



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Fresno
Fresno, California

Date:
Filing Ref:

July 24, 2025
FRE26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Parks & Grounds |
| 2. County Administrative Office | 9. Fleet Services (ISF) |
| 3. Auditor-Controller Treasurer-Tax Collector | 10. Information Technology Services (ISF) |
| 4. Purchasing | 11. PeopleSoft Operations (ISF) |
| 5. County Counsel | 12. Security Services (ISF) |
| 6. Human Resources | 13. Facility Services (ISF) |
| 7. Archives | 14. Risk Management Insurance (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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF FRESNO**BY Original signed by**

Oscar J. Garcia

Name
Auditor-Controller / Treasurer-
Tax Collector

Title
07-28-2025

Date

cc: State and Federal Agencies
Attachment: Schedule A

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**BY Original signed by**

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division**07-29-2025**

Date**Negotiated by Daniel Basso**
Telephone (916) 327-8905

COUNTY OF FRESNO
COST PLAN YEAR 2025-2026
BASED ON 2023-2024 ACTUALS
Allocated Costs By Department

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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	0	0	0	1,811	0	0	0
0410 ACTTC	82,502	37,937	11,900	1,258,864	0	20,828	0
0440 PURCHASING	3,581	1,193	2,387	31,036	0	0	0
0710 COUNTY COUNSEL	247,633	51,461	29,635	10,228	0	(427)	0
1010 HUMAN RESOURCES	5,708	31,520	38,598	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	30	(1,753)	0	0	0	0
7910 PARKS & GROUNDS	7,670	20,627	0	(56,528)	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	3,203	8,611	0	886,916	0	5,362	0
014100 BLDG	0	0	0	0	0	12,595	0
Total Allocated	350,297	151,379	80,767	2,132,327	0	38,358	0
Roll Forward	184,422	(31,457)	5,162	272,825	0	(5,894)	0
Cost With Roll Forward	534,719	119,922	85,929	2,405,152	0	32,464	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	534,719	119,922	85,929	2,405,152	0	32,464	0

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Central Service Departments	2838 Court Ancilliary Svcs	2850 County Clerk	2860 District Attorney	2862 D.A. Grants	2870 Grand Jury	2875 Alternate Indigent Defense	2880 Public Defender
0120 CAO	9,260	2,022	47,709	0	6,859	1,984	31,109
0410 ACTTC	617	61,344	112,262	25,323	4,687	17,478	78,265
0440 PURCHASING	0	11,936	10,743	10,743	0	0	3,581
0710 COUNTY COUNSEL	0	134,982	41,773	0	57,892	0	13,363
1010 HUMAN RESOURCES	0	119,365	83,665	5,380	0	0	51,326
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	(1,611)	(172)	0	0	(4,078)
7910 PARKS & GROUNDS	0	0	0	0	0	0	(659)
013800 EQUIP	0	1,051	0	0	0	0	2,904
013900 BLDG	23,602	50,228	122,988	0	0	0	147,222
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	33,479	380,928	417,529	41,274	69,438	19,462	323,033
Roll Forward	(2,676)	(102,226)	30,099	6,808	43,805	(3,004)	37,415
Cost With Roll Forward	30,803	278,702	447,628	48,082	113,243	16,458	360,448
Adjustments	0	0	0	0	0	0	0
Proposed Costs	30,803	278,702	447,628	48,082	113,243	16,458	360,448

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Central Service Departments	3111 Sheriff	3430 Probation	3432 Probation Grants	3440 Prob. - JJC	3445 Elkhorn Correct Facility	4010 Agriculture	4350 Fish & Game
0120 CAO	146,014	77,197	0	0	0	0	0
0410 ACTTC	732,630	193,072	13,261	100,272	0	62,796	0
0440 PURCHASING	158,767	26,261	10,743	5,968	0	9,550	0
0710 COUNTY COUNSEL	600,867	154,412	0	0	0	13,658	0
1010 HUMAN RESOURCES	401,931	168,549	5,701	167,122	0	67,422	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	(4,410)	0	(245)	0	0	0
7910 PARKS & GROUNDS	55,323	0	0	0	0	8,822	0
013800 EQUIP	2,700,578	0	0	2,993	0	15,301	0
013900 BLDG	1,126,370	327,581	0	2,706,289	0	803	0
014100 BLDG	410,545	0	0	0	0	13,362	0
Total Allocated	6,333,025	942,662	29,705	2,982,399	0	191,714	0
Roll Forward	394,252	123,834	11,813	135,694	0	14,475	(1)
Cost With Roll Forward	6,727,277	1,066,496	41,518	3,118,093	0	206,189	(1)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,727,277	1,066,496	41,518	3,118,093	0	206,189	(1)

