPA	9080 Sheriff - Inmate Welfare Trust	9140 Special Districts Admin	9141 CSA #1	9142 CSA #2
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	1,532	0	7,495	0	21,885	1,092	164
0440 PURCHASING	1,796	0	0	0	3,518	0	0
0710 COUNTY COUNSEL	0	0	0	0	55,548	107	(1,792)
1010 HUMAN RESOURCES	0	0	0	0	5,230	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	5	0	0	0	18	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	1,721	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	3,333	0	7,495	0	87,920	1,199	(1,628)
Roll Forward	2,440	0	5,145	0	49,076	(2,906)	(1,733)
Cost With Roll Forward	5,773	0	12,640	0	136,996	(1,707)	(3,361)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,773	0	12,640	0	136,996	(1,707)	(3,361)



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	9145 CSA #5	9146 CSA #7-D	9147 CSA #7	9149 CSA #31-ZONE C	9150 CSA #10	9151 CSA 35 ZONE Ab	9154 CSA #14
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	1,421	657	55	0	1,695	0	711
0440 PURCHASING	(829)	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	5,125	0	0	0	1,613	0	1,409
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	5,717	657	55	0	3,308	0	2,120
Roll Forward	(1,815)	605	0	0	(15)	0	(1,304)
Cost With Roll Forward	3,902	1,262	55	0	3,293	0	816
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,902	1,262	55	0	3,293	0	816



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	9155 CSA 35 ZONE B OP	9156 CSA 35 ZONE C OP	9157 CSA #35 ZONE bi	9159 CSA #19	9160 CSA #35-E	9161 CSA #35F	9162 CSA #35G
0120 CAO	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 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	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

COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
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Allocated Costs By Department

Central Service Departments	9163 CSA #23	9164 CSA 35 ZONE Ah	9165 CSA 35 ZONE Ai	9166 CSA #31-B	9167 CSA #31 ZONE D	9168 CSA #35 ZONE Ac	9169 CSA #31 ZONE F
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	1,421	0	0	14,436	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	544	0	0	(86)	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	1,965	0	0	14,350	0	0	0
Roll Forward	653	0	0	8,925	416	0	0
Cost With Roll Forward	2,618	0	0	23,275	416	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,618	0	0	23,275	416	0	0

**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	9170 CSA #30	9171 CSA #31	9172 CSA #32	9173 CSA #33	9174 CSA #34	9175 CSA #35	9176 CSA 35-I
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	3,554	657	4,669	1,148	2,571	0	0
0440 PURCHASING	(829)	898	(829)	(760)	0	0	0
0710 COUNTY COUNSEL	0	3,357	(1,577)	0	1,538	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	1,783	0	2,614	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	4,508	4,912	4,877	388	4,109	0	0
Roll Forward	(3,548)	4,750	(14,766)	(541)	823	0	0
Cost With Roll Forward	960	9,662	(9,889)	(153)	4,932	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	960	9,662	(9,889)	(153)	4,932	0	0



COUNTY OF FRESNO
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Allocated Costs By Department

Central Service Departments	9177 CSA #35 ZONE Au	9179 CSA 35 ZONE Ax	9180 CSA #35-0	9181 CSA #34-A	9182 CSA #35 ZONE J	9183 CSA #35 ZONE K	9186 CSA #35 ZONE Bc
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	1,532	1,367	0	0	0
0440 PURCHASING	0	0	(829)	69	0	0	0
0710 COUNTY COUNSEL	0	0	0	8	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	703	1,444	0	0	0
Roll Forward	0	0	(507)	(2,002)	0	0	0
Cost With Roll Forward	0	0	196	(558)	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	196	(558)	0	0	0

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Allocated Costs By Department**

Central Service Departments	9187 CSA #35 ZONE Ay	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	383	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	0	383	0
Roll Forward	0	0	0	0	0	110	0
Cost With Roll Forward	0	0	0	0	0	493	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	493	0

COUNTY OF FRESNO
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Allocated Costs By Department

Central Service Departments	9199 CSA #35 ZONE Av	9200 FCERA	9201 CSA 31 Zone G	9204 CSA #35 ZONE Ad	9205 CSA #35 ZONE Af	9206 CSA #35-AG	9207 CSA #35 ZONE Aj
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	23,858	0	0	0	383	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	2,195	0	0	0	0	0
1010 HUMAN RESOURCES	0	11,068	0	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	133	0	0	0	0	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	37,254	0	0	0	383	0
Roll Forward	0	21,923	0	0	0	70	(1,249)
Cost With Roll Forward	0	59,177	0	0	0	453	(1,249)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	59,177	0	0	0	453	(1,249)



