

BAY COUNTY, MICHIGAN

FEDERAL 2 CFR 200 COST ALLOCATION PLAN

Based on Actual Expenditures
For the Fiscal Year Ended December 31, 2022

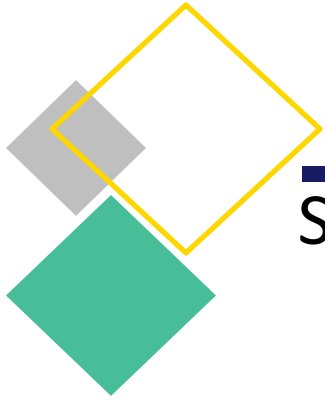


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Section 1: Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Bay County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2022. MGT of America Consulting, LLC (MGT) prepared these documents at the request of the County.

This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). The Cost Allocation Plan is submitted for use by the Michigan Department of Health and Human Services and other State and Federal grantors.

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (formerly *OMB Circular A-87*). County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.



Section 2: Certification

Bay County, Michigan

COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2022 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2024 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Bay County, Michigan

Signature:

Shawna S. Walraven

Name of Official:

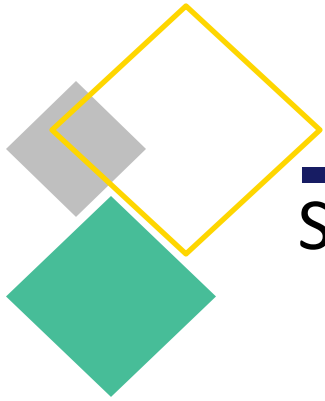
Shawna S. Walraven

Title:

Bay County Finance Officer

Date:

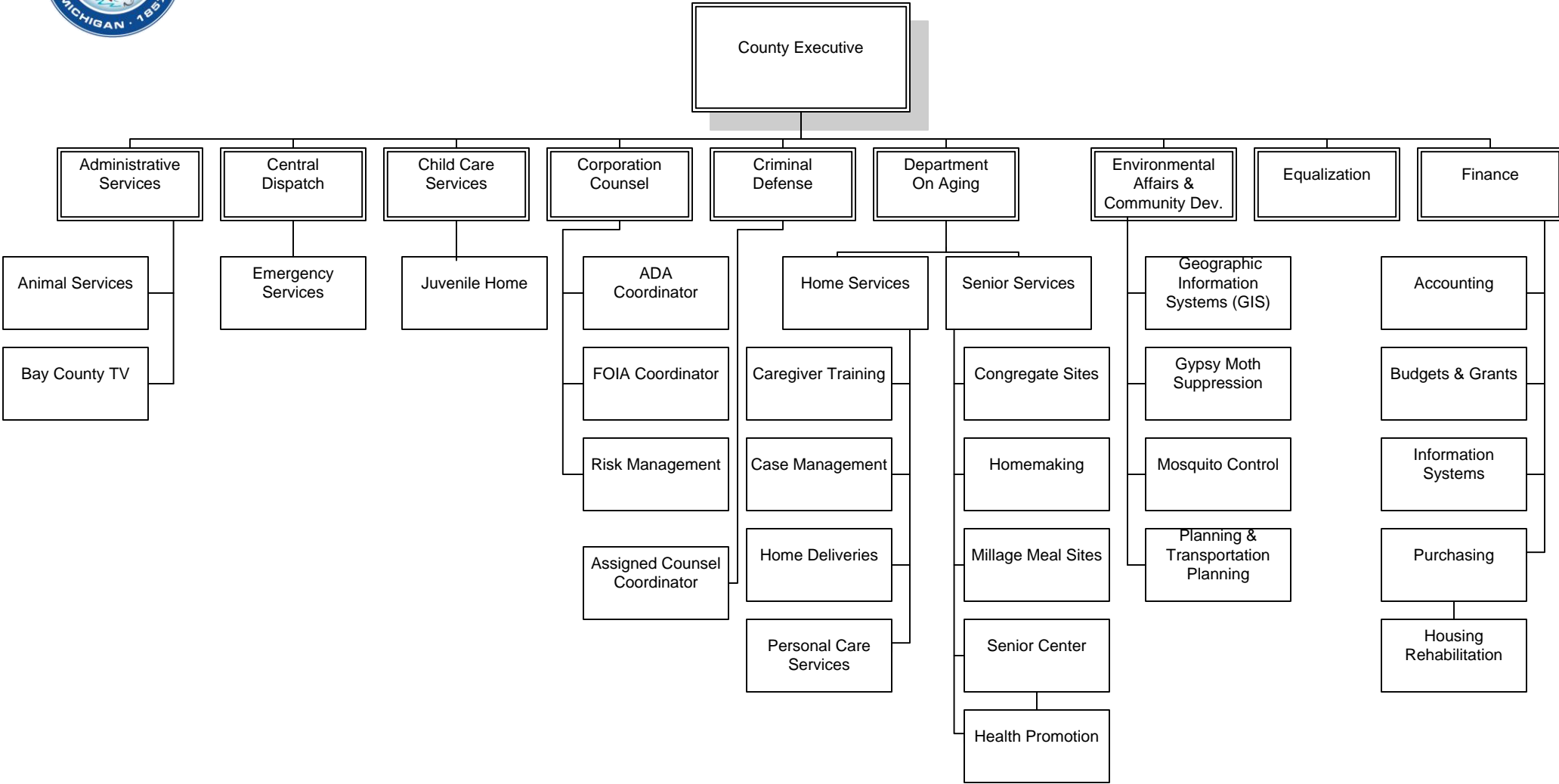
October 27, 2023



Section 3: Organizational Chart

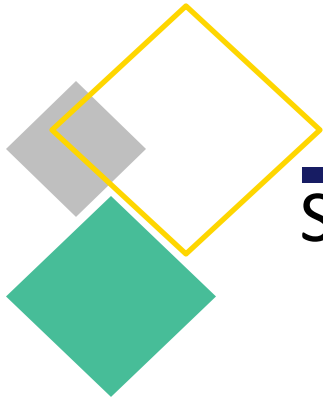


Bay County Organizational Chart
County Executive 2022



Legend:

- Direct Control _____
- Coordinated Budget/Personnel, etc.
- Legislative Coordination - - - - -



Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

This federal Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Services Cost Allocation Plans. This plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting, and information technology

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY 2022.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful, measurable, and auditable allocation statistics that match the service provided to the service received.

Process

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For

example, Accounting supports Information Technology by providing payroll, paying vouchers, and preparing a budget. Information Technology, however, also supports Accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step-down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions, and funds; including to other central service departments. The second step in the double-step-down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Carry-Forward

2 CFR Part 200 (formerly OMB Circular A-87) guidelines have several plan types which are acceptable under the federal procedures. This plan is considered a “fixed with carry-forward” plan. Under this procedure, total current year allocations are identified. The “fixed cost” amounts, identified as “Prior Year Allocations”, which are based on the costs claimed from a prior plan, are compared and the difference is computed and identified as the “Carry-Forward” amount. The current allocation plus the “Carry-Forward” are combined to identify the “Proposed Costs.” Proposed Costs are to be applied to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into

functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions, and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for each central service department. The detail schedules for central service departments are structured in the following format.

Narrative Lists the department name, provides a brief description of the activities performed, and identifies the functions and the corresponding allocation base.

Departmental Costs (A) The actual expenditures for the central service department.

There are three potential codes that can be denoted on the Departmental Cost schedule. The three codes are “S”, “P”, and “D” and identify how costs are spread or distributed within the department to the relevant functions. The “S” (or “S”1) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

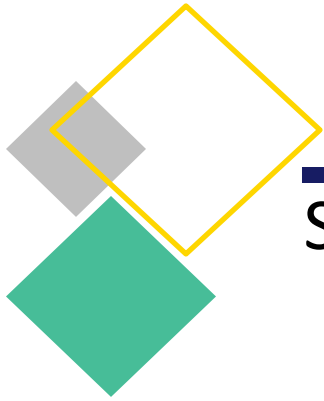
Incoming Costs (B) The support costs coming into the department from other central service, or allocating, departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

Total Allocated (C) The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary The summary of allocated costs by function



Section 5: 2 CFR Part 200 Cost Allocation Plan

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

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Summary Schedule

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1 Building Depreciation	\$41,469	\$0	\$0	\$0	\$9,895	\$36,724	\$5,522	\$0	\$16,176	\$0
2 Equipment Depreciation	7,982	0	0	0	625	2,440	219	0	906	26,047
3 1010-25300 Treasurer	9,149	60	177	0	1,303	2,740	214	329	7,377	0
4 1010-10100 Board of Commissioners	2,113	372	310	0	236	1,191	551	299	2,789	0
5 1010-19100 Accounting Department	7,742	1,483	1,254	2	860	5,166	2,244	1,242	10,715	0
6 1010-20200 Payroll	6,984	527	394	494	13	8,415	3,013	282	13,646	0
7 1010-21200 Budget Department	3,513	707	655	0	398	3,177	1,163	680	5,068	0
8 1010-27200 Administrative Services	1,842	133	98	133	0	2,222	795	68	3,609	0
9 1010-22800 Information Systems Divis	108,441	2,028	3,567	3,376	0	128,117	18,384	948	0	95,603
10 Financial System MUNIS	3,569	628	524	0	399	2,012	931	506	4,711	0
11 1010-23300 Purchasing	0	0	0	0	0	2,395	684	0	0	0
12 1010-26500 Buildings and Grounds	177,756	0	0	0	42,415	156,911	23,670	0	69,262	0
13 1010-26600 Corporation Counsel	5,519	0	0	0	0	639	0	0	4,242	0
14 1010-27000 Personnel & Employee Re	9,586	504	373	504	0	10,925	3,849	257	16,920	0
15 1010-24900 Printing/Postage	1,617	0	0	0	52	3,421	240	0	3,820	0
16 1010-30100 Sheriff's Office	112,302	0	0	0	26,797	99,108	14,954	0	43,754	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	475	0	0	0	46	172	26	0	76	0
19 1010-20300 Risk Management	8,995	291	215	291	1,024	8,658	2,314	148	9,582	0
20 1010-20350 Wellness Program	1,906	137	102	137	0	2,298	822	70	3,733	0
21 1010-20500 Retirees Health/Life Insura	79,554	541	382	561	0	153,586	73,193	329	137,802	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	590,514	7,411	8,052	5,499	84,064	630,319	152,789	5,160	354,188	121,650
Less: Prior Year Allocations	433,626	6,191	4,954	0	62,133	425,910	90,910	4,358	270,914	88,283
Carry-Forward	156,888	1,220	3,098	0	21,931	204,409	61,879	802	83,274	33,367
Proposed Costs	\$747,402	\$8,631	\$11,150	\$5,499	\$105,995	\$834,727	\$214,668	\$5,961	\$437,461	\$155,017

**Bay County, MI
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Summary Schedule

Department	1010-29200 Law Library	1010-28299 Jury/Judicial Council	1010-29400 Probate Court	1010-29402 Public Guardian	1010-29405 Probate Ct. Safe Havens	1010-17100 County Executive	1010-21500 Clerk	1010-22900 Community Outreach / Media	1010-25416 2016 Delq Tax Property Sales	1010-25417 2017 Delq Tax Property Sales
1 Building Depreciation	\$2,625	\$0	\$25,782	\$0	\$0	\$476	\$912	\$0	\$0	\$0
2 Equipment Depreciation	0	0	16,277	0	0	94	156	0	0	0
3 1010-25300 Treasurer	0	1,142	5,887	426	0	278	6,930	378	0	0
4 1010-10100 Board of Commissioners	15	634	1,606	67	0	592	1,537	422	0	0
5 1010-19100 Accounting Department	65	2,590	6,110	243	0	2,425	5,483	1,867	0	0
6 1010-20200 Payroll	2	555	6,252	4	0	1,046	2,048	547	0	0
7 1010-21200 Budget Department	37	1,357	2,967	111	0	1,300	2,124	1,117	0	0
8 1010-27200 Administrative Services	0	133	1,649	0	0	265	530	133	0	0
9 1010-22800 Information Systems Divis	0	6,578	120,475	0	0	6,584	21,238	3,376	0	0
10 Financial System MUNIS	25	1,070	2,714	113	0	1,001	2,597	712	0	0
11 1010-23300 Purchasing	0	0	0	0	0	684	1,369	342	0	0
12 1010-26500 Buildings and Grounds	11,250	0	110,517	0	0	34,337	64,404	0	0	0
13 1010-26600 Corporation Counsel	0	0	2,121	0	0	62,583	14,898	0	0	0
14 1010-27000 Personnel & Employee Re	0	1,021	9,056	0	0	3,283	2,633	504	0	0
15 1010-24900 Printing/Postage	0	2,181	1,234	0	0	14	507	1	0	0
16 1010-30100 Sheriff's Office	7,108	0	69,822	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	12	280	121	0	0	212	397	0	0	0
19 1010-20300 Risk Management	272	956	6,282	0	0	2,028	3,873	291	0	0
20 1010-20350 Wellness Program	0	137	1,705	0	0	275	548	137	0	0
21 1010-20500 Retirees Health/Life Insura	0	13,496	66,581	0	0	5,864	13,314	375	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	21,409	32,130	457,158	963	0	123,340	145,497	10,203	0	0
Less: Prior Year Allocations	15,572	22,702	304,443	1,605	0	101,081	138,978	7,204	0	158
Carry-Forward	5,837	9,428	152,715	(642)	0	22,259	6,519	2,999	0	(158)
Proposed Costs	\$27,247	\$41,558	\$609,873	\$321	\$0	\$145,600	\$152,017	\$13,201	\$0	\$(158)

**Bay County, MI
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Summary Schedule

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1 Building Depreciation	\$0	\$0	\$132	\$0	\$0	\$22,207	\$0	\$366	\$0	\$0
2 Equipment Depreciation	0	0	94	0	0	656	1,628	187	219	0
3 1010-25300 Treasurer	10	50	794	145	369	3,477	0	9,395	0	4,486
4 1010-10100 Board of Commissioners	2	12	676	90	115	2,601	0	1,832	52	1,428
5 1010-19100 Accounting Department	29	58	2,784	526	410	10,556	0	6,284	327	4,573
6 1010-20200 Payroll	2	2	1,525	97	6	7,642	0	2,407	15	25
7 1010-21200 Budget Department	31	36	1,541	456	293	5,661	0	2,084	266	2,825
8 1010-27200 Administrative Services	0	0	392	20	0	1,987	0	628	0	0
9 1010-22800 Information Systems Divis	0	0	10,541	1,627	0	27,835	53,867	16,041	0	0
10 Financial System MUNIS	4	20	1,142	151	194	4,394	0	3,095	88	2,413
11 1010-23300 Purchasing	0	0	1,027	0	0	0	0	3,764	3,764	0
12 1010-26500 Buildings and Grounds	0	0	9,554	0	0	94,546	0	25,623	0	0
13 1010-26600 Corporation Counsel	0	0	1,278	0	0	3,399	0	6,158	4,676	0
14 1010-27000 Personnel & Employee Re	0	0	1,695	76	0	9,826	0	2,903	1,034	0
15 1010-24900 Printing/Postage	0	0	4,896	7	0	1,982	0	16	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	59,700	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	59	0	0	103	0	158	0	0
19 1010-20300 Risk Management	0	0	1,261	44	0	6,637	0	2,455	0	0
20 1010-20350 Wellness Program	0	0	405	21	0	2,055	0	649	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	15,667	57	0	157,578	0	44,143	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	78	179	55,462	3,315	1,388	422,840	55,494	128,189	10,442	15,749
Less: Prior Year Allocations	0	0	48,467	2,086	1,969	322,806	42,634	99,219	20,900	3,127
Carry-Forward	0	0	6,995	1,229	(581)	100,034	12,860	28,970	(10,458)	12,622
Proposed Costs	\$78	\$179	\$62,456	\$4,545	\$807	\$522,875	\$68,355	\$157,159	\$(16)	\$28,371

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Department	1010-27102 Department of Public Defender	1010-44200 Drain Commissioner	1010-27160 Department Of Indigent Defense	1010-27400 Retirement Board	1010-27401 Vol Employee Benefit	1010-44207 Drain - County at Large	1010-24501 County Survey/Remo numeration	1010-27303 Bldg Auth- MH Grp Home,Parker	1010-27309 Bldg Auth- MH Grp Home,Zielins	1010-27310 Bldg Auth- MH Grp Home,Bango
1 Building Depreciation	\$5,213	\$363	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$0
2 Equipment Depreciation	187	125	0	0	0	0	31	0	0	0
3 1010-25300 Treasurer	322	1,236	30	60	60	0	2,321	24	36	24
4 1010-10100 Board of Commissioners	468	883	13	15	15	6	715	7	11	7
5 1010-19100 Accounting Department	2,048	3,521	83	65	65	40	2,491	43	97	65
6 1010-20200 Payroll	551	3,630	4	2	2	2	30	2	6	4
7 1010-21200 Budget Department	1,255	1,780	67	37	37	33	830	43	110	73
8 1010-27200 Administrative Services	133	954	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	2,702	23,143	0	0	0	0	0	0	0	0
10 Financial System MUNIS	790	1,492	23	25	25	10	1,208	12	18	12
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	22,346	26,209	0	0	0	0	768	1,965	1,965	1,965
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,021	4,454	0	0	0	0	0	0	0	0
15 1010-24900 Printing/Postage	111	228	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	14,118	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	24	1,843	0	0	0	0	5	0	0	0
19 1010-20300 Risk Management	830	7,187	0	0	0	0	32	247	419	347
20 1010-20350 Wellness Program	137	987	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	822	29,285	0	0	0	0	2,766	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	137	205	137
Total Current Allocations	53,079	107,321	219	204	204	91	11,207	2,481	2,867	2,634
Less: Prior Year Allocations	46,449	92,579	1,591	216	216	92	10,695	2,885	3,353	3,192
Carry-Forward	6,630	14,742	(1,372)	(12)	(12)	(1)	512	(404)	(486)	(558)
Proposed Costs	\$59,709	\$122,063	\$(1,152)	\$191	\$191	\$90	\$11,720	\$2,077	\$2,382	\$2,077

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Department	1010-27311 Bldg Auth- MH Grp Home,Fisher	1010-27312 Bldg Auth- MH Grp Home,Hickor	1010-27319 Bldg Auth- MH Grp Home,Mcnall	1010-27320 Bldg Auth- MH Grp Home,Grove	1010-27321 Bldg Auth- MH Grp Home,Almont	1010-27322 Bldg Auth- MH Grp Home,Almont	1010-56800 Soil Conservation	1010-71000 M.S.U. Extension	1010-71800 Environment al Affairs	1010-71803 Euclid Linear Park
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$473	\$114	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	281	62	0
3 1010-25300 Treasurer	28	28	24	0	32	20	1,125	123	187	8
4 1010-10100 Board of Commissioners	8	8	8	0	10	6	151	50	521	2
5 1010-19100 Accounting Department	47	89	47	21	50	40	477	235	2,125	29
6 1010-20200 Payroll	2	6	2	2	2	2	2	8	1,038	2
7 1010-21200 Budget Department	45	106	44	30	48	41	103	194	1,109	35
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	265	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	1,011	10,965	0
10 Financial System MUNIS	14	14	14	0	16	10	256	84	880	4
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	1,965	1,965	1,965	1,965	1,965	1,965	0	34,159	8,238	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	639	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	1,836	0
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	77	2	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	0	210	51	0
19 1010-20300 Risk Management	485	423	397	291	327	416	0	1,439	929	0
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	275	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	18,187	0
22 1010-27300 Building Authority	160	160	160	0	183	183	0	0	0	0
Total Current Allocations	2,755	2,800	2,662	2,310	2,633	2,682	2,114	38,344	47,422	79
Less: Prior Year Allocations	3,798	3,359	3,267	3,596	3,301	3,747	1,992	38,938	42,835	0
Carry-Forward	(1,043)	(559)	(605)	(1,286)	(668)	(1,065)	122	(594)	4,587	0
Proposed Costs	\$1,712	\$2,241	\$2,056	\$1,024	\$1,964	\$1,617	\$2,235	\$37,749	\$52,009	\$79

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Department	1010-71804 Environment al Grant	1010-71806 Bay Co/Partnersh ip Watershed	1010-71807 Phragmites Treatment 2016	1010-28800 Geographic Information Systems	1010-31100 Circuit Court Warrant Officer	1010-31200 B.A.Y.A.N.E. T.	1010-31500 Secondary Road Patrol	1010-31502 2nd Rd Patr- Monitor Cops Fast	1010-31503 2nd Rd Patrol- Bangor Twp	1010-31504 2nd Rd Patr- Portsmouth
1 Building Depreciation	\$0	\$0	\$0	\$48	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	62	0	0	0	0	0	0
3 1010-25300 Treasurer	4	0	0	180	83	0	1,929	0	155	137
4 1010-10100 Board of Commissioners	1	0	0	371	455	0	1,480	0	453	400
5 1010-19100 Accounting Department	25	0	0	1,630	1,841	0	5,642	0	1,906	1,695
6 1010-20200 Payroll	2	0	0	906	536	0	11,320	0	2,994	538
7 1010-21200 Budget Department	32	0	0	931	916	0	3,033	0	1,011	914
8 1010-27200 Administrative Services	0	0	0	231	133	0	3,012	0	791	133
9 1010-22800 Information Systems Divis	0	0	0	22,623	4,219	0	80,072	0	15,295	3,208
10 Financial System MUNIS	2	0	0	626	770	0	2,501	0	765	675
11 1010-23300 Purchasing	0	0	0	1,369	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	3,482	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	639	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	878	504	0	16,511	0	3,006	504
15 1010-24900 Printing/Postage	0	0	0	0	0	0	4	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	21	0	0	1,962	0	0	0
19 1010-20300 Risk Management	0	0	0	653	2,331	0	57,538	0	13,890	2,331
20 1010-20350 Wellness Program	0	0	0	239	137	0	3,115	0	818	137
21 1010-20500 Retirees Health/Life Insura	0	0	0	1,012	14,527	0	66,452	0	1,935	11,500
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	66	0	0	35,900	26,451	0	254,572	0	43,020	22,171
Less: Prior Year Allocations	68	0	0	15,753	15,853	672	230,050	0	31,346	11,566
Carry-Forward	(2)	0	0	20,147	10,598	(672)	24,522	0	11,674	10,605
Proposed Costs	\$65	\$0	\$0	\$56,047	\$37,049	\$(672)	\$279,095	\$0	\$54,695	\$32,777

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Department	1010-31505 2nd Rd Ptrl- Williams Twp	1010-31506 2nd Rd Patrol- Monitor Twp	1010-31507 2nd Rd Patrol - City of	1010-31508 2nd Road Patrol- Pinconning	1010-31509 2Nd Rd Patrol K-9 Pinconning	1010-31510 Bangor Twps Schools & B.Twps	1010-31516 2nd Rd.Pat- Bay City Schools	1010-31517 2nd Patrol- Frankenlust & Kawkawlin	1010-31600 Secondary Road Patrol Grant	1010-31681 Road Patrol Grant Oct- Dec
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	144	152	116	259	143	159	112	123	0	91
4 1010-10100 Board of Commissioners	419	423	385	682	413	365	336	406	0	482
5 1010-19100 Accounting Department	1,754	1,765	1,628	2,609	1,690	1,630	1,478	1,713	0	1,944
6 1010-20200 Payroll	1,032	1,032	126	954	40	47	42	538	0	1,013
7 1010-21200 Budget Department	928	933	871	1,191	867	955	853	908	0	955
8 1010-27200 Administrative Services	265	265	23	243	0	0	0	133	0	260
9 1010-22800 Information Systems Divis	5,235	6,415	653	4,919	0	0	0	2,533	0	7,015
10 Financial System MUNIS	708	714	651	1,152	698	616	567	686	0	815
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	1,009	1,009	86	923	0	0	0	504	0	989
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	0	0	561	0
19 1010-20300 Risk Management	4,661	4,661	396	4,265	0	0	0	2,331	1,330	4,568
20 1010-20350 Wellness Program	275	275	23	251	0	0	0	137	0	269
21 1010-20500 Retirees Health/Life Insura	10,609	1,414	87	20,318	0	9,948	532	9,193	0	20,750
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	27,041	19,059	5,044	37,767	3,850	13,719	3,920	19,205	1,891	39,149
Less: Prior Year Allocations	28,135	21,181	9,002	21,363	8,816	10,746	16,014	9,011	20,005	17,536
Carry-Forward	(1,094)	(2,122)	(3,958)	16,404	(4,966)	2,973	(12,094)	10,194	(18,114)	21,613
Proposed Costs	\$25,947	\$16,937	\$1,087	\$54,171	\$(1,115)	\$16,692	\$(8,175)	\$29,399	\$(16,223)	\$60,763

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Department	1010-31700 Township Road Patrol	1010-31701 Township Road Patrol April-Dec	1010-31902 Drive MI Safely/Task Force	1010-31903 O.W.I. Alcohol Enforcement	1010-31904 Youth Alcohol Enforcement	1010-31905 Dre Drug Recogn.Expe rt Grant	1010-32100 Michigan Justice Training	1010-32200 Medical Marihuana Enforcement	1010-32500 911 Central Dispatch	1010-33100 Marine Law Enforcement Grant
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	126	0	15	10	0	10	25	0	0	160
4 1010-10100 Board of Commissioners	411	0	188	107	0	25	21	0	1	235
5 1010-19100 Accounting Department	1,662	0	799	555	0	311	126	0	25	1,134
6 1010-20200 Payroll	38	0	21	21	0	21	6	0	2	339
7 1010-21200 Budget Department	800	0	422	383	0	344	108	0	31	778
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	81
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	1,134
10 Financial System MUNIS	694	0	317	180	0	43	35	0	2	397
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	17,453	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	3,515	2,685
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	0	0	0	0
19 1010-20300 Risk Management	0	0	0	0	0	0	0	0	0	1,422
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	84
21 1010-20500 Retirees Health/Life Insura	7,261	0	0	0	0	48	0	0	0	145
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	10,991	0	1,762	1,256	0	802	320	0	21,029	8,595
Less: Prior Year Allocations	3,679	0	61	2,153	0	626	301	0	8,664	6,020
Carry-Forward	7,312	0	1,701	(897)	0	176	19	0	12,365	2,575
Proposed Costs	\$18,303	\$0	\$3,463	\$359	\$0	\$978	\$339	\$0	\$33,393	\$11,170

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Department	1010-33101 Marine Safety	1010-33102 Port Security	1010-33103 Marine Slow No Wake Program	1010-33200 Snowmobile Law Enforcement	1010-33300 Operations Stone Garden	1010-33301 Operation Stone Garden FY	1010-33302 Operation Stone Garden FY	1010-33350 Sheriff Covid	1010-35100 Corrections Department / Jail	1010-36481 Comm Corrections Plan
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	36	0	0	16	69	40	14	9	564	0
4 1010-10100 Board of Commissioners	13	0	30	29	396	50	38	2	144	13
5 1010-19100 Accounting Department	83	0	198	258	1,447	427	369	50	562	61
6 1010-20200 Payroll	4	0	9	15	23	25	23	4	11	2
7 1010-21200 Budget Department	81	0	165	262	570	424	382	63	379	37
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	512	0
10 Financial System MUNIS	23	0	51	49	669	84	63	4	244	23
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	5,272	0
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	280	0	0	0	0	0	0	0	0	0
19 1010-20300 Risk Management	665	0	0	0	0	0	0	0	0	0
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	1,795	536	247	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,185	0	454	629	4,969	1,585	1,135	132	7,688	136
Less: Prior Year Allocations	1,051	0	0	375	0	0	0	0	3,160	0
Carry-Forward	134	0	0	254	0	0	0	0	4,528	0
Proposed Costs	\$1,318	\$0	\$454	\$883	\$4,969	\$1,585	\$1,135	\$132	\$12,216	\$136

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Department	1010-42600 Off of Emerg Serv-Civil	1010-42601 Local Emergency Planning	1010-42602 Homeland Security Activity	1010-42603 Hazard Mitigation Grant	1010-42650 AA (Active Assult) Task Force	1010-43000 Animal Services & Adoption	1010-58000 Pere Marquette Parking	1010-60100 Health Dept- Admin	1010-61700 Personal Care - Private	1010-61731 Personal Care- Grant/Oct-
1 Building Depreciation	\$1,102	\$0	\$0	\$0	\$0	\$19,668	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	1,095	0	0	0	0
3 1010-25300 Treasurer	202	4	14	0	18	4,541	63	73	0	0
4 1010-10100 Board of Commissioners	405	1	7	0	4	1,599	18	39	4	0
5 1010-19100 Accounting Department	1,709	25	107	0	54	6,133	97	181	32	0
6 1010-20200 Payroll	533	2	8	0	4	676	4	6	2	0
7 1010-21200 Budget Department	933	32	126	0	62	3,535	88	109	32	0
8 1010-27200 Administrative Services	131	0	0	0	0	150	0	0	0	0
9 1010-22800 Information Systems Divis	3,526	0	0	0	0	7,532	0	0	0	0
10 Financial System MUNIS	684	2	12	0	6	2,702	31	65	6	0
11 1010-23300 Purchasing	342	0	0	0	0	2,053	0	5,475	0	0
12 1010-26500 Buildings and Grounds	859	0	0	0	0	8,321	0	0	0	0
13 1010-26600 Corporation Counsel	0	1,278	0	0	0	8,944	0	0	0	0
14 1010-27000 Personnel & Employee Re	499	0	0	0	0	1,604	0	930	0	0
15 1010-24900 Printing/Postage	0	0	0	0	0	158	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	1,401	11,502	0	0	0
19 1010-20300 Risk Management	348	0	0	0	0	4,577	0	0	0	0
20 1010-20350 Wellness Program	136	0	0	0	0	155	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	556	0	0	0	0	39,408	0	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	11,964	1,344	274	0	147	114,254	11,802	6,879	76	0
Less: Prior Year Allocations	9,975	1,128	164	383	0	132,203	14,496	5,765	61	0
Carry-Forward	1,989	216	110	(383)	0	(17,949)	(2,694)	1,114	15	0
Proposed Costs	\$13,952	\$1,560	\$384	\$(383)	\$147	\$96,304	\$9,109	\$7,993	\$91	\$0

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Department	1010-64800 Medical Examiner	1010-64900 Mental Health	1010-65100 Ambulance	1010-66801 Michigan Works!	1010-67000 Mi Dept Human Serv- Bay County	1010-67100 Social Services- Med Care	1010-68100 Veterans Burial	1010-68900 Veterans Relief	1010-69200 Center Ridge Arms Housing	1010-70200 Center Ridge Arms-Admin
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	971	16	0	24	0	60	0	64	389	0
4 1010-10100 Board of Commissioners	183	5	0	7	13	15	1	15	149	0
5 1010-19100 Accounting Department	721	36	0	43	61	65	25	65	939	0
6 1010-20200 Payroll	15	2	0	2	2	2	2	2	43	0
7 1010-21200 Budget Department	443	39	0	43	37	37	32	37	792	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	0
10 Financial System MUNIS	309	8	0	12	23	25	2	25	252	0
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	0
15 1010-24900 Printing/Postage	7	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	0	0	0	0
19 1010-20300 Risk Management	0	0	0	0	0	0	0	0	0	0
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	(10,115)	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,649	106	0	132	136	204	62	207	(7,551)	0
Less: Prior Year Allocations	6,386	113	68	233	147	216	0	0	0	737
Carry-Forward	(3,737)	(7)	(68)	(101)	(11)	(12)	0	0	0	(737)
Proposed Costs	\$(1,088)	\$98	\$(68)	\$30	\$124	\$191	\$62	\$207	\$(7,551)	\$(737)

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Department	1010-72101 Transportation Planning	1010-72181 Trans. Planning - Oct.-Dec.	1010-75100 Recreation/Parks Department	1010-75104 Juv Community Based	1010-75105 Juv Gender Specific Services	1010-75108 Veterans Park Softball	1010-75700 Community Center	1010-75800 Swimming Pool	1010-75900 County Market	1010-76150 Fairgrounds
1 Building Depreciation	\$96	\$0	\$0	\$0	\$0	\$0	\$36,250	\$0	\$0	\$11,461
2 Equipment Depreciation	62	0	0	0	0	0	31	0	0	0
3 1010-25300 Treasurer	0	312	359	10	10	153	4,543	269	0	1,244
4 1010-10100 Board of Commissioners	2	561	98	15	15	68	1,295	97	0	345
5 1010-19100 Accounting Department	29	2,327	660	86	86	396	4,776	505	0	1,572
6 1010-20200 Payroll	2	57	789	4	4	17	1,976	78	0	47
7 1010-21200 Budget Department	31	1,252	577	67	67	361	2,203	431	0	1,239
8 1010-27200 Administrative Services	0	0	203	0	0	0	510	16	0	0
9 1010-22800 Information Systems Divis	0	0	15,726	0	0	0	13,544	223	0	0
10 Financial System MUNIS	4	948	166	25	25	115	2,188	164	0	583
11 1010-23300 Purchasing	0	684	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	6,963	0	0	0	0	0	29,399	0	0	28,641
13 1010-26600 Corporation Counsel	639	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	3,460	0	0	0	2,247	681	0	0
15 1010-24900 Printing/Postage	1	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	22,337	5,584	0	2,792
18 1010-75112 Parks/Recreation Mainten:	43	0	66,945	0	0	0	7,393	0	0	43,102
19 1010-20300 Risk Management	293	0	1,110	0	0	0	5,176	35	0	2,024
20 1010-20350 Wellness Program	0	0	210	0	0	0	527	16	0	0
21 1010-20500 Retirees Health/Life Insura	0	4,311	362	0	0	0	15,234	27	0	24
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	8,167	10,452	90,664	207	207	1,110	149,630	8,127	0	93,075
Less: Prior Year Allocations	17,130	2,193	86,238	315	410	7,880	108,101	3,857	1,598	52,296
Carry-Forward	(8,963)	8,259	4,426	(108)	(203)	(6,770)	41,529	4,270	(1,598)	40,779
Proposed Costs	\$(796)	\$18,710	\$95,091	\$98	\$3	\$(5,661)	\$191,160	\$12,396	\$(1,598)	\$133,854

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Department	1010-762XX Civic Arena	1010-76300 Pinconning Park	1010-79000 Library	1010-20250 401(K) Savings Plan Admin	1010- 20400/20401 Self Insurance	1010-10300 Midland-Bay- Saginaw Airport	2010 County Road Fund	2210 Health Dept - Dist Health	2210-605XX Bioterrorism	2340 Animal Service Adoption Millage
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,630	\$0	\$0
2 Equipment Depreciation	156	31	0	0	0	0	0	1,905	0	0
3 1010-25300 Treasurer	31,051	8,503	60	4	60	75	1,095	24,060	70	105
4 1010-10100 Board of Commissioners	6,236	1,925	15	1	15	23	276	13,485	523	22
5 1010-19100 Accounting Department	21,304	6,925	65	25	65	91	1,023	59,492	3,198	161
6 1010-20200 Payroll	3,088	1,791	2	2	2	2	17	22,019	1,034	2,969
7 1010-21200 Budget Department	8,084	3,079	37	32	37	71	404	44,162	2,544	131
8 1010-27200 Administrative Services	769	454	0	0	0	0	0	5,447	265	795
9 1010-22800 Information Systems Divis	18,349	10,649	0	0	0	0	0	145,065	13,830	14,677
10 Financial System MUNIS	10,536	3,252	25	2	25	39	467	22,784	884	37
11 1010-23300 Purchasing	2,053	0	0	0	0	0	0	23,613	0	0
12 1010-26500 Buildings and Grounds	24,058	27,275	0	0	0	0	0	218,997	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	25,963	0	0
14 1010-27000 Personnel & Employee Re	5,402	1,725	0	0	0	0	0	27,628	1,733	3,021
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	2,207	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	39,090	16,753	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	1,981	2,401	0	0	0	0	0	2,827	0	490
19 1010-20300 Risk Management	13,478	1,525	0	0	0	0	0	(29,465)	582	1,743
20 1010-20350 Wellness Program	795	470	0	0	0	0	0	5,635	275	822
21 1010-20500 Retirees Health/Life Insura	11,190	1,234	0	0	0	0	0	(44,699)	1,192	2,776
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	197,620	87,993	204	66	204	301	3,281	614,754	26,131	27,749
Less: Prior Year Allocations	98,357	65,058	216	68	216	414	3,488	587,034	223	0
Carry-Forward	99,263	22,935	(12)	(2)	(12)	(113)	(207)	27,720	25,908	0
Proposed Costs	\$296,884	\$110,927	\$191	\$65	\$191	\$188	\$3,074	\$642,475	\$52,039	\$27,749

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Department	2380 Gypsy Moth Control Fund	2400 Mosquito Control Fund	2560 Regist of Deeds Automation Fnd	2570 Budget Stabilization Fund	2600 Indigent Defense Fund	2610 911 Service Fund	2630 Concealed Pistol Licensing Fd	2640 Local C.F.O. Training Fund	2650 Drug Law Enforcement Fund	2651 Drug Law Enforcement- Bayanet
1 Building Depreciation	\$115	\$0	\$0	\$0	\$0	\$12,142	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	219	0	0	0	187	0	0	0	0
3 1010-25300 Treasurer	1,541	3,932	233	0	1,416	3,893	2,260	37	18	234
4 1010-10100 Board of Commissioners	780	1,663	93	0	1,111	1,631	681	55	2	222
5 1010-19100 Accounting Department	3,267	6,604	515	0	4,684	6,754	2,496	420	29	1,563
6 1010-20200 Payroll	991	6,913	21	0	6,288	11,008	223	23	2	79
7 1010-21200 Budget Department	1,789	4,023	419	0	2,940	4,150	965	401	31	1,373
8 1010-27200 Administrative Services	244	1,818	0	0	1,656	2,912	49	0	0	0
9 1010-22800 Information Systems Divis	4,432	42,298	0	0	45,787	65,230	1,362	0	0	0
10 Financial System MUNIS	1,318	2,810	158	0	1,877	2,755	1,150	92	4	375
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	8,293	16,768	0	0	0	25,649	0	0	0	0
13 1010-26600 Corporation Counsel	0	1,060	0	0	2,121	11,039	0	0	0	0
14 1010-27000 Personnel & Employee Re	928	12,700	0	0	6,295	11,067	187	0	0	0
15 1010-24900 Printing/Postage	27	86	0	0	605	(14)	0	0	0	14
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	331	17,288	0	0	0	476	0	0	0	0
19 1010-20300 Risk Management	1,550	29,223	0	0	3,631	8,160	108	0	0	0
20 1010-20350 Wellness Program	253	1,881	0	0	1,714	3,012	51	0	0	0
21 1010-20500 Retirees Health/Life Insura	5,751	17,155	0	0	35,997	56,318	1,543	320	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	31,609	166,442	1,439	0	116,121	226,368	11,075	1,347	86	3,860
Less: Prior Year Allocations	13,742	126,947	5,546	27,571	52,098	123,756	8,988	1,043	164	7,855
Carry-Forward	17,867	39,495	(4,107)	(27,571)	64,023	102,612	2,087	304	(78)	(3,995)
Proposed Costs	\$49,477	\$205,937	\$(2,668)	\$(27,571)	\$180,145	\$328,980	\$13,161	\$1,652	\$9	\$(135)

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Department	2651-31200 BAYANET	2690 Law Library Fund	2700 Historical Comm/Muse um	2710 Library Fund	2740 Community Corrections Fund	2760 Department On Aging Fund	2770 Home Rehabilitation Fund	2779 Septic Sys Repl	2860 American Rescue Plan (ARPA)	2900 Social Welfare Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$402	\$821	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	875	0	0	0	0
3 1010-25300 Treasurer	0	260	35	515	460	27,048	8	0	1,516	222
4 1010-10100 Board of Commissioners	0	102	11	168	568	10,769	4	1	740	67
5 1010-19100 Accounting Department	0	413	182	912	2,417	43,444	75	25	3,101	328
6 1010-20200 Payroll	0	9	13	36	1,343	21,690	6	2	78	11
7 1010-21200 Budget Department	0	276	216	673	1,392	24,623	95	31	2,192	280
8 1010-27200 Administrative Services	0	0	0	0	344	5,561	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	12,062	105,882	0	0	0	0
10 Financial System MUNIS	0	172	18	284	960	18,195	6	2	1,251	113
11 1010-23300 Purchasing	0	0	0	0	1,027	15,057	0	0	0	1,711
12 1010-26500 Buildings and Grounds	0	0	0	0	1,724	60,657	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	3,399	16,584	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	1,306	30,439	0	0	0	0
15 1010-24900 Printing/Postage	0	0	0	0	(10)	4,201	0	0	204	0
16 1010-30100 Sheriff's Office	0	0	0	0	1,089	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	2	365	0	0	0	0
19 1010-20300 Risk Management	0	0	0	0	6,078	14,685	0	0	0	0
20 1010-20350 Wellness Program	0	0	0	0	356	5,753	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	1,167	(4,417)	0	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	1,232	476	2,589	36,085	402,232	194	61	9,081	2,732
Less: Prior Year Allocations	0	1,149	0	3,036	19,952	377,030	1,049	0	0	1,040
Carry-Forward	0	83	0	(447)	16,133	25,202	(855)	0	0	1,692
Proposed Costs	\$0	\$1,314	\$476	\$2,142	\$52,218	\$427,434	\$(662)	\$61	\$9,081	\$4,423

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Department	2902 Soc. Welf.- Protective Services	2920-66200 Child Care- Probate (Child	2920-66203 Instit. Care- Det. Fac.(Juv. Home)	2920-66205 CCF-Casa Ct.Appointed S.Advoc	2920-66300 Child Care- D.S.S. (State Wards	2920-66400 In-Home Care- Intensive	2920-66401 Youth & Family Support	2920-66402 Juvenile Drug Court	2920-66500 Intensive Probation	2920-75104 Juv.Community Based Treatment
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	62	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	571	3,598	141	50	198	129	175	320	214
4 1010-10100 Board of Commissioners	0	149	1,856	62	24	455	562	420	546	481
5 1010-19100 Accounting Department	0	683	7,152	314	116	1,969	2,336	1,733	2,326	2,111
6 1010-20200 Payroll	0	21	10,361	11	4	547	1,718	42	60	1,047
7 1010-21200 Budget Department	0	470	4,106	233	72	1,127	1,184	905	1,313	1,207
8 1010-27200 Administrative Services	0	0	2,745	0	0	133	446	0	0	265
9 1010-22800 Information Systems Divis	0	0	58,552	0	0	1,859	6,753	0	2,865	5,235
10 Financial System MUNIS	0	252	3,136	104	41	770	950	710	923	813
11 1010-23300 Purchasing	0	6,844	3,080	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	2,760	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	13,533	0	0	504	1,695	0	0	1,009
15 1010-24900 Printing/Postage	0	0	7	0	0	15	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	2,366	0	0	0	0	0	0	0
19 1010-20300 Risk Management	0	0	10,359	0	0	291	978	0	0	582
20 1010-20350 Wellness Program	0	0	2,839	0	0	137	461	0	0	275
21 1010-20500 Retirees Health/Life Insura	0	0	25,852	0	0	(7,026)	(3,058)	4,223	42,013	18,205
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	8,990	152,363	865	307	980	14,154	8,208	50,366	31,444
Less: Prior Year Allocations	1,227	7,312	129,193	1,145	397	3,392	4,614	7,048	31,131	24,283
Carry-Forward	(1,227)	1,678	23,170	(280)	(90)	(2,412)	9,540	1,160	19,235	7,161
Proposed Costs	\$(1,227)	\$10,668	\$175,533	\$585	\$216	\$(1,432)	\$23,695	\$9,368	\$69,602	\$38,605

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Department	2920-75105 Juv.Gender Specific Services	Juvenile Detention Building Use	2921 Child Care/Social Services	2930 Soldier's Relief	2940 Veterans Trust Board	2970 Historical Preservation	3650 Debt- Water Supply Sys Bay	3690 Bldg Authority Debt Fund	4650 Water Supply Sys Bay-Const	5090-75600 Public Golf Course
1 Building Depreciation	\$0	\$66,702	\$0	\$279	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	62	0	0	0	0	0	62
3 1010-25300 Treasurer	417	0	0	3,008	14	1,210	0	0	0	3,617
4 1010-10100 Board of Commissioners	612	0	0	1,547	2	188	0	0	0	1,205
5 1010-19100 Accounting Department	2,632	0	0	6,063	29	735	0	0	0	4,655
6 1010-20200 Payroll	1,049	0	0	847	2	15	0	0	0	1,905
7 1010-21200 Budget Department	1,531	0	0	3,358	31	335	0	0	0	2,566
8 1010-27200 Administrative Services	263	0	0	194	0	0	0	0	0	487
9 1010-22800 Information Systems Divis	5,198	0	0	5,580	0	0	0	0	0	6,824
10 Financial System MUNIS	1,034	0	0	2,614	4	317	0	0	0	2,036
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	7,186
12 1010-26500 Buildings and Grounds	0	25,498	0	20,136	0	0	0	0	0	10,316
13 1010-26600 Corporation Counsel	0	0	0	3,833	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	999	0	0	943	0	0	0	0	0	3,092
15 1010-24900 Printing/Postage	17	0	0	54	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	124	0	0	0	0	0	5,897
19 1010-20300 Risk Management	576	0	0	1,273	0	0	0	0	0	1,898
20 1010-20350 Wellness Program	272	0	0	200	0	0	0	0	0	504
21 1010-20500 Retirees Health/Life Insura	12,967	0	0	3,904	0	0	0	0	0	(4,991)
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	27,567	92,200	0	54,019	82	2,800	0	0	0	47,261
Less: Prior Year Allocations	18,044	81,727	0	53,141	0	3,144	0	822	0	85,224
Carry-Forward	9,523	10,473	0	878	0	(344)	0	(822)	0	(37,963)
Proposed Costs	\$37,089	\$102,674	\$0	\$54,896	\$82	\$2,455	\$0	\$(822)	\$0	\$9,299

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Department	5090-75601 Public Golf Course- Snack Shop	5090-75602 Public Golf Course-Club	5120-67100 Medical Care Facility Fund	5160 100% Tax Payment Fund (DTR)	5180 Delq Prop Tax Foreclosure	5350-70200 Housing Fund	5920 Water and Sewer Fund	5950 Commissary Fund	6770 Self- Insurance Fund- WC/UC/S&A	6771 Self- Insurance Fund- Healthcare
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,251	\$19	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	147	8,463	9,365	5,955	10,832	0	126	312	275	1,054
4 1010-10100 Board of Commissioners	59	1,817	1,625	1,329	1,740	0	48	88	705	416
5 1010-19100 Accounting Department	221	6,560	5,483	4,573	6,427	0	295	415	2,760	1,655
6 1010-20200 Payroll	4	2,311	53	51	333	0	13	13	57	36
7 1010-21200 Budget Department	148	2,650	1,632	1,522	2,639	0	234	254	1,253	963
8 1010-27200 Administrative Services	0	595	0	0	61	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	11,026	0	0	855	0	0	0	0	0
10 Financial System MUNIS	100	3,070	2,745	2,245	2,939	0	82	149	1,191	702
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	1,966	1,343	0
13 1010-26600 Corporation Counsel	0	0	0	0	0	6,389	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	4,224	0	0	232	0	0	0	0	0
15 1010-24900 Printing/Postage	0	0	0	1,328	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	0	4	8	0
19 1010-20300 Risk Management	0	2,495	0	0	134	0	0	118	57	0
20 1010-20350 Wellness Program	0	615	0	0	63	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	1,453	0	0	118	0	0	0	318	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	679	45,281	20,902	17,003	26,373	6,389	799	4,572	7,986	4,825
Less: Prior Year Allocations	594	35,181	20,704	54,420	37,294	38,948	757	4,121	5,358	4,728
Carry-Forward	85	10,100	198	(37,417)	(10,921)	(32,559)	42	451	2,628	97
Proposed Costs	\$764	\$55,381	\$21,101	\$(20,414)	\$15,452	\$(26,171)	\$840	\$5,023	\$10,614	\$4,922

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Department	7010 Trust and Agency	7030 Current Tax Collection Fund	7100 District Court Custodial Fund	7110 Probate Court Custodial Fund	7120 Trial Court Custodial Fund	7140 Inmates Custodial Fund	7210 Library Penal Fine Fund	7250 Flexible Spending- Section	7260 Employee 457 Def Comp Fund	7310-27400 Retirement System Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	0	0	5	5	5	70	0	0	0	4,059
4 1010-10100 Board of Commissioners	0	0	2	2	2	18	0	0	0	1,575
5 1010-19100 Accounting Department	0	0	50	50	50	140	0	0	0	39,918
6 1010-20200 Payroll	0	0	4	4	4	8	0	0	0	2,589
7 1010-21200 Budget Department	0	0	61	61	61	129	0	0	0	3,326
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	133
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	3,208
10 Financial System MUNIS	0	0	4	4	4	31	0	0	0	2,661
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	10,089
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	89,713
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	59,494
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	0	0	121
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	0	0	0	62
19 1010-20300 Risk Management	0	0	0	0	0	0	0	0	0	716
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	137
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	0	554
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	0	127	127	127	396	0	0	0	218,493
Less: Prior Year Allocations	0	0	128	128	128	208	0	0	0	171,358
Carry-Forward	0	0	(1)	(1)	(1)	188	0	0	0	47,135
Proposed Costs	\$0	\$0	\$126	\$126	\$126	\$584	\$0	\$0	\$0	\$265,627

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Department	7360-27401 Public Employee Health Care	7550 Cash and Investment Pool Fund	7610 Probate Court Trust Fund	7640 Inmate Trust Fund	8010 Drain	8011 Hampton O&M	8012 Portsmouth O&M	8014 Bangor O&M	8020 Drain Revolving Account	8510 Drain Debt Ret
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 1010-25300 Treasurer	1,266	0	0	23	2,440	899	141	2,221	0	0
4 1010-10100 Board of Commissioners	355	0	0	4	837	267	48	663	0	0
5 1010-19100 Accounting Department	8,902	0	0	32	2,518	802	146	1,993	0	0
6 1010-20200 Payroll	60	0	0	2	656	26	15	59	0	0
7 1010-21200 Budget Department	1,175	0	0	32	576	419	44	1,004	0	0
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	0
10 Financial System MUNIS	600	0	0	6	1,414	450	82	1,120	0	0
11 1010-23300 Purchasing	0	0	0	0	1,369	0	0	0	0	0
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	0	0	0	0	1,060	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	0
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	0	0	0	0	0	0	0
17 1010-75110 Recreation & Facilities	0	0	0	0	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	561	0	0	0	0	0
19 1010-20300 Risk Management	0	0	0	0	15,215	0	0	0	0	0
20 1010-20350 Wellness Program	0	0	0	0	0	0	0	0	0	0
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	0	0	0	0	0
22 1010-27300 Building Authority	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	12,358	0	0	99	26,646	2,862	476	7,059	0	0
Less: Prior Year Allocations	6,854	0	0	216	31,624	2,286	530	6,862	0	714
Carry-Forward	5,504	0	0	(117)	(4,978)	576	(54)	197	0	(714)
Proposed Costs	\$17,863	\$0	\$0	\$(18)	\$21,669	\$3,438	\$422	\$7,256	\$0	\$(714)

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Department	9760 Governmental Full Accrual	9770 Governmental Full Accrual- Drain	Bay City Department of Public Safety	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$47,522	\$3,709	\$0	\$413,818
2 Equipment Depreciation	0	0	0	312	0	63,339
3 1010-25300 Treasurer	151	5	0	417	0	249,632
4 1010-10100 Board of Commissioners	304	19	0	5	0	97,409
5 1010-19100 Accounting Department	3,047	229	0	79	0	433,229
6 1010-20200 Payroll	189	15	0	6	0	190,993
7 1010-21200 Budget Department	3,163	251	0	93	0	221,306
8 1010-27200 Administrative Services	0	0	0	0	0	48,204
9 1010-22800 Information Systems Divis	0	0	0	85,440	0	1,533,849
10 Financial System MUNIS	514	33	0	8	0	164,572
11 1010-23300 Purchasing	0	0	0	0	0	103,348
12 1010-26500 Buildings and Grounds	0	0	74,673	60,186	0	1,594,946
13 1010-26600 Corporation Counsel	0	0	0	0	0	281,571
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	317,234
15 1010-24900 Printing/Postage	0	0	0	1	0	29,441
16 1010-30100 Sheriff's Office	0	0	0	8,479	0	457,231
17 1010-75110 Recreation & Facilities	0	0	0	0	0	86,556
18 1010-75112 Parks/Recreation Mainten:	0	0	167	3,362	0	176,194
19 1010-20300 Risk Management	0	0	4,500	4,632	0	279,110
20 1010-20350 Wellness Program	0	0	0	0	0	49,865
21 1010-20500 Retirees Health/Life Insura	0	0	0	0	0	1,222,261
22 1010-27300 Building Authority	0	0	0	0	0	1,323
Total Current Allocations	7,368	552	126,861	166,727	0	8,015,432
Less: Prior Year Allocations	5,404	133	103,654	177,163	0	6,419,010
Carry-Forward	1,964	419	23,207	(10,436)	0	1,551,860
Proposed Costs	\$9,332	\$971	\$150,069	\$156,291	\$0	\$9,567,292

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
23 1010-28300 Circuit Court	590,514	433,626	156,888	0	747,402
24 1010-28301 Circuit Court - SSSPP Gra	7,411	6,191	1,220	0	8,631
25 1010-28331 Circuit-Adult Drug Court G	8,052	4,954	3,098	0	11,150
26 1010-28341 Circuit Ct Blog Response I	5,499	0	0	0	5,499
27 1010-28400 Circuit Court Adult Probati	84,064	62,133	21,931	0	105,995
28 1010-28600 District Court	630,319	425,910	204,409	0	834,727
29 1010-28700 District Court Adult Probat	152,789	90,910	61,879	0	214,668
30 1010-28701 Dist.Ct OWI Treatment Oc	5,160	4,358	802	0	5,961
31 1010-28900 & 2150 FOC	354,188	270,914	83,274	0	437,461
32 1010-28900 & 2150 FOC DP	121,650	88,283	33,367	0	155,017
33 1010-29200 Law Library	21,409	15,572	5,837	0	27,247
34 1010-28299 Jury/Judicial Council	32,130	22,702	9,428	0	41,558
35 1010-29400 Probate Court	457,158	304,443	152,715	0	609,873
36 1010-29402 Public Guardian	963	1,605	(642)	0	321
37 1010-29405 Probate Ct. Safe Havens	0	0	0	0	0
38 1010-17100 County Executive	123,340	101,081	22,259	0	145,600
39 1010-21500 Clerk	145,497	138,978	6,519	0	152,017
40 1010-22900 Community Outreach / Me	10,203	7,204	2,999	0	13,201
41 1010-25416 2016 Delq Tax Property S:	0	0	0	0	0
42 1010-25417 2017 Delq Tax Property S:	0	158	(158)	0	(158)
43 1010-25419 2019 Delq Tax Property S:	78	0	0	0	78
44 1010-25420 2020 Delq Tax Property S:	179	0	0	0	179
45 1010-25700 Equalization Department	55,462	48,467	6,995	0	62,456
46 1010-26200 Elections	3,315	2,086	1,229	0	4,545
47 1010-26201 Board of Canvassers	1,388	1,969	(581)	0	807
48 1010-296XX Prosecuting Attorney	422,840	322,806	100,034	0	522,875
49 Prosecuting Attorney DP	55,494	42,634	12,860	0	68,355
50 1010-71100 Register of Deeds	128,189	99,219	28,970	0	157,159
51 1010-27100 Department of Criminal De	10,442	20,900	(10,458)	0	(16)
52 1010-27101 Indigent Attorney	15,749	3,127	12,622	0	28,371
53 1010-27102 Department of Public Defe	53,079	46,449	6,630	0	59,709
54 1010-44200 Drain Commissioner	107,321	92,579	14,742	0	122,063
55 1010-27160 Department Of Indigent D:	219	1,591	(1,372)	0	(1,152)
56 1010-27400 Retirement Board	204	216	(12)	0	191
57 1010-27401 Vol Employee Benefit Ass:	204	216	(12)	0	191
58 1010-44207 Drain - County at Large	91	92	(1)	0	90
59 1010-24501 County Survey/Remonum:	11,207	10,695	512	0	11,720
60 1010-27303 Bldg Auth-MH Grp Home,f	2,481	2,885	(404)	0	2,077
61 1010-27309 Bldg Auth-MH Grp Home,z	2,867	3,353	(486)	0	2,382
62 1010-27310 Bldg Auth-MH Grp Home,f	2,634	3,192	(558)	0	2,077

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
63 1010-27311 Bldg Auth-MH Grp Home, f	2,755	3,798	(1,043)	0	1,712
64 1010-27312 Bldg Auth-MH Grp Home, l	2,800	3,359	(559)	0	2,241
65 1010-27319 Bldg Auth-MH Grp Home, l	2,662	3,267	(605)	0	2,056
66 1010-27320 Bldg Auth-MH Grp Home, c	2,310	3,596	(1,286)	0	1,024
67 1010-27321 Bldg Auth-MH Grp Home, v	2,633	3,301	(668)	0	1,964
68 1010-27322 Bldg Auth-MH Grp Home, v	2,682	3,747	(1,065)	0	1,617
69 1010-56800 Soil Conservation	2,114	1,992	122	0	2,235
70 1010-71000 M.S.U. Extension	38,344	38,938	(594)	0	37,749
71 1010-71800 Environmental Affairs	47,422	42,835	4,587	0	52,009
72 1010-71803 Euclid Linear Park	79	0	0	0	79
73 1010-71804 Environmental Grant	66	68	(2)	0	65
74 1010-71806 Bay Co/Partnership Water	0	0	0	0	0
75 1010-71807 Phragmites Treatment 201	0	0	0	0	0
76 1010-28800 Geographic Information Sys	35,900	15,753	20,147	0	56,047
77 1010-31100 Circuit Court Warrant Offic	26,451	15,853	10,598	0	37,049
78 1010-31200 B.A.Y.A.N.E.T.	0	672	(672)	0	(672)
79 1010-31500 Secondary Road Patrol	254,572	230,050	24,522	0	279,095
80 1010-31502 2nd Rd Patr-Monitor Cops	0	0	0	0	0
81 1010-31503 2nd Rd Patrol-Bangor Tw	43,020	31,346	11,674	0	54,695
82 1010-31504 2nd Rd Patr-Portsmouth	22,171	11,566	10,605	0	32,777
83 1010-31505 2nd Rd Patr-Williams Twp	27,041	28,135	(1,094)	0	25,947
84 1010-31506 2nd Rd Patrol-Monitor Tw	19,059	21,181	(2,122)	0	16,937
85 1010-31507 2nd Rd Patrol - City of	5,044	9,002	(3,958)	0	1,087
86 1010-31508 2nd Road Patrol-Pinconni	37,767	21,363	16,404	0	54,171
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	3,850	8,816	(4,966)	0	(1,115)
88 1010-31510 Bangor Twps Schools & B	13,719	10,746	2,973	0	16,692
89 1010-31516 2nd Rd.Pat-Bay City Schc	3,920	16,014	(12,094)	0	(8,175)
90 1010-31517 2nd Patrol-Frankenlust & l	19,205	9,011	10,194	0	29,399
91 1010-31600 Secondary Road Patrol Gr	1,891	20,005	(18,114)	0	(16,223)
92 1010-31681 Road Patrol Grant Oct-De	39,149	17,536	21,613	0	60,763
93 1010-31700 Township Road Patrol	10,991	3,679	7,312	0	18,303
94 1010-31701 Township Road Patrol Apr	0	0	0	0	0
95 1010-31902 Drive MI Safely/Task Forc	1,762	61	1,701	0	3,463
96 1010-31903 O.W.I. Alcohol Enforceme	1,256	2,153	(897)	0	359
97 1010-31904 Youth Alcohol Enforcemer	0	0	0	0	0
98 1010-31905 Dre Drug Recogn.Expert C	802	626	176	0	978
99 1010-32100 Michigan Justice Training	320	301	19	0	339
100 1010-32200 Medical Marihuana Enforc	0	0	0	0	0
101 1010-32500 911 Central Dispatch	21,029	8,664	12,365	0	33,393
102 1010-33100 Marine Law Enforcement (8,595	6,020	2,575	0	11,170

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
103 1010-33101 Marine Safety	1,185	1,051	134	0	1,318
104 1010-33102 Port Security	0	0	0	0	0
105 1010-33103 Marine Slow No Wake Pro	454	0	0	0	454
106 1010-33200 Snowmobile Law Enforcer	629	375	254	0	883
107 1010-33300 Operations Stone Garden	4,969	0	0	0	4,969
108 1010-33301 Operation Stone Garden F	1,585	0	0	0	1,585
109 1010-33302 Operation Stone Garden F	1,135	0	0	0	1,135
110 1010-33350 Sheriff Covid	132	0	0	0	132
111 1010-35100 Corrections Department / .	7,688	3,160	4,528	0	12,216
112 1010-36481 Comm Corrections Plan	136	0	0	0	136
113 1010-42600 Off of Emerg Serv-Civil	11,964	9,975	1,989	0	13,952
114 1010-42601 Local Emergency Planning	1,344	1,128	216	0	1,560
115 1010-42602 Homeland Security Activity	274	164	110	0	384
116 1010-42603 Hazard Mitigation Grant	0	383	(383)	0	(383)
117 1010-42650 AA (Active Assult) Task Fc	147	0	0	0	147
118 1010-43000 Animal Services & Adoptic	114,254	132,203	(17,949)	0	96,304
119 1010-58000 Pere Marquette Parking	11,802	14,496	(2,694)	0	9,109
120 1010-60100 Health Dept-Admin	6,879	5,765	1,114	0	7,993
121 1010-61700 Personal Care - Private	76	61	15	0	91
122 1010-61731 Personal Care-Grant/Oct-I	0	0	0	0	0
123 1010-64800 Medical Examiner	2,649	6,386	(3,737)	0	(1,088)
124 1010-64900 Mental Health	106	113	(7)	0	98
125 1010-65100 Ambulance	0	68	(68)	0	(68)
126 1010-66801 Michigan Works!	132	233	(101)	0	30
127 1010-67000 Mi Dept Human Serv-Bay	136	147	(11)	0	124
128 1010-67100 Social Services-Med Care	204	216	(12)	0	191
129 1010-68100 Veterans Burial	62	0	0	0	62
130 1010-68900 Veterans Relief	207	0	0	0	207
131 1010-69200 Center Ridge Arms Housir	(7,551)	0	0	0	(7,551)
132 1010-70200 Center Ridge Arms-Admin	0	737	(737)	0	(737)
133 1010-72101 Transportation Planning	8,167	17,130	(8,963)	0	(796)
134 1010-72181 Trans. Planning - Oct.-Dec	10,452	2,193	8,259	0	18,710
135 1010-75100 Recreation/Parks Departre	90,664	86,238	4,426	0	95,091
136 1010-75104 Juv Community Based Tre	207	315	(108)	0	98
137 1010-75105 Juv Gender Specific Servi	207	410	(203)	0	3
138 1010-75108 Veterans Park Softball	1,110	7,880	(6,770)	0	(5,661)
139 1010-75700 Community Center	149,630	108,101	41,529	0	191,160
140 1010-75800 Swimming Pool	8,127	3,857	4,270	0	12,396
141 1010-75900 County Market	0	1,598	(1,598)	0	(1,598)
142 1010-76150 Fairgrounds	93,075	52,296	40,779	0	133,854

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
143 1010-762XX Civic Arena	197,620	98,357	99,263	0	296,884
144 1010-76300 Pinconning Park	87,993	65,058	22,935	0	110,927
145 1010-79000 Library	204	216	(12)	0	191
146 1010-20250 401(K) Savings Plan Admi	66	68	(2)	0	65
147 1010-20400/20401 Self Insurance Adr	204	216	(12)	0	191
148 1010-10300 Midland-Bay-Saginaw Airp	301	414	(113)	0	188
149 2010 County Road Fund	3,281	3,488	(207)	0	3,074
150 2210 Health Dept - Dist Health	614,754	587,034	27,720	0	642,475
151 2210-605XX Bioterrorism	26,131	223	25,908	0	52,039
152 2340 Animal Service Adoption Millage	27,749	0	0	0	27,749
153 2380 Gypsy Moth Control Fund	31,609	13,742	17,867	0	49,477
154 2400 Mosquito Control Fund	166,442	126,947	39,495	0	205,937
155 2560 Regist of Deeds Automation Fnd	1,439	5,546	(4,107)	0	(2,668)
156 2570 Budget Stabilization Fund	0	27,571	(27,571)	0	(27,571)
157 2600 Indigent Defense Fund	116,121	52,098	64,023	0	180,145
158 2610 911 Service Fund	226,368	123,756	102,612	0	328,980
159 2630 Concealed Pistol Licensing Fd	11,075	8,988	2,087	0	13,161
160 2640 Local C.F.O. Training Fund	1,347	1,043	304	0	1,652
161 2650 Drug Law Enforcement Fund	86	164	(78)	0	9
162 2651 Drug Law Enforcement-Bayanet	3,860	7,855	(3,995)	0	(135)
163 2651-31200 BAYANET	0	0	0	0	0
164 2690 Law Library Fund	1,232	1,149	83	0	1,314
165 2700 Historical Comm/Museum	476	0	0	0	476
166 2710 Library Fund	2,589	3,036	(447)	0	2,142
167 2740 Community Corrections Fund	36,085	19,952	16,133	0	52,218
168 2760 Department On Aging Fund	402,232	377,030	25,202	0	427,434
169 2770 Home Rehabilitation Fund	194	1,049	(855)	0	(662)
170 2779 Septic Sys Repl	61	0	0	0	61
171 2860 American Rescue Plan (ARPA)	9,081	0	0	0	9,081
172 2900 Social Welfare Fund	2,732	1,040	1,692	0	4,423
173 2902 Soc. Welf.-Protective Services	0	1,227	(1,227)	0	(1,227)
174 2920-66200 Child Care-Probate (Child	8,990	7,312	1,678	0	10,668
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	152,363	129,193	23,170	0	175,533
176 2920-66205 CCF-Casa Ct.Appointed S	865	1,145	(280)	0	585
177 2920-66300 Child Care-D.S.S. (State V	307	397	(90)	0	216
178 2920-66400 In-Home Care-Intensive P	980	3,392	(2,412)	0	(1,432)
179 2920-66401 Youth & Family Support S	14,154	4,614	9,540	0	23,695
180 2920-66402 Juvenile Drug Court	8,208	7,048	1,160	0	9,368
181 2920-66500 Intensive Probation	50,366	31,131	19,235	0	69,602
182 2920-75104 Juv.Community Based Tre	31,444	24,283	7,161	0	38,605

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10/26/2023

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
183 2920-75105 Juv.Gender Specific Servi	27,567	18,044	9,523	0	37,089
184 Juvenile Detention Building Use	92,200	81,727	10,473	0	102,674
185 2921 Child Care/Social Services	0	0	0	0	0
186 2930 Soldier's Relief	54,019	53,141	878	0	54,896
187 2940 Veterans Trust Board	82	0	0	0	82
188 2970 Historical Preservation	2,800	3,144	(344)	0	2,455
189 3650 Debt-Water Supply Sys Bay	0	0	0	0	0
190 3690 Bldg Authority Debt Fund	0	822	(822)	0	(822)
191 4650 Water Supply Sys Bay-Const	0	0	0	0	0
192 5090-75600 Public Golf Course	47,261	85,224	(37,963)	0	9,299
193 5090-75601 Public Golf Course-Snack	679	594	85	0	764
194 5090-75602 Public Golf Course-Club	45,281	35,181	10,100	0	55,381
195 5120-67100 Medical Care Facility Func	20,902	20,704	198	0	21,101
196 5160 100% Tax Payment Fund (DTR)	17,003	54,420	(37,417)	0	(20,414)
197 5180 Delq Prop Tax Foreclosure	26,373	37,294	(10,921)	0	15,452
198 5350-70200 Housing Fund	6,389	38,948	(32,559)	0	(26,171)
199 5920 Water and Sewer Fund	799	757	42	0	840
200 5950 Commissary Fund	4,572	4,121	451	0	5,023
201 6770 Self-Insurance Fund-WC/UC/S&A	7,986	5,358	2,628	0	10,614
202 6771 Self-Insurance Fund-Healthcare	4,825	4,728	97	0	4,922
203 7010 Trust and Agency	0	0	0	0	0
204 7030 Current Tax Collection Fund	0	0	0	0	0
205 7100 District Court Custodial Fund	127	128	(1)	0	126
206 7110 Probate Court Custodial Fund	127	128	(1)	0	126
207 7120 Trial Court Custodial Fund	127	128	(1)	0	126
208 7140 Inmates Custodial Fund	396	208	188	0	584
209 7210 Library Penal Fine Fund	0	0	0	0	0
210 7250 Flexible Spending-Section	0	0	0	0	0
211 7260 Employee 457 Def Comp Fund	0	0	0	0	0
212 7310-27400 Retirement System Fund	218,493	171,358	47,135	0	265,627
213 7360-27401 Public Employee Health C	12,358	6,854	5,504	0	17,863
214 7550 Cash and Investment Pool Fund	0	0	0	0	0
215 7610 Probate Court Trust Fund	0	0	0	0	0
216 7640 Inmate Trust Fund	99	216	(117)	0	(18)
217 8010 Drain	26,646	31,624	(4,978)	0	21,669
218 8011 Hampton O&M	2,862	2,286	576	0	3,438
219 8012 Portsmouth O&M	476	530	(54)	0	422
220 8014 Bangor O&M	7,059	6,862	197	0	7,256
221 8020 Drain Revolving Account	0	0	0	0	0
222 8510 Drain Debt Ret	0	714	(714)	0	(714)

**Bay County, MI
Cost Allocation Plan**

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
223 9760 Governmental Full Accrual	7,368	5,404	1,964	0	9,332
224 9770 Governmentl Full Accrual-Drain	552	133	419	0	971
225 Bay City Department of Public Safety	126,861	103,654	23,207	0	150,069
226 Other	166,727	177,163	(10,436)	0	156,291
Total	8,015,432	6,419,010	1,551,860	0	9,567,292

**Building Depreciation
Nature and Extent of Service**

Bay County maintains detailed depreciation records on fixed assets including buildings and improvements. Depreciation costs are an allowable cost under the federal guidelines and are included in this plan.

For plan purposes, the following buildings were identified. Single occupancy buildings were allocated directly to the benefitting department. Buildings with multiple occupants have been allocated based on usable departmental square footage.