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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	0	0	0	6,072	0
0410 ACTTC	4,735	0	42,524	2,242	102	14,086	0
0440 PURCHASING	1,193	0	3,581	0	0	2,387	0
0710 COUNTY COUNSEL	289	0	907,232	(135)	0	(178)	0
1010 HUMAN RESOURCES	1,264	0	33,887	1,681	0	12,734	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	(316)	0	0	(634)	0
7910 PARKS & GROUNDS	0	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	1,923	0
013900 BLDG	1,339	0	44,864	633	0	6,157	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	8,820	0	1,031,772	4,421	102	42,547	0
Roll Forward	(1,064)	71	(205,500)	252	(7)	(5,342)	0
Cost With Roll Forward	7,756	71	826,272	4,673	95	37,205	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,756	71	826,272	4,673	95	37,205	0



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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	15,392	0	0	0	0	0	0
0410 ACTTC	231,825	0	90,809	402	0	0	655
0440 PURCHASING	11,483	0	16,711	0	0	0	0
0710 COUNTY COUNSEL	15,077	0	688	0	0	0	0
1010 HUMAN RESOURCES	64,136	0	27,705	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	(487)	0	0	0	0	0	0
7910 PARKS & GROUNDS	274,282	0	0	0	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	21,878	0	69,042	0	0	0	0
014100 BLDG	3,043	0	0	0	0	0	0
Total Allocated	636,629	0	204,955	402	0	0	655
Roll Forward	19,988	(2,216)	11,799	24	0	0	41
Cost With Roll Forward	656,617	(2,216)	216,754	426	0	0	696
Adjustments	0	0	0	0	0	0	0
Proposed Costs	656,617	(2,216)	216,754	426	0	0	696

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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	98,594	0	116,060	80,078	0	0
0410 ACTTC	4,524	915,675	1,385	223,134	300,368	1,064	4,930
0440 PURCHASING	2,387	(2,472)	4,775	30,259	8,462	1,193	0
0710 COUNTY COUNSEL	9,780	(26,863)	7,493	25,897	150,237	0	3,231
1010 HUMAN RESOURCES	0	186,265	642	37,636	80,313	2,462	1,146
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	(2,743)	0	(2,623)	(921)	0	0
7910 PARKS & GROUNDS	166,846	0	0	5,419	84,317	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	5,943	5,266	0	2,021
014100 BLDG	0	16,962	0	0	67,256	0	0
Total Allocated	183,537	1,185,418	14,295	441,725	775,376	4,719	11,328
Roll Forward	12,161	116,034	2,164	(78,786)	(298,127)	1,499	(1,309)
Cost With Roll Forward	195,698	1,301,452	16,459	362,939	477,249	6,218	10,019
Adjustments	0	0	0	0	0	0	0
Proposed Costs	195,698	1,301,452	16,459	362,939	477,249	6,218	10,019



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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	35,391	0	0	0	0
0410 ACTTC	0	0	204,089	495	0	0	0
0440 PURCHASING	0	0	37,004	0	0	0	0
0710 COUNTY COUNSEL	0	0	38,370	0	0	0	0
1010 HUMAN RESOURCES	0	0	33,604	829	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	10,249	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	358,707	1,324	0	0	0
Roll Forward	0	0	73,727	762	0	0	0
Cost With Roll Forward	0	0	432,434	2,086	0	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	432,434	2,086	0	0	0

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Central Service Departments	7920 - Off Highway License	8830 JJC	8840 Coroner Facility	8905/8908 ITSD	8910/8911 Fleet Svcs	8925 Risk Mgmt	8930/8931 Telecommunications
0120 CAO	0	0	0	81,528	0	0	0
0410 ACTTC	0	0	0	145,636	113,087	21,811	0
0440 PURCHASING	0	0	0	45,307	22,530	(2,297)	0
0710 COUNTY COUNSEL	0	0	0	348,938	(841)	(33,667)	0
1010 HUMAN RESOURCES	0	0	0	27,077	4,124	86,912	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	(48)	0	(353)	0
7910 PARKS & GROUNDS	0	0	0	0	4,721	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	3,495	0	10,619	0
014100 BLDG	0	0	0	2,085	0	0	0
Total Allocated	0	0	0	654,018	143,621	83,025	0
Roll Forward	0	0	0	425,565	(7,642)	(210,356)	0
Cost With Roll Forward	0	0	0	1,079,583	135,979	(127,331)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	1,079,583	135,979	(127,331)	0