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Central Service Departments	9208 CSA #35-AK	9209 CSA #35 ZONE Am	9210 CSA #35 ZONE An	9211 CSA #35 ZONE Ao	9212 CSA #39-A	9214 CSA #35-Zone AP	9215 CSA #35 ZONE Aq
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	328	0	0	0	1,198	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	(1,650)	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	4,851	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	328	0	0	0	4,399	0	0
Roll Forward	55	0	0	0	(7,002)	0	0
Cost With Roll Forward	383	0	0	0	(2,603)	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	383	0	0	0	(2,603)	0	0

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Central Service Departments 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 9222 CSA #35 ZONE Bb 9223 CSA #35 ZONE Bd

0120 CAO	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 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0	0
014100 BLDG	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	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	9230 CSA 35 - Zone "BM"	9231 CSA #35-AT
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	273
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	0	0	273
Roll Forward	0	0	0	(39)	0	0	(195)
Cost With Roll Forward	0	0	0	(39)	0	0	78
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	(39)	0	0	78



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Central Service Departments	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"	9237 CSA No. 35-Zone "BH"	9239 CSA No 35-Zone "BU"
0120 CAO	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 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	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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Central Service Departments	9240 CSA No1 35-Zone "BW"	9241 CSA No. 35-Zone "BX"	9242 CSA #35-BY	9243 CSA #43	9244 CSA #44-A	9246 CSA #44-C	9247 CSA #44-D
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	109	1,039	492	2,789
0440 PURCHASING	0	0	0	0	0	0	898
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	442	4,294
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	109	1,039	934	7,981
Roll Forward	0	0	0	70	(319)	(322)	653
Cost With Roll Forward	0	0	0	179	720	612	8,634
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	179	720	612	8,634



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Central Service Departments	9248 County Service Area No. 50	9249 County Service Area	9250 CSA # 10-A	9251 CSA No. 10 Zone A (other)	9252 CSA No. 35 Zone BL	9253 - CSA 35 - Zone BN	9254 CSA 34 ZONE C
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	273	3,554	436	766	0	0	1,969
0440 PURCHASING	898	0	898	0	0	0	0
0710 COUNTY COUNSEL	1,829	233	0	0	0	0	(353)
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	1,579	1,000	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	3,000	5,366	2,334	766	0	0	1,616
Roll Forward	2,843	(698)	324	259	0	0	766
Cost With Roll Forward	5,843	4,668	2,658	1,025	0	0	2,382
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,843	4,668	2,658	1,025	0	0	2,382



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Central Service Departments	9255 - CSA No. 34 - Zone B	9256 - CSA #31 Zone E	9257 - CSA #35 Zone CA	9258 - CSA #35 Zone CC	9259 CSA #35 Zone CD	9260 CSA #35 Zone CE	9261 CSA Zone CF
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	328	711	0	0	602	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	442	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	770	711	0	0	602	0	0
Roll Forward	(348)	165	0	0	17	0	0
Cost With Roll Forward	422	876	0	0	619	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	422	876	0	0	619	0	0



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Central Service Departments 9262 CSA #35 Zone BO 9263 CSA #35 Zone CB 9264 CSA #35 Zone CG 9265 CSA #35 Zone CI 9266 CSA #35 Zone CL 9267 CSA #35 Zone CM 9268 CSA #35 Zone CN

0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	492	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	492	0	0	0
Roll Forward	0	0	(78)	(93)	0	0	0
Cost With Roll Forward	0	0	(78)	399	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	(78)	399	0	0	0



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Central Service Departments 9270 CSA #35 Zone CP 9271 CSA #35 Zone CQ 9272 CSA #35 Zone CS 9273 CSA 35 Zone CU 9274 CSA 35 Zone CV 9275 CSA #35 Zone AS 9301 CSA #43 W

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	219	273
0440 PURCHASING	0	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0	676
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0	2,342
013800 EQUIP	0	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0	0
Total Allocated	0	0	0	0	0	0	219	3,291
Roll Forward	0	0	0	0	0	0	(846)	(290)
Cost With Roll Forward	0	0	0	0	0	0	(627)	3,001
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	(627)	3,001

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Central Service Departments	9302 County Service Area No. 1 (S)	9305 CSA #44	9310 CSA #47	9314 Van Ness Blvd Estate Lighting	9315 CSA 51 Dom Water Sys	9320 CSA 34 WW TF	9322 CSA #34 ZONE A/C SWTP
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	164	55	6,173	0	0	3,007	4,756
0440 PURCHASING	0	0	69	0	0	1,796	898
0710 COUNTY COUNSEL	0	0	100	0	0	(42)	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	24,369	0	0	0	11,202
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	164	55	30,711	0	0	4,761	16,856
Roll Forward	7	0	(5,765)	0	0	160	0
Cost With Roll Forward	171	55	24,946	0	0	4,921	16,856
Adjustments	0	0	0	0	0	0	0
Proposed Costs	171	55	24,946	0	0	4,921	16,856