- **County Building**
- **Health Facility**
- **Courts Facility**
- **Law Enforcement Center**
- **Juvenile Detention Facility**
- **Animal Control**
- **Fairgrounds**
- **Office of Emergency Services**
- **Community Center**
- **Storage Building/Records Storage Building**
- **Central Dispatch**

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

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10/26/2023

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds
<hr/>										
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost										
2021 Building Depreciation	P	665,905	0	8,670	43,556	168,552	297,690	66,590	19,635	11,442
Subtotal - Services & Supplies		<hr/> 665,905	<hr/> 0	<hr/> 8,670	<hr/> 43,556	<hr/> 168,552	<hr/> 297,690	<hr/> 66,590	<hr/> 19,635	<hr/> 11,442
Department Cost Total		665,905	0	8,670	43,556	168,552	297,690	66,590	19,635	11,442
Adjustments to Cost										
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		665,905	0	8,670	43,556	168,552	297,690	66,590	19,635	11,442
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		<hr/> <hr/> \$665,905		<hr/> <hr/> \$8,670	<hr/> <hr/> \$43,556	<hr/> <hr/> \$168,552	<hr/> <hr/> \$297,690	<hr/> <hr/> \$66,590	<hr/> <hr/> \$19,635	<hr/> <hr/> \$11,442

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Office of Emergency Services	Community Center	Storage Bldg	Central Dispatch
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost						
2021 Building Depreciation	P	665,905	694	36,189	360	12,527
Subtotal - Services & Supplies		<hr/> 665,905	<hr/> 694	<hr/> 36,189	<hr/> 360	<hr/> 12,527
Department Cost Total		665,905	694	36,189	360	12,527
Adjustments to Cost						
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		665,905	694	36,189	360	12,527
General Admin Distribution			0	0	0	0
Grand Total		<hr/> <hr/> \$665,905	<hr/> <hr/> \$694	<hr/> <hr/> \$36,189	<hr/> <hr/> \$360	<hr/> <hr/> \$12,527

**Bay County, MI
Cost Allocation Plan**

FY 2022
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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Office of Emergency Services
5 Contract Serv.	\$0	\$1,125	\$15	\$74	\$285	\$503	\$112	\$33	\$19	\$1
Subtotal - 1010-19100 Accounting Dep	0	1,125	15	74	285	503	112	33	19	1
Total Incoming	0	1,125	15	74	285	503	112	33	19	1
C. Total Allocated		\$667,030	\$8,685	\$43,630	\$168,837	\$298,193	\$66,702	\$19,668	\$11,461	\$695
			1.30%	6.54%	25.31%	44.70%	10.00%	2.95%	1.72%	0.10%

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	Community Center	Storage Bldg	Central Dispatch
5 Contract Serv.	\$0	\$1,125	\$61	\$1	\$21
Subtotal - 1010-19100 Accounting Dep	0	1,125	61	1	21
Total Incoming	0	1,125	61	1	21
C. Total Allocated		\$667,030	\$36,250	\$361	\$12,548
			5.43%	0.05%	1.88%

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

County Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$410	\$0	\$410	\$1	\$411
4 1010-10100 Board of Commissioners	4,434	9.70%	841	0	841	1	842
5 1010-19100 Accounting Department	2,715	5.94%	515	0	515	1	516
6 1010-20200 Payroll	1,045	2.29%	198	0	198	0	198
7 1010-21200 Budget Department	987	2.16%	187	0	187	0	187
8 1010-27200 Administrative Services	435	0.95%	82	0	82	0	83
9 1010-22800 Information Systems Divis	3,210	7.02%	609	0	609	1	610
11 1010-23300 Purchasing	428	0.94%	81	0	81	0	81
12 1010-26500 Buildings and Grounds	1,282	2.80%	243	0	243	0	244
13 1010-26600 Corporation Counsel	392	0.86%	74	0	74	0	74
14 1010-27000 Personnel & Employee Re	1,929	4.22%	366	0	366	1	366
15 1010-24900 Printing/Postage	838	1.83%	159	0	159	0	159
38 1010-17100 County Executive	2,505	5.48%	475	0	475	1	476
39 1010-21500 Clerk	4,698	10.28%	891	0	891	2	892
45 1010-25700 Equalization Department	697	1.52%	132	0	132	0	132
50 1010-71100 Register of Deeds	1,869	4.09%	354	0	354	1	355
54 1010-44200 Drain Commissioner	1,912	4.18%	363	0	363	1	363
59 1010-24501 County Survey/Remonum	56	0.12%	11	0	11	0	11
70 1010-71000 M.S.U. Extension	2,492	5.45%	473	0	473	1	473
71 1010-71800 Environmental Affairs	601	1.31%	114	0	114	0	114
76 1010-28800 Geographic Information S	254	0.56%	48	0	48	0	48
133 1010-72101 Transportation Planning	508	1.11%	96	0	96	0	96
153 2380 Gypsy Moth Control Fund	605	1.32%	115	0	115	0	115
168 2760 Department On Aging Fund	4,322	9.45%	820	0	820	1	821
186 2930 Soldier's Relief	1,469	3.21%	279	0	279	0	279
201 6770 Self-Insurance Fund-WC/UC/S&A	98	0.21%	19	0	19	0	19
212 7310-27400 Retirement System Fund	736	1.61%	140	0	140	0	140
226 Other	3,043	6.66%	577	0	577	1	578
Subtotal	45,722	100.00%	8,670	0	8,670	15	8,685
Direct Bills					0		0
Total					\$8,670		\$8,685

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Health Facility Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 2210 Health Dept - Dist Health	100	100.00%	\$43,556	\$0	\$43,556	\$74	\$43,630
Subtotal	100	100.00%	43,556	0	43,556	74	43,630
Direct Bills					0		0
Total					\$43,556		\$43,630

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Courts Facility Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-28300 Circuit Court	11,550	24.56%	\$41,399	\$0	\$41,399	\$70	\$41,469
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	9,878	0	9,878	17	9,895
28 1010-28600 District Court	10,193	21.68%	36,535	0	36,535	62	36,597
29 1010-28700 District Court Adult Probat	1,538	3.27%	5,513	0	5,513	9	5,522
31 1010-28900 & 2150 FOC	4,500	9.57%	16,129	0	16,129	27	16,157
33 1010-29200 Law Library	731	1.55%	2,620	0	2,620	4	2,625
35 1010-29400 Probate Court	7,181	15.27%	25,739	0	25,739	43	25,782
48 1010-296XX Prosecuting Attorney	6,140	13.06%	22,008	0	22,008	37	22,045
53 1010-27102 Department of Public Defe	1,452	3.09%	5,204	0	5,204	9	5,213
167 2740 Community Corrections Fund	112	0.24%	401	0	401	1	402
226 Other	872	1.85%	3,126	0	3,126	5	3,131
Subtotal	47,025	100.00%	168,552	0	168,552	285	168,837
Direct Bills					0		0
Total					\$168,552		\$168,837

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Law Enf Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	57,414	83.64%	\$248,999	\$0	\$248,999	\$421	\$249,420
200 5950 Commissary Fund	288	0.42%	1,249	0	1,249	2	1,251
225 Bay City Department of Public Safety	10,939	15.94%	47,441	0	47,441	80	47,522
Subtotal	68,641	100.00%	297,690	0	297,690	503	298,193
Direct Bills					0		0
Total					\$297,690		\$298,193

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Juv Det Fac Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 Juvenile Detention Building Use	100	100.00%	\$66,590	\$0	\$66,590	\$112	\$66,702
Subtotal	100	100.00%	66,590	0	66,590	112	66,702
Direct Bills					0		0
Total					\$66,590		\$66,702

Basis Units: Direct Allocation to Juvenile Detention Facility

Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Animal Control Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 1010-43000 Animal Services & Adoptic	100	100.00%	\$19,635	\$0	\$19,635	\$33	\$19,668
Subtotal	100	100.00%	19,635	0	19,635	33	19,668
Direct Bills					0		0
Total					\$19,635		\$19,668

Basis Units: Direct Allocation to Animal Control
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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Fairgrounds Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 1010-76150 Fairgrounds	100	100.00%	\$11,442	\$0	\$11,442	\$19	\$11,461
Subtotal	100	100.00%	11,442	0	11,442	19	11,461
Direct Bills					0		0
Total					\$11,442		\$11,461

Basis Units: Direct Allocation to Fair Grounds
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Office of Emergency Services Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 1010-42600 Off of Emerg Serv-Civil	100	100.00%	\$694	\$0	\$694	\$1	\$695
Subtotal	100	100.00%	694	0	694	1	695
Direct Bills					0		0
Total					\$694		\$695

Basis Units: Direct Allocation to the Office of Emergency Services
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Community Center Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 1010-75700 Community Center	100	100.00%	\$36,189	\$0	\$36,189	\$61	\$36,250
Subtotal	100	100.00%	36,189	0	36,189	61	36,250
Direct Bills					0		0
Total					\$36,189		\$36,250

Basis Units: Direct Allocation to Community Center
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

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Storage Bldg Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	97	5.46%	\$20	\$0	\$20	\$0	\$20
28 1010-28600 District Court	630	35.45%	128	0	128	0	128
31 1010-28900 & 2150 FOC	97	5.46%	20	0	20	0	20
39 1010-21500 Clerk	97	5.46%	20	0	20	0	20
48 1010-296XX Prosecuting Attorney	801	45.08%	162	0	162	0	163
50 1010-71100 Register of Deeds	55	3.10%	11	0	11	0	11
Subtotal	1,777	100.00%	360	0	360	1	361
Direct Bills					0		0
Total					\$360		\$361

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Central Dispatch Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$406	\$0	\$406	\$1	\$407
158 2610 911 Service Fund	4,838	96.76%	12,121	0	12,121	20	12,142
Subtotal	5,000	100.00%	12,527	0	12,527	21	12,548
Direct Bills					0		0
Total					\$12,527		\$12,548

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:1 Building Depreciation

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Office of Emergency Services	Community Center	Storage Bldg
3 1010-25300 Treasurer	\$411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	842	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	516	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	198	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	187	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	83	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	610	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	81	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	244	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	74	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	366	0	0	0	0	0	0	0	0	0
15 1010-24900 Printing/Postage	159	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	249,420	0	0	0	0	0	20
23 1010-28300 Circuit Court	0	0	41,469	0	0	0	0	0	0	0
27 1010-28400 Circuit Court Adult Probati	0	0	9,895	0	0	0	0	0	0	0
28 1010-28600 District Court	0	0	36,597	0	0	0	0	0	0	128
29 1010-28700 District Court Adult Probat	0	0	5,522	0	0	0	0	0	0	0
31 1010-28900 & 2150 FOC	0	0	16,157	0	0	0	0	0	0	20
33 1010-29200 Law Library	0	0	2,625	0	0	0	0	0	0	0
35 1010-29400 Probate Court	0	0	25,782	0	0	0	0	0	0	0
38 1010-17100 County Executive	476	0	0	0	0	0	0	0	0	0
39 1010-21500 Clerk	892	0	0	0	0	0	0	0	0	20
45 1010-25700 Equalization Department	132	0	0	0	0	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	0	0	22,045	0	0	0	0	0	0	163
50 1010-71100 Register of Deeds	355	0	0	0	0	0	0	0	0	11
53 1010-27102 Department of Public Defe	0	0	5,213	0	0	0	0	0	0	0
54 1010-44200 Drain Commissioner	363	0	0	0	0	0	0	0	0	0
59 1010-24501 County Survey/Remonum	11	0	0	0	0	0	0	0	0	0
70 1010-71000 M.S.U. Extension	473	0	0	0	0	0	0	0	0	0
71 1010-71800 Environmental Affairs	114	0	0	0	0	0	0	0	0	0
76 1010-28800 Geographic Information Sy	48	0	0	0	0	0	0	0	0	0
113 1010-42600 Off of Emerg Serv-Civil	0	0	0	0	0	0	0	695	0	0
118 1010-43000 Animal Services & Adoptic	0	0	0	0	0	19,668	0	0	0	0
133 1010-72101 Transportation Planning	96	0	0	0	0	0	0	0	0	0
139 1010-75700 Community Center	0	0	0	0	0	0	0	0	36,250	0
142 1010-76150 Fairgrounds	0	0	0	0	0	0	11,461	0	0	0
150 2210 Health Dept - Dist Health	0	43,630	0	0	0	0	0	0	0	0
153 2380 Gypsy Moth Control Fund	115	0	0	0	0	0	0	0	0	0
158 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	0
167 2740 Community Corrections Fund	0	0	402	0	0	0	0	0	0	0
168 2760 Department On Aging Fund	821	0	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:1 Building Depreciation

Department	County Building	Health Facility	Courts Facility	Law Enf Center	Juv Det Fac	Animal Control	Fairgrounds	Office of Emergency Services	Community Center	Storage Bldg
184 Juvenile Detention Building Use	\$0	\$0	\$0	\$0	\$66,702	\$0	\$0	\$0	\$0	\$0
186 2930 Soldier's Relief	279	0	0	0	0	0	0	0	0	0
200 5950 Commissary Fund	0	0	0	1,251	0	0	0	0	0	0
201 6770 Self-Insurance Fund-WC/UC/S&A	19	0	0	0	0	0	0	0	0	0
212 7310-27400 Retirement System Fund	140	0	0	0	0	0	0	0	0	0
225 Bay City Department of Public Safety	0	0	0	47,522	0	0	0	0	0	0
226 Other	578	0	3,131	0	0	0	0	0	0	0
Total	\$8,685	\$43,630	\$168,837	\$298,193	\$66,702	\$19,668	\$11,461	\$695	\$36,250	\$361

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Allocation Summary

Dept:1 Building Depreciation

Department	Central Dispatch	Total
3 1010-25300 Treasurer	\$0	\$411
4 1010-10100 Board of Commissioners	0	842
5 1010-19100 Accounting Department	0	516
6 1010-20200 Payroll	0	198
7 1010-21200 Budget Department	0	187
8 1010-27200 Administrative Services	0	83
9 1010-22800 Information Systems Divis	0	610
11 1010-23300 Purchasing	0	81
12 1010-26500 Buildings and Grounds	0	244
13 1010-26600 Corporation Counsel	0	74
14 1010-27000 Personnel & Employee Re	0	366
15 1010-24900 Printing/Postage	0	159
16 1010-30100 Sheriff's Office	0	249,440
23 1010-28300 Circuit Court	0	41,469
27 1010-28400 Circuit Court Adult Probati	0	9,895
28 1010-28600 District Court	0	36,724
29 1010-28700 District Court Adult Probat	0	5,522
31 1010-28900 & 2150 FOC	0	16,176
33 1010-29200 Law Library	0	2,625
35 1010-29400 Probate Court	0	25,782
38 1010-17100 County Executive	0	476
39 1010-21500 Clerk	0	912
45 1010-25700 Equalization Department	0	132
48 1010-296XX Prosecuting Attorney	0	22,207
50 1010-71100 Register of Deeds	0	366
53 1010-27102 Department of Public Defe	0	5,213
54 1010-44200 Drain Commissioner	0	363
59 1010-24501 County Survey/Remonum	0	11
70 1010-71000 M.S.U. Extension	0	473
71 1010-71800 Environmental Affairs	0	114
76 1010-28800 Geographic Information Sy	0	48
113 1010-42600 Off of Emerg Serv-Civil	407	1,102
118 1010-43000 Animal Services & Adoptic	0	19,668
133 1010-72101 Transportation Planning	0	96
139 1010-75700 Community Center	0	36,250
142 1010-76150 Fairgrounds	0	11,461
150 2210 Health Dept - Dist Health	0	43,630
153 2380 Gypsy Moth Control Fund	0	115
158 2610 911 Service Fund	12,142	12,142
167 2740 Community Corrections Fund	0	402
168 2760 Department On Aging Fund	0	821

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:1 Building Depreciation

Department	Central Dispatch	Total
184 Juvenile Detention Building Use	\$0	\$66,702
186 2930 Soldier's Relief	0	279
200 5950 Commissary Fund	0	1,251
201 6770 Self-Insurance Fund-WC/UC/S&A	0	19
212 7310-27400 Retirement System Fund	0	140
225 Bay City Department of Public Safety	0	47,522
226 Other	0	3,709
Total	\$12,548	\$667,030

**Equipment Depreciation
Nature and Extent of Service**

The federal regulations contained in 2 CFR, Part 200 allow for the recovery of depreciation on equipment used by the County to deliver the services necessary to support those programs funded with Federal grants. Bay County maintains fixed asset records which identify the initial cost for various pieces of equipment used by central service departments and the current and cumulative depreciation.

For plan purposes, the depreciation costs identified for various types of equipment are identified and the depreciation costs are then used to allocate the outlays to the benefitting departments.

The following described the various categories and how the costs were allocated:

- **Equipment Depreciation** - Equipment depreciation is allocated to benefitting departments based on the assigned depreciation identified within the fixed asset register.
- **Imaging Equipment** - Depreciation of imaging equipment has been identified within this function and has been allocated to benefitting departments based on the number of assigned licenses.
- **Telephone** - The County capitalized telephone equipment in 2018. The depreciation charge has been allocated to benefitting departments based on the number of phone lines.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation	Imaging Equipment	Telephone Equipment
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost						
2020 Equipment Depreciation	P	441,795	0	365,054	63,445	13,296
Subtotal - Services & Supplies		<hr/> 441,795	<hr/> 0	<hr/> 365,054	<hr/> 63,445	<hr/> 13,296
Department Cost Total		441,795	0	365,054	63,445	13,296
Adjustments to Cost						
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		441,795	0	365,054	63,445	13,296
General Admin Distribution			0	0	0	0
Grand Total		<hr/> <hr/> \$441,795	<hr/> <hr/> \$365,054	<hr/> <hr/> \$63,445	<hr/> <hr/> \$13,296	

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

Department	First Incoming	Second Incoming	Equipment Depreciation	Imaging Equipment	Telephone Equipment
5 Contract Serv.	\$0	\$307	\$253	\$44	\$9
Subtotal - 1010-19100 Accounting Dep	0	307	253	44	9
Total Incoming	0	307	253	44	9
C. Total Allocated		\$442,102	\$365,307	\$63,489	\$13,305
			82.63%	14.36%	3.01%

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,667	0.73%	\$2,667	\$0	\$2,667	\$2	\$2,669
8 1010-27200 Administrative Services	19,868	5.44%	19,868	0	19,868	14	19,882
9 1010-22800 Information Systems Divis	157,238	43.07%	157,238	0	157,238	109	157,347
10 Financial System MUNIS	20,316	5.57%	20,316	0	20,316	14	20,330
12 1010-26500 Buildings and Grounds	25,216	6.91%	25,216	0	25,216	18	25,233
15 1010-24900 Printing/Postage	1,547	0.42%	1,547	0	1,547	1	1,548
16 1010-30100 Sheriff's Office	138,202	37.86%	138,202	0	138,202	96	138,298
Subtotal	365,054	100.00%	365,054	0	365,054	253	365,307
Direct Bills					0		0
Total					\$365,054		\$365,307

Basis Units: Departmental Depreciation
Source: Fixed Asset Report

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Imaging Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	1	1.28%	\$813	\$0	\$813	\$1	\$814
6 1010-20200 Payroll	1	1.28%	813	0	813	1	814
9 1010-22800 Information Systems Divis	9	11.54%	7,321	0	7,321	5	7,326
13 1010-26600 Corporation Counsel	1	1.28%	813	0	813	1	814
14 1010-27000 Personnel & Employee Re	1	1.28%	813	0	813	1	814
23 1010-28300 Circuit Court	9	11.54%	7,321	0	7,321	5	7,326
28 1010-28600 District Court	2	2.56%	1,627	0	1,627	1	1,628
32 1010-28900 & 2150 FOC DP	32	41.03%	26,029	0	26,029	18	26,047
35 1010-29400 Probate Court	19	24.36%	15,455	0	15,455	11	15,465
49 Prosecuting Attorney DP	2	2.56%	1,627	0	1,627	1	1,628
118 1010-43000 Animal Services & Adoptic	1	1.28%	813	0	813	1	814
Subtotal	78	100.00%	63,445	0	63,445	44	63,489
Direct Bills					0		0
Total					\$63,445		\$63,489

Basis Units: Licenses by Department
Source: Departmental Licenses by User

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7	1.64%	\$218	\$0	\$218	\$0	\$219
4 1010-10100 Board of Commissioners	3	0.70%	94	0	94	0	94
5 1010-19100 Accounting Department	10	2.35%	312	0	312	0	312
6 1010-20200 Payroll	5	1.17%	156	0	156	0	156
8 1010-27200 Administrative Services	1	0.23%	31	0	31	0	31
9 1010-22800 Information Systems Divis	10	2.35%	312	0	312	0	312
11 1010-23300 Purchasing	2	0.47%	62	0	62	0	62
12 1010-26500 Buildings and Grounds	14	3.29%	437	0	437	0	437
13 1010-26600 Corporation Counsel	4	0.94%	125	0	125	0	125
14 1010-27000 Personnel & Employee Re	4	0.94%	125	0	125	0	125
16 1010-30100 Sheriff's Office	24	5.63%	749	0	749	1	750
17 1010-75110 Recreation & Facilities	2	0.47%	62	0	62	0	62
18 1010-75112 Parks/Recreation Mainten:	2	0.47%	62	0	62	0	62
19 1010-20300 Risk Management	3	0.70%	94	0	94	0	94
22 1010-27300 Building Authority	1	0.23%	31	0	31	0	31
23 1010-28300 Circuit Court	21	4.93%	655	0	655	0	656
27 1010-28400 Circuit Court Adult Probati	20	4.69%	624	0	624	0	625
28 1010-28600 District Court	26	6.10%	811	0	811	1	812
29 1010-28700 District Court Adult Probat	7	1.64%	218	0	218	0	219
31 1010-28900 & 2150 FOC	29	6.81%	905	0	905	1	906
35 1010-29400 Probate Court	26	6.10%	811	0	811	1	812
38 1010-17100 County Executive	3	0.70%	94	0	94	0	94
39 1010-21500 Clerk	5	1.17%	156	0	156	0	156
45 1010-25700 Equalization Department	3	0.70%	94	0	94	0	94
48 1010-296XX Prosecuting Attorney	21	4.93%	655	0	655	0	656
50 1010-71100 Register of Deeds	6	1.41%	187	0	187	0	187
51 1010-27100 Department of Criminal De	7	1.64%	218	0	218	0	219
53 1010-27102 Department of Public Defe	6	1.41%	187	0	187	0	187
54 1010-44200 Drain Commissioner	4	0.94%	125	0	125	0	125
59 1010-24501 County Survey/Remonum	1	0.23%	31	0	31	0	31
70 1010-71000 M.S.U. Extension	9	2.11%	281	0	281	0	281
71 1010-71800 Environmental Affairs	2	0.47%	62	0	62	0	62
76 1010-28800 Geographic Information Sy	2	0.47%	62	0	62	0	62
118 1010-43000 Animal Services & Adoptic	9	2.11%	281	0	281	0	281
133 1010-72101 Transportation Planning	2	0.47%	62	0	62	0	62
139 1010-75700 Community Center	1	0.23%	31	0	31	0	31
143 1010-762XX Civic Arena	5	1.17%	156	0	156	0	156
144 1010-76300 Pinconning Park	1	0.23%	31	0	31	0	31
150 2210 Health Dept - Dist Health	61	14.32%	1,904	0	1,904	1	1,905
154 2400 Mosquito Control Fund	7	1.64%	218	0	218	0	219
158 2610 911 Service Fund	6	1.41%	187	0	187	0	187
168 2760 Department On Aging Fund	28	6.57%	874	0	874	1	875

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Telephone Equipment Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2	0.47%	\$62	\$0	\$62	\$0	\$62
186 2930 Soldier's Relief	2	0.47%	62	0	62	0	62
192 5090-75600 Public Golf Course	2	0.47%	62	0	62	0	62
226 Other	10	2.35%	312	0	312	0	312
Subtotal	426	100.00%	13,296	0	13,296	9	13,305
Direct Bills					0		0
Total					\$13,296		\$13,305

Basis Units: Phone Lines by Department
Source: Phone Directory

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
3 1010-25300 Treasurer	\$2,669	\$0	\$219	\$2,887
4 1010-10100 Board of Commissioners	0	814	94	908
5 1010-19100 Accounting Department	0	0	312	312
6 1010-20200 Payroll	0	814	156	970
8 1010-27200 Administrative Services	19,882	0	31	19,913
9 1010-22800 Information Systems Divis	157,347	7,326	312	164,985
10 Financial System MUNIS	20,330	0	0	20,330
11 1010-23300 Purchasing	0	0	62	62
12 1010-26500 Buildings and Grounds	25,233	0	437	25,671
13 1010-26600 Corporation Counsel	0	814	125	939
14 1010-27000 Personnel & Employee Re	0	814	125	939
15 1010-24900 Printing/Postage	1,548	0	0	1,548
16 1010-30100 Sheriff's Office	138,298	0	750	139,047
17 1010-75110 Recreation & Facilities	0	0	62	62
18 1010-75112 Parks/Recreation Mainten:	0	0	62	62
19 1010-20300 Risk Management	0	0	94	94
22 1010-27300 Building Authority	0	0	31	31
23 1010-28300 Circuit Court	0	7,326	656	7,982
27 1010-28400 Circuit Court Adult Probati	0	0	625	625
28 1010-28600 District Court	0	1,628	812	2,440
29 1010-28700 District Court Adult Probat	0	0	219	219
31 1010-28900 & 2150 FOC	0	0	906	906
32 1010-28900 & 2150 FOC DP	0	26,047	0	26,047
35 1010-29400 Probate Court	0	15,465	812	16,277
38 1010-17100 County Executive	0	0	94	94
39 1010-21500 Clerk	0	0	156	156
45 1010-25700 Equalization Department	0	0	94	94
48 1010-296XX Prosecuting Attorney	0	0	656	656
49 Prosecuting Attorney DP	0	1,628	0	1,628
50 1010-71100 Register of Deeds	0	0	187	187
51 1010-27100 Department of Criminal De	0	0	219	219
53 1010-27102 Department of Public Defe	0	0	187	187
54 1010-44200 Drain Commissioner	0	0	125	125
59 1010-24501 County Survey/Remonum	0	0	31	31
70 1010-71000 M.S.U. Extension	0	0	281	281
71 1010-71800 Environmental Affairs	0	0	62	62
76 1010-28800 Geographic Information Sy	0	0	62	62
118 1010-43000 Animal Services & Adoptic	0	814	281	1,095
133 1010-72101 Transportation Planning	0	0	62	62
139 1010-75700 Community Center	0	0	31	31
143 1010-762XX Civic Arena	0	0	156	156

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Imaging Equipment	Telephone Equipment	Total
144 1010-76300 Pinconning Park	\$0	\$0	\$31	\$31
150 2210 Health Dept - Dist Health	0	0	1,905	1,905
154 2400 Mosquito Control Fund	0	0	219	219
158 2610 911 Service Fund	0	0	187	187
168 2760 Department On Aging Fund	0	0	875	875
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	62	62
186 2930 Soldier's Relief	0	0	62	62
192 5090-75600 Public Golf Course	0	0	62	62
226 Other	0	0	312	312
Total	\$365,307	\$63,489	\$13,305	\$442,102

**Bay County, MI
Cost Allocation Plan**

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**1010-25300 Treasurer
Nature and Extent of Service**

The Treasurer's Office is responsible for managing cash and revenue for the County, including the processing revenue receipts of taxes, fees, fines, and miscellaneous sources. The Treasurer's Office also performs bank reconciliation, check reconciliation and assists with accounting.

The costs of these services have been functionalized and are allocated as indicated below.

- **Cash Receipts** - The Treasurer's Office posts revenue transactions and is responsible for providing internal controls for cash assets. Associated costs have been allocated to benefitting departments based on the number of receipt transactions by department.
- **Bank Reconciliation** - The costs of bank reconciliation are identified within this function and are allocated based on the number of accounts payable receipts and wire transfer transactions by benefitting department.
- **Accounting** - Time spent on the accounting function has been identified here and has been moved to the accounting function within department 1010-19100 Accounting.
- **General Government** - Costs for services related to tax collection are classified as general government for plan purposes. Costs related to General Government are not further allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

A. Department Costs

Dept:3 1010-25300 Treasurer

Description		Amount	General Admin	Cash Receipts	Bank Reconcilia tion	Accounting	General Government
Personnel Costs							
Salaries	S1	283,864	31,878	60,974	75,650	16,833	98,529
<i>Salary % Split</i>			<i>11.23%</i>	<i>21.48%</i>	<i>26.65%</i>	<i>5.93%</i>	<i>34.71%</i>
Benefits	S	98,846	11,100	21,232	26,342	5,862	34,309
Subtotal - Personnel Costs		382,710	42,978	82,206	101,992	22,695	132,839
Services & Supplies Cost							
72700 Office Supplies	S	3,102	348	666	827	184	1,077
72800 Printing and Binding	S	745	84	160	199	44	259
72900 Postage	P	3,450	0	0	0	0	3,450
73000 Magazines and Periodicals	S	0	0	0	0	0	0
74100 Licenses	S	1,108	124	238	295	66	385
74200 Food Supplies	S	229	26	49	61	14	79
Gas, Oil, & Grease	S	0	0	0	0	0	0
75100 Computer Supplies	S	0	0	0	0	0	0
80200 Contractual Services	S	0	0	0	0	0	0
81400 Investment/Bank Service Charg	S	0	0	0	0	0	0
82000 Memberships and Dues	S	700	79	150	187	42	243
83100 Other Services & Charges	P	0	0	0	0	0	0
83101 Animal License Processing Fee	P	5,106	0	0	0	0	5,106
85200 Telephone	S	2,166	243	465	577	128	752
86100 Conference Fees & Expenses	S	4,797	539	1,030	1,278	284	1,665
90000 Printing/Publising/Advertising	S	275	31	59	73	16	96
86500 State Travel Mileage	S	489	55	105	130	29	170
86600 Local Travel Mileage	S	0	0	0	0	0	0
Equipment Repaid & Maintenance	S	0	0	0	0	0	0
93700 Hard/Software Repair & Maint	S	10,107	1,135	2,171	2,693	599	3,508
94601 Equipment Rental-Copy Machir	S	2,149	241	462	573	127	746
95500 Miscellaneous	S	107	12	23	29	6	37
96740 Office Equipment & Furniture E	S	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:3 1010-25300 Treasurer

Description	Amount	General Admin	Cash Receipts	Bank Reconciliation	Accounting	General Government
Bldgs/Bldg Add & Improvement Expenses	0	0	0	0	0	0
Unrealized Loss on Investments	2,940,835	0	0	0	0	0
Subtotal - Services & Supplies	2,975,365	2,917	5,579	6,922	1,540	17,572
Department Cost Total	3,358,075	45,895	87,785	108,914	24,235	150,410
Adjustments to Cost						
Unrealized Loss on Investments	(2,940,835)	0	0	0	0	0
Subtotal - Adjustments	(2,940,835)	0	0	0	0	0
Total Costs After Adjustments	417,240	45,895	87,785	108,914	24,235	150,410
General Admin Distribution		(45,895)	10,850	13,461	2,995	18,589
Grand Total	\$417,240		\$98,635	\$122,375	\$27,230	\$169,000
						not allocated

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconcilia n	Accounting	General Government
1 County Building	\$410	\$1	\$97	\$120	\$27	\$166
Subtotal - Building Depreciation	410	1	97	120	27	166
2 Equipment Depreciation	2,667	2	631	783	174	1,081
2 Telephone Equipment	218	0	52	64	14	89
Subtotal - Equipment Depreciation	2,885	2	683	847	188	1,170
3 Cash Receipts	0	7,464	1,765	2,189	487	3,023
3 Bank Reconciliation	0	5,222	1,234	1,531	341	2,115
Subtotal - 1010-25300 Treasurer	0	12,686	2,999	3,721	828	5,138
4 Annual Audit	0	2,268	536	665	148	919
Subtotal - 1010-10100 Board of Comm	0	2,268	536	665	148	919
5 Accounting	0	7,802	1,844	2,288	509	3,160
5 Payroll	0	8	2	2	1	3
5 Budgeting	0	996	236	292	65	404
5 Contract Serv.	0	409	97	120	27	166
Subtotal - 1010-19100 Accounting Dep	0	9,216	2,179	2,703	601	3,733
6 Payroll	0	2,592	613	760	169	1,050
6 Budgeting	0	92	22	27	6	37
Subtotal - 1010-20200 Payroll	0	2,684	634	787	175	1,087
7 Budgeting	0	1,289	305	378	84	522
7 Accts Payable	0	151	36	44	10	61
7 General Accounting	0	1,161	274	340	76	470
Subtotal - 1010-21200 Budget Departm	0	2,601	615	763	170	1,053
8 Admin Services	0	584	138	171	38	237
Subtotal - 1010-27200 Administrative S	0	584	138	171	38	237
9 Tech Support	0	20,120	4,756	5,901	1,313	8,150
9 Network/Server	0	9,979	2,359	2,927	651	4,042
9 Specific Services	0	20,948	4,952	6,144	1,367	8,485

Bay County, MI
Cost Allocation Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 1010-25300 Treasurer

Department	First Incoming	Second Incoming	Cash Receipts	Bank Reconciliatio n	Accounting	General Government
9 Direct Support	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sysi	0	51,047	12,067	14,972	3,331	20,676
10 Accounting	0	4,837	1,144	1,419	316	1,959
Subtotal - Financial System MUNIS	0	4,837	1,144	1,419	316	1,959
11 Purchasing	0	1,496	354	439	98	606
Subtotal - 1010-23300 Purchasing	0	1,496	354	439	98	606
12 County Building	0	24,326	5,751	7,135	1,588	9,853
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	24,326	5,751	7,135	1,588	9,853
13 Civil Counsel	0	16,931	4,002	4,966	1,105	6,858
Subtotal - 1010-26600 Corporation Cot	0	16,931	4,002	4,966	1,105	6,858
14 Human Resources	0	2,654	627	778	173	1,075
14 Labor Relations	0	747	177	219	49	303
14 Education and Training	0	102	24	30	7	41
Subtotal - 1010-27000 Personnel & Err	0	3,503	828	1,027	229	1,419
15 Mail Services	0	684	162	201	45	277
Subtotal - 1010-24900 Printing/Postage	0	684	162	201	45	277
18 County Building	0	153	36	45	10	62
Subtotal - 1010-75112 Parks/Recreatio	0	153	36	45	10	62
19 General Liability	0	1,758	416	516	115	712
19 County Building	0	1,246	295	365	81	505
Subtotal - 1010-20300 Risk Manageme	0	3,004	710	881	196	1,217
20 Wellness Program	0	798	189	234	52	323
Subtotal - 1010-20350 Wellness Progræ	0	798	189	234	52	323
21 Term Payoff	0	3,292	778	965	215	1,333
Subtotal - 1010-20500 Retirees Health/	0	3,292	778	965	215	1,333
Total Incoming	3,295	140,113	33,902	42,061	9,359	58,086
C. Total Allocated		\$560,649	\$132,537	\$164,437	\$36,589	\$227,086
			23.64%	29.33%	6.53%	40.50%

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,019	7.51%	\$7,464	\$0	\$7,464	\$0	\$7,464
5 1010-19100 Accounting Department	20	0.07%	74	0	74	27	101
6 1010-20200 Payroll	30	0.11%	111	0	111	40	151
9 1010-22800 Information Systems Divis	9	0.03%	33	0	33	12	45
11 1010-23300 Purchasing	1	0.00%	4	0	4	1	5
12 1010-26500 Buildings and Grounds	73	0.27%	270	0	270	97	367
13 1010-26600 Corporation Counsel	151	0.56%	558	0	558	201	759
14 1010-27000 Personnel & Employee Re	1	0.00%	4	0	4	1	5
15 1010-24900 Printing/Postage	1	0.00%	4	0	4	1	5
16 1010-30100 Sheriff's Office	2,223	8.27%	8,219	0	8,219	2,961	11,179
18 1010-75112 Parks/Recreation Mainten:	3	0.01%	11	0	11	4	15
19 1010-20300 Risk Management	2	0.01%	7	0	7	3	10
20 1010-20350 Wellness Program	1	0.00%	4	0	4	1	5
22 1010-27300 Building Authority	60	0.22%	222	0	222	80	302
23 1010-28300 Circuit Court	861	3.20%	3,183	0	3,183	1,147	4,330
24 1010-28301 Circuit Court - SSSPP Gra	4	0.01%	15	0	15	5	20
25 1010-28331 Circuit-Adult Drug Court G	6	0.02%	22	0	22	8	30
27 1010-28400 Circuit Court Adult Probati	125	0.46%	462	0	462	166	629
28 1010-28600 District Court	207	0.77%	765	0	765	276	1,041
30 1010-28701 Dist.Ct OWI Treatment Oc	26	0.10%	96	0	96	35	131
31 1010-28900 & 2150 FOC	691	2.57%	2,555	0	2,555	920	3,475
34 1010-28299 Jury/Judicial Council	104	0.39%	384	0	384	139	523
35 1010-29400 Probate Court	543	2.02%	2,008	0	2,008	723	2,731
36 1010-29402 Public Guardian	42	0.16%	155	0	155	56	211
39 1010-21500 Clerk	726	2.70%	2,684	0	2,684	967	3,651
40 1010-22900 Community Outreach / Me	23	0.09%	85	0	85	31	116
43 1010-25419 2019 Delq Tax Property S:	2	0.01%	7	0	7	3	10
44 1010-25420 2020 Delq Tax Property S:	10	0.04%	37	0	37	13	50
45 1010-25700 Equalization Department	75	0.28%	277	0	277	100	377
46 1010-26200 Elections	2	0.01%	7	0	7	3	10
48 1010-296XX Prosecuting Attorney	239	0.89%	884	0	884	318	1,202
50 1010-71100 Register of Deeds	1,011	3.76%	3,738	0	3,738	1,346	5,084
52 1010-27101 Indigent Attorney	15	0.06%	55	0	55	20	75
54 1010-44200 Drain Commissioner	170	0.63%	629	0	629	226	855
55 1010-27160 Department Of Indigent D:	6	0.02%	22	0	22	8	30
56 1010-27400 Retirement Board	12	0.04%	44	0	44	16	60
57 1010-27401 Vol Employee Benefit Ass:	12	0.04%	44	0	44	16	60
59 1010-24501 County Survey/Remonum:	257	0.96%	950	0	950	342	1,292
69 1010-56800 Soil Conservation	125	0.46%	462	0	462	166	629
76 1010-28800 Geographic Information S:	16	0.06%	59	0	59	21	80
79 1010-31500 Secondary Road Patrol	30	0.11%	111	0	111	40	151
81 1010-31503 2nd Rd Patrol-Bangor Tw	11	0.04%	41	0	41	15	55

Bay County, MI
Cost Allocation Plan

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Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 1010-31504 2nd Rd Patr-Portsmouth	13	0.05%	\$48	\$0	\$48	\$17	\$65
83 1010-31505 2nd Rd Ptrl-Williams Twp	12	0.04%	44	0	44	16	60
84 1010-31506 2nd Rd Patrol-Monitor Tw	12	0.04%	44	0	44	16	60
85 1010-31507 2nd Rd Patrol - City of	12	0.04%	44	0	44	16	60
86 1010-31508 2nd Road Patrol-Pinconni	12	0.04%	44	0	44	16	60
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	11	0.04%	41	0	41	15	55
88 1010-31510 Bangor Twps Schools & B	19	0.07%	70	0	70	25	96
89 1010-31516 2nd Rd.Pat-Bay City Schc	8	0.03%	30	0	30	11	40
90 1010-31517 2nd Patrol-Frankenlust & l	15	0.06%	55	0	55	20	75
92 1010-31681 Road Patrol Grant Oct-De	3	0.01%	11	0	11	4	15
93 1010-31700 Township Road Patrol	25	0.09%	92	0	92	33	126
95 1010-31902 Drive MI Safely/Task Forc	3	0.01%	11	0	11	4	15
96 1010-31903 O.W.I. Alcohol Enforceme	2	0.01%	7	0	7	3	10
98 1010-31905 Dre Drug Recogn.Expert C	2	0.01%	7	0	7	3	10
99 1010-32100 Michigan Justice Training	1	0.00%	4	0	4	1	5
102 1010-33100 Marine Law Enforcement (	1	0.00%	4	0	4	1	5
107 1010-33300 Operations Stone Garden	5	0.02%	18	0	18	7	25
108 1010-33301 Operation Stone Garden F	4	0.01%	15	0	15	5	20
109 1010-33302 Operation Stone Garden F	2	0.01%	7	0	7	3	10
110 1010-33350 Sheriff Covid	1	0.00%	4	0	4	1	5
111 1010-35100 Corrections Department /	38	0.14%	140	0	140	51	191
113 1010-42600 Off of Emerg Serv-Civil	18	0.07%	67	0	67	24	91
115 1010-42602 Homeland Security Activity	2	0.01%	7	0	7	3	10
117 1010-42650 AA (Active Assult) Task Fc	2	0.01%	7	0	7	3	10
118 1010-43000 Animal Services & Adoptic	266	0.99%	983	0	983	354	1,338
119 1010-58000 Pere Marquette Parking	3	0.01%	11	0	11	4	15
120 1010-60100 Health Dept-Admin	13	0.05%	48	0	48	17	65
123 1010-64800 Medical Examiner	77	0.29%	285	0	285	103	387
128 1010-67100 Social Services-Med Care	12	0.04%	44	0	44	16	60
130 1010-68900 Veterans Relief	12	0.04%	44	0	44	16	60
131 1010-69200 Center Ridge Arms Housir	56	0.21%	207	0	207	75	282
134 1010-72181 Trans. Planning - Oct.-Dec	21	0.08%	78	0	78	28	106
135 1010-75100 Recreation/Parks Departnr	35	0.13%	129	0	129	47	176
136 1010-75104 Juv Community Based Tre	2	0.01%	7	0	7	3	10
137 1010-75105 Juv Gender Specific Servi	2	0.01%	7	0	7	3	10
138 1010-75108 Veterans Park Softball	2	0.01%	7	0	7	3	10
139 1010-75700 Community Center	414	1.54%	1,531	0	1,531	551	2,082
140 1010-75800 Swimming Pool	7	0.03%	26	0	26	9	35
142 1010-76150 Fairgrounds	65	0.24%	240	0	240	87	327
143 1010-762XX Civic Arena	2,954	10.99%	10,921	0	10,921	3,934	14,855
144 1010-76300 Pinconning Park	795	2.96%	2,939	0	2,939	1,059	3,998
145 1010-79000 Library	12	0.04%	44	0	44	16	60

**Bay County, MI
Cost Allocation Plan**

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Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
147 1010-20400/20401 Self Insurance Adr	12	0.04%	\$44	\$0	\$44	\$16	\$60
149 2010 County Road Fund	134	0.50%	495	0	495	178	674
150 2210 Health Dept - Dist Health	2,219	8.25%	8,204	0	8,204	2,955	11,159
151 2210-605XX Bioterrorism	14	0.05%	52	0	52	19	70
152 2340 Animal Service Adoption Millage	13	0.05%	48	0	48	17	65
153 2380 Gypsy Moth Control Fund	154	0.57%	569	0	569	205	774
154 2400 Mosquito Control Fund	182	0.68%	673	0	673	242	915
155 2560 Regist of Deeds Automation Fnd	25	0.09%	92	0	92	33	126
157 2600 Indigent Defense Fund	14	0.05%	52	0	52	19	70
158 2610 911 Service Fund	227	0.84%	839	0	839	302	1,142
159 2630 Concealed Pistol Licensing Fd	256	0.95%	946	0	946	341	1,287
160 2640 Local C.F.O. Training Fund	1	0.00%	4	0	4	1	5
161 2650 Drug Law Enforcement Fund	2	0.01%	7	0	7	3	10
162 2651 Drug Law Enforcement-Bayanet	30	0.11%	111	0	111	40	151
164 2690 Law Library Fund	13	0.05%	48	0	48	17	65
165 2700 Historical Comm/Museum	7	0.03%	26	0	26	9	35
166 2710 Library Fund	93	0.35%	344	0	344	124	468
167 2740 Community Corrections Fund	30	0.11%	111	0	111	40	151
168 2760 Department On Aging Fund	2,000	7.44%	7,394	0	7,394	2,664	10,058
172 2900 Social Welfare Fund	11	0.04%	41	0	41	15	55
174 2920-66200 Child Care-Probate (Child	56	0.21%	207	0	207	75	282
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	185	0.69%	684	0	684	246	930
176 2920-66205 CCF-Casa Ct.Appointed S	17	0.06%	63	0	63	23	85
177 2920-66300 Child Care-D.S.S. (State V	10	0.04%	37	0	37	13	50
178 2920-66400 In-Home Care-Intensive P	7	0.03%	26	0	26	9	35
179 2920-66401 Youth & Family Support S	21	0.08%	78	0	78	28	106
180 2920-66402 Juvenile Drug Court	15	0.06%	55	0	55	20	75
181 2920-66500 Intensive Probation	21	0.08%	78	0	78	28	106
182 2920-75104 Juv.Community Based Tre	22	0.08%	81	0	81	29	111
183 2920-75105 Juv.Gender Specific Servi	23	0.09%	85	0	85	31	116
186 2930 Soldier's Relief	179	0.67%	662	0	662	238	900
187 2940 Veterans Trust Board	2	0.01%	7	0	7	3	10
188 2970 Historical Preservation	145	0.54%	536	0	536	193	729
192 5090-75600 Public Golf Course	263	0.98%	972	0	972	350	1,323
194 5090-75602 Public Golf Course-Club	798	2.97%	2,950	0	2,950	1,063	4,013
195 5120-67100 Medical Care Facility Func	1,069	3.98%	3,952	0	3,952	1,424	5,376
196 5160 100% Tax Payment Fund (DTR)	720	2.68%	2,662	0	2,662	959	3,621
197 5180 Delq Prop Tax Foreclosure	1,247	4.64%	4,610	0	4,610	1,661	6,271
199 5920 Water and Sewer Fund	25	0.09%	92	0	92	33	126
200 5950 Commissary Fund	36	0.13%	133	0	133	48	181
201 6770 Self-Insurance Fund-WC/UC/S&I	50	0.19%	185	0	185	67	251
202 6771 Self-Insurance Fund-Healthcare	114	0.42%	421	0	421	152	573

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Cash Receipts Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
205 7100 District Court Custodial Fund	1	0.00%	\$4	\$0	\$4	\$1	\$5
206 7110 Probate Court Custodial Fund	1	0.00%	4	0	4	1	5
207 7120 Trial Court Custodial Fund	1	0.00%	4	0	4	1	5
208 7140 Inmates Custodial Fund	14	0.05%	52	0	52	19	70
212 7310-27400 Retirement System Fund	669	2.49%	2,473	0	2,473	891	3,364
213 7360-27401 Public Employee Health C	232	0.86%	858	0	858	309	1,167
216 7640 Inmate Trust Fund	3	0.01%	11	0	11	4	15
217 8010 Drain	344	1.28%	1,272	0	1,272	458	1,730
218 8011 Hampton O&M	24	0.09%	89	0	89	32	121
219 8012 Portsmouth O&M	17	0.06%	63	0	63	23	85
220 8014 Bangor O&M	92	0.34%	340	0	340	123	463
223 9760 Governmental Full Accrual	30	0.11%	111	0	111	40	151
224 9770 Governmentl Full Accrual-Drain	1	0.00%	4	0	4	1	5
226 Other	83	0.31%	307	0	307	111	417
Subtotal	26,890	100.00%	99,414	0	99,414	33,123	132,537
Direct Bills					0		0
Total					\$99,414		\$132,537

Basis Units: Cash Receipt Transactions by Department

Source: GL Transaction History

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	1,773	4.23%	\$5,222	\$0	\$5,222	\$0	\$5,222
4 1010-10100 Board of Commissioners	71	0.17%	209	0	209	73	282
5 1010-19100 Accounting Department	112	0.27%	330	0	330	115	445
6 1010-20200 Payroll	59	0.14%	174	0	174	60	234
7 1010-21200 Budget Department	86	0.21%	253	0	253	88	341
8 1010-27200 Administrative Services	24	0.06%	71	0	71	25	95
9 1010-22800 Information Systems Divis	289	0.69%	851	0	851	296	1,147
11 1010-23300 Purchasing	60	0.14%	177	0	177	61	238
12 1010-26500 Buildings and Grounds	1,317	3.14%	3,879	0	3,879	1,349	5,228
13 1010-26600 Corporation Counsel	215	0.51%	633	0	633	220	853
14 1010-27000 Personnel & Employee Re	114	0.27%	336	0	336	117	453
15 1010-24900 Printing/Postage	10	0.02%	29	0	29	10	40
16 1010-30100 Sheriff's Office	2,916	6.96%	8,588	0	8,588	2,988	11,576
17 1010-75110 Recreation & Facilities	43	0.10%	127	0	127	44	171
18 1010-75112 Parks/Recreation Mainten:	127	0.30%	374	0	374	130	504
19 1010-20300 Risk Management	9	0.02%	27	0	27	9	36
20 1010-20350 Wellness Program	16	0.04%	47	0	47	16	64
23 1010-28300 Circuit Court	1,214	2.90%	3,575	0	3,575	1,244	4,819
24 1010-28301 Circuit Court - SSSPP Gra	10	0.02%	29	0	29	10	40
25 1010-28331 Circuit-Adult Drug Court G	37	0.09%	109	0	109	38	147
27 1010-28400 Circuit Court Adult Probati	170	0.41%	501	0	501	174	675
28 1010-28600 District Court	428	1.02%	1,260	0	1,260	439	1,699
29 1010-28700 District Court Adult Probat	54	0.13%	159	0	159	55	214
30 1010-28701 Dist.Ct OWI Treatment Oc	50	0.12%	147	0	147	51	198
31 1010-28900 & 2150 FOC	983	2.35%	2,895	0	2,895	1,007	3,902
34 1010-28299 Jury/Judicial Council	156	0.37%	459	0	459	160	619
35 1010-29400 Probate Court	795	1.90%	2,341	0	2,341	815	3,156
36 1010-29402 Public Guardian	54	0.13%	159	0	159	55	214
38 1010-17100 County Executive	70	0.17%	206	0	206	72	278
39 1010-21500 Clerk	826	1.97%	2,433	0	2,433	846	3,279
40 1010-22900 Community Outreach / Me	66	0.16%	194	0	194	68	262
45 1010-25700 Equalization Department	105	0.25%	309	0	309	108	417
46 1010-26200 Elections	34	0.08%	100	0	100	35	135
47 1010-26201 Board of Canvassers	93	0.22%	274	0	274	95	369
48 1010-296XX Prosecuting Attorney	573	1.37%	1,688	0	1,688	587	2,275
50 1010-71100 Register of Deeds	1,086	2.59%	3,198	0	3,198	1,113	4,311
52 1010-27101 Indigent Attorney	1,111	2.65%	3,272	0	3,272	1,138	4,410
53 1010-27102 Department of Public Defe	81	0.19%	239	0	239	83	322
54 1010-44200 Drain Commissioner	96	0.23%	283	0	283	98	381
59 1010-24501 County Survey/Remonum	259	0.62%	763	0	763	265	1,028
60 1010-27303 Bldg Auth-MH Grp Home,f	6	0.01%	18	0	18	6	24
61 1010-27309 Bldg Auth-MH Grp Home,z	9	0.02%	27	0	27	9	36

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 1010-27310 Bldg Auth-MH Grp Home, f	6	0.01%	\$18	\$0	\$18	\$6	\$24
63 1010-27311 Bldg Auth-MH Grp Home, f	7	0.02%	21	0	21	7	28
64 1010-27312 Bldg Auth-MH Grp Home, l	7	0.02%	21	0	21	7	28
65 1010-27319 Bldg Auth-MH Grp Home, l	6	0.01%	18	0	18	6	24
67 1010-27321 Bldg Auth-MH Grp Home, /	8	0.02%	24	0	24	8	32
68 1010-27322 Bldg Auth-MH Grp Home, /	5	0.01%	15	0	15	5	20
69 1010-56800 Soil Conservation	125	0.30%	368	0	368	128	496
70 1010-71000 M.S.U. Extension	31	0.07%	91	0	91	32	123
71 1010-71800 Environmental Affairs	47	0.11%	138	0	138	48	187
72 1010-71803 Euclid Linear Park	2	0.00%	6	0	6	2	8
73 1010-71804 Environmental Grant	1	0.00%	3	0	3	1	4
76 1010-28800 Geographic Information Sys	25	0.06%	74	0	74	26	99
77 1010-31100 Circuit Court Warrant Offic	21	0.05%	62	0	62	22	83
79 1010-31500 Secondary Road Patrol	448	1.07%	1,319	0	1,319	459	1,778
81 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.06%	74	0	74	26	99
82 1010-31504 2nd Rd Patr-Portsmouth	18	0.04%	53	0	53	18	71
83 1010-31505 2nd Rd Ptrl-Williams Twp	21	0.05%	62	0	62	22	83
84 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.05%	68	0	68	24	91
85 1010-31507 2nd Rd Patrol - City of	14	0.03%	41	0	41	14	56
86 1010-31508 2nd Road Patrol-Pinconni	50	0.12%	147	0	147	51	198
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	22	0.05%	65	0	65	23	87
88 1010-31510 Bangor Twps Schools & B	16	0.04%	47	0	47	16	64
89 1010-31516 2nd Rd.Pat-Bay City Sch	18	0.04%	53	0	53	18	71
90 1010-31517 2nd Patrol-Frankenlust & t	12	0.03%	35	0	35	12	48
92 1010-31681 Road Patrol Grant Oct-De	19	0.05%	56	0	56	19	75
99 1010-32100 Michigan Justice Training	5	0.01%	15	0	15	5	20
102 1010-33100 Marine Law Enforcement (	39	0.09%	115	0	115	40	155
103 1010-33101 Marine Safety	9	0.02%	27	0	27	9	36
106 1010-33200 Snowmobile Law Enforcer	4	0.01%	12	0	12	4	16
107 1010-33300 Operations Stone Garden	11	0.03%	32	0	32	11	44
108 1010-33301 Operation Stone Garden F	5	0.01%	15	0	15	5	20
109 1010-33302 Operation Stone Garden F	1	0.00%	3	0	3	1	4
110 1010-33350 Sheriff Covid	1	0.00%	3	0	3	1	4
111 1010-35100 Corrections Department /	94	0.22%	277	0	277	96	373
113 1010-42600 Off of Emerg Serv-Civil	28	0.07%	82	0	82	29	111
114 1010-42601 Local Emergency Plannin	1	0.00%	3	0	3	1	4
115 1010-42602 Homeland Security Activi	1	0.00%	3	0	3	1	4
117 1010-42650 AA (Active Assult) Task F	2	0.00%	6	0	6	2	8
118 1010-43000 Animal Services & Adoptic	807	1.93%	2,377	0	2,377	827	3,204
119 1010-58000 Pere Marquette Parking	12	0.03%	35	0	35	12	48
120 1010-60100 Health Dept-Admin	2	0.00%	6	0	6	2	8
123 1010-64800 Medical Examiner	147	0.35%	433	0	433	151	584

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
124 1010-64900 Mental Health	4	0.01%	\$12	\$0	\$12	\$4	\$16
126 1010-66801 Michigan Works!	6	0.01%	18	0	18	6	24
130 1010-68900 Veterans Relief	1	0.00%	3	0	3	1	4
131 1010-69200 Center Ridge Arms Housir	27	0.06%	80	0	80	28	107
134 1010-72181 Trans. Planning - Oct.-Dec	52	0.12%	153	0	153	53	206
135 1010-75100 Recreation/Parks Departrr	46	0.11%	135	0	135	47	183
138 1010-75108 Veterans Park Softball	36	0.09%	106	0	106	37	143
139 1010-75700 Community Center	620	1.48%	1,826	0	1,826	635	2,461
140 1010-75800 Swimming Pool	59	0.14%	174	0	174	60	234
142 1010-76150 Fairgrounds	231	0.55%	680	0	680	237	917
143 1010-762XX Civic Arena	4,080	9.74%	12,016	0	12,016	4,180	16,196
144 1010-76300 Pinconning Park	1,135	2.71%	3,343	0	3,343	1,163	4,506
146 1010-20250 401(K) Savings Plan Admi	1	0.00%	3	0	3	1	4
148 1010-10300 Midland-Bay-Saginaw Airp	19	0.05%	56	0	56	19	75
149 2010 County Road Fund	106	0.25%	312	0	312	109	421
150 2210 Health Dept - Dist Health	3,250	7.76%	9,571	0	9,571	3,330	12,901
152 2340 Animal Service Adoption Millage	10	0.02%	29	0	29	10	40
153 2380 Gypsy Moth Control Fund	193	0.46%	568	0	568	198	766
154 2400 Mosquito Control Fund	760	1.81%	2,238	0	2,238	779	3,017
155 2560 Regist of Deeds Automation Fnd	27	0.06%	80	0	80	28	107
157 2600 Indigent Defense Fund	339	0.81%	998	0	998	347	1,346
158 2610 911 Service Fund	693	1.65%	2,041	0	2,041	710	2,751
159 2630 Concealed Pistol Licensing Fd	245	0.58%	722	0	722	251	973
160 2640 Local C.F.O. Training Fund	8	0.02%	24	0	24	8	32
161 2650 Drug Law Enforcement Fund	2	0.00%	6	0	6	2	8
162 2651 Drug Law Enforcement-Bayanet	21	0.05%	62	0	62	22	83
164 2690 Law Library Fund	49	0.12%	144	0	144	50	195
166 2710 Library Fund	12	0.03%	35	0	35	12	48
167 2740 Community Corrections Fund	78	0.19%	230	0	230	80	310
168 2760 Department On Aging Fund	4,280	10.22%	12,605	0	12,605	4,385	16,990
169 2770 Home Rehabilitation Fund	2	0.00%	6	0	6	2	8
171 2860 American Rescue Plan (ARPA)	382	0.91%	1,125	0	1,125	391	1,516
172 2900 Social Welfare Fund	42	0.10%	124	0	124	43	167
174 2920-66200 Child Care-Probate (Child	73	0.17%	215	0	215	75	290
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	672	1.60%	1,979	0	1,979	689	2,668
176 2920-66205 CCF-Casa Ct.Appointed S	14	0.03%	41	0	41	14	56
178 2920-66400 In-Home Care-Intensive P	41	0.10%	121	0	121	42	163
179 2920-66401 Youth & Family Support S	6	0.01%	18	0	18	6	24
180 2920-66402 Juvenile Drug Court	25	0.06%	74	0	74	26	99
181 2920-66500 Intensive Probation	54	0.13%	159	0	159	55	214
182 2920-75104 Juv.Community Based Tre	26	0.06%	77	0	77	27	103
183 2920-75105 Juv.Gender Specific Servi	76	0.18%	224	0	224	78	302

**Bay County, MI
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Bank Reconciliation Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
186 2930 Soldier's Relief	531	1.27%	\$1,564	\$0	\$1,564	\$544	\$2,108
187 2940 Veterans Trust Board	1	0.00%	3	0	3	1	4
188 2970 Historical Preservation	121	0.29%	356	0	356	124	480
192 5090-75600 Public Golf Course	578	1.38%	1,702	0	1,702	592	2,294
193 5090-75601 Public Golf Course-Snack	37	0.09%	109	0	109	38	147
194 5090-75602 Public Golf Course-Club	1,121	2.68%	3,301	0	3,301	1,149	4,450
195 5120-67100 Medical Care Facility Func	1,005	2.40%	2,960	0	2,960	1,030	3,990
196 5160 100% Tax Payment Fund (DTR)	588	1.40%	1,732	0	1,732	602	2,334
197 5180 Delq Prop Tax Foreclosure	1,149	2.74%	3,384	0	3,384	1,177	4,561
200 5950 Commissary Fund	33	0.08%	97	0	97	34	131
201 6770 Self-Insurance Fund-WC/UC/S&A	6	0.01%	18	0	18	6	24
202 6771 Self-Insurance Fund-Healthcare	121	0.29%	356	0	356	124	480
212 7310-27400 Retirement System Fund	175	0.42%	515	0	515	179	695
213 7360-27401 Public Employee Health C	25	0.06%	74	0	74	26	99
216 7640 Inmate Trust Fund	2	0.00%	6	0	6	2	8
217 8010 Drain	179	0.43%	527	0	527	183	711
218 8011 Hampton O&M	196	0.47%	577	0	577	201	778
219 8012 Portsmouth O&M	14	0.03%	41	0	41	14	56
220 8014 Bangor O&M	443	1.06%	1,305	0	1,305	454	1,759
Subtotal	41,881	100.00%	123,342	0	123,342	41,095	164,437
Direct Bills					0		0
Total					\$123,342		\$164,437

Basis Units: AP Receipts and Wire Transfer Transactions by Department
Source: GL Transaction History

**Bay County, MI
Cost Allocation Plan**

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Accounting Allocations

Dept:3 1010-25300 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1010-19100 Accounting Department	100	100.00%	\$27,445	\$0	\$27,445	\$9,144	\$36,589
Subtotal	100	100.00%	27,445	0	27,445	9,144	36,589
Direct Bills					0		0
Total					\$27,445		\$36,589

Basis Units: Direct to Accounting Function Within Finance

Source:

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
3 1010-25300 Treasurer	\$7,464	\$5,222	\$0	\$0	\$12,686
4 1010-10100 Board of Commissioners	0	282	0	0	282
5 1010-19100 Accounting Department	101	445	36,589	0	37,135
6 1010-20200 Payroll	151	234	0	0	385
7 1010-21200 Budget Department	0	341	0	0	341
8 1010-27200 Administrative Services	0	95	0	0	95
9 1010-22800 Information Systems Divis	45	1,147	0	0	1,192
11 1010-23300 Purchasing	5	238	0	0	243
12 1010-26500 Buildings and Grounds	367	5,228	0	0	5,595
13 1010-26600 Corporation Counsel	759	853	0	0	1,613
14 1010-27000 Personnel & Employee Re	5	453	0	0	458
15 1010-24900 Printing/Postage	5	40	0	0	45
16 1010-30100 Sheriff's Office	11,179	11,576	0	0	22,755
17 1010-75110 Recreation & Facilities	0	171	0	0	171
18 1010-75112 Parks/Recreation Mainten:	15	504	0	0	519
19 1010-20300 Risk Management	10	36	0	0	46
20 1010-20350 Wellness Program	5	64	0	0	69
22 1010-27300 Building Authority	302	0	0	0	302
23 1010-28300 Circuit Court	4,330	4,819	0	0	9,149
24 1010-28301 Circuit Court - SSSPP Gra	20	40	0	0	60
25 1010-28331 Circuit-Adult Drug Court G	30	147	0	0	177
27 1010-28400 Circuit Court Adult Probati	629	675	0	0	1,303
28 1010-28600 District Court	1,041	1,699	0	0	2,740
29 1010-28700 District Court Adult Probat	0	214	0	0	214
30 1010-28701 Dist.Ct OWI Treatment Oc	131	198	0	0	329
31 1010-28900 & 2150 FOC	3,475	3,902	0	0	7,377
34 1010-28299 Jury/Judicial Council	523	619	0	0	1,142
35 1010-29400 Probate Court	2,731	3,156	0	0	5,887
36 1010-29402 Public Guardian	211	214	0	0	426
38 1010-17100 County Executive	0	278	0	0	278
39 1010-21500 Clerk	3,651	3,279	0	0	6,930
40 1010-22900 Community Outreach / Me	116	262	0	0	378
43 1010-25419 2019 Delq Tax Property S:	10	0	0	0	10
44 1010-25420 2020 Delq Tax Property S:	50	0	0	0	50
45 1010-25700 Equalization Department	377	417	0	0	794
46 1010-26200 Elections	10	135	0	0	145
47 1010-26201 Board of Canvassers	0	369	0	0	369
48 1010-296XX Prosecuting Attorney	1,202	2,275	0	0	3,477
50 1010-71100 Register of Deeds	5,084	4,311	0	0	9,395
52 1010-27101 Indigent Attorney	75	4,410	0	0	4,486
53 1010-27102 Department of Public Defe	0	322	0	0	322

**Bay County, MI
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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliation	Accounting	General Government	Total
54 1010-44200 Drain Commissioner	\$855	\$381	\$0	\$0	\$1,236
55 1010-27160 Department Of Indigent De	30	0	0	0	30
56 1010-27400 Retirement Board	60	0	0	0	60
57 1010-27401 Vol Employee Benefit Ass	60	0	0	0	60
59 1010-24501 County Survey/Remonum	1,292	1,028	0	0	2,321
60 1010-27303 Bldg Auth-MH Grp Home,f	0	24	0	0	24
61 1010-27309 Bldg Auth-MH Grp Home,z	0	36	0	0	36
62 1010-27310 Bldg Auth-MH Grp Home,f	0	24	0	0	24
63 1010-27311 Bldg Auth-MH Grp Home,f	0	28	0	0	28
64 1010-27312 Bldg Auth-MH Grp Home,f	0	28	0	0	28
65 1010-27319 Bldg Auth-MH Grp Home,f	0	24	0	0	24
67 1010-27321 Bldg Auth-MH Grp Home,u	0	32	0	0	32
68 1010-27322 Bldg Auth-MH Grp Home,u	0	20	0	0	20
69 1010-56800 Soil Conservation	629	496	0	0	1,125
70 1010-71000 M.S.U. Extension	0	123	0	0	123
71 1010-71800 Environmental Affairs	0	187	0	0	187
72 1010-71803 Euclid Linear Park	0	8	0	0	8
73 1010-71804 Environmental Grant	0	4	0	0	4
76 1010-28800 Geographic Information Sy	80	99	0	0	180
77 1010-31100 Circuit Court Warrant Offic	0	83	0	0	83
79 1010-31500 Secondary Road Patrol	151	1,778	0	0	1,929
81 1010-31503 2nd Rd Patrol-Bangor Tw	55	99	0	0	155
82 1010-31504 2nd Rd Patr-Portsmouth	65	71	0	0	137
83 1010-31505 2nd Rd Ptrl-Williams Twp	60	83	0	0	144
84 1010-31506 2nd Rd Patrol-Monitor Tw	60	91	0	0	152
85 1010-31507 2nd Rd Patrol - City of	60	56	0	0	116
86 1010-31508 2nd Road Patrol-Pinconni	60	198	0	0	259
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	55	87	0	0	143
88 1010-31510 Bangor Twps Schools & B	96	64	0	0	159
89 1010-31516 2nd Rd.Pat-Bay City Sch	40	71	0	0	112
90 1010-31517 2nd Patrol-Frankenlust & t	75	48	0	0	123
92 1010-31681 Road Patrol Grant Oct-De	15	75	0	0	91
93 1010-31700 Township Road Patrol	126	0	0	0	126
95 1010-31902 Drive MI Safely/Task Forc	15	0	0	0	15
96 1010-31903 O.W.I. Alcohol Enforceme	10	0	0	0	10
98 1010-31905 Dre Drug Recogn.Expert C	10	0	0	0	10
99 1010-32100 Michigan Justice Training	5	20	0	0	25
102 1010-33100 Marine Law Enforcement (	5	155	0	0	160
103 1010-33101 Marine Safety	0	36	0	0	36
106 1010-33200 Snowmobile Law Enforcer	0	16	0	0	16
107 1010-33300 Operations Stone Garden	25	44	0	0	69

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
108 1010-33301 Operation Stone Garden F	\$20	\$20	\$0	\$0	\$40
109 1010-33302 Operation Stone Garden F	10	4	0	0	14
110 1010-33350 Sheriff Covid	5	4	0	0	9
111 1010-35100 Corrections Department / .	191	373	0	0	564
113 1010-42600 Off of Emerg Serv-Civil	91	111	0	0	202
114 1010-42601 Local Emergency Planning	0	4	0	0	4
115 1010-42602 Homeland Security Activity	10	4	0	0	14
117 1010-42650 AA (Active Assult) Task Fc	10	8	0	0	18
118 1010-43000 Animal Services & Adoptic	1,338	3,204	0	0	4,541
119 1010-58000 Pere Marquette Parking	15	48	0	0	63
120 1010-60100 Health Dept-Admin	65	8	0	0	73
123 1010-64800 Medical Examiner	387	584	0	0	971
124 1010-64900 Mental Health	0	16	0	0	16
126 1010-66801 Michigan Works!	0	24	0	0	24
128 1010-67100 Social Services-Med Care	60	0	0	0	60
130 1010-68900 Veterans Relief	60	4	0	0	64
131 1010-69200 Center Ridge Arms Housir	282	107	0	0	389
134 1010-72181 Trans. Planning - Oct.-Dec	106	206	0	0	312
135 1010-75100 Recreation/Parks Departr	176	183	0	0	359
136 1010-75104 Juv Community Based Tre	10	0	0	0	10
137 1010-75105 Juv Gender Specific Servi	10	0	0	0	10
138 1010-75108 Veterans Park Softball	10	143	0	0	153
139 1010-75700 Community Center	2,082	2,461	0	0	4,543
140 1010-75800 Swimming Pool	35	234	0	0	269
142 1010-76150 Fairgrounds	327	917	0	0	1,244
143 1010-762XX Civic Arena	14,855	16,196	0	0	31,051
144 1010-76300 Pinconning Park	3,998	4,506	0	0	8,503
145 1010-79000 Library	60	0	0	0	60
146 1010-20250 401(K) Savings Plan Admi	0	4	0	0	4
147 1010-20400/20401 Self Insurance Adr	60	0	0	0	60
148 1010-10300 Midland-Bay-Saginaw Airp	0	75	0	0	75
149 2010 County Road Fund	674	421	0	0	1,095
150 2210 Health Dept - Dist Health	11,159	12,901	0	0	24,060
151 2210-605XX Bioterrorism	70	0	0	0	70
152 2340 Animal Service Adoption Millage	65	40	0	0	105
153 2380 Gypsy Moth Control Fund	774	766	0	0	1,541
154 2400 Mosquito Control Fund	915	3,017	0	0	3,932
155 2560 Regist of Deeds Automation Fnd	126	107	0	0	233
157 2600 Indigent Defense Fund	70	1,346	0	0	1,416
158 2610 911 Service Fund	1,142	2,751	0	0	3,893
159 2630 Concealed Pistol Licensing Fd	1,287	973	0	0	2,260

**Bay County, MI
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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
160 2640 Local C.F.O. Training Fund	\$5	\$32	\$0	\$0	\$37
161 2650 Drug Law Enforcement Fund	10	8	0	0	18
162 2651 Drug Law Enforcement-Bayanet	151	83	0	0	234
164 2690 Law Library Fund	65	195	0	0	260
165 2700 Historical Comm/Museum	35	0	0	0	35
166 2710 Library Fund	468	48	0	0	515
167 2740 Community Corrections Fund	151	310	0	0	460
168 2760 Department On Aging Fund	10,058	16,990	0	0	27,048
169 2770 Home Rehabilitation Fund	0	8	0	0	8
171 2860 American Rescue Plan (ARPA)	0	1,516	0	0	1,516
172 2900 Social Welfare Fund	55	167	0	0	222
174 2920-66200 Child Care-Probate (Child	282	290	0	0	571
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	930	2,668	0	0	3,598
176 2920-66205 CCF-Casa Ct.Appointed S	85	56	0	0	141
177 2920-66300 Child Care-D.S.S. (State V	50	0	0	0	50
178 2920-66400 In-Home Care-Intensive P	35	163	0	0	198
179 2920-66401 Youth & Family Support S	106	24	0	0	129
180 2920-66402 Juvenile Drug Court	75	99	0	0	175
181 2920-66500 Intensive Probation	106	214	0	0	320
182 2920-75104 Juv.Community Based Tre	111	103	0	0	214
183 2920-75105 Juv.Gender Specific Servi	116	302	0	0	417
186 2930 Soldier's Relief	900	2,108	0	0	3,008
187 2940 Veterans Trust Board	10	4	0	0	14
188 2970 Historical Preservation	729	480	0	0	1,210
192 5090-75600 Public Golf Course	1,323	2,294	0	0	3,617
193 5090-75601 Public Golf Course-Snack	0	147	0	0	147
194 5090-75602 Public Golf Course-Club	4,013	4,450	0	0	8,463
195 5120-67100 Medical Care Facility Func	5,376	3,990	0	0	9,365
196 5160 100% Tax Payment Fund (DTR)	3,621	2,334	0	0	5,955
197 5180 Delq Prop Tax Foreclosure	6,271	4,561	0	0	10,832
199 5920 Water and Sewer Fund	126	0	0	0	126
200 5950 Commissary Fund	181	131	0	0	312
201 6770 Self-Insurance Fund-WC/UC/S&I	251	24	0	0	275
202 6771 Self-Insurance Fund-Healthcare	573	480	0	0	1,054
205 7100 District Court Custodial Fund	5	0	0	0	5
206 7110 Probate Court Custodial Fund	5	0	0	0	5
207 7120 Trial Court Custodial Fund	5	0	0	0	5
208 7140 Inmates Custodial Fund	70	0	0	0	70
212 7310-27400 Retirement System Fund	3,364	695	0	0	4,059
213 7360-27401 Public Employee Health C	1,167	99	0	0	1,266
216 7640 Inmate Trust Fund	15	8	0	0	23

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:3 1010-25300 Treasurer

Department	Cash Receipts	Bank Reconciliatio n	Accounting	General Government	Total
217 8010 Drain	\$1,730	\$711	\$0	\$0	\$2,440
218 8011 Hampton O&M	121	778	0	0	899
219 8012 Portsmouth O&M	85	56	0	0	141
220 8014 Bangor O&M	463	1,759	0	0	2,221
223 9760 Governmental Full Accrual	151	0	0	0	151
224 9770 Governmentl Full Accrual-Drain	5	0	0	0	5
226 Other	417	0	0	0	417
Total	\$132,537	\$164,437	\$36,589	\$0	\$333,563

**1010-10100 Board of Commissioners
Nature and Extent of Service**

The Board of Commissioners of Bay County is the legislative body and discharges its duties as required by federal and state law. It is the function of the Board of Commissioners to: set policy for the county, adopt and monitor an annual budget, equalize property tax assessments, set fees, contract for a yearly audit of all county funds, and implement the recommendations of its auditing firm to ensure the legal and efficient use of tax dollars.

The Board of Commissioners appoints other specific boards and commissions, adopts ordinances, buys land for county use, sells county-owned property, and enters into contracts and agreements on behalf of Bay County.

In addition to performing the general governmental duties described above, the annual audit is identified under the budget of the Board of Commissioners.