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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	9025 Bass Ave Transfer Station
0120 CAO	0	17,465	0	0	0	0	0
0410 ACTTC	429,484	147,204	31,559	11,707	2,013	0	0
0440 PURCHASING	0	18,857	10,484	7,162	303	0	0
0710 COUNTY COUNSEL	0	(1,142)	561	(1,596)	0	0	0
1010 HUMAN RESOURCES	(5,052)	20,519	11,194	1,210	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	(183)	0	0	0
7910 PARKS & GROUNDS	0	382,127	(8,083)	(16,023)	0	0	0
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	50,033	20,128	2,433	0	0	0
014100 BLDG	0	1,507	0	0	0	0	0
Total Allocated	424,432	636,570	65,843	4,710	2,316	0	0
Roll Forward	215,512	57,227	(261)	(13,818)	(3,094)	0	(1,703)
Cost With Roll Forward	639,944	693,797	65,582	(9,108)	(778)	0	(1,703)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	639,944	693,797	65,582	(9,108)	(778)	0	(1,703)

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Central Service Departments	9026 American Ave Disp Site	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	19,532	704	0	1,386	0	20,246	1,035
0440 PURCHASING	19,070	3,581	0	0	0	10,187	(890)
0710 COUNTY COUNSEL	803	0	0	0	0	19,723	2,091
1010 HUMAN RESOURCES	1,732	0	0	0	0	2,513	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	(60)	(17)	0	0	0	(65)	0
7910 PARKS & GROUNDS	32,556	0	0	0	0	0	2,646
013800 EQUIP	0	0	0	0	0	0	0
013900 BLDG	0	0	0	0	0	605	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	73,633	4,268	0	1,386	0	53,209	4,882
Roll Forward	19,489	4,286	0	(6,608)	0	4,326	3,021
Cost With Roll Forward	93,122	8,554	0	(5,222)	0	57,535	7,903
Adjustments	0	0	0	0	0	0	0
Proposed Costs	93,122	8,554	0	(5,222)	0	57,535	7,903

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Central Service Departments	9142 CSA #2	9145 CSA #5	9146 CSA #7-D	9147 CSA #7	9149 CSA #31-ZONE C	9150 CSA #10	9151 CSA 35 ZONE Ab
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	207	1,232	428	50	0	1,628	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	79	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	9,882	0	0	0	3,125	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	286	11,114	428	50	0	4,753	0
Roll Forward	637	4,197	50	4	0	1,442	0
Cost With Roll Forward	923	15,311	478	54	0	6,195	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	923	15,311	478	54	0	6,195	0

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0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	746	0	0	0	102	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	711	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	2,716	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	4,173	0	0	0	102	0	0
Roll Forward	1,899	0	0	0	8	0	0
Cost With Roll Forward	6,072	0	0	0	110	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,072	0	0	0	110	0	0

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Central Service Departments	9162 CSA #35G	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	1,308	0	0	13,407	0	0
0440 PURCHASING	0	0	0	0	1,497	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	1,004	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	2,312	0	0	14,904	0	0
Roll Forward	0	415	0	0	1,716	0	0
Cost With Roll Forward	0	2,727	0	0	16,620	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	2,727	0	0	16,620	0	0

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Central Service Departments	9169 CSA #31 ZONE F	9170 CSA #30	9171 CSA #31	9172 CSA #32	9173 CSA #33	9174 CSA #34	9175 CSA #35
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	3,647	688	4,518	1,221	1,629	50
0440 PURCHASING	0	0	1,193	0	1,193	1,193	0
0710 COUNTY COUNSEL	0	3	246	0	0	128	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	3,583	0	5,249	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	7,233	2,127	9,767	2,414	2,950	50
Roll Forward	0	1,294	4,705	1,916	1,328	(1,840)	4
Cost With Roll Forward	0	8,527	6,832	11,683	3,742	1,110	54
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	8,527	6,832	11,683	3,742	1,110	54

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Central Service Departments	9176 CSA 35-I	9177 CSA #35 ZONE Au	9179 CSA 35 ZONE Ax	9180 CSA #35-O	9181 CSA #34-A	9182 CSA #35 ZONE J	9183 CSA #35 ZONE K
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	1,138	1,061	0	0
0440 PURCHASING	0	0	0	0	303	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	1,138	1,364	0	0
Roll Forward	0	0	0	99	245	0	0
Cost With Roll Forward	0	0	0	1,237	1,609	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	1,237	1,609	0	0