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Central Service Departments	9323 CSA #34 ZONE D	9325 County Service Area No 34G	9351 Waterworks #41 Sewer	9357 Waterworks #37	9358 Waterworks #38	9359 Mcte Dist #1	9360 Waterworks #40
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	875	55	2,077	219	1,532	0	1,018
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	3,971	0	0	0	0	0	1,037
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	(86)	1,579	2,101	0	2,409
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	4,846	55	1,991	1,798	3,633	0	4,464
Roll Forward	0	0	535	(777)	(165)	0	(1,341)
Cost With Roll Forward	4,846	55	2,526	1,021	3,468	0	3,123
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,846	55	2,526	1,021	3,468	0	3,123



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Central Service Departments	9361 Waterworks #41	9362 Waterworks #42	9363 Mtce Dist #2	9364 Mtce #3	9365 Council of County Gover	9366 Maintenance District #5	9367 Mtce District 6
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	5,413	436	0	0	0	0	0
0440 PURCHASING	(829)	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	32,699	3,581	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	37,283	4,017	0	0	0	0	0
Roll Forward	(7,783)	(1,574)	0	0	0	0	0
Cost With Roll Forward	29,500	2,443	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	29,500	2,443	0	0	0	0	0



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Allocated Costs By Department**

Central Service Departments	9368 Clovis Cemetary	9376 Parlier Cemetary	9377 Reedley Cemetary	9409 Fig Garden Fire	9411 Fresno County Fire Protection	9441 Clovis Memorial	9455 Fig Garden Police Protection
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	711	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	0	0	711	0	0	0
Roll Forward	0	0	0	165	(585)	0	(1,505)
Cost With Roll Forward	0	0	0	876	(585)	0	(1,505)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	876	(585)	0	(1,505)



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Central Service Departments	9497 Fresno Cnty Rural Trans Agency	9625 SJVL	9690 LAFCO - Contract	9710 Fresno Trans Auth	9810 FC Zoo Authority	9811 Fresno's Chaffee Zoo Corp	9818 San Joaquin H2O Agency
0120 CAO	0	0	0	0	(9,308)	0	0
0410 ACTTC	0	14,053	237	89,497	1,989	0	2,754
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	22,241	(31)	0	0
1010 HUMAN RESOURCES	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
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	3,787	0	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	0	14,053	237	115,525	(7,350)	0	2,754
Roll Forward	0	(2,637)	(185)	79,907	(33,423)	0	(1,438)
Cost With Roll Forward	0	11,416	52	195,432	(40,773)	0	1,316
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	11,416	52	195,432	(40,773)	0	1,316



**COUNTY OF FRESNO
COST PLAN YEAR 2022 - 2023
BASED ON 2020 - 2021 ACTUALS
Allocated Costs By Department**

Central Service Departments	9820 NSP - JPA	9860 SJVA - Fresno	SubTotal	Direct Billed	Unallocated	Total
0120 CAO	0	0	499,601	498,428	1,286,849	2,284,878
0410 ACTTC	0	32,711	4,570,406	961,114	4,735,601	10,267,121
0440 PURCHASING	0	0	545,403	701,165	0	1,246,568
0710 COUNTY COUNSEL	0	3,089	2,631,323	3,079,238	449,112	6,159,673
1010 HUMAN RESOURCES	0	1,660	1,889,812	1,945,335	497,041	4,332,188
1910 CAPITAL PROJECTS	0	0	0	0	0	0
285002 ARCHIVES &	0	0	5,130	228,292	10,137,274	10,370,696
7910 PARKS & GROUNDS	0	0	992,330	877,079	1,635,017	3,504,426
013800 EQUIP	0	0	2,138,843	0	0	2,138,843
013900 BLDG	0	0	6,040,078	0	0	6,040,078
014100 BLDG	0	0	736,039	0	0	736,039
Total Allocated	0	37,460	20,048,965	8,290,651	18,740,894	47,080,510
Roll Forward	0	10,590	136,541	0	0	136,541
Cost With Roll Forward	0	48,050	20,185,506	8,290,651	18,740,894	47,217,051
Adjustments	0	0	0	0	0	0
Proposed Costs	0	48,050	20,185,506	8,290,651	18,740,894	47,217,051