- **Annual Audit** - The cost for the annual financial audit is identified within this function and has been allocated to benefitting departments based on the number of departmental accounting transactions.
- **General Government** - Expenses related to the operation and function of general governmental duties have been identified within this function and have not been allocated further.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	General Government
Personnel Costs				
Salaries S1	240,356	0	0	240,356
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>100.00%</i>
Benefits S	59,515	0	0	59,515
Subtotal - Personnel Costs	299,870	0	0	299,870
Services & Supplies Cost				
71603 Retiree Health Care Contribut. D	16,188	0	0	0
72700 Office Supplies S	919	0	0	919
72800 Printing And Binding S	0	0	0	0
72900 Postage S	21	0	0	21
73000 Magazines and Periodicals S	0	0	0	0
74200 Food Supplies S	171	0	0	171
75100 Computer Supplies S	135	0	0	135
81800 Audit Fees P	82,460	0	82,460	0
82000 Memberships and Dues P	15,573	0	0	15,573
85200 Telephone S	33	0	0	33
86100 Conference Fees & Expenses S	344	0	0	344
86500 State Travel Mileage S	0	0	0	0
86600 Local Travel Mileage S	309	0	0	309
Printing/Publishing/Advertising S	0	0	0	0
93700 Hard/Software Repair & Maint S	300	0	0	300
94601 Equipment Rental-Copy Machir S	4,216	0	0	4,216
95500 Miscellaneous S	0	0	0	0
95507 Flowers, Wreaths, Plaques Etc. P	278	0	0	278
967141 Computer Hardware Expense S	4,380	0	0	4,380
96900 Contributions - Other P	100,000	0	0	100,000
98500 Audio Visual P	0	0	0	0
Subtotal - Services & Supplies	225,326	0	82,460	126,678
Department Cost Total	525,196	0	82,460	426,548
Adjustments to Cost				
71603 Retiree Health Care Contribut. D	(16,188)	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
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A. Department Costs

Dept:4 1010-10100 Board of Commissioners

Description	Amount	General Admin	Annual Audit	General Government
Subtotal - Adjustments	(16,188)	0	0	0
Total Costs After Adjustments	509,008	0	82,460	426,548
General Admin Distribution		0	0	0
Grand Total	<u>\$509,008</u>		<u>\$82,460</u>	<u>\$426,548</u>
			not allocated	

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	General Government
1 County Building	\$841	\$1	\$136	\$706
Subtotal - Building Depreciation	841	1	136	706
2 Imaging Equipment	813	1	132	682
2 Telephone Equipment	94	0	15	79
Subtotal - Equipment Depreciation	907	1	147	761
3 Bank Reconciliation	209	73	46	236
Subtotal - 1010-25300 Treasurer	209	73	46	236
4 Annual Audit	0	371	60	311
Subtotal - 1010-10100 Board of Comm	0	371	60	311
5 Accounting	0	1,278	207	1,071
5 Payroll	0	16	3	13
5 Budgeting	0	587	95	492
5 Contract Serv.	0	205	33	171
Subtotal - 1010-19100 Accounting Dep	0	2,085	338	1,747
6 Payroll	0	4,794	777	4,017
6 Budgeting	0	54	9	45
Subtotal - 1010-20200 Payroll	0	4,848	785	4,063
7 Budgeting	0	760	123	636
7 Accts Payable	0	85	14	71
7 General Accounting	0	190	31	159
Subtotal - 1010-21200 Budget Departr	0	1,035	168	867
8 Admin Services	0	1,081	175	906
Subtotal - 1010-27200 Administrative S	0	1,081	175	906
9 Tech Support	0	10,948	1,774	9,174
9 Network/Server	0	18,456	2,990	15,466
9 Imaging	0	196	32	164
9 Direct Support	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:4 1010-10100 Board of Commissioners

Department	First Incoming	Second Incoming	Annual Audit	General Government
Subtotal - 1010-22800 Information Sys	\$0	\$29,600	\$4,795	\$24,805
10 Accounting	0	792	128	664
Subtotal - Financial System MUNIS	0	792	128	664
12 County Building	0	49,889	8,082	41,807
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	49,889	8,082	41,807
13 Civil Counsel	0	50,512	8,183	42,329
Subtotal - 1010-26600 Corporation Cot	0	50,512	8,183	42,329
14 Human Resources	0	4,908	795	4,113
14 Labor Relations	0	1,588	257	1,331
14 Education and Training	0	188	30	158
Subtotal - 1010-27000 Personnel & Err	0	6,685	1,083	5,602
15 Mail Services	0	4	1	3
15 Office Max Rebate	0	(10)	(2)	(8)
Subtotal - 1010-24900 Printing/Postage	0	(6)	(1)	(5)
18 County Building	0	313	51	262
Subtotal - 1010-75112 Parks/Recreatio	0	313	51	262
19 General Liability	0	3,251	527	2,725
19 County Building	0	2,556	414	2,142
Subtotal - 1010-20300 Risk Manageme	0	5,807	941	4,866
20 Wellness Program	0	1,477	239	1,237
Subtotal - 1010-20350 Wellness Progr	0	1,477	239	1,237
21 Current Retiree Fringe Benefits	0	41,485	6,721	34,765
21 Future Retiree Fringe Benefits	0	4	1	4
21 Term Payoff	0	2,978	482	2,495
Subtotal - 1010-20500 Retirees Health/	0	44,468	7,204	37,264
Total Incoming	1,957	199,031	32,560	168,428
C. Total Allocated		\$709,996	\$115,020	\$594,976
			16.20%	83.80%

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,626	2.74%	\$2,268	\$0	\$2,268	\$0	\$2,268
4 1010-10100 Board of Commissioners	430	0.45%	371	0	371	0	371
5 1010-19100 Accounting Department	594	0.62%	513	0	513	206	720
6 1010-20200 Payroll	522	0.54%	451	0	451	181	632
7 1010-21200 Budget Department	460	0.48%	397	0	397	160	557
8 1010-27200 Administrative Services	377	0.39%	326	0	326	131	457
9 1010-22800 Information Systems Divis	792	0.83%	684	0	684	275	959
11 1010-23300 Purchasing	385	0.40%	333	0	333	134	466
12 1010-26500 Buildings and Grounds	1,993	2.08%	1,722	0	1,722	693	2,414
13 1010-26600 Corporation Counsel	576	0.60%	498	0	498	200	698
14 1010-27000 Personnel & Employee Re	496	0.52%	428	0	428	172	601
15 1010-24900 Printing/Postage	252	0.26%	218	0	218	88	305
16 1010-30100 Sheriff's Office	4,542	4.74%	3,924	0	3,924	1,579	5,502
17 1010-75110 Recreation & Facilities	430	0.45%	371	0	371	149	521
18 1010-75112 Parks/Recreation Mainten:	508	0.53%	439	0	439	177	615
19 1010-20300 Risk Management	11	0.01%	10	0	10	4	13
20 1010-20350 Wellness Program	288	0.30%	249	0	249	100	349
21 1010-20500 Retirees Health/Life Insura	73	0.08%	63	0	63	25	88
22 1010-27300 Building Authority	60	0.06%	52	0	52	21	73
23 1010-28300 Circuit Court	1,744	1.82%	1,507	0	1,507	606	2,113
24 1010-28301 Circuit Court - SSSPP Gra	307	0.32%	265	0	265	107	372
25 1010-28331 Circuit-Adult Drug Court G	256	0.27%	221	0	221	89	310
27 1010-28400 Circuit Court Adult Probati	195	0.20%	168	0	168	68	236
28 1010-28600 District Court	983	1.03%	849	0	849	342	1,191
29 1010-28700 District Court Adult Probat	455	0.47%	393	0	393	158	551
30 1010-28701 Dist.Ct OWI Treatment Oc	247	0.26%	213	0	213	86	299
31 1010-28900 & 2150 FOC	2,302	2.40%	1,989	0	1,989	800	2,789
33 1010-29200 Law Library	12	0.01%	10	0	10	4	15
34 1010-28299 Jury/Judicial Council	523	0.55%	452	0	452	182	634
35 1010-29400 Probate Court	1,326	1.38%	1,145	0	1,145	461	1,606
36 1010-29402 Public Guardian	55	0.06%	48	0	48	19	67
38 1010-17100 County Executive	489	0.51%	422	0	422	170	592
39 1010-21500 Clerk	1,269	1.32%	1,096	0	1,096	441	1,537
40 1010-22900 Community Outreach / Me	348	0.36%	301	0	301	121	422
43 1010-25419 2019 Delq Tax Property S:	2	0.00%	2	0	2	1	2
44 1010-25420 2020 Delq Tax Property S:	10	0.01%	9	0	9	3	12
45 1010-25700 Equalization Department	558	0.58%	482	0	482	194	676
46 1010-26200 Elections	74	0.08%	64	0	64	26	90
47 1010-26201 Board of Canvassers	95	0.10%	82	0	82	33	115
48 1010-296XX Prosecuting Attorney	2,147	2.24%	1,855	0	1,855	746	2,601
50 1010-71100 Register of Deeds	1,512	1.58%	1,306	0	1,306	526	1,832
51 1010-27100 Department of Criminal De	43	0.04%	37	0	37	15	52

**Bay County, MI
Cost Allocation Plan**

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	1,179	1.23%	\$1,018	\$0	\$1,018	\$410	\$1,428
53 1010-27102 Department of Public Defe	386	0.40%	333	0	333	134	468
54 1010-44200 Drain Commissioner	729	0.76%	630	0	630	253	883
55 1010-27160 Department Of Indigent De	11	0.01%	10	0	10	4	13
56 1010-27400 Retirement Board	12	0.01%	10	0	10	4	15
57 1010-27401 Vol Employee Benefit Ass	12	0.01%	10	0	10	4	15
58 1010-44207 Drain - County at Large	5	0.01%	4	0	4	2	6
59 1010-24501 County Survey/Remonum	590	0.62%	510	0	510	205	715
60 1010-27303 Bldg Auth-MH Grp Home, f	6	0.01%	5	0	5	2	7
61 1010-27309 Bldg Auth-MH Grp Home, z	9	0.01%	8	0	8	3	11
62 1010-27310 Bldg Auth-MH Grp Home, f	6	0.01%	5	0	5	2	7
63 1010-27311 Bldg Auth-MH Grp Home, f	7	0.01%	6	0	6	2	8
64 1010-27312 Bldg Auth-MH Grp Home, f	7	0.01%	6	0	6	2	8
65 1010-27319 Bldg Auth-MH Grp Home, f	7	0.01%	6	0	6	2	8
67 1010-27321 Bldg Auth-MH Grp Home, /	8	0.01%	7	0	7	3	10
68 1010-27322 Bldg Auth-MH Grp Home, /	5	0.01%	4	0	4	2	6
69 1010-56800 Soil Conservation	125	0.13%	108	0	108	43	151
70 1010-71000 M.S.U. Extension	41	0.04%	35	0	35	14	50
71 1010-71800 Environmental Affairs	430	0.45%	371	0	371	149	521
72 1010-71803 Euclid Linear Park	2	0.00%	2	0	2	1	2
73 1010-71804 Environmental Grant	1	0.00%	1	0	1	0	1
76 1010-28800 Geographic Information Sy	306	0.32%	264	0	264	106	371
77 1010-31100 Circuit Court Warrant Offic	376	0.39%	325	0	325	131	455
79 1010-31500 Secondary Road Patrol	1,222	1.28%	1,056	0	1,056	425	1,480
81 1010-31503 2nd Rd Patrol-Bangor Tw	374	0.39%	323	0	323	130	453
82 1010-31504 2nd Rd Patr-Portsmouth	330	0.34%	285	0	285	115	400
83 1010-31505 2nd Rd Ptrl-Williams Twp	346	0.36%	299	0	299	120	419
84 1010-31506 2nd Rd Patrol-Monitor Tw	349	0.36%	301	0	301	121	423
85 1010-31507 2nd Rd Patrol - City of	318	0.33%	275	0	275	111	385
86 1010-31508 2nd Road Patrol-Pinconni	563	0.59%	486	0	486	196	682
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	341	0.36%	295	0	295	119	413
88 1010-31510 Bangor Twps Schools & B	301	0.31%	260	0	260	105	365
89 1010-31516 2nd Rd.Pat-Bay City Schc	277	0.29%	239	0	239	96	336
90 1010-31517 2nd Patrol-Frankenlust & f	335	0.35%	289	0	289	116	406
92 1010-31681 Road Patrol Grant Oct-De	398	0.42%	344	0	344	138	482
93 1010-31700 Township Road Patrol	339	0.35%	293	0	293	118	411
95 1010-31902 Drive MI Safely/Task Forc	155	0.16%	134	0	134	54	188
96 1010-31903 O.W.I. Alcohol Enforceme	88	0.09%	76	0	76	31	107
98 1010-31905 Dre Drug Recogn.Expert C	21	0.02%	18	0	18	7	25
99 1010-32100 Michigan Justice Training	17	0.02%	15	0	15	6	21
101 1010-32500 911 Central Dispatch	1	0.00%	1	0	1	0	1
102 1010-33100 Marine Law Enforcement (194	0.20%	168	0	168	67	235

**Bay County, MI
Cost Allocation Plan**

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-33101 Marine Safety	11	0.01%	\$10	\$0	\$10	\$4	\$13
105 1010-33103 Marine Slow No Wake Pro	25	0.03%	22	0	22	9	30
106 1010-33200 Snowmobile Law Enforcer	24	0.03%	21	0	21	8	29
107 1010-33300 Operations Stone Garden	327	0.34%	282	0	282	114	396
108 1010-33301 Operation Stone Garden F	41	0.04%	35	0	35	14	50
109 1010-33302 Operation Stone Garden F	31	0.03%	27	0	27	11	38
110 1010-33350 Sheriff Covid	2	0.00%	2	0	2	1	2
111 1010-35100 Corrections Department /	119	0.12%	103	0	103	41	144
112 1010-36481 Comm Corrections Plan	11	0.01%	10	0	10	4	13
113 1010-42600 Off of Emerg Serv-Civil	334	0.35%	289	0	289	116	405
114 1010-42601 Local Emergency Planning	1	0.00%	1	0	1	0	1
115 1010-42602 Homeland Security Activity	6	0.01%	5	0	5	2	7
117 1010-42650 AA (Active Assult) Task Fc	3	0.00%	3	0	3	1	4
118 1010-43000 Animal Services & Adoptic	1,320	1.38%	1,140	0	1,140	459	1,599
119 1010-58000 Pere Marquette Parking	15	0.02%	13	0	13	5	18
120 1010-60100 Health Dept-Admin	32	0.03%	28	0	28	11	39
121 1010-61700 Personal Care - Private	3	0.00%	3	0	3	1	4
123 1010-64800 Medical Examiner	151	0.16%	130	0	130	52	183
124 1010-64900 Mental Health	4	0.00%	3	0	3	1	5
126 1010-66801 Michigan Works!	6	0.01%	5	0	5	2	7
127 1010-67000 Mi Dept Human Serv-Bay	11	0.01%	10	0	10	4	13
128 1010-67100 Social Services-Med Care	12	0.01%	10	0	10	4	15
129 1010-68100 Veterans Burial	1	0.00%	1	0	1	0	1
130 1010-68900 Veterans Relief	12	0.01%	10	0	10	4	15
131 1010-69200 Center Ridge Arms Housir	123	0.13%	106	0	106	43	149
133 1010-72101 Transportation Planning	2	0.00%	2	0	2	1	2
134 1010-72181 Trans. Planning - Oct.-Dec	463	0.48%	400	0	400	161	561
135 1010-75100 Recreation/Parks Departm	81	0.08%	70	0	70	28	98
136 1010-75104 Juv Community Based Tre	12	0.01%	10	0	10	4	15
137 1010-75105 Juv Gender Specific Servi	12	0.01%	10	0	10	4	15
138 1010-75108 Veterans Park Softball	56	0.06%	48	0	48	19	68
139 1010-75700 Community Center	1,069	1.12%	923	0	923	372	1,295
140 1010-75800 Swimming Pool	80	0.08%	69	0	69	28	97
142 1010-76150 Fairgrounds	285	0.30%	246	0	246	99	345
143 1010-762XX Civic Arena	5,148	5.37%	4,447	0	4,447	1,789	6,236
144 1010-76300 Pinconning Park	1,589	1.66%	1,373	0	1,373	552	1,925
145 1010-79000 Library	12	0.01%	10	0	10	4	15
146 1010-20250 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	1
147 1010-20400/20401 Self Insurance Adr	12	0.01%	10	0	10	4	15
148 1010-10300 Midland-Bay-Saginaw Airp	19	0.02%	16	0	16	7	23
149 2010 County Road Fund	228	0.24%	197	0	197	79	276
150 2210 Health Dept - Dist Health	11,132	11.62%	9,616	0	9,616	3,869	13,485

Bay County, MI
Cost Allocation Plan

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2210-605XX Bioterrorism	432	0.45%	\$373	\$0	\$373	\$150	\$523
152 2340 Animal Service Adoption Millage	18	0.02%	16	0	16	6	22
153 2380 Gypsy Moth Control Fund	644	0.67%	556	0	556	224	780
154 2400 Mosquito Control Fund	1,373	1.43%	1,186	0	1,186	477	1,663
155 2560 Regist of Deeds Automation Fnd	77	0.08%	67	0	67	27	93
157 2600 Indigent Defense Fund	917	0.96%	792	0	792	319	1,111
158 2610 911 Service Fund	1,346	1.40%	1,163	0	1,163	468	1,631
159 2630 Concealed Pistol Licensing Fd	562	0.59%	485	0	485	195	681
160 2640 Local C.F.O. Training Fund	45	0.05%	39	0	39	16	55
161 2650 Drug Law Enforcement Fund	2	0.00%	2	0	2	1	2
162 2651 Drug Law Enforcement-Bayanet	183	0.19%	158	0	158	64	222
164 2690 Law Library Fund	84	0.09%	73	0	73	29	102
165 2700 Historical Comm/Museum	9	0.01%	8	0	8	3	11
166 2710 Library Fund	139	0.15%	120	0	120	48	168
167 2740 Community Corrections Fund	469	0.49%	405	0	405	163	568
168 2760 Department On Aging Fund	8,890	9.28%	7,680	0	7,680	3,090	10,769
169 2770 Home Rehabilitation Fund	3	0.00%	3	0	3	1	4
170 2779 Septic Sys Repl	1	0.00%	1	0	1	0	1
171 2860 American Rescue Plan (ARPA)	611	0.64%	528	0	528	212	740
172 2900 Social Welfare Fund	55	0.06%	48	0	48	19	67
174 2920-66200 Child Care-Probate (Child	123	0.13%	106	0	106	43	149
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,532	1.60%	1,323	0	1,323	532	1,856
176 2920-66205 CCF-Casa Ct.Appointed S	51	0.05%	44	0	44	18	62
177 2920-66300 Child Care-D.S.S. (State V	20	0.02%	17	0	17	7	24
178 2920-66400 In-Home Care-Intensive P	376	0.39%	325	0	325	131	455
179 2920-66401 Youth & Family Support S	464	0.48%	401	0	401	161	562
180 2920-66402 Juvenile Drug Court	347	0.36%	300	0	300	121	420
181 2920-66500 Intensive Probation	451	0.47%	390	0	390	157	546
182 2920-75104 Juv.Community Based Tre	397	0.41%	343	0	343	138	481
183 2920-75105 Juv.Gender Specific Servi	505	0.53%	436	0	436	176	612
186 2930 Soldier's Relief	1,277	1.33%	1,103	0	1,103	444	1,547
187 2940 Veterans Trust Board	2	0.00%	2	0	2	1	2
188 2970 Historical Preservation	155	0.16%	134	0	134	54	188
192 5090-75600 Public Golf Course	995	1.04%	860	0	860	346	1,205
193 5090-75601 Public Golf Course-Snack	49	0.05%	42	0	42	17	59
194 5090-75602 Public Golf Course-Club	1,500	1.57%	1,296	0	1,296	521	1,817
195 5120-67100 Medical Care Facility Func	1,341	1.40%	1,158	0	1,158	466	1,625
196 5160 100% Tax Payment Fund (DTR)	1,097	1.14%	948	0	948	381	1,329
197 5180 Delq Prop Tax Foreclosure	1,436	1.50%	1,240	0	1,240	499	1,740
199 5920 Water and Sewer Fund	40	0.04%	35	0	35	14	48
200 5950 Commissary Fund	73	0.08%	63	0	63	25	88
201 6770 Self-Insurance Fund-WC/UC/S&A	582	0.61%	503	0	503	202	705

**Bay County, MI
Cost Allocation Plan**

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Annual Audit Allocations

Dept:4 1010-10100 Board of Commissioners

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
202 6771 Self-Insurance Fund-Healthcare	343	0.36%	\$296	\$0	\$296	\$119	\$416
205 7100 District Court Custodial Fund	2	0.00%	2	0	2	1	2
206 7110 Probate Court Custodial Fund	2	0.00%	2	0	2	1	2
207 7120 Trial Court Custodial Fund	2	0.00%	2	0	2	1	2
208 7140 Inmates Custodial Fund	15	0.02%	13	0	13	5	18
212 7310-27400 Retirement System Fund	1,300	1.36%	1,123	0	1,123	452	1,575
213 7360-27401 Public Employee Health C	293	0.31%	253	0	253	102	355
216 7640 Inmate Trust Fund	3	0.00%	3	0	3	1	4
217 8010 Drain	691	0.72%	597	0	597	240	837
218 8011 Hampton O&M	220	0.23%	190	0	190	76	267
219 8012 Portsmouth O&M	40	0.04%	35	0	35	14	48
220 8014 Bangor O&M	547	0.57%	473	0	473	190	663
223 9760 Governmental Full Accrual	251	0.26%	217	0	217	87	304
224 9770 Governmentl Full Accrual-Drain	16	0.02%	14	0	14	6	19
226 Other	4	0.00%	3	0	3	1	5
Subtotal	95,824	100.00%	82,777	0	82,777	32,243	115,020
Direct Bills					0		0
Total					\$82,777		\$115,020

Basis Units: Accounting Transactions

Source: GL Transaction History

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
3 1010-25300 Treasurer	\$2,268	\$0	\$2,268
4 1010-10100 Board of Commissioners	371	0	371
5 1010-19100 Accounting Department	720	0	720
6 1010-20200 Payroll	632	0	632
7 1010-21200 Budget Department	557	0	557
8 1010-27200 Administrative Services	457	0	457
9 1010-22800 Information Systems Divis	959	0	959
11 1010-23300 Purchasing	466	0	466
12 1010-26500 Buildings and Grounds	2,414	0	2,414
13 1010-26600 Corporation Counsel	698	0	698
14 1010-27000 Personnel & Employee Re	601	0	601
15 1010-24900 Printing/Postage	305	0	305
16 1010-30100 Sheriff's Office	5,502	0	5,502
17 1010-75110 Recreation & Facilities	521	0	521
18 1010-75112 Parks/Recreation Mainten:	615	0	615
19 1010-20300 Risk Management	13	0	13
20 1010-20350 Wellness Program	349	0	349
21 1010-20500 Retirees Health/Life Insura	88	0	88
22 1010-27300 Building Authority	73	0	73
23 1010-28300 Circuit Court	2,113	0	2,113
24 1010-28301 Circuit Court - SSSPP Gra	372	0	372
25 1010-28331 Circuit-Adult Drug Court G	310	0	310
27 1010-28400 Circuit Court Adult Probati	236	0	236
28 1010-28600 District Court	1,191	0	1,191
29 1010-28700 District Court Adult Probat	551	0	551
30 1010-28701 Dist.Ct OWI Treatment Oc	299	0	299
31 1010-28900 & 2150 FOC	2,789	0	2,789
33 1010-29200 Law Library	15	0	15
34 1010-28299 Jury/Judicial Council	634	0	634
35 1010-29400 Probate Court	1,606	0	1,606
36 1010-29402 Public Guardian	67	0	67
38 1010-17100 County Executive	592	0	592
39 1010-21500 Clerk	1,537	0	1,537
40 1010-22900 Community Outreach / Me	422	0	422
43 1010-25419 2019 Delq Tax Property Si	2	0	2
44 1010-25420 2020 Delq Tax Property Si	12	0	12
45 1010-25700 Equalization Department	676	0	676
46 1010-26200 Elections	90	0	90
47 1010-26201 Board of Canvassers	115	0	115
48 1010-296XX Prosecuting Attorney	2,601	0	2,601
50 1010-71100 Register of Deeds	1,832	0	1,832

Bay County, MI
Cost Allocation Plan

FY 2022
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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
51 1010-27100 Department of Criminal De	\$52	\$0	\$52
52 1010-27101 Indigent Attorney	1,428	0	1,428
53 1010-27102 Department of Public Defe	468	0	468
54 1010-44200 Drain Commissioner	883	0	883
55 1010-27160 Department Of Indigent De	13	0	13
56 1010-27400 Retirement Board	15	0	15
57 1010-27401 Vol Employee Benefit Ass	15	0	15
58 1010-44207 Drain - County at Large	6	0	6
59 1010-24501 County Survey/Remonum	715	0	715
60 1010-27303 Bldg Auth-MH Grp Home,f	7	0	7
61 1010-27309 Bldg Auth-MH Grp Home,z	11	0	11
62 1010-27310 Bldg Auth-MH Grp Home,f	7	0	7
63 1010-27311 Bldg Auth-MH Grp Home,f	8	0	8
64 1010-27312 Bldg Auth-MH Grp Home,f	8	0	8
65 1010-27319 Bldg Auth-MH Grp Home,l	8	0	8
67 1010-27321 Bldg Auth-MH Grp Home,u	10	0	10
68 1010-27322 Bldg Auth-MH Grp Home,u	6	0	6
69 1010-56800 Soil Conservation	151	0	151
70 1010-71000 M.S.U. Extension	50	0	50
71 1010-71800 Environmental Affairs	521	0	521
72 1010-71803 Euclid Linear Park	2	0	2
73 1010-71804 Environmental Grant	1	0	1
76 1010-28800 Geographic Information Sy	371	0	371
77 1010-31100 Circuit Court Warrant Offic	455	0	455
79 1010-31500 Secondary Road Patrol	1,480	0	1,480
81 1010-31503 2nd Rd Patrol-Bangor Tw	453	0	453
82 1010-31504 2nd Rd Patr-Portsmouth	400	0	400
83 1010-31505 2nd Rd Ptrl-Williams Twp	419	0	419
84 1010-31506 2nd Rd Patrol-Monitor Tw	423	0	423
85 1010-31507 2nd Rd Patrol - City of	385	0	385
86 1010-31508 2nd Road Patrol-Pinconni	682	0	682
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	413	0	413
88 1010-31510 Bangor Twps Schools & B	365	0	365
89 1010-31516 2nd Rd.Pat-Bay City Sch	336	0	336
90 1010-31517 2nd Patrol-Frankenlust & t	406	0	406
92 1010-31681 Road Patrol Grant Oct-De	482	0	482
93 1010-31700 Township Road Patrol	411	0	411
95 1010-31902 Drive MI Safely/Task Forc	188	0	188
96 1010-31903 O.W.I. Alcohol Enforceme	107	0	107
98 1010-31905 Dre Drug Recogn.Expert C	25	0	25
99 1010-32100 Michigan Justice Training	21	0	21

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
101 1010-32500 911 Central Dispatch	\$1	\$0	\$1
102 1010-33100 Marine Law Enforcement (	235	0	235
103 1010-33101 Marine Safety	13	0	13
105 1010-33103 Marine Slow No Wake Pro	30	0	30
106 1010-33200 Snowmobile Law Enforcer	29	0	29
107 1010-33300 Operations Stone Garden	396	0	396
108 1010-33301 Operation Stone Garden F	50	0	50
109 1010-33302 Operation Stone Garden F	38	0	38
110 1010-33350 Sheriff Covid	2	0	2
111 1010-35100 Corrections Department / .	144	0	144
112 1010-36481 Comm Corrections Plan	13	0	13
113 1010-42600 Off of Emerg Serv-Civil	405	0	405
114 1010-42601 Local Emergency Planning	1	0	1
115 1010-42602 Homeland Security Activity	7	0	7
117 1010-42650 AA (Active Assult) Task Fc	4	0	4
118 1010-43000 Animal Services & Adoptic	1,599	0	1,599
119 1010-58000 Pere Marquette Parking	18	0	18
120 1010-60100 Health Dept-Admin	39	0	39
121 1010-61700 Personal Care - Private	4	0	4
123 1010-64800 Medical Examiner	183	0	183
124 1010-64900 Mental Health	5	0	5
126 1010-66801 Michigan Works!	7	0	7
127 1010-67000 Mi Dept Human Serv-Bay	13	0	13
128 1010-67100 Social Services-Med Care	15	0	15
129 1010-68100 Veterans Burial	1	0	1
130 1010-68900 Veterans Relief	15	0	15
131 1010-69200 Center Ridge Arms Housir	149	0	149
133 1010-72101 Transportation Planning	2	0	2
134 1010-72181 Trans. Planning - Oct.-Dec	561	0	561
135 1010-75100 Recreation/Parks Departnr	98	0	98
136 1010-75104 Juv Community Based Tre	15	0	15
137 1010-75105 Juv Gender Specific Servir	15	0	15
138 1010-75108 Veterans Park Softball	68	0	68
139 1010-75700 Community Center	1,295	0	1,295
140 1010-75800 Swimming Pool	97	0	97
142 1010-76150 Fairgrounds	345	0	345
143 1010-762XX Civic Arena	6,236	0	6,236
144 1010-76300 Pinconning Park	1,925	0	1,925
145 1010-79000 Library	15	0	15
146 1010-20250 401(K) Savings Plan Admi	1	0	1
147 1010-20400/20401 Self Insurance Adrr	15	0	15

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
148 1010-10300 Midland-Bay-Saginaw Airp	\$23	\$0	\$23
149 2010 County Road Fund	276	0	276
150 2210 Health Dept - Dist Health	13,485	0	13,485
151 2210-605XX Bioterrorism	523	0	523
152 2340 Animal Service Adoption Millage	22	0	22
153 2380 Gypsy Moth Control Fund	780	0	780
154 2400 Mosquito Control Fund	1,663	0	1,663
155 2560 Regist of Deeds Automation Fnd	93	0	93
157 2600 Indigent Defense Fund	1,111	0	1,111
158 2610 911 Service Fund	1,631	0	1,631
159 2630 Concealed Pistol Licensing Fd	681	0	681
160 2640 Local C.F.O. Training Fund	55	0	55
161 2650 Drug Law Enforcement Fund	2	0	2
162 2651 Drug Law Enforcement-Bayanet	222	0	222
164 2690 Law Library Fund	102	0	102
165 2700 Historical Comm/Museum	11	0	11
166 2710 Library Fund	168	0	168
167 2740 Community Corrections Fund	568	0	568
168 2760 Department On Aging Fund	10,769	0	10,769
169 2770 Home Rehabilitation Fund	4	0	4
170 2779 Septic Sys Repl	1	0	1
171 2860 American Rescue Plan (ARPA)	740	0	740
172 2900 Social Welfare Fund	67	0	67
174 2920-66200 Child Care-Probate (Child	149	0	149
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,856	0	1,856
176 2920-66205 CCF-Casa Ct.Appointed S	62	0	62
177 2920-66300 Child Care-D.S.S. (State V	24	0	24
178 2920-66400 In-Home Care-Intensive P	455	0	455
179 2920-66401 Youth & Family Support S	562	0	562
180 2920-66402 Juvenile Drug Court	420	0	420
181 2920-66500 Intensive Probation	546	0	546
182 2920-75104 Juv.Community Based Tre	481	0	481
183 2920-75105 Juv.Gender Specific Servi	612	0	612
186 2930 Soldier's Relief	1,547	0	1,547
187 2940 Veterans Trust Board	2	0	2
188 2970 Historical Preservation	188	0	188
192 5090-75600 Public Golf Course	1,205	0	1,205
193 5090-75601 Public Golf Course-Snack	59	0	59
194 5090-75602 Public Golf Course-Club	1,817	0	1,817
195 5120-67100 Medical Care Facility Func	1,625	0	1,625
196 5160 100% Tax Payment Fund (DTR)	1,329	0	1,329

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:4 1010-10100 Board of Commissioners

Department	Annual Audit	General Government	Total
197 5180 Delq Prop Tax Foreclosure	\$1,740	\$0	\$1,740
199 5920 Water and Sewer Fund	48	0	48
200 5950 Commissary Fund	88	0	88
201 6770 Self-Insurance Fund-WC/UC/S&A	705	0	705
202 6771 Self-Insurance Fund-Healthcare	416	0	416
205 7100 District Court Custodial Fund	2	0	2
206 7110 Probate Court Custodial Fund	2	0	2
207 7120 Trial Court Custodial Fund	2	0	2
208 7140 Inmates Custodial Fund	18	0	18
212 7310-27400 Retirement System Fund	1,575	0	1,575
213 7360-27401 Public Employee Health C	355	0	355
216 7640 Inmate Trust Fund	4	0	4
217 8010 Drain	837	0	837
218 8011 Hampton O&M	267	0	267
219 8012 Portsmouth O&M	48	0	48
220 8014 Bangor O&M	663	0	663
223 9760 Governmental Full Accrual	304	0	304
224 9770 Governmentl Full Accrual-Drain	19	0	19
226 Other	5	0	5
Total	\$115,020	\$0	\$115,020

**1010-19100 Accounting Department
Nature and Extent of Service**

The Accounting Department provides accounting, financial and purchasing services to all County departments and funds. The Accounting Division maintains a system of accounts to accumulate, classify, and report on the financial activities of the County's various funds and departments. The system provides for the proper accounting of assets, liabilities, revenues, and expenditures which facilitates the preparation of financial reports to be submitted to the Board of Commissioners, the County Executive, the Federal Government and the State of Michigan.

Other duties performed by the Accounting Division include internal audits; financial forecasting; development of fiscal policies; the design and implementation of accounting and financial reporting systems; preparation of the Comprehensive Annual Financial Report (CAFR); the maintaining of a property and equipment (fixed assets) inventory; issuance of bonds; servicing and accounting for the County's long and short term debt; facilitating the annual budget process; and providing a centralized accounts receivable function which is responsible for invoicing, monitoring and collecting all funds due for goods and services provided by all County departments and funds.

The costs identified within the budget for the Accounting Department have been functionalized and allocated as indicated below:

- **Accounting** - Accounting services have been allocated to departments based on the number of expenditure transactions made by each department.
- **Payroll** - The cost of administering payroll services has been identified within this function and has been allocated to benefitting departments based on the number of Full-Time Equivalent Employees (FTEs) in each department.
- **Budgeting** - The cost of assisting the Budgeting Department with the preparation of the County's annual budget has been identified within this function. These costs have been allocated to benefitting departments based on the number of budget line items and budget adjustments by department.
- **Purchasing** - The County procures goods and services to carry out the delivery of services to the citizens. The County coordinates the procurement of goods and services through the competitive bidding process. Costs for the purchasing function are allocated directly to the purchasing department.

**1010-19100 Accounting Department
Nature and Extent of Service**

- **Contracted Services** - The County secures professional services for the preparation of the County's annual cost allocation plan. The plan is used to recover overhead expenses from various programs including federally funded programs. The cost of the service is allocated to the central service departments equally.
- **Special Projects** - The Accounting Department sometimes performs special projects as needed outside of their routine duties. Special Projects have been allocated to benefitting departments based on the dollar value of wages assigned to each project.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

A. Department Costs

Dept:5 1010-19100 Accounting Department

Description		Amount	General Admin	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Personnel Costs										
Salaries	S1	317,221	7,233	170,316	444	61,573	26,615	0	51,041	0
<i>Salary % Split</i>			<i>2.28%</i>	<i>53.69%</i>	<i>.14%</i>	<i>19.41%</i>	<i>8.39%</i>	<i>.00%</i>	<i>16.09%</i>	<i>.00%</i>
Benefits	S	141,640	3,229	76,047	198	27,492	11,884	0	22,790	0
Subtotal - Personnel Costs		458,861	10,462	246,362	642	89,065	38,498	0	73,831	0
Services & Supplies Cost										
Termination Vacation Pay	D	18,941	0	0	0	0	0	0	0	0
72700 Office Supplies	S	1,620	37	870	2	314	136	0	261	0
72800 Printing And Binding	S	32	1	17	0	6	3	0	5	0
72702 Book Supplies	S	32	1	17	0	6	3	0	5	0
72900 Postage	S	836	19	449	1	162	70	0	135	0
73000 Magazines and Periodicals	S	100	2	54	0	19	8	0	16	0
74200 Food Supplies	S	237	5	127	0	46	20	0	38	0
75000 Gas, Oil And Grease	S	0	0	0	0	0	0	0	0	0
80100 Professional Services	S	0	0	0	0	0	0	0	0	0
80200 Contractual Services	P	10,360	0	0	0	0	0	10,360	0	0
82000 Memberships and Dues	S	1,359	31	730	2	264	114	0	219	0
85200 Telephone	S	313	7	168	0	61	26	0	50	0
85201 Cellphone	S	89	2	48	0	17	8	0	14	0
86100 Conference Fees & Expenses	S	71	2	38	0	14	6	0	11	0
86500 State Travel Mileage	S	26	1	14	0	5	2	0	4	0
94601 Equipment Rental-Copy Machir	S	1,856	42	997	3	360	156	0	299	0
95500 Miscellaneous	S	725	17	389	1	141	61	0	117	0
96000 Education & Training	S	0	0	0	0	0	0	0	0	0
96741 Computer Hardware Expense	S	0	0	0	0	0	0	0	0	0
96770 Book Expense	S	598	14	321	1	116	50	0	96	0
Subtotal - Services & Supplies		37,195	180	4,239	11	1,532	662	10,360	1,270	0
Department Cost Total		496,056	10,642	250,601	653	90,597	39,161	10,360	75,101	0
Adjustments to Cost										
Termination Vacation Pay	D	(18,941)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
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A. Department Costs

Dept:5 1010-19100 Accounting Department

Description	Amount	General Admin	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Subtotal - Adjustments	(18,941)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	477,115	10,642	250,601	653	90,597	39,161	10,360	75,101	0
General Admin Distribution		(10,642)	5,717	15	2,067	893	236	1,713	0
Grand Total	\$477,115		\$256,318	\$668	\$92,664	\$40,054	\$10,596	\$76,814	\$0

not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
1 County Building	\$515	\$1	\$277	\$1	\$100	\$43	\$11	\$83	\$0
Subtotal - Building Depreciation	515	1	277	1	100	43	11	83	0
2 Telephone Equipment	312	0	168	0	61	26	7	50	0
Subtotal - Equipment Depreciation	312	0	168	0	61	26	7	50	0
3 Cash Receipts	74	27	54	0	20	8	2	16	0
3 Bank Reconciliation	330	115	239	1	86	37	10	72	0
3 Accounting *	27,445	9,144	36,589	0	0	0	0	0	0
Subtotal - 1010-25300 Treasurer	27,849	9,286	36,882	1	106	46	12	88	0
4 Annual Audit	513	206	387	1	140	60	16	116	0
Subtotal - 1010-10100 Board of Comm	513	206	387	1	140	60	16	116	0
5 Accounting *	0	1,765	1,765	0	0	0	0	0	0
5 Payroll	0	9	5	0	2	1	0	1	0
5 Budgeting	0	658	354	1	128	55	15	106	0
5 Contract Serv.	0	716	385	1	139	60	16	115	0
Subtotal - 1010-19100 Accounting Dep	0	3,148	2,508	2	269	116	31	223	0
6 Payroll	0	2,686	1,443	4	522	226	60	432	0
6 Budgeting	0	61	33	0	12	5	1	10	0
Subtotal - 1010-20200 Payroll	0	2,747	1,476	4	534	231	61	442	0
7 Budgeting	0	852	457	1	165	71	19	137	0
7 Accts Payable	0	135	72	0	26	11	3	22	0
7 General Accounting	0	263	141	0	51	22	6	42	0
Subtotal - 1010-21200 Budget Departm	0	1,249	671	2	243	105	28	201	0
8 Admin Services	0	606	325	1	118	51	13	98	0
Subtotal - 1010-27200 Administrative S	0	606	325	1	118	51	13	98	0
9 Tech Support	0	27,961	15,022	39	5,431	2,347	621	4,502	0
9 Network/Server	0	10,341	5,556	14	2,008	868	230	1,665	0
9 Specific Services	0	1,554	835	2	302	130	35	250	0

**Bay County, MI
Cost Allocation Plan**

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10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
Subtotal - 1010-22800 Information Sys	\$0	\$39,857	\$21,412	\$56	\$7,741	\$3,346	\$885	\$6,417	\$0
10 Accounting *	0	1,094	1,094	0	0	0	0	0	0
Subtotal - Financial System MUNIS	0	1,094	1,094	0	0	0	0	0	0
11 Purchasing	0	249	134	0	48	21	6	40	0
Subtotal - 1010-23300 Purchasing	0	249	134	0	48	21	6	40	0
12 County Building	0	30,548	16,411	43	5,933	2,564	678	4,918	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	30,548	16,411	43	5,933	2,564	678	4,918	0
13 Civil Counsel	0	11,035	5,928	15	2,143	926	245	1,777	0
Subtotal - 1010-26600 Corporation Col	0	11,035	5,928	15	2,143	926	245	1,777	0
14 Human Resources	0	2,750	1,478	4	534	231	61	443	0
14 Labor Relations	0	1,682	904	2	327	141	37	271	0
14 Education and Training	0	105	57	0	20	9	2	17	0
Subtotal - 1010-27000 Personnel & Err	0	4,538	2,438	6	881	381	101	731	0
15 Mail Services	0	166	89	0	32	14	4	27	0
15 Office Max Rebate	0	(31)	(17)	(0)	(6)	(3)	(1)	(5)	0
Subtotal - 1010-24900 Printing/Postage	0	135	72	0	26	11	3	22	0
18 County Building	0	192	103	0	37	16	4	31	0
Subtotal - 1010-75112 Parks/Recreatio	0	192	103	0	37	16	4	31	0
19 General Liability	0	1,822	979	3	354	153	40	293	0
19 County Building	0	1,565	841	2	304	131	35	252	0
Subtotal - 1010-20300 Risk Manageme	0	3,387	1,819	5	658	284	75	545	0
20 Wellness Program	0	827	444	1	161	69	18	133	0
Subtotal - 1010-20350 Wellness Progr	0	827	444	1	161	69	18	133	0
21 Current Retiree Fringe Benefits	0	17,598	9,454	25	3,418	1,477	391	2,833	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 1010-19100 Accounting Department

Department	First Incoming	Second Incoming	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government
21 Future Retiree Fringe Benefits	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0
21 Term Payoff	0	(21,707)	(11,661)	(30)	(4,216)	(1,822)	(482)	(3,495)	0
Subtotal - 1010-20500 Retirees Health/	0	(4,106)	(2,206)	(6)	(798)	(345)	(91)	(661)	0
Total Incoming	29,189	104,997	90,344	133	18,400	7,953	2,104	15,253	0
C. Total Allocated		\$611,302	\$346,662	\$801	\$111,064	\$48,007	\$12,700	\$92,067	\$0
			56.71%	0.13%	18.17%	7.85%	2.08%	15.06%	

Bay County, MI
Cost Allocation Plan

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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,626	2.74%	\$7,802	\$0	\$7,802	\$0	\$7,802
4 1010-10100 Board of Commissioners	430	0.45%	1,278	0	1,278	0	1,278
5 1010-19100 Accounting Department	594	0.62%	1,765	0	1,765	0	1,765
6 1010-20200 Payroll	522	0.54%	1,551	0	1,551	351	1,902
7 1010-21200 Budget Department	460	0.48%	1,367	0	1,367	309	1,676
8 1010-27200 Administrative Services	377	0.39%	1,120	0	1,120	253	1,374
9 1010-22800 Information Systems Divis	792	0.83%	2,353	0	2,353	532	2,885
11 1010-23300 Purchasing	385	0.40%	1,144	0	1,144	259	1,403
12 1010-26500 Buildings and Grounds	1,993	2.08%	5,921	0	5,921	1,340	7,261
13 1010-26600 Corporation Counsel	576	0.60%	1,711	0	1,711	387	2,099
14 1010-27000 Personnel & Employee Re	496	0.52%	1,474	0	1,474	333	1,807
15 1010-24900 Printing/Postage	252	0.26%	749	0	749	169	918
16 1010-30100 Sheriff's Office	4,542	4.74%	13,495	0	13,495	3,053	16,548
17 1010-75110 Recreation & Facilities	430	0.45%	1,278	0	1,278	289	1,567
18 1010-75112 Parks/Recreation Mainten:	508	0.53%	1,509	0	1,509	341	1,851
19 1010-20300 Risk Management	11	0.01%	33	0	33	7	40
20 1010-20350 Wellness Program	288	0.30%	856	0	856	194	1,049
21 1010-20500 Retirees Health/Life Insura	73	0.08%	217	0	217	49	266
22 1010-27300 Building Authority	60	0.06%	178	0	178	40	219
23 1010-28300 Circuit Court	1,744	1.82%	5,182	0	5,182	1,172	6,354
24 1010-28301 Circuit Court - SSSPP Gra	307	0.32%	912	0	912	206	1,118
25 1010-28331 Circuit-Adult Drug Court G	256	0.27%	761	0	761	172	933
27 1010-28400 Circuit Court Adult Probati	195	0.20%	579	0	579	131	710
28 1010-28600 District Court	983	1.03%	2,921	0	2,921	661	3,581
29 1010-28700 District Court Adult Probat	455	0.47%	1,352	0	1,352	306	1,658
30 1010-28701 Dist.Ct OWI Treatment Oc	247	0.26%	734	0	734	166	900
31 1010-28900 & 2150 FOC	2,302	2.40%	6,839	0	6,839	1,547	8,387
33 1010-29200 Law Library	12	0.01%	36	0	36	8	44
34 1010-28299 Jury/Judicial Council	523	0.55%	1,554	0	1,554	352	1,905
35 1010-29400 Probate Court	1,326	1.38%	3,940	0	3,940	891	4,831
36 1010-29402 Public Guardian	55	0.06%	163	0	163	37	200
38 1010-17100 County Executive	489	0.51%	1,453	0	1,453	329	1,782
39 1010-21500 Clerk	1,269	1.32%	3,770	0	3,770	853	4,623
40 1010-22900 Community Outreach / Me	348	0.36%	1,034	0	1,034	234	1,268
43 1010-25419 2019 Delq Tax Property S:	2	0.00%	6	0	6	1	7
44 1010-25420 2020 Delq Tax Property S:	10	0.01%	30	0	30	7	36
45 1010-25700 Equalization Department	558	0.58%	1,658	0	1,658	375	2,033
46 1010-26200 Elections	74	0.08%	220	0	220	50	270
47 1010-26201 Board of Canvassers	95	0.10%	282	0	282	64	346
48 1010-296XX Prosecuting Attorney	2,147	2.24%	6,379	0	6,379	1,443	7,822
50 1010-71100 Register of Deeds	1,512	1.58%	4,492	0	4,492	1,016	5,509
51 1010-27100 Department of Criminal De	43	0.04%	128	0	128	29	157

**Bay County, MI
Cost Allocation Plan**

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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	1,179	1.23%	\$3,503	\$0	\$3,503	\$793	\$4,295
53 1010-27102 Department of Public Defe	386	0.40%	1,147	0	1,147	259	1,406
54 1010-44200 Drain Commissioner	729	0.76%	2,166	0	2,166	490	2,656
55 1010-27160 Department Of Indigent De	11	0.01%	33	0	33	7	40
56 1010-27400 Retirement Board	12	0.01%	36	0	36	8	44
57 1010-27401 Vol Employee Benefit Ass	12	0.01%	36	0	36	8	44
58 1010-44207 Drain - County at Large	5	0.01%	15	0	15	3	18
59 1010-24501 County Survey/Remonum	590	0.62%	1,753	0	1,753	397	2,150
60 1010-27303 Bldg Auth-MH Grp Home,f	6	0.01%	18	0	18	4	22
61 1010-27309 Bldg Auth-MH Grp Home,z	9	0.01%	27	0	27	6	33
62 1010-27310 Bldg Auth-MH Grp Home,f	6	0.01%	18	0	18	4	22
63 1010-27311 Bldg Auth-MH Grp Home,f	7	0.01%	21	0	21	5	26
64 1010-27312 Bldg Auth-MH Grp Home,f	7	0.01%	21	0	21	5	26
65 1010-27319 Bldg Auth-MH Grp Home,f	7	0.01%	21	0	21	5	26
67 1010-27321 Bldg Auth-MH Grp Home,/	8	0.01%	24	0	24	5	29
68 1010-27322 Bldg Auth-MH Grp Home,/	5	0.01%	15	0	15	3	18
69 1010-56800 Soil Conservation	125	0.13%	371	0	371	84	455
70 1010-71000 M.S.U. Extension	41	0.04%	122	0	122	28	149
71 1010-71800 Environmental Affairs	430	0.45%	1,278	0	1,278	289	1,567
72 1010-71803 Euclid Linear Park	2	0.00%	6	0	6	1	7
73 1010-71804 Environmental Grant	1	0.00%	3	0	3	1	4
76 1010-28800 Geographic Information Sy	306	0.32%	909	0	909	206	1,115
77 1010-31100 Circuit Court Warrant Offic	376	0.39%	1,117	0	1,117	253	1,370
79 1010-31500 Secondary Road Patrol	1,222	1.28%	3,631	0	3,631	821	4,452
81 1010-31503 2nd Rd Patrol-Bangor Tw	374	0.39%	1,111	0	1,111	251	1,363
82 1010-31504 2nd Rd Patr-Portsmouth	330	0.34%	980	0	980	222	1,202
83 1010-31505 2nd Rd Ptrl-Williams Twp	346	0.36%	1,028	0	1,028	233	1,261
84 1010-31506 2nd Rd Patrol-Monitor Tw	349	0.36%	1,037	0	1,037	235	1,272
85 1010-31507 2nd Rd Patrol - City of	318	0.33%	945	0	945	214	1,159
86 1010-31508 2nd Road Patrol-Pinconni	563	0.59%	1,673	0	1,673	378	2,051
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	341	0.36%	1,013	0	1,013	229	1,242
88 1010-31510 Bangor Twps Schools & B	301	0.31%	894	0	894	202	1,097
89 1010-31516 2nd Rd.Pat-Bay City Schc	277	0.29%	823	0	823	186	1,009
90 1010-31517 2nd Patrol-Frankenlust & f	335	0.35%	995	0	995	225	1,221
92 1010-31681 Road Patrol Grant Oct-De	398	0.42%	1,182	0	1,182	268	1,450
93 1010-31700 Township Road Patrol	339	0.35%	1,007	0	1,007	228	1,235
95 1010-31902 Drive MI Safely/Task Forc	155	0.16%	461	0	461	104	565
96 1010-31903 O.W.I. Alcohol Enforceme	88	0.09%	261	0	261	59	321
98 1010-31905 Dre Drug Recogn.Expert C	21	0.02%	62	0	62	14	77
99 1010-32100 Michigan Justice Training	17	0.02%	51	0	51	11	62
101 1010-32500 911 Central Dispatch	1	0.00%	3	0	3	1	4
102 1010-33100 Marine Law Enforcement (	194	0.20%	576	0	576	130	707

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-33101 Marine Safety	11	0.01%	\$33	\$0	\$33	\$7	\$40
105 1010-33103 Marine Slow No Wake Pro	25	0.03%	74	0	74	17	91
106 1010-33200 Snowmobile Law Enforcer	24	0.03%	71	0	71	16	87
107 1010-33300 Operations Stone Garden	327	0.34%	972	0	972	220	1,191
108 1010-33301 Operation Stone Garden F	41	0.04%	122	0	122	28	149
109 1010-33302 Operation Stone Garden F	31	0.03%	92	0	92	21	113
110 1010-33350 Sheriff Covid	2	0.00%	6	0	6	1	7
111 1010-35100 Corrections Department / .	119	0.12%	354	0	354	80	434
112 1010-36481 Comm Corrections Plan	11	0.01%	33	0	33	7	40
113 1010-42600 Off of Emerg Serv-Civil	334	0.35%	992	0	992	225	1,217
114 1010-42601 Local Emergency Planning	1	0.00%	3	0	3	1	4
115 1010-42602 Homeland Security Activity	6	0.01%	18	0	18	4	22
117 1010-42650 AA (Active Assult) Task Fc	3	0.00%	9	0	9	2	11
118 1010-43000 Animal Services & Adoptic	1,320	1.38%	3,922	0	3,922	887	4,809
119 1010-58000 Pere Marquette Parking	15	0.02%	45	0	45	10	55
120 1010-60100 Health Dept-Admin	32	0.03%	95	0	95	22	117
121 1010-61700 Personal Care - Private	3	0.00%	9	0	9	2	11
123 1010-64800 Medical Examiner	151	0.16%	449	0	449	102	550
124 1010-64900 Mental Health	4	0.00%	12	0	12	3	15
126 1010-66801 Michigan Works!	6	0.01%	18	0	18	4	22
127 1010-67000 Mi Dept Human Serv-Bay	11	0.01%	33	0	33	7	40
128 1010-67100 Social Services-Med Care	12	0.01%	36	0	36	8	44
129 1010-68100 Veterans Burial	1	0.00%	3	0	3	1	4
130 1010-68900 Veterans Relief	12	0.01%	36	0	36	8	44
131 1010-69200 Center Ridge Arms Housir	123	0.13%	365	0	365	83	448
133 1010-72101 Transportation Planning	2	0.00%	6	0	6	1	7
134 1010-72181 Trans. Planning - Oct.-Dec	463	0.48%	1,376	0	1,376	311	1,687
135 1010-75100 Recreation/Parks Departm	81	0.08%	241	0	241	54	295
136 1010-75104 Juv Community Based Tre	12	0.01%	36	0	36	8	44
137 1010-75105 Juv Gender Specific Servi	12	0.01%	36	0	36	8	44
138 1010-75108 Veterans Park Softball	56	0.06%	166	0	166	38	204
139 1010-75700 Community Center	1,069	1.12%	3,176	0	3,176	719	3,895
140 1010-75800 Swimming Pool	80	0.08%	238	0	238	54	291
142 1010-76150 Fairgrounds	285	0.30%	847	0	847	192	1,038
143 1010-762XX Civic Arena	5,148	5.37%	15,295	0	15,295	3,461	18,756
144 1010-76300 Pinconning Park	1,589	1.66%	4,721	0	4,721	1,068	5,789
145 1010-79000 Library	12	0.01%	36	0	36	8	44
146 1010-20250 401(K) Savings Plan Admi	1	0.00%	3	0	3	1	4
147 1010-20400/20401 Self Insurance Adr	12	0.01%	36	0	36	8	44
148 1010-10300 Midland-Bay-Saginaw Airp	19	0.02%	56	0	56	13	69
149 2010 County Road Fund	228	0.24%	677	0	677	153	831
150 2210 Health Dept - Dist Health	11,132	11.62%	33,074	0	33,074	7,483	40,557

**Bay County, MI
Cost Allocation Plan**

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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2210-605XX Bioterrorism	432	0.45%	\$1,284	\$0	\$1,284	\$290	\$1,574
152 2340 Animal Service Adoption Millage	18	0.02%	53	0	53	12	66
153 2380 Gypsy Moth Control Fund	644	0.67%	1,913	0	1,913	433	2,346
154 2400 Mosquito Control Fund	1,373	1.43%	4,079	0	4,079	923	5,002
155 2560 Regist of Deeds Automation Fnd	77	0.08%	229	0	229	52	281
157 2600 Indigent Defense Fund	917	0.96%	2,724	0	2,724	616	3,341
158 2610 911 Service Fund	1,346	1.40%	3,999	0	3,999	905	4,904
159 2630 Concealed Pistol Licensing Fd	562	0.59%	1,670	0	1,670	378	2,048
160 2640 Local C.F.O. Training Fund	45	0.05%	134	0	134	30	164
161 2650 Drug Law Enforcement Fund	2	0.00%	6	0	6	1	7
162 2651 Drug Law Enforcement-Bayanet	183	0.19%	544	0	544	123	667
164 2690 Law Library Fund	84	0.09%	250	0	250	56	306
165 2700 Historical Comm/Museum	9	0.01%	27	0	27	6	33
166 2710 Library Fund	139	0.15%	413	0	413	93	506
167 2740 Community Corrections Fund	469	0.49%	1,393	0	1,393	315	1,709
168 2760 Department On Aging Fund	8,890	9.28%	26,413	0	26,413	5,976	32,389
169 2770 Home Rehabilitation Fund	3	0.00%	9	0	9	2	11
170 2779 Septic Sys Repl	1	0.00%	3	0	3	1	4
171 2860 American Rescue Plan (ARPA)	611	0.64%	1,815	0	1,815	411	2,226
172 2900 Social Welfare Fund	55	0.06%	163	0	163	37	200
174 2920-66200 Child Care-Probate (Child	123	0.13%	365	0	365	83	448
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,532	1.60%	4,552	0	4,552	1,030	5,582
176 2920-66205 CCF-Casa Ct.Appointed S	51	0.05%	152	0	152	34	186
177 2920-66300 Child Care-D.S.S. (State V	20	0.02%	59	0	59	13	73
178 2920-66400 In-Home Care-Intensive P	376	0.39%	1,117	0	1,117	253	1,370
179 2920-66401 Youth & Family Support S	464	0.48%	1,379	0	1,379	312	1,690
180 2920-66402 Juvenile Drug Court	347	0.36%	1,031	0	1,031	233	1,264
181 2920-66500 Intensive Probation	451	0.47%	1,340	0	1,340	303	1,643
182 2920-75104 Juv.Community Based Tre	397	0.41%	1,180	0	1,180	267	1,446
183 2920-75105 Juv.Gender Specific Servi	505	0.53%	1,500	0	1,500	339	1,840
186 2930 Soldier's Relief	1,277	1.33%	3,794	0	3,794	858	4,652
187 2940 Veterans Trust Board	2	0.00%	6	0	6	1	7
188 2970 Historical Preservation	155	0.16%	461	0	461	104	565
192 5090-75600 Public Golf Course	995	1.04%	2,956	0	2,956	669	3,625
193 5090-75601 Public Golf Course-Snack	49	0.05%	146	0	146	33	179
194 5090-75602 Public Golf Course-Club	1,500	1.57%	4,457	0	4,457	1,008	5,465
195 5120-67100 Medical Care Facility Func	1,341	1.40%	3,984	0	3,984	901	4,886
196 5160 100% Tax Payment Fund (DTR)	1,097	1.14%	3,259	0	3,259	737	3,997
197 5180 Delq Prop Tax Foreclosure	1,436	1.50%	4,266	0	4,266	965	5,232
199 5920 Water and Sewer Fund	40	0.04%	119	0	119	27	146
200 5950 Commissary Fund	73	0.08%	217	0	217	49	266
201 6770 Self-Insurance Fund-WC/UC/S&A	582	0.61%	1,729	0	1,729	391	2,120

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Accounting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
202 6771 Self-Insurance Fund-Healthcare	343	0.36%	\$1,019	\$0	\$1,019	\$231	\$1,250
205 7100 District Court Custodial Fund	2	0.00%	6	0	6	1	7
206 7110 Probate Court Custodial Fund	2	0.00%	6	0	6	1	7
207 7120 Trial Court Custodial Fund	2	0.00%	6	0	6	1	7
208 7140 Inmates Custodial Fund	15	0.02%	45	0	45	10	55
212 7310-27400 Retirement System Fund	1,300	1.36%	3,862	0	3,862	874	4,736
213 7360-27401 Public Employee Health C	293	0.31%	871	0	871	197	1,067
216 7640 Inmate Trust Fund	3	0.00%	9	0	9	2	11
217 8010 Drain	691	0.72%	2,053	0	2,053	465	2,518
218 8011 Hampton O&M	220	0.23%	654	0	654	148	802
219 8012 Portsmouth O&M	40	0.04%	119	0	119	27	146
220 8014 Bangor O&M	547	0.57%	1,625	0	1,625	368	1,993
223 9760 Governmental Full Accrual	251	0.26%	746	0	746	169	914
224 9770 Governmentl Full Accrual-Drain	16	0.02%	48	0	48	11	58
226 Other	4	0.00%	12	0	12	3	15
Subtotal	95,824	100.00%	284,700	0	284,700	61,962	346,662
Direct Bills					0		0
Total					\$284,700		\$346,662

Basis Units: Accounting Transactions

Source: Transaction History Detail

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Payroll Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6.05	1.25%	\$8	\$0	\$8	\$0	\$8
4 1010-10100 Board of Commissioners	11.19	2.32%	16	0	16	0	16
5 1010-19100 Accounting Department	6.27	1.30%	9	0	9	0	9
6 1010-20200 Payroll	2.11	0.44%	3	0	3	1	4
7 1010-21200 Budget Department	2.00	0.41%	3	0	3	1	3
9 1010-22800 Information Systems Divis	9.00	1.86%	12	0	12	3	15
11 1010-23300 Purchasing	1.00	0.21%	1	0	1	0	2
12 1010-26500 Buildings and Grounds	19.64	4.06%	27	0	27	6	33
13 1010-26600 Corporation Counsel	4.00	0.83%	6	0	6	1	7
14 1010-27000 Personnel & Employee Re	3.00	0.62%	4	0	4	1	5
16 1010-30100 Sheriff's Office	51.34	10.62%	71	0	71	15	86
17 1010-75110 Recreation & Facilities	1.00	0.21%	1	0	1	0	2
18 1010-75112 Parks/Recreation Mainten:	2.55	0.53%	4	0	4	1	4
20 1010-20350 Wellness Program	1.00	0.21%	1	0	1	0	2
23 1010-28300 Circuit Court	13.88	2.87%	19	0	19	4	23
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	1	0	1	0	2
25 1010-28331 Circuit-Adult Drug Court G	0.74	0.15%	1	0	1	0	1
26 1010-28341 Circuit Ct Blog Response I	1.00	0.21%	1	0	1	0	2
28 1010-28600 District Court	16.74	3.46%	23	0	23	5	28
29 1010-28700 District Court Adult Probat	5.99	1.24%	8	0	8	2	10
30 1010-28701 Dist.Ct OWI Treatment Oc	0.51	0.11%	1	0	1	0	1
31 1010-28900 & 2150 FOC	27.19	5.63%	38	0	38	8	45
34 1010-28299 Jury/Judicial Council	1.00	0.21%	1	0	1	0	2
35 1010-29400 Probate Court	12.42	2.57%	17	0	17	4	21
38 1010-17100 County Executive	2.00	0.41%	3	0	3	1	3
39 1010-21500 Clerk	3.99	0.83%	6	0	6	1	7
40 1010-22900 Community Outreach / Me	1.00	0.21%	1	0	1	0	2
45 1010-25700 Equalization Department	2.95	0.61%	4	0	4	1	5
46 1010-26200 Elections	0.15	0.03%	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	14.97	3.10%	21	0	21	4	25
50 1010-71100 Register of Deeds	4.73	0.98%	7	0	7	1	8
53 1010-27102 Department of Public Defe	1.00	0.21%	1	0	1	0	2
54 1010-44200 Drain Commissioner	7.19	1.49%	10	0	10	2	12
71 1010-71800 Environmental Affairs	2.00	0.41%	3	0	3	1	3
76 1010-28800 Geographic Information Sy	1.74	0.36%	2	0	2	0	3
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	1	0	1	0	2
79 1010-31500 Secondary Road Patrol	22.69	4.69%	31	0	31	6	38
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	1.23%	8	0	8	2	10
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	1	0	1	0	2
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	3	0	3	1	3
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.41%	3	0	3	1	3
85 1010-31507 2nd Rd Patrol - City of	0.17	0.04%	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Payroll Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	1.83	0.38%	\$3	\$0	\$3	\$1	\$3
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	0.21%	1	0	1	0	2
92 1010-31681 Road Patrol Grant Oct-De	1.96	0.41%	3	0	3	1	3
102 1010-33100 Marine Law Enforcement (	0.61	0.13%	1	0	1	0	1
113 1010-42600 Off of Emerg Serv-Civil	0.99	0.20%	1	0	1	0	2
118 1010-43000 Animal Services & Adoptic	1.13	0.23%	2	0	2	0	2
135 1010-75100 Recreation/Parks Departm	1.53	0.32%	2	0	2	0	3
139 1010-75700 Community Center	3.84	0.79%	5	0	5	1	6
140 1010-75800 Swimming Pool	0.12	0.02%	0	0	0	0	0
143 1010-762XX Civic Arena	5.79	1.20%	8	0	8	2	10
144 1010-76300 Pinconning Park	3.42	0.71%	5	0	5	1	6
150 2210 Health Dept - Dist Health	41.04	8.49%	57	0	57	12	69
151 2210-605XX Bioterrorism	2.00	0.41%	3	0	3	1	3
152 2340 Animal Service Adoption Millage	5.99	1.24%	8	0	8	2	10
153 2380 Gypsy Moth Control Fund	1.84	0.38%	3	0	3	1	3
154 2400 Mosquito Control Fund	13.70	2.83%	19	0	19	4	23
157 2600 Indigent Defense Fund	12.48	2.58%	17	0	17	4	21
158 2610 911 Service Fund	21.94	4.54%	30	0	30	6	37
159 2630 Concealed Pistol Licensing Fd	0.37	0.08%	1	0	1	0	1
167 2740 Community Corrections Fund	2.59	0.54%	4	0	4	1	4
168 2760 Department On Aging Fund	41.90	8.67%	58	0	58	12	70
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.68	4.28%	29	0	29	6	35
178 2920-66400 In-Home Care-Intensive P	1.00	0.21%	1	0	1	0	2
179 2920-66401 Youth & Family Support S	3.36	0.70%	5	0	5	1	6
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	3	0	3	1	3
183 2920-75105 Juv.Gender Specific Servi	1.98	0.41%	3	0	3	1	3
186 2930 Soldier's Relief	1.46	0.30%	2	0	2	0	2
192 5090-75600 Public Golf Course	3.67	0.76%	5	0	5	1	6
194 5090-75602 Public Golf Course-Club	4.48	0.93%	6	0	6	1	7
197 5180 Delq Prop Tax Foreclosure	0.46	0.10%	1	0	1	0	1
212 7310-27400 Retirement System Fund	1.00	0.21%	1	0	1	0	2
Subtotal	483.32	100.00%	671	0	671	130	801
Direct Bills					0		0
Total					\$671		\$801

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	56	1.07%	\$996	\$0	\$996	\$0	\$996
4 1010-10100 Board of Commissioners	33	0.63%	587	0	587	0	587
5 1010-19100 Accounting Department	37	0.71%	658	0	658	0	658
6 1010-20200 Payroll	34	0.65%	605	0	605	120	725
7 1010-21200 Budget Department	26	0.50%	463	0	463	92	555
8 1010-27200 Administrative Services	19	0.36%	338	0	338	67	405
9 1010-22800 Information Systems Divis	50	0.96%	889	0	889	177	1,066
11 1010-23300 Purchasing	27	0.52%	480	0	480	96	576
12 1010-26500 Buildings and Grounds	66	1.26%	1,174	0	1,174	234	1,408
13 1010-26600 Corporation Counsel	33	0.63%	587	0	587	117	704
14 1010-27000 Personnel & Employee Re	34	0.65%	605	0	605	120	725
15 1010-24900 Printing/Postage	16	0.31%	285	0	285	57	341
16 1010-30100 Sheriff's Office	96	1.84%	1,708	0	1,708	340	2,048
17 1010-75110 Recreation & Facilities	28	0.54%	498	0	498	99	597
18 1010-75112 Parks/Recreation Mainten:	30	0.57%	534	0	534	106	640
19 1010-20300 Risk Management	6	0.11%	107	0	107	21	128
20 1010-20350 Wellness Program	19	0.36%	338	0	338	67	405
21 1010-20500 Retirees Health/Life Insura	3	0.06%	53	0	53	11	64
22 1010-27300 Building Authority	3	0.06%	53	0	53	11	64
23 1010-28300 Circuit Court	64	1.22%	1,139	0	1,139	227	1,365
24 1010-28301 Circuit Court - SSSPP Gra	17	0.33%	302	0	302	60	363
25 1010-28331 Circuit-Adult Drug Court G	15	0.29%	267	0	267	53	320
27 1010-28400 Circuit Court Adult Probati	7	0.13%	125	0	125	25	149
28 1010-28600 District Court	73	1.40%	1,299	0	1,299	258	1,557
29 1010-28700 District Court Adult Probat	27	0.52%	480	0	480	96	576
30 1010-28701 Dist.Ct OWI Treatment Oc	16	0.31%	285	0	285	57	341
31 1010-28900 & 2150 FOC	107	2.05%	1,903	0	1,903	379	2,282
33 1010-29200 Law Library	1	0.02%	18	0	18	4	21
34 1010-28299 Jury/Judicial Council	32	0.61%	569	0	569	113	683
35 1010-29400 Probate Court	59	1.13%	1,050	0	1,050	209	1,258
36 1010-29402 Public Guardian	2	0.04%	36	0	36	7	43
38 1010-17100 County Executive	30	0.57%	534	0	534	106	640
39 1010-21500 Clerk	40	0.77%	712	0	712	142	853
40 1010-22900 Community Outreach / Me	28	0.54%	498	0	498	99	597
43 1010-25419 2019 Delq Tax Property S:	1	0.02%	18	0	18	4	21
44 1010-25420 2020 Delq Tax Property S:	1	0.02%	18	0	18	4	21
45 1010-25700 Equalization Department	35	0.67%	623	0	623	124	747
46 1010-26200 Elections	12	0.23%	213	0	213	42	256
47 1010-26201 Board of Canvassers	3	0.06%	53	0	53	11	64
48 1010-296XX Prosecuting Attorney	127	2.43%	2,259	0	2,259	450	2,709
50 1010-71100 Register of Deeds	36	0.69%	640	0	640	127	768
51 1010-27100 Department of Criminal De	8	0.15%	142	0	142	28	171

**Bay County, MI
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Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	13	0.25%	\$231	\$0	\$231	\$46	\$277
53 1010-27102 Department of Public Defe	30	0.57%	534	0	534	106	640
54 1010-44200 Drain Commissioner	40	0.77%	712	0	712	142	853
55 1010-27160 Department Of Indigent De	2	0.04%	36	0	36	7	43
56 1010-27400 Retirement Board	1	0.02%	18	0	18	4	21
57 1010-27401 Vol Employee Benefit Ass	1	0.02%	18	0	18	4	21
58 1010-44207 Drain - County at Large	1	0.02%	18	0	18	4	21
59 1010-24501 County Survey/Remonum	16	0.31%	285	0	285	57	341
60 1010-27303 Bldg Auth-MH Grp Home,f	1	0.02%	18	0	18	4	21
61 1010-27309 Bldg Auth-MH Grp Home,z	3	0.06%	53	0	53	11	64
62 1010-27310 Bldg Auth-MH Grp Home,f	2	0.04%	36	0	36	7	43
63 1010-27311 Bldg Auth-MH Grp Home,f	1	0.02%	18	0	18	4	21
64 1010-27312 Bldg Auth-MH Grp Home,f	3	0.06%	53	0	53	11	64
65 1010-27319 Bldg Auth-MH Grp Home,f	1	0.02%	18	0	18	4	21
66 1010-27320 Bldg Auth-MH Grp Home,(	1	0.02%	18	0	18	4	21
67 1010-27321 Bldg Auth-MH Grp Home,)	1	0.02%	18	0	18	4	21
68 1010-27322 Bldg Auth-MH Grp Home,)	1	0.02%	18	0	18	4	21
69 1010-56800 Soil Conservation	1	0.02%	18	0	18	4	21
70 1010-71000 M.S.U. Extension	4	0.08%	71	0	71	14	85
71 1010-71800 Environmental Affairs	26	0.50%	463	0	463	92	555
72 1010-71803 Euclid Linear Park	1	0.02%	18	0	18	4	21
73 1010-71804 Environmental Grant	1	0.02%	18	0	18	4	21
76 1010-28800 Geographic Information Sy	24	0.46%	427	0	427	85	512
77 1010-31100 Circuit Court Warrant Offic	22	0.42%	391	0	391	78	469
79 1010-31500 Secondary Road Patrol	54	1.03%	961	0	961	191	1,152
81 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.48%	445	0	445	89	533
82 1010-31504 2nd Rd Patr-Portsmouth	23	0.44%	409	0	409	81	491
83 1010-31505 2nd Rd Ptrl-Williams Twp	23	0.44%	409	0	409	81	491
84 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.44%	409	0	409	81	491
85 1010-31507 2nd Rd Patrol - City of	22	0.42%	391	0	391	78	469
86 1010-31508 2nd Road Patrol-Pinconni	26	0.50%	463	0	463	92	555
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	21	0.40%	374	0	374	74	448
88 1010-31510 Bangor Twps Schools & B	25	0.48%	445	0	445	89	533
89 1010-31516 2nd Rd.Pat-Bay City Schc	22	0.42%	391	0	391	78	469
90 1010-31517 2nd Patrol-Frankenlust & t	23	0.44%	409	0	409	81	491
92 1010-31681 Road Patrol Grant Oct-De	23	0.44%	409	0	409	81	491
93 1010-31700 Township Road Patrol	20	0.38%	356	0	356	71	427
95 1010-31902 Drive MI Safely/Task Forc	11	0.21%	196	0	196	39	235
96 1010-31903 O.W.I. Alcohol Enforceme	11	0.21%	196	0	196	39	235
98 1010-31905 Dre Drug Recogn.Expert C	11	0.21%	196	0	196	39	235
99 1010-32100 Michigan Justice Training	3	0.06%	53	0	53	11	64
101 1010-32500 911 Central Dispatch	1	0.02%	18	0	18	4	21

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Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 1010-33100 Marine Law Enforcement (	20	0.38%	\$356	\$0	\$356	\$71	\$427
103 1010-33101 Marine Safety	2	0.04%	36	0	36	7	43
105 1010-33103 Marine Slow No Wake Pro	5	0.10%	89	0	89	18	107
106 1010-33200 Snowmobile Law Enforcer	8	0.15%	142	0	142	28	171
107 1010-33300 Operations Stone Garden	12	0.23%	213	0	213	42	256
108 1010-33301 Operation Stone Garden F	13	0.25%	231	0	231	46	277
109 1010-33302 Operation Stone Garden F	12	0.23%	213	0	213	42	256
110 1010-33350 Sheriff Covid	2	0.04%	36	0	36	7	43
111 1010-35100 Corrections Department /	6	0.11%	107	0	107	21	128
112 1010-36481 Comm Corrections Plan	1	0.02%	18	0	18	4	21
113 1010-42600 Off of Emerg Serv-Civil	23	0.44%	409	0	409	81	491
114 1010-42601 Local Emergency Planning	1	0.02%	18	0	18	4	21
115 1010-42602 Homeland Security Activity	4	0.08%	71	0	71	14	85
117 1010-42650 AA (Active Assult) Task Fc	2	0.04%	36	0	36	7	43
118 1010-43000 Animal Services & Adoptic	62	1.19%	1,103	0	1,103	219	1,322
119 1010-58000 Pere Marquette Parking	2	0.04%	36	0	36	7	43
120 1010-60100 Health Dept-Admin	3	0.06%	53	0	53	11	64
121 1010-61700 Personal Care - Private	1	0.02%	18	0	18	4	21
123 1010-64800 Medical Examiner	8	0.15%	142	0	142	28	171
124 1010-64900 Mental Health	1	0.02%	18	0	18	4	21
126 1010-66801 Michigan Works!	1	0.02%	18	0	18	4	21
127 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	18	0	18	4	21
128 1010-67100 Social Services-Med Care	1	0.02%	18	0	18	4	21
129 1010-68100 Veterans Burial	1	0.02%	18	0	18	4	21
130 1010-68900 Veterans Relief	1	0.02%	18	0	18	4	21
131 1010-69200 Center Ridge Arms Housir	23	0.44%	409	0	409	81	491
133 1010-72101 Transportation Planning	1	0.02%	18	0	18	4	21
134 1010-72181 Trans. Planning - Oct.-Dec	30	0.57%	534	0	534	106	640
135 1010-75100 Recreation/Parks Departnr	17	0.33%	302	0	302	60	363
136 1010-75104 Juv Community Based Tre	2	0.04%	36	0	36	7	43
137 1010-75105 Juv Gender Specific Servi	2	0.04%	36	0	36	7	43
138 1010-75108 Veterans Park Softball	9	0.17%	160	0	160	32	192
139 1010-75700 Community Center	41	0.78%	729	0	729	145	875
140 1010-75800 Swimming Pool	10	0.19%	178	0	178	35	213
142 1010-76150 Fairgrounds	25	0.48%	445	0	445	89	533
143 1010-762XX Civic Arena	119	2.28%	2,117	0	2,117	421	2,538
144 1010-76300 Pinconning Park	53	1.01%	943	0	943	188	1,130
145 1010-79000 Library	1	0.02%	18	0	18	4	21
146 1010-20250 401(K) Savings Plan Admi	1	0.02%	18	0	18	4	21
147 1010-20400/20401 Self Insurance Adr	1	0.02%	18	0	18	4	21
148 1010-10300 Midland-Bay-Saginaw Airp	1	0.02%	18	0	18	4	21
149 2010 County Road Fund	9	0.17%	160	0	160	32	192

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Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 2210 Health Dept - Dist Health	857	16.39%	\$15,245	\$0	\$15,245	\$3,034	\$18,279
151 2210-605XX Bioterrorism	76	1.45%	1,352	0	1,352	269	1,621
152 2340 Animal Service Adoption Millage	4	0.08%	71	0	71	14	85
153 2380 Gypsy Moth Control Fund	43	0.82%	765	0	765	152	917
154 2400 Mosquito Control Fund	74	1.42%	1,316	0	1,316	262	1,578
155 2560 Regist of Deeds Automation Fnd	11	0.21%	196	0	196	39	235
157 2600 Indigent Defense Fund	62	1.19%	1,103	0	1,103	219	1,322
158 2610 911 Service Fund	85	1.63%	1,512	0	1,512	301	1,813
159 2630 Concealed Pistol Licensing Fd	21	0.40%	374	0	374	74	448
160 2640 Local C.F.O. Training Fund	12	0.23%	213	0	213	42	256
161 2650 Drug Law Enforcement Fund	1	0.02%	18	0	18	4	21
162 2651 Drug Law Enforcement-Bayanet	42	0.80%	747	0	747	149	896
164 2690 Law Library Fund	5	0.10%	89	0	89	18	107
165 2700 Historical Comm/Museum	7	0.13%	125	0	125	25	149
166 2710 Library Fund	19	0.36%	338	0	338	67	405
167 2740 Community Corrections Fund	33	0.63%	587	0	587	117	704
168 2760 Department On Aging Fund	515	9.85%	9,162	0	9,162	1,823	10,985
169 2770 Home Rehabilitation Fund	3	0.06%	53	0	53	11	64
170 2779 Septic Sys Repl	1	0.02%	18	0	18	4	21
171 2860 American Rescue Plan (ARPA)	41	0.78%	729	0	729	145	875
172 2900 Social Welfare Fund	6	0.11%	107	0	107	21	128
174 2920-66200 Child Care-Probate (Child	11	0.21%	196	0	196	39	235
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	72	1.38%	1,281	0	1,281	255	1,536
176 2920-66205 CCF-Casa Ct.Appointed S	6	0.11%	107	0	107	21	128
177 2920-66300 Child Care-D.S.S. (State V	2	0.04%	36	0	36	7	43
178 2920-66400 In-Home Care-Intensive P	28	0.54%	498	0	498	99	597
179 2920-66401 Youth & Family Support S	30	0.57%	534	0	534	106	640
180 2920-66402 Juvenile Drug Court	22	0.42%	391	0	391	78	469
181 2920-66500 Intensive Probation	32	0.61%	569	0	569	113	683
182 2920-75104 Juv.Community Based Tre	31	0.59%	551	0	551	110	661
183 2920-75105 Juv.Gender Specific Servi	37	0.71%	658	0	658	131	789
186 2930 Soldier's Relief	66	1.26%	1,174	0	1,174	234	1,408
187 2940 Veterans Trust Board	1	0.02%	18	0	18	4	21
188 2970 Historical Preservation	8	0.15%	142	0	142	28	171
192 5090-75600 Public Golf Course	48	0.92%	854	0	854	170	1,024
193 5090-75601 Public Golf Course-Snack	2	0.04%	36	0	36	7	43
194 5090-75602 Public Golf Course-Club	51	0.98%	907	0	907	181	1,088
195 5120-67100 Medical Care Facility Func	28	0.54%	498	0	498	99	597
196 5160 100% Tax Payment Fund (DTR)	27	0.52%	480	0	480	96	576
197 5180 Delq Prop Tax Foreclosure	56	1.07%	996	0	996	198	1,194
199 5920 Water and Sewer Fund	7	0.13%	125	0	125	25	149
200 5950 Commissary Fund	7	0.13%	125	0	125	25	149

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Budgeting Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 6770 Self-Insurance Fund-WC/UC/S&I	30	0.57%	\$534	\$0	\$534	\$106	\$640
202 6771 Self-Insurance Fund-Healthcare	19	0.36%	338	0	338	67	405
205 7100 District Court Custodial Fund	2	0.04%	36	0	36	7	43
206 7110 Probate Court Custodial Fund	2	0.04%	36	0	36	7	43
207 7120 Trial Court Custodial Fund	2	0.04%	36	0	36	7	43
208 7140 Inmates Custodial Fund	4	0.08%	71	0	71	14	85
212 7310-27400 Retirement System Fund	76	1.45%	1,352	0	1,352	269	1,621
213 7360-27401 Public Employee Health C	32	0.61%	569	0	569	113	683
216 7640 Inmate Trust Fund	1	0.02%	18	0	18	4	21
223 9760 Governmental Full Accrual	100	1.91%	1,779	0	1,779	354	2,133
224 9770 Governmentl Full Accrual-Drain	8	0.15%	142	0	142	28	171
226 Other	3	0.06%	53	0	53	11	64
Subtotal	5,228	100.00%	93,003	0	93,003	18,061	111,064
Direct Bills					0		0
Total					\$93,003		\$111,064

Basis Units: Budget Transactions by Department less Drain Fund

Source: Transaction History Detail

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Purchasing Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1010-23300 Purchasing	100	100.00%	\$40,201	\$0	\$40,201	\$7,807	\$48,007
Subtotal	100	100.00%	40,201	0	40,201	7,807	48,007
Direct Bills					0		0
Total					\$40,201		\$48,007

Basis Units: Direct to Purchasing Department
Source: Direct Allocation

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Contract Serv. Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	11	10.58%	\$1,125	\$0	\$1,125	\$0	\$1,125
2 Equipment Depreciation	3	2.88%	307	0	307	0	307
3 1010-25300 Treasurer	4	3.85%	409	0	409	0	409
4 1010-10100 Board of Commissioners	2	1.92%	205	0	205	0	205
5 1010-19100 Accounting Department	7	6.73%	716	0	716	0	716
6 1010-20200 Payroll	3	2.88%	307	0	307	80	387
7 1010-21200 Budget Department	5	4.81%	511	0	511	134	645
8 1010-27200 Administrative Services	3	2.88%	307	0	307	80	387
9 1010-22800 Information Systems Divis	8	7.69%	818	0	818	215	1,033
10 Financial System MUNIS	1	0.96%	102	0	102	27	129
11 1010-23300 Purchasing	2	1.92%	205	0	205	54	258
12 1010-26500 Buildings and Grounds	19	18.27%	1,943	0	1,943	510	2,453
13 1010-26600 Corporation Counsel	3	2.88%	307	0	307	80	387
14 1010-27000 Personnel & Employee Re	7	6.73%	716	0	716	188	904
15 1010-24900 Printing/Postage	2	1.92%	205	0	205	54	258
16 1010-30100 Sheriff's Office	2	1.92%	205	0	205	54	258
17 1010-75110 Recreation & Facilities	1	0.96%	102	0	102	27	129
18 1010-75112 Parks/Recreation Mainten:	7	6.73%	716	0	716	188	904
19 1010-20300 Risk Management	9	8.65%	920	0	920	241	1,162
20 1010-20350 Wellness Program	1	0.96%	102	0	102	27	129
21 1010-20500 Retirees Health/Life Insura	3	2.88%	307	0	307	80	387
22 1010-27300 Building Authority	1	0.96%	102	0	102	27	129
Subtotal	104	100.00%	10,635	0	10,635	2,065	12,700
Direct Bills					0		0
Total					\$10,635		\$12,700

Basis Units: Number of functions in each central service dept

Source:

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Special Proj Allocations

Dept:5 1010-19100 Accounting Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1010-20200 Payroll	4,905.54	8.00%	\$6,168	\$0	\$6,168	\$1,198	\$7,366
9 1010-22800 Information Systems Divis	28,906.24	47.14%	36,346	0	36,346	7,058	43,404
150 2210 Health Dept - Dist Health	390.57	0.64%	491	0	491	95	586
212 7310-27400 Retirement System Fund	22,349.39	36.45%	28,101	0	28,101	5,457	33,559
213 7360-27401 Public Employee Health C	4,762.95	7.77%	5,989	0	5,989	1,163	7,152
Subtotal	61,314.69	100.00%	77,095	0	77,095	14,972	92,067
Direct Bills					0		0
Total					\$77,095		\$92,067

Basis Units: Dollar Amount of Wages
Source: Time Study

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$1,125	\$0	\$0	\$1,125
2 Equipment Depreciation	0	0	0	0	307	0	0	307
3 1010-25300 Treasurer	7,802	8	996	0	409	0	0	9,216
4 1010-10100 Board of Commissioners	1,278	16	587	0	205	0	0	2,085
5 1010-19100 Accounting Department	1,765	9	658	0	716	0	0	3,148
6 1010-20200 Payroll	1,902	4	725	0	387	7,366	0	10,384
7 1010-21200 Budget Department	1,676	3	555	0	645	0	0	2,879
8 1010-27200 Administrative Services	1,374	0	405	0	387	0	0	2,166
9 1010-22800 Information Systems Divis	2,885	15	1,066	0	1,033	43,404	0	48,404
10 Financial System MUNIS	0	0	0	0	129	0	0	129
11 1010-23300 Purchasing	1,403	2	576	48,007	258	0	0	50,246
12 1010-26500 Buildings and Grounds	7,261	33	1,408	0	2,453	0	0	11,154
13 1010-26600 Corporation Counsel	2,099	7	704	0	387	0	0	3,196
14 1010-27000 Personnel & Employee Re	1,807	5	725	0	904	0	0	3,441
15 1010-24900 Printing/Postage	918	0	341	0	258	0	0	1,518
16 1010-30100 Sheriff's Office	16,548	86	2,048	0	258	0	0	18,939
17 1010-75110 Recreation & Facilities	1,567	2	597	0	129	0	0	2,295
18 1010-75112 Parks/Recreation Mainten:	1,851	4	640	0	904	0	0	3,399
19 1010-20300 Risk Management	40	0	128	0	1,162	0	0	1,330
20 1010-20350 Wellness Program	1,049	2	405	0	129	0	0	1,585
21 1010-20500 Retirees Health/Life Insura	266	0	64	0	387	0	0	717
22 1010-27300 Building Authority	219	0	64	0	129	0	0	412
23 1010-28300 Circuit Court	6,354	23	1,365	0	0	0	0	7,742
24 1010-28301 Circuit Court - SSSPP Gra	1,118	2	363	0	0	0	0	1,483
25 1010-28331 Circuit-Adult Drug Court G	933	1	320	0	0	0	0	1,254
26 1010-28341 Circuit Ct Blog Response I	0	2	0	0	0	0	0	2
27 1010-28400 Circuit Court Adult Probati	710	0	149	0	0	0	0	860
28 1010-28600 District Court	3,581	28	1,557	0	0	0	0	5,166
29 1010-28700 District Court Adult Probat	1,658	10	576	0	0	0	0	2,244
30 1010-28701 Dist.Ct OWI Treatment Oc	900	1	341	0	0	0	0	1,242
31 1010-28900 & 2150 FOC	8,387	45	2,282	0	0	0	0	10,715
33 1010-29200 Law Library	44	0	21	0	0	0	0	65
34 1010-28299 Jury/Judicial Council	1,905	2	683	0	0	0	0	2,590
35 1010-29400 Probate Court	4,831	21	1,258	0	0	0	0	6,110
36 1010-29402 Public Guardian	200	0	43	0	0	0	0	243
38 1010-17100 County Executive	1,782	3	640	0	0	0	0	2,425
39 1010-21500 Clerk	4,623	7	853	0	0	0	0	5,483
40 1010-22900 Community Outreach / Me	1,268	2	597	0	0	0	0	1,867
43 1010-25419 2019 Delq Tax Property S:	7	0	21	0	0	0	0	29
44 1010-25420 2020 Delq Tax Property S:	36	0	21	0	0	0	0	58
45 1010-25700 Equalization Department	2,033	5	747	0	0	0	0	2,784

**Bay County, MI
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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
46 1010-26200 Elections	\$270	\$0	\$256	\$0	\$0	\$0	\$0	\$526
47 1010-26201 Board of Canvassers	346	0	64	0	0	0	0	410
48 1010-296XX Prosecuting Attorney	7,822	25	2,709	0	0	0	0	10,556
50 1010-71100 Register of Deeds	5,509	8	768	0	0	0	0	6,284
51 1010-27100 Department of Criminal De	157	0	171	0	0	0	0	327
52 1010-27101 Indigent Attorney	4,295	0	277	0	0	0	0	4,573
53 1010-27102 Department of Public Defe	1,406	2	640	0	0	0	0	2,048
54 1010-44200 Drain Commissioner	2,656	12	853	0	0	0	0	3,521
55 1010-27160 Department Of Indigent De	40	0	43	0	0	0	0	83
56 1010-27400 Retirement Board	44	0	21	0	0	0	0	65
57 1010-27401 Vol Employee Benefit Ass	44	0	21	0	0	0	0	65
58 1010-44207 Drain - County at Large	18	0	21	0	0	0	0	40
59 1010-24501 County Survey/Remonum	2,150	0	341	0	0	0	0	2,491
60 1010-27303 Bldg Auth-MH Grp Home,f	22	0	21	0	0	0	0	43
61 1010-27309 Bldg Auth-MH Grp Home,z	33	0	64	0	0	0	0	97
62 1010-27310 Bldg Auth-MH Grp Home,f	22	0	43	0	0	0	0	65
63 1010-27311 Bldg Auth-MH Grp Home,f	26	0	21	0	0	0	0	47
64 1010-27312 Bldg Auth-MH Grp Home,f	26	0	64	0	0	0	0	89
65 1010-27319 Bldg Auth-MH Grp Home,l	26	0	21	0	0	0	0	47
66 1010-27320 Bldg Auth-MH Grp Home,(	0	0	21	0	0	0	0	21
67 1010-27321 Bldg Auth-MH Grp Home,/	29	0	21	0	0	0	0	50
68 1010-27322 Bldg Auth-MH Grp Home,/	18	0	21	0	0	0	0	40
69 1010-56800 Soil Conservation	455	0	21	0	0	0	0	477
70 1010-71000 M.S.U. Extension	149	0	85	0	0	0	0	235
71 1010-71800 Environmental Affairs	1,567	3	555	0	0	0	0	2,125
72 1010-71803 Euclid Linear Park	7	0	21	0	0	0	0	29
73 1010-71804 Environmental Grant	4	0	21	0	0	0	0	25
76 1010-28800 Geographic Information Sy	1,115	3	512	0	0	0	0	1,630
77 1010-31100 Circuit Court Warrant Offic	1,370	2	469	0	0	0	0	1,841
79 1010-31500 Secondary Road Patrol	4,452	38	1,152	0	0	0	0	5,642
81 1010-31503 2nd Rd Patrol-Bangor Tw	1,363	10	533	0	0	0	0	1,906
82 1010-31504 2nd Rd Patr-Portsmouth	1,202	2	491	0	0	0	0	1,695
83 1010-31505 2nd Rd Patr-Williams Twp	1,261	3	491	0	0	0	0	1,754
84 1010-31506 2nd Rd Patrol-Monitor Tw	1,272	3	491	0	0	0	0	1,765
85 1010-31507 2nd Rd Patrol - City of	1,159	0	469	0	0	0	0	1,628
86 1010-31508 2nd Road Patrol-Pinconni	2,051	3	555	0	0	0	0	2,609
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	1,242	0	448	0	0	0	0	1,690
88 1010-31510 Bangor Twps Schools & B	1,097	0	533	0	0	0	0	1,630
89 1010-31516 2nd Rd.Pat-Bay City Schc	1,009	0	469	0	0	0	0	1,478
90 1010-31517 2nd Patrol-Frankenlust & l	1,221	2	491	0	0	0	0	1,713
92 1010-31681 Road Patrol Grant Oct-De	1,450	3	491	0	0	0	0	1,944

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
93 1010-31700 Township Road Patrol	\$1,235	\$0	\$427	\$0	\$0	\$0	\$0	\$1,662
95 1010-31902 Drive MI Safely/Task Forc	565	0	235	0	0	0	0	799
96 1010-31903 O.W.I. Alcohol Enforceme	321	0	235	0	0	0	0	555
98 1010-31905 Dre Drug Recogn.Expert C	77	0	235	0	0	0	0	311
99 1010-32100 Michigan Justice Training	62	0	64	0	0	0	0	126
101 1010-32500 911 Central Dispatch	4	0	21	0	0	0	0	25
102 1010-33100 Marine Law Enforcement (	707	1	427	0	0	0	0	1,134
103 1010-33101 Marine Safety	40	0	43	0	0	0	0	83
105 1010-33103 Marine Slow No Wake Pro	91	0	107	0	0	0	0	198
106 1010-33200 Snowmobile Law Enforcer	87	0	171	0	0	0	0	258
107 1010-33300 Operations Stone Garden	1,191	0	256	0	0	0	0	1,447
108 1010-33301 Operation Stone Garden F	149	0	277	0	0	0	0	427
109 1010-33302 Operation Stone Garden F	113	0	256	0	0	0	0	369
110 1010-33350 Sheriff Covid	7	0	43	0	0	0	0	50
111 1010-35100 Corrections Department / .	434	0	128	0	0	0	0	562
112 1010-36481 Comm Corrections Plan	40	0	21	0	0	0	0	61
113 1010-42600 Off of Emerg Serv-Civil	1,217	2	491	0	0	0	0	1,709
114 1010-42601 Local Emergency Planning	4	0	21	0	0	0	0	25
115 1010-42602 Homeland Security Activity	22	0	85	0	0	0	0	107
117 1010-42650 AA (Active Assult) Task Fc	11	0	43	0	0	0	0	54
118 1010-43000 Animal Services & Adoptic	4,809	2	1,322	0	0	0	0	6,133
119 1010-58000 Pere Marquette Parking	55	0	43	0	0	0	0	97
120 1010-60100 Health Dept-Admin	117	0	64	0	0	0	0	181
121 1010-61700 Personal Care - Private	11	0	21	0	0	0	0	32
123 1010-64800 Medical Examiner	550	0	171	0	0	0	0	721
124 1010-64900 Mental Health	15	0	21	0	0	0	0	36
126 1010-66801 Michigan Works!	22	0	21	0	0	0	0	43
127 1010-67000 Mi Dept Human Serv-Bay	40	0	21	0	0	0	0	61
128 1010-67100 Social Services-Med Care	44	0	21	0	0	0	0	65
129 1010-68100 Veterans Burial	4	0	21	0	0	0	0	25
130 1010-68900 Veterans Relief	44	0	21	0	0	0	0	65
131 1010-69200 Center Ridge Arms Housir	448	0	491	0	0	0	0	939
133 1010-72101 Transportation Planning	7	0	21	0	0	0	0	29
134 1010-72181 Trans. Planning - Oct.-Dec	1,687	0	640	0	0	0	0	2,327
135 1010-75100 Recreation/Parks Departrr	295	3	363	0	0	0	0	660
136 1010-75104 Juv Community Based Tre	44	0	43	0	0	0	0	86
137 1010-75105 Juv Gender Specific Servi	44	0	43	0	0	0	0	86
138 1010-75108 Veterans Park Softball	204	0	192	0	0	0	0	396
139 1010-75700 Community Center	3,895	6	875	0	0	0	0	4,776
140 1010-75800 Swimming Pool	291	0	213	0	0	0	0	505
142 1010-76150 Fairgrounds	1,038	0	533	0	0	0	0	1,572

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Cost Allocation Plan**

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
143 1010-762XX Civic Arena	\$18,756	\$10	\$2,538	\$0	\$0	\$0	\$0	\$21,304
144 1010-76300 Pinconning Park	5,789	6	1,130	0	0	0	0	6,925
145 1010-79000 Library	44	0	21	0	0	0	0	65
146 1010-20250 401(K) Savings Plan Admi	4	0	21	0	0	0	0	25
147 1010-20400/20401 Self Insurance Adr	44	0	21	0	0	0	0	65
148 1010-10300 Midland-Bay-Saginaw Airp	69	0	21	0	0	0	0	91
149 2010 County Road Fund	831	0	192	0	0	0	0	1,023
150 2210 Health Dept - Dist Health	40,557	69	18,279	0	0	586	0	59,492
151 2210-605XX Bioterrorism	1,574	3	1,621	0	0	0	0	3,198
152 2340 Animal Service Adoption Millage	66	10	85	0	0	0	0	161
153 2380 Gypsy Moth Control Fund	2,346	3	917	0	0	0	0	3,267
154 2400 Mosquito Control Fund	5,002	23	1,578	0	0	0	0	6,604
155 2560 Regist of Deeds Automation Fnd	281	0	235	0	0	0	0	515
157 2600 Indigent Defense Fund	3,341	21	1,322	0	0	0	0	4,684
158 2610 911 Service Fund	4,904	37	1,813	0	0	0	0	6,754
159 2630 Concealed Pistol Licensing Fd	2,048	1	448	0	0	0	0	2,496
160 2640 Local C.F.O. Training Fund	164	0	256	0	0	0	0	420
161 2650 Drug Law Enforcement Fund	7	0	21	0	0	0	0	29
162 2651 Drug Law Enforcement-Bayanet	667	0	896	0	0	0	0	1,563
164 2690 Law Library Fund	306	0	107	0	0	0	0	413
165 2700 Historical Comm/Museum	33	0	149	0	0	0	0	182
166 2710 Library Fund	506	0	405	0	0	0	0	912
167 2740 Community Corrections Fund	1,709	4	704	0	0	0	0	2,417
168 2760 Department On Aging Fund	32,389	70	10,985	0	0	0	0	43,444
169 2770 Home Rehabilitation Fund	11	0	64	0	0	0	0	75
170 2779 Septic Sys Repl	4	0	21	0	0	0	0	25
171 2860 American Rescue Plan (ARPA)	2,226	0	875	0	0	0	0	3,101
172 2900 Social Welfare Fund	200	0	128	0	0	0	0	328
174 2920-66200 Child Care-Probate (Child	448	0	235	0	0	0	0	683
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	5,582	35	1,536	0	0	0	0	7,152
176 2920-66205 CCF-Casa Ct.Appointed S	186	0	128	0	0	0	0	314
177 2920-66300 Child Care-D.S.S. (State V	73	0	43	0	0	0	0	116
178 2920-66400 In-Home Care-Intensive P	1,370	2	597	0	0	0	0	1,969
179 2920-66401 Youth & Family Support S	1,690	6	640	0	0	0	0	2,336
180 2920-66402 Juvenile Drug Court	1,264	0	469	0	0	0	0	1,733
181 2920-66500 Intensive Probation	1,643	0	683	0	0	0	0	2,326
182 2920-75104 Juv.Community Based Tre	1,446	3	661	0	0	0	0	2,111
183 2920-75105 Juv.Gender Specific Servi	1,840	3	789	0	0	0	0	2,632
186 2930 Soldier's Relief	4,652	2	1,408	0	0	0	0	6,063
187 2940 Veterans Trust Board	7	0	21	0	0	0	0	29
188 2970 Historical Preservation	565	0	171	0	0	0	0	735

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:5 1010-19100 Accounting Department

Department	Accounting	Payroll	Budgeting	Purchasing	Contract Serv.	Special Proj	General Government	Total
192 5090-75600 Public Golf Course	\$3,625	\$6	\$1,024	\$0	\$0	\$0	\$0	\$4,655
193 5090-75601 Public Golf Course-Snack	179	0	43	0	0	0	0	221
194 5090-75602 Public Golf Course-Club	5,465	7	1,088	0	0	0	0	6,560
195 5120-67100 Medical Care Facility Func	4,886	0	597	0	0	0	0	5,483
196 5160 100% Tax Payment Fund (DTR)	3,997	0	576	0	0	0	0	4,573
197 5180 Delq Prop Tax Foreclosure	5,232	1	1,194	0	0	0	0	6,427
199 5920 Water and Sewer Fund	146	0	149	0	0	0	0	295
200 5950 Commissary Fund	266	0	149	0	0	0	0	415
201 6770 Self-Insurance Fund-WC/UC/S&A	2,120	0	640	0	0	0	0	2,760
202 6771 Self-Insurance Fund-Healthcare	1,250	0	405	0	0	0	0	1,655
205 7100 District Court Custodial Fund	7	0	43	0	0	0	0	50
206 7110 Probate Court Custodial Fund	7	0	43	0	0	0	0	50
207 7120 Trial Court Custodial Fund	7	0	43	0	0	0	0	50
208 7140 Inmates Custodial Fund	55	0	85	0	0	0	0	140
212 7310-27400 Retirement System Fund	4,736	2	1,621	0	0	33,559	0	39,918
213 7360-27401 Public Employee Health C	1,067	0	683	0	0	7,152	0	8,902
216 7640 Inmate Trust Fund	11	0	21	0	0	0	0	32
217 8010 Drain	2,518	0	0	0	0	0	0	2,518
218 8011 Hampton O&M	802	0	0	0	0	0	0	802
219 8012 Portsmouth O&M	146	0	0	0	0	0	0	146
220 8014 Bangor O&M	1,993	0	0	0	0	0	0	1,993
223 9760 Governmental Full Accrual	914	0	2,133	0	0	0	0	3,047
224 9770 Governmentl Full Accrual-Drain	58	0	171	0	0	0	0	229
226 Other	15	0	64	0	0	0	0	79
Total	\$346,662	\$801	\$111,064	\$48,007	\$12,700	\$92,067	\$0	\$611,302

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

**1010-20200 Payroll
Nature and Extent of Service**

The Payroll Department performs duties related to the administration of payroll withholdings and benefits. The costs of these services have been functionalized and allocated as indicated below.

- **Payroll** - The cost of processing payroll withholdings and filings has been identified within this function and has been allocated to benefitting departments based on the number of Full-Time Equivalent Employees (FTEs) in each department.
- **Retirement** - The cost of administering and processing retirement benefits has been identified within this function and has been allocated directly to the Retirement Fund.
- **Budget** - The payroll department provides intermittent support for budgeting. Costs related to the administration and adoption of the annual county budget have been identified within this function. These costs have been allocated to benefitting departments based on the number of budget line items and budget adjustments by department.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:6 1010-20200 Payroll

Description		Amount	General Admin	Payroll	Retirement	Budgeting
Personnel Costs						
Salaries	S1	134,137	0	128,396	0	5,741
<i>Salary % Split</i>			<i>.00%</i>	<i>95.72%</i>	<i>.00%</i>	<i>4.28%</i>
Benefits	S	42,309	0	40,498	0	1,811
Subtotal - Personnel Costs		176,446	0	168,894	0	7,552
Services & Supplies Cost						
72700 Office Supplies	S	652	0	624	0	28
72800 Printing and Binding	S	76	0	73	0	3
72900 Postage	S	1,425	0	1,364	0	61
74200 Food Supplies	S	156	0	149	0	7
75100 Computer Supplies	S	1,000	0	957	0	43
80100 Professional Services	S	50	0	48	0	2
81900 Consultants	S	25,000	0	23,930	0	1,070
85200 Telephone	S	38	0	36	0	2
86500 State Travel Mileage	S	214	0	205	0	9
86100 Conference Fees & Expenses	S	803	0	768	0	34
94601 Equipment Rental-Copy Machir	S	78	0	74	0	3
95500 Miscellaneous	S	36	0	35	0	2
96500 Insurance and Bonds	P	1,620	0	0	1,620	0
1010-20210 Contributions - Other	D	0	0	0	0	0
63700 Department Services	S	(105)	0	(101)	0	(4)
Subtotal - Services & Supplies		31,042	0	28,163	1,620	1,259
Department Cost Total		207,488	0	197,057	1,620	8,811
Adjustments to Cost						
1010-20210 Contributions - Other	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		207,488	0	197,057	1,620	8,811
General Admin Distribution			0	0	0	0
Grand Total		\$207,488		\$197,057	\$1,620	\$8,811

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
1 County Building	\$198	\$0	\$189	\$2	\$8
Subtotal - Building Depreciation	198	0	189	2	8
2 Imaging Equipment	813	1	773	6	35
2 Telephone Equipment	156	0	148	1	7
Subtotal - Equipment Depreciation	969	1	921	8	41
3 Cash Receipts	111	40	143	1	6
3 Bank Reconciliation	174	60	222	2	10
Subtotal - 1010-25300 Treasurer	285	100	366	3	16
4 Annual Audit	451	181	601	5	27
Subtotal - 1010-10100 Board of Comm	451	181	601	5	27
5 Accounting	1,551	351	1,806	15	81
5 Payroll	3	1	3	0	0
5 Budgeting	605	120	689	6	31
5 Contract Serv.	307	80	368	3	16
5 Special Proj	6,168	1,198	6,996	58	313
Subtotal - 1010-19100 Accounting Dep	8,634	1,750	9,862	81	441
6 Payroll	0	904	859	7	38
6 Budgeting	0	56	53	0	2
Subtotal - 1010-20200 Payroll	0	960	912	7	41
7 Budgeting	0	783	743	6	33
7 Accts Payable	0	67	63	1	3
7 General Accounting	0	231	219	2	10
Subtotal - 1010-21200 Budget Departm	0	1,080	1,026	8	46
8 Admin Services	0	204	194	2	9
Subtotal - 1010-27200 Administrative S	0	204	194	2	9
9 Tech Support	0	6,066	5,761	47	258
9 Network/Server	0	3,480	3,305	27	148

**Bay County, MI
Cost Allocation Plan**

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10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:6 1010-20200 Payroll

Department	First Incoming	Second Incoming	Payroll	Retirement	Budgeting
9 Imaging	\$0	\$196	\$186	\$2	\$8
Subtotal - 1010-22800 Information Sys	0	9,742	9,252	76	414
10 Accounting	0	962	913	8	41
Subtotal - Financial System MUNIS	0	962	913	8	41
11 Purchasing	0	499	474	4	21
Subtotal - 1010-23300 Purchasing	0	499	474	4	21
12 County Building	0	11,758	11,167	92	499
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	11,758	11,167	92	499
14 Human Resources	0	926	879	7	39
14 Labor Relations	0	374	355	3	16
14 Education and Training	0	35	34	0	2
Subtotal - 1010-27000 Personnel & Err	0	1,335	1,268	10	57
15 Mail Services	0	283	268	2	12
Subtotal - 1010-24900 Printing/Postage	0	283	268	2	12
18 County Building	0	74	70	1	3
Subtotal - 1010-75112 Parks/Recreatio	0	74	70	1	3
19 General Liability	0	613	582	5	26
19 County Building	0	602	572	5	26
Subtotal - 1010-20300 Risk Manageme	0	1,215	1,154	9	52
20 Wellness Program	0	278	264	2	12
Subtotal - 1010-20350 Wellness Progr	0	278	264	2	12
21 Term Payoff	0	1,385	1,315	11	59
Subtotal - 1010-20500 Retirees Health/	0	1,385	1,315	11	59
Total Incoming	10,537	31,807	40,215	331	1,798
C. Total Allocated		\$249,831	\$237,272	\$1,950	\$10,609
			94.97%	0.78%	4.25%

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6.05	1.25%	\$2,592	\$0	\$2,592	\$0	\$2,592
4 1010-10100 Board of Commissioners	11.19	2.32%	4,794	0	4,794	0	4,794
5 1010-19100 Accounting Department	6.27	1.30%	2,686	0	2,686	0	2,686
6 1010-20200 Payroll	2.11	0.44%	904	0	904	0	904
7 1010-21200 Budget Department	2.00	0.41%	857	0	857	132	989
9 1010-22800 Information Systems Divis	9.00	1.86%	3,856	0	3,856	594	4,450
11 1010-23300 Purchasing	1.00	0.21%	428	0	428	66	494
12 1010-26500 Buildings and Grounds	19.64	4.06%	8,414	0	8,414	1,296	9,710
13 1010-26600 Corporation Counsel	4.00	0.83%	1,714	0	1,714	264	1,978
14 1010-27000 Personnel & Employee Re	3.00	0.62%	1,285	0	1,285	198	1,483
16 1010-30100 Sheriff's Office	51.34	10.62%	21,995	0	21,995	3,388	25,383
17 1010-75110 Recreation & Facilities	1.00	0.21%	428	0	428	66	494
18 1010-75112 Parks/Recreation Mainten:	2.55	0.53%	1,092	0	1,092	168	1,261
20 1010-20350 Wellness Program	1.00	0.21%	428	0	428	66	494
23 1010-28300 Circuit Court	13.88	2.87%	5,946	0	5,946	916	6,863
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	428	0	428	66	494
25 1010-28331 Circuit-Adult Drug Court G	0.74	0.15%	317	0	317	49	366
26 1010-28341 Circuit Ct Blog Response I	1.00	0.21%	428	0	428	66	494
28 1010-28600 District Court	16.74	3.46%	7,172	0	7,172	1,105	8,277
29 1010-28700 District Court Adult Probat	5.99	1.24%	2,566	0	2,566	395	2,962
30 1010-28701 Dist.Ct OWI Treatment Oc	0.51	0.11%	218	0	218	34	252
31 1010-28900 & 2150 FOC	27.19	5.63%	11,649	0	11,649	1,794	13,443
34 1010-28299 Jury/Judicial Council	1.00	0.21%	428	0	428	66	494
35 1010-29400 Probate Court	12.42	2.57%	5,321	0	5,321	820	6,141
38 1010-17100 County Executive	2.00	0.41%	857	0	857	132	989
39 1010-21500 Clerk	3.99	0.83%	1,709	0	1,709	263	1,973
40 1010-22900 Community Outreach / Me	1.00	0.21%	428	0	428	66	494
45 1010-25700 Equalization Department	2.95	0.61%	1,264	0	1,264	195	1,459
46 1010-26200 Elections	0.15	0.03%	64	0	64	10	74
48 1010-296XX Prosecuting Attorney	14.97	3.10%	6,413	0	6,413	988	7,401
50 1010-71100 Register of Deeds	4.73	0.98%	2,026	0	2,026	312	2,339
53 1010-27102 Department of Public Defe	1.00	0.21%	428	0	428	66	494
54 1010-44200 Drain Commissioner	7.19	1.49%	3,080	0	3,080	475	3,555
71 1010-71800 Environmental Affairs	2.00	0.41%	857	0	857	132	989
76 1010-28800 Geographic Information Sy	1.74	0.36%	745	0	745	115	860
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	428	0	428	66	494
79 1010-31500 Secondary Road Patrol	22.69	4.69%	9,721	0	9,721	1,498	11,218
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	1.23%	2,553	0	2,553	393	2,947
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	428	0	428	66	494
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	857	0	857	132	989
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.41%	857	0	857	132	989
85 1010-31507 2nd Rd Patrol - City of	0.17	0.04%	73	0	73	11	84

**Bay County, MI
Cost Allocation Plan**

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Payroll Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	1.83	0.38%	\$784	\$0	\$784	\$121	\$905
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	0.21%	428	0	428	66	494
92 1010-31681 Road Patrol Grant Oct-De	1.96	0.41%	840	0	840	129	969
102 1010-33100 Marine Law Enforcement (	0.61	0.13%	261	0	261	40	302
113 1010-42600 Off of Emerg Serv-Civil	0.99	0.20%	424	0	424	65	489
118 1010-43000 Animal Services & Adoptic	1.13	0.23%	484	0	484	75	559
135 1010-75100 Recreation/Parks Departm	1.53	0.32%	655	0	655	101	756
139 1010-75700 Community Center	3.84	0.79%	1,645	0	1,645	253	1,899
140 1010-75800 Swimming Pool	0.12	0.02%	51	0	51	8	59
143 1010-762XX Civic Arena	5.79	1.20%	2,481	0	2,481	382	2,863
144 1010-76300 Pinconning Park	3.42	0.71%	1,465	0	1,465	226	1,691
150 2210 Health Dept - Dist Health	41.04	8.49%	17,582	0	17,582	2,709	20,291
151 2210-605XX Bioterrorism	2.00	0.41%	857	0	857	132	989
152 2340 Animal Service Adoption Millage	5.99	1.24%	2,566	0	2,566	395	2,962
153 2380 Gypsy Moth Control Fund	1.84	0.38%	788	0	788	121	910
154 2400 Mosquito Control Fund	13.70	2.83%	5,869	0	5,869	904	6,774
157 2600 Indigent Defense Fund	12.48	2.58%	5,347	0	5,347	824	6,170
158 2610 911 Service Fund	21.94	4.54%	9,400	0	9,400	1,448	10,848
159 2630 Concealed Pistol Licensing Fd	0.37	0.08%	159	0	159	24	183
167 2740 Community Corrections Fund	2.59	0.54%	1,110	0	1,110	171	1,281
168 2760 Department On Aging Fund	41.90	8.67%	17,951	0	17,951	2,765	20,716
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.68	4.28%	8,860	0	8,860	1,365	10,225
178 2920-66400 In-Home Care-Intensive P	1.00	0.21%	428	0	428	66	494
179 2920-66401 Youth & Family Support S	3.36	0.70%	1,439	0	1,439	222	1,661
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	857	0	857	132	989
183 2920-75105 Juv.Gender Specific Servi	1.98	0.41%	848	0	848	131	979
186 2930 Soldier's Relief	1.46	0.30%	625	0	625	96	722
192 5090-75600 Public Golf Course	3.67	0.76%	1,572	0	1,572	242	1,815
194 5090-75602 Public Golf Course-Club	4.48	0.93%	1,919	0	1,919	296	2,215
197 5180 Delq Prop Tax Foreclosure	0.46	0.10%	197	0	197	30	227
212 7310-27400 Retirement System Fund	1.00	0.21%	428	0	428	66	494
Subtotal	483.32	100.00%	207,064	0	207,064	30,208	237,272
Direct Bills					0		0
Total					\$207,064		\$237,272

Basis Units: FTEs
Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

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Retirement Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
212 7310-27400 Retirement System Fund	100	100.00%	\$1,702	\$0	\$1,702	\$248	\$1,950
Subtotal	100	100.00%	1,702	0	1,702	248	1,950
Direct Bills					0		0
Total					\$1,702		\$1,950
Basis Units: Direct to Retirement							
Source:							

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	56	0.99%	\$92	\$0	\$92	\$0	\$92
4 1010-10100 Board of Commissioners	33	0.59%	54	0	54	0	54
5 1010-19100 Accounting Department	37	0.66%	61	0	61	0	61
6 1010-20200 Payroll	34	0.60%	56	0	56	0	56
7 1010-21200 Budget Department	26	0.46%	43	0	43	6	49
8 1010-27200 Administrative Services	19	0.34%	31	0	31	5	36
9 1010-22800 Information Systems Divis	50	0.89%	82	0	82	12	95
11 1010-23300 Purchasing	27	0.48%	44	0	44	7	51
12 1010-26500 Buildings and Grounds	66	1.17%	108	0	108	16	125
13 1010-26600 Corporation Counsel	33	0.59%	54	0	54	8	62
14 1010-27000 Personnel & Employee Re	34	0.60%	56	0	56	8	64
15 1010-24900 Printing/Postage	16	0.28%	26	0	26	4	30
16 1010-30100 Sheriff's Office	96	1.70%	158	0	158	24	181
17 1010-75110 Recreation & Facilities	28	0.50%	46	0	46	7	53
18 1010-75112 Parks/Recreation Mainten:	30	0.53%	49	0	49	7	57
19 1010-20300 Risk Management	6	0.11%	10	0	10	1	11
20 1010-20350 Wellness Program	19	0.34%	31	0	31	5	36
21 1010-20500 Retirees Health/Life Insura	3	0.05%	5	0	5	1	6
22 1010-27300 Building Authority	3	0.05%	5	0	5	1	6
23 1010-28300 Circuit Court	64	1.14%	105	0	105	16	121
24 1010-28301 Circuit Court - SSSPP Gra	17	0.30%	28	0	28	4	32
25 1010-28331 Circuit-Adult Drug Court G	15	0.27%	25	0	25	4	28
27 1010-28400 Circuit Court Adult Probati	7	0.12%	12	0	12	2	13
28 1010-28600 District Court	73	1.30%	120	0	120	18	138
29 1010-28700 District Court Adult Probat	27	0.48%	44	0	44	7	51
30 1010-28701 Dist.Ct OWI Treatment Oc	16	0.28%	26	0	26	4	30
31 1010-28900 & 2150 FOC	107	1.90%	176	0	176	26	202
33 1010-29200 Law Library	1	0.02%	2	0	2	0	2
34 1010-28299 Jury/Judicial Council	32	0.57%	53	0	53	8	60
35 1010-29400 Probate Court	59	1.05%	97	0	97	15	112
36 1010-29402 Public Guardian	2	0.04%	3	0	3	0	4
38 1010-17100 County Executive	30	0.53%	49	0	49	7	57
39 1010-21500 Clerk	40	0.71%	66	0	66	10	76
40 1010-22900 Community Outreach / Me	28	0.50%	46	0	46	7	53
43 1010-25419 2019 Delq Tax Property S:	1	0.02%	2	0	2	0	2
44 1010-25420 2020 Delq Tax Property S:	1	0.02%	2	0	2	0	2
45 1010-25700 Equalization Department	35	0.62%	58	0	58	9	66
46 1010-26200 Elections	12	0.21%	20	0	20	3	23
47 1010-26201 Board of Canvassers	3	0.05%	5	0	5	1	6
48 1010-296XX Prosecuting Attorney	127	2.25%	209	0	209	31	240
50 1010-71100 Register of Deeds	36	0.64%	59	0	59	9	68
51 1010-27100 Department of Criminal De	8	0.14%	13	0	13	2	15

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	13	0.23%	\$21	\$0	\$21	\$3	\$25
53 1010-27102 Department of Public Defe	30	0.53%	49	0	49	7	57
54 1010-44200 Drain Commissioner	40	0.71%	66	0	66	10	76
55 1010-27160 Department Of Indigent De	2	0.04%	3	0	3	0	4
56 1010-27400 Retirement Board	1	0.02%	2	0	2	0	2
57 1010-27401 Vol Employee Benefit Ass	1	0.02%	2	0	2	0	2
58 1010-44207 Drain - County at Large	1	0.02%	2	0	2	0	2
59 1010-24501 County Survey/Remonum	16	0.28%	26	0	26	4	30
60 1010-27303 Bldg Auth-MH Grp Home,f	1	0.02%	2	0	2	0	2
61 1010-27309 Bldg Auth-MH Grp Home,z	3	0.05%	5	0	5	1	6
62 1010-27310 Bldg Auth-MH Grp Home,f	2	0.04%	3	0	3	0	4
63 1010-27311 Bldg Auth-MH Grp Home,f	1	0.02%	2	0	2	0	2
64 1010-27312 Bldg Auth-MH Grp Home,f	3	0.05%	5	0	5	1	6
65 1010-27319 Bldg Auth-MH Grp Home,f	1	0.02%	2	0	2	0	2
66 1010-27320 Bldg Auth-MH Grp Home,(	1	0.02%	2	0	2	0	2
67 1010-27321 Bldg Auth-MH Grp Home,)	1	0.02%	2	0	2	0	2
68 1010-27322 Bldg Auth-MH Grp Home,)	1	0.02%	2	0	2	0	2
69 1010-56800 Soil Conservation	1	0.02%	2	0	2	0	2
70 1010-71000 M.S.U. Extension	4	0.07%	7	0	7	1	8
71 1010-71800 Environmental Affairs	26	0.46%	43	0	43	6	49
72 1010-71803 Euclid Linear Park	1	0.02%	2	0	2	0	2
73 1010-71804 Environmental Grant	1	0.02%	2	0	2	0	2
76 1010-28800 Geographic Information Sy	24	0.43%	39	0	39	6	45
77 1010-31100 Circuit Court Warrant Offic	22	0.39%	36	0	36	5	42
79 1010-31500 Secondary Road Patrol	54	0.96%	89	0	89	13	102
81 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.44%	41	0	41	6	47
82 1010-31504 2nd Rd Patr-Portsmouth	23	0.41%	38	0	38	6	43
83 1010-31505 2nd Rd Ptrl-Williams Twp	23	0.41%	38	0	38	6	43
84 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.41%	38	0	38	6	43
85 1010-31507 2nd Rd Patrol - City of	22	0.39%	36	0	36	5	42
86 1010-31508 2nd Road Patrol-Pinconni	26	0.46%	43	0	43	6	49
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	21	0.37%	35	0	35	5	40
88 1010-31510 Bangor Twps Schools & B	25	0.44%	41	0	41	6	47
89 1010-31516 2nd Rd.Pat-Bay City Sch	22	0.39%	36	0	36	5	42
90 1010-31517 2nd Patrol-Frankenlust & t	23	0.41%	38	0	38	6	43
92 1010-31681 Road Patrol Grant Oct-De	23	0.41%	38	0	38	6	43
93 1010-31700 Township Road Patrol	20	0.36%	33	0	33	5	38
95 1010-31902 Drive MI Safely/Task Forc	11	0.20%	18	0	18	3	21
96 1010-31903 O.W.I. Alcohol Enforceme	11	0.20%	18	0	18	3	21
98 1010-31905 Dre Drug Recogn.Expert C	11	0.20%	18	0	18	3	21
99 1010-32100 Michigan Justice Training	3	0.05%	5	0	5	1	6
101 1010-32500 911 Central Dispatch	1	0.02%	2	0	2	0	2

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 1010-33100 Marine Law Enforcement (	20	0.36%	\$33	\$0	\$33	\$5	\$38
103 1010-33101 Marine Safety	2	0.04%	3	0	3	0	4
105 1010-33103 Marine Slow No Wake Pro	5	0.09%	8	0	8	1	9
106 1010-33200 Snowmobile Law Enforcer	8	0.14%	13	0	13	2	15
107 1010-33300 Operations Stone Garden	12	0.21%	20	0	20	3	23
108 1010-33301 Operation Stone Garden F	13	0.23%	21	0	21	3	25
109 1010-33302 Operation Stone Garden F	12	0.21%	20	0	20	3	23
110 1010-33350 Sheriff Covid	2	0.04%	3	0	3	0	4
111 1010-35100 Corrections Department /	6	0.11%	10	0	10	1	11
112 1010-36481 Comm Corrections Plan	1	0.02%	2	0	2	0	2
113 1010-42600 Off of Emerg Serv-Civil	23	0.41%	38	0	38	6	43
114 1010-42601 Local Emergency Planning	1	0.02%	2	0	2	0	2
115 1010-42602 Homeland Security Activity	4	0.07%	7	0	7	1	8
117 1010-42650 AA (Active Assult) Task Fc	2	0.04%	3	0	3	0	4
118 1010-43000 Animal Services & Adoptic	62	1.10%	102	0	102	15	117
119 1010-58000 Pere Marquette Parking	2	0.04%	3	0	3	0	4
120 1010-60100 Health Dept-Admin	3	0.05%	5	0	5	1	6
121 1010-61700 Personal Care - Private	1	0.02%	2	0	2	0	2
123 1010-64800 Medical Examiner	8	0.14%	13	0	13	2	15
124 1010-64900 Mental Health	1	0.02%	2	0	2	0	2
126 1010-66801 Michigan Works!	1	0.02%	2	0	2	0	2
127 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	2	0	2	0	2
128 1010-67100 Social Services-Med Care	1	0.02%	2	0	2	0	2
129 1010-68100 Veterans Burial	1	0.02%	2	0	2	0	2
130 1010-68900 Veterans Relief	1	0.02%	2	0	2	0	2
131 1010-69200 Center Ridge Arms Housir	23	0.41%	38	0	38	6	43
133 1010-72101 Transportation Planning	1	0.02%	2	0	2	0	2
134 1010-72181 Trans. Planning - Oct.-Dec	30	0.53%	49	0	49	7	57
135 1010-75100 Recreation/Parks Departm	17	0.30%	28	0	28	4	32
136 1010-75104 Juv Community Based Tre	2	0.04%	3	0	3	0	4
137 1010-75105 Juv Gender Specific Servi	2	0.04%	3	0	3	0	4
138 1010-75108 Veterans Park Softball	9	0.16%	15	0	15	2	17
139 1010-75700 Community Center	41	0.73%	67	0	67	10	78
140 1010-75800 Swimming Pool	10	0.18%	16	0	16	2	19
142 1010-76150 Fairgrounds	25	0.44%	41	0	41	6	47
143 1010-762XX Civic Arena	119	2.11%	196	0	196	29	225
144 1010-76300 Pinconning Park	53	0.94%	87	0	87	13	100
145 1010-79000 Library	1	0.02%	2	0	2	0	2
146 1010-20250 401(K) Savings Plan Admi	1	0.02%	2	0	2	0	2
147 1010-20400/20401 Self Insurance Adm	1	0.02%	2	0	2	0	2
148 1010-10300 Midland-Bay-Saginaw Airp	1	0.02%	2	0	2	0	2
149 2010 County Road Fund	9	0.16%	15	0	15	2	17

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 2210 Health Dept - Dist Health	914	16.23%	\$1,502	\$0	\$1,502	\$226	\$1,728
151 2210-605XX Bioterrorism	24	0.43%	39	0	39	6	45
152 2340 Animal Service Adoption Millage	4	0.07%	7	0	7	1	8
153 2380 Gypsy Moth Control Fund	43	0.76%	71	0	71	11	81
154 2400 Mosquito Control Fund	74	1.31%	122	0	122	18	140
155 2560 Regist of Deeds Automation Fnd	11	0.20%	18	0	18	3	21
157 2600 Indigent Defense Fund	62	1.10%	102	0	102	15	117
158 2610 911 Service Fund	85	1.51%	140	0	140	21	161
159 2630 Concealed Pistol Licensing Fd	21	0.37%	35	0	35	5	40
160 2640 Local C.F.O. Training Fund	12	0.21%	20	0	20	3	23
161 2650 Drug Law Enforcement Fund	1	0.02%	2	0	2	0	2
162 2651 Drug Law Enforcement-Bayanet	42	0.75%	69	0	69	10	79
164 2690 Law Library Fund	5	0.09%	8	0	8	1	9
165 2700 Historical Comm/Museum	7	0.12%	12	0	12	2	13
166 2710 Library Fund	19	0.34%	31	0	31	5	36
167 2740 Community Corrections Fund	33	0.59%	54	0	54	8	62
168 2760 Department On Aging Fund	515	9.14%	846	0	846	127	974
169 2770 Home Rehabilitation Fund	3	0.05%	5	0	5	1	6
170 2779 Septic Sys Repl	1	0.02%	2	0	2	0	2
171 2860 American Rescue Plan (ARPA)	41	0.73%	67	0	67	10	78
172 2900 Social Welfare Fund	6	0.11%	10	0	10	1	11
174 2920-66200 Child Care-Probate (Child	11	0.20%	18	0	18	3	21
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	72	1.28%	118	0	118	18	136
176 2920-66205 CCF-Casa Ct.Appointed S	6	0.11%	10	0	10	1	11
177 2920-66300 Child Care-D.S.S. (State V	2	0.04%	3	0	3	0	4
178 2920-66400 In-Home Care-Intensive P	28	0.50%	46	0	46	7	53
179 2920-66401 Youth & Family Support S	30	0.53%	49	0	49	7	57
180 2920-66402 Juvenile Drug Court	22	0.39%	36	0	36	5	42
181 2920-66500 Intensive Probation	32	0.57%	53	0	53	8	60
182 2920-75104 Juv.Community Based Tre	31	0.55%	51	0	51	8	59
183 2920-75105 Juv.Gender Specific Servi	37	0.66%	61	0	61	9	70
186 2930 Soldier's Relief	66	1.17%	108	0	108	16	125
187 2940 Veterans Trust Board	1	0.02%	2	0	2	0	2
188 2970 Historical Preservation	8	0.14%	13	0	13	2	15
192 5090-75600 Public Golf Course	48	0.85%	79	0	79	12	91
193 5090-75601 Public Golf Course-Snack	2	0.04%	3	0	3	0	4
194 5090-75602 Public Golf Course-Club	51	0.91%	84	0	84	13	96
195 5120-67100 Medical Care Facility Func	28	0.50%	46	0	46	7	53
196 5160 100% Tax Payment Fund (DTR)	27	0.48%	44	0	44	7	51
197 5180 Delq Prop Tax Foreclosure	56	0.99%	92	0	92	14	106
199 5920 Water and Sewer Fund	7	0.12%	12	0	12	2	13
200 5950 Commissary Fund	7	0.12%	12	0	12	2	13

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:6 1010-20200 Payroll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 6770 Self-Insurance Fund-WC/UC/S&/	30	0.53%	\$49	\$0	\$49	\$7	\$57
202 6771 Self-Insurance Fund-Healthcare	19	0.34%	31	0	31	5	36
205 7100 District Court Custodial Fund	2	0.04%	3	0	3	0	4
206 7110 Probate Court Custodial Fund	2	0.04%	3	0	3	0	4
207 7120 Trial Court Custodial Fund	2	0.04%	3	0	3	0	4
208 7140 Inmates Custodial Fund	4	0.07%	7	0	7	1	8
212 7310-27400 Retirement System Fund	76	1.35%	125	0	125	19	144
213 7360-27401 Public Employee Health C	32	0.57%	53	0	53	8	60
216 7640 Inmate Trust Fund	1	0.02%	2	0	2	0	2
217 8010 Drain	347	6.16%	570	0	570	86	656
218 8011 Hampton O&M	14	0.25%	23	0	23	3	26
219 8012 Portsmouth O&M	8	0.14%	13	0	13	2	15
220 8014 Bangor O&M	31	0.55%	51	0	51	8	59
223 9760 Governmental Full Accrual	100	1.78%	164	0	164	25	189
224 9770 Governmentl Full Accrual-Drain	8	0.14%	13	0	13	2	15
226 Other	3	0.05%	5	0	5	1	6
Subtotal	5,633	100.00%	9,259	0	9,259	1,351	10,609
Direct Bills					0		0
Total					\$9,259		\$10,609

Basis Units: Budget Transactions by Department
Source: Transaction History Detail

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
3 1010-25300 Treasurer	\$2,592	\$0	\$92	\$2,684
4 1010-10100 Board of Commissioners	4,794	0	54	4,848
5 1010-19100 Accounting Department	2,686	0	61	2,747
6 1010-20200 Payroll	904	0	56	960
7 1010-21200 Budget Department	989	0	49	1,038
8 1010-27200 Administrative Services	0	0	36	36
9 1010-22800 Information Systems Divis	4,450	0	95	4,544
11 1010-23300 Purchasing	494	0	51	545
12 1010-26500 Buildings and Grounds	9,710	0	125	9,835
13 1010-26600 Corporation Counsel	1,978	0	62	2,040
14 1010-27000 Personnel & Employee Re	1,483	0	64	1,548
15 1010-24900 Printing/Postage	0	0	30	30
16 1010-30100 Sheriff's Office	25,383	0	181	25,565
17 1010-75110 Recreation & Facilities	494	0	53	547
18 1010-75112 Parks/Recreation Mainten:	1,261	0	57	1,317
19 1010-20300 Risk Management	0	0	11	11
20 1010-20350 Wellness Program	494	0	36	530
21 1010-20500 Retirees Health/Life Insura	0	0	6	6
22 1010-27300 Building Authority	0	0	6	6
23 1010-28300 Circuit Court	6,863	0	121	6,984
24 1010-28301 Circuit Court - SSSPP Gra	494	0	32	527
25 1010-28331 Circuit-Adult Drug Court G	366	0	28	394
26 1010-28341 Circuit Ct Blog Response I	494	0	0	494
27 1010-28400 Circuit Court Adult Probati	0	0	13	13
28 1010-28600 District Court	8,277	0	138	8,415
29 1010-28700 District Court Adult Probat	2,962	0	51	3,013
30 1010-28701 Dist.Ct OWI Treatment Oc	252	0	30	282
31 1010-28900 & 2150 FOC	13,443	0	202	13,646
33 1010-29200 Law Library	0	0	2	2
34 1010-28299 Jury/Judicial Council	494	0	60	555
35 1010-29400 Probate Court	6,141	0	112	6,252
36 1010-29402 Public Guardian	0	0	4	4
38 1010-17100 County Executive	989	0	57	1,046
39 1010-21500 Clerk	1,973	0	76	2,048
40 1010-22900 Community Outreach / Me	494	0	53	547
43 1010-25419 2019 Delq Tax Property S:	0	0	2	2
44 1010-25420 2020 Delq Tax Property S:	0	0	2	2
45 1010-25700 Equalization Department	1,459	0	66	1,525
46 1010-26200 Elections	74	0	23	97
47 1010-26201 Board of Canvassers	0	0	6	6
48 1010-296XX Prosecuting Attorney	7,401	0	240	7,642

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
50 1010-71100 Register of Deeds	\$2,339	\$0	\$68	\$2,407
51 1010-27100 Department of Criminal De	0	0	15	15
52 1010-27101 Indigent Attorney	0	0	25	25
53 1010-27102 Department of Public Defe	494	0	57	551
54 1010-44200 Drain Commissioner	3,555	0	76	3,630
55 1010-27160 Department Of Indigent De	0	0	4	4
56 1010-27400 Retirement Board	0	0	2	2
57 1010-27401 Vol Employee Benefit Ass	0	0	2	2
58 1010-44207 Drain - County at Large	0	0	2	2
59 1010-24501 County Survey/Remonum	0	0	30	30
60 1010-27303 Bldg Auth-MH Grp Home,I	0	0	2	2
61 1010-27309 Bldg Auth-MH Grp Home,z	0	0	6	6
62 1010-27310 Bldg Auth-MH Grp Home,I	0	0	4	4
63 1010-27311 Bldg Auth-MH Grp Home,I	0	0	2	2
64 1010-27312 Bldg Auth-MH Grp Home,I	0	0	6	6
65 1010-27319 Bldg Auth-MH Grp Home,I	0	0	2	2
66 1010-27320 Bldg Auth-MH Grp Home,C	0	0	2	2
67 1010-27321 Bldg Auth-MH Grp Home,/	0	0	2	2
68 1010-27322 Bldg Auth-MH Grp Home,/	0	0	2	2
69 1010-56800 Soil Conservation	0	0	2	2
70 1010-71000 M.S.U. Extension	0	0	8	8
71 1010-71800 Environmental Affairs	989	0	49	1,038
72 1010-71803 Euclid Linear Park	0	0	2	2
73 1010-71804 Environmental Grant	0	0	2	2
76 1010-28800 Geographic Information Sy	860	0	45	906
77 1010-31100 Circuit Court Warrant Offic	494	0	42	536
79 1010-31500 Secondary Road Patrol	11,218	0	102	11,320
81 1010-31503 2nd Rd Patrol-Bangor Tw	2,947	0	47	2,994
82 1010-31504 2nd Rd Patr-Portsmouth	494	0	43	538
83 1010-31505 2nd Rd Ptrl-Williams Twp	989	0	43	1,032
84 1010-31506 2nd Rd Patrol-Monitor Tw	989	0	43	1,032
85 1010-31507 2nd Rd Patrol - City of	84	0	42	126
86 1010-31508 2nd Road Patrol-Pinconni	905	0	49	954
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	0	0	40	40
88 1010-31510 Bangor Twps Schools & B	0	0	47	47
89 1010-31516 2nd Rd.Pat-Bay City Schc	0	0	42	42
90 1010-31517 2nd Patrol-Frankenlust & t	494	0	43	538
92 1010-31681 Road Patrol Grant Oct-De	969	0	43	1,013
93 1010-31700 Township Road Patrol	0	0	38	38
95 1010-31902 Drive MI Safely/Task Forc	0	0	21	21
96 1010-31903 O.W.I. Alcohol Enforceme	0	0	21	21

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
98 1010-31905 Dre Drug Recogn.Expert C	\$0	\$0	\$21	\$21
99 1010-32100 Michigan Justice Training	0	0	6	6
101 1010-32500 911 Central Dispatch	0	0	2	2
102 1010-33100 Marine Law Enforcement (	302	0	38	339
103 1010-33101 Marine Safety	0	0	4	4
105 1010-33103 Marine Slow No Wake Pro	0	0	9	9
106 1010-33200 Snowmobile Law Enforcer	0	0	15	15
107 1010-33300 Operations Stone Garden	0	0	23	23
108 1010-33301 Operation Stone Garden F	0	0	25	25
109 1010-33302 Operation Stone Garden F	0	0	23	23
110 1010-33350 Sheriff Covid	0	0	4	4
111 1010-35100 Corrections Department / .	0	0	11	11
112 1010-36481 Comm Corrections Plan	0	0	2	2
113 1010-42600 Off of Emerg Serv-Civil	489	0	43	533
114 1010-42601 Local Emergency Planning	0	0	2	2
115 1010-42602 Homeland Security Activity	0	0	8	8
117 1010-42650 AA (Active Assult) Task Fc	0	0	4	4
118 1010-43000 Animal Services & Adoptic	559	0	117	676
119 1010-58000 Pere Marquette Parking	0	0	4	4
120 1010-60100 Health Dept-Admin	0	0	6	6
121 1010-61700 Personal Care - Private	0	0	2	2
123 1010-64800 Medical Examiner	0	0	15	15
124 1010-64900 Mental Health	0	0	2	2
126 1010-66801 Michigan Works!	0	0	2	2
127 1010-67000 Mi Dept Human Serv-Bay	0	0	2	2
128 1010-67100 Social Services-Med Care	0	0	2	2
129 1010-68100 Veterans Burial	0	0	2	2
130 1010-68900 Veterans Relief	0	0	2	2
131 1010-69200 Center Ridge Arms Housir	0	0	43	43
133 1010-72101 Transportation Planning	0	0	2	2
134 1010-72181 Trans. Planning - Oct.-Dec	0	0	57	57
135 1010-75100 Recreation/Parks Departnr	756	0	32	789
136 1010-75104 Juv Community Based Tre	0	0	4	4
137 1010-75105 Juv Gender Specific Servi	0	0	4	4
138 1010-75108 Veterans Park Softball	0	0	17	17
139 1010-75700 Community Center	1,899	0	78	1,976
140 1010-75800 Swimming Pool	59	0	19	78
142 1010-76150 Fairgrounds	0	0	47	47
143 1010-762XX Civic Arena	2,863	0	225	3,088
144 1010-76300 Pinconning Park	1,691	0	100	1,791
145 1010-79000 Library	0	0	2	2

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
146 1010-20250 401(K) Savings Plan Admi	\$0	\$0	\$2	\$2
147 1010-20400/20401 Self Insurance Adr	0	0	2	2
148 1010-10300 Midland-Bay-Saginaw Airp	0	0	2	2
149 2010 County Road Fund	0	0	17	17
150 2210 Health Dept - Dist Health	20,291	0	1,728	22,019
151 2210-605XX Bioterrorism	989	0	45	1,034
152 2340 Animal Service Adoption Millage	2,962	0	8	2,969
153 2380 Gypsy Moth Control Fund	910	0	81	991
154 2400 Mosquito Control Fund	6,774	0	140	6,913
155 2560 Regist of Deeds Automation Fnd	0	0	21	21
157 2600 Indigent Defense Fund	6,170	0	117	6,288
158 2610 911 Service Fund	10,848	0	161	11,008
159 2630 Concealed Pistol Licensing Fd	183	0	40	223
160 2640 Local C.F.O. Training Fund	0	0	23	23
161 2650 Drug Law Enforcement Fund	0	0	2	2
162 2651 Drug Law Enforcement-Bayanet	0	0	79	79
164 2690 Law Library Fund	0	0	9	9
165 2700 Historical Comm/Museum	0	0	13	13
166 2710 Library Fund	0	0	36	36
167 2740 Community Corrections Fund	1,281	0	62	1,343
168 2760 Department On Aging Fund	20,716	0	974	21,690
169 2770 Home Rehabilitation Fund	0	0	6	6
170 2779 Septic Sys Repl	0	0	2	2
171 2860 American Rescue Plan (ARPA)	0	0	78	78
172 2900 Social Welfare Fund	0	0	11	11
174 2920-66200 Child Care-Probate (Child	0	0	21	21
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	10,225	0	136	10,361
176 2920-66205 CCF-Casa Ct.Appointed S	0	0	11	11
177 2920-66300 Child Care-D.S.S. (State V	0	0	4	4
178 2920-66400 In-Home Care-Intensive P	494	0	53	547
179 2920-66401 Youth & Family Support S	1,661	0	57	1,718
180 2920-66402 Juvenile Drug Court	0	0	42	42
181 2920-66500 Intensive Probation	0	0	60	60
182 2920-75104 Juv.Community Based Tre	989	0	59	1,047
183 2920-75105 Juv.Gender Specific Servi	979	0	70	1,049
186 2930 Soldier's Relief	722	0	125	847
187 2940 Veterans Trust Board	0	0	2	2
188 2970 Historical Preservation	0	0	15	15
192 5090-75600 Public Golf Course	1,815	0	91	1,905
193 5090-75601 Public Golf Course-Snack	0	0	4	4
194 5090-75602 Public Golf Course-Club	2,215	0	96	2,311

**Bay County, MI
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Allocation Summary

Dept:6 1010-20200 Payroll

Department	Payroll	Retirement	Budgeting	Total
195 5120-67100 Medical Care Facility Func	\$0	\$0	\$53	\$53
196 5160 100% Tax Payment Fund (DTR)	0	0	51	51
197 5180 Delq Prop Tax Foreclosure	227	0	106	333
199 5920 Water and Sewer Fund	0	0	13	13
200 5950 Commissary Fund	0	0	13	13
201 6770 Self-Insurance Fund-WC/UC/S&A	0	0	57	57
202 6771 Self-Insurance Fund-Healthcare	0	0	36	36
205 7100 District Court Custodial Fund	0	0	4	4
206 7110 Probate Court Custodial Fund	0	0	4	4
207 7120 Trial Court Custodial Fund	0	0	4	4
208 7140 Inmates Custodial Fund	0	0	8	8
212 7310-27400 Retirement System Fund	494	1,950	144	2,589
213 7360-27401 Public Employee Health C	0	0	60	60
216 7640 Inmate Trust Fund	0	0	2	2
217 8010 Drain	0	0	656	656
218 8011 Hampton O&M	0	0	26	26
219 8012 Portsmouth O&M	0	0	15	15
220 8014 Bangor O&M	0	0	59	59
223 9760 Governmental Full Accrual	0	0	189	189
224 9770 Governmentl Full Accrual-Drain	0	0	15	15
226 Other	0	0	6	6
Total	\$237,272	\$1,950	\$10,609	\$249,831

**1010-21200 Budget Department
Nature and Extent of Service**

The Budget Department applies accounting principles in all aspects of the budgeting process to assist the executive, legislative and judicial branches of Bay County in the rational allocation of County resources. In addition to the budget function, the department performs various accounting services.

The costs of these services have been functionalized and allocated as indicated below.

- **Budgeting** - Costs related to the administration and adoption of the annual county budget have been identified within this function. These costs have been allocated to benefitting departments based on the number of budget line items and budget adjustments by department.
- **Accounts Payable** - The cost of posting accounts payable transactions have been identified within this department and have been allocated to benefitting departments based on the number of payable transactions by department.
- **General Accounting** - The cost associated with general accounting support and the review of accounting transactions for County departments is identified in this function and has been allocated to benefitting departments based on the number of accounting transactions by department.
- **Specific** - The budget department provides services that directly benefit specific departments. These projects and services are directly allocated to benefitting departments based on the value of wages identified in the County's time study.
- **General Government** - Expenses that are general government in nature are identified within this function and have not been further allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:7 1010-21200 Budget Department

Description		Amount	General Admin	Budgeting	Accts Payable	General Accounting	Specific	General Government
Personnel Costs								
Salaries	S1	125,252	3,244	74,425	15,268	26,203	6,112	0
<i>Salary % Split</i>			<i>2.59%</i>	<i>59.42%</i>	<i>12.19%</i>	<i>20.92%</i>	<i>4.88%</i>	<i>.00%</i>
Benefits	S	62,177	1,610	36,946	7,579	13,008	3,034	0
Subtotal - Personnel Costs		187,429	4,854	111,370	22,848	39,210	9,147	0
Services & Supplies Cost								
72700 Office Supplies	S	1,756	45	1,044	214	367	86	0
72800 Printing and Binding	S	706	18	419	86	148	34	0
72900 Postage	S	211	5	125	26	44	10	0
74200 Food Supplies	S	214	6	127	26	45	10	0
75100 Computer Supplies	S	294	8	175	36	62	14	0
80100 Professional Services	S	0	0	0	0	0	0	0
82000 Memberships and Dues	S	0	0	0	0	0	0	0
85200 Telephone	S	212	5	126	26	44	10	0
86500 State Travel Mileage	S	0	0	0	0	0	0	0
90100 Legal Notices	S	0	0	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	1,543	40	917	188	323	75	0
95500 Miscellaneous	S	425	11	253	52	89	21	0
96741 Computer Hardware Expense	S	0	0	0	0	0	0	0
96742 Computer Software Expense	S	0	0	0	0	0	0	0
96770 Book Expense	S	384	10	228	47	80	19	0
Subtotal - Services & Supplies		5,746	149	3,414	700	1,202	280	0
Department Cost Total		193,175	5,003	114,784	23,548	40,412	9,427	0
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		193,175	5,003	114,784	23,548	40,412	9,427	0
General Admin Distribution			(5,003)	3,052	626	1,075	251	0
Grand Total		\$193,175		\$117,836	\$24,174	\$41,487	\$9,678	\$0

not allocated

**Bay County, MI
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B. Incoming Costs - (Default Spread Expense%)

Dept:7 1010-21200 Budget Department

Department	First Incoming	Second Incoming	Budgeting	Accts Payable	General Accounting	Specific	General Government
1 County Building	\$187	\$0	\$114	\$23	\$40	\$9	\$0
Subtotal - Building Depreciation	187	0	114	23	40	9	0
3 Bank Reconciliation	253	88	208	43	73	17	0
Subtotal - 1010-25300 Treasurer	253	88	208	43	73	17	0
4 Annual Audit	397	160	340	70	120	28	0
Subtotal - 1010-10100 Board of Comm	397	160	340	70	120	28	0
5 Accounting	1,367	309	1,022	210	360	84	0
5 Payroll	3	1	2	0	1	0	0
5 Budgeting	463	92	338	69	119	28	0
5 Contract Serv.	511	134	394	81	139	32	0
Subtotal - 1010-19100 Accounting Dep	2,343	536	1,756	360	618	144	0
6 Payroll	857	132	603	124	212	50	0
6 Budgeting	43	6	30	6	11	2	0
Subtotal - 1010-20200 Payroll	900	138	633	130	223	52	0
7 Budgeting	0	598	365	75	129	30	0
7 Accts Payable	0	105	64	13	22	5	0
7 General Accounting	0	203	124	25	44	10	0
Subtotal - 1010-21200 Budget Departm	0	906	553	113	195	45	0
8 Admin Services	0	193	118	24	41	10	0
Subtotal - 1010-27200 Administrative S	0	193	118	24	41	10	0
9 Tech Support	0	9,912	6,046	1,240	2,129	497	0
9 Network/Server	0	3,299	2,012	413	708	165	0
9 Direct Support	0	0	0	0	0	0	0
Subtotal - 1010-22800 Information Syst	0	13,211	8,059	1,653	2,837	662	0
10 Accounting	0	847	517	106	182	42	0
Subtotal - Financial System MUNIS	0	847	517	106	182	42	0
11 Purchasing	0	499	304	62	107	25	0

**Bay County, MI
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B. Incoming Costs - (Default Spread Expense%)

Dept:7 1010-21200 Budget Department

Department	First Incoming	Second Incoming	Budgeting	Accts Payable	General Accounting	Specific	General Government
Subtotal - 1010-23300 Purchasing	\$0	\$499	\$304	\$62	\$107	\$25	\$0
12 County Building	0	11,105	6,774	1,390	2,385	556	0
Subtotal - 1010-26500 Buildings and G	0	11,105	6,774	1,390	2,385	556	0
14 Human Resources	0	877	535	110	188	44	0
14 Labor Relations	0	93	57	12	20	5	0
14 Education and Training	0	34	21	4	7	2	0
Subtotal - 1010-27000 Personnel & Err	0	1,004	613	126	216	50	0
15 Mail Services	0	42	25	5	9	2	0
Subtotal - 1010-24900 Printing/Postage	0	42	25	5	9	2	0
18 County Building	0	70	43	9	15	3	0
Subtotal - 1010-75112 Parks/Recreatio	0	70	43	9	15	3	0
19 General Liability	0	581	354	73	125	29	0
19 County Building	0	569	347	71	122	28	0
Subtotal - 1010-20300 Risk Manageme	0	1,150	701	144	247	58	0
20 Wellness Program	0	264	161	33	57	13	0
Subtotal - 1010-20350 Wellness Progr	0	264	161	33	57	13	0
21 Current Retiree Fringe Benefits	0	27,610	16,842	3,455	5,930	1,383	0
21 Future Retiree Fringe Benefits	0	3	2	0	1	0	0
21 Term Payoff	0	1,297	791	162	278	65	0
Subtotal - 1010-20500 Retirees Health/	0	28,909	17,635	3,618	6,209	1,448	0
Total Incoming	4,081	59,124	38,554	7,909	13,574	3,166	0
C. Total Allocated		\$256,379	\$156,391	\$32,084	\$55,061	\$12,844	\$0
			61.00%	12.51%	21.48%	5.01%	

Bay County, MI
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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	56	1.07%	\$1,289	\$0	\$1,289	\$0	\$1,289
4 1010-10100 Board of Commissioners	33	0.63%	760	0	760	0	760
5 1010-19100 Accounting Department	37	0.71%	852	0	852	0	852
6 1010-20200 Payroll	34	0.65%	783	0	783	0	783
7 1010-21200 Budget Department	26	0.50%	598	0	598	0	598
8 1010-27200 Administrative Services	19	0.36%	437	0	437	136	573
9 1010-22800 Information Systems Divis	50	0.96%	1,151	0	1,151	358	1,508
11 1010-23300 Purchasing	27	0.52%	621	0	621	193	815
12 1010-26500 Buildings and Grounds	66	1.26%	1,519	0	1,519	472	1,991
13 1010-26600 Corporation Counsel	33	0.63%	760	0	760	236	996
14 1010-27000 Personnel & Employee Re	34	0.65%	783	0	783	243	1,026
15 1010-24900 Printing/Postage	16	0.31%	368	0	368	114	483
16 1010-30100 Sheriff's Office	96	1.84%	2,209	0	2,209	687	2,896
17 1010-75110 Recreation & Facilities	28	0.54%	644	0	644	200	845
18 1010-75112 Parks/Recreation Mainten:	30	0.57%	690	0	690	215	905
19 1010-20300 Risk Management	6	0.11%	138	0	138	43	181
20 1010-20350 Wellness Program	19	0.36%	437	0	437	136	573
21 1010-20500 Retirees Health/Life Insura	3	0.06%	69	0	69	21	91
22 1010-27300 Building Authority	3	0.06%	69	0	69	21	91
23 1010-28300 Circuit Court	64	1.22%	1,473	0	1,473	458	1,931
24 1010-28301 Circuit Court - SSSPP Gra	17	0.33%	391	0	391	122	513
25 1010-28331 Circuit-Adult Drug Court G	15	0.29%	345	0	345	107	453
27 1010-28400 Circuit Court Adult Probati	7	0.13%	161	0	161	50	211
28 1010-28600 District Court	73	1.40%	1,680	0	1,680	522	2,202
29 1010-28700 District Court Adult Probat	27	0.52%	621	0	621	193	815
30 1010-28701 Dist.Ct OWI Treatment Oc	16	0.31%	368	0	368	114	483
31 1010-28900 & 2150 FOC	107	2.05%	2,463	0	2,463	765	3,228
33 1010-29200 Law Library	1	0.02%	23	0	23	7	30
34 1010-28299 Jury/Judicial Council	32	0.61%	736	0	736	229	965
35 1010-29400 Probate Court	59	1.13%	1,358	0	1,358	422	1,780
36 1010-29402 Public Guardian	2	0.04%	46	0	46	14	60
38 1010-17100 County Executive	30	0.57%	690	0	690	215	905
39 1010-21500 Clerk	40	0.77%	921	0	921	286	1,207
40 1010-22900 Community Outreach / Me	28	0.54%	644	0	644	200	845
43 1010-25419 2019 Delq Tax Property S:	1	0.02%	23	0	23	7	30
44 1010-25420 2020 Delq Tax Property S:	1	0.02%	23	0	23	7	30
45 1010-25700 Equalization Department	35	0.67%	806	0	806	250	1,056
46 1010-26200 Elections	12	0.23%	276	0	276	86	362
47 1010-26201 Board of Canvassers	3	0.06%	69	0	69	21	91
48 1010-296XX Prosecuting Attorney	127	2.43%	2,923	0	2,923	908	3,831
50 1010-71100 Register of Deeds	36	0.69%	829	0	829	258	1,086
51 1010-27100 Department of Criminal De	8	0.15%	184	0	184	57	241

**Bay County, MI
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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	13	0.25%	\$299	\$0	\$299	\$93	\$392
53 1010-27102 Department of Public Defe	30	0.57%	690	0	690	215	905
54 1010-44200 Drain Commissioner	40	0.77%	921	0	921	286	1,207
55 1010-27160 Department Of Indigent De	2	0.04%	46	0	46	14	60
56 1010-27400 Retirement Board	1	0.02%	23	0	23	7	30
57 1010-27401 Vol Employee Benefit Ass	1	0.02%	23	0	23	7	30
58 1010-44207 Drain - County at Large	1	0.02%	23	0	23	7	30
59 1010-24501 County Survey/Remonum	16	0.31%	368	0	368	114	483
60 1010-27303 Bldg Auth-MH Grp Home, f	1	0.02%	23	0	23	7	30
61 1010-27309 Bldg Auth-MH Grp Home, z	3	0.06%	69	0	69	21	91
62 1010-27310 Bldg Auth-MH Grp Home, f	2	0.04%	46	0	46	14	60
63 1010-27311 Bldg Auth-MH Grp Home, f	1	0.02%	23	0	23	7	30
64 1010-27312 Bldg Auth-MH Grp Home, f	3	0.06%	69	0	69	21	91
65 1010-27319 Bldg Auth-MH Grp Home, f	1	0.02%	23	0	23	7	30
66 1010-27320 Bldg Auth-MH Grp Home, c	1	0.02%	23	0	23	7	30
67 1010-27321 Bldg Auth-MH Grp Home, u	1	0.02%	23	0	23	7	30
68 1010-27322 Bldg Auth-MH Grp Home, u	1	0.02%	23	0	23	7	30
69 1010-56800 Soil Conservation	1	0.02%	23	0	23	7	30
70 1010-71000 M.S.U. Extension	4	0.08%	92	0	92	29	121
71 1010-71800 Environmental Affairs	26	0.50%	598	0	598	186	784
72 1010-71803 Euclid Linear Park	1	0.02%	23	0	23	7	30
73 1010-71804 Environmental Grant	1	0.02%	23	0	23	7	30
76 1010-28800 Geographic Information Sy	24	0.46%	552	0	552	172	724
77 1010-31100 Circuit Court Warrant Offic	22	0.42%	506	0	506	157	664
79 1010-31500 Secondary Road Patrol	54	1.03%	1,243	0	1,243	386	1,629
81 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.48%	575	0	575	179	754
82 1010-31504 2nd Rd Patr-Portsmouth	23	0.44%	529	0	529	165	694
83 1010-31505 2nd Rd Ptrl-Williams Twp	23	0.44%	529	0	529	165	694
84 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.44%	529	0	529	165	694
85 1010-31507 2nd Rd Patrol - City of	22	0.42%	506	0	506	157	664
86 1010-31508 2nd Road Patrol-Pinconni	26	0.50%	598	0	598	186	784
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	21	0.40%	483	0	483	150	634
88 1010-31510 Bangor Twps Schools & B	25	0.48%	575	0	575	179	754
89 1010-31516 2nd Rd.Pat-Bay City Sch	22	0.42%	506	0	506	157	664
90 1010-31517 2nd Patrol-Frankenlust & t	23	0.44%	529	0	529	165	694
92 1010-31681 Road Patrol Grant Oct-De	23	0.44%	529	0	529	165	694
93 1010-31700 Township Road Patrol	20	0.38%	460	0	460	143	603
95 1010-31902 Drive MI Safely/Task Forc	11	0.21%	253	0	253	79	332
96 1010-31903 O.W.I. Alcohol Enforceme	11	0.21%	253	0	253	79	332
98 1010-31905 Dre Drug Recogn.Expert C	11	0.21%	253	0	253	79	332
99 1010-32100 Michigan Justice Training	3	0.06%	69	0	69	21	91
101 1010-32500 911 Central Dispatch	1	0.02%	23	0	23	7	30

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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 1010-33100 Marine Law Enforcement (	20	0.38%	\$460	\$0	\$460	\$143	\$603
103 1010-33101 Marine Safety	2	0.04%	46	0	46	14	60
105 1010-33103 Marine Slow No Wake Pro	5	0.10%	115	0	115	36	151
106 1010-33200 Snowmobile Law Enforcer	8	0.15%	184	0	184	57	241
107 1010-33300 Operations Stone Garden	12	0.23%	276	0	276	86	362
108 1010-33301 Operation Stone Garden F	13	0.25%	299	0	299	93	392
109 1010-33302 Operation Stone Garden F	12	0.23%	276	0	276	86	362
110 1010-33350 Sheriff Covid	2	0.04%	46	0	46	14	60
111 1010-35100 Corrections Department /	6	0.11%	138	0	138	43	181
112 1010-36481 Comm Corrections Plan	1	0.02%	23	0	23	7	30
113 1010-42600 Off of Emerg Serv-Civil	23	0.44%	529	0	529	165	694
114 1010-42601 Local Emergency Planning	1	0.02%	23	0	23	7	30
115 1010-42602 Homeland Security Activity	4	0.08%	92	0	92	29	121
117 1010-42650 AA (Active Assult) Task Fc	2	0.04%	46	0	46	14	60
118 1010-43000 Animal Services & Adoptic	62	1.19%	1,427	0	1,427	443	1,870
119 1010-58000 Pere Marquette Parking	2	0.04%	46	0	46	14	60
120 1010-60100 Health Dept-Admin	3	0.06%	69	0	69	21	91
121 1010-61700 Personal Care - Private	1	0.02%	23	0	23	7	30
123 1010-64800 Medical Examiner	8	0.15%	184	0	184	57	241
124 1010-64900 Mental Health	1	0.02%	23	0	23	7	30
126 1010-66801 Michigan Works!	1	0.02%	23	0	23	7	30
127 1010-67000 Mi Dept Human Serv-Bay	1	0.02%	23	0	23	7	30
128 1010-67100 Social Services-Med Care	1	0.02%	23	0	23	7	30
129 1010-68100 Veterans Burial	1	0.02%	23	0	23	7	30
130 1010-68900 Veterans Relief	1	0.02%	23	0	23	7	30
131 1010-69200 Center Ridge Arms Housir	23	0.44%	529	0	529	165	694
133 1010-72101 Transportation Planning	1	0.02%	23	0	23	7	30
134 1010-72181 Trans. Planning - Oct.-Dec	30	0.57%	690	0	690	215	905
135 1010-75100 Recreation/Parks Departnr	17	0.33%	391	0	391	122	513
136 1010-75104 Juv Community Based Tre	2	0.04%	46	0	46	14	60
137 1010-75105 Juv Gender Specific Servi	2	0.04%	46	0	46	14	60
138 1010-75108 Veterans Park Softball	9	0.17%	207	0	207	64	272
139 1010-75700 Community Center	41	0.78%	944	0	944	293	1,237
140 1010-75800 Swimming Pool	10	0.19%	230	0	230	72	302
142 1010-76150 Fairgrounds	25	0.48%	575	0	575	179	754
143 1010-762XX Civic Arena	119	2.28%	2,739	0	2,739	851	3,590
144 1010-76300 Pinconning Park	53	1.01%	1,220	0	1,220	379	1,599
145 1010-79000 Library	1	0.02%	23	0	23	7	30
146 1010-20250 401(K) Savings Plan Admi	1	0.02%	23	0	23	7	30
147 1010-20400/20401 Self Insurance Adr	1	0.02%	23	0	23	7	30
148 1010-10300 Midland-Bay-Saginaw Airp	1	0.02%	23	0	23	7	30
149 2010 County Road Fund	9	0.17%	207	0	207	64	272

Bay County, MI
Cost Allocation Plan

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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 2210 Health Dept - Dist Health	857	16.39%	\$19,724	\$0	\$19,724	\$6,130	\$25,854
151 2210-605XX Bioterrorism	76	1.45%	1,749	0	1,749	544	2,293
152 2340 Animal Service Adoption Millage	4	0.08%	92	0	92	29	121
153 2380 Gypsy Moth Control Fund	43	0.82%	990	0	990	308	1,297
154 2400 Mosquito Control Fund	74	1.42%	1,703	0	1,703	529	2,232
155 2560 Regist of Deeds Automation Fnd	11	0.21%	253	0	253	79	332
157 2600 Indigent Defense Fund	62	1.19%	1,427	0	1,427	443	1,870
158 2610 911 Service Fund	85	1.63%	1,956	0	1,956	608	2,564
159 2630 Concealed Pistol Licensing Fd	21	0.40%	483	0	483	150	634
160 2640 Local C.F.O. Training Fund	12	0.23%	276	0	276	86	362
161 2650 Drug Law Enforcement Fund	1	0.02%	23	0	23	7	30
162 2651 Drug Law Enforcement-Bayanet	42	0.80%	967	0	967	300	1,267
164 2690 Law Library Fund	5	0.10%	115	0	115	36	151
165 2700 Historical Comm/Museum	7	0.13%	161	0	161	50	211
166 2710 Library Fund	19	0.36%	437	0	437	136	573
167 2740 Community Corrections Fund	33	0.63%	760	0	760	236	996
168 2760 Department On Aging Fund	515	9.85%	11,853	0	11,853	3,684	15,537
169 2770 Home Rehabilitation Fund	3	0.06%	69	0	69	21	91
170 2779 Septic Sys Repl	1	0.02%	23	0	23	7	30
171 2860 American Rescue Plan (ARPA)	41	0.78%	944	0	944	293	1,237
172 2900 Social Welfare Fund	6	0.11%	138	0	138	43	181
174 2920-66200 Child Care-Probate (Child	11	0.21%	253	0	253	79	332
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	72	1.38%	1,657	0	1,657	515	2,172
176 2920-66205 CCF-Casa Ct.Appointed S	6	0.11%	138	0	138	43	181
177 2920-66300 Child Care-D.S.S. (State V	2	0.04%	46	0	46	14	60
178 2920-66400 In-Home Care-Intensive P	28	0.54%	644	0	644	200	845
179 2920-66401 Youth & Family Support S	30	0.57%	690	0	690	215	905
180 2920-66402 Juvenile Drug Court	22	0.42%	506	0	506	157	664
181 2920-66500 Intensive Probation	32	0.61%	736	0	736	229	965
182 2920-75104 Juv.Community Based Tre	31	0.59%	713	0	713	222	935
183 2920-75105 Juv.Gender Specific Servi	37	0.71%	852	0	852	265	1,116
186 2930 Soldier's Relief	66	1.26%	1,519	0	1,519	472	1,991
187 2940 Veterans Trust Board	1	0.02%	23	0	23	7	30
188 2970 Historical Preservation	8	0.15%	184	0	184	57	241
192 5090-75600 Public Golf Course	48	0.92%	1,105	0	1,105	343	1,448
193 5090-75601 Public Golf Course-Snack	2	0.04%	46	0	46	14	60
194 5090-75602 Public Golf Course-Club	51	0.98%	1,174	0	1,174	365	1,539
195 5120-67100 Medical Care Facility Func	28	0.54%	644	0	644	200	845
196 5160 100% Tax Payment Fund (DTR)	27	0.52%	621	0	621	193	815
197 5180 Delq Prop Tax Foreclosure	56	1.07%	1,289	0	1,289	401	1,689
199 5920 Water and Sewer Fund	7	0.13%	161	0	161	50	211
200 5950 Commissary Fund	7	0.13%	161	0	161	50	211

**Bay County, MI
Cost Allocation Plan**

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Budgeting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 6770 Self-Insurance Fund-WC/UC/S&/	30	0.57%	\$690	\$0	\$690	\$215	\$905
202 6771 Self-Insurance Fund-Healthcare	19	0.36%	437	0	437	136	573
205 7100 District Court Custodial Fund	2	0.04%	46	0	46	14	60
206 7110 Probate Court Custodial Fund	2	0.04%	46	0	46	14	60
207 7120 Trial Court Custodial Fund	2	0.04%	46	0	46	14	60
208 7140 Inmates Custodial Fund	4	0.08%	92	0	92	29	121
212 7310-27400 Retirement System Fund	76	1.45%	1,749	0	1,749	544	2,293
213 7360-27401 Public Employee Health C	32	0.61%	736	0	736	229	965
216 7640 Inmate Trust Fund	1	0.02%	23	0	23	7	30
223 9760 Governmental Full Accrual	100	1.91%	2,302	0	2,302	715	3,017
224 9770 Governmentl Full Accrual-Drain	8	0.15%	184	0	184	57	241
226 Other	3	0.06%	69	0	69	21	91
Subtotal	5,228	100.00%	120,326	0	120,326	36,065	156,391
Direct Bills					0		0
Total					\$120,326		\$156,391

Basis Units: Budget Transactions by Department less Drain Fund

Source: GL Report

Bay County, MI
Cost Allocation Plan

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Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	124	0.61%	\$151	\$0	\$151	\$0	\$151
4 1010-10100 Board of Commissioners	70	0.34%	85	0	85	0	85
5 1010-19100 Accounting Department	111	0.55%	135	0	135	0	135
6 1010-20200 Payroll	55	0.27%	67	0	67	0	67
7 1010-21200 Budget Department	86	0.42%	105	0	105	0	105
8 1010-27200 Administrative Services	24	0.12%	29	0	29	9	38
9 1010-22800 Information Systems Divis	283	1.39%	344	0	344	105	449
11 1010-23300 Purchasing	59	0.29%	72	0	72	22	94
12 1010-26500 Buildings and Grounds	1,273	6.27%	1,547	0	1,547	474	2,022
13 1010-26600 Corporation Counsel	64	0.32%	78	0	78	24	102
14 1010-27000 Personnel & Employee Re	113	0.56%	137	0	137	42	179
15 1010-24900 Printing/Postage	9	0.04%	11	0	11	3	14
16 1010-30100 Sheriff's Office	1,713	8.44%	2,082	0	2,082	638	2,720
17 1010-75110 Recreation & Facilities	43	0.21%	52	0	52	16	68
18 1010-75112 Parks/Recreation Mainten:	125	0.62%	152	0	152	47	199
19 1010-20300 Risk Management	9	0.04%	11	0	11	3	14
20 1010-20350 Wellness Program	16	0.08%	19	0	19	6	25
23 1010-28300 Circuit Court	358	1.76%	435	0	435	133	569
24 1010-28301 Circuit Court - SSSPP Gra	10	0.05%	12	0	12	4	16
25 1010-28331 Circuit-Adult Drug Court G	34	0.17%	41	0	41	13	54
27 1010-28400 Circuit Court Adult Probati	46	0.23%	56	0	56	17	73
28 1010-28600 District Court	254	1.25%	309	0	309	95	403
29 1010-28700 District Court Adult Probat	53	0.26%	64	0	64	20	84
30 1010-28701 Dist.Ct OWI Treatment Oc	34	0.17%	41	0	41	13	54
31 1010-28900 & 2150 FOC	316	1.56%	384	0	384	118	502
34 1010-28299 Jury/Judicial Council	55	0.27%	67	0	67	20	87
35 1010-29400 Probate Court	262	1.29%	318	0	318	98	416
36 1010-29402 Public Guardian	12	0.06%	15	0	15	4	19
38 1010-17100 County Executive	70	0.34%	85	0	85	26	111
39 1010-21500 Clerk	113	0.56%	137	0	137	42	179
40 1010-22900 Community Outreach / Me	44	0.22%	53	0	53	16	70
45 1010-25700 Equalization Department	101	0.50%	123	0	123	38	160
46 1010-26200 Elections	32	0.16%	39	0	39	12	51
47 1010-26201 Board of Canvassers	93	0.46%	113	0	113	35	148
48 1010-296XX Prosecuting Attorney	366	1.80%	445	0	445	136	581
50 1010-71100 Register of Deeds	75	0.37%	91	0	91	28	119
52 1010-27101 Indigent Attorney	1,100	5.42%	1,337	0	1,337	410	1,747
53 1010-27102 Department of Public Defe	79	0.39%	96	0	96	29	125
54 1010-44200 Drain Commissioner	94	0.46%	114	0	114	35	149
59 1010-24501 County Survey/Remonum	3	0.01%	4	0	4	1	5
60 1010-27303 Bldg Auth-MH Grp Home,f	6	0.03%	7	0	7	2	10
61 1010-27309 Bldg Auth-MH Grp Home,z	9	0.04%	11	0	11	3	14

Bay County, MI
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Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 1010-27310 Bldg Auth-MH Grp Home,f	6	0.03%	\$7	\$0	\$7	\$2	\$10
63 1010-27311 Bldg Auth-MH Grp Home,f	7	0.03%	9	0	9	3	11
64 1010-27312 Bldg Auth-MH Grp Home,l	7	0.03%	9	0	9	3	11
65 1010-27319 Bldg Auth-MH Grp Home,l	6	0.03%	7	0	7	2	10
67 1010-27321 Bldg Auth-MH Grp Home,l	8	0.04%	10	0	10	3	13
68 1010-27322 Bldg Auth-MH Grp Home,l	5	0.02%	6	0	6	2	8
70 1010-71000 M.S.U. Extension	31	0.15%	38	0	38	12	49
71 1010-71800 Environmental Affairs	47	0.23%	57	0	57	18	75
72 1010-71803 Euclid Linear Park	2	0.01%	2	0	2	1	3
73 1010-71804 Environmental Grant	1	0.00%	1	0	1	0	2
76 1010-28800 Geographic Information S)	18	0.09%	22	0	22	7	29
77 1010-31100 Circuit Court Warrant Offic	21	0.10%	26	0	26	8	33
79 1010-31500 Secondary Road Patrol	437	2.15%	531	0	531	163	694
81 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.12%	30	0	30	9	40
82 1010-31504 2nd Rd Patr-Portsmouth	18	0.09%	22	0	22	7	29
83 1010-31505 2nd Rd Ptrl-Williams Twp	21	0.10%	26	0	26	8	33
84 1010-31506 2nd Rd Patrol-Monitor Tw	23	0.11%	28	0	28	9	37
85 1010-31507 2nd Rd Patrol - City of	14	0.07%	17	0	17	5	22
86 1010-31508 2nd Road Patrol-Pinconni	50	0.25%	61	0	61	19	79
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	22	0.11%	27	0	27	8	35
88 1010-31510 Bangor Twps Schools & B	16	0.08%	19	0	19	6	25
89 1010-31516 2nd Rd.Pat-Bay City Schc	18	0.09%	22	0	22	7	29
90 1010-31517 2nd Patrol-Frankenlust & t	12	0.06%	15	0	15	4	19
92 1010-31681 Road Patrol Grant Oct-De	19	0.09%	23	0	23	7	30
99 1010-32100 Michigan Justice Training	5	0.02%	6	0	6	2	8
102 1010-33100 Marine Law Enforcement (	39	0.19%	47	0	47	15	62
103 1010-33101 Marine Safety	9	0.04%	11	0	11	3	14
106 1010-33200 Snowmobile Law Enforcer	4	0.02%	5	0	5	1	6
107 1010-33300 Operations Stone Garden	11	0.05%	13	0	13	4	17
108 1010-33301 Operation Stone Garden F	5	0.02%	6	0	6	2	8
109 1010-33302 Operation Stone Garden F	1	0.00%	1	0	1	0	2
110 1010-33350 Sheriff Covid	1	0.00%	1	0	1	0	2
111 1010-35100 Corrections Department / .	81	0.40%	98	0	98	30	129
113 1010-42600 Off of Emerg Serv-Civil	28	0.14%	34	0	34	10	44
114 1010-42601 Local Emergency Planning	1	0.00%	1	0	1	0	2
115 1010-42602 Homeland Security Activity	1	0.00%	1	0	1	0	2
118 1010-43000 Animal Services & Adoptic	565	2.78%	687	0	687	210	897
119 1010-58000 Pere Marquette Parking	12	0.06%	15	0	15	4	19
123 1010-64800 Medical Examiner	72	0.35%	88	0	88	27	114
124 1010-64900 Mental Health	4	0.02%	5	0	5	1	6
126 1010-66801 Michigan Works!	6	0.03%	7	0	7	2	10
129 1010-68100 Veterans Burial	1	0.00%	1	0	1	0	2

**Bay County, MI
Cost Allocation Plan**

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Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 1010-69200 Center Ridge Arms Housir	17	0.08%	\$21	\$0	\$21	\$6	\$27
134 1010-72181 Trans. Planning - Oct.-Dec	49	0.24%	60	0	60	18	78
135 1010-75100 Recreation/Parks Departm	11	0.05%	13	0	13	4	17
138 1010-75108 Veterans Park Softball	36	0.18%	44	0	44	13	57
139 1010-75700 Community Center	217	1.07%	264	0	264	81	345
140 1010-75800 Swimming Pool	52	0.26%	63	0	63	19	83
142 1010-76150 Fairgrounds	201	0.99%	244	0	244	75	319
143 1010-762XX Civic Arena	945	4.65%	1,149	0	1,149	352	1,501
144 1010-76300 Pinconning Park	350	1.72%	425	0	425	130	556
146 1010-20250 401(K) Savings Plan Admi	1	0.00%	1	0	1	0	2
148 1010-10300 Midland-Bay-Saginaw Airp	19	0.09%	23	0	23	7	30
150 2210 Health Dept - Dist Health	1,277	6.29%	1,552	0	1,552	476	2,028
153 2380 Gypsy Moth Control Fund	74	0.36%	90	0	90	28	118
154 2400 Mosquito Control Fund	625	3.08%	760	0	760	233	993
155 2560 Regist of Deeds Automation Fnd	27	0.13%	33	0	33	10	43
157 2600 Indigent Defense Fund	338	1.66%	411	0	411	126	537
158 2610 911 Service Fund	506	2.49%	615	0	615	188	804
159 2630 Concealed Pistol Licensing Fd	3	0.01%	4	0	4	1	5
160 2640 Local C.F.O. Training Fund	8	0.04%	10	0	10	3	13
164 2690 Law Library Fund	48	0.24%	58	0	58	18	76
166 2710 Library Fund	12	0.06%	15	0	15	4	19
167 2740 Community Corrections Fund	78	0.38%	95	0	95	29	124
168 2760 Department On Aging Fund	2,467	12.15%	2,999	0	2,999	919	3,918
169 2770 Home Rehabilitation Fund	2	0.01%	2	0	2	1	3
171 2860 American Rescue Plan (ARPA)	378	1.86%	459	0	459	141	600
172 2900 Social Welfare Fund	42	0.21%	51	0	51	16	67
174 2920-66200 Child Care-Probate (Child	42	0.21%	51	0	51	16	67
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	657	3.24%	799	0	799	245	1,043
176 2920-66205 CCF-Casa Ct.Appointed S	14	0.07%	17	0	17	5	22
178 2920-66400 In-Home Care-Intensive P	40	0.20%	49	0	49	15	64
179 2920-66401 Youth & Family Support S	6	0.03%	7	0	7	2	10
180 2920-66402 Juvenile Drug Court	25	0.12%	30	0	30	9	40
181 2920-66500 Intensive Probation	54	0.27%	66	0	66	20	86
182 2920-75104 Juv.Community Based Tre	26	0.13%	32	0	32	10	41
183 2920-75105 Juv.Gender Specific Servi	76	0.37%	92	0	92	28	121
186 2930 Soldier's Relief	393	1.94%	478	0	478	146	624
188 2970 Historical Preservation	2	0.01%	2	0	2	1	3
192 5090-75600 Public Golf Course	340	1.67%	413	0	413	127	540
193 5090-75601 Public Golf Course-Snack	37	0.18%	45	0	45	14	59
194 5090-75602 Public Golf Course-Club	151	0.74%	184	0	184	56	240
195 5120-67100 Medical Care Facility Func	5	0.02%	6	0	6	2	8
196 5160 100% Tax Payment Fund (DTR)	44	0.22%	53	0	53	16	70

**Bay County, MI
Cost Allocation Plan**

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Accts Payable Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
197 5180 Delq Prop Tax Foreclosure	72	0.35%	\$88	\$0	\$88	\$27	\$114
201 6770 Self-Insurance Fund-WC/UC/S&I	6	0.03%	7	0	7	2	10
202 6771 Self-Insurance Fund-Healthcare	120	0.59%	146	0	146	45	191
212 7310-27400 Retirement System Fund	175	0.86%	213	0	213	65	278
213 7360-27401 Public Employee Health C	25	0.12%	30	0	30	9	40
217 8010 Drain	110	0.54%	134	0	134	41	175
218 8011 Hampton O&M	183	0.90%	222	0	222	68	291
219 8012 Portsmouth O&M	13	0.06%	16	0	16	5	21
220 8014 Bangor O&M	432	2.13%	525	0	525	161	686
Subtotal	20,307	100.00%	24,685	0	24,685	7,399	32,084
Direct Bills					0		0
Total					\$24,685		\$32,084

Basis Units: Number of Accounts Payable Transactions by Department

Source: GL Report

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,626	2.74%	\$1,161	\$0	\$1,161	\$0	\$1,161
4 1010-10100 Board of Commissioners	430	0.45%	190	0	190	0	190
5 1010-19100 Accounting Department	594	0.62%	263	0	263	0	263
6 1010-20200 Payroll	522	0.54%	231	0	231	0	231
7 1010-21200 Budget Department	460	0.48%	203	0	203	0	203
8 1010-27200 Administrative Services	377	0.39%	167	0	167	52	219
9 1010-22800 Information Systems Divis	792	0.83%	350	0	350	110	460
11 1010-23300 Purchasing	385	0.40%	170	0	170	54	224
12 1010-26500 Buildings and Grounds	1,993	2.08%	881	0	881	278	1,159
13 1010-26600 Corporation Counsel	576	0.60%	255	0	255	80	335
14 1010-27000 Personnel & Employee Re	496	0.52%	219	0	219	69	288
15 1010-24900 Printing/Postage	252	0.26%	111	0	111	35	146
16 1010-30100 Sheriff's Office	4,542	4.74%	2,008	0	2,008	632	2,640
17 1010-75110 Recreation & Facilities	430	0.45%	190	0	190	60	250
18 1010-75112 Parks/Recreation Mainten:	508	0.53%	225	0	225	71	295
19 1010-20300 Risk Management	11	0.01%	5	0	5	2	6
20 1010-20350 Wellness Program	288	0.30%	127	0	127	40	167
21 1010-20500 Retirees Health/Life Insura	73	0.08%	32	0	32	10	42
22 1010-27300 Building Authority	60	0.06%	27	0	27	8	35
23 1010-28300 Circuit Court	1,744	1.82%	771	0	771	243	1,014
24 1010-28301 Circuit Court - SSSPP Gra	307	0.32%	136	0	136	43	178
25 1010-28331 Circuit-Adult Drug Court G	256	0.27%	113	0	113	36	149
27 1010-28400 Circuit Court Adult Probati	195	0.20%	86	0	86	27	113
28 1010-28600 District Court	983	1.03%	435	0	435	137	571
29 1010-28700 District Court Adult Probat	455	0.47%	201	0	201	63	265
30 1010-28701 Dist.Ct OWI Treatment Oc	247	0.26%	109	0	109	34	144
31 1010-28900 & 2150 FOC	2,302	2.40%	1,018	0	1,018	321	1,338
33 1010-29200 Law Library	12	0.01%	5	0	5	2	7
34 1010-28299 Jury/Judicial Council	523	0.55%	231	0	231	73	304
35 1010-29400 Probate Court	1,326	1.38%	586	0	586	185	771
36 1010-29402 Public Guardian	55	0.06%	24	0	24	8	32
38 1010-17100 County Executive	489	0.51%	216	0	216	68	284
39 1010-21500 Clerk	1,269	1.32%	561	0	561	177	738
40 1010-22900 Community Outreach / Me	348	0.36%	154	0	154	48	202
43 1010-25419 2019 Delq Tax Property S:	2	0.00%	1	0	1	0	1
44 1010-25420 2020 Delq Tax Property S:	10	0.01%	4	0	4	1	6
45 1010-25700 Equalization Department	558	0.58%	247	0	247	78	324
46 1010-26200 Elections	74	0.08%	33	0	33	10	43
47 1010-26201 Board of Canvassers	95	0.10%	42	0	42	13	55
48 1010-296XX Prosecuting Attorney	2,147	2.24%	949	0	949	299	1,248
50 1010-71100 Register of Deeds	1,512	1.58%	668	0	668	211	879
51 1010-27100 Department of Criminal De	43	0.04%	19	0	19	6	25

**Bay County, MI
Cost Allocation Plan**

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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	1,179	1.23%	\$521	\$0	\$521	\$164	\$685
53 1010-27102 Department of Public Defe	386	0.40%	171	0	171	54	224
54 1010-44200 Drain Commissioner	729	0.76%	322	0	322	102	424
55 1010-27160 Department Of Indigent De	11	0.01%	5	0	5	2	6
56 1010-27400 Retirement Board	12	0.01%	5	0	5	2	7
57 1010-27401 Vol Employee Benefit Ass	12	0.01%	5	0	5	2	7
58 1010-44207 Drain - County at Large	5	0.01%	2	0	2	1	3
59 1010-24501 County Survey/Remonum	590	0.62%	261	0	261	82	343
60 1010-27303 Bldg Auth-MH Grp Home, f	6	0.01%	3	0	3	1	3
61 1010-27309 Bldg Auth-MH Grp Home, z	9	0.01%	4	0	4	1	5
62 1010-27310 Bldg Auth-MH Grp Home, f	6	0.01%	3	0	3	1	3
63 1010-27311 Bldg Auth-MH Grp Home, f	7	0.01%	3	0	3	1	4
64 1010-27312 Bldg Auth-MH Grp Home, f	7	0.01%	3	0	3	1	4
65 1010-27319 Bldg Auth-MH Grp Home, f	7	0.01%	3	0	3	1	4
67 1010-27321 Bldg Auth-MH Grp Home, /	8	0.01%	4	0	4	1	5
68 1010-27322 Bldg Auth-MH Grp Home, /	5	0.01%	2	0	2	1	3
69 1010-56800 Soil Conservation	125	0.13%	55	0	55	17	73
70 1010-71000 M.S.U. Extension	41	0.04%	18	0	18	6	24
71 1010-71800 Environmental Affairs	430	0.45%	190	0	190	60	250
72 1010-71803 Euclid Linear Park	2	0.00%	1	0	1	0	1
73 1010-71804 Environmental Grant	1	0.00%	0	0	0	0	1
76 1010-28800 Geographic Information Sy	306	0.32%	135	0	135	43	178
77 1010-31100 Circuit Court Warrant Offic	376	0.39%	166	0	166	52	219
79 1010-31500 Secondary Road Patrol	1,222	1.28%	540	0	540	170	710
81 1010-31503 2nd Rd Patrol-Bangor Tw	374	0.39%	165	0	165	52	217
82 1010-31504 2nd Rd Patr-Portsmouth	330	0.34%	146	0	146	46	192
83 1010-31505 2nd Rd Ptrl-Williams Twp	346	0.36%	153	0	153	48	201
84 1010-31506 2nd Rd Patrol-Monitor Tw	349	0.36%	154	0	154	49	203
85 1010-31507 2nd Rd Patrol - City of	318	0.33%	141	0	141	44	185
86 1010-31508 2nd Road Patrol-Pinconni	563	0.59%	249	0	249	78	327
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	341	0.36%	151	0	151	47	198
88 1010-31510 Bangor Twps Schools & B	301	0.31%	133	0	133	42	175
89 1010-31516 2nd Rd.Pat-Bay City Schc	277	0.29%	122	0	122	39	161
90 1010-31517 2nd Patrol-Frankenlust & f	335	0.35%	148	0	148	47	195
92 1010-31681 Road Patrol Grant Oct-De	398	0.42%	176	0	176	55	231
93 1010-31700 Township Road Patrol	339	0.35%	150	0	150	47	197
95 1010-31902 Drive MI Safely/Task Forc	155	0.16%	69	0	69	22	90
96 1010-31903 O.W.I. Alcohol Enforceme	88	0.09%	39	0	39	12	51
98 1010-31905 Dre Drug Recogn.Expert C	21	0.02%	9	0	9	3	12
99 1010-32100 Michigan Justice Training	17	0.02%	8	0	8	2	10
101 1010-32500 911 Central Dispatch	1	0.00%	0	0	0	0	1
102 1010-33100 Marine Law Enforcement (194	0.20%	86	0	86	27	113

**Bay County, MI
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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-33101 Marine Safety	11	0.01%	\$5	\$0	\$5	\$2	\$6
105 1010-33103 Marine Slow No Wake Pro	25	0.03%	11	0	11	3	15
106 1010-33200 Snowmobile Law Enforcer	24	0.03%	11	0	11	3	14
107 1010-33300 Operations Stone Garden	327	0.34%	145	0	145	46	190
108 1010-33301 Operation Stone Garden F	41	0.04%	18	0	18	6	24
109 1010-33302 Operation Stone Garden F	31	0.03%	14	0	14	4	18
110 1010-33350 Sheriff Covid	2	0.00%	1	0	1	0	1
111 1010-35100 Corrections Department / .	119	0.12%	53	0	53	17	69
112 1010-36481 Comm Corrections Plan	11	0.01%	5	0	5	2	6
113 1010-42600 Off of Emerg Serv-Civil	334	0.35%	148	0	148	47	194
114 1010-42601 Local Emergency Planning	1	0.00%	0	0	0	0	1
115 1010-42602 Homeland Security Activity	6	0.01%	3	0	3	1	3
117 1010-42650 AA (Active Assult) Task Fc	3	0.00%	1	0	1	0	2
118 1010-43000 Animal Services & Adoptic	1,320	1.38%	584	0	584	184	767
119 1010-58000 Pere Marquette Parking	15	0.02%	7	0	7	2	9
120 1010-60100 Health Dept-Admin	32	0.03%	14	0	14	4	19
121 1010-61700 Personal Care - Private	3	0.00%	1	0	1	0	2
123 1010-64800 Medical Examiner	151	0.16%	67	0	67	21	88
124 1010-64900 Mental Health	4	0.00%	2	0	2	1	2
126 1010-66801 Michigan Works!	6	0.01%	3	0	3	1	3
127 1010-67000 Mi Dept Human Serv-Bay	11	0.01%	5	0	5	2	6
128 1010-67100 Social Services-Med Care	12	0.01%	5	0	5	2	7
129 1010-68100 Veterans Burial	1	0.00%	0	0	0	0	1
130 1010-68900 Veterans Relief	12	0.01%	5	0	5	2	7
131 1010-69200 Center Ridge Arms Housir	123	0.13%	54	0	54	17	72
133 1010-72101 Transportation Planning	2	0.00%	1	0	1	0	1
134 1010-72181 Trans. Planning - Oct.-Dec	463	0.48%	205	0	205	64	269
135 1010-75100 Recreation/Parks Departm	81	0.08%	36	0	36	11	47
136 1010-75104 Juv Community Based Tre	12	0.01%	5	0	5	2	7
137 1010-75105 Juv Gender Specific Servi	12	0.01%	5	0	5	2	7
138 1010-75108 Veterans Park Softball	56	0.06%	25	0	25	8	33
139 1010-75700 Community Center	1,069	1.12%	473	0	473	149	621
140 1010-75800 Swimming Pool	80	0.08%	35	0	35	11	47
142 1010-76150 Fairgrounds	285	0.30%	126	0	126	40	166
143 1010-762XX Civic Arena	5,148	5.37%	2,276	0	2,276	717	2,993
144 1010-76300 Pinconning Park	1,589	1.66%	702	0	702	221	924
145 1010-79000 Library	12	0.01%	5	0	5	2	7
146 1010-20250 401(K) Savings Plan Admi	1	0.00%	0	0	0	0	1
147 1010-20400/20401 Self Insurance Adr	12	0.01%	5	0	5	2	7
148 1010-10300 Midland-Bay-Saginaw Airp	19	0.02%	8	0	8	3	11
149 2010 County Road Fund	228	0.24%	101	0	101	32	133
150 2210 Health Dept - Dist Health	11,132	11.62%	4,921	0	4,921	1,550	6,471

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Cost Allocation Plan**

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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2210-605XX Bioterrorism	432	0.45%	\$191	\$0	\$191	\$60	\$251
152 2340 Animal Service Adoption Millage	18	0.02%	8	0	8	3	10
153 2380 Gypsy Moth Control Fund	644	0.67%	285	0	285	90	374
154 2400 Mosquito Control Fund	1,373	1.43%	607	0	607	191	798
155 2560 Regist of Deeds Automation Fnd	77	0.08%	34	0	34	11	45
157 2600 Indigent Defense Fund	917	0.96%	405	0	405	128	533
158 2610 911 Service Fund	1,346	1.40%	595	0	595	187	782
159 2630 Concealed Pistol Licensing Fd	562	0.59%	248	0	248	78	327
160 2640 Local C.F.O. Training Fund	45	0.05%	20	0	20	6	26
161 2650 Drug Law Enforcement Fund	2	0.00%	1	0	1	0	1
162 2651 Drug Law Enforcement-Bayanet	183	0.19%	81	0	81	25	106
164 2690 Law Library Fund	84	0.09%	37	0	37	12	49
165 2700 Historical Comm/Museum	9	0.01%	4	0	4	1	5
166 2710 Library Fund	139	0.15%	61	0	61	19	81
167 2740 Community Corrections Fund	469	0.49%	207	0	207	65	273
168 2760 Department On Aging Fund	8,890	9.28%	3,930	0	3,930	1,238	5,168
169 2770 Home Rehabilitation Fund	3	0.00%	1	0	1	0	2
170 2779 Septic Sys Repl	1	0.00%	0	0	0	0	1
171 2860 American Rescue Plan (ARPA)	611	0.64%	270	0	270	85	355
172 2900 Social Welfare Fund	55	0.06%	24	0	24	8	32
174 2920-66200 Child Care-Probate (Child	123	0.13%	54	0	54	17	72
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,532	1.60%	677	0	677	213	891
176 2920-66205 CCF-Casa Ct.Appointed S	51	0.05%	23	0	23	7	30
177 2920-66300 Child Care-D.S.S. (State V	20	0.02%	9	0	9	3	12
178 2920-66400 In-Home Care-Intensive P	376	0.39%	166	0	166	52	219
179 2920-66401 Youth & Family Support S	464	0.48%	205	0	205	65	270
180 2920-66402 Juvenile Drug Court	347	0.36%	153	0	153	48	202
181 2920-66500 Intensive Probation	451	0.47%	199	0	199	63	262
182 2920-75104 Juv.Community Based Tre	397	0.41%	176	0	176	55	231
183 2920-75105 Juv.Gender Specific Servi	505	0.53%	223	0	223	70	294
186 2930 Soldier's Relief	1,277	1.33%	565	0	565	178	742
187 2940 Veterans Trust Board	2	0.00%	1	0	1	0	1
188 2970 Historical Preservation	155	0.16%	69	0	69	22	90
192 5090-75600 Public Golf Course	995	1.04%	440	0	440	139	578
193 5090-75601 Public Golf Course-Snack	49	0.05%	22	0	22	7	28
194 5090-75602 Public Golf Course-Club	1,500	1.57%	663	0	663	209	872
195 5120-67100 Medical Care Facility Func	1,341	1.40%	593	0	593	187	780
196 5160 100% Tax Payment Fund (DTR)	1,097	1.14%	485	0	485	153	638
197 5180 Delq Prop Tax Foreclosure	1,436	1.50%	635	0	635	200	835
199 5920 Water and Sewer Fund	40	0.04%	18	0	18	6	23
200 5950 Commissary Fund	73	0.08%	32	0	32	10	42
201 6770 Self-Insurance Fund-WC/UC/S&A	582	0.61%	257	0	257	81	338

**Bay County, MI
Cost Allocation Plan**

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General Accounting Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
202 6771 Self-Insurance Fund-Healthcare	343	0.36%	\$152	\$0	\$152	\$48	\$199
205 7100 District Court Custodial Fund	2	0.00%	1	0	1	0	1
206 7110 Probate Court Custodial Fund	2	0.00%	1	0	1	0	1
207 7120 Trial Court Custodial Fund	2	0.00%	1	0	1	0	1
208 7140 Inmates Custodial Fund	15	0.02%	7	0	7	2	9
212 7310-27400 Retirement System Fund	1,300	1.36%	575	0	575	181	756
213 7360-27401 Public Employee Health C	293	0.31%	130	0	130	41	170
216 7640 Inmate Trust Fund	3	0.00%	1	0	1	0	2
217 8010 Drain	691	0.72%	305	0	305	96	402
218 8011 Hampton O&M	220	0.23%	97	0	97	31	128
219 8012 Portsmouth O&M	40	0.04%	18	0	18	6	23
220 8014 Bangor O&M	547	0.57%	242	0	242	76	318
223 9760 Governmental Full Accrual	251	0.26%	111	0	111	35	146
224 9770 Governmentl Full Accrual-Drain	16	0.02%	7	0	7	2	9
226 Other	4	0.00%	2	0	2	1	2
Subtotal	95,824	100.00%	42,363	0	42,363	12,698	55,061
Direct Bills					0		0
Total					\$42,363		\$55,061

Basis Units: Accounting Transactions
Source: GL Report

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Specific Allocations

Dept:7 1010-21200 Budget Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 1010-22800 Information Systems Divis	1,447.27	23.64%	\$2,336	\$0	\$2,336	\$700	\$3,036
150 2210 Health Dept - Dist Health	4,674.95	76.36%	7,546	0	7,546	2,262	9,808
Subtotal	6,122.22	100.00%	9,882	0	9,882	2,962	12,844
Direct Bills					0		0
Total					\$9,882		\$12,844

Basis Units: Dollar Value of Wages by Benefitting Department
Source: Employee Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
3 1010-25300 Treasurer	\$1,289	\$151	\$1,161	\$0	\$0	\$2,601
4 1010-10100 Board of Commissioners	760	85	190	0	0	1,035
5 1010-19100 Accounting Department	852	135	263	0	0	1,249
6 1010-20200 Payroll	783	67	231	0	0	1,080
7 1010-21200 Budget Department	598	105	203	0	0	906
8 1010-27200 Administrative Services	573	38	219	0	0	830
9 1010-22800 Information Systems Divis	1,508	449	460	3,036	0	5,455
11 1010-23300 Purchasing	815	94	224	0	0	1,132
12 1010-26500 Buildings and Grounds	1,991	2,022	1,159	0	0	5,171
13 1010-26600 Corporation Counsel	996	102	335	0	0	1,432
14 1010-27000 Personnel & Employee Re	1,026	179	288	0	0	1,494
15 1010-24900 Printing/Postage	483	14	146	0	0	643
16 1010-30100 Sheriff's Office	2,896	2,720	2,640	0	0	8,257
17 1010-75110 Recreation & Facilities	845	68	250	0	0	1,163
18 1010-75112 Parks/Recreation Mainten:	905	199	295	0	0	1,399
19 1010-20300 Risk Management	181	14	6	0	0	202
20 1010-20350 Wellness Program	573	25	167	0	0	766
21 1010-20500 Retirees Health/Life Insura	91	0	42	0	0	133
22 1010-27300 Building Authority	91	0	35	0	0	125
23 1010-28300 Circuit Court	1,931	569	1,014	0	0	3,513
24 1010-28301 Circuit Court - SSSPP Gra	513	16	178	0	0	707
25 1010-28331 Circuit-Adult Drug Court G	453	54	149	0	0	655
27 1010-28400 Circuit Court Adult Probati	211	73	113	0	0	398
28 1010-28600 District Court	2,202	403	571	0	0	3,177
29 1010-28700 District Court Adult Probat	815	84	265	0	0	1,163
30 1010-28701 Dist.Ct OWI Treatment Oc	483	54	144	0	0	680
31 1010-28900 & 2150 FOC	3,228	502	1,338	0	0	5,068
33 1010-29200 Law Library	30	0	7	0	0	37
34 1010-28299 Jury/Judicial Council	965	87	304	0	0	1,357
35 1010-29400 Probate Court	1,780	416	771	0	0	2,967
36 1010-29402 Public Guardian	60	19	32	0	0	111
38 1010-17100 County Executive	905	111	284	0	0	1,300
39 1010-21500 Clerk	1,207	179	738	0	0	2,124
40 1010-22900 Community Outreach / Me	845	70	202	0	0	1,117
43 1010-25419 2019 Delq Tax Property S:	30	0	1	0	0	31
44 1010-25420 2020 Delq Tax Property S:	30	0	6	0	0	36
45 1010-25700 Equalization Department	1,056	160	324	0	0	1,541
46 1010-26200 Elections	362	51	43	0	0	456
47 1010-26201 Board of Canvassers	91	148	55	0	0	293
48 1010-296XX Prosecuting Attorney	3,831	581	1,248	0	0	5,661
50 1010-71100 Register of Deeds	1,086	119	879	0	0	2,084

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
51 1010-27100 Department of Criminal De	\$241	\$0	\$25	\$0	\$0	\$266
52 1010-27101 Indigent Attorney	392	1,747	685	0	0	2,825
53 1010-27102 Department of Public Defe	905	125	224	0	0	1,255
54 1010-44200 Drain Commissioner	1,207	149	424	0	0	1,780
55 1010-27160 Department Of Indigent De	60	0	6	0	0	67
56 1010-27400 Retirement Board	30	0	7	0	0	37
57 1010-27401 Vol Employee Benefit Ass	30	0	7	0	0	37
58 1010-44207 Drain - County at Large	30	0	3	0	0	33
59 1010-24501 County Survey/Remonum	483	5	343	0	0	830
60 1010-27303 Bldg Auth-MH Grp Home,f	30	10	3	0	0	43
61 1010-27309 Bldg Auth-MH Grp Home,z	91	14	5	0	0	110
62 1010-27310 Bldg Auth-MH Grp Home,f	60	10	3	0	0	73
63 1010-27311 Bldg Auth-MH Grp Home,f	30	11	4	0	0	45
64 1010-27312 Bldg Auth-MH Grp Home,f	91	11	4	0	0	106
65 1010-27319 Bldg Auth-MH Grp Home,l	30	10	4	0	0	44
66 1010-27320 Bldg Auth-MH Grp Home,c	30	0	0	0	0	30
67 1010-27321 Bldg Auth-MH Grp Home,r	30	13	5	0	0	48
68 1010-27322 Bldg Auth-MH Grp Home,r	30	8	3	0	0	41
69 1010-56800 Soil Conservation	30	0	73	0	0	103
70 1010-71000 M.S.U. Extension	121	49	24	0	0	194
71 1010-71800 Environmental Affairs	784	75	250	0	0	1,109
72 1010-71803 Euclid Linear Park	30	3	1	0	0	35
73 1010-71804 Environmental Grant	30	2	1	0	0	32
76 1010-28800 Geographic Information Sy	724	29	178	0	0	931
77 1010-31100 Circuit Court Warrant Offic	664	33	219	0	0	916
79 1010-31500 Secondary Road Patrol	1,629	694	710	0	0	3,033
81 1010-31503 2nd Rd Patrol-Bangor Tw	754	40	217	0	0	1,011
82 1010-31504 2nd Rd Patr-Portsmouth	694	29	192	0	0	914
83 1010-31505 2nd Rd Ptrl-Williams Twp	694	33	201	0	0	928
84 1010-31506 2nd Rd Patrol-Monitor Tw	694	37	203	0	0	933
85 1010-31507 2nd Rd Patrol - City of	664	22	185	0	0	871
86 1010-31508 2nd Road Patrol-Pinconni	784	79	327	0	0	1,191
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	634	35	198	0	0	867
88 1010-31510 Bangor Twps Schools & B	754	25	175	0	0	955
89 1010-31516 2nd Rd.Pat-Bay City Schc	664	29	161	0	0	853
90 1010-31517 2nd Patrol-Frankenlust & l	694	19	195	0	0	908
92 1010-31681 Road Patrol Grant Oct-De	694	30	231	0	0	955
93 1010-31700 Township Road Patrol	603	0	197	0	0	800
95 1010-31902 Drive MI Safely/Task Forc	332	0	90	0	0	422
96 1010-31903 O.W.I. Alcohol Enforceme	332	0	51	0	0	383
98 1010-31905 Dre Drug Recogn.Expert C	332	0	12	0	0	344

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
99 1010-32100 Michigan Justice Training	\$91	\$8	\$10	\$0	\$0	\$108
101 1010-32500 911 Central Dispatch	30	0	1	0	0	31
102 1010-33100 Marine Law Enforcement (	603	62	113	0	0	778
103 1010-33101 Marine Safety	60	14	6	0	0	81
105 1010-33103 Marine Slow No Wake Pro	151	0	15	0	0	165
106 1010-33200 Snowmobile Law Enforcer	241	6	14	0	0	262
107 1010-33300 Operations Stone Garden	362	17	190	0	0	570
108 1010-33301 Operation Stone Garden F	392	8	24	0	0	424
109 1010-33302 Operation Stone Garden F	362	2	18	0	0	382
110 1010-33350 Sheriff Covid	60	2	1	0	0	63
111 1010-35100 Corrections Department / .	181	129	69	0	0	379
112 1010-36481 Comm Corrections Plan	30	0	6	0	0	37
113 1010-42600 Off of Emerg Serv-Civil	694	44	194	0	0	933
114 1010-42601 Local Emergency Planning	30	2	1	0	0	32
115 1010-42602 Homeland Security Activity	121	2	3	0	0	126
117 1010-42650 AA (Active Assult) Task Fc	60	0	2	0	0	62
118 1010-43000 Animal Services & Adoptic	1,870	897	767	0	0	3,535
119 1010-58000 Pere Marquette Parking	60	19	9	0	0	88
120 1010-60100 Health Dept-Admin	91	0	19	0	0	109
121 1010-61700 Personal Care - Private	30	0	2	0	0	32
123 1010-64800 Medical Examiner	241	114	88	0	0	443
124 1010-64900 Mental Health	30	6	2	0	0	39
126 1010-66801 Michigan Works!	30	10	3	0	0	43
127 1010-67000 Mi Dept Human Serv-Bay	30	0	6	0	0	37
128 1010-67100 Social Services-Med Care	30	0	7	0	0	37
129 1010-68100 Veterans Burial	30	2	1	0	0	32
130 1010-68900 Veterans Relief	30	0	7	0	0	37
131 1010-69200 Center Ridge Arms Housir	694	27	72	0	0	792
133 1010-72101 Transportation Planning	30	0	1	0	0	31
134 1010-72181 Trans. Planning - Oct.-Dec	905	78	269	0	0	1,252
135 1010-75100 Recreation/Parks Departnr	513	17	47	0	0	577
136 1010-75104 Juv Community Based Tre	60	0	7	0	0	67
137 1010-75105 Juv Gender Specific Servi	60	0	7	0	0	67
138 1010-75108 Veterans Park Softball	272	57	33	0	0	361
139 1010-75700 Community Center	1,237	345	621	0	0	2,203
140 1010-75800 Swimming Pool	302	83	47	0	0	431
142 1010-76150 Fairgrounds	754	319	166	0	0	1,239
143 1010-762XX Civic Arena	3,590	1,501	2,993	0	0	8,084
144 1010-76300 Pinconning Park	1,599	556	924	0	0	3,079
145 1010-79000 Library	30	0	7	0	0	37
146 1010-20250 401(K) Savings Plan Admi	30	2	1	0	0	32

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
147 1010-20400/20401 Self Insurance Adr	\$30	\$0	\$7	\$0	\$0	\$37
148 1010-10300 Midland-Bay-Saginaw Airp	30	30	11	0	0	71
149 2010 County Road Fund	272	0	133	0	0	404
150 2210 Health Dept - Dist Health	25,854	2,028	6,471	9,808	0	44,162
151 2210-605XX Bioterrorism	2,293	0	251	0	0	2,544
152 2340 Animal Service Adoption Millage	121	0	10	0	0	131
153 2380 Gypsy Moth Control Fund	1,297	118	374	0	0	1,789
154 2400 Mosquito Control Fund	2,232	993	798	0	0	4,023
155 2560 Regist of Deeds Automation Fnd	332	43	45	0	0	419
157 2600 Indigent Defense Fund	1,870	537	533	0	0	2,940
158 2610 911 Service Fund	2,564	804	782	0	0	4,150
159 2630 Concealed Pistol Licensing Fd	634	5	327	0	0	965
160 2640 Local C.F.O. Training Fund	362	13	26	0	0	401
161 2650 Drug Law Enforcement Fund	30	0	1	0	0	31
162 2651 Drug Law Enforcement-Bayanet	1,267	0	106	0	0	1,373
164 2690 Law Library Fund	151	76	49	0	0	276
165 2700 Historical Comm/Museum	211	0	5	0	0	216
166 2710 Library Fund	573	19	81	0	0	673
167 2740 Community Corrections Fund	996	124	273	0	0	1,392
168 2760 Department On Aging Fund	15,537	3,918	5,168	0	0	24,623
169 2770 Home Rehabilitation Fund	91	3	2	0	0	95
170 2779 Septic Sys Repl	30	0	1	0	0	31
171 2860 American Rescue Plan (ARPA)	1,237	600	355	0	0	2,192
172 2900 Social Welfare Fund	181	67	32	0	0	280
174 2920-66200 Child Care-Probate (Child	332	67	72	0	0	470
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,172	1,043	891	0	0	4,106
176 2920-66205 CCF-Casa Ct.Appointed S	181	22	30	0	0	233
177 2920-66300 Child Care-D.S.S. (State V	60	0	12	0	0	72
178 2920-66400 In-Home Care-Intensive P	845	64	219	0	0	1,127
179 2920-66401 Youth & Family Support S	905	10	270	0	0	1,184
180 2920-66402 Juvenile Drug Court	664	40	202	0	0	905
181 2920-66500 Intensive Probation	965	86	262	0	0	1,313
182 2920-75104 Juv.Community Based Tre	935	41	231	0	0	1,207
183 2920-75105 Juv.Gender Specific Servi	1,116	121	294	0	0	1,531
186 2930 Soldier's Relief	1,991	624	742	0	0	3,358
187 2940 Veterans Trust Board	30	0	1	0	0	31
188 2970 Historical Preservation	241	3	90	0	0	335
192 5090-75600 Public Golf Course	1,448	540	578	0	0	2,566
193 5090-75601 Public Golf Course-Snack	60	59	28	0	0	148
194 5090-75602 Public Golf Course-Club	1,539	240	872	0	0	2,650
195 5120-67100 Medical Care Facility Func	845	8	780	0	0	1,632

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:7 1010-21200 Budget Department

Department	Budgeting	Accts Payable	General Accounting	Specific	General Government	Total
196 5160 100% Tax Payment Fund (DTR)	\$815	\$70	\$638	\$0	\$0	\$1,522
197 5180 Delq Prop Tax Foreclosure	1,689	114	835	0	0	2,639
199 5920 Water and Sewer Fund	211	0	23	0	0	234
200 5950 Commissary Fund	211	0	42	0	0	254
201 6770 Self-Insurance Fund-WC/UC/S&A	905	10	338	0	0	1,253
202 6771 Self-Insurance Fund-Healthcare	573	191	199	0	0	963
205 7100 District Court Custodial Fund	60	0	1	0	0	61
206 7110 Probate Court Custodial Fund	60	0	1	0	0	61
207 7120 Trial Court Custodial Fund	60	0	1	0	0	61
208 7140 Inmates Custodial Fund	121	0	9	0	0	129
212 7310-27400 Retirement System Fund	2,293	278	756	0	0	3,326
213 7360-27401 Public Employee Health C	965	40	170	0	0	1,175
216 7640 Inmate Trust Fund	30	0	2	0	0	32
217 8010 Drain	0	175	402	0	0	576
218 8011 Hampton O&M	0	291	128	0	0	419
219 8012 Portsmouth O&M	0	21	23	0	0	44
220 8014 Bangor O&M	0	686	318	0	0	1,004
223 9760 Governmental Full Accrual	3,017	0	146	0	0	3,163
224 9770 Governmentl Full Accrual-Drain	241	0	9	0	0	251
226 Other	91	0	2	0	0	93
Total	\$156,391	\$32,084	\$55,061	\$12,844	\$0	\$256,379

**1010-27200 Administrative Services
Nature and Extent of Service**

The Administration Services Department helps the County Executive with coordination and management of the County's day-to-day affairs; assumes responsibility for working with assigned department directors and division managers and coordinates citizen inquiries and complaints to find a solution.

The costs of these services have been functionalized and are allocated as indicated below.

- **Administrative Services**- Costs related to the provision of administrative support and departmental coordination have been allocated to benefitting departments based on the number of FTE's by benefitting department.
- **Support Service** - The cost of administrative and managerial support is allocated based on the dollar value of assigned wages by supervised department.
- **Vendor Services** - The cost of vendor related services identified within the Administrative Services budget has been identified within this function and is directly allocated to the Information Services Department for further distribution.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:8 1010-27200 Administrative Services

Description	Amount	General Admin	Admin Services	Support Service	Vendor Services
Personnel Costs					
Salaries	15,639	0	15,639	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	6,236	0	6,236	0	0
Subtotal - Personnel Costs	21,874	0	21,874	0	0
Services & Supplies Cost					
72700 Office Supplies	0	0	0	0	0
72800 Printing And Binding	0	0	0	0	0
72900 Postage	0	0	0	0	0
73000 Magazines & Periodicals	0	0	0	0	0
74200 Food Supplies	0	0	0	0	0
75000 Gas, Oil, and Grease	0	0	0	0	0
75500 Conference/Meeting Supplies	0	0	0	0	0
79900 Other Supplies	0	0	0	0	0
80200 Contractual Services	0	0	0	0	0
82000 Memberships and Dues	119	0	119	0	0
Filing Fees	0	0	0	0	0
85200 Telephone	163	0	163	0	0
86100 Conference Fees & Expenses	34	0	34	0	0
86500 State Travel Mileage	0	0	0	0	0
94600 Equipment Rental	0	0	0	0	0
94601 Equipment Rental-Copy Machir	1,691	0	1,691	0	0
67607 Reimbursement - FOIA Request	0	0	0	0	0
Subtotal - Services & Supplies	2,007	0	2,007	0	0
Department Cost Total	23,881	0	23,881	0	0
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	23,881	0	23,881	0	0
General Admin Distribution		0	0	0	0
Grand Total	\$23,881		\$23,881	\$0	\$0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
1 County Building	\$82	\$0	\$83	\$0	\$0
Subtotal - Building Depreciation	82	0	83	0	0
2 Equipment Depreciation	19,868	14	19,882	0	0
2 Telephone Equipment	31	0	31	0	0
Subtotal - Equipment Depreciation	19,899	14	19,913	0	0
3 Bank Reconciliation	71	25	95	0	0
Subtotal - 1010-25300 Treasurer	71	25	95	0	0
4 Annual Audit	326	131	457	0	0
Subtotal - 1010-10100 Board of Comm	326	131	457	0	0
5 Accounting	1,120	253	1,374	0	0
5 Budgeting	338	67	405	0	0
5 Contract Serv.	307	80	387	0	0
Subtotal - 1010-19100 Accounting Dep	1,765	401	2,166	0	0
6 Budgeting	31	5	36	0	0
Subtotal - 1010-20200 Payroll	31	5	36	0	0
7 Budgeting	437	136	573	0	0
7 Accts Payable	29	9	38	0	0
7 General Accounting	167	52	219	0	0
Subtotal - 1010-21200 Budget Departm	633	197	830	0	0
10 Accounting	0	694	694	0	0
Subtotal - Financial System MUNIS	0	694	694	0	0
11 Purchasing	0	1,496	1,496	0	0
Subtotal - 1010-23300 Purchasing	0	1,496	1,496	0	0
12 County Building	0	4,894	4,894	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	4,894	4,894	0	0
13 Civil Counsel	0	2,368	2,368	0	0

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 1010-27200 Administrative Services

Department	First Incoming	Second Incoming	Admin Services	Support Service	Vendor Services
Subtotal - 1010-26600 Corporation Cou	\$0	\$2,368	\$2,368	\$0	\$0
14 Labor Relations	0	93	93	0	0
Subtotal - 1010-27000 Personnel & Err	0	93	93	0	0
18 Vehicle Maintenance	0	1,168	1,168	0	0
18 County Building	0	31	31	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	1,198	1,198	0	0
19 Vehicle Insurance	0	3,321	3,321	0	0
19 County Building	0	251	251	0	0
Subtotal - 1010-20300 Risk Manageme	0	3,571	3,571	0	0
21 Current Retiree Fringe Benefits	0	1,377	1,377	0	0
21 Future Retiree Fringe Benefits	0	0	0	0	0
Subtotal - 1010-20500 Retirees Health/	0	1,377	1,377	0	0
Total Incoming	22,807	16,466	39,273	0	0
C. Total Allocated		\$63,154	\$63,154	\$0	\$0
			100.00%		

**Bay County, MI
Cost Allocation Plan**

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Admin Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6.05	1.25%	\$584	\$0	\$584	\$0	\$584
4 1010-10100 Board of Commissioners	11.19	2.32%	1,081	0	1,081	0	1,081
5 1010-19100 Accounting Department	6.27	1.30%	606	0	606	0	606
6 1010-20200 Payroll	2.11	0.44%	204	0	204	0	204
7 1010-21200 Budget Department	2.00	0.41%	193	0	193	0	193
9 1010-22800 Information Systems Divis	9.00	1.86%	869	0	869	325	1,195
11 1010-23300 Purchasing	1.00	0.21%	97	0	97	36	133
12 1010-26500 Buildings and Grounds	19.64	4.06%	1,897	0	1,897	710	2,607
13 1010-26600 Corporation Counsel	4.00	0.83%	386	0	386	145	531
14 1010-27000 Personnel & Employee Re	3.00	0.62%	290	0	290	108	398
16 1010-30100 Sheriff's Office	51.34	10.62%	4,959	0	4,959	1,855	6,814
17 1010-75110 Recreation & Facilities	1.00	0.21%	97	0	97	36	133
18 1010-75112 Parks/Recreation Mainten:	2.55	0.53%	246	0	246	92	338
20 1010-20350 Wellness Program	1.00	0.21%	97	0	97	36	133
23 1010-28300 Circuit Court	13.88	2.87%	1,341	0	1,341	502	1,842
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	97	0	97	36	133
25 1010-28331 Circuit-Adult Drug Court G	0.74	0.15%	71	0	71	27	98
26 1010-28341 Circuit Ct Blog Response I	1.00	0.21%	97	0	97	36	133
28 1010-28600 District Court	16.74	3.46%	1,617	0	1,617	605	2,222
29 1010-28700 District Court Adult Probat	5.99	1.24%	579	0	579	216	795
30 1010-28701 Dist.Ct OWI Treatment Oc	0.51	0.11%	49	0	49	18	68
31 1010-28900 & 2150 FOC	27.19	5.63%	2,627	0	2,627	982	3,609
34 1010-28299 Jury/Judicial Council	1.00	0.21%	97	0	97	36	133
35 1010-29400 Probate Court	12.42	2.57%	1,200	0	1,200	449	1,649
38 1010-17100 County Executive	2.00	0.41%	193	0	193	72	265
39 1010-21500 Clerk	3.99	0.83%	385	0	385	144	530
40 1010-22900 Community Outreach / Me	1.00	0.21%	97	0	97	36	133
45 1010-25700 Equalization Department	2.95	0.61%	285	0	285	107	392
46 1010-26200 Elections	0.15	0.03%	14	0	14	5	20
48 1010-296XX Prosecuting Attorney	14.97	3.10%	1,446	0	1,446	541	1,987
50 1010-71100 Register of Deeds	4.73	0.98%	457	0	457	171	628
53 1010-27102 Department of Public Defe	1.00	0.21%	97	0	97	36	133
54 1010-44200 Drain Commissioner	7.19	1.49%	695	0	695	260	954
71 1010-71800 Environmental Affairs	2.00	0.41%	193	0	193	72	265
76 1010-28800 Geographic Information Sy	1.74	0.36%	168	0	168	63	231
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	97	0	97	36	133
79 1010-31500 Secondary Road Patrol	22.69	4.69%	2,192	0	2,192	820	3,012
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	1.23%	576	0	576	215	791
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	97	0	97	36	133
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	193	0	193	72	265
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.41%	193	0	193	72	265
85 1010-31507 2nd Rd Patrol - City of	0.17	0.04%	16	0	16	6	23

**Bay County, MI
Cost Allocation Plan**

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Admin Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	1.83	0.38%	\$177	\$0	\$177	\$66	\$243
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	0.21%	97	0	97	36	133
92 1010-31681 Road Patrol Grant Oct-De	1.96	0.41%	189	0	189	71	260
102 1010-33100 Marine Law Enforcement (	0.61	0.13%	59	0	59	22	81
113 1010-42600 Off of Emerg Serv-Civil	0.99	0.20%	96	0	96	36	131
118 1010-43000 Animal Services & Adoptic	1.13	0.23%	109	0	109	41	150
135 1010-75100 Recreation/Parks Departm	1.53	0.32%	148	0	148	55	203
139 1010-75700 Community Center	3.84	0.79%	371	0	371	139	510
140 1010-75800 Swimming Pool	0.12	0.02%	12	0	12	4	16
143 1010-762XX Civic Arena	5.79	1.20%	559	0	559	209	769
144 1010-76300 Pinconning Park	3.42	0.71%	330	0	330	124	454
150 2210 Health Dept - Dist Health	41.04	8.49%	3,964	0	3,964	1,483	5,447
151 2210-605XX Bioterrorism	2.00	0.41%	193	0	193	72	265
152 2340 Animal Service Adoption Millage	5.99	1.24%	579	0	579	216	795
153 2380 Gypsy Moth Control Fund	1.84	0.38%	178	0	178	66	244
154 2400 Mosquito Control Fund	13.70	2.83%	1,323	0	1,323	495	1,818
157 2600 Indigent Defense Fund	12.48	2.58%	1,206	0	1,206	451	1,656
158 2610 911 Service Fund	21.94	4.54%	2,119	0	2,119	793	2,912
159 2630 Concealed Pistol Licensing Fd	0.37	0.08%	36	0	36	13	49
167 2740 Community Corrections Fund	2.59	0.54%	250	0	250	94	344
168 2760 Department On Aging Fund	41.90	8.67%	4,047	0	4,047	1,514	5,561
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.68	4.28%	1,998	0	1,998	747	2,745
178 2920-66400 In-Home Care-Intensive P	1.00	0.21%	97	0	97	36	133
179 2920-66401 Youth & Family Support S	3.36	0.70%	325	0	325	121	446
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	193	0	193	72	265
183 2920-75105 Juv.Gender Specific Servi	1.98	0.41%	191	0	191	72	263
186 2930 Soldier's Relief	1.46	0.30%	141	0	141	53	194
192 5090-75600 Public Golf Course	3.67	0.76%	355	0	355	133	487
194 5090-75602 Public Golf Course-Club	4.48	0.93%	433	0	433	162	595
197 5180 Delq Prop Tax Foreclosure	0.46	0.10%	44	0	44	17	61
212 7310-27400 Retirement System Fund	1.00	0.21%	97	0	97	36	133
Subtotal	483.32	100.00%	46,688	0	46,688	16,466	63,154
Direct Bills					0		0
Total					\$46,688		\$63,154

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Support Service Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
226 Other	1	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	1	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Wages
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Vendor Services Allocations

Dept:8 1010-27200 Administrative Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 1010-22800 Information Systems Divis	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Direct to ISD
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
3 1010-25300 Treasurer	\$584	\$0	\$0	\$584
4 1010-10100 Board of Commissioners	1,081	0	0	1,081
5 1010-19100 Accounting Department	606	0	0	606
6 1010-20200 Payroll	204	0	0	204
7 1010-21200 Budget Department	193	0	0	193
9 1010-22800 Information Systems Divis	1,195	0	0	1,195
11 1010-23300 Purchasing	133	0	0	133
12 1010-26500 Buildings and Grounds	2,607	0	0	2,607
13 1010-26600 Corporation Counsel	531	0	0	531
14 1010-27000 Personnel & Employee Re	398	0	0	398
16 1010-30100 Sheriff's Office	6,814	0	0	6,814
17 1010-75110 Recreation & Facilities	133	0	0	133
18 1010-75112 Parks/Recreation Mainten:	338	0	0	338
20 1010-20350 Wellness Program	133	0	0	133
23 1010-28300 Circuit Court	1,842	0	0	1,842
24 1010-28301 Circuit Court - SSSPP Gra	133	0	0	133
25 1010-28331 Circuit-Adult Drug Court G	98	0	0	98
26 1010-28341 Circuit Ct Blog Response I	133	0	0	133
28 1010-28600 District Court	2,222	0	0	2,222
29 1010-28700 District Court Adult Probat	795	0	0	795
30 1010-28701 Dist.Ct OWI Treatment Oc	68	0	0	68
31 1010-28900 & 2150 FOC	3,609	0	0	3,609
34 1010-28299 Jury/Judicial Council	133	0	0	133
35 1010-29400 Probate Court	1,649	0	0	1,649
38 1010-17100 County Executive	265	0	0	265
39 1010-21500 Clerk	530	0	0	530
40 1010-22900 Community Outreach / Me	133	0	0	133
45 1010-25700 Equalization Department	392	0	0	392
46 1010-26200 Elections	20	0	0	20
48 1010-296XX Prosecuting Attorney	1,987	0	0	1,987
50 1010-71100 Register of Deeds	628	0	0	628
53 1010-27102 Department of Public Defe	133	0	0	133
54 1010-44200 Drain Commissioner	954	0	0	954
71 1010-71800 Environmental Affairs	265	0	0	265
76 1010-28800 Geographic Information Sy	231	0	0	231
77 1010-31100 Circuit Court Warrant Offic	133	0	0	133
79 1010-31500 Secondary Road Patrol	3,012	0	0	3,012
81 1010-31503 2nd Rd Patrol-Bangor Tw	791	0	0	791
82 1010-31504 2nd Rd Patr-Portsmouth	133	0	0	133
83 1010-31505 2nd Rd Ptrl-Williams Twp	265	0	0	265
84 1010-31506 2nd Rd Patrol-Monitor Tw	265	0	0	265

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:8 1010-27200 Administrative Services

Department	Admin Services	Support Service	Vendor Services	Total
85 1010-31507 2nd Rd Patrol - City of	\$23	\$0	\$0	\$23
86 1010-31508 2nd Road Patrol-Pinconni	243	0	0	243
90 1010-31517 2nd Patrol-Frankenlust & P	133	0	0	133
92 1010-31681 Road Patrol Grant Oct-De	260	0	0	260
102 1010-33100 Marine Law Enforcement (	81	0	0	81
113 1010-42600 Off of Emerg Serv-Civil	131	0	0	131
118 1010-43000 Animal Services & Adoptic	150	0	0	150
135 1010-75100 Recreation/Parks Departm	203	0	0	203
139 1010-75700 Community Center	510	0	0	510
140 1010-75800 Swimming Pool	16	0	0	16
143 1010-762XX Civic Arena	769	0	0	769
144 1010-76300 Pinconning Park	454	0	0	454
150 2210 Health Dept - Dist Health	5,447	0	0	5,447
151 2210-605XX Bioterrorism	265	0	0	265
152 2340 Animal Service Adoption Millage	795	0	0	795
153 2380 Gypsy Moth Control Fund	244	0	0	244
154 2400 Mosquito Control Fund	1,818	0	0	1,818
157 2600 Indigent Defense Fund	1,656	0	0	1,656
158 2610 911 Service Fund	2,912	0	0	2,912
159 2630 Concealed Pistol Licensing Fd	49	0	0	49
167 2740 Community Corrections Fund	344	0	0	344
168 2760 Department On Aging Fund	5,561	0	0	5,561
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,745	0	0	2,745
178 2920-66400 In-Home Care-Intensive P	133	0	0	133
179 2920-66401 Youth & Family Support S	446	0	0	446
182 2920-75104 Juv.Community Based Tre	265	0	0	265
183 2920-75105 Juv.Gender Specific Servi	263	0	0	263
186 2930 Soldier's Relief	194	0	0	194
192 5090-75600 Public Golf Course	487	0	0	487
194 5090-75602 Public Golf Course-Club	595	0	0	595
197 5180 Delq Prop Tax Foreclosure	61	0	0	61
212 7310-27400 Retirement System Fund	133	0	0	133
Total	\$63,154	\$0	\$0	\$63,154

**1010-22800 Information Systems Division
Nature and Extent of Service**

The county recognizes the requirement to provide user departments with a centralized resource where they can receive assistance in creating innovative solutions to their needs using technology. The IT Department provides the County with a centralized service to provide departments with automated services to increase their productivity and information handling capabilities.

The costs of services provided by the Information Services Division have been functionalized and are allocated as indicated below.

- **Technical Support** - Costs associated with the IT “Help Desk”, technical support, training and troubleshooting services are identified within this activity and allocated to departments based on work orders by department. **NOTE:** Work Orders provided to outside clients are allocated to other.
- **Network/Server Support** - User departments access the services of the IT Department through the system’s network. Costs for the Basic Network support are allocated to all users based on the number of employees by department.
- **MUNIS Support** - This function identifies costs associated with the implementation and maintenance of the MUNIS financial reporting system. These costs have been directly allocated to the Financial System MUNIS Cost Center for further distribution.
- **Specific Services** - Non-routine IT services, equipment and repair that benefit specific departments have been identified in this function and have been allocated to benefitting departments based on the actual cost identified. The cost of providing service is billed to departments based on employee wages.
- **Imaging** - Imaging has been allocated to benefitting departments based on the number of assigned licenses.
- **Direct Support** - The Information Services Department dedicates some of its time specifically to 911 Central dispatch. This has been allocated to benefitting departments based on departmental wages. **NOTE:** The County direct bills 911 Central Dispatch for this service. The direct billed amount has been identified as a revenue and identified within this function.

**1010-22800 Information Systems Division
Nature and Extent of Service**

- **Juvenile Home Cameras** - Cameras were purchased for the Juvenile Home in 2018. This function identifies this cost and a credit from the County's insurance provider to offset the cost.
- **Outside Services** - The County provides services to outside clients. This function identifies the cost of equipment purchased and income generated for services provided. These costs are not allocated further.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description		Amount	General Admin	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras
Personnel Costs										
Salaries	S1	569,042	87,348	445,161	0	0	36,532	0	0	0
<i>Salary % Split</i>			<i>15.35%</i>	<i>78.23%</i>	<i>.00%</i>	<i>.00%</i>	<i>6.42%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	249,562	38,308	195,232	0	0	16,022	0	0	0
Subtotal - Personnel Costs		818,604	125,656	640,394	0	0	52,554	0	0	0
Services & Supplies Cost										
Termination Pay	D	0	0	0	0	0	0	0	0	0
72700 Office Supplies	S	1,425	219	1,115	0	0	92	0	0	0
72900 Postage	S	69	11	54	0	0	4	0	0	0
74000 Operating Supplies	S	60	9	47	0	0	4	0	0	0
74200 Food Supplies	S	459	70	359	0	0	29	0	0	0
75000 Gas, Oil and Grease	S	0	0	0	0	0	0	0	0	0
75100 Computer Supplies	S	1,919	295	1,501	0	0	123	0	0	0
79900 Other Supplies	S	0	0	0	0	0	0	0	0	0
80100 Professional Services	P	31,315	0	16,390	0	14,925	0	0	0	0
80200 Contractual Services	P	20,172	0	0	18,772	0	1,400	0	0	0
81301 Internet/Cable Services	S	6,568	1,008	5,138	0	0	422	0	0	0
82000 Memberships and Dues	S	0	0	0	0	0	0	0	0	0
83100 Other Services & Charges	S	10	2	8	0	0	1	0	0	0
85000 Communications	S	504	77	394	0	0	32	0	0	0
85200 Telephone	S	2,000	307	1,565	0	0	128	0	0	0
85201 Cellphone	S	5,565	854	4,354	0	0	357	0	0	0
86100 Conference Fees & Expenses	S	8,395	1,289	6,567	0	0	539	0	0	0
86500 State Travel Mileage	S	556	85	435	0	0	36	0	0	0
86600 Local Travel Mileage	S	8	1	6	0	0	1	0	0	0
93100 Equipment Repair & Maintenance	S	67	10	52	0	0	4	0	0	0
93700 Hard/Software Repair & Maint	P	533,392	0	11,096	329,516	113,606	66,588	12,585	0	0
94601 Equipment Rental-Copy Machir	S	1,291	198	1,010	0	0	83	0	0	0
95502 Contingency	S	0	0	0	0	0	0	0	0	0

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description	Amount	General Admin	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras
96000 Education & Training S	0	0	0	0	0	0	0	0	0
96408 Reimbursements S	1,024	157	801	0	0	66	0	0	0
96741 Computer Hardware Expense P	116,103	0	0	104,666	0	11,438	0	0	0
96742 Computer Software Expense P	193,349	0	0	193,349	0	0	0	0	0
96760 Audio/Visual Expense P	0	0	0	0	0	0	0	0	0
98001 Computer Software S	0	0	0	0	0	0	0	0	0
98002 Computer Hardware P	10,059	0	0	10,059	0	0	0	0	0
98301 Leases - Other D	22,311	0	0	0	0	0	0	0	0
99101 Principal Pymt Capital Lease D	79,400	0	0	0	0	0	0	0	0
99120 Principal Pymt Capital Lease (G D	10,664	0	0	0	0	0	0	0	0
99420 Lease Interest Payment (GASB-D	136	0	0	0	0	0	0	0	0
63700 Department Services P	(6,500)	0	0	0	0	0	0	0	0
67601 Reimbursement Individuals S	0	0	0	0	0	0	0	0	0
67607 Reimbursement-FOIA Request S	0	0	0	0	0	0	0	0	0
69600 Insurance Recoveries/Proceeds S	0	0	0	0	0	0	0	0	0
69900 Transfers In From Other Funds P	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	1,040,321	4,593	50,892	656,362	128,531	81,347	12,585	0	0
Department Cost Total	1,858,925	130,248	691,286	656,362	128,531	133,901	12,585	0	0
Adjustments to Cost									
Termination Pay D	0	0	0	0	0	0	0	0	0
98301 Leases - Other D	(22,311)	0	0	0	0	0	0	0	0
99101 Principal Pymt Capital Lease D	(79,400)	0	0	0	0	0	0	0	0
99120 Principal Pymt Capital Lease (G D	(10,664)	0	0	0	0	0	0	0	0
99420 Lease Interest Payment (GASB-D	(136)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(112,511)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,746,414	130,248	691,286	656,362	128,531	133,901	12,585	0	0
General Admin Distribution		(130,248)	55,711	52,897	10,358	10,791	1,014	0	0
Grand Total	\$1,746,414		\$746,998	\$709,259	\$138,890	\$144,692	\$13,599	\$0	\$0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description		Amount	Outside Services
Personnel Costs			
Salaries	S1	569,042	0
<i>Salary % Split</i>			<i>.00%</i>
Benefits	S	249,562	0
Subtotal - Personnel Costs		818,604	0
Services & Supplies Cost			
Termination Pay	D	0	0
72700 Office Supplies	S	1,425	0
72900 Postage	S	69	0
74000 Operating Supplies	S	60	0
74200 Food Supplies	S	459	0
75000 Gas, Oil and Grease	S	0	0
75100 Computer Supplies	S	1,919	0
79900 Other Supplies	S	0	0
80100 Professional Services	P	31,315	0
80200 Contractual Services	P	20,172	0
81301 Internet/Cable Services	S	6,568	0
82000 Memberships and Dues	S	0	0
83100 Other Services & Charges	S	10	0
85000 Communications	S	504	0
85200 Telephone	S	2,000	0
85201 Cellphone	S	5,565	0
86100 Conference Fees & Expenses	S	8,395	0
86500 State Travel Mileage	S	556	0
86600 Local Travel Mileage	S	8	0
93100 Equipment Repair & Maintenance	S	67	0
93700 Hard/Software Repair & Maint	P	533,392	0
94601 Equipment Rental-Copy Machir	S	1,291	0
95502 Contingency	S	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:9 1010-22800 Information Systems Division

Description	Amount	Outside Services
96000 Education & Training S	0	0
96408 Reimbursements S	1,024	0
96741 Computer Hardware Expense P	116,103	0
96742 Computer Software Expense P	193,349	0
96760 Audio/Visual Expense P	0	0
98001 Computer Software S	0	0
98002 Computer Hardware P	10,059	0
98301 Leases - Other D	22,311	0
99101 Principal Pymt Capital Lease D	79,400	0
99120 Principal Pymt Capital Lease (G D	10,664	0
99420 Lease Interest Payment (GASB-D	136	0
63700 Department Services P	(6,500)	(6,500)
67601 Reimbursement Individuals S	0	0
67607 Reimbursement-FOIA Request S	0	0
69600 Insurance Recoveries/Proceeds S	0	0
69900 Transfers In From Other Funds P	0	0
Subtotal - Services & Supplies	1,040,321	(6,500)
Department Cost Total	1,858,925	(6,500)
Adjustments to Cost		
Termination Pay D	0	0
98301 Leases - Other D	(22,311)	0
99101 Principal Pymt Capital Lease D	(79,400)	0
99120 Principal Pymt Capital Lease (G D	(10,664)	0
99420 Lease Interest Payment (GASB-D	(136)	0
Subtotal - Adjustments	(112,511)	0
Total Costs After Adjustments	1,746,414	(6,500)
General Admin Distribution		(524)
Grand Total	\$1,746,414	\$(7,024)
	not allocated	

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services
1 County Building	\$609	\$1	\$261	\$248	\$48	\$51	\$5	\$0	\$0	\$(2)
Subtotal - Building Depreciation	609	1	261	248	48	51	5	0	0	(2)
2 Equipment Depreciation	157,238	109	67,302	63,902	12,514	13,036	1,225	0	0	(633)
2 Imaging Equipment	7,321	5	3,133	2,975	583	607	57	0	0	(29)
2 Telephone Equipment	312	0	134	127	25	26	2	0	0	(1)
Subtotal - Equipment Depreciation	164,871	114	70,569	67,004	13,121	13,669	1,285	0	0	(664)
3 Cash Receipts	33	12	19	18	4	4	0	0	0	(0)
3 Bank Reconciliation	851	296	491	466	91	95	9	0	0	(5)
Subtotal - 1010-25300 Treasurer	884	308	510	484	95	99	9	0	0	(5)
4 Annual Audit	684	275	410	390	76	79	7	0	0	(4)
Subtotal - 1010-10100 Board of Comm	684	275	410	390	76	79	7	0	0	(4)
5 Accounting	2,353	532	1,234	1,172	229	239	22	0	0	(12)
5 Payroll	12	3	6	6	1	1	0	0	0	(0)
5 Budgeting	889	177	456	433	85	88	8	0	0	(4)
5 Contract Serv.	818	215	442	419	82	86	8	0	0	(4)
5 Special Proj	36,346	7,058	18,565	17,627	3,452	3,596	338	0	0	(175)
Subtotal - 1010-19100 Accounting Dep	40,419	7,985	20,704	19,658	3,849	4,010	377	0	0	(195)
6 Payroll	3,856	594	1,903	1,807	354	369	35	0	0	(18)
6 Budgeting	82	12	40	38	8	8	1	0	0	(0)
Subtotal - 1010-20200 Payroll	3,938	606	1,944	1,846	361	376	35	0	0	(18)
7 Budgeting	1,151	358	645	613	120	125	12	0	0	(6)
7 Accts Payable	344	105	192	183	36	37	3	0	0	(2)
7 General Accounting	350	110	197	187	37	38	4	0	0	(2)
7 Specific	2,336	700	1,299	1,233	241	252	24	0	0	(12)
Subtotal - 1010-21200 Budget Departm	4,181	1,274	2,333	2,215	434	452	42	0	0	(22)
8 Admin Services	869	325	511	485	95	99	9	0	0	(5)
8 Vendor Services	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-27200 Administrative S	869	325	511	485	95	99	9	0	0	(5)
9 Tech Support	0	54,148	23,161	21,991	4,306	4,486	422	0	0	(218)

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services
9 Network/Server	\$0	\$14,844	\$6,349	\$6,029	\$1,181	\$1,230	\$116	\$0	\$0	\$(60)
9 Imaging	0	1,764	754	716	140	146	14	0	0	(7)
Subtotal - 1010-22800 Information Sys	0	70,755	30,264	28,735	5,627	5,862	551	0	0	(285)
10 Accounting	0	1,459	624	593	116	121	11	0	0	(6)
Subtotal - Financial System MUNIS	0	1,459	624	593	116	121	11	0	0	(6)
11 Purchasing	0	30,920	13,226	12,557	2,459	2,562	241	0	0	(124)
Subtotal - 1010-23300 Purchasing	0	30,920	13,226	12,557	2,459	2,562	241	0	0	(124)
12 County Building	0	36,117	15,448	14,668	2,872	2,992	281	0	0	(145)
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	36,117	15,448	14,668	2,872	2,992	281	0	0	(145)
13 Civil Counsel	0	9,448	4,041	3,837	751	783	74	0	0	(38)
Subtotal - 1010-26600 Corporation Cou	0	9,448	4,041	3,837	751	783	74	0	0	(38)
14 Human Resources	0	3,948	1,689	1,603	314	327	31	0	0	(16)
14 Labor Relations	0	654	280	266	52	54	5	0	0	(3)
14 Education and Training	0	151	65	61	12	13	1	0	0	(1)
Subtotal - 1010-27000 Personnel & Err	0	4,753	2,033	1,930	378	394	37	0	0	(19)
15 Mail Services	0	14	6	6	1	1	0	0	0	(0)
15 Office Max Rebate	0	(1)	(1)	(1)	(0)	(0)	(0)	0	0	0
Subtotal - 1010-24900 Printing/Postage	0	12	5	5	1	1	0	0	0	(0)
18 County Building	0	227	97	92	18	19	2	0	0	(1)
Subtotal - 1010-75112 Parks/Recreatio	0	227	97	92	18	19	2	0	0	(1)
19 General Liability	0	2,615	1,119	1,062	208	217	20	0	0	(11)
19 County Building	0	1,850	791	751	147	153	14	0	0	(7)
Subtotal - 1010-20300 Risk Manageme	0	4,465	1,910	1,813	355	370	35	0	0	(18)
20 Wellness Program	0	1,188	508	482	94	98	9	0	0	(5)
Subtotal - 1010-20350 Wellness Progr	0	1,188	508	482	94	98	9	0	0	(5)
21 Current Retiree Fringe Benefits	0	55,314	23,660	22,464	4,399	4,583	431	0	0	(222)

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 1010-22800 Information Systems Division

Department	First Incoming	Second Incoming	Tech Support	Network/Serv er	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services
21 Future Retiree Fringe Benefits	\$0	\$6	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$(0)
21 Term Payoff	0	5,448	2,330	2,213	433	451	42	0	0	(22)
Subtotal - 1010-20500 Retirees Health/	0	60,768	25,992	24,679	4,833	5,035	473	0	0	(244)
Total Incoming	216,455	231,002	191,392	181,722	35,586	37,072	3,484	0	0	(1,800)
C. Total Allocated		\$2,193,870	\$938,389	\$890,981	\$174,475	\$181,764	\$17,084	\$0	\$0	\$(8,823)
			42.77%	40.61%	7.95%	8.29%	0.78%			(0.40)%

**Bay County, MI
Cost Allocation Plan**

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Tech Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	136	2.40%	\$20,120	\$0	\$20,120	\$0	\$20,120
4 1010-10100 Board of Commissioners	74	1.30%	10,948	0	10,948	0	10,948
5 1010-19100 Accounting Department	189	3.33%	27,961	0	27,961	0	27,961
6 1010-20200 Payroll	41	0.72%	6,066	0	6,066	0	6,066
7 1010-21200 Budget Department	67	1.18%	9,912	0	9,912	0	9,912
9 1010-22800 Information Systems Divis	366	6.45%	54,148	0	54,148	0	54,148
11 1010-23300 Purchasing	40	0.70%	5,918	0	5,918	823	6,741
12 1010-26500 Buildings and Grounds	57	1.00%	8,433	0	8,433	1,173	9,606
13 1010-26600 Corporation Counsel	32	0.56%	4,734	0	4,734	658	5,393
14 1010-27000 Personnel & Employee Re	122	2.15%	18,049	0	18,049	2,510	20,559
16 1010-30100 Sheriff's Office	396	6.98%	58,586	0	58,586	8,148	66,734
17 1010-75110 Recreation & Facilities	36	0.63%	5,326	0	5,326	741	6,067
18 1010-75112 Parks/Recreation Mainten:	4	0.07%	592	0	592	82	674
20 1010-20350 Wellness Program	12	0.21%	1,775	0	1,775	247	2,022
23 1010-28300 Circuit Court	226	3.98%	33,435	0	33,435	4,650	38,086
24 1010-28301 Circuit Court - SSSPP Gra	1	0.02%	148	0	148	21	169
25 1010-28331 Circuit-Adult Drug Court G	13	0.23%	1,923	0	1,923	267	2,191
26 1010-28341 Circuit Ct Blog Response I	9	0.16%	1,331	0	1,331	185	1,517
28 1010-28600 District Court	347	6.11%	51,337	0	51,337	7,140	58,477
29 1010-28700 District Court Adult Probat	43	0.76%	6,362	0	6,362	885	7,246
32 1010-28900 & 2150 FOC DP	225	3.96%	33,287	0	33,287	4,630	37,917
34 1010-28299 Jury/Judicial Council	28	0.49%	4,142	0	4,142	576	4,719
35 1010-29400 Probate Court	338	5.96%	50,005	0	50,005	6,955	56,960
38 1010-17100 County Executive	17	0.30%	2,515	0	2,515	350	2,865
39 1010-21500 Clerk	82	1.44%	12,131	0	12,131	1,687	13,819
40 1010-22900 Community Outreach / Me	9	0.16%	1,331	0	1,331	185	1,517
45 1010-25700 Equalization Department	30	0.53%	4,438	0	4,438	617	5,056
46 1010-26200 Elections	8	0.14%	1,184	0	1,184	165	1,348
49 Prosecuting Attorney DP	317	5.59%	46,898	0	46,898	6,523	53,421
50 1010-71100 Register of Deeds	43	0.76%	6,362	0	6,362	885	7,246
53 1010-27102 Department of Public Defe	5	0.09%	740	0	740	103	843
54 1010-44200 Drain Commissioner	58	1.02%	8,581	0	8,581	1,193	9,774
70 1010-71000 M.S.U. Extension	6	0.11%	888	0	888	123	1,011
71 1010-71800 Environmental Affairs	43	0.76%	6,362	0	6,362	885	7,246
76 1010-28800 Geographic Information Sy	46	0.81%	6,805	0	6,805	947	7,752
77 1010-31100 Circuit Court Warrant Offic	14	0.25%	2,071	0	2,071	288	2,359
79 1010-31500 Secondary Road Patrol	205	3.61%	30,329	0	30,329	4,218	34,547
81 1010-31503 2nd Rd Patrol-Bangor Tw	25	0.44%	3,699	0	3,699	514	4,213
82 1010-31504 2nd Rd Patr-Portsmouth	8	0.14%	1,184	0	1,184	165	1,348
83 1010-31505 2nd Rd Ptrl-Williams Twp	9	0.16%	1,331	0	1,331	185	1,517
84 1010-31506 2nd Rd Patrol-Monitor Tw	16	0.28%	2,367	0	2,367	329	2,696
85 1010-31507 2nd Rd Patrol - City of	2	0.04%	296	0	296	41	337

**Bay County, MI
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Tech Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	9	0.16%	\$1,331	\$0	\$1,331	\$185	\$1,517
90 1010-31517 2nd Patrol-Frankenlust & t	4	0.07%	592	0	592	82	674
92 1010-31681 Road Patrol Grant Oct-De	20	0.35%	2,959	0	2,959	412	3,370
113 1010-42600 Off of Emerg Serv-Civil	10	0.18%	1,479	0	1,479	206	1,685
118 1010-43000 Animal Services & Adoptic	17	0.30%	2,515	0	2,515	350	2,865
139 1010-75700 Community Center	38	0.67%	5,622	0	5,622	782	6,404
143 1010-762XX Civic Arena	45	0.79%	6,657	0	6,657	926	7,583
144 1010-76300 Pinconning Park	18	0.32%	2,663	0	2,663	370	3,033
150 2210 Health Dept - Dist Health	408	7.19%	60,361	0	60,361	8,395	68,756
151 2210-605XX Bioterrorism	60	1.06%	8,877	0	8,877	1,235	10,111
152 2340 Animal Service Adoption Millage	21	0.37%	3,107	0	3,107	432	3,539
153 2380 Gypsy Moth Control Fund	6	0.11%	888	0	888	123	1,011
154 2400 Mosquito Control Fund	98	1.73%	14,499	0	14,499	2,016	16,515
157 2600 Indigent Defense Fund	134	2.36%	19,825	0	19,825	2,757	22,582
158 2610 911 Service Fund	145	2.56%	21,452	0	21,452	2,984	24,435
159 2630 Concealed Pistol Licensing Fd	4	0.07%	592	0	592	82	674
167 2740 Community Corrections Fund	43	0.76%	6,362	0	6,362	885	7,246
168 2760 Department On Aging Fund	166	2.93%	24,559	0	24,559	3,416	27,974
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	98	1.73%	14,499	0	14,499	2,016	16,515
179 2920-66401 Youth & Family Support S	3	0.05%	444	0	444	62	506
181 2920-66500 Intensive Probation	17	0.30%	2,515	0	2,515	350	2,865
182 2920-75104 Juv.Community Based Tre	9	0.16%	1,331	0	1,331	185	1,517
183 2920-75105 Juv.Gender Specific Servi	9	0.16%	1,331	0	1,331	185	1,517
186 2930 Soldier's Relief	17	0.30%	2,515	0	2,515	350	2,865
194 5090-75602 Public Golf Course-Club	16	0.28%	2,367	0	2,367	329	2,696
212 7310-27400 Retirement System Fund	8	0.14%	1,184	0	1,184	165	1,348
226 Other	507	8.93%	75,008	0	75,008	10,432	85,440
Subtotal	5,675	100.00%	839,582	0	839,582	98,807	938,389
Direct Bills					0		0
Total					\$839,582		\$938,389

Basis Units: Number of Work Orders by Department
Source: Work Order Summary

Bay County, MI
Cost Allocation Plan

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Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6.05	1.25%	\$9,979	\$0	\$9,979	\$0	\$9,979
4 1010-10100 Board of Commissioners	11.19	2.32%	18,456	0	18,456	0	18,456
5 1010-19100 Accounting Department	6.27	1.30%	10,341	0	10,341	0	10,341
6 1010-20200 Payroll	2.11	0.44%	3,480	0	3,480	0	3,480
7 1010-21200 Budget Department	2.00	0.41%	3,299	0	3,299	0	3,299
9 1010-22800 Information Systems Divis	9.00	1.86%	14,844	0	14,844	0	14,844
11 1010-23300 Purchasing	1.00	0.21%	1,649	0	1,649	210	1,859
12 1010-26500 Buildings and Grounds	19.64	4.06%	32,393	0	32,393	4,125	36,518
13 1010-26600 Corporation Counsel	4.00	0.83%	6,597	0	6,597	840	7,437
14 1010-27000 Personnel & Employee Re	3.00	0.62%	4,948	0	4,948	630	5,578
16 1010-30100 Sheriff's Office	51.34	10.62%	84,678	0	84,678	10,782	95,460
17 1010-75110 Recreation & Facilities	1.00	0.21%	1,649	0	1,649	210	1,859
18 1010-75112 Parks/Recreation Mainten:	2.55	0.53%	4,206	0	4,206	536	4,741
20 1010-20350 Wellness Program	1.00	0.21%	1,649	0	1,649	210	1,859
23 1010-28300 Circuit Court	13.88	2.87%	22,893	0	22,893	2,915	25,808
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	1,649	0	1,649	210	1,859
25 1010-28331 Circuit-Adult Drug Court G	0.74	0.15%	1,221	0	1,221	155	1,376
26 1010-28341 Circuit Ct Blog Response I	1.00	0.21%	1,649	0	1,649	210	1,859
28 1010-28600 District Court	16.74	3.46%	27,610	0	27,610	3,516	31,126
29 1010-28700 District Court Adult Probat	5.99	1.24%	9,880	0	9,880	1,258	11,138
30 1010-28701 Dist.Ct OWI Treatment Oc	0.51	0.11%	841	0	841	107	948
32 1010-28900 & 2150 FOC DP	27.19	5.63%	44,846	0	44,846	5,710	50,556
34 1010-28299 Jury/Judicial Council	1.00	0.21%	1,649	0	1,649	210	1,859
35 1010-29400 Probate Court	12.42	2.57%	20,485	0	20,485	2,608	23,093
38 1010-17100 County Executive	2.00	0.41%	3,299	0	3,299	420	3,719
39 1010-21500 Clerk	3.99	0.83%	6,581	0	6,581	838	7,419
40 1010-22900 Community Outreach / Me	1.00	0.21%	1,649	0	1,649	210	1,859
45 1010-25700 Equalization Department	2.95	0.61%	4,866	0	4,866	620	5,485
46 1010-26200 Elections	0.15	0.03%	247	0	247	32	279
48 1010-296XX Prosecuting Attorney	14.97	3.10%	24,691	0	24,691	3,144	27,835
50 1010-71100 Register of Deeds	4.73	0.98%	7,801	0	7,801	993	8,795
53 1010-27102 Department of Public Defe	1.00	0.21%	1,649	0	1,649	210	1,859
54 1010-44200 Drain Commissioner	7.19	1.49%	11,859	0	11,859	1,510	13,369
71 1010-71800 Environmental Affairs	2.00	0.41%	3,299	0	3,299	420	3,719
76 1010-28800 Geographic Information Sy	1.74	0.36%	2,870	0	2,870	365	3,235
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	1,649	0	1,649	210	1,859
79 1010-31500 Secondary Road Patrol	22.69	4.69%	37,424	0	37,424	4,765	42,189
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	1.23%	9,830	0	9,830	1,252	11,082
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	1,649	0	1,649	210	1,859
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	3,299	0	3,299	420	3,719
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.41%	3,299	0	3,299	420	3,719
85 1010-31507 2nd Rd Patrol - City of	0.17	0.04%	280	0	280	36	316

**Bay County, MI
Cost Allocation Plan**

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Network/Server Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	1.83	0.38%	\$3,018	\$0	\$3,018	\$384	\$3,403
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	0.21%	1,649	0	1,649	210	1,859
92 1010-31681 Road Patrol Grant Oct-De	1.96	0.41%	3,233	0	3,233	412	3,644
102 1010-33100 Marine Law Enforcement (	0.61	0.13%	1,006	0	1,006	128	1,134
113 1010-42600 Off of Emerg Serv-Civil	0.99	0.20%	1,633	0	1,633	208	1,841
118 1010-43000 Animal Services & Adoptic	1.13	0.23%	1,864	0	1,864	237	2,101
135 1010-75100 Recreation/Parks Departm	1.53	0.32%	2,524	0	2,524	321	2,845
139 1010-75700 Community Center	3.84	0.79%	6,334	0	6,334	806	7,140
140 1010-75800 Swimming Pool	0.12	0.02%	198	0	198	25	223
143 1010-762XX Civic Arena	5.79	1.20%	9,550	0	9,550	1,216	10,766
144 1010-76300 Pinconning Park	3.42	0.71%	5,641	0	5,641	718	6,359
150 2210 Health Dept - Dist Health	41.04	8.49%	67,690	0	67,690	8,619	76,309
151 2210-605XX Bioterrorism	2.00	0.41%	3,299	0	3,299	420	3,719
152 2340 Animal Service Adoption Millage	5.99	1.24%	9,880	0	9,880	1,258	11,138
153 2380 Gypsy Moth Control Fund	1.84	0.38%	3,035	0	3,035	386	3,421
154 2400 Mosquito Control Fund	13.70	2.83%	22,596	0	22,596	2,877	25,473
157 2600 Indigent Defense Fund	12.48	2.58%	20,584	0	20,584	2,621	23,205
158 2610 911 Service Fund	21.94	4.54%	36,187	0	36,187	4,608	40,795
159 2630 Concealed Pistol Licensing Fd	0.37	0.08%	610	0	610	78	688
167 2740 Community Corrections Fund	2.59	0.54%	4,272	0	4,272	544	4,816
168 2760 Department On Aging Fund	41.90	8.67%	69,108	0	69,108	8,800	77,908
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.68	4.28%	34,109	0	34,109	4,343	38,452
178 2920-66400 In-Home Care-Intensive P	1.00	0.21%	1,649	0	1,649	210	1,859
179 2920-66401 Youth & Family Support S	3.36	0.70%	5,542	0	5,542	706	6,247
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	3,299	0	3,299	420	3,719
183 2920-75105 Juv.Gender Specific Servi	1.98	0.41%	3,266	0	3,266	416	3,682
186 2930 Soldier's Relief	1.46	0.30%	2,408	0	2,408	307	2,715
192 5090-75600 Public Golf Course	3.67	0.76%	6,053	0	6,053	771	6,824
194 5090-75602 Public Golf Course-Club	4.48	0.93%	7,389	0	7,389	941	8,330
197 5180 Delq Prop Tax Foreclosure	0.46	0.10%	759	0	759	97	855
212 7310-27400 Retirement System Fund	1.00	0.21%	1,649	0	1,649	210	1,859
Subtotal	483.32	100.00%	797,166	0	797,166	93,815	890,981
Direct Bills					0		0
Total					\$797,166		\$890,981

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

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MUNIS System Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Financial System MUNIS	100	100.00%	\$156,104	\$0	\$156,104	\$18,371	\$174,475
Subtotal	100	100.00%	156,104	0	156,104	18,371	174,475
Direct Bills					0		0
Total					\$156,104		\$174,475
Basis Units: Direct to Info Serv MUNIS							
Source: Information Services							

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Cost Allocation Plan**

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Specific Services Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	10,230.99	12.88%	\$20,948	\$0	\$20,948	\$0	\$20,948
5 1010-19100 Accounting Department	759.05	0.96%	1,554	0	1,554	0	1,554
16 1010-30100 Sheriff's Office	2,837.00	3.57%	5,809	0	5,809	793	6,602
23 1010-28300 Circuit Court	18,280.53	23.02%	37,430	0	37,430	5,112	42,542
28 1010-28600 District Court	16,358.44	20.60%	33,494	0	33,494	4,575	38,069
35 1010-29400 Probate Court	15,550.53	19.58%	31,840	0	31,840	4,349	36,189
76 1010-28800 Geographic Information S)	5,000.00	6.30%	10,238	0	10,238	1,398	11,636
79 1010-31500 Secondary Road Patrol	1,433.65	1.81%	2,935	0	2,935	401	3,336
111 1010-35100 Corrections Department / .	219.99	0.28%	450	0	450	62	512
118 1010-43000 Animal Services & Adoptic	1,007.00	1.27%	2,062	0	2,062	282	2,343
135 1010-75100 Recreation/Parks Departmr	5,535.00	6.97%	11,333	0	11,333	1,548	12,881
144 1010-76300 Pinconning Park	540.00	0.68%	1,106	0	1,106	151	1,257
154 2400 Mosquito Control Fund	132.86	0.17%	272	0	272	37	309
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,540.68	1.94%	3,155	0	3,155	431	3,585
Subtotal	79,425.72	100.00%	162,626	0	162,626	19,139	181,764
Direct Bills					0		0
Total					\$162,626		\$181,764

Basis Units: Dollar of Services by Department
Source: Paid Invoices

**Bay County, MI
Cost Allocation Plan**

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Imaging Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	1	1.28%	\$196	\$0	\$196	\$0	\$196
6 1010-20200 Payroll	1	1.28%	196	0	196	0	196
9 1010-22800 Information Systems Divis	9	11.54%	1,764	0	1,764	0	1,764
13 1010-26600 Corporation Counsel	1	1.28%	196	0	196	27	223
14 1010-27000 Personnel & Employee Re	1	1.28%	196	0	196	27	223
23 1010-28300 Circuit Court	9	11.54%	1,764	0	1,764	242	2,005
28 1010-28600 District Court	2	2.56%	392	0	392	54	446
32 1010-28900 & 2150 FOC DP	32	41.03%	6,271	0	6,271	859	7,130
35 1010-29400 Probate Court	19	24.36%	3,723	0	3,723	510	4,233
49 Prosecuting Attorney DP	2	2.56%	392	0	392	54	446
118 1010-43000 Animal Services & Adoptic	1	1.28%	196	0	196	27	223
Subtotal	78	100.00%	15,285	0	15,285	1,799	17,084
Direct Bills					0		0
Total					\$15,285		\$17,084

Basis Units: Licenses by Department
Source:

Bay County, MI
Cost Allocation Plan

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Direct Support Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	22.67	1.82%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	8.88	0.71%	0	0	0	0	0
7 1010-21200 Budget Department	65.28	5.24%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	25.34	2.03%	0	0	0	0	0
13 1010-26600 Corporation Counsel	4.52	0.36%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	49.68	3.99%	0	0	0	0	0
16 1010-30100 Sheriff's Office	237.32	19.04%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	19.36	1.55%	0	0	0	0	0
23 1010-28300 Circuit Court	86.65	6.95%	0	0	0	0	0
28 1010-28600 District Court	105.40	8.46%	0	0	0	0	0
31 1010-28900 & 2150 FOC	40.22	3.23%	0	0	0	0	0
35 1010-29400 Probate Court	21.78	1.75%	0	0	0	0	0
38 1010-17100 County Executive	12.15	0.97%	0	0	0	0	0
39 1010-21500 Clerk	27.91	2.24%	0	0	0	0	0
45 1010-25700 Equalization Department	12.62	1.01%	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	95.97	7.70%	0	0	0	0	0
50 1010-71100 Register of Deeds	7.19	0.58%	0	0	0	0	0
51 1010-27100 Department of Criminal De	13.27	1.06%	0	0	0	0	0
52 1010-27101 Indigent Attorney	15.15	1.22%	0	0	0	0	0
53 1010-27102 Department of Public Defe	14.03	1.13%	0	0	0	0	0
54 1010-44200 Drain Commissioner	8.32	0.67%	0	0	0	0	0
71 1010-71800 Environmental Affairs	17.88	1.43%	0	0	0	0	0
101 1010-32500 911 Central Dispatch	32.56	2.61%	0	0	0	0	0
118 1010-43000 Animal Services & Adoptic	6.99	0.56%	0	0	0	0	0
129 1010-68100 Veterans Burial	13.31	1.07%	0	0	0	0	0
150 2210 Health Dept - Dist Health	130.57	10.48%	0	0	0	0	0
154 2400 Mosquito Control Fund	27.35	2.19%	0	0	0	0	0
167 2740 Community Corrections Fund	9.29	0.75%	0	0	0	0	0
168 2760 Department On Aging Fund	37.39	3.00%	0	0	0	0	0
184 Juvenile Detention Building Use	34.87	2.80%	0	0	0	0	0
198 5350-70200 Housing Fund	0.78	0.06%	0	0	0	0	0
226 Other	41.59	3.34%	0	0	0	0	0
Subtotal	1,246.29	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Time Study
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Juvenile Home Cameras Allocations

Dept:9 1010-22800 Information Systems Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 Juvenile Detention Building Use	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Direct to Juvenile Home
Source: Direct

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services	Total
3 1010-25300 Treasurer	\$20,120	\$9,979	\$0	\$20,948	\$0	\$0	\$0	\$0	\$51,047
4 1010-10100 Board of Commissioners	10,948	18,456	0	0	196	0	0	0	29,600
5 1010-19100 Accounting Department	27,961	10,341	0	1,554	0	0	0	0	39,857
6 1010-20200 Payroll	6,066	3,480	0	0	196	0	0	0	9,742
7 1010-21200 Budget Department	9,912	3,299	0	0	0	0	0	0	13,211
9 1010-22800 Information Systems Divis	54,148	14,844	0	0	1,764	0	0	0	70,755
10 Financial System MUNIS	0	0	174,475	0	0	0	0	0	174,475
11 1010-23300 Purchasing	6,741	1,859	0	0	0	0	0	0	8,600
12 1010-26500 Buildings and Grounds	9,606	36,518	0	0	0	0	0	0	46,124
13 1010-26600 Corporation Counsel	5,393	7,437	0	0	223	0	0	0	13,053
14 1010-27000 Personnel & Employee Re	20,559	5,578	0	0	223	0	0	0	26,360
16 1010-30100 Sheriff's Office	66,734	95,460	0	6,602	0	0	0	0	168,796
17 1010-75110 Recreation & Facilities	6,067	1,859	0	0	0	0	0	0	7,926
18 1010-75112 Parks/Recreation Mainten:	674	4,741	0	0	0	0	0	0	5,415
20 1010-20350 Wellness Program	2,022	1,859	0	0	0	0	0	0	3,882
23 1010-28300 Circuit Court	38,086	25,808	0	42,542	2,005	0	0	0	108,441
24 1010-28301 Circuit Court - SSSPP Gra	169	1,859	0	0	0	0	0	0	2,028
25 1010-28331 Circuit-Adult Drug Court G	2,191	1,376	0	0	0	0	0	0	3,567
26 1010-28341 Circuit Ct Blog Response I	1,517	1,859	0	0	0	0	0	0	3,376
28 1010-28600 District Court	58,477	31,126	0	38,069	446	0	0	0	128,117
29 1010-28700 District Court Adult Probat	7,246	11,138	0	0	0	0	0	0	18,384
30 1010-28701 Dist.Ct OWI Treatment Oc	0	948	0	0	0	0	0	0	948
32 1010-28900 & 2150 FOC DP	37,917	50,556	0	0	7,130	0	0	0	95,603
34 1010-28299 Jury/Judicial Council	4,719	1,859	0	0	0	0	0	0	6,578
35 1010-29400 Probate Court	56,960	23,093	0	36,189	4,233	0	0	0	120,475
38 1010-17100 County Executive	2,865	3,719	0	0	0	0	0	0	6,584
39 1010-21500 Clerk	13,819	7,419	0	0	0	0	0	0	21,238
40 1010-22900 Community Outreach / Me	1,517	1,859	0	0	0	0	0	0	3,376
45 1010-25700 Equalization Department	5,056	5,485	0	0	0	0	0	0	10,541
46 1010-26200 Elections	1,348	279	0	0	0	0	0	0	1,627
48 1010-296XX Prosecuting Attorney	0	27,835	0	0	0	0	0	0	27,835
49 Prosecuting Attorney DP	53,421	0	0	0	446	0	0	0	53,867
50 1010-71100 Register of Deeds	7,246	8,795	0	0	0	0	0	0	16,041
53 1010-27102 Department of Public Defe	843	1,859	0	0	0	0	0	0	2,702
54 1010-44200 Drain Commissioner	9,774	13,369	0	0	0	0	0	0	23,143
70 1010-71000 M.S.U. Extension	1,011	0	0	0	0	0	0	0	1,011
71 1010-71800 Environmental Affairs	7,246	3,719	0	0	0	0	0	0	10,965
76 1010-28800 Geographic Information S)	7,752	3,235	0	11,636	0	0	0	0	22,623
77 1010-31100 Circuit Court Warrant Offic	2,359	1,859	0	0	0	0	0	0	4,219
79 1010-31500 Secondary Road Patrol	34,547	42,189	0	3,336	0	0	0	0	80,072
81 1010-31503 2nd Rd Patrol-Bangor Tw	4,213	11,082	0	0	0	0	0	0	15,295

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Allocation Summary

Dept:9 1010-22800 Information Systems Division

Department	Tech Support	Network/Server	MUNIS System	Specific Services	Imaging	Direct Support	Juvenile Home Cameras	Outside Services	Total
82 1010-31504 2nd Rd Patr-Portsmouth	\$1,348	\$1,859	\$0	\$0	\$0	\$0	\$0	\$0	\$3,208
83 1010-31505 2nd Rd Ptrl-Williams Twp	1,517	3,719	0	0	0	0	0	0	5,235
84 1010-31506 2nd Rd Patrol-Monitor Tw	2,696	3,719	0	0	0	0	0	0	6,415
85 1010-31507 2nd Rd Patrol - City of	337	316	0	0	0	0	0	0	653
86 1010-31508 2nd Road Patrol-Pinconni	1,517	3,403	0	0	0	0	0	0	4,919
90 1010-31517 2nd Patrol-Frankenlust & t	674	1,859	0	0	0	0	0	0	2,533
92 1010-31681 Road Patrol Grant Oct-De	3,370	3,644	0	0	0	0	0	0	7,015
102 1010-33100 Marine Law Enforcement (	0	1,134	0	0	0	0	0	0	1,134
111 1010-35100 Corrections Department /	0	0	0	512	0	0	0	0	512
113 1010-42600 Off of Emerg Serv-Civil	1,685	1,841	0	0	0	0	0	0	3,526
118 1010-43000 Animal Services & Adoptic	2,865	2,101	0	2,343	223	0	0	0	7,532
135 1010-75100 Recreation/Parks Depart	0	2,845	0	12,881	0	0	0	0	15,726
139 1010-75700 Community Center	6,404	7,140	0	0	0	0	0	0	13,544
140 1010-75800 Swimming Pool	0	223	0	0	0	0	0	0	223
143 1010-762XX Civic Arena	7,583	10,766	0	0	0	0	0	0	18,349
144 1010-76300 Pinconning Park	3,033	6,359	0	1,257	0	0	0	0	10,649
150 2210 Health Dept - Dist Health	68,756	76,309	0	0	0	0	0	0	145,065
151 2210-605XX Bioterrorism	10,111	3,719	0	0	0	0	0	0	13,830
152 2340 Animal Service Adoption Millage	3,539	11,138	0	0	0	0	0	0	14,677
153 2380 Gypsy Moth Control Fund	1,011	3,421	0	0	0	0	0	0	4,432
154 2400 Mosquito Control Fund	16,515	25,473	0	309	0	0	0	0	42,298
157 2600 Indigent Defense Fund	22,582	23,205	0	0	0	0	0	0	45,787
158 2610 911 Service Fund	24,435	40,795	0	0	0	0	0	0	65,230
159 2630 Concealed Pistol Licensing Fd	674	688	0	0	0	0	0	0	1,362
167 2740 Community Corrections Fund	7,246	4,816	0	0	0	0	0	0	12,062
168 2760 Department On Aging Fund	27,974	77,908	0	0	0	0	0	0	105,882
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	16,515	38,452	0	3,585	0	0	0	0	58,552
178 2920-66400 In-Home Care-Intensive P	0	1,859	0	0	0	0	0	0	1,859
179 2920-66401 Youth & Family Support S	506	6,247	0	0	0	0	0	0	6,753
181 2920-66500 Intensive Probation	2,865	0	0	0	0	0	0	0	2,865
182 2920-75104 Juv.Community Based Tre	1,517	3,719	0	0	0	0	0	0	5,235
183 2920-75105 Juv.Gender Specific Servi	1,517	3,682	0	0	0	0	0	0	5,198
186 2930 Soldier's Relief	2,865	2,715	0	0	0	0	0	0	5,580
192 5090-75600 Public Golf Course	0	6,824	0	0	0	0	0	0	6,824
194 5090-75602 Public Golf Course-Club	2,696	8,330	0	0	0	0	0	0	11,026
197 5180 Delq Prop Tax Foreclosure	0	855	0	0	0	0	0	0	855
212 7310-27400 Retirement System Fund	1,348	1,859	0	0	0	0	0	0	3,208
226 Other	85,440	0	0	0	0	0	0	0	85,440
Total	\$938,389	\$890,981	\$174,475	\$181,764	\$17,084	\$0	\$0	\$0	\$2,202,694

**Financial System MUNIS
Nature and Extent of Service**

This Financial System MUNIS Cost Center identifies the costs associated with the MUNIS Financial system for further allocation.

The costs of these services have been functionalized and are allocated as indicated below.

- **Accounting** - The cost related to the Accounting function of the MUNIS Financial System have been identified here and are allocated to departments based on the number of accounting transactions posted by benefitting department.

NOTE: The Register of Deeds (1010-26800 Register of Deeds) has been combined with 2560 Register of Deeds Automation Fund to identify the cost of technology improvements for the Register of Deeds.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:10 Financial System MUNIS

Description		Amount	General Admin	Accounting
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Services & Supplies		<hr/>	<hr/>	<hr/>
		0	0	0
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		<hr/>	<hr/>	<hr/>
		0	0	0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		<hr/> <hr/>		<hr/> <hr/>
		\$0		\$0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:10 Financial System MUNIS

Department	First Incoming	Second Incoming	Accounting
2 Equipment Depreciation	\$20,316	\$14	\$20,330
Subtotal - Equipment Depreciation	20,316	14	20,330
5 Contract Serv.	102	27	129
Subtotal - 1010-19100 Accounting Dep	102	27	129
9 MUNIS System	156,104	18,371	174,475
Subtotal - 1010-22800 Information Sysi	156,104	18,371	174,475
Total Incoming	176,522	18,412	194,935
C. Total Allocated		\$194,935	\$194,935
			100.00%

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,626	2.74%	\$4,837	\$0	\$4,837	\$0	\$4,837
4 1010-10100 Board of Commissioners	430	0.45%	792	0	792	0	792
5 1010-19100 Accounting Department	594	0.62%	1,094	0	1,094	0	1,094
6 1010-20200 Payroll	522	0.54%	962	0	962	0	962
7 1010-21200 Budget Department	460	0.48%	847	0	847	0	847
8 1010-27200 Administrative Services	377	0.39%	694	0	694	0	694
9 1010-22800 Information Systems Divis	792	0.83%	1,459	0	1,459	0	1,459
11 1010-23300 Purchasing	385	0.40%	709	0	709	79	788
12 1010-26500 Buildings and Grounds	1,993	2.08%	3,671	0	3,671	408	4,079
13 1010-26600 Corporation Counsel	576	0.60%	1,061	0	1,061	118	1,179
14 1010-27000 Personnel & Employee Re	496	0.52%	914	0	914	101	1,015
15 1010-24900 Printing/Postage	252	0.26%	464	0	464	52	516
16 1010-30100 Sheriff's Office	4,542	4.74%	8,367	0	8,367	929	9,296
17 1010-75110 Recreation & Facilities	430	0.45%	792	0	792	88	880
18 1010-75112 Parks/Recreation Mainten:	508	0.53%	936	0	936	104	1,040
19 1010-20300 Risk Management	11	0.01%	20	0	20	2	23
20 1010-20350 Wellness Program	288	0.30%	531	0	531	59	589
21 1010-20500 Retirees Health/Life Insura	73	0.08%	134	0	134	15	149
22 1010-27300 Building Authority	60	0.06%	111	0	111	12	123
23 1010-28300 Circuit Court	1,744	1.82%	3,213	0	3,213	357	3,569
24 1010-28301 Circuit Court - SSSPP Gra	307	0.32%	566	0	566	63	628
25 1010-28331 Circuit-Adult Drug Court G	256	0.27%	472	0	472	52	524
27 1010-28400 Circuit Court Adult Probati	195	0.20%	359	0	359	40	399
28 1010-28600 District Court	983	1.03%	1,811	0	1,811	201	2,012
29 1010-28700 District Court Adult Probat	455	0.47%	838	0	838	93	931
30 1010-28701 Dist.Ct OWI Treatment Oc	247	0.26%	455	0	455	51	506
31 1010-28900 & 2150 FOC	2,302	2.40%	4,241	0	4,241	471	4,711
33 1010-29200 Law Library	12	0.01%	22	0	22	2	25
34 1010-28299 Jury/Judicial Council	523	0.55%	963	0	963	107	1,070
35 1010-29400 Probate Court	1,326	1.38%	2,443	0	2,443	271	2,714
36 1010-29402 Public Guardian	55	0.06%	101	0	101	11	113
38 1010-17100 County Executive	489	0.51%	901	0	901	100	1,001
39 1010-21500 Clerk	1,269	1.32%	2,338	0	2,338	260	2,597
40 1010-22900 Community Outreach / Me	348	0.36%	641	0	641	71	712
43 1010-25419 2019 Delq Tax Property S:	2	0.00%	4	0	4	0	4
44 1010-25420 2020 Delq Tax Property S:	10	0.01%	18	0	18	2	20
45 1010-25700 Equalization Department	558	0.58%	1,028	0	1,028	114	1,142
46 1010-26200 Elections	74	0.08%	136	0	136	15	151
47 1010-26201 Board of Canvassers	95	0.10%	175	0	175	19	194
48 1010-296XX Prosecuting Attorney	2,147	2.24%	3,955	0	3,955	439	4,394
50 1010-71100 Register of Deeds	1,512	1.58%	2,785	0	2,785	309	3,095
51 1010-27100 Department of Criminal De	43	0.04%	79	0	79	9	88

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 1010-27101 Indigent Attorney	1,179	1.23%	\$2,172	\$0	\$2,172	\$241	\$2,413
53 1010-27102 Department of Public Defe	386	0.40%	711	0	711	79	790
54 1010-44200 Drain Commissioner	729	0.76%	1,343	0	1,343	149	1,492
55 1010-27160 Department Of Indigent De	11	0.01%	20	0	20	2	23
56 1010-27400 Retirement Board	12	0.01%	22	0	22	2	25
57 1010-27401 Vol Employee Benefit Ass	12	0.01%	22	0	22	2	25
58 1010-44207 Drain - County at Large	5	0.01%	9	0	9	1	10
59 1010-24501 County Survey/Remonum	590	0.62%	1,087	0	1,087	121	1,208
60 1010-27303 Bldg Auth-MH Grp Home,f	6	0.01%	11	0	11	1	12
61 1010-27309 Bldg Auth-MH Grp Home,z	9	0.01%	17	0	17	2	18
62 1010-27310 Bldg Auth-MH Grp Home,f	6	0.01%	11	0	11	1	12
63 1010-27311 Bldg Auth-MH Grp Home,f	7	0.01%	13	0	13	1	14
64 1010-27312 Bldg Auth-MH Grp Home,f	7	0.01%	13	0	13	1	14
65 1010-27319 Bldg Auth-MH Grp Home,f	7	0.01%	13	0	13	1	14
67 1010-27321 Bldg Auth-MH Grp Home,/	8	0.01%	15	0	15	2	16
68 1010-27322 Bldg Auth-MH Grp Home,/	5	0.01%	9	0	9	1	10
69 1010-56800 Soil Conservation	125	0.13%	230	0	230	26	256
70 1010-71000 M.S.U. Extension	41	0.04%	76	0	76	8	84
71 1010-71800 Environmental Affairs	430	0.45%	792	0	792	88	880
72 1010-71803 Euclid Linear Park	2	0.00%	4	0	4	0	4
73 1010-71804 Environmental Grant	1	0.00%	2	0	2	0	2
76 1010-28800 Geographic Information Sy	306	0.32%	564	0	564	63	626
77 1010-31100 Circuit Court Warrant Offic	376	0.39%	693	0	693	77	770
79 1010-31500 Secondary Road Patrol	1,222	1.28%	2,251	0	2,251	250	2,501
81 1010-31503 2nd Rd Patrol-Bangor Tw	374	0.39%	689	0	689	76	765
82 1010-31504 2nd Rd Patr-Portsmouth	330	0.34%	608	0	608	67	675
83 1010-31505 2nd Rd Ptrl-Williams Twp	346	0.36%	637	0	637	71	708
84 1010-31506 2nd Rd Patrol-Monitor Tw	349	0.36%	643	0	643	71	714
85 1010-31507 2nd Rd Patrol - City of	318	0.33%	586	0	586	65	651
86 1010-31508 2nd Road Patrol-Pinconni	563	0.59%	1,037	0	1,037	115	1,152
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	341	0.36%	628	0	628	70	698
88 1010-31510 Bangor Twps Schools & B	301	0.31%	554	0	554	62	616
89 1010-31516 2nd Rd.Pat-Bay City Schc	277	0.29%	510	0	510	57	567
90 1010-31517 2nd Patrol-Frankenlust & f	335	0.35%	617	0	617	69	686
92 1010-31681 Road Patrol Grant Oct-De	398	0.42%	733	0	733	81	815
93 1010-31700 Township Road Patrol	339	0.35%	624	0	624	69	694
95 1010-31902 Drive MI Safely/Task Forc	155	0.16%	286	0	286	32	317
96 1010-31903 O.W.I. Alcohol Enforceme	88	0.09%	162	0	162	18	180
98 1010-31905 Dre Drug Recogn.Expert C	21	0.02%	39	0	39	4	43
99 1010-32100 Michigan Justice Training	17	0.02%	31	0	31	3	35
101 1010-32500 911 Central Dispatch	1	0.00%	2	0	2	0	2
102 1010-33100 Marine Law Enforcement (	194	0.20%	357	0	357	40	397

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 1010-33101 Marine Safety	11	0.01%	\$20	\$0	\$20	\$2	\$23
105 1010-33103 Marine Slow No Wake Pro	25	0.03%	46	0	46	5	51
106 1010-33200 Snowmobile Law Enforcer	24	0.03%	44	0	44	5	49
107 1010-33300 Operations Stone Garden	327	0.34%	602	0	602	67	669
108 1010-33301 Operation Stone Garden F	41	0.04%	76	0	76	8	84
109 1010-33302 Operation Stone Garden F	31	0.03%	57	0	57	6	63
110 1010-33350 Sheriff Covid	2	0.00%	4	0	4	0	4
111 1010-35100 Corrections Department /	119	0.12%	219	0	219	24	244
112 1010-36481 Comm Corrections Plan	11	0.01%	20	0	20	2	23
113 1010-42600 Off of Emerg Serv-Civil	334	0.35%	615	0	615	68	684
114 1010-42601 Local Emergency Planning	1	0.00%	2	0	2	0	2
115 1010-42602 Homeland Security Activity	6	0.01%	11	0	11	1	12
117 1010-42650 AA (Active Assult) Task Fc	3	0.00%	6	0	6	1	6
118 1010-43000 Animal Services & Adoptic	1,320	1.38%	2,432	0	2,432	270	2,702
119 1010-58000 Pere Marquette Parking	15	0.02%	28	0	28	3	31
120 1010-60100 Health Dept-Admin	32	0.03%	59	0	59	7	65
121 1010-61700 Personal Care - Private	3	0.00%	6	0	6	1	6
123 1010-64800 Medical Examiner	151	0.16%	278	0	278	31	309
124 1010-64900 Mental Health	4	0.00%	7	0	7	1	8
126 1010-66801 Michigan Works!	6	0.01%	11	0	11	1	12
127 1010-67000 Mi Dept Human Serv-Bay	11	0.01%	20	0	20	2	23
128 1010-67100 Social Services-Med Care	12	0.01%	22	0	22	2	25
129 1010-68100 Veterans Burial	1	0.00%	2	0	2	0	2
130 1010-68900 Veterans Relief	12	0.01%	22	0	22	2	25
131 1010-69200 Center Ridge Arms Housir	123	0.13%	227	0	227	25	252
133 1010-72101 Transportation Planning	2	0.00%	4	0	4	0	4
134 1010-72181 Trans. Planning - Oct.-Dec	463	0.48%	853	0	853	95	948
135 1010-75100 Recreation/Parks Departm	81	0.08%	149	0	149	17	166
136 1010-75104 Juv Community Based Tre	12	0.01%	22	0	22	2	25
137 1010-75105 Juv Gender Specific Servi	12	0.01%	22	0	22	2	25
138 1010-75108 Veterans Park Softball	56	0.06%	103	0	103	11	115
139 1010-75700 Community Center	1,069	1.12%	1,969	0	1,969	219	2,188
140 1010-75800 Swimming Pool	80	0.08%	147	0	147	16	164
142 1010-76150 Fairgrounds	285	0.30%	525	0	525	58	583
143 1010-762XX Civic Arena	5,148	5.37%	9,483	0	9,483	1,053	10,536
144 1010-76300 Pinconning Park	1,589	1.66%	2,927	0	2,927	325	3,252
145 1010-79000 Library	12	0.01%	22	0	22	2	25
146 1010-20250 401(K) Savings Plan Admi	1	0.00%	2	0	2	0	2
147 1010-20400/20401 Self Insurance Adr	12	0.01%	22	0	22	2	25
148 1010-10300 Midland-Bay-Saginaw Airp	19	0.02%	35	0	35	4	39
149 2010 County Road Fund	228	0.24%	420	0	420	47	467
150 2210 Health Dept - Dist Health	11,132	11.62%	20,507	0	20,507	2,277	22,784

Bay County, MI
Cost Allocation Plan

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
151 2210-605XX Bioterrorism	432	0.45%	\$796	\$0	\$796	\$88	\$884
152 2340 Animal Service Adoption Millage	18	0.02%	33	0	33	4	37
153 2380 Gypsy Moth Control Fund	644	0.67%	1,186	0	1,186	132	1,318
154 2400 Mosquito Control Fund	1,373	1.43%	2,529	0	2,529	281	2,810
155 2560 Regist of Deeds Automation Fnd	77	0.08%	142	0	142	16	158
157 2600 Indigent Defense Fund	917	0.96%	1,689	0	1,689	188	1,877
158 2610 911 Service Fund	1,346	1.40%	2,480	0	2,480	275	2,755
159 2630 Concealed Pistol Licensing Fd	562	0.59%	1,035	0	1,035	115	1,150
160 2640 Local C.F.O. Training Fund	45	0.05%	83	0	83	9	92
161 2650 Drug Law Enforcement Fund	2	0.00%	4	0	4	0	4
162 2651 Drug Law Enforcement-Bayanet	183	0.19%	337	0	337	37	375
164 2690 Law Library Fund	84	0.09%	155	0	155	17	172
165 2700 Historical Comm/Museum	9	0.01%	17	0	17	2	18
166 2710 Library Fund	139	0.15%	256	0	256	28	284
167 2740 Community Corrections Fund	469	0.49%	864	0	864	96	960
168 2760 Department On Aging Fund	8,890	9.28%	16,377	0	16,377	1,818	18,195
169 2770 Home Rehabilitation Fund	3	0.00%	6	0	6	1	6
170 2779 Septic Sys Repl	1	0.00%	2	0	2	0	2
171 2860 American Rescue Plan (ARPA)	611	0.64%	1,126	0	1,126	125	1,251
172 2900 Social Welfare Fund	55	0.06%	101	0	101	11	113
174 2920-66200 Child Care-Probate (Child	123	0.13%	227	0	227	25	252
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,532	1.60%	2,822	0	2,822	313	3,136
176 2920-66205 CCF-Casa Ct.Appointed S	51	0.05%	94	0	94	10	104
177 2920-66300 Child Care-D.S.S. (State V	20	0.02%	37	0	37	4	41
178 2920-66400 In-Home Care-Intensive P	376	0.39%	693	0	693	77	770
179 2920-66401 Youth & Family Support S	464	0.48%	855	0	855	95	950
180 2920-66402 Juvenile Drug Court	347	0.36%	639	0	639	71	710
181 2920-66500 Intensive Probation	451	0.47%	831	0	831	92	923
182 2920-75104 Juv.Community Based Tre	397	0.41%	731	0	731	81	813
183 2920-75105 Juv.Gender Specific Servi	505	0.53%	930	0	930	103	1,034
186 2930 Soldier's Relief	1,277	1.33%	2,352	0	2,352	261	2,614
187 2940 Veterans Trust Board	2	0.00%	4	0	4	0	4
188 2970 Historical Preservation	155	0.16%	286	0	286	32	317
192 5090-75600 Public Golf Course	995	1.04%	1,833	0	1,833	204	2,036
193 5090-75601 Public Golf Course-Snack	49	0.05%	90	0	90	10	100
194 5090-75602 Public Golf Course-Club	1,500	1.57%	2,763	0	2,763	307	3,070
195 5120-67100 Medical Care Facility Func	1,341	1.40%	2,470	0	2,470	274	2,745
196 5160 100% Tax Payment Fund (DTR)	1,097	1.14%	2,021	0	2,021	224	2,245
197 5180 Delq Prop Tax Foreclosure	1,436	1.50%	2,645	0	2,645	294	2,939
199 5920 Water and Sewer Fund	40	0.04%	74	0	74	8	82
200 5950 Commissary Fund	73	0.08%	134	0	134	15	149
201 6770 Self-Insurance Fund-WC/UC/S&A	582	0.61%	1,072	0	1,072	119	1,191

**Bay County, MI
Cost Allocation Plan**

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Accounting Allocations

Dept:10 Financial System MUNIS

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
202 6771 Self-Insurance Fund-Healthcare	343	0.36%	\$632	\$0	\$632	\$70	\$702
205 7100 District Court Custodial Fund	2	0.00%	4	0	4	0	4
206 7110 Probate Court Custodial Fund	2	0.00%	4	0	4	0	4
207 7120 Trial Court Custodial Fund	2	0.00%	4	0	4	0	4
208 7140 Inmates Custodial Fund	15	0.02%	28	0	28	3	31
212 7310-27400 Retirement System Fund	1,300	1.36%	2,395	0	2,395	266	2,661
213 7360-27401 Public Employee Health C	293	0.31%	540	0	540	60	600
216 7640 Inmate Trust Fund	3	0.00%	6	0	6	1	6
217 8010 Drain	691	0.72%	1,273	0	1,273	141	1,414
218 8011 Hampton O&M	220	0.23%	405	0	405	45	450
219 8012 Portsmouth O&M	40	0.04%	74	0	74	8	82
220 8014 Bangor O&M	547	0.57%	1,008	0	1,008	112	1,120
223 9760 Governmental Full Accrual	251	0.26%	462	0	462	51	514
224 9770 Governmentl Full Accrual-Drain	16	0.02%	29	0	29	3	33
226 Other	4	0.00%	7	0	7	1	8
Subtotal	95,824	100.00%	176,522	0	176,522	18,412	194,935
Direct Bills					0		0
Total					\$176,522		\$194,935

Basis Units: Accounting Transactions
Source: PO Summary

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
3 1010-25300 Treasurer	\$4,837	\$4,837
4 1010-10100 Board of Commissioners	792	792
5 1010-19100 Accounting Department	1,094	1,094
6 1010-20200 Payroll	962	962
7 1010-21200 Budget Department	847	847
8 1010-27200 Administrative Services	694	694
9 1010-22800 Information Systems Divis	1,459	1,459
11 1010-23300 Purchasing	788	788
12 1010-26500 Buildings and Grounds	4,079	4,079
13 1010-26600 Corporation Counsel	1,179	1,179
14 1010-27000 Personnel & Employee Re	1,015	1,015
15 1010-24900 Printing/Postage	516	516
16 1010-30100 Sheriff's Office	9,296	9,296
17 1010-75110 Recreation & Facilities	880	880
18 1010-75112 Parks/Recreation Mainten:	1,040	1,040
19 1010-20300 Risk Management	23	23
20 1010-20350 Wellness Program	589	589
21 1010-20500 Retirees Health/Life Insura	149	149
22 1010-27300 Building Authority	123	123
23 1010-28300 Circuit Court	3,569	3,569
24 1010-28301 Circuit Court - SSSPP Gra	628	628
25 1010-28331 Circuit-Adult Drug Court G	524	524
27 1010-28400 Circuit Court Adult Probati	399	399
28 1010-28600 District Court	2,012	2,012
29 1010-28700 District Court Adult Probat	931	931
30 1010-28701 Dist.Ct OWI Treatment Oc	506	506
31 1010-28900 & 2150 FOC	4,711	4,711
33 1010-29200 Law Library	25	25
34 1010-28299 Jury/Judicial Council	1,070	1,070
35 1010-29400 Probate Court	2,714	2,714
36 1010-29402 Public Guardian	113	113
38 1010-17100 County Executive	1,001	1,001
39 1010-21500 Clerk	2,597	2,597
40 1010-22900 Community Outreach / Me	712	712
43 1010-25419 2019 Delq Tax Property Si	4	4
44 1010-25420 2020 Delq Tax Property Si	20	20
45 1010-25700 Equalization Department	1,142	1,142
46 1010-26200 Elections	151	151
47 1010-26201 Board of Canvassers	194	194
48 1010-296XX Prosecuting Attorney	4,394	4,394
50 1010-71100 Register of Deeds	3,095	3,095

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
51 1010-27100 Department of Criminal De	\$88	\$88
52 1010-27101 Indigent Attorney	2,413	2,413
53 1010-27102 Department of Public Defe	790	790
54 1010-44200 Drain Commissioner	1,492	1,492
55 1010-27160 Department Of Indigent De	23	23
56 1010-27400 Retirement Board	25	25
57 1010-27401 Vol Employee Benefit Ass	25	25
58 1010-44207 Drain - County at Large	10	10
59 1010-24501 County Survey/Remonum	1,208	1,208
60 1010-27303 Bldg Auth-MH Grp Home,f	12	12
61 1010-27309 Bldg Auth-MH Grp Home,z	18	18
62 1010-27310 Bldg Auth-MH Grp Home,f	12	12
63 1010-27311 Bldg Auth-MH Grp Home,f	14	14
64 1010-27312 Bldg Auth-MH Grp Home,f	14	14
65 1010-27319 Bldg Auth-MH Grp Home,l	14	14
67 1010-27321 Bldg Auth-MH Grp Home,u	16	16
68 1010-27322 Bldg Auth-MH Grp Home,u	10	10
69 1010-56800 Soil Conservation	256	256
70 1010-71000 M.S.U. Extension	84	84
71 1010-71800 Environmental Affairs	880	880
72 1010-71803 Euclid Linear Park	4	4
73 1010-71804 Environmental Grant	2	2
76 1010-28800 Geographic Information Sy	626	626
77 1010-31100 Circuit Court Warrant Offic	770	770
79 1010-31500 Secondary Road Patrol	2,501	2,501
81 1010-31503 2nd Rd Patrol-Bangor Tw	765	765
82 1010-31504 2nd Rd Patr-Portsmouth	675	675
83 1010-31505 2nd Rd Ptrl-Williams Twp	708	708
84 1010-31506 2nd Rd Patrol-Monitor Tw	714	714
85 1010-31507 2nd Rd Patrol - City of	651	651
86 1010-31508 2nd Road Patrol-Pinconni	1,152	1,152
87 1010-31509 2Nd Rd Patrol K-9 Pinconr	698	698
88 1010-31510 Bangor Twps Schools & B	616	616
89 1010-31516 2nd Rd.Pat-Bay City Sch	567	567
90 1010-31517 2nd Patrol-Frankenlust & t	686	686
92 1010-31681 Road Patrol Grant Oct-De	815	815
93 1010-31700 Township Road Patrol	694	694
95 1010-31902 Drive MI Safely/Task Forc	317	317
96 1010-31903 O.W.I. Alcohol Enforceme	180	180
98 1010-31905 Dre Drug Recogn.Expert C	43	43
99 1010-32100 Michigan Justice Training	35	35

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
101 1010-32500 911 Central Dispatch	\$2	\$2
102 1010-33100 Marine Law Enforcement (	397	397
103 1010-33101 Marine Safety	23	23
105 1010-33103 Marine Slow No Wake Pro	51	51
106 1010-33200 Snowmobile Law Enforcer	49	49
107 1010-33300 Operations Stone Garden	669	669
108 1010-33301 Operation Stone Garden F	84	84
109 1010-33302 Operation Stone Garden F	63	63
110 1010-33350 Sheriff Covid	4	4
111 1010-35100 Corrections Department / .	244	244
112 1010-36481 Comm Corrections Plan	23	23
113 1010-42600 Off of Emerg Serv-Civil	684	684
114 1010-42601 Local Emergency Planning	2	2
115 1010-42602 Homeland Security Activity	12	12
117 1010-42650 AA (Active Assult) Task Fc	6	6
118 1010-43000 Animal Services & Adoptic	2,702	2,702
119 1010-58000 Pere Marquette Parking	31	31
120 1010-60100 Health Dept-Admin	65	65
121 1010-61700 Personal Care - Private	6	6
123 1010-64800 Medical Examiner	309	309
124 1010-64900 Mental Health	8	8
126 1010-66801 Michigan Works!	12	12
127 1010-67000 Mi Dept Human Serv-Bay	23	23
128 1010-67100 Social Services-Med Care	25	25
129 1010-68100 Veterans Burial	2	2
130 1010-68900 Veterans Relief	25	25
131 1010-69200 Center Ridge Arms Housir	252	252
133 1010-72101 Transportation Planning	4	4
134 1010-72181 Trans. Planning - Oct.-Dec	948	948
135 1010-75100 Recreation/Parks Departnr	166	166
136 1010-75104 Juv Community Based Tre	25	25
137 1010-75105 Juv Gender Specific Servi	25	25
138 1010-75108 Veterans Park Softball	115	115
139 1010-75700 Community Center	2,188	2,188
140 1010-75800 Swimming Pool	164	164
142 1010-76150 Fairgrounds	583	583
143 1010-762XX Civic Arena	10,536	10,536
144 1010-76300 Pinconning Park	3,252	3,252
145 1010-79000 Library	25	25
146 1010-20250 401(K) Savings Plan Admi	2	2
147 1010-20400/20401 Self Insurance Adr	25	25

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
148 1010-10300 Midland-Bay-Saginaw Airp	\$39	\$39
149 2010 County Road Fund	467	467
150 2210 Health Dept - Dist Health	22,784	22,784
151 2210-605XX Bioterrorism	884	884
152 2340 Animal Service Adoption Millage	37	37
153 2380 Gypsy Moth Control Fund	1,318	1,318
154 2400 Mosquito Control Fund	2,810	2,810
155 2560 Regist of Deeds Automation Fnd	158	158
157 2600 Indigent Defense Fund	1,877	1,877
158 2610 911 Service Fund	2,755	2,755
159 2630 Concealed Pistol Licensing Fd	1,150	1,150
160 2640 Local C.F.O. Training Fund	92	92
161 2650 Drug Law Enforcement Fund	4	4
162 2651 Drug Law Enforcement-Bayanet	375	375
164 2690 Law Library Fund	172	172
165 2700 Historical Comm/Museum	18	18
166 2710 Library Fund	284	284
167 2740 Community Corrections Fund	960	960
168 2760 Department On Aging Fund	18,195	18,195
169 2770 Home Rehabilitation Fund	6	6
170 2779 Septic Sys Repl	2	2
171 2860 American Rescue Plan (ARPA)	1,251	1,251
172 2900 Social Welfare Fund	113	113
174 2920-66200 Child Care-Probate (Child	252	252
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,136	3,136
176 2920-66205 CCF-Casa Ct.Appointed S	104	104
177 2920-66300 Child Care-D.S.S. (State V	41	41
178 2920-66400 In-Home Care-Intensive P	770	770
179 2920-66401 Youth & Family Support S	950	950
180 2920-66402 Juvenile Drug Court	710	710
181 2920-66500 Intensive Probation	923	923
182 2920-75104 Juv.Community Based Tre	813	813
183 2920-75105 Juv.Gender Specific Servi	1,034	1,034
186 2930 Soldier's Relief	2,614	2,614
187 2940 Veterans Trust Board	4	4
188 2970 Historical Preservation	317	317
192 5090-75600 Public Golf Course	2,036	2,036
193 5090-75601 Public Golf Course-Snack	100	100
194 5090-75602 Public Golf Course-Club	3,070	3,070
195 5120-67100 Medical Care Facility Func	2,745	2,745
196 5160 100% Tax Payment Fund (DTR)	2,245	2,245

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Allocation Summary

Dept:10 Financial System MUNIS

Department	Accounting	Total
197 5180 Delq Prop Tax Foreclosure	\$2,939	\$2,939
199 5920 Water and Sewer Fund	82	82
200 5950 Commissary Fund	149	149
201 6770 Self-Insurance Fund-WC/UC/S&A	1,191	1,191
202 6771 Self-Insurance Fund-Healthcare	702	702
205 7100 District Court Custodial Fund	4	4
206 7110 Probate Court Custodial Fund	4	4
207 7120 Trial Court Custodial Fund	4	4
208 7140 Inmates Custodial Fund	31	31
212 7310-27400 Retirement System Fund	2,661	2,661
213 7360-27401 Public Employee Health C	600	600
216 7640 Inmate Trust Fund	6	6
217 8010 Drain	1,414	1,414
218 8011 Hampton O&M	450	450
219 8012 Portsmouth O&M	82	82
220 8014 Bangor O&M	1,120	1,120
223 9760 Governmental Full Accrual	514	514
224 9770 Governmentl Full Accrual-Drain	33	33
226 Other	8	8
Total	\$194,935	\$194,935

**1010-23300 Purchasing
Nature and Extent of Service**

The Purchasing Department provides fair and equitable treatment of all persons involved in public purchasing by Bay County, maximizes the purchasing value of public funds in procurement, provides guidance to all individuals involved in public purchasing regarding the application of the policies and procedures to be adhered to; provides safeguards for maintaining a procurement system of quality and integrity and ensures that expenditures are incurred and recorded timely and in compliance with the annual adopted budget.

- **Purchasing** - The primary responsibility of the department is to prepare purchase orders for the various departments in a consistent manner to assure that all purchases have met the county policy for quality and competitive cost. Costs for the purchasing department have been allocated to the various departments based the number of Purchase Orders Issued by department.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:11 1010-23300 Purchasing

Description	Amount	General Admin	Purchasing	General Government
Personnel Costs				
Salaries	54,307	0	54,307	0
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	29,999	0	29,999	0
Subtotal - Personnel Costs	84,305	0	84,305	0
Services & Supplies Cost				
72700 Office Supplies	577	0	577	0
72800 Printing and Binding	0	0	0	0
72900 Postage	36	0	36	0
74200 Food Supplies	144	0	144	0
81400 Investment/Bank Service Chrg	0	0	0	0
82000 Memberships and Dues	7,000	0	7,000	0
85200 Telephone	96	0	96	0
85201 Cellphone	372	0	372	0
86100 Conference Fees & Expenses	250	0	250	0
86500 State Travel Mileage	0	0	0	0
90000 Printing/Publishing/Advertisi	4,177	0	4,177	0
94601 Equipment Rental-Copy Machir	760	0	760	0
95500 Miscellaneous	0	0	0	0
95800 Licenses & Permits	0	0	0	0
96000 Education and Training	747	0	747	0
Computer Software Expense	0	0	0	0
Subtotal - Services & Supplies	14,160	0	14,160	0
Department Cost Total	98,465	0	98,465	0
Adjustments to Cost				
Subtotal - Adjustments	0	0	0	0
Total Costs After Adjustments	98,465	0	98,465	0
General Admin Distribution		0	0	0
Grand Total	\$98,465		\$98,465	\$0
			not allocated	

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
1 County Building	\$81	\$0	\$81	\$0
Subtotal - Building Depreciation	81	0	81	0
2 Telephone Equipment	62	0	62	0
Subtotal - Equipment Depreciation	62	0	62	0
3 Cash Receipts	4	1	5	0
3 Bank Reconciliation	177	61	238	0
Subtotal - 1010-25300 Treasurer	180	63	243	0
4 Annual Audit	333	134	466	0
Subtotal - 1010-10100 Board of Comm	333	134	466	0
5 Accounting	1,144	259	1,403	0
5 Payroll	1	0	2	0
5 Budgeting	480	96	576	0
5 Purchasing	40,201	7,807	48,007	0
5 Contract Serv.	205	54	258	0
Subtotal - 1010-19100 Accounting Dep	42,031	8,215	50,246	0
6 Payroll	428	66	494	0
6 Budgeting	44	7	51	0
Subtotal - 1010-20200 Payroll	473	73	545	0
7 Budgeting	621	193	815	0
7 Accts Payable	72	22	94	0
7 General Accounting	170	54	224	0
Subtotal - 1010-21200 Budget Departm	863	269	1,132	0
8 Admin Services	97	36	133	0
Subtotal - 1010-27200 Administrative S	97	36	133	0
9 Tech Support	5,918	823	6,741	0
9 Network/Server	1,649	210	1,859	0
Subtotal - 1010-22800 Information Sys	7,567	1,033	8,600	0
10 Accounting	709	79	788	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
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B. Incoming Costs - (Default Spread Expense%)

Dept:11 1010-23300 Purchasing

Department	First Incoming	Second Incoming	Purchasing	General Government
Subtotal - Financial System MUNIS	\$709	\$79	\$788	\$0
11 Purchasing	0	1,746	1,746	0
Subtotal - 1010-23300 Purchasing	0	1,746	1,746	0
12 County Building	0	4,816	4,816	0
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	4,816	4,816	0
13 Civil Counsel	0	10,419	10,419	0
Subtotal - 1010-26600 Corporation Cot	0	10,419	10,419	0
14 Human Resources	0	439	439	0
14 Education and Training	0	17	17	0
Subtotal - 1010-27000 Personnel & Err	0	455	455	0
15 Mail Services	0	7	7	0
Subtotal - 1010-24900 Printing/Postage	0	7	7	0
18 County Building	0	30	30	0
Subtotal - 1010-75112 Parks/Recreatio	0	30	30	0
19 General Liability	0	291	291	0
19 County Building	0	247	247	0
Subtotal - 1010-20300 Risk Manageme	0	537	537	0
20 Wellness Program	0	132	132	0
Subtotal - 1010-20350 Wellness Progr	0	132	132	0
21 Current Retiree Fringe Benefits	0	13,828	13,828	0
21 Future Retiree Fringe Benefits	0	1	1	0
21 Term Payoff	0	562	562	0
Subtotal - 1010-20500 Retirees Health/	0	14,392	14,392	0
Total Incoming	52,396	42,435	94,831	0
C. Total Allocated		\$193,296	\$193,296	\$0
		100.00%		

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Purchasing Allocations

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6	0.99%	\$1,496	\$0	\$1,496	\$0	\$1,496
5 1010-19100 Accounting Department	1	0.17%	249	0	249	0	249
6 1010-20200 Payroll	2	0.33%	499	0	499	0	499
7 1010-21200 Budget Department	2	0.33%	499	0	499	0	499
8 1010-27200 Administrative Services	6	0.99%	1,496	0	1,496	0	1,496
9 1010-22800 Information Systems Divis	124	20.50%	30,920	0	30,920	0	30,920
11 1010-23300 Purchasing	7	1.16%	1,746	0	1,746	0	1,746
12 1010-26500 Buildings and Grounds	73	12.07%	18,203	0	18,203	6,778	24,982
13 1010-26600 Corporation Counsel	3	0.50%	748	0	748	279	1,027
14 1010-27000 Personnel & Employee Re	10	1.65%	2,494	0	2,494	929	3,422
16 1010-30100 Sheriff's Office	60	9.92%	14,961	0	14,961	5,571	20,533
17 1010-75110 Recreation & Facilities	7	1.16%	1,746	0	1,746	650	2,395
19 1010-20300 Risk Management	2	0.33%	499	0	499	186	684
28 1010-28600 District Court	7	1.16%	1,746	0	1,746	650	2,395
29 1010-28700 District Court Adult Probat	2	0.33%	499	0	499	186	684
38 1010-17100 County Executive	2	0.33%	499	0	499	186	684
39 1010-21500 Clerk	4	0.66%	997	0	997	371	1,369
40 1010-22900 Community Outreach / Me	1	0.17%	249	0	249	93	342
45 1010-25700 Equalization Department	3	0.50%	748	0	748	279	1,027
50 1010-71100 Register of Deeds	11	1.82%	2,743	0	2,743	1,021	3,764
51 1010-27100 Department of Criminal De	11	1.82%	2,743	0	2,743	1,021	3,764
76 1010-28800 Geographic Information S)	4	0.66%	997	0	997	371	1,369
101 1010-32500 911 Central Dispatch	51	8.43%	12,717	0	12,717	4,736	17,453
113 1010-42600 Off of Emerg Serv-Civil	1	0.17%	249	0	249	93	342
118 1010-43000 Animal Services & Adoptic	6	0.99%	1,496	0	1,496	557	2,053
120 1010-60100 Health Dept-Admin	16	2.64%	3,990	0	3,990	1,486	5,475
134 1010-72181 Trans. Planning - Oct.-Dec	2	0.33%	499	0	499	186	684
143 1010-762XX Civic Arena	6	0.99%	1,496	0	1,496	557	2,053
150 2210 Health Dept - Dist Health	69	11.40%	17,206	0	17,206	6,407	23,613
167 2740 Community Corrections Fund	3	0.50%	748	0	748	279	1,027
168 2760 Department On Aging Fund	44	7.27%	10,972	0	10,972	4,086	15,057
172 2900 Social Welfare Fund	5	0.83%	1,247	0	1,247	464	1,711
174 2920-66200 Child Care-Probate (Child	20	3.31%	4,987	0	4,987	1,857	6,844
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	9	1.49%	2,244	0	2,244	836	3,080
192 5090-75600 Public Golf Course	21	3.47%	5,237	0	5,237	1,950	7,186
217 8010 Drain	4	0.66%	997	0	997	371	1,369

**Bay County, MI
Cost Allocation Plan**

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Purchasing Allocations

Dept:11 1010-23300 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	605	100.00%	150,861	0	150,861	42,435	193,296
Direct Bills					0		0
Total					\$150,861		\$193,296

Basis Units: PO's by Department
Source: Purchasing Report

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:11 1010-23300 Purchasing

Department	Purchasing	General Government	Total
3 1010-25300 Treasurer	\$1,496	\$0	\$1,496
5 1010-19100 Accounting Department	249	0	249
6 1010-20200 Payroll	499	0	499
7 1010-21200 Budget Department	499	0	499
8 1010-27200 Administrative Services	1,496	0	1,496
9 1010-22800 Information Systems Divis	30,920	0	30,920
11 1010-23300 Purchasing	1,746	0	1,746
12 1010-26500 Buildings and Grounds	24,982	0	24,982
13 1010-26600 Corporation Counsel	1,027	0	1,027
14 1010-27000 Personnel & Employee Re	3,422	0	3,422
16 1010-30100 Sheriff's Office	20,533	0	20,533
17 1010-75110 Recreation & Facilities	2,395	0	2,395
19 1010-20300 Risk Management	684	0	684
28 1010-28600 District Court	2,395	0	2,395
29 1010-28700 District Court Adult Probat	684	0	684
38 1010-17100 County Executive	684	0	684
39 1010-21500 Clerk	1,369	0	1,369
40 1010-22900 Community Outreach / Me	342	0	342
45 1010-25700 Equalization Department	1,027	0	1,027
50 1010-71100 Register of Deeds	3,764	0	3,764
51 1010-27100 Department of Criminal De	3,764	0	3,764
76 1010-28800 Geographic Information S)	1,369	0	1,369
101 1010-32500 911 Central Dispatch	17,453	0	17,453
113 1010-42600 Off of Emerg Serv-Civil	342	0	342
118 1010-43000 Animal Services & Adoptic	2,053	0	2,053
120 1010-60100 Health Dept-Admin	5,475	0	5,475
134 1010-72181 Trans. Planning - Oct.-Dec	684	0	684
143 1010-762XX Civic Arena	2,053	0	2,053
150 2210 Health Dept - Dist Health	23,613	0	23,613
167 2740 Community Corrections Fund	1,027	0	1,027
168 2760 Department On Aging Fund	15,057	0	15,057
172 2900 Social Welfare Fund	1,711	0	1,711
174 2920-66200 Child Care-Probate (Child	6,844	0	6,844
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	3,080	0	3,080
192 5090-75600 Public Golf Course	7,186	0	7,186
217 8010 Drain	1,369	0	1,369
Total	\$193,296	\$0	\$193,296

**1010-26500 Buildings and Grounds
Nature and Extent of Service**

Part of the cost of operating County Activities is the cost of office space. The space requires maintenance, repairs, utilities, and janitorial duties. The costs of these services have been functionalized by building and allocated to occupant departments based on their usable square footage, single occupant locations have been directly allocated to the benefitting department.

For plan purposes, the following County buildings have been identified: County Building, Health Facility, Courts Facility, Law Enforcement Center, Community Center, Pinconning Park, Parks Maintenance, Fairgrounds, Central Dispatch, Juvenile Detention, Civic Arena, and Golf Course.

Expenditures have also been functionalized into the following categories and allocated as follows:

- **Group Homes** - Costs for Group Homes are split equally between all the group homes.
- **Storage Building** - Costs related to the storage building have been allocated Buildings and Grounds department
- **Snow Plowing** - The buildings and Grounds department and the Parks and Recreation department both provide snow removal services for the County's parking lots. The costs identified in this function have been allocated directly to the parking lot function within the parks and recreation department for further allocation.
- **Maintenance Other Buildings** - Costs associated with the maintenance of buildings not identified above are identified within this function. Costs for the maintenance of these buildings are allocated to benefitting departments based on the dollar value of wages identified by the Building and Grounds Department.
- **Telephone Upgrade/Maintenance** - Costs identified within this function are related to the upgrade and maintenance of the County's telephone systems. The costs identified here have been allocated to benefitting departments based on the number of departmental phone lines.
- **Direct Supplies** - The cost of supplies that benefit specific departments has been identified within this function and has been allocated to benefitting departments based on actual costs.

**1010-26500 Buildings and Grounds
Nature and Extent of Service**

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance
Personnel Costs										
Salaries	S1	825,893	186,239	145,275	57,152	147,091	194,663	11,728	11,315	413
<i>Salary % Split</i>			<i>22.55%</i>	<i>17.59%</i>	<i>6.92%</i>	<i>17.81%</i>	<i>23.57%</i>	<i>1.42%</i>	<i>1.37%</i>	<i>.05%</i>
Finges	S	387,072	87,285	68,086	26,785	68,937	91,233	5,496	5,303	194
Subtotal - Personnel Costs		1,212,964	273,523	213,360	83,937	216,029	285,896	17,224	16,618	606
Services & Supplies Cost										
Termination Sick/Vacation Payout	D	0	0	0	0	0	0	0	0	0
72700 Office Supplies	S	392	88	69	27	70	92	6	5	0
72800 Printing and Binding	S	40	9	7	3	7	9	1	1	0
72900 Postage	S	33	8	6	2	6	8	0	0	0
Copier	S	0	0	0	0	0	0	0	0	0
74100 Licenses	S	1,013	228	178	70	180	239	14	14	1
74200 Food Supplies	S	196	44	34	14	35	46	3	3	0
74600 Uniform Purchases	S	3,649	823	642	252	650	860	52	50	2
75000 Gas, Oil and Grease	S	25,207	5,684	4,434	1,744	4,489	5,941	358	345	13
75300 Chemicals	P	1,550	351	274	108	277	367	22	21	1
76000 Medical Supplies	S	256	58	45	18	46	60	4	4	0
77600 Custodial Supplies	P	30,937	6,998	5,463	2,150	5,535	7,326	439	427	15
77800 Grounds Maintenance Supplies	S	23,492	5,298	4,132	1,626	4,184	5,537	334	322	12
78100 Small Tools	S	2,524	569	444	175	450	595	36	35	1
79900 Other Supplies	P	810	183	143	56	145	192	12	11	0
80100 Professional Services	P	0	0	0	0	0	0	0	0	0
80200 Contractual Services	P	10,384	2,539	4,643	265	1,261	0	0	0	89
80400 Inspection Services	P	17,428	0	17,428	0	0	0	0	0	0
82000 Memberships and Dues	S	157	35	28	11	28	37	2	2	0
82300 Garbage Removal	P	6,463	0	1,565	1,768	2,591	0	0	0	0
83100 Other Services and Charges	P	435	0	0	0	0	0	0	0	0
85200 Telephone	S	3,565	804	627	247	635	840	51	49	2
85201 Cellphone	S	5,875	1,325	1,033	407	1,046	1,385	83	80	3

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance
86100 Conference Fees & Expenses S	128	29	22	9	23	30	2	2	0
86600 Local Travel Mileage S	0	0	0	0	0	0	0	0	0
92000 Public Utilities P	347,865	0	129,621	52,815	163,811	0	415	0	0
93000 Repair & Maintenance P	317	317	0	0	0	0	0	0	0
93100 Equipment Repair & Maintenance P	17,300	3,913	3,055	1,202	3,095	4,097	246	239	9
93200 Vehicle Repair & Maintenance S	8,862	1,998	1,559	613	1,578	2,089	126	121	4
93300 Bldg. Repair and Maintenance P	31,924	14,903	7,488	605	7,686	0	385	25	0
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance P	750	170	132	52	134	178	11	10	0
94600 Equipment Rental P	55	12	10	4	10	13	1	1	0
94601 Equipment Rental-Copy Machir P	955	216	169	66	171	226	14	13	0
95500 Miscellaneous P	1,687	382	298	117	302	400	24	23	1
96408 Reimbursements S	538	121	95	37	96	127	8	7	0
9600 Education & Training S	800	180	141	55	142	189	11	11	0
96711 Land Improvement Expense P	6,794	1,537	1,200	472	1,215	1,609	96	94	3
96720 Bldgs/Bldg Add & Improve Expt P	76,388	0	0	0	76,388	0	0	0	0
96730 Machinery & Equipment Expens S	1,909	430	336	132	340	450	27	26	1
96740 Office Equip & Furn. Expense S	0	0	0	0	0	0	0	0	0
96751 Vehicle Equipment Expense S	1,043	235	184	72	186	246	15	14	1
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	76,739	0	0	0	0	0	0	0	0
98100 Vehicles D	105,341	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	813,799	49,488	185,504	65,196	276,811	33,186	2,796	1,956	159
Department Cost Total	2,026,763	323,011	398,864	149,133	492,839	319,082	20,020	18,573	766
Adjustments to Cost									
Termination Sick/Vacation Payout D	0	0	0	0	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	(76,739)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	General Admin	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance
98100 Vehicles	(105,341)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(182,080)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,844,684	323,011	398,864	149,133	492,839	319,082	20,020	18,573	766
General Admin Distribution		(323,011)	84,668	31,657	104,617	67,733	4,250	3,943	163
Grand Total	\$1,844,684		\$483,533	\$180,790	\$597,456	\$386,815	\$24,270	\$22,516	\$928

**Bay County, MI
Cost Allocation Plan**

FY 2022
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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid
Personnel Costs										
Salaries	S1	825,893	11,232	10,984	10,571	9,993	7,350	0	6,112	12,058
<i>Salary % Split</i>			<i>1.36%</i>	<i>1.33%</i>	<i>1.28%</i>	<i>1.21%</i>	<i>.89%</i>	<i>.00%</i>	<i>.74%</i>	<i>1.46%</i>
Finges	S	387,072	5,264	5,148	4,955	4,684	3,445	0	2,864	5,651
Subtotal - Personnel Costs		1,212,964	16,496	16,132	15,526	14,677	10,795	0	8,976	17,709
Services & Supplies Cost										
Termination Sick/Vacation Payout	D	0	0	0	0	0	0	0	0	0
72700 Office Supplies	S	392	5	5	5	5	3	0	3	6
72800 Printing and Binding	S	40	1	1	1	0	0	0	0	1
72900 Postage	S	33	0	0	0	0	0	0	0	0
Copier	S	0	0	0	0	0	0	0	0	0
74100 Licenses	S	1,013	14	13	13	12	9	0	7	15
74200 Food Supplies	S	196	3	3	3	2	2	0	1	3
74600 Uniform Purchases	S	3,649	50	49	47	44	32	0	27	53
75000 Gas, Oil and Grease	S	25,207	343	335	323	305	224	0	187	368
75300 Chemicals	P	1,550	21	21	20	19	14	0	12	23
76000 Medical Supplies	S	256	3	3	3	3	2	0	2	4
77600 Custodial Supplies	P	30,937	424	415	396	377	275	0	232	464
77800 Grounds Maintenance Supplies	S	23,492	319	312	301	284	209	0	174	343
78100 Small Tools	S	2,524	34	34	32	31	22	0	19	37
79900 Other Supplies	P	810	11	11	10	10	7	0	6	12
80100 Professional Services	P	0	0	0	0	0	0	0	0	0
80200 Contractual Services	P	10,384	424	0	0	0	0	76	0	0
80400 Inspection Services	P	17,428	0	0	0	0	0	0	0	0
82000 Memberships and Dues	S	157	2	2	2	2	1	0	1	2
82300 Garbage Removal	P	6,463	0	0	0	0	0	0	0	539
83100 Other Services and Charges	P	435	0	0	0	0	0	0	0	0
85200 Telephone	S	3,565	48	47	46	43	32	0	26	52
85201 Cellphone	S	5,875	80	78	75	71	52	0	43	86

**Bay County, MI
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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid
86100 Conference Fees & Expenses S	128	2	2	2	2	1	0	1	2
86600 Local Travel Mileage S	0	0	0	0	0	0	0	0	0
92000 Public Utilities P	347,865	0	0	0	0	0	0	0	0
93000 Repair & Maintenance P	317	0	0	0	0	0	0	0	0
93100 Equipment Repair & Maintenance P	17,300	237	232	221	211	154	0	130	259
93200 Vehicle Repair & Maintenance S	8,862	121	118	113	107	79	0	66	129
93300 Bldg. Repair and Maintenance P	31,924	667	44	39	0	0	0	0	0
93500 Telephone Repair & Maintenance S	0	0	0	0	0	0	0	0	0
93600 Grounds Maintenance P	750	10	10	10	9	7	0	6	11
94600 Equipment Rental P	55	1	1	1	1	0	0	0	1
94601 Equipment Rental-Copy Machir P	955	13	13	12	12	8	0	7	14
95500 Miscellaneous P	1,687	23	23	22	21	15	0	13	25
96408 Reimbursements S	538	7	7	7	7	5	0	4	8
9600 Education & Training S	800	11	11	10	10	7	0	6	12
96711 Land Improvement Expense P	6,794	93	91	87	83	60	0	51	102
96720 Bldgs/Bldg Add & Improve Expt P	76,388	0	0	0	0	0	0	0	0
96730 Machinery & Equipment Expenses S	1,909	26	25	24	23	17	0	14	28
96740 Office Equip & Furn. Expense S	0	0	0	0	0	0	0	0	0
96751 Vehicle Equipment Expense S	1,043	14	14	13	13	9	0	8	15
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	76,739	0	0	0	0	0	0	0	0
98100 Vehicles D	105,341	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	813,799	3,008	1,919	1,838	1,706	1,251	76	1,046	2,615
Department Cost Total	2,026,763	19,504	18,051	17,363	16,383	12,046	76	10,022	20,324
Adjustments to Cost									
Termination Sick/Vacation Payout D	0	0	0	0	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0	0	0	0	0
97900 Machinery And Equipment D	(76,739)	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Fairgrounds	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid
98100 Vehicles	(105,341)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(182,080)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	1,844,684	19,504	18,051	17,363	16,383	12,046	76	10,022	20,324
General Admin Distribution		4,140	3,832	3,686	3,478	2,557	16	2,127	4,314
Grand Total	\$1,844,684	\$23,644	\$21,883	\$21,049	\$19,861	\$14,603	\$92	\$12,149	\$24,638

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description		Amount	Golf Course	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
Personnel Costs						
Salaries	S1	825,893	3,717	0	0	0
<i>Salary % Split</i>			<i>.45%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Finges	S	387,072	1,742	0	0	0
Subtotal - Personnel Costs		1,212,964	5,458	0	0	0
Services & Supplies Cost						
Termination Sick/Vacation Payout	D	0	0	0	0	0
72700 Office Supplies	S	392	2	0	0	0
72800 Printing and Binding	S	40	0	0	0	0
72900 Postage	S	33	0	0	0	0
Copier	S	0	0	0	0	0
74100 Licenses	S	1,013	5	0	0	0
74200 Food Supplies	S	196	1	0	0	0
74600 Uniform Purchases	S	3,649	16	0	0	0
75000 Gas, Oil and Grease	S	25,207	113	0	0	0
75300 Chemicals	P	1,550	0	0	0	0
76000 Medical Supplies	S	256	1	0	0	0
77600 Custodial Supplies	P	30,937	0	0	0	0
77800 Grounds Maintenance Supplies	S	23,492	106	0	0	0
78100 Small Tools	S	2,524	11	0	0	0
79900 Other Supplies	P	810	0	0	0	0
80100 Professional Services	P	0	0	0	0	0
80200 Contractual Services	P	10,384	0	0	1,088	0
80400 Inspection Services	P	17,428	0	0	0	0
82000 Memberships and Dues	S	157	1	0	0	0
82300 Garbage Removal	P	6,463	0	0	0	0
83100 Other Services and Charges	P	435	0	0	0	435
85200 Telephone	S	3,565	16	0	0	0
85201 Cellphone	S	5,875	26	0	0	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Golf Course	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
86100 Conference Fees & Expenses S	128	1	0	0	0
86600 Local Travel Mileage S	0	0	0	0	0
92000 Public Utilities P	347,865	1,203	0	0	0
93000 Repair & Maintenance P	317	0	0	0	0
93100 Equipment Repair & Maintenan P	17,300	0	0	0	0
93200 Vehicle Repair & Maintenance S	8,862	40	0	0	0
93300 Bldg. Repair and Maintenance P	31,924	4	0	77	0
93500 Telephone Repair & Maintenan S	0	0	0	0	0
93600 Grounds Maintenance P	750	0	0	0	0
94600 Equipment Rental P	55	0	0	0	0
94601 Equipment Rental-Copy Machir P	955	0	0	0	0
95500 Miscellaneous P	1,687	0	0	0	0
96408 Reimbursements S	538	2	0	0	0
9600 Education & Training S	800	4	0	0	0
96711 Land Improvement Expense P	6,794	0	0	0	0
96720 Bldgs/Bldg Add & Improve Expt P	76,388	0	0	0	0
96730 Machinery & Equipment Expens S	1,909	9	0	0	0
96740 Office Equip & Furn. Expense S	0	0	0	0	0
96751 Vehicle Equipment Expense S	1,043	5	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0
97900 Machinery And Equipment D	76,739	0	0	0	0
98100 Vehicles D	105,341	0	0	0	0
Subtotal - Services & Supplies	813,799	1,566	0	1,165	435
Department Cost Total	2,026,763	7,025	0	1,165	435
Adjustments to Cost					
Termination Sick/Vacation Payout D	0	0	0	0	0
97500 Bldg Additions & Improv D	0	0	0	0	0
97900 Machinery And Equipment D	(76,739)	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

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A. Department Costs

Dept:12 1010-26500 Buildings and Grounds

Description	Amount	Golf Course	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
98100 Vehicles	(105,341)	0	0	0	0
Subtotal - Adjustments	(182,080)	0	0	0	0
Total Costs After Adjustments	1,844,684	7,025	0	1,165	435
General Admin Distribution		1,491	0	247	92
Grand Total	<u>\$1,844,684</u>	<u>\$8,516</u>	<u>\$0</u>	<u>\$1,412</u>	<u>\$527</u>
				not allocated	

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds
1 County Building	\$243	\$0	\$64	\$24	\$79	\$51	\$3	\$3	\$0	\$3
Subtotal - Building Depreciation	243	0	64	24	79	51	3	3	0	3
2 Equipment Depreciation	25,216	18	6,614	2,473	8,173	5,291	332	308	13	323
2 Telephone Equipment	437	0	115	43	142	92	6	5	0	6
Subtotal - Equipment Depreciation	25,653	18	6,729	2,516	8,314	5,383	338	313	13	329
3 Cash Receipts	270	97	96	36	119	77	5	4	0	5
3 Bank Reconciliation	3,879	1,349	1,370	512	1,693	1,096	69	64	3	67
Subtotal - 1010-25300 Treasurer	4,149	1,447	1,467	548	1,812	1,173	74	68	3	72
4 Annual Audit	1,722	693	633	237	782	506	32	29	1	31
Subtotal - 1010-10100 Board of Comm	1,722	693	633	237	782	506	32	29	1	31
5 Accounting	5,921	1,340	1,903	712	2,352	1,523	96	89	4	93
5 Payroll	27	6	9	3	11	7	0	0	0	0
5 Budgeting	1,174	234	369	138	456	295	19	17	1	18
5 Contract Serv.	1,943	510	643	240	794	514	32	30	1	31
Subtotal - 1010-19100 Accounting Dep	9,066	2,089	2,924	1,093	3,613	2,339	147	136	6	143
6 Payroll	8,414	1,296	2,545	952	3,145	2,036	128	119	5	124
6 Budgeting	108	16	33	12	40	26	2	2	0	2
Subtotal - 1010-20200 Payroll	8,523	1,312	2,578	964	3,185	2,062	129	120	5	126
7 Budgeting	1,519	472	522	195	645	418	26	24	1	26
7 Accts Payable	1,547	474	530	198	655	424	27	25	1	26
7 General Accounting	881	278	304	114	375	243	15	14	1	15
Subtotal - 1010-21200 Budget Departm	3,948	1,224	1,356	507	1,675	1,084	68	63	3	66
8 Admin Services	1,897	710	683	255	844	547	34	32	1	33
Subtotal - 1010-27200 Administrative S	1,897	710	683	255	844	547	34	32	1	33
9 Tech Support	8,433	1,173	2,518	941	3,111	2,014	126	117	5	123
9 Network/Server	32,393	4,125	9,572	3,579	11,827	7,658	480	446	18	468
9 Direct Support	0	0	0	0	0	0	0	0	0	0

**Bay County, MI
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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds
Subtotal - 1010-22800 Information Sys	\$40,826	\$5,298	\$12,090	\$4,520	\$14,939	\$9,672	\$607	\$563	\$23	\$591
10 Accounting	3,671	408	1,069	400	1,321	855	54	50	2	52
Subtotal - Financial System MUNIS	3,671	408	1,069	400	1,321	855	54	50	2	52
11 Purchasing	18,203	6,778	6,548	2,448	8,091	5,238	329	305	13	320
Subtotal - 1010-23300 Purchasing	18,203	6,778	6,548	2,448	8,091	5,238	329	305	13	320
12 County Building	0	14,424	3,781	1,414	4,672	3,025	190	176	7	185
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	14,424	3,781	1,414	4,672	3,025	190	176	7	185
13 Civil Counsel	0	13,379	3,507	1,311	4,333	2,805	176	163	7	171
Subtotal - 1010-26600 Corporation Co	0	13,379	3,507	1,311	4,333	2,805	176	163	7	171
14 Human Resources	0	8,615	2,258	844	2,790	1,806	113	105	4	110
14 Labor Relations	0	4,111	1,078	403	1,332	862	54	50	2	53
14 Education and Training	0	330	87	32	107	69	4	4	0	4
Subtotal - 1010-27000 Personnel & Err	0	13,056	3,422	1,280	4,229	2,738	172	159	7	167
15 Mail Services	0	7	2	1	2	1	0	0	0	0
Subtotal - 1010-24900 Printing/Postage	0	7	2	1	2	1	0	0	0	0
17 Administrative Support	0	74,680	19,575	7,319	24,187	15,660	983	912	38	957
Subtotal - 1010-75110 Recreation & Fa	0	74,680	19,575	7,319	24,187	15,660	983	912	38	957
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	9,120	2,391	894	2,954	1,912	120	111	5	117
18 Vehicle Maintenance	0	3,736	979	366	1,210	783	49	46	2	48
18 County Building	0	91	24	9	29	19	1	1	0	1
Subtotal - 1010-75112 Parks/Recreatio	0	12,947	3,394	1,269	4,193	2,715	170	158	7	166
19 General Liability	0	5,707	1,496	559	1,848	1,197	75	70	3	73
19 Vehicle Insurance	0	10,626	2,785	1,041	3,441	2,228	140	130	5	136
19 Property Other	0	154	40	15	50	32	2	2	0	2

**Bay County, MI
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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds
19 County Building	\$0	\$739	\$194	\$72	\$239	\$155	\$10	\$9	\$0	\$9
Subtotal - 1010-20300 Risk Manageme	0	17,225	4,515	1,688	5,579	3,612	227	210	9	221
20 Wellness Program	0	2,592	679	254	839	543	34	32	1	33
Subtotal - 1010-20350 Wellness Progr	0	2,592	679	254	839	543	34	32	1	33
21 Current Retiree Fringe Benefits	0	94,974	24,895	9,308	30,760	19,915	1,250	1,159	48	1,217
21 Future Retiree Fringe Benefits	0	10	3	1	3	2	0	0	0	0
21 Term Payoff	0	8,682	2,276	851	2,812	1,821	114	106	4	111
Subtotal - 1010-20500 Retirees Health/	0	103,666	27,173	10,160	33,575	21,738	1,364	1,265	52	1,329
Total Incoming	117,900	271,951	102,189	38,208	126,265	81,748	5,129	4,758	196	4,997
C. Total Allocated		\$2,234,534	\$585,721	\$218,997	\$723,721	\$468,563	\$29,399	\$27,275	\$1,124	\$28,641
			26.21%	9.80%	32.39%	20.97%	1.32%	1.22%	0.05%	1.28%

Bay County, MI
Cost Allocation Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Golf Course
1 County Building	\$243	\$0	\$3	\$3	\$3	\$2	\$0	\$2	\$3	\$1
Subtotal - Building Depreciation	243	0	3	3	3	2	0	2	3	1
2 Equipment Depreciation	25,216	18	299	288	272	200	1	166	337	116
2 Telephone Equipment	437	0	5	5	5	3	0	3	6	2
Subtotal - Equipment Depreciation	25,653	18	305	293	276	203	1	169	343	119
3 Cash Receipts	270	97	4	4	4	3	0	2	5	2
3 Bank Reconciliation	3,879	1,349	62	60	56	41	0	34	70	24
Subtotal - 1010-25300 Treasurer	4,149	1,447	66	64	60	44	0	37	75	26
4 Annual Audit	1,722	693	29	28	26	19	0	16	32	11
Subtotal - 1010-10100 Board of Comm	1,722	693	29	28	26	19	0	16	32	11
5 Accounting	5,921	1,340	86	83	78	57	0	48	97	34
5 Payroll	27	6	0	0	0	0	0	0	0	0
5 Budgeting	1,174	234	17	16	15	11	0	9	19	6
5 Contract Serv.	1,943	510	29	28	26	19	0	16	33	11
Subtotal - 1010-19100 Accounting Dep	9,066	2,089	132	127	120	88	1	73	149	51
6 Payroll	8,414	1,296	115	111	105	77	0	64	130	45
6 Budgeting	108	16	1	1	1	1	0	1	2	1
Subtotal - 1010-20200 Payroll	8,523	1,312	117	112	106	78	0	65	131	45
7 Budgeting	1,519	472	24	23	21	16	0	13	27	9
7 Accts Payable	1,547	474	24	23	22	16	0	13	27	9
7 General Accounting	881	278	14	13	12	9	0	8	15	5
Subtotal - 1010-21200 Budget Departm	3,948	1,224	61	59	56	41	0	34	69	24
8 Admin Services	1,897	710	31	30	28	21	0	17	35	12
Subtotal - 1010-27200 Administrative S	1,897	710	31	30	28	21	0	17	35	12
9 Tech Support	8,433	1,173	114	110	103	76	0	63	128	44
9 Network/Server	32,393	4,125	433	417	393	289	2	241	488	169
9 Direct Support	0	0	0	0	0	0	0	0	0	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Golf Course
Subtotal - 1010-22800 Information Sys	\$40,826	\$5,298	\$547	\$526	\$497	\$365	\$2	\$304	\$616	\$213
10 Accounting	3,671	408	48	47	44	32	0	27	54	19
Subtotal - Financial System MUNIS	3,671	408	48	47	44	32	0	27	54	19
11 Purchasing	18,203	6,778	296	285	269	198	1	165	334	115
Subtotal - 1010-23300 Purchasing	18,203	6,778	296	285	269	198	1	165	334	115
12 County Building	0	14,424	171	165	155	114	1	95	193	67
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	14,424	171	165	155	114	1	95	193	67
13 Civil Counsel	0	13,379	159	153	144	106	1	88	179	62
Subtotal - 1010-26600 Corporation Co	0	13,379	159	153	144	106	1	88	179	62
14 Human Resources	0	8,615	102	98	93	68	0	57	115	40
14 Labor Relations	0	4,111	49	47	44	33	0	27	55	19
14 Education and Training	0	330	4	4	4	3	0	2	4	2
Subtotal - 1010-27000 Personnel & Err	0	13,056	155	149	141	103	1	86	174	60
15 Mail Services	0	7	0	0	0	0	0	0	0	0
Subtotal - 1010-24900 Printing/Postage	0	7	0	0	0	0	0	0	0	0
17 Administrative Support	0	74,680	886	852	804	591	4	492	997	345
Subtotal - 1010-75110 Recreation & Fa	0	74,680	886	852	804	591	4	492	997	345
18 Grounds Maintenance	0	0	0	0	0	0	0	0	0	0
18 Parking Lot	0	9,120	108	104	98	72	0	60	122	42
18 Vehicle Maintenance	0	3,736	44	43	40	30	0	25	50	17
18 County Building	0	91	1	1	1	1	0	1	1	0
Subtotal - 1010-75112 Parks/Recreatio	0	12,947	154	148	139	102	1	85	173	60
19 General Liability	0	5,707	68	65	61	45	0	38	76	26
19 Vehicle Insurance	0	10,626	126	121	114	84	1	70	142	49
19 Property Other	0	154	2	2	2	1	0	1	2	1

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Juvenile Detention	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Golf Course
19 County Building	\$0	\$739	\$9	\$8	\$8	\$6	\$0	\$5	\$10	\$3
Subtotal - 1010-20300 Risk Manageme	0	17,225	204	197	185	136	1	113	230	80
20 Wellness Program	0	2,592	31	30	28	21	0	17	35	12
Subtotal - 1010-20350 Wellness Progr	0	2,592	31	30	28	21	0	17	35	12
21 Current Retiree Fringe Benefits	0	94,974	1,127	1,084	1,023	752	5	626	1,269	438
21 Future Retiree Fringe Benefits	0	10	0	0	0	0	0	0	0	0
21 Term Payoff	0	8,682	103	99	93	69	0	57	116	40
Subtotal - 1010-20500 Retirees Health/	0	103,666	1,230	1,183	1,116	821	5	683	1,385	479
Total Incoming	117,900	271,951	4,625	4,449	4,197	3,086	19	2,568	5,207	1,800
C. Total Allocated		\$2,234,534	\$26,508	\$25,498	\$24,058	\$17,689	\$112	\$14,717	\$29,845	\$10,316
			1.19%	1.14%	1.08%	0.79%	0.00%	0.66%	1.34%	0.46%

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
1 County Building	\$243	\$0	\$0	\$0	\$0
Subtotal - Building Depreciation	243	0	0	0	0
2 Equipment Depreciation	25,216	18	0	19	7
2 Telephone Equipment	437	0	0	0	0
Subtotal - Equipment Depreciation	25,653	18	0	20	7
3 Cash Receipts	270	97	0	0	0
3 Bank Reconciliation	3,879	1,349	0	4	1
Subtotal - 1010-25300 Treasurer	4,149	1,447	0	4	2
4 Annual Audit	1,722	693	0	2	1
Subtotal - 1010-10100 Board of Comm	1,722	693	0	2	1
5 Accounting	5,921	1,340	0	6	2
5 Payroll	27	6	0	0	0
5 Budgeting	1,174	234	0	1	0
5 Contract Serv.	1,943	510	0	2	1
Subtotal - 1010-19100 Accounting Dep	9,066	2,089	0	9	3
6 Payroll	8,414	1,296	0	7	3
6 Budgeting	108	16	0	0	0
Subtotal - 1010-20200 Payroll	8,523	1,312	0	8	3
7 Budgeting	1,519	472	0	2	1
7 Accts Payable	1,547	474	0	2	1
7 General Accounting	881	278	0	1	0
Subtotal - 1010-21200 Budget Departm	3,948	1,224	0	4	1
8 Admin Services	1,897	710	0	2	1
Subtotal - 1010-27200 Administrative S	1,897	710	0	2	1
9 Tech Support	8,433	1,173	0	7	3
9 Network/Server	32,393	4,125	0	28	10
9 Direct Support	0	0	0	0	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
Subtotal - 1010-22800 Information Sys	\$40,826	\$5,298	\$0	\$35	\$13
10 Accounting	3,671	408	0	3	1
Subtotal - Financial System MUNIS	3,671	408	0	3	1
11 Purchasing	18,203	6,778	0	19	7
Subtotal - 1010-23300 Purchasing	18,203	6,778	0	19	7
12 County Building	0	14,424	0	11	4
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	14,424	0	11	4
13 Civil Counsel	0	13,379	0	10	4
Subtotal - 1010-26600 Corporation Co	0	13,379	0	10	4
14 Human Resources	0	8,615	0	7	2
14 Labor Relations	0	4,111	0	3	1
14 Education and Training	0	330	0	0	0
Subtotal - 1010-27000 Personnel & Err	0	13,056	0	10	4
15 Mail Services	0	7	0	0	0
Subtotal - 1010-24900 Printing/Postage	0	7	0	0	0
17 Administrative Support	0	74,680	0	57	21
Subtotal - 1010-75110 Recreation & Fa	0	74,680	0	57	21
18 Grounds Maintenance	0	0	0	0	0
18 Parking Lot	0	9,120	0	7	3
18 Vehicle Maintenance	0	3,736	0	3	1
18 County Building	0	91	0	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	12,947	0	10	4
19 General Liability	0	5,707	0	4	2
19 Vehicle Insurance	0	10,626	0	8	3
19 Property Other	0	154	0	0	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:12 1010-26500 Buildings and Grounds

Department	First Incoming	Second Incoming	Telephone Upgrade/Mai ntenance	Direct Supplies	General Government
19 County Building	\$0	\$739	\$0	\$1	\$0
Subtotal - 1010-20300 Risk Manageme	0	17,225	0	13	5
20 Wellness Program	0	2,592	0	2	1
Subtotal - 1010-20350 Wellness Progrz	0	2,592	0	2	1
21 Current Retiree Fringe Benefits	0	94,974	0	73	27
21 Future Retiree Fringe Benefits	0	10	0	0	0
21 Term Payoff	0	8,682	0	7	2
Subtotal - 1010-20500 Retirees Health/	0	103,666	0	79	30
Total Incoming	117,900	271,951	0	298	111
C. Total Allocated		\$2,234,534	\$0	\$1,711	\$639
			1.19%	0.08%	0.03%

Bay County, MI
Cost Allocation Plan

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County Building Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$24,326	\$0	\$24,326	\$0	\$24,326
4 1010-10100 Board of Commissioners	4,434	9.70%	49,889	0	49,889	0	49,889
5 1010-19100 Accounting Department	2,715	5.94%	30,548	0	30,548	0	30,548
6 1010-20200 Payroll	1,045	2.29%	11,758	0	11,758	0	11,758
7 1010-21200 Budget Department	987	2.16%	11,105	0	11,105	0	11,105
8 1010-27200 Administrative Services	435	0.95%	4,894	0	4,894	0	4,894
9 1010-22800 Information Systems Divis	3,210	7.02%	36,117	0	36,117	0	36,117
11 1010-23300 Purchasing	428	0.94%	4,816	0	4,816	0	4,816
12 1010-26500 Buildings and Grounds	1,282	2.80%	14,424	0	14,424	0	14,424
13 1010-26600 Corporation Counsel	392	0.86%	4,411	0	4,411	963	5,373
14 1010-27000 Personnel & Employee Re	1,929	4.22%	21,704	0	21,704	4,738	26,442
15 1010-24900 Printing/Postage	838	1.83%	9,429	0	9,429	2,058	11,487
38 1010-17100 County Executive	2,505	5.48%	28,185	0	28,185	6,152	34,337
39 1010-21500 Clerk	4,698	10.28%	52,859	0	52,859	11,539	64,398
45 1010-25700 Equalization Department	697	1.52%	7,842	0	7,842	1,712	9,554
50 1010-71100 Register of Deeds	1,869	4.09%	21,029	0	21,029	4,590	25,619
54 1010-44200 Drain Commissioner	1,912	4.18%	21,513	0	21,513	4,696	26,209
59 1010-24501 County Survey/Remonum	56	0.12%	630	0	630	138	768
70 1010-71000 M.S.U. Extension	2,492	5.45%	28,039	0	28,039	6,120	34,159
71 1010-71800 Environmental Affairs	601	1.31%	6,762	0	6,762	1,476	8,238
76 1010-28800 Geographic Information S	254	0.56%	2,858	0	2,858	624	3,482
133 1010-72101 Transportation Planning	508	1.11%	5,716	0	5,716	1,248	6,963
153 2380 Gypsy Moth Control Fund	605	1.32%	6,807	0	6,807	1,486	8,293
168 2760 Department On Aging Fund	4,322	9.45%	48,629	0	48,629	10,615	59,244
186 2930 Soldier's Relief	1,469	3.21%	16,528	0	16,528	3,608	20,136
201 6770 Self-Insurance Fund-WC/UC/S&A	98	0.21%	1,103	0	1,103	241	1,343
212 7310-27400 Retirement System Fund	736	1.61%	8,281	0	8,281	1,808	10,089
226 Other	3,043	6.66%	34,238	0	34,238	7,474	41,712
Subtotal	45,722	100.00%	514,437	0	514,437	71,284	585,721
Direct Bills					0		0
Total					\$514,437		\$585,721

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Health Facility Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 2210 Health Dept - Dist Health	100	100.00%	\$192,345	\$0	\$192,345	\$26,653	\$218,997
Subtotal	100	100.00%	192,345	0	192,345	26,653	218,997
Direct Bills					0		0
Total					\$192,345		\$218,997

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Courts Facility Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-28300 Circuit Court	11,550	24.56%	\$156,123	\$0	\$156,123	\$21,634	\$177,756
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	37,253	0	37,253	5,162	42,415
28 1010-28600 District Court	10,193	21.68%	137,780	0	137,780	19,092	156,872
29 1010-28700 District Court Adult Probat	1,538	3.27%	20,789	0	20,789	2,881	23,670
31 1010-28900 & 2150 FOC	4,500	9.57%	60,827	0	60,827	8,429	69,256
33 1010-29200 Law Library	731	1.55%	9,881	0	9,881	1,369	11,250
35 1010-29400 Probate Court	7,181	15.27%	97,066	0	97,066	13,450	110,517
48 1010-296XX Prosecuting Attorney	6,140	13.06%	82,995	0	82,995	11,500	94,495
53 1010-27102 Department of Public Defe	1,452	3.09%	19,627	0	19,627	2,720	22,346
167 2740 Community Corrections Fund	112	0.24%	1,514	0	1,514	210	1,724
226 Other	872	1.85%	11,787	0	11,787	1,633	13,420
Subtotal	47,025	100.00%	635,642	0	635,642	88,079	723,721
Direct Bills					0		0
Total					\$635,642		\$723,721

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Law Enforcement Center Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	57,414	83.64%	\$344,226	\$0	\$344,226	\$47,699	\$391,924
200 5950 Commissary Fund	288	0.42%	1,727	0	1,727	239	1,966
225 Bay City Department of Public Safety	10,939	15.94%	65,585	0	65,585	9,088	74,673
Subtotal	68,641	100.00%	411,537	0	411,537	57,026	468,563
Direct Bills					0		0
Total					\$411,537		\$468,563

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Community Center Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
139 1010-75700 Community Center	100	100.00%	\$25,821	\$0	\$25,821	\$3,578	\$29,399
Subtotal	100	100.00%	25,821	0	25,821	3,578	29,399
Direct Bills					0		0
Total					\$25,821		\$29,399

Basis Units: Direct to Community Center
Source: Buildings and Grounds

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Pinconning Park Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 1010-76300 Pinconning Park	100	100.00%	\$23,955	\$0	\$23,955	\$3,319	\$27,275
Subtotal	100	100.00%	23,955	0	23,955	3,319	27,275
Direct Bills					0		0
Total					\$23,955		\$27,275

Basis Units: Direct to Pinconning Park
Source: Buildings and Grounds

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Parks Maintenance Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 1010-75112 Parks/Recreation Mainten:	100	100.00%	\$988	\$0	\$988	\$137	\$1,124
Subtotal	100	100.00%	988	0	988	137	1,124
Direct Bills					0		0
Total					\$988		\$1,124

Basis Units: Direct Allocation to Parks Maintenance
Source: Buildings and Grounds

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Fairgrounds Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 1010-76150 Fairgrounds	100	100.00%	\$25,155	\$0	\$25,155	\$3,486	\$28,641
Subtotal	100	100.00%	25,155	0	25,155	3,486	28,641
Direct Bills					0		0
Total					\$25,155		\$28,641

Basis Units: Direct Allocation to Fairgrounds
Source: Buildings and Grounds

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Central Dispatch Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$754	\$0	\$754	\$105	\$859
158 2610 911 Service Fund	4,838	96.76%	22,528	0	22,528	3,122	25,649
Subtotal	5,000	100.00%	23,282	0	23,282	3,226	26,508
Direct Bills					0		0
Total					\$23,282		\$26,508

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Juvenile Detention Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 Juvenile Detention Building Use	100	100.00%	\$22,395	\$0	\$22,395	\$3,103	\$25,498
Subtotal	100	100.00%	22,395	0	22,395	3,103	25,498
Direct Bills					0		0
Total					\$22,395		\$25,498

Basis Units: Direct to Juvenile Detention
Source: Buildings and Grounds

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Civic Arena Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 1010-762XX Civic Arena	100	100.00%	\$21,130	\$0	\$21,130	\$2,928	\$24,058
Subtotal	100	100.00%	21,130	0	21,130	2,928	24,058
Direct Bills					0		0
Total					\$21,130		\$24,058

Basis Units: Direct to Civic Arena
Source: Buildings and Grounds

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Group Homes Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 1010-27303 Bldg Auth-MH Grp Home,f	1	11.11%	\$1,726	\$0	\$1,726	\$239	\$1,965
61 1010-27309 Bldg Auth-MH Grp Home,z	1	11.11%	1,726	0	1,726	239	1,965
62 1010-27310 Bldg Auth-MH Grp Home,l	1	11.11%	1,726	0	1,726	239	1,965
63 1010-27311 Bldg Auth-MH Grp Home,f	1	11.11%	1,726	0	1,726	239	1,965
64 1010-27312 Bldg Auth-MH Grp Home,l	1	11.11%	1,726	0	1,726	239	1,965
65 1010-27319 Bldg Auth-MH Grp Home,l	1	11.11%	1,726	0	1,726	239	1,965
66 1010-27320 Bldg Auth-MH Grp Home,c	1	11.11%	1,726	0	1,726	239	1,965
67 1010-27321 Bldg Auth-MH Grp Home,v	1	11.11%	1,726	0	1,726	239	1,965
68 1010-27322 Bldg Auth-MH Grp Home,v	1	11.11%	1,726	0	1,726	239	1,965
Subtotal	9	100.00%	15,536	0	15,536	2,153	17,689
Direct Bills					0		0
Total					\$15,536		\$17,689

Basis Units: Split Equally
Source: Buildings and Grounds

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Storage Building Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	97	5.46%	\$5	\$0	\$5	\$1	\$6
28 1010-28600 District Court	630	35.45%	35	0	35	5	40
31 1010-28900 & 2150 FOC	97	5.46%	5	0	5	1	6
39 1010-21500 Clerk	97	5.46%	5	0	5	1	6
48 1010-296XX Prosecuting Attorney	801	45.08%	44	0	44	6	50
50 1010-71100 Register of Deeds	55	3.10%	3	0	3	0	3
Subtotal	1,777	100.00%	98	0	98	14	112
Direct Bills					0		0
Total					\$98		\$112

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

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Snow Plowing Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 1010-75112 Parks/Recreation Mainten:	100	100.00%	\$12,926	\$0	\$12,926	\$1,791	\$14,717
Subtotal	100	100.00%	12,926	0	12,926	1,791	14,717
Direct Bills					0		0
Total					\$12,926		\$14,717

Basis Units: Direct to Parks Maintenance
Source: Buildings and Grounds

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Maintenance Other Bld Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 1010-43000 Animal Services & Adoptic	2,772.41	22.15%	\$5,805	\$0	\$5,805	\$804	\$6,610
154 2400 Mosquito Control Fund	7,033.20	56.18%	14,728	0	14,728	2,041	16,768
168 2760 Department On Aging Fund	592.88	4.74%	1,242	0	1,242	172	1,414
226 Other	2,119.60	16.93%	4,438	0	4,438	615	5,054
Subtotal	12,518.09	100.00%	26,213	0	26,213	3,632	29,845
Direct Bills					0		0
Total					\$26,213		\$29,845

Basis Units: Dollar Amount of Assigned Wages by Department
Source: Payroll Report

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Golf Course Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
192 5090-75600 Public Golf Course	100	100.00%	\$9,060	\$0	\$9,060	\$1,255	\$10,316
Subtotal	100	100.00%	9,060	0	9,060	1,255	10,316
Direct Bills					0		0
Total					\$9,060		\$10,316

Basis Units: Direct to Golf Course
Source:

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Telephone Upgrade/Maintenance Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7	1.64%	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	3	0.70%	0	0	0	0	0
5 1010-19100 Accounting Department	10	2.35%	0	0	0	0	0
6 1010-20200 Payroll	5	1.17%	0	0	0	0	0
8 1010-27200 Administrative Services	1	0.23%	0	0	0	0	0
9 1010-22800 Information Systems Divis	10	2.35%	0	0	0	0	0
11 1010-23300 Purchasing	2	0.47%	0	0	0	0	0
12 1010-26500 Buildings and Grounds	14	3.29%	0	0	0	0	0
13 1010-26600 Corporation Counsel	4	0.94%	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	4	0.94%	0	0	0	0	0
16 1010-30100 Sheriff's Office	24	5.63%	0	0	0	0	0
17 1010-75110 Recreation & Facilities	2	0.47%	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	2	0.47%	0	0	0	0	0
19 1010-20300 Risk Management	3	0.70%	0	0	0	0	0
22 1010-27300 Building Authority	1	0.23%	0	0	0	0	0
23 1010-28300 Circuit Court	21	4.93%	0	0	0	0	0
27 1010-28400 Circuit Court Adult Probati	20	4.69%	0	0	0	0	0
28 1010-28600 District Court	26	6.10%	0	0	0	0	0
29 1010-28700 District Court Adult Probat	7	1.64%	0	0	0	0	0
31 1010-28900 & 2150 FOC	29	6.81%	0	0	0	0	0
35 1010-29400 Probate Court	26	6.10%	0	0	0	0	0
38 1010-17100 County Executive	3	0.70%	0	0	0	0	0
39 1010-21500 Clerk	5	1.17%	0	0	0	0	0
45 1010-25700 Equalization Department	3	0.70%	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	21	4.93%	0	0	0	0	0
50 1010-71100 Register of Deeds	6	1.41%	0	0	0	0	0
51 1010-27100 Department of Criminal De	7	1.64%	0	0	0	0	0
53 1010-27102 Department of Public Defe	6	1.41%	0	0	0	0	0
54 1010-44200 Drain Commissioner	4	0.94%	0	0	0	0	0
59 1010-24501 County Survey/Remonum	1	0.23%	0	0	0	0	0
70 1010-71000 M.S.U. Extension	9	2.11%	0	0	0	0	0
71 1010-71800 Environmental Affairs	2	0.47%	0	0	0	0	0
76 1010-28800 Geographic Information Sy	2	0.47%	0	0	0	0	0
118 1010-43000 Animal Services & Adoptic	9	2.11%	0	0	0	0	0
133 1010-72101 Transportation Planning	2	0.47%	0	0	0	0	0
139 1010-75700 Community Center	1	0.23%	0	0	0	0	0
143 1010-762XX Civic Arena	5	1.17%	0	0	0	0	0
144 1010-76300 Pinconning Park	1	0.23%	0	0	0	0	0
150 2210 Health Dept - Dist Health	61	14.32%	0	0	0	0	0
154 2400 Mosquito Control Fund	7	1.64%	0	0	0	0	0
158 2610 911 Service Fund	6	1.41%	0	0	0	0	0
168 2760 Department On Aging Fund	28	6.57%	0	0	0	0	0

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Telephone Upgrade/Maintenance Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2	0.47%	\$0	\$0	\$0	\$0	\$0
186 2930 Soldier's Relief	2	0.47%	0	0	0	0	0
192 5090-75600 Public Golf Course	2	0.47%	0	0	0	0	0
226 Other	10	2.35%	0	0	0	0	0
Subtotal	426	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Phone Lines by Department
Source: Telephone Directory

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Direct Supplies Allocations

Dept:12 1010-26500 Buildings and Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 1010-43000 Animal Services & Adoptic	1,164.97	100.00%	\$1,503	\$0	\$1,503	\$208	\$1,711
Subtotal	1,164.97	100.00%	1,503	0	1,503	208	1,711
Direct Bills					0		0
Total					\$1,503		\$1,711

Basis Units: Dollar Value of Purchases
Source: Actual Expenses

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Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds	Central Dispatch	Juvenile Detention
3 1010-25300 Treasurer	\$24,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 1010-10100 Board of Commissioners	49,889	0	0	0	0	0	0	0	0	0
5 1010-19100 Accounting Department	30,548	0	0	0	0	0	0	0	0	0
6 1010-20200 Payroll	11,758	0	0	0	0	0	0	0	0	0
7 1010-21200 Budget Department	11,105	0	0	0	0	0	0	0	0	0
8 1010-27200 Administrative Services	4,894	0	0	0	0	0	0	0	0	0
9 1010-22800 Information Systems Divis	36,117	0	0	0	0	0	0	0	0	0
11 1010-23300 Purchasing	4,816	0	0	0	0	0	0	0	0	0
12 1010-26500 Buildings and Grounds	14,424	0	0	0	0	0	0	0	0	0
13 1010-26600 Corporation Counsel	5,373	0	0	0	0	0	0	0	0	0
14 1010-27000 Personnel & Employee Re	26,442	0	0	0	0	0	0	0	0	0
15 1010-24900 Printing/Postage	11,487	0	0	0	0	0	0	0	0	0
16 1010-30100 Sheriff's Office	0	0	0	391,924	0	0	0	0	0	0
18 1010-75112 Parks/Recreation Mainten:	0	0	0	0	0	0	1,124	0	0	0
23 1010-28300 Circuit Court	0	0	177,756	0	0	0	0	0	0	0
27 1010-28400 Circuit Court Adult Probati	0	0	42,415	0	0	0	0	0	0	0
28 1010-28600 District Court	0	0	156,872	0	0	0	0	0	0	0
29 1010-28700 District Court Adult Probat	0	0	23,670	0	0	0	0	0	0	0
31 1010-28900 & 2150 FOC	0	0	69,256	0	0	0	0	0	0	0
33 1010-29200 Law Library	0	0	11,250	0	0	0	0	0	0	0
35 1010-29400 Probate Court	0	0	110,517	0	0	0	0	0	0	0
38 1010-17100 County Executive	34,337	0	0	0	0	0	0	0	0	0
39 1010-21500 Clerk	64,398	0	0	0	0	0	0	0	0	0
45 1010-25700 Equalization Department	9,554	0	0	0	0	0	0	0	0	0
48 1010-296XX Prosecuting Attorney	0	0	94,495	0	0	0	0	0	0	0
50 1010-71100 Register of Deeds	25,619	0	0	0	0	0	0	0	0	0
53 1010-27102 Department of Public Defe	0	0	22,346	0	0	0	0	0	0	0
54 1010-44200 Drain Commissioner	26,209	0	0	0	0	0	0	0	0	0
59 1010-24501 County Survey/Remonum	768	0	0	0	0	0	0	0	0	0
60 1010-27303 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
61 1010-27309 Bldg Auth-MH Grp Home,z	0	0	0	0	0	0	0	0	0	0
62 1010-27310 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
63 1010-27311 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
64 1010-27312 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
65 1010-27319 Bldg Auth-MH Grp Home,l	0	0	0	0	0	0	0	0	0	0
66 1010-27320 Bldg Auth-MH Grp Home,c	0	0	0	0	0	0	0	0	0	0
67 1010-27321 Bldg Auth-MH Grp Home,u	0	0	0	0	0	0	0	0	0	0
68 1010-27322 Bldg Auth-MH Grp Home,u	0	0	0	0	0	0	0	0	0	0
70 1010-71000 M.S.U. Extension	34,159	0	0	0	0	0	0	0	0	0
71 1010-71800 Environmental Affairs	8,238	0	0	0	0	0	0	0	0	0
76 1010-28800 Geographic Information Sy	3,482	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	County Building	Health Facility	Courts Facility	Law Enforcement Center	Community Center	Pinconning Park	Parks Maintenance	Fairgrounds	Central Dispatch	Juvenile Detention
113 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$859	\$0
118 1010-43000 Animal Services & Adoptic	0	0	0	0	0	0	0	0	0	0
133 1010-72101 Transportation Planning	6,963	0	0	0	0	0	0	0	0	0
139 1010-75700 Community Center	0	0	0	0	29,399	0	0	0	0	0
142 1010-76150 Fairgrounds	0	0	0	0	0	0	0	28,641	0	0
143 1010-762XX Civic Arena	0	0	0	0	0	0	0	0	0	0
144 1010-76300 Pinconning Park	0	0	0	0	0	27,275	0	0	0	0
150 2210 Health Dept - Dist Health	0	218,997	0	0	0	0	0	0	0	0
153 2380 Gypsy Moth Control Fund	8,293	0	0	0	0	0	0	0	0	0
154 2400 Mosquito Control Fund	0	0	0	0	0	0	0	0	0	0
158 2610 911 Service Fund	0	0	0	0	0	0	0	0	25,649	0
167 2740 Community Corrections Fund	0	0	1,724	0	0	0	0	0	0	0
168 2760 Department On Aging Fund	59,244	0	0	0	0	0	0	0	0	0
184 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	25,498
186 2930 Soldier's Relief	20,136	0	0	0	0	0	0	0	0	0
192 5090-75600 Public Golf Course	0	0	0	0	0	0	0	0	0	0
200 5950 Commissary Fund	0	0	0	1,966	0	0	0	0	0	0
201 6770 Self-Insurance Fund-WC/UC/S&A	1,343	0	0	0	0	0	0	0	0	0
212 7310-27400 Retirement System Fund	10,089	0	0	0	0	0	0	0	0	0
225 Bay City Department of Public Safety	0	0	0	74,673	0	0	0	0	0	0
226 Other	41,712	0	13,420	0	0	0	0	0	0	0
Total	\$585,721	\$218,997	\$723,721	\$468,563	\$29,399	\$27,275	\$1,124	\$28,641	\$26,508	\$25,498

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bld	Golf Course	Telephone Upgrade/Maintenance	Direct Supplies	General Government	Total
3 1010-25300 Treasurer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,326
4 1010-10100 Board of Commissioners	0	0	0	0	0	0	0	0	0	49,889
5 1010-19100 Accounting Department	0	0	0	0	0	0	0	0	0	30,548
6 1010-20200 Payroll	0	0	0	0	0	0	0	0	0	11,758
7 1010-21200 Budget Department	0	0	0	0	0	0	0	0	0	11,105
8 1010-27200 Administrative Services	0	0	0	0	0	0	0	0	0	4,894
9 1010-22800 Information Systems Divis	0	0	0	0	0	0	0	0	0	36,117
11 1010-23300 Purchasing	0	0	0	0	0	0	0	0	0	4,816
12 1010-26500 Buildings and Grounds	0	0	0	0	0	0	0	0	0	14,424
13 1010-26600 Corporation Counsel	0	0	0	0	0	0	0	0	0	5,373
14 1010-27000 Personnel & Employee Re	0	0	0	0	0	0	0	0	0	26,442
15 1010-24900 Printing/Postage	0	0	0	0	0	0	0	0	0	11,487
16 1010-30100 Sheriff's Office	0	0	6	0	0	0	0	0	0	391,930
18 1010-75112 Parks/Recreation Mainten:	0	0	0	14,717	0	0	0	0	0	15,841
23 1010-28300 Circuit Court	0	0	0	0	0	0	0	0	0	177,756
27 1010-28400 Circuit Court Adult Probati	0	0	0	0	0	0	0	0	0	42,415
28 1010-28600 District Court	0	0	40	0	0	0	0	0	0	156,911
29 1010-28700 District Court Adult Probat	0	0	0	0	0	0	0	0	0	23,670
31 1010-28900 & 2150 FOC	0	0	6	0	0	0	0	0	0	69,262
33 1010-29200 Law Library	0	0	0	0	0	0	0	0	0	11,250
35 1010-29400 Probate Court	0	0	0	0	0	0	0	0	0	110,517
38 1010-17100 County Executive	0	0	0	0	0	0	0	0	0	34,337
39 1010-21500 Clerk	0	0	6	0	0	0	0	0	0	64,404
45 1010-25700 Equalization Department	0	0	0	0	0	0	0	0	0	9,554
48 1010-296XX Prosecuting Attorney	0	0	50	0	0	0	0	0	0	94,546
50 1010-71100 Register of Deeds	0	0	3	0	0	0	0	0	0	25,623
53 1010-27102 Department of Public Defe	0	0	0	0	0	0	0	0	0	22,346
54 1010-44200 Drain Commissioner	0	0	0	0	0	0	0	0	0	26,209
59 1010-24501 County Survey/Remonum	0	0	0	0	0	0	0	0	0	768
60 1010-27303 Bldg Auth-MH Grp Home,l	0	1,965	0	0	0	0	0	0	0	1,965
61 1010-27309 Bldg Auth-MH Grp Home,z	0	1,965	0	0	0	0	0	0	0	1,965
62 1010-27310 Bldg Auth-MH Grp Home,l	0	1,965	0	0	0	0	0	0	0	1,965
63 1010-27311 Bldg Auth-MH Grp Home,l	0	1,965	0	0	0	0	0	0	0	1,965
64 1010-27312 Bldg Auth-MH Grp Home,l	0	1,965	0	0	0	0	0	0	0	1,965
65 1010-27319 Bldg Auth-MH Grp Home,l	0	1,965	0	0	0	0	0	0	0	1,965
66 1010-27320 Bldg Auth-MH Grp Home,c	0	1,965	0	0	0	0	0	0	0	1,965
67 1010-27321 Bldg Auth-MH Grp Home,y	0	1,965	0	0	0	0	0	0	0	1,965
68 1010-27322 Bldg Auth-MH Grp Home,y	0	1,965	0	0	0	0	0	0	0	1,965
70 1010-71000 M.S.U. Extension	0	0	0	0	0	0	0	0	0	34,159
71 1010-71800 Environmental Affairs	0	0	0	0	0	0	0	0	0	8,238
76 1010-28800 Geographic Information Sy	0	0	0	0	0	0	0	0	0	3,482

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:12 1010-26500 Buildings and Grounds

Department	Civic Arena	Group Homes	Storage Building	Snow Plowing	Maintenance Other Bid	Golf Course	Telephone Upgrade/Maintenance	Direct Supplies	General Government	Total
113 1010-42600 Off of Emerg Serv-Civil	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$859
118 1010-43000 Animal Services & Adoptic	0	0	0	0	6,610	0	0	1,711	0	8,321
133 1010-72101 Transportation Planning	0	0	0	0	0	0	0	0	0	6,963
139 1010-75700 Community Center	0	0	0	0	0	0	0	0	0	29,399
142 1010-76150 Fairgrounds	0	0	0	0	0	0	0	0	0	28,641
143 1010-762XX Civic Arena	24,058	0	0	0	0	0	0	0	0	24,058
144 1010-76300 Pinconning Park	0	0	0	0	0	0	0	0	0	27,275
150 2210 Health Dept - Dist Health	0	0	0	0	0	0	0	0	0	218,997
153 2380 Gypsy Moth Control Fund	0	0	0	0	0	0	0	0	0	8,293
154 2400 Mosquito Control Fund	0	0	0	0	16,768	0	0	0	0	16,768
158 2610 911 Service Fund	0	0	0	0	0	0	0	0	0	25,649
167 2740 Community Corrections Fund	0	0	0	0	0	0	0	0	0	1,724
168 2760 Department On Aging Fund	0	0	0	0	1,414	0	0	0	0	60,657
184 Juvenile Detention Building Use	0	0	0	0	0	0	0	0	0	25,498
186 2930 Soldier's Relief	0	0	0	0	0	0	0	0	0	20,136
192 5090-75600 Public Golf Course	0	0	0	0	0	10,316	0	0	0	10,316
200 5950 Commissary Fund	0	0	0	0	0	0	0	0	0	1,966
201 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	0	0	0	0	0	0	1,343
212 7310-27400 Retirement System Fund	0	0	0	0	0	0	0	0	0	10,089
225 Bay City Department of Public Safety	0	0	0	0	0	0	0	0	0	74,673
226 Other	0	0	0	0	5,054	0	0	0	0	60,186
Total	\$24,058	\$17,689	\$112	\$14,717	\$29,845	\$10,316	\$0	\$1,711	\$0	\$2,233,895

**1010-26600 Corporation Counsel
Nature and Extent of Service**

The Corporation Counsel budget identifies expenditures for legal services required by Bay County officials and departments, so they carry out the business of the county, such as contract renewal and preparation.

The costs of services provided by the Corporation Council have been functionalized and allocated as indicated below:

- **Civil Council** - This function identifies the cost of identifying legal services, research, and advice for County departments. Costs are allocated to benefitting departments based the dollar amount of staff attorney wages identified by the department.
- **Legal Fees** - The cost of professional counsel for specific departments has been allocated through this function based on actual costs for each benefitting department. **NOTE:** Legal fees related to court activities and Fund 292 have been identified within this function and have been allocated on a percentage ratio based on departmental expenditures.
- **General Government** - Legal services identified as supporting the function of general government has been identified here and have not been further allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description		Amount	General Admin	Civil Counsel	Legal Fees	General Government
Personnel Costs						
Salaries	S1	281,609	0	281,609	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	113,604	0	113,604	0	0
Subtotal - Personnel Costs		395,213	0	395,213	0	0
Services & Supplies Cost						
Termination Pay	D	0	0	0	0	0
72700 Office Supplies	S	575	0	575	0	0
72702 Book Supplies	S	592	0	592	0	0
72800 Printing and Binding	S	58	0	58	0	0
72900 Postage	S	129	0	129	0	0
74200 Food Supplies	S	283	0	283	0	0
74800 Kitchen Supplies	S	0	0	0	0	0
75100 Computer Supplies	S	250	0	250	0	0
75500 Conference/Meeting Supplies	S	0	0	0	0	0
79900 Other Supplies	S	81	0	81	0	0
81301 Internet/Cable Services	S	5,164	0	5,164	0	0
81600 Appraisal Fees	S	0	0	0	0	0
81700 Legal Fees	P	6,369	0	0	0	6,369
82000 Memberships and Dues	S	3,084	0	3,084	0	0
83100 Other Services & Charges	S	75	0	75	0	0
82900 Filing Fees	S	0	0	0	0	0
85200 Telephone	S	127	0	127	0	0
86100 Conference Fees & Expenses	S	1,580	0	1,580	0	0
86500 State Travel Mileage	S	301	0	301	0	0
86600 Local Travel Mileage	S	0	0	0	0	0
94601 Equipment Rental-Copy Machir	S	1,495	0	1,495	0	0
95500 Miscellaneous	S	64	0	64	0	0
Computer Hardware Expense	S	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:13 1010-26600 Corporation Counsel

Description	Amount	General Admin	Civil Counsel	Legal Fees	General Government
67601 Reimbursement - Individuals P	0	0	0	0	0
67607 Reimbursement - FOIA Request P	(1,655)	(1,655)	0	0	0
Subtotal - Services & Supplies	18,572	(1,655)	13,858	0	6,369
Department Cost Total	413,785	(1,655)	409,070	0	6,369
Adjustments to Cost					
Termination Pay D	0	0	0	0	0
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	413,785	(1,655)	409,070	0	6,369
General Admin Distribution		1,655	(1,629)	0	(25)
Grand Total	\$413,785		\$407,441	\$0	\$6,344
				not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
1 County Building	\$74	\$0	\$73	\$0	\$1
Subtotal - Building Depreciation	74	0	73	0	1
2 Imaging Equipment	813	1	801	0	12
2 Telephone Equipment	125	0	123	0	2
Subtotal - Equipment Depreciation	938	1	925	0	14
3 Cash Receipts	558	201	748	0	12
3 Bank Reconciliation	633	220	840	0	13
Subtotal - 1010-25300 Treasurer	1,191	421	1,588	0	25
4 Annual Audit	498	200	687	0	11
Subtotal - 1010-10100 Board of Comm	498	200	687	0	11
5 Accounting	1,711	387	2,066	0	32
5 Payroll	6	1	7	0	0
5 Budgeting	587	117	693	0	11
5 Contract Serv.	307	80	381	0	6
Subtotal - 1010-19100 Accounting Dep	2,611	586	3,147	0	49
6 Payroll	1,714	264	1,947	0	30
6 Budgeting	54	8	61	0	1
Subtotal - 1010-20200 Payroll	1,768	272	2,009	0	31
7 Budgeting	760	236	980	0	15
7 Accts Payable	78	24	100	0	2
7 General Accounting	255	80	330	0	5
Subtotal - 1010-21200 Budget Departm	1,092	340	1,410	0	22
8 Admin Services	386	145	523	0	8
Subtotal - 1010-27200 Administrative S	386	145	523	0	8
9 Tech Support	4,734	658	5,310	0	83
9 Network/Server	6,597	840	7,323	0	114
9 Imaging	196	27	219	0	3

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:13 1010-26600 Corporation Counsel

Department	First Incoming	Second Incoming	Civil Counsel	Legal Fees	General Government
9 Direct Support	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	11,528	1,525	12,853	0	200
10 Accounting	1,061	118	1,161	0	18
Subtotal - Financial System MUNIS	1,061	118	1,161	0	18
11 Purchasing	748	279	1,011	0	16
Subtotal - 1010-23300 Purchasing	748	279	1,011	0	16
12 County Building	4,411	963	5,291	0	82
12 Telephone Upgrade/Maintenance	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	4,411	963	5,291	0	82
14 Human Resources	0	1,755	1,728	0	27
14 Labor Relations	0	187	184	0	3
14 Education and Training	0	67	66	0	1
Subtotal - 1010-27000 Personnel & Err	0	2,009	1,978	0	31
15 Mail Services	0	26	25	0	0
15 Office Max Rebate	0	(28)	(27)	0	(0)
Subtotal - 1010-24900 Printing/Postage	0	(2)	(2)	0	(0)
18 County Building	0	28	27	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	28	27	0	0
19 General Liability	0	1,162	1,144	0	18
19 County Building	0	226	222	0	3
Subtotal - 1010-20300 Risk Manageme	0	1,388	1,367	0	21
20 Wellness Program	0	528	520	0	8
Subtotal - 1010-20350 Wellness Progr	0	528	520	0	8
21 Current Retiree Fringe Benefits	0	13,828	13,616	0	212
21 Future Retiree Fringe Benefits	0	1	1	0	0
21 Term Payoff	0	3,021	2,975	0	46
Subtotal - 1010-20500 Retirees Health/	0	16,851	16,593	0	258
Total Incoming	26,306	25,650	51,160	0	797
C. Total Allocated		\$465,741	\$458,601	\$0	\$7,140
			98.47%		1.53%

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Civil Counsel Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	7,443.41	3.91%	\$16,931	\$0	\$16,931	\$0	\$16,931
4 1010-10100 Board of Commissioners	22,206.62	11.66%	50,512	0	50,512	0	50,512
5 1010-19100 Accounting Department	4,851.35	2.55%	11,035	0	11,035	0	11,035
8 1010-27200 Administrative Services	1,041.10	0.55%	2,368	0	2,368	0	2,368
9 1010-22800 Information Systems Divis	4,153.72	2.18%	9,448	0	9,448	0	9,448
11 1010-23300 Purchasing	4,580.38	2.40%	10,419	0	10,419	0	10,419
12 1010-26500 Buildings and Grounds	5,881.76	3.09%	13,379	0	13,379	0	13,379
14 1010-27000 Personnel & Employee Re	13,180.17	6.92%	29,980	0	29,980	2,372	32,352
16 1010-30100 Sheriff's Office	5,881.76	3.09%	13,379	0	13,379	1,058	14,437
17 1010-75110 Recreation & Facilities	6,579.39	3.45%	14,966	0	14,966	1,184	16,150
23 1010-28300 Circuit Court	2,248.59	1.18%	5,115	0	5,115	405	5,519
28 1010-28600 District Court	260.28	0.14%	592	0	592	47	639
31 1010-28900 & 2150 FOC	1,728.04	0.91%	3,931	0	3,931	311	4,242
35 1010-29400 Probate Court	864.02	0.45%	1,965	0	1,965	155	2,121
38 1010-17100 County Executive	25,496.31	13.38%	57,994	0	57,994	4,588	62,583
39 1010-21500 Clerk	6,069.53	3.19%	13,806	0	13,806	1,092	14,898
45 1010-25700 Equalization Department	520.55	0.27%	1,184	0	1,184	94	1,278
48 1010-296XX Prosecuting Attorney	1,384.57	0.73%	3,149	0	3,149	249	3,399
50 1010-71100 Register of Deeds	2,508.87	1.32%	5,707	0	5,707	451	6,158
51 1010-27100 Department of Criminal De	1,905.12	1.00%	4,333	0	4,333	343	4,676
71 1010-71800 Environmental Affairs	260.28	0.14%	592	0	592	47	639
76 1010-28800 Geographic Information S)	260.28	0.14%	592	0	592	47	639
114 1010-42601 Local Emergency Planninç	520.55	0.27%	1,184	0	1,184	94	1,278
118 1010-43000 Animal Services & Adoptic	3,643.86	1.91%	8,288	0	8,288	656	8,944
133 1010-72101 Transportation Planning	260.28	0.14%	592	0	592	47	639
150 2210 Health Dept - Dist Health	10,577.41	5.55%	24,060	0	24,060	1,903	25,963
154 2400 Mosquito Control Fund	432.01	0.23%	983	0	983	78	1,060
157 2600 Indigent Defense Fund	864.02	0.45%	1,965	0	1,965	155	2,121
158 2610 911 Service Fund	4,497.19	2.36%	10,229	0	10,229	809	11,039
167 2740 Community Corrections Fund	1,384.57	0.73%	3,149	0	3,149	249	3,399
168 2760 Department On Aging Fund	6,756.47	3.55%	15,368	0	15,368	1,216	16,584
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,124.30	0.59%	2,557	0	2,557	202	2,760
186 2930 Soldier's Relief	1,561.65	0.82%	3,552	0	3,552	281	3,833
198 5350-70200 Housing Fund	2,602.76	1.37%	5,920	0	5,920	468	6,389
212 7310-27400 Retirement System Fund	36,549.15	19.18%	83,136	0	83,136	6,577	89,713
217 8010 Drain	432.01	0.23%	983	0	983	78	1,060

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Civil Counsel Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	190,512.33	100.00%	433,344	0	433,344	25,257	458,601
Direct Bills					0		0
Total					\$433,344		\$458,601

Basis Units: Dollar Amount of Staff Attorney Wages by Department
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Legal Fees Allocations

Dept:13 1010-26600 Corporation Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
226 Other	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Dollar Amount of Legal Fees by Department

Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:13 1010-26600 Corporation Counsel

Department	Civil Counsel	Legal Fees	General Government	Total
3 1010-25300 Treasurer	\$16,931	\$0	\$0	\$16,931
4 1010-10100 Board of Commissioners	50,512	0	0	50,512
5 1010-19100 Accounting Department	11,035	0	0	11,035
8 1010-27200 Administrative Services	2,368	0	0	2,368
9 1010-22800 Information Systems Divis	9,448	0	0	9,448
11 1010-23300 Purchasing	10,419	0	0	10,419
12 1010-26500 Buildings and Grounds	13,379	0	0	13,379
14 1010-27000 Personnel & Employee Re	32,352	0	0	32,352
16 1010-30100 Sheriff's Office	14,437	0	0	14,437
17 1010-75110 Recreation & Facilities	16,150	0	0	16,150
23 1010-28300 Circuit Court	5,519	0	0	5,519
28 1010-28600 District Court	639	0	0	639
31 1010-28900 & 2150 FOC	4,242	0	0	4,242
35 1010-29400 Probate Court	2,121	0	0	2,121
38 1010-17100 County Executive	62,583	0	0	62,583
39 1010-21500 Clerk	14,898	0	0	14,898
45 1010-25700 Equalization Department	1,278	0	0	1,278
48 1010-296XX Prosecuting Attorney	3,399	0	0	3,399
50 1010-71100 Register of Deeds	6,158	0	0	6,158
51 1010-27100 Department of Criminal De	4,676	0	0	4,676
71 1010-71800 Environmental Affairs	639	0	0	639
76 1010-28800 Geographic Information S)	639	0	0	639
114 1010-42601 Local Emergency Planninç	1,278	0	0	1,278
118 1010-43000 Animal Services & Adoptic	8,944	0	0	8,944
133 1010-72101 Transportation Planning	639	0	0	639
150 2210 Health Dept - Dist Health	25,963	0	0	25,963
154 2400 Mosquito Control Fund	1,060	0	0	1,060
157 2600 Indigent Defense Fund	2,121	0	0	2,121
158 2610 911 Service Fund	11,039	0	0	11,039
167 2740 Community Corrections Fund	3,399	0	0	3,399
168 2760 Department On Aging Fund	16,584	0	0	16,584
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,760	0	0	2,760
186 2930 Soldier's Relief	3,833	0	0	3,833
198 5350-70200 Housing Fund	6,389	0	0	6,389
212 7310-27400 Retirement System Fund	89,713	0	0	89,713
217 8010 Drain	1,060	0	0	1,060
Total	\$458,601	\$0	\$0	\$458,601

**1010-27000 Personnel & Employee Relations
Nature and Extent of Service**

The Department of Personnel & Employee relations is responsible for the management of various employee related issues, including the coordination of hiring of employees, labor negotiations, contract administration, the maintenance of personnel files, and the coordination of employee training. The costs of services provided by the Personnel & Employee Relations department have been functionalized and allocated as indicated below:

- **Human Resources**- This function identifies the costs related to employee recruitment, candidate screening, managing employee fringe benefit programs and compliance with employment related laws and accompanying regulations. Associated costs have been allocated to benefitting departments on the number of FTEs per department.
- **Labor Relations** - The cost of labor negotiations is identified within this function and have been allocated to the number of union employees by department.
- **Education and Training** - The cost of providing employee education and training is available for all county employees and has been allocated on departmental FTEs.
- **Temp Services** - Temp agencies are occasionally utilized to provide contract labor for short term or seasonal projects. These costs are directly allocated based on actual costs by department.
- **Retirement** - The Cost of departmental support for the retirement program has been identified within this function and has been allocated directly to the retirement program.
- **Workers' Compensation** - Has been allocated directly to the Workers' Compensation self-insurance fund.
- **General Government** - Legal services identified as supporting the function of general government have been identified here and have not been further allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:14 1010-27000 Personnel & Employee Relations

Description		Amount	General Admin	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
Personnel Costs										
Salaries	S1	166,014	17,448	89,764	34,913	0	0	23,889	0	0
<i>Salary % Split</i>			<i>10.51%</i>	<i>54.07%</i>	<i>21.03%</i>	<i>.00%</i>	<i>.00%</i>	<i>14.39%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	71,813	7,548	38,829	15,102	0	0	10,334	0	0
Subtotal - Personnel Costs		237,827	24,996	128,593	50,015	0	0	34,223	0	0
Services & Supplies Cost										
71200 Termination Pay	D	0	0	0	0	0	0	0	0	0
72700 Office Supplies	S	673	71	364	141	0	0	97	0	0
72800 Printing And Binding	S	76	8	41	16	0	0	11	0	0
72900 Postage	S	839	88	453	176	0	0	121	0	0
74200 Food Supplies	S	111	12	60	23	0	0	16	0	0
74800 Kitchen Supplies	S	0	0	0	0	0	0	0	0	0
75100 Computer Supplies	S	390	41	211	82	0	0	56	0	0
79900 Other Supplies	S	610	64	330	128	0	0	88	0	0
80100 Professional Services	S	3,733	392	2,018	785	0	0	537	0	0
81700 Legal Fees	S	6,628	697	3,584	1,394	0	0	954	0	0
80200 Contractual Services	S	0	0	0	0	0	0	0	0	0
82000 Memberships And Dues	S	884	93	478	186	0	0	127	0	0
83500 Health Services	P	6,297	0	6,297	0	0	0	0	0	0
85200 Telephone	S	282	30	153	59	0	0	41	0	0
86100 Conference Fees & Expenses	S	816	86	441	172	0	0	117	0	0
Printing/Publishing/Advertising	S	0	0	0	0	0	0	0	0	0
86500 State Travel Mileage	S	214	23	116	45	0	0	31	0	0
94600 Equipment Rental	S	45	5	24	9	0	0	6	0	0
94601 Equipment Rental-Copy Machir	S	2,071	218	1,120	436	0	0	298	0	0
96000 Education and Training	P	5,528	0	0	0	5,528	0	0	0	0
96740 Office Equipment & Furniture	S	0	0	0	0	0	0	0	0	0
67607 Reimbursement - FOIA Request	S	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		29,197	1,826	15,690	3,653	5,528	0	2,500	0	0
Department Cost Total		267,023	26,821	144,283	53,668	5,528	0	36,723	0	0
Adjustments to Cost										
71200 Termination Pay	D	0	0	0	0	0	0	0	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:14 1010-27000 Personnel & Employee Relations

Description	Amount	General Admin	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	267,023	26,821	144,283	53,668	5,528	0	36,723	0	0
General Admin Distribution		(26,821)	16,111	5,993	617	0	4,101	0	0
Grand Total	\$267,023		\$160,394	\$59,661	\$6,145	\$0	\$40,824	\$0	\$0
									not allocated

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:14 1010-27000 Personnel & Employee Relations

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
1 County Building	\$366	\$1	\$220	\$82	\$8	\$0	\$56	\$0	\$0
Subtotal - Building Depreciation	366	1	220	82	8	0	56	0	0
2 Imaging Equipment	813	1	489	182	19	0	124	0	0
2 Telephone Equipment	125	0	75	28	3	0	19	0	0
Subtotal - Equipment Depreciation	938	1	564	210	22	0	144	0	0
3 Cash Receipts	4	1	3	1	0	0	1	0	0
3 Bank Reconciliation	336	117	272	101	10	0	69	0	0
Subtotal - 1010-25300 Treasurer	339	118	275	102	11	0	70	0	0
4 Annual Audit	428	172	361	134	14	0	92	0	0
Subtotal - 1010-10100 Board of Comm	428	172	361	134	14	0	92	0	0
5 Accounting	1,474	333	1,085	404	42	0	276	0	0
5 Payroll	4	1	3	1	0	0	1	0	0
5 Budgeting	605	120	436	162	17	0	111	0	0
5 Contract Serv.	716	188	543	202	21	0	138	0	0
Subtotal - 1010-19100 Accounting Dep	2,798	642	2,067	769	79	0	526	0	0
6 Payroll	1,285	198	891	331	34	0	227	0	0
6 Budgeting	56	8	39	14	1	0	10	0	0
Subtotal - 1010-20200 Payroll	1,341	206	930	346	36	0	237	0	0
7 Budgeting	783	243	616	229	24	0	157	0	0
7 Accts Payable	137	42	108	40	4	0	27	0	0
7 General Accounting	219	69	173	64	7	0	44	0	0
Subtotal - 1010-21200 Budget Departm	1,139	354	897	334	34	0	228	0	0
8 Admin Services	290	108	239	89	9	0	61	0	0
Subtotal - 1010-27200 Administrative S	290	108	239	89	9	0	61	0	0
9 Tech Support	18,049	2,510	12,350	4,594	473	0	3,143	0	0
9 Network/Server	4,948	630	3,351	1,246	128	0	853	0	0
9 Imaging	196	27	134	50	5	0	34	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:14 1010-27000 Personnel & Employee Relations

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
9 Direct Support	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - 1010-22800 Information Sys	23,193	3,167	15,834	5,890	607	0	4,030	0	0
10 Accounting	914	101	610	227	23	0	155	0	0
Subtotal - Financial System MUNIS	914	101	610	227	23	0	155	0	0
11 Purchasing	2,494	929	2,056	765	79	0	523	0	0
Subtotal - 1010-23300 Purchasing	2,494	929	2,056	765	79	0	523	0	0
12 County Building	21,704	4,738	15,883	5,908	609	0	4,043	0	0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	21,704	4,738	15,883	5,908	609	0	4,043	0	0
13 Civil Counsel	29,980	2,372	19,433	7,228	745	0	4,946	0	0
Subtotal - 1010-26600 Corporation Cot	29,980	2,372	19,433	7,228	745	0	4,946	0	0
14 Human Resources	0	1,316	790	294	30	0	201	0	0
14 Labor Relations	0	280	168	63	6	0	43	0	0
14 Education and Training	0	50	30	11	1	0	8	0	0
Subtotal - 1010-27000 Personnel & Err	0	1,647	989	368	38	0	252	0	0
15 Mail Services	0	166	100	37	4	0	25	0	0
15 Office Max Rebate	0	(17)	(10)	(4)	(0)	0	(3)	0	0
Subtotal - 1010-24900 Printing/Postage	0	149	90	33	3	0	23	0	0
18 County Building	0	136	82	30	3	0	21	0	0
Subtotal - 1010-75112 Parks/Recreatio	0	136	82	30	3	0	21	0	0
19 General Liability	0	872	524	195	20	0	133	0	0
19 County Building	0	1,112	668	248	26	0	170	0	0
Subtotal - 1010-20300 Risk Manageme	0	1,983	1,191	443	46	0	303	0	0
20 Wellness Program	0	396	238	88	9	0	61	0	0
Subtotal - 1010-20350 Wellness Progr	0	396	238	88	9	0	61	0	0
21 Current Retiree Fringe Benefits	0	13,828	8,306	3,090	318	0	2,114	0	0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:14 1010-27000 Personnel & Employee Relations

Department	First Incoming	Second Incoming	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government
21 Future Retiree Fringe Benefits	\$0	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
21 Term Payoff	0	1,849	1,110	413	43	0	283	0	0
Subtotal - 1010-20500 Retirees Health/	0	15,678	9,418	3,503	361	0	2,397	0	0
Total Incoming	85,925	32,900	71,375	26,549	2,735	0	18,166	0	0
C. Total Allocated		\$385,848	\$231,769	\$86,210	\$8,880	\$0	\$58,990	\$0	\$0
			60.07%	22.34%	2.30%		15.29%		

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Human Resources Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6.05	1.25%	\$2,654	\$0	\$2,654	\$0	\$2,654
4 1010-10100 Board of Commissioners	11.19	2.32%	4,908	0	4,908	0	4,908
5 1010-19100 Accounting Department	6.27	1.30%	2,750	0	2,750	0	2,750
6 1010-20200 Payroll	2.11	0.44%	926	0	926	0	926
7 1010-21200 Budget Department	2.00	0.41%	877	0	877	0	877
9 1010-22800 Information Systems Divis	9.00	1.86%	3,948	0	3,948	0	3,948
11 1010-23300 Purchasing	1.00	0.21%	439	0	439	0	439
12 1010-26500 Buildings and Grounds	19.64	4.06%	8,615	0	8,615	0	8,615
13 1010-26600 Corporation Counsel	4.00	0.83%	1,755	0	1,755	0	1,755
14 1010-27000 Personnel & Employee Re	3.00	0.62%	1,316	0	1,316	0	1,316
16 1010-30100 Sheriff's Office	51.34	10.62%	22,520	0	22,520	2,421	24,941
17 1010-75110 Recreation & Facilities	1.00	0.21%	439	0	439	47	486
18 1010-75112 Parks/Recreation Mainten:	2.55	0.53%	1,119	0	1,119	120	1,239
20 1010-20350 Wellness Program	1.00	0.21%	439	0	439	47	486
23 1010-28300 Circuit Court	13.88	2.87%	6,088	0	6,088	655	6,743
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	439	0	439	47	486
25 1010-28331 Circuit-Adult Drug Court G	0.74	0.15%	325	0	325	35	359
26 1010-28341 Circuit Ct Blog Response I	1.00	0.21%	439	0	439	47	486
28 1010-28600 District Court	16.74	3.46%	7,343	0	7,343	789	8,132
29 1010-28700 District Court Adult Probat	5.99	1.24%	2,627	0	2,627	282	2,910
30 1010-28701 Dist.Ct OWI Treatment Oc	0.51	0.11%	224	0	224	24	248
31 1010-28900 & 2150 FOC	27.19	5.63%	11,927	0	11,927	1,282	13,209
34 1010-28299 Jury/Judicial Council	1.00	0.21%	439	0	439	47	486
35 1010-29400 Probate Court	12.42	2.57%	5,448	0	5,448	586	6,034
38 1010-17100 County Executive	2.00	0.41%	877	0	877	94	972
39 1010-21500 Clerk	3.99	0.83%	1,750	0	1,750	188	1,938
40 1010-22900 Community Outreach / Me	1.00	0.21%	439	0	439	47	486
45 1010-25700 Equalization Department	2.95	0.61%	1,294	0	1,294	139	1,433
46 1010-26200 Elections	0.15	0.03%	66	0	66	7	73
48 1010-296XX Prosecuting Attorney	14.97	3.10%	6,567	0	6,567	706	7,272
50 1010-71100 Register of Deeds	4.73	0.98%	2,075	0	2,075	223	2,298
53 1010-27102 Department of Public Defe	1.00	0.21%	439	0	439	47	486
54 1010-44200 Drain Commissioner	7.19	1.49%	3,154	0	3,154	339	3,493
71 1010-71800 Environmental Affairs	2.00	0.41%	877	0	877	94	972
76 1010-28800 Geographic Information Sy	1.74	0.36%	763	0	763	82	845
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	439	0	439	47	486
79 1010-31500 Secondary Road Patrol	22.69	4.69%	9,953	0	9,953	1,070	11,023
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	1.23%	2,614	0	2,614	281	2,895
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	439	0	439	47	486
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	877	0	877	94	972
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.41%	877	0	877	94	972
85 1010-31507 2nd Rd Patrol - City of	0.17	0.04%	75	0	75	8	83

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Human Resources Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	1.83	0.38%	\$803	\$0	\$803	\$86	\$889
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	0.21%	439	0	439	47	486
92 1010-31681 Road Patrol Grant Oct-De	1.96	0.41%	860	0	860	92	952
102 1010-33100 Marine Law Enforcement (	0.61	0.13%	268	0	268	29	296
113 1010-42600 Off of Emerg Serv-Civil	0.99	0.20%	434	0	434	47	481
118 1010-43000 Animal Services & Adoptic	1.13	0.23%	496	0	496	53	549
135 1010-75100 Recreation/Parks Departm	1.53	0.32%	671	0	671	72	743
139 1010-75700 Community Center	3.84	0.79%	1,684	0	1,684	181	1,865
140 1010-75800 Swimming Pool	0.12	0.02%	53	0	53	6	58
143 1010-762XX Civic Arena	5.79	1.20%	2,540	0	2,540	273	2,813
144 1010-76300 Pinconning Park	3.42	0.71%	1,500	0	1,500	161	1,661
150 2210 Health Dept - Dist Health	41.04	8.49%	18,002	0	18,002	1,935	19,937
151 2210-605XX Bioterrorism	2.00	0.41%	877	0	877	94	972
152 2340 Animal Service Adoption Millage	5.99	1.24%	2,627	0	2,627	282	2,910
153 2380 Gypsy Moth Control Fund	1.84	0.38%	807	0	807	87	894
154 2400 Mosquito Control Fund	13.70	2.83%	6,009	0	6,009	646	6,656
157 2600 Indigent Defense Fund	12.48	2.58%	5,474	0	5,474	589	6,063
158 2610 911 Service Fund	21.94	4.54%	9,624	0	9,624	1,035	10,659
159 2630 Concealed Pistol Licensing Fd	0.37	0.08%	162	0	162	17	180
167 2740 Community Corrections Fund	2.59	0.54%	1,136	0	1,136	122	1,258
168 2760 Department On Aging Fund	41.90	8.67%	18,379	0	18,379	1,976	20,355
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.68	4.28%	9,071	0	9,071	975	10,046
178 2920-66400 In-Home Care-Intensive P	1.00	0.21%	439	0	439	47	486
179 2920-66401 Youth & Family Support S	3.36	0.70%	1,474	0	1,474	158	1,632
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	877	0	877	94	972
183 2920-75105 Juv.Gender Specific Servi	1.98	0.41%	869	0	869	93	962
186 2930 Soldier's Relief	1.46	0.30%	640	0	640	69	709
192 5090-75600 Public Golf Course	3.67	0.76%	1,610	0	1,610	173	1,783
194 5090-75602 Public Golf Course-Club	4.48	0.93%	1,965	0	1,965	211	2,176
197 5180 Delq Prop Tax Foreclosure	0.46	0.10%	202	0	202	22	223
212 7310-27400 Retirement System Fund	1.00	0.21%	439	0	439	47	486
Subtotal	483.32	100.00%	212,006	0	212,006	19,762	231,769
Direct Bills					0		0
Total					\$212,006		\$231,769

Basis Units: FTEs
Source: Payroll Report

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Labor Relations Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	8	0.95%	\$747	\$0	\$747	\$0	\$747
4 1010-10100 Board of Commissioners	17	2.01%	1,588	0	1,588	0	1,588
5 1010-19100 Accounting Department	18	2.13%	1,682	0	1,682	0	1,682
6 1010-20200 Payroll	4	0.47%	374	0	374	0	374
7 1010-21200 Budget Department	1	0.12%	93	0	93	0	93
8 1010-27200 Administrative Services	1	0.12%	93	0	93	0	93
9 1010-22800 Information Systems Divis	7	0.83%	654	0	654	0	654
12 1010-26500 Buildings and Grounds	44	5.21%	4,111	0	4,111	0	4,111
13 1010-26600 Corporation Counsel	2	0.24%	187	0	187	0	187
14 1010-27000 Personnel & Employee Re	3	0.36%	280	0	280	0	280
16 1010-30100 Sheriff's Office	9	1.07%	841	0	841	90	930
17 1010-75110 Recreation & Facilities	1	0.12%	93	0	93	10	103
18 1010-75112 Parks/Recreation Mainten:	3	0.36%	280	0	280	30	310
23 1010-28300 Circuit Court	25	2.96%	2,336	0	2,336	249	2,585
28 1010-28600 District Court	24	2.84%	2,242	0	2,242	239	2,481
29 1010-28700 District Court Adult Probat	8	0.95%	747	0	747	80	827
31 1010-28900 & 2150 FOC	31	3.67%	2,896	0	2,896	308	3,205
34 1010-28299 Jury/Judicial Council	5	0.59%	467	0	467	50	517
35 1010-29400 Probate Court	27	3.20%	2,523	0	2,523	269	2,791
38 1010-17100 County Executive	22	2.61%	2,056	0	2,056	219	2,274
39 1010-21500 Clerk	6	0.71%	561	0	561	60	620
45 1010-25700 Equalization Department	2	0.24%	187	0	187	20	207
48 1010-296XX Prosecuting Attorney	22	2.61%	2,056	0	2,056	219	2,274
50 1010-71100 Register of Deeds	5	0.59%	467	0	467	50	517
51 1010-27100 Department of Criminal De	10	1.18%	934	0	934	99	1,034
53 1010-27102 Department of Public Defe	5	0.59%	467	0	467	50	517
54 1010-44200 Drain Commissioner	8	0.95%	747	0	747	80	827
71 1010-71800 Environmental Affairs	8	0.95%	747	0	747	80	827
79 1010-31500 Secondary Road Patrol	49	5.81%	4,578	0	4,578	487	5,066
101 1010-32500 911 Central Dispatch	34	4.03%	3,177	0	3,177	338	3,515
102 1010-33100 Marine Law Enforcement (	23	2.73%	2,149	0	2,149	229	2,378
111 1010-35100 Corrections Department /	51	6.04%	4,765	0	4,765	507	5,272
118 1010-43000 Animal Services & Adoptic	10	1.18%	934	0	934	99	1,034
120 1010-60100 Health Dept-Admin	9	1.07%	841	0	841	90	930
135 1010-75100 Recreation/Parks Departm	26	3.08%	2,429	0	2,429	259	2,688
139 1010-75700 Community Center	3	0.36%	280	0	280	30	310
140 1010-75800 Swimming Pool	6	0.71%	561	0	561	60	620
143 1010-762XX Civic Arena	24	2.84%	2,242	0	2,242	239	2,481
150 2210 Health Dept - Dist Health	67	7.94%	6,260	0	6,260	666	6,927
151 2210-605XX Bioterrorism	7	0.83%	654	0	654	70	724
154 2400 Mosquito Control Fund	56	6.64%	5,232	0	5,232	557	5,789
168 2760 Department On Aging Fund	90	10.66%	8,409	0	8,409	895	9,304

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Labor Relations Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	30	3.55%	\$2,803	\$0	\$2,803	\$298	\$3,101
186 2930 Soldier's Relief	2	0.24%	187	0	187	20	207
192 5090-75600 Public Golf Course	12	1.42%	1,121	0	1,121	119	1,241
194 5090-75602 Public Golf Course-Club	19	2.25%	1,775	0	1,775	189	1,964
Subtotal	844	100.00%	78,859	0	78,859	7,351	86,210
Direct Bills					0		0
Total					\$78,859		\$86,210

Basis Units: Union FTEs
Source: Union Roster

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Education and Training Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6.05	1.25%	\$102	\$0	\$102	\$0	\$102
4 1010-10100 Board of Commissioners	11.19	2.32%	188	0	188	0	188
5 1010-19100 Accounting Department	6.27	1.30%	105	0	105	0	105
6 1010-20200 Payroll	2.11	0.44%	35	0	35	0	35
7 1010-21200 Budget Department	2.00	0.41%	34	0	34	0	34
9 1010-22800 Information Systems Divis	9.00	1.86%	151	0	151	0	151
11 1010-23300 Purchasing	1.00	0.21%	17	0	17	0	17
12 1010-26500 Buildings and Grounds	19.64	4.06%	330	0	330	0	330
13 1010-26600 Corporation Counsel	4.00	0.83%	67	0	67	0	67
14 1010-27000 Personnel & Employee Re	3.00	0.62%	50	0	50	0	50
16 1010-30100 Sheriff's Office	51.34	10.62%	863	0	863	93	956
17 1010-75110 Recreation & Facilities	1.00	0.21%	17	0	17	2	19
18 1010-75112 Parks/Recreation Mainten:	2.55	0.53%	43	0	43	5	47
20 1010-20350 Wellness Program	1.00	0.21%	17	0	17	2	19
23 1010-28300 Circuit Court	13.88	2.87%	233	0	233	25	258
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	17	0	17	2	19
25 1010-28331 Circuit-Adult Drug Court G	0.74	0.15%	12	0	12	1	14
26 1010-28341 Circuit Ct Blog Response I	1.00	0.21%	17	0	17	2	19
28 1010-28600 District Court	16.74	3.46%	281	0	281	30	312
29 1010-28700 District Court Adult Probat	5.99	1.24%	101	0	101	11	111
30 1010-28701 Dist.Ct OWI Treatment Oc	0.51	0.11%	9	0	9	1	9
31 1010-28900 & 2150 FOC	27.19	5.63%	457	0	457	49	506
34 1010-28299 Jury/Judicial Council	1.00	0.21%	17	0	17	2	19
35 1010-29400 Probate Court	12.42	2.57%	209	0	209	22	231
38 1010-17100 County Executive	2.00	0.41%	34	0	34	4	37
39 1010-21500 Clerk	3.99	0.83%	67	0	67	7	74
40 1010-22900 Community Outreach / Me	1.00	0.21%	17	0	17	2	19
45 1010-25700 Equalization Department	2.95	0.61%	50	0	50	5	55
46 1010-26200 Elections	0.15	0.03%	3	0	3	0	3
48 1010-296XX Prosecuting Attorney	14.97	3.10%	252	0	252	27	279
50 1010-71100 Register of Deeds	4.73	0.98%	79	0	79	9	88
53 1010-27102 Department of Public Defe	1.00	0.21%	17	0	17	2	19
54 1010-44200 Drain Commissioner	7.19	1.49%	121	0	121	13	134
71 1010-71800 Environmental Affairs	2.00	0.41%	34	0	34	4	37
76 1010-28800 Geographic Information Sy	1.74	0.36%	29	0	29	3	32
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	17	0	17	2	19
79 1010-31500 Secondary Road Patrol	22.69	4.69%	381	0	381	41	422
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	1.23%	100	0	100	11	111
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	17	0	17	2	19
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	34	0	34	4	37
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.41%	34	0	34	4	37
85 1010-31507 2nd Rd Patrol - City of	0.17	0.04%	3	0	3	0	3

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Education and Training Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	1.83	0.38%	\$31	\$0	\$31	\$3	\$34
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	0.21%	17	0	17	2	19
92 1010-31681 Road Patrol Grant Oct-De	1.96	0.41%	33	0	33	4	36
102 1010-33100 Marine Law Enforcement (	0.61	0.13%	10	0	10	1	11
113 1010-42600 Off of Emerg Serv-Civil	0.99	0.20%	17	0	17	2	18
118 1010-43000 Animal Services & Adoptic	1.13	0.23%	19	0	19	2	21
135 1010-75100 Recreation/Parks Departm	1.53	0.32%	26	0	26	3	28
139 1010-75700 Community Center	3.84	0.79%	65	0	65	7	71
140 1010-75800 Swimming Pool	0.12	0.02%	2	0	2	0	2
143 1010-762XX Civic Arena	5.79	1.20%	97	0	97	10	108
144 1010-76300 Pinconning Park	3.42	0.71%	57	0	57	6	64
150 2210 Health Dept - Dist Health	41.04	8.49%	690	0	690	74	764
151 2210-605XX Bioterrorism	2.00	0.41%	34	0	34	4	37
152 2340 Animal Service Adoption Millage	5.99	1.24%	101	0	101	11	111
153 2380 Gypsy Moth Control Fund	1.84	0.38%	31	0	31	3	34
154 2400 Mosquito Control Fund	13.70	2.83%	230	0	230	25	255
157 2600 Indigent Defense Fund	12.48	2.58%	210	0	210	23	232
158 2610 911 Service Fund	21.94	4.54%	369	0	369	40	408
159 2630 Concealed Pistol Licensing Fd	0.37	0.08%	6	0	6	1	7
167 2740 Community Corrections Fund	2.59	0.54%	44	0	44	5	48
168 2760 Department On Aging Fund	41.90	8.67%	704	0	704	76	780
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.68	4.28%	348	0	348	37	385
178 2920-66400 In-Home Care-Intensive P	1.00	0.21%	17	0	17	2	19
179 2920-66401 Youth & Family Support S	3.36	0.70%	56	0	56	6	63
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	34	0	34	4	37
183 2920-75105 Juv.Gender Specific Servi	1.98	0.41%	33	0	33	4	37
186 2930 Soldier's Relief	1.46	0.30%	25	0	25	3	27
192 5090-75600 Public Golf Course	3.67	0.76%	62	0	62	7	68
194 5090-75602 Public Golf Course-Club	4.48	0.93%	75	0	75	8	83
197 5180 Delq Prop Tax Foreclosure	0.46	0.10%	8	0	8	1	9
212 7310-27400 Retirement System Fund	1.00	0.21%	17	0	17	2	19
Subtotal	483.32	100.00%	8,123	0	8,123	757	8,880
Direct Bills					0		0
Total					\$8,123		\$8,880

Basis Units: FTEs
Source: Payroll Report

**Bay County, MI
Cost Allocation Plan**

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Temp Services Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
226 Other	1	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	1	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Actual Spending
Source: Invoice Detail

**Bay County, MI
Cost Allocation Plan**

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Retirement Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
212 7310-27400 Retirement System Fund	100	100.00%	\$53,960	\$0	\$53,960	\$5,030	\$58,990
Subtotal	100	100.00%	53,960	0	53,960	5,030	58,990
Direct Bills					0		0
Total					\$53,960		\$58,990

Basis Units: Direct to Retirement
Source:

**Bay County, MI
Cost Allocation Plan**

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Workers Comp Allocations

Dept:14 1010-27000 Personnel & Employee Relations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 6770 Self-Insurance Fund-WC/UC/S&I	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Direct to Workers' Compensation
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2022
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Allocation Summary

Dept:14 1010-27000 Personnel & Employee Relations

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government	Total
3 1010-25300 Treasurer	\$2,654	\$747	\$102	\$0	\$0	\$0	\$0	\$3,503
4 1010-10100 Board of Commissioners	4,908	1,588	188	0	0	0	0	6,685
5 1010-19100 Accounting Department	2,750	1,682	105	0	0	0	0	4,538
6 1010-20200 Payroll	926	374	35	0	0	0	0	1,335
7 1010-21200 Budget Department	877	93	34	0	0	0	0	1,004
8 1010-27200 Administrative Services	0	93	0	0	0	0	0	93
9 1010-22800 Information Systems Divis	3,948	654	151	0	0	0	0	4,753
11 1010-23300 Purchasing	439	0	17	0	0	0	0	455
12 1010-26500 Buildings and Grounds	8,615	4,111	330	0	0	0	0	13,056
13 1010-26600 Corporation Counsel	1,755	187	67	0	0	0	0	2,009
14 1010-27000 Personnel & Employee Re	1,316	280	50	0	0	0	0	1,647
16 1010-30100 Sheriff's Office	24,941	930	956	0	0	0	0	26,827
17 1010-75110 Recreation & Facilities	486	103	19	0	0	0	0	608
18 1010-75112 Parks/Recreation Mainten:	1,239	310	47	0	0	0	0	1,596
20 1010-20350 Wellness Program	486	0	19	0	0	0	0	504
23 1010-28300 Circuit Court	6,743	2,585	258	0	0	0	0	9,586
24 1010-28301 Circuit Court - SSSPP Gra	486	0	19	0	0	0	0	504
25 1010-28331 Circuit-Adult Drug Court G	359	0	14	0	0	0	0	373
26 1010-28341 Circuit Ct Blog Response I	486	0	19	0	0	0	0	504
28 1010-28600 District Court	8,132	2,481	312	0	0	0	0	10,925
29 1010-28700 District Court Adult Probat	2,910	827	111	0	0	0	0	3,849
30 1010-28701 Dist.Ct OWI Treatment Oc	248	0	9	0	0	0	0	257
31 1010-28900 & 2150 FOC	13,209	3,205	506	0	0	0	0	16,920
34 1010-28299 Jury/Judicial Council	486	517	19	0	0	0	0	1,021
35 1010-29400 Probate Court	6,034	2,791	231	0	0	0	0	9,056
38 1010-17100 County Executive	972	2,274	37	0	0	0	0	3,283
39 1010-21500 Clerk	1,938	620	74	0	0	0	0	2,633
40 1010-22900 Community Outreach / Me	486	0	19	0	0	0	0	504
45 1010-25700 Equalization Department	1,433	207	55	0	0	0	0	1,695
46 1010-26200 Elections	73	0	3	0	0	0	0	76
48 1010-296XX Prosecuting Attorney	7,272	2,274	279	0	0	0	0	9,826
50 1010-71100 Register of Deeds	2,298	517	88	0	0	0	0	2,903
51 1010-27100 Department of Criminal De	0	1,034	0	0	0	0	0	1,034
53 1010-27102 Department of Public Defe	486	517	19	0	0	0	0	1,021
54 1010-44200 Drain Commissioner	3,493	827	134	0	0	0	0	4,454
71 1010-71800 Environmental Affairs	972	827	37	0	0	0	0	1,836
76 1010-28800 Geographic Information Sy	845	0	32	0	0	0	0	878
77 1010-31100 Circuit Court Warrant Offic	486	0	19	0	0	0	0	504
79 1010-31500 Secondary Road Patrol	11,023	5,066	422	0	0	0	0	16,511
81 1010-31503 2nd Rd Patrol-Bangor Tw	2,895	0	111	0	0	0	0	3,006
82 1010-31504 2nd Rd Patr-Portsmouth	486	0	19	0	0	0	0	504

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:14 1010-27000 Personnel & Employee Relations

Department	Human Resources	Labor Relations	Education and Training	Temp Services	Retirement	Workers Comp	General Government	Total
83 1010-31505 2nd Rd Ptrl-Williams Twp	\$972	\$0	\$37	\$0	\$0	\$0	\$0	\$1,009
84 1010-31506 2nd Rd Patrol-Monitor Tw	972	0	37	0	0	0	0	1,009
85 1010-31507 2nd Rd Patrol - City of	83	0	3	0	0	0	0	86
86 1010-31508 2nd Road Patrol-Pinconni	889	0	34	0	0	0	0	923
90 1010-31517 2nd Patrol-Frankenlust & l	486	0	19	0	0	0	0	504
92 1010-31681 Road Patrol Grant Oct-De	952	0	36	0	0	0	0	989
101 1010-32500 911 Central Dispatch	0	3,515	0	0	0	0	0	3,515
102 1010-33100 Marine Law Enforcement (	296	2,378	11	0	0	0	0	2,685
111 1010-35100 Corrections Department /	0	5,272	0	0	0	0	0	5,272
113 1010-42600 Off of Emerg Serv-Civil	481	0	18	0	0	0	0	499
118 1010-43000 Animal Services & Adoptic	549	1,034	21	0	0	0	0	1,604
120 1010-60100 Health Dept-Admin	0	930	0	0	0	0	0	930
135 1010-75100 Recreation/Parks Departm	743	2,688	28	0	0	0	0	3,460
139 1010-75700 Community Center	1,865	310	71	0	0	0	0	2,247
140 1010-75800 Swimming Pool	58	620	2	0	0	0	0	681
143 1010-762XX Civic Arena	2,813	2,481	108	0	0	0	0	5,402
144 1010-76300 Pinconning Park	1,661	0	64	0	0	0	0	1,725
150 2210 Health Dept - Dist Health	19,937	6,927	764	0	0	0	0	27,628
151 2210-605XX Bioterrorism	972	724	37	0	0	0	0	1,733
152 2340 Animal Service Adoption Millage	2,910	0	111	0	0	0	0	3,021
153 2380 Gypsy Moth Control Fund	894	0	34	0	0	0	0	928
154 2400 Mosquito Control Fund	6,656	5,789	255	0	0	0	0	12,700
157 2600 Indigent Defense Fund	6,063	0	232	0	0	0	0	6,295
158 2610 911 Service Fund	10,659	0	408	0	0	0	0	11,067
159 2630 Concealed Pistol Licensng Fd	180	0	7	0	0	0	0	187
167 2740 Community Corrections Fund	1,258	0	48	0	0	0	0	1,306
168 2760 Department On Aging Fund	20,355	9,304	780	0	0	0	0	30,439
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	10,046	3,101	385	0	0	0	0	13,533
178 2920-66400 In-Home Care-Intensive P	486	0	19	0	0	0	0	504
179 2920-66401 Youth & Family Support S	1,632	0	63	0	0	0	0	1,695
182 2920-75104 Juv.Community Based Tre	972	0	37	0	0	0	0	1,009
183 2920-75105 Juv.Gender Specific Servi	962	0	37	0	0	0	0	999
186 2930 Soldier's Relief	709	207	27	0	0	0	0	943
192 5090-75600 Public Golf Course	1,783	1,241	68	0	0	0	0	3,092
194 5090-75602 Public Golf Course-Club	2,176	1,964	83	0	0	0	0	4,224
197 5180 Delq Prop Tax Foreclosure	223	0	9	0	0	0	0	232
212 7310-27400 Retirement System Fund	486	0	19	0	58,990	0	0	59,494
Total	\$231,769	\$86,210	\$8,880	\$0	\$58,990	\$0	\$0	\$385,848

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

**1010-29800 Printing/Postage
Nature and Extent of Service**

This Cost Center identifies expenditures related to Mail Services provided on behalf of County departments. Additionally, a rebate for Office Max purchases has been identified within this department.

Mail Services - has been allocated to benefitting departments based on the dollar value of postage charges identified in the general ledger.

Office Max Rebate - The credit for the Office Max rebate has been identified within this function and has been allocated based on departmental spending with Office Max.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:15 1010-24900 Printing/Postage

Description		Amount	General Admin	Mail Services	Office Max Rebate
Personnel Costs					
Salaries	S1	4,050	0	4,050	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	3,051	0	3,051	0
Subtotal - Personnel Costs		7,101	0	7,101	0
Services & Supplies Cost					
72700 Office Supplies	S	0	0	0	0
72801 Printing Press Supplies	S	0	0	0	0
74000 Operating Supplies	S	1,921	0	1,921	0
80200 Contractual Services	S	2,301	0	2,301	0
85200 Telephone	S	15	0	15	0
Local Travel Mileage	S	0	0	0	0
93100 Equipment Repair & Maintenance	S	50	0	50	0
94600 Equipment Rental	S	630	0	630	0
68700 Refunds - Rebates	P	(312)	0	0	(312)
Subtotal - Services & Supplies		4,604	0	4,917	(312)
Department Cost Total		11,706	0	12,018	(312)
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		11,706	0	12,018	(312)
General Admin Distribution			0	0	0
Grand Total		<u>\$11,706</u>		<u>\$12,018</u>	<u>\$(312)</u>

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:15 1010-24900 Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
1 County Building	\$159	\$0	\$163	\$(4)
Subtotal - Building Depreciation	159	0	163	(4)
2 Equipment Depreciation	1,547	1	1,589	(41)
Subtotal - Equipment Depreciation	1,547	1	1,589	(41)
3 Cash Receipts	4	1	5	(0)
3 Bank Reconciliation	29	10	41	(1)
Subtotal - 1010-25300 Treasurer	33	12	46	(1)
4 Annual Audit	218	88	313	(8)
Subtotal - 1010-10100 Board of Comm	218	88	313	(8)
5 Accounting	749	169	943	(24)
5 Budgeting	285	57	350	(9)
5 Contract Serv.	205	54	265	(7)
Subtotal - 1010-19100 Accounting Dep	1,238	280	1,558	(40)
6 Budgeting	26	4	31	(1)
Subtotal - 1010-20200 Payroll	26	4	31	(1)
7 Budgeting	368	114	496	(13)
7 Accts Payable	11	3	15	(0)
7 General Accounting	111	35	150	(4)
Subtotal - 1010-21200 Budget Departm	491	153	661	(17)
10 Accounting	464	52	530	(14)
Subtotal - Financial System MUNIS	464	52	530	(14)
12 County Building	9,429	2,058	11,793	(306)
Subtotal - 1010-26500 Buildings and G	9,429	2,058	11,793	(306)
17 Administrative Support	0	2,489	2,556	(66)
Subtotal - 1010-75110 Recreation & Fa	0	2,489	2,556	(66)
18 County Building	0	59	61	(2)

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:15 1010-24900 Printing/Postage

Department	First Incoming	Second Incoming	Mail Services	Office Max Rebate
Subtotal - 1010-75112 Parks/Recreatio	\$0	\$59	\$61	\$(2)
19 County Building	0	483	496	(13)
Subtotal - 1010-20300 Risk Manageme	0	483	496	(13)
21 Current Retiree Fringe Benefits	0	60	61	(2)
21 Future Retiree Fringe Benefits	0	0	0	(0)
Subtotal - 1010-20500 Retirees Health/	0	60	61	(2)
Total Incoming	13,604	5,738	19,858	(516)
C. Total Allocated		<u>\$31,048</u>	<u>\$31,876</u>	<u>\$(828)</u>
			102.67%	(2.67)%

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Mail Services Allocations

Dept:15 1010-24900 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	3,449.96	2.63%	\$684	\$0	\$684	\$0	\$684
4 1010-10100 Board of Commissioners	20.97	0.02%	4	0	4	0	4
5 1010-19100 Accounting Department	835.96	0.64%	166	0	166	0	166
6 1010-20200 Payroll	1,424.60	1.09%	283	0	283	0	283
7 1010-21200 Budget Department	210.56	0.16%	42	0	42	0	42
9 1010-22800 Information Systems Divis	69.41	0.05%	14	0	14	0	14
11 1010-23300 Purchasing	36.20	0.03%	7	0	7	0	7
12 1010-26500 Buildings and Grounds	33.26	0.03%	7	0	7	0	7
13 1010-26600 Corporation Counsel	128.64	0.10%	26	0	26	0	26
14 1010-27000 Personnel & Employee Re	838.68	0.64%	166	0	166	0	166
16 1010-30100 Sheriff's Office	1,511.52	1.15%	300	0	300	72	372
20 1010-20350 Wellness Program	239.15	0.18%	47	0	47	11	59
23 1010-28300 Circuit Court	6,792.27	5.19%	1,347	0	1,347	323	1,670
27 1010-28400 Circuit Court Adult Probati	246.95	0.19%	49	0	49	12	61
28 1010-28600 District Court	14,343.11	10.95%	2,845	0	2,845	682	3,527
29 1010-28700 District Court Adult Probat	1,035.57	0.79%	205	0	205	49	255
31 1010-28900 & 2150 FOC	15,824.04	12.08%	3,139	0	3,139	752	3,891
34 1010-28299 Jury/Judicial Council	8,868.61	6.77%	1,759	0	1,759	422	2,181
35 1010-29400 Probate Court	5,241.97	4.00%	1,040	0	1,040	249	1,289
38 1010-17100 County Executive	57.61	0.04%	11	0	11	3	14
39 1010-21500 Clerk	2,174.96	1.66%	431	0	431	103	535
40 1010-22900 Community Outreach / Me	4.86	0.00%	1	0	1	0	1
45 1010-25700 Equalization Department	19,910.58	15.20%	3,950	0	3,950	946	4,896
46 1010-26200 Elections	27.90	0.02%	6	0	6	1	7
48 1010-296XX Prosecuting Attorney	8,398.57	6.41%	1,666	0	1,666	399	2,065
50 1010-71100 Register of Deeds	134.02	0.10%	27	0	27	6	33
53 1010-27102 Department of Public Defe	451.09	0.34%	89	0	89	21	111
54 1010-44200 Drain Commissioner	958.25	0.73%	190	0	190	46	236
70 1010-71000 M.S.U. Extension	314.20	0.24%	62	0	62	15	77
71 1010-71800 Environmental Affairs	6.59	0.01%	1	0	1	0	2
79 1010-31500 Secondary Road Patrol	15.00	0.01%	3	0	3	1	4
118 1010-43000 Animal Services & Adoptic	664.89	0.51%	132	0	132	32	164
123 1010-64800 Medical Examiner	28.41	0.02%	6	0	6	1	7
133 1010-72101 Transportation Planning	4.28	0.00%	1	0	1	0	1
143 1010-762XX Civic Arena	6.07	0.00%	1	0	1	0	1
150 2210 Health Dept - Dist Health	9,060.72	6.92%	1,798	0	1,798	431	2,228
153 2380 Gypsy Moth Control Fund	109.24	0.08%	22	0	22	5	27
154 2400 Mosquito Control Fund	350.90	0.27%	70	0	70	17	86
157 2600 Indigent Defense Fund	2,573.91	1.97%	511	0	511	122	633
158 2610 911 Service Fund	38.55	0.03%	8	0	8	2	9
159 2630 Concealed Pistol Licensing Fd	1.06	0.00%	0	0	0	0	0
162 2651 Drug Law Enforcement-Bayanet	58.00	0.04%	12	0	12	3	14

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Mail Services Allocations

Dept:15 1010-24900 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
167 2740 Community Corrections Fund	1.06	0.00%	\$0	\$0	\$0	\$0	\$0
168 2760 Department On Aging Fund	17,290.21	13.20%	3,430	0	3,430	822	4,252
171 2860 American Rescue Plan (ARPA)	828.82	0.63%	164	0	164	39	204
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	114.94	0.09%	23	0	23	5	28
178 2920-66400 In-Home Care-Intensive P	60.00	0.05%	12	0	12	3	15
183 2920-75105 Juv.Gender Specific Servi	70.40	0.05%	14	0	14	3	17
186 2930 Soldier's Relief	221.19	0.17%	44	0	44	11	54
196 5160 100% Tax Payment Fund (DTR)	5,401.68	4.12%	1,072	0	1,072	257	1,328
212 7310-27400 Retirement System Fund	490.67	0.37%	97	0	97	23	121
226 Other	4.38	0.00%	1	0	1	0	1
Subtotal	130,984.44	100.00%	25,985	0	25,985	5,891	31,876
Direct Bills					0		0
Total					\$25,985		\$31,876

Basis Units: Dollar Amount of Postage by Department
Source: Postage - From GL Transactions

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Office Max Rebate Allocations

Dept:15 1010-24900 Printing/Postage

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	637.37	1.45%	\$(10)	\$0	\$(10)	\$0	\$(10)
5 1010-19100 Accounting Department	2,010.07	4.58%	(31)	0	(31)	0	(31)
9 1010-22800 Information Systems Divis	87.73	0.20%	(1)	0	(1)	0	(1)
13 1010-26600 Corporation Counsel	1,804.79	4.11%	(28)	0	(28)	0	(28)
14 1010-27000 Personnel & Employee Re	1,121.07	2.55%	(17)	0	(17)	0	(17)
16 1010-30100 Sheriff's Office	6,921.54	15.77%	(106)	0	(106)	(28)	(134)
23 1010-28300 Circuit Court	2,760.73	6.29%	(42)	0	(42)	(11)	(54)
27 1010-28400 Circuit Court Adult Probati	446.29	1.02%	(7)	0	(7)	(2)	(9)
28 1010-28600 District Court	5,461.51	12.44%	(84)	0	(84)	(22)	(106)
29 1010-28700 District Court Adult Probat	747.59	1.70%	(11)	0	(11)	(3)	(14)
31 1010-28900 & 2150 FOC	3,690.44	8.41%	(57)	0	(57)	(15)	(72)
35 1010-29400 Probate Court	2,845.34	6.48%	(44)	0	(44)	(11)	(55)
39 1010-21500 Clerk	1,430.38	3.26%	(22)	0	(22)	(6)	(28)
48 1010-296XX Prosecuting Attorney	4,296.10	9.79%	(66)	0	(66)	(17)	(83)
50 1010-71100 Register of Deeds	869.61	1.98%	(13)	0	(13)	(3)	(17)
54 1010-44200 Drain Commissioner	397.22	0.90%	(6)	0	(6)	(2)	(8)
118 1010-43000 Animal Services & Adoptic	270.97	0.62%	(4)	0	(4)	(1)	(5)
143 1010-762XX Civic Arena	76.44	0.17%	(1)	0	(1)	(0)	(1)
150 2210 Health Dept - Dist Health	1,093.95	2.49%	(17)	0	(17)	(4)	(21)
157 2600 Indigent Defense Fund	1,439.19	3.28%	(22)	0	(22)	(6)	(28)
158 2610 911 Service Fund	1,206.35	2.75%	(19)	0	(19)	(5)	(23)
167 2740 Community Corrections Fund	552.00	1.26%	(8)	0	(8)	(2)	(11)
168 2760 Department On Aging Fund	2,646.78	6.03%	(41)	0	(41)	(11)	(51)
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,088.58	2.48%	(17)	0	(17)	(4)	(21)
Subtotal	43,902.04	100.00%	(675)	0	(675)	(153)	(828)
Direct Bills					0		0
Total					\$(675)		\$(828)

Basis Units: Amount Spent on Office Max Source:

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:15 1010-24900 Printing/Postage

Department	Mail Services	Office Max Rebate	Total
3 1010-25300 Treasurer	\$684	\$0	\$684
4 1010-10100 Board of Commissioners	4	(10)	(6)
5 1010-19100 Accounting Department	166	(31)	135
6 1010-20200 Payroll	283	0	283
7 1010-21200 Budget Department	42	0	42
9 1010-22800 Information Systems Divis	14	(1)	12
11 1010-23300 Purchasing	7	0	7
12 1010-26500 Buildings and Grounds	7	0	7
13 1010-26600 Corporation Counsel	26	(28)	(2)
14 1010-27000 Personnel & Employee Re	166	(17)	149
16 1010-30100 Sheriff's Office	372	(134)	238
20 1010-20350 Wellness Program	59	0	59
23 1010-28300 Circuit Court	1,670	(54)	1,617
27 1010-28400 Circuit Court Adult Probati	61	(9)	52
28 1010-28600 District Court	3,527	(106)	3,421
29 1010-28700 District Court Adult Probat	255	(14)	240
31 1010-28900 & 2150 FOC	3,891	(72)	3,820
34 1010-28299 Jury/Judicial Council	2,181	0	2,181
35 1010-29400 Probate Court	1,289	(55)	1,234
38 1010-17100 County Executive	14	0	14
39 1010-21500 Clerk	535	(28)	507
40 1010-22900 Community Outreach / Me	1	0	1
45 1010-25700 Equalization Department	4,896	0	4,896
46 1010-26200 Elections	7	0	7
48 1010-296XX Prosecuting Attorney	2,065	(83)	1,982
50 1010-71100 Register of Deeds	33	(17)	16
53 1010-27102 Department of Public Defe	111	0	111
54 1010-44200 Drain Commissioner	236	(8)	228
70 1010-71000 M.S.U. Extension	77	0	77
71 1010-71800 Environmental Affairs	2	0	2
79 1010-31500 Secondary Road Patrol	4	0	4
118 1010-43000 Animal Services & Adoptic	164	(5)	158
123 1010-64800 Medical Examiner	7	0	7
133 1010-72101 Transportation Planning	1	0	1
143 1010-762XX Civic Arena	1	(1)	0
150 2210 Health Dept - Dist Health	2,228	(21)	2,207
153 2380 Gypsy Moth Control Fund	27	0	27
154 2400 Mosquito Control Fund	86	0	86
157 2600 Indigent Defense Fund	633	(28)	605
158 2610 911 Service Fund	9	(23)	(14)
159 2630 Concealed Pistol Licensing Fd	0	0	0

**Bay County, MI
Cost Allocation Plan**

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Allocation Summary

Dept:15 1010-24900 Printing/Postage

Department	Mail Services	Office Max Rebate	Total
162 2651 Drug Law Enforcement-Bayanet	\$14	\$0	\$14
167 2740 Community Corrections Fund	0	(11)	(10)
168 2760 Department On Aging Fund	4,252	(51)	4,201
171 2860 American Rescue Plan (ARPA)	204	0	204
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	28	(21)	7
178 2920-66400 In-Home Care-Intensive P	15	0	15
183 2920-75105 Juv.Gender Specific Servi	17	0	17
186 2930 Soldier's Relief	54	0	54
196 5160 100% Tax Payment Fund (DTR)	1,328	0	1,328
212 7310-27400 Retirement System Fund	121	0	121
226 Other	1	0	1
Total	\$31,876	\$(828)	\$31,048

**Bay County, MI
Cost Allocation Plan**

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**1010-30100 Sheriff's Office
Nature and Extent of Service**

The Bay County Sheriff's Office is responsible for a broad range of services related to enforcing Michigan Statutes and the general provision of public safety. In addition, the sheriff is responsible for providing security to the County's Courthouse which has been deemed to require both on-site screening and general safekeeping.

For plan purposes, the costs of the Sheriff's operation are identified in this chapter. The costs of the sheriff's office are functionalized between general governmental duties and Courthouse security. Courthouse security has been allocated to benefitting departments based on the usable square footage of occupant departments.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

A. Department Costs

Dept:16 1010-30100 Sheriff's Office

Description		Amount	General Admin	Courthouse Security	General Government
Personnel Costs					
Salaries	S1	2,881,699	258,777	224,772	2,398,150
<i>Salary % Split</i>			<i>8.98%</i>	<i>7.80%</i>	<i>83.22%</i>
Benefits	S	1,278,338	114,795	99,710	1,063,833
Subtotal - Personnel Costs		4,160,037	373,571	324,483	3,461,983
Services & Supplies Cost					
Termination Pay Sick & Vacation	D	10,368	0	0	0
72700 Office Supplies	S	5,509	495	430	4,585
72702 Book Supplies	S	312	28	24	260
72800 Printing and Binding	S	1,452	130	113	1,209
72900 Postage	P	1,512	0	0	1,512
74000 Operating Supplies	P	0	0	0	0
74200 Food Supplies	P	247,636	0	0	247,636
74400 Jail Supplies	P	27,983	0	0	27,983
74500 Road/Marine Patrol Supplies	P	16,089	0	0	16,089
74600 Uniform Purchases	S	11,691	1,050	912	9,729
74800 Kitchen Supplies	P	26,181	0	0	26,181
75000 Gas, Oil and Grease	P	10,680	0	0	10,680
75001 Fuel Oil	P	381	0	0	381
75100 Computer Supplies	S	7,118	639	555	5,923
75300 Chemicals	P	2,908	0	0	2,908
75400 Clothing and Bedding	P	9,585	0	0	9,585
75700 Training Supplies	S	2,599	233	203	2,163
76000 Medical Supplies	P	0	0	0	0
76100 D.N.A.,Drugs,Ect. Testing Kits	P	12,562	0	0	12,562
76200 P.B.T. Testing Supplies	P	707	0	0	707
77600 Custodial Supplies	P	17,595	0	0	17,595
78100 Small Tools	P	0	0	0	0
79900 Other Supplies	S	6,267	563	489	5,216

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:16 1010-30100 Sheriff's Office

Description	Amount	General Admin	Courthouse Security	General Government
80100 Professional Services S	19,820	1,780	1,546	16,494
80200 Contractual Services S	17,693	1,589	1,380	14,724
80201 Outside Psychological Services S	1,600	144	125	1,332
80500 Laundry Services S	5,955	535	465	4,956
81301 Internet/Cable Services P	5,799	0	0	5,799
82000 Memberships and Dues S	3,515	316	274	2,925
82200 Administrative Services S	0	0	0	0
82300 Garbage Removal P	8,499	0	0	8,499
83100 Other Services & Charges S	0	0	0	0
83500 Health Services P	416,607	0	0	416,607
85000 Communications S	0	0	0	0
85100 Radio Maintenance S	329	30	26	274
85200 Telephone P	5,575	0	0	5,575
85201 Cellphone S	1,291	116	101	1,075
85300 Law Enforce.Info. Network P	2,688	0	0	2,688
86100 Conference Fees & Expenses S	2,081	187	162	1,732
86200 Prisoner Transport P	177	0	0	177
92000 Public Utilities P	517,590	0	0	517,590
93100 Equipment Repair & Maintenance S	3,874	348	302	3,224
93200 Vehicle Repair & Maintenance P	8,610	0	0	8,610
93300 Bldg. Repair and Maintenance P	50,024	0	0	50,024
93600 Grounds Maintenance P	3,345	0	0	3,345
93700 Hard/Software Repair & Maint S	14,498	1,302	1,131	12,065
94600 Equipment Rental S	2,709	243	211	2,254
94601 Equipment Rental-Copy Machir S	3,977	357	310	3,309
95505 Bad Debts/Write Offs D	4,823	0	0	0
95800 Licenses and Permits S	117	11	9	97
96000 Education And Training S	1,897	170	148	1,579
96720 Bldgs/Bldg Add.& Improve Expr P	34,734	0	0	34,734
96730 Machinery & Equipment Expens P	11,149	0	487	10,662

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:16 1010-30100 Sheriff's Office

Description	Amount	General Admin	Courthouse Security	General Government
96740 Office Equip.& Furn. Expense S	973	87	76	810
96750 Vehicle Expense P	0	0	0	0
96751 Vehicle Equipment Expense P	0	0	0	0
96760 Audio/Visual Expense S	0	0	0	0
97900 Machinery & Equipment P	0	0	0	0
Gun & Taser Expense S	0	0	0	0
Subtotal - Services & Supplies	1,569,081	10,352	9,479	1,534,060
Department Cost Total	5,729,118	383,923	333,961	4,996,042
Adjustments to Cost				
Termination Pay Sick & Vacation D	(10,368)	0	0	0
95505 Bad Debts/Write Offs D	(4,823)	0	0	0
Subtotal - Adjustments	(15,191)	0	0	0
Total Costs After Adjustments	5,713,927	383,923	333,961	4,996,042
General Admin Distribution		(383,923)	24,055	359,868
Grand Total	\$5,713,927		\$358,017	\$5,355,910
			not allocated	

**Bay County, MI
Cost Allocation Plan**

FY 2022
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff's Office

Department	First Incoming	Second Incoming	Courthouse Security	General Government
1 Law Enf Center	\$248,999	\$421	\$15,628	\$233,792
1 Storage Bldg	20	0	1	18
Subtotal - Building Depreciation	249,019	421	15,629	233,811
2 Equipment Depreciation	138,202	96	8,665	129,633
2 Telephone Equipment	749	1	47	703
Subtotal - Equipment Depreciation	138,951	96	8,712	130,335
3 Cash Receipts	8,219	2,961	700	10,479
3 Bank Reconciliation	8,588	2,988	725	10,850
Subtotal - 1010-25300 Treasurer	16,806	5,948	1,426	21,329
4 Annual Audit	3,924	1,579	345	5,157
Subtotal - 1010-10100 Board of Comm	3,924	1,579	345	5,157
5 Accounting	13,495	3,053	1,037	15,511
5 Payroll	71	15	5	80
5 Budgeting	1,708	340	128	1,919
5 Contract Serv.	205	54	16	242
Subtotal - 1010-19100 Accounting Dep	15,478	3,461	1,187	17,753
6 Payroll	21,995	3,388	1,590	23,793
6 Budgeting	158	24	11	170
Subtotal - 1010-20200 Payroll	22,153	3,412	1,602	23,963
7 Budgeting	2,209	687	181	2,715
7 Accts Payable	2,082	638	170	2,550
7 General Accounting	2,008	632	165	2,475
Subtotal - 1010-21200 Budget Departm	6,300	1,957	517	7,740
8 Admin Services	4,959	1,855	427	6,387
Subtotal - 1010-27200 Administrative S	4,959	1,855	427	6,387
9 Tech Support	58,586	8,148	4,181	62,553
9 Network/Server	84,678	10,782	5,981	89,479

**Bay County, MI
Cost Allocation Plan**

FY 2022
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff's Office

Department	First Incoming	Second Incoming	Courthouse Security	General Government
9 Specific Services	\$5,809	\$793	\$414	\$6,189
9 Direct Support	0	0	0	0
Subtotal - 1010-22800 Information Sys	149,073	19,724	10,576	158,220
10 Accounting	8,367	929	582	8,714
Subtotal - Financial System MUNIS	8,367	929	582	8,714
11 Purchasing	14,961	5,571	1,287	19,246
Subtotal - 1010-23300 Purchasing	14,961	5,571	1,287	19,246
12 Law Enforcement Center	344,226	47,699	24,557	367,368
12 Storage Building	5	1	0	6
12 Telephone Upgrade/Maintenance	0	0	0	0
Subtotal - 1010-26500 Buildings and G	344,231	47,699	24,557	367,373
13 Civil Counsel	13,379	1,058	905	13,533
Subtotal - 1010-26600 Corporation Cou	13,379	1,058	905	13,533
14 Human Resources	22,520	2,421	1,563	23,378
14 Labor Relations	841	90	58	872
14 Education and Training	863	93	60	896
Subtotal - 1010-27000 Personnel & Err	24,224	2,603	1,681	25,146
15 Mail Services	300	72	23	348
15 Office Max Rebate	(106)	(28)	(8)	(126)
Subtotal - 1010-24900 Printing/Postage	193	44	15	223
18 Vehicle Maintenance	0	8,407	527	7,880
18 Law Enforcement Center	0	522	33	489
Subtotal - 1010-75112 Parks/Recreatio	0	8,929	559	8,369
19 General Liability	0	14,917	935	13,983
19 Police Prof	0	104,500	6,548	97,953
19 Vehicle Insurance	0	23,908	1,498	22,410
19 Property Other	0	18,917	1,185	17,732

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:16 1010-30100 Sheriff's Office

Department	First Incoming	Second Incoming	Courthouse Security	General Government
19 Law Enforcement Center	\$0	\$23,484	\$1,471	\$22,012
Subtotal - 1010-20300 Risk Manageme	0	185,727	11,637	174,089
20 Wellness Program	0	6,775	424	6,350
Subtotal - 1010-20350 Wellness Progræ	0	6,775	424	6,350
21 Current Retiree Fringe Benefits	0	253,397	15,877	237,520
21 Future Retiree Fringe Benefits	0	26	2	24
21 Term Payoff	0	20,223	1,267	18,956
Subtotal - 1010-20500 Retirees Health/	0	273,646	17,146	256,500
Total Incoming	1,012,018	571,435	99,214	1,484,239
C. Total Allocated		\$7,297,380	\$457,231	\$6,840,149
			6.27%	93.73%

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Courthouse Security Allocations

Dept:16 1010-30100 Sheriff's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-28300 Circuit Court	11,550	24.56%	\$103,508	\$0	\$103,508	\$8,794	\$112,302
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	24,699	0	24,699	2,098	26,797
28 1010-28600 District Court	10,193	21.68%	91,347	0	91,347	7,761	99,108
29 1010-28700 District Court Adult Probat	1,538	3.27%	13,783	0	13,783	1,171	14,954
31 1010-28900 & 2150 FOC	4,500	9.57%	40,328	0	40,328	3,426	43,754
33 1010-29200 Law Library	731	1.55%	6,551	0	6,551	557	7,108
35 1010-29400 Probate Court	7,181	15.27%	64,354	0	64,354	5,468	69,822
48 1010-296XX Prosecuting Attorney	6,140	13.06%	55,025	0	55,025	4,675	59,700
53 1010-27102 Department of Public Defe	1,452	3.09%	13,012	0	13,012	1,106	14,118
167 2740 Community Corrections Fund	112	0.24%	1,004	0	1,004	85	1,089
226 Other	872	1.85%	7,815	0	7,815	664	8,479
Subtotal	47,025	100.00%	421,427	0	421,427	35,804	457,231
Direct Bills					0		0
Total					\$421,427		\$457,231

Basis Units: Assigned Square Footage
Source: Buildings and Grounds

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:16 1010-30100 Sheriff's Office

Department	Courthouse Security	General Government	Total
23 1010-28300 Circuit Court	\$112,302	\$0	\$112,302
27 1010-28400 Circuit Court Adult Probati	26,797	0	26,797
28 1010-28600 District Court	99,108	0	99,108
29 1010-28700 District Court Adult Probat	14,954	0	14,954
31 1010-28900 & 2150 FOC	43,754	0	43,754
33 1010-29200 Law Library	7,108	0	7,108
35 1010-29400 Probate Court	69,822	0	69,822
48 1010-296XX Prosecuting Attorney	59,700	0	59,700
53 1010-27102 Department of Public Defe	14,118	0	14,118
167 2740 Community Corrections Fund	1,089	0	1,089
226 Other	8,479	0	8,479
Total	\$457,231	\$0	\$457,231

**1010-75110 Recreation & Facilities
Nature and Extent of Service**

The Recreation and Facilities Department initiates and coordinates recreational activities for Bay County while making special efforts to design programs which may enhance the development of youth in the community. It also helps to maintain the county facilities and grounds.

Expenditures within this department have been identified and are allocated as indicated below.

- **Administrative** - The Recreation & Facilities department provides administrative and managerial support for various departments. The cost of providing managerial support has been allocated to benefitting departments based on departmental wages assigned to benefitting departments.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

A. Department Costs

Dept:17 1010-75110 Recreation & Facilities

Description		Amount	General Admin	Administrativ e Support
Personnel Costs				
Salaries	S1	101,256	0	101,256
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	22,188	0	22,188
Subtotal - Personnel Costs		123,444	0	123,444
Services & Supplies Cost				
72700 Office Supplies	S	439	0	439
72800 Printing and Binding	S	0	0	0
72900 Postage	S	0	0	0
74200 Food Supplies	S	261	0	261
74800 Kitchen Supplies	S	0	0	0
79900 Other Supplies	S	67	0	67
80200 Contractual Services	S	147	0	147
81900 Consultants	S	0	0	0
82000 Memberships and Dues	S	157	0	157
85200 Telephone	S	198	0	198
86100 Conference Fees & Expenses	S	34	0	34
86500 State Travel Mileage	S	0	0	0
90000 Printing/Publishing/Advertisi	S	334	0	334
93100 Equipment Repair & Maintenanc	S	186	0	186
94600 Equipment Rental	S	28	0	28
94601 Equipment Rental-Copy Machir	S	119	0	119
Subtotal - Services & Supplies		1,968	0	1,968
Department Cost Total		125,413	0	125,413
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		125,413	0	125,413
General Admin Distribution			0	0
Grand Total		\$125,413		\$125,413

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:17 1010-75110 Recreation & Facilities

Department	First Incoming	Second Incoming	Administrativ e Support
2 Telephone Equipment	\$62	\$0	\$62
Subtotal - Equipment Depreciation	62	0	62
3 Bank Reconciliation	127	44	171
Subtotal - 1010-25300 Treasurer	127	44	171
4 Annual Audit	371	149	521
Subtotal - 1010-10100 Board of Comm	371	149	521
5 Accounting	1,278	289	1,567
5 Payroll	1	0	2
5 Budgeting	498	99	597
5 Contract Serv.	102	27	129
Subtotal - 1010-19100 Accounting Dep	1,879	415	2,295
6 Payroll	428	66	494
6 Budgeting	46	7	53
Subtotal - 1010-20200 Payroll	474	73	547
7 Budgeting	644	200	845
7 Accts Payable	52	16	68
7 General Accounting	190	60	250
Subtotal - 1010-21200 Budget Departm	887	276	1,163
8 Admin Services	97	36	133
Subtotal - 1010-27200 Administrative S	97	36	133
9 Tech Support	5,326	741	6,067
9 Network/Server	1,649	210	1,859
9 Direct Support	0	0	0
Subtotal - 1010-22800 Information Sys	6,975	951	7,926
10 Accounting	792	88	880
Subtotal - Financial System MUNIS	792	88	880
11 Purchasing	1,746	650	2,395

**Bay County, MI
Cost Allocation Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:17 1010-75110 Recreation & Facilities

Department	First Incoming	Second Incoming	Administrativ e Support
Subtotal - 1010-23300 Purchasing	\$1,746	\$650	\$2,395
12 Telephone Upgrade/Maintenance	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0
13 Civil Counsel	14,966	1,184	16,150
Subtotal - 1010-26600 Corporation Cot	14,966	1,184	16,150
14 Human Resources	439	47	486
14 Labor Relations	93	10	103
14 Education and Training	17	2	19
Subtotal - 1010-27000 Personnel & Em	549	59	608
19 General Liability	0	291	291
Subtotal - 1010-20300 Risk Manageme	0	291	291
20 Wellness Program	0	132	132
Subtotal - 1010-20350 Wellness Progræ	0	132	132
21 Current Retiree Fringe Benefits	0	4,130	4,130
21 Future Retiree Fringe Benefits	0	0	0
21 Term Payoff	0	909	909
Subtotal - 1010-20500 Retirees Health/	0	5,039	5,039
Total Incoming	28,925	9,388	38,313
C. Total Allocated		\$163,725	\$163,725
		100.00%	

**Bay County, MI
Cost Allocation Plan**

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Administrative Support Allocations

Dept:17 1010-75110 Recreation & Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	26,345.74	48.39%	\$74,680	\$0	\$74,680	\$0	\$74,680
15 1010-24900 Printing/Postage	878.19	1.61%	2,489	0	2,489	0	2,489
139 1010-75700 Community Center	7,025.53	12.90%	19,915	0	19,915	2,423	22,337
140 1010-75800 Swimming Pool	1,756.38	3.23%	4,979	0	4,979	606	5,584
142 1010-76150 Fairgrounds	878.19	1.61%	2,489	0	2,489	303	2,792
143 1010-762XX Civic Arena	12,294.68	22.58%	34,850	0	34,850	4,240	39,090
144 1010-76300 Pinconning Park	5,269.15	9.68%	14,936	0	14,936	1,817	16,753
Subtotal	54,447.86	100.00%	154,338	0	154,338	9,388	163,725
Direct Bills					0		0
Total					\$154,338		\$163,725

Basis Units: Wages by Department
Source: Time Study

Bay County, MI
Cost Allocation Plan

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Allocation Summary

Dept:17 1010-75110 Recreation & Facilities

Department	Administrative Support	Total
12 1010-26500 Buildings and Grounds	\$74,680	\$74,680
15 1010-24900 Printing/Postage	2,489	2,489
139 1010-75700 Community Center	22,337	22,337
140 1010-75800 Swimming Pool	5,584	5,584
142 1010-76150 Fairgrounds	2,792	2,792
143 1010-762XX Civic Arena	39,090	39,090
144 1010-76300 Pinconning Park	16,753	16,753
Total	\$163,725	\$163,725

**1010-75112 Parks/Recreation Maintenance
Nature and Extent of Service**

The Parks/Recreation Maintenance department provides for the maintenance and upkeep for County Parks. Additional responsibilities include periodic support for grounds maintenance and parking lot snow removal and salting.

Expenditures within this department have been identified and are allocated as indicated below.

- **Grounds Maintenance** - The cost of the periodic support provided to the ground's maintenance department has been identified within this function and has been directly allocated to the Buildings & Grounds Department.
- **Parking Lot** - Costs related to parking lot snow removal and salting have been identified within this function and have been allocated equally between the Buildings & Grounds department and Department 1010-26500 Pere Marquette.
- **Vehicle Repair** - Some vehicle maintenance is performed by the Parks/Recreation Maintenance department. The associated costs have been allocated to benefitting departments based on the number of departmental vehicles.
- **County Building** - The cost of periodic support for County Building maintenance has been allocated to benefitting departments based on usable square footage of occupant departments.
- **Courts Building** - The cost of periodic support for County Building maintenance has been allocated to benefitting departments based on usable square footage of occupant departments.
- **Law Enforcement Center** - The cost of periodic support for Law Enforcement Center maintenance has been allocated to benefitting departments based on usable square footage of occupant departments.
- **Maintenance Other Buildings** - Costs associated with the maintenance of buildings not identified above are identified within this function. Costs for the maintenance of these buildings are allocated to benefitting departments based on the dollar value of wages for benefitting departments.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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A. Department Costs

Dept:18 1010-75112 Parks/Recreation Maintenance

Description	Amount	General Admin	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings	
Personnel Costs										
Salaries	94,076	5,729	0	2,803	15,767	1,703	376	329	67,368	
<i>Salary % Split</i>		<i>6.09%</i>	<i>.00%</i>	<i>2.98%</i>	<i>16.76%</i>	<i>1.81%</i>	<i>.40%</i>	<i>.35%</i>	<i>71.61%</i>	
Benefits	42,331	2,578	0	1,261	7,095	766	169	148	30,313	
Subtotal - Personnel Costs	136,407	8,307	0	4,065	22,862	2,469	546	477	97,681	
Services & Supplies Cost										
71204 Termination Vacation Pay	0	0	0	0	0	0	0	0	0	
72200 Sick And Accident Insurance	0	0	0	0	0	0	0	0	0	
72301 Uniform Allowance	700	43	0	21	117	13	3	2	501	
72500 Unemployment Compensation	0	0	0	0	0	0	0	0	0	
74600 Uniform Purchases	481	29	0	14	81	9	2	2	344	
75000 Gas, Oil and Grease	2,438	148	0	73	409	44	10	9	1,746	
77800 Grounds Maintenance Supplies	237	14	0	7	40	4	1	1	170	
78100 Small Tools	223	14	0	7	37	4	1	1	160	
79900 Other Supplies	413	25	0	12	69	7	2	1	296	
92000 Public Utilities	6,293	383	0	188	1,055	114	25	22	4,507	
93100 Equipment Repair & Maintenance	2,152	131	0	64	361	39	9	8	1,541	
93200 Vehicle Repair & Maintenance	5,569	339	0	166	933	101	22	19	3,988	
93300 Bldg. Repair and Maintenance	372	23	0	11	62	7	1	1	266	
93600 Grounds Maintenance	130	8	0	4	22	2	1	0	93	
94000 Rentals / Leases	0	0	0	0	0	0	0	0	0	
97900 Machinery & Equipment	0	0	0	0	0	0	0	0	0	
96720 Bldgs/Bldg Add.& Improve Expr	0	0	0	0	0	0	0	0	0	
67104 Miscellaneous Revenues	(2,200)	(134)	0	(66)	(369)	(40)	(9)	(8)	(1,575)	
Subtotal - Services & Supplies	16,808	1,024	0	501	2,817	304	67	59	12,036	
Department Cost Total	153,216	9,331	0	4,566	25,679	2,773	613	536	109,718	
Adjustments to Cost										
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0	
Total Costs After Adjustments	153,216	9,331	0	4,566	25,679	2,773	613	536	109,718	
General Admin Distribution		(9,331)	0	296	1,665	180	40	35	7,115	
Grand Total	\$153,216		\$0	\$4,862	\$27,344	\$2,953	\$653	\$571	\$116,833	

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B. Incoming Costs - (Default Spread Expense%)

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	First Incoming	Second Incoming	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings
2 Telephone Equipment	\$62	\$0	\$0	\$2	\$11	\$1	\$0	\$0	\$48
Subtotal - Equipment Depreciation	62	0	0	2	11	1	0	0	48
3 Cash Receipts	11	4	0	0	3	0	0	0	12
3 Bank Reconciliation	374	130	0	16	90	10	2	2	384
Subtotal - 1010-25300 Treasurer	385	134	0	16	93	10	2	2	396
4 Annual Audit	439	177	0	20	110	12	3	2	469
Subtotal - 1010-10100 Board of Comm	439	177	0	20	110	12	3	2	469
5 Accounting	1,509	341	0	59	330	36	8	7	1,411
5 Payroll	4	1	0	0	1	0	0	0	3
5 Budgeting	534	106	0	20	114	12	3	2	488
5 Contract Serv.	716	188	0	29	161	17	4	3	689
Subtotal - 1010-19100 Accounting Dep	2,762	636	0	108	607	66	14	13	2,592
6 Payroll	1,092	168	0	40	225	24	5	5	961
6 Budgeting	49	7	0	2	10	1	0	0	43
Subtotal - 1010-20200 Payroll	1,142	176	0	42	235	25	6	5	1,005
7 Budgeting	690	215	0	29	162	17	4	3	690
7 Accts Payable	152	47	0	6	35	4	1	1	151
7 General Accounting	225	71	0	9	53	6	1	1	225
Subtotal - 1010-21200 Budget Departm	1,067	332	0	44	250	27	6	5	1,067
8 Admin Services	246	92	0	11	60	7	1	1	258
Subtotal - 1010-27200 Administrative S	246	92	0	11	60	7	1	1	258
9 Tech Support	592	82	0	21	120	13	3	3	514
9 Network/Server	4,206	536	0	150	846	91	20	18	3,616
Subtotal - 1010-22800 Information Syst	4,798	618	0	172	966	104	23	20	4,130
10 Accounting	936	104	0	33	186	20	4	4	793
Subtotal - Financial System MUNIS	936	104	0	33	186	20	4	4	793
12 Parks Maintenance	988	137	0	36	201	22	5	4	857

**Bay County, MI
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B. Incoming Costs - (Default Spread Expense%)

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	First Incoming	Second Incoming	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings
12 Snow Plowing *	\$12,926	\$1,791	\$0	\$14,717	\$0	\$0	\$0	\$0	\$0
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	13,913	1,928	0	14,752	201	22	5	4	857
14 Human Resources	1,119	120	0	39	221	24	5	5	945
14 Labor Relations	280	30	0	10	55	6	1	1	236
14 Education and Training	43	5	0	2	8	1	0	0	36
Subtotal - 1010-27000 Personnel & Err	1,442	155	0	51	285	31	7	6	1,217
19 General Liability	0	741	0	24	132	14	3	3	565
Subtotal - 1010-20300 Risk Manageme	0	741	0	24	132	14	3	3	565
20 Wellness Program	0	336	0	11	60	6	1	1	257
Subtotal - 1010-20350 Wellness Progræ	0	336	0	11	60	6	1	1	257
21 Current Retiree Fringe Benefits	0	13,828	0	439	2,468	267	59	52	10,545
21 Future Retiree Fringe Benefits	0	1	0	0	0	0	0	0	1
21 Term Payoff	0	1,135	0	36	202	22	5	4	865
Subtotal - 1010-20500 Retirees Health/	0	14,964	0	475	2,671	288	64	56	11,411
Total Incoming	27,192	20,393	0	15,760	5,866	633	140	122	25,063
C. Total Allocated		\$200,801	\$0	\$20,622	\$33,210	\$3,587	\$793	\$694	\$141,896
				10.27%	16.54%	1.79%	0.39%	0.35%	70.67%

**Bay County, MI
Cost Allocation Plan**

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Grounds Maintenance Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	100	100.00%	\$0	\$0	\$0	\$0	\$0
Subtotal	100	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Direct to Buildings and Grounds
Source: Employee Time Analysis

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Cost Allocation Plan**

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Parking Lot Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	50	50.00%	\$9,120	\$0	\$9,120	\$0	\$9,120
119 1010-58000 Pere Marquette Parking	50	50.00%	9,120	0	9,120	2,381	11,502
Subtotal	100	100.00%	18,240	0	18,240	2,381	20,622
Direct Bills					0		0
Total					\$18,240		\$20,622

Basis