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Central Service Departments 9186 CSA #35 ZONE Bc 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

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	0	265
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	265
Roll Forward	0	0	0	0	0	0	0	29
Cost With Roll Forward	0	0	0	0	0	0	0	294
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0	294



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Central Service Departments	1917 CSA #35 ZONE Z	1919 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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	23,141	0	0	0	313
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	(3,736)	0	0	0	0
1010 HUMAN RESOURCES	0	0	4,645	0	0	0	0
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	(475)	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	23,575	0	0	0	313
Roll Forward	0	0	(11,851)	0	0	0	30
Cost With Roll Forward	0	0	11,724	0	0	0	343
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	11,724	0	0	0	343

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Central Service Departments	9207 CSA #35 ZONE Aj	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	263	0	0	0	3,431	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	0	292	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	9,357	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	263	0	0	0	13,080	0
Roll Forward	0	27	0	0	0	4,744	0
Cost With Roll Forward	0	290	0	0	0	17,824	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	290	0	0	0	17,824	0



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Central Service Departments 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 9222 CSA #35 ZONE Bb

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	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	9230 CSA 35 - Zone "BM"
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	9231 CSA #35-AT	9232 CSA No. 35 - Zone	9233 CSA #35-Zone BR	9234 CSA No. 35-Zone	9235 CSA No. 35 - Zone	9236 CSA No. 35 - Zone	9237 CSA No. 35-Zone
	"BQ"	"X"	"BS"	"M"	"BH"		
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	468	0	0	0	0	0	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	2,791	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	468	0	0	0	2,791	0	0
Roll Forward	44	0	0	0	0	0	0
Cost With Roll Forward	512	0	0	0	2,791	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	512	0	0	0	2,791	0	0

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Central Service Departments	9239 CSA No 35-Zone "BU"	9240 CSA Nol 35-Zone "BW"	9241 CSA No. 35-Zone "BX"	9242 CSA #35-BY	9243 CSA #43	9244 CSA #44-A	9246 CSA #44-C
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	258	1,251	699
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	866
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	258	1,251	1,565
Roll Forward	0	0	0	0	7	150	449
Cost With Roll Forward	0	0	0	0	265	1,401	2,014
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	265	1,401	2,014

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Central Service Departments	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)	9252 CSA No. 35 Zone BL	9253 - CSA 35 - Zone BN
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	3,471	206	2,674	318	822	0	0
0440 PURCHASING	(593)	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	8,283	0	3,058	1,916	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	11,161	206	5,732	2,234	822	0	0
Roll Forward	4,604	2,137	1,565	1,701	66	0	0
Cost With Roll Forward	15,765	2,343	7,297	3,935	888	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,765	2,343	7,297	3,935	888	0	0

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Central Service Departments	9254 CSA 34 ZONE C	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	2,358	395	616	0	0	521	0
0440 PURCHASING	1,193	0	0	0	0	(890)	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	866	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	3,551	1,261	616	0	0	(369)	0
Roll Forward	1,427	429	49	0	0	(842)	0
Cost With Roll Forward	4,978	1,690	665	0	0	(1,211)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,978	1,690	665	0	0	(1,211)	0

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Central Service Departments	9261 CSA Zone CF	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	469	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	469	0	0
Roll Forward	0	0	0	0	45	0	0
Cost With Roll Forward	0	0	0	0	514	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	514	0	0

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Central Service Departments 9268 CSA #35 Zone CN 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

0120 CAO	0	0	0	0	0	0	0	0
0410 ACTTC	0	0	0	0	0	0	0	367
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	367
Roll Forward	0	0	0	0	0	0	0	37
Cost With Roll Forward	0	0	0	0	0	0	0	404
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	0	0	0	0	0	0	0	404



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Central Service Departments	9301 CSA #43 W	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
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	231	260	0	6,693	151	0	4,761
0440 PURCHASING	0	(890)	0	(71)	0	0	303
0710 COUNTY COUNSEL	0	0	0	10	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	4,518	0	0	47,098	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	4,749	(630)	0	53,730	151	0	5,064
Roll Forward	1,903	(866)	0	19,481	11	(29)	2,842
Cost With Roll Forward	6,652	(1,496)	0	73,211	162	(29)	7,906
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,652	(1,496)	0	73,211	162	(29)	7,906

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Central Service Departments	9322 CSA #34 ZONE A/C SWTP	9323 CSA #34 ZONE D	COUNTY SERVICE AREA NO 34G	9351 Waterworks #41 Sewer	9357 Waterworks #37	9358 Waterworks #38	9359 Mcte Dist #1
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	5,112	829	104	2,153	463	1,476	0
0440 PURCHASING	(2,669)	0	0	608	0	0	0
0710 COUNTY COUNSEL	(938)	(143)	0	0	0	(64)	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	26,128	0	0	0	2,784	4,313	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	27,633	686	104	2,761	3,247	5,725	0
Roll Forward	11,397	1,470	722	962	854	1,966	0
Cost With Roll Forward	39,030	2,156	826	3,723	4,101	7,691	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39,030	2,156	826	3,723	4,101	7,691	0

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Central Service Departments	9360 Waterworks #40	9361 Waterworks #41	9362 Waterworks #42	9363 Mcte Dist #2	9364 Mcte #3	9365 Council of County Gover	9366 Maintenance District #5
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	2,123	4,678	548	50	0	50	50
0440 PURCHASING	0	(1,756)	0	0	0	0	0
0710 COUNTY COUNSEL	205	(493)	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	4,587	64,464	6,892	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	6,915	66,893	7,440	50	0	50	50
Roll Forward	2,296	25,814	2,890	4	0	4	4
Cost With Roll Forward	9,211	92,707	10,330	54	0	54	54
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,211	92,707	10,330	54	0	54	54

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Central Service Departments	9367 Mtce District 6	9368 Clovis Cemetary	9376 Parlier Cemetery	9377 Reedley Cemetery	9409 Fig Garden Fire	9411 Fresno County Fire Protection	9441 Clovis Memorial
0120 CAO	0	0	0	0	0	0	0
0410 ACTTC	50	50	0	0	603	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	50	50	0	0	603	0	0
Roll Forward	4	4	0	0	36	0	0
Cost With Roll Forward	54	54	0	0	639	0	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	54	54	0	0	639	0	0

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Allocated Costs By Department

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Central Service Departments	9455 Fig Garden Police Protection	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
0120 CAO	0	0	0	0	0	18,297	0
0410 ACTTC	3,522	0	19,075	5,036	63,257	(639)	0
0440 PURCHASING	0	0	0	0	0	0	0
0710 COUNTY COUNSEL	0	0	0	0	4,204	1,290	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	1,331	0	0
014100 BLDG	0	0	0	0	0	0	0
Total Allocated	3,522	0	19,075	5,036	68,792	18,948	0
Roll Forward	0	0	1,184	2,424	(50,654)	(35,721)	0
Cost With Roll Forward	3,522	0	20,259	7,460	18,138	(16,773)	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,522	0	20,259	7,460	18,138	(16,773)	0

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Central Service Departments	9818 San Joaquin H2O Agency	9820 NSP - JPA	9860 SJVIA - Fresno	SubTotal	Direct Billed	Unallocated	Total
0120 CAO	0	0	0	792,842	437,404	2,902,375	4,132,621
0410 ACTTC	1,393	0	(23,206)	5,976,725	1,383,990	4,936,468	12,297,183
0440 PURCHASING	0	0	0	538,360	572,942	0	1,111,302
0710 COUNTY COUNSEL	0	0	(5,848)	2,820,202	4,862,898	260,443	7,943,543
1010 HUMAN RESOURCES	0	0	5,615	1,791,080	3,229,303	404,867	5,425,250
1910 CAPITAL PROJECTS	0	0	0	0	0	0	0
285002 ARCHIVES &	0	0	0	(21,164)	181,217	9,736,934	9,896,987
7910 PARKS & GROUNDS	0	0	0	1,185,001	949,696	2,606,443	4,741,140
013800 EQUIP	0	0	0	2,724,750	0	0	2,724,750
013900 BLDG	0	0	0	5,654,962	0	0	5,654,962
014100 BLDG	0	0	0	527,355	0	0	527,355
Total Allocated	1,393	0	(23,439)	21,990,113	11,617,450	20,847,530	54,455,093
Roll Forward	(3,679)	0	(92,915)	1,162,835	0	0	1,162,835
Cost With Roll Forward	(2,286)	0	(116,354)	23,152,948	11,617,450	20,847,530	55,617,928
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(2,286)	0	(116,354)	23,152,948	11,617,450	20,847,530	55,617,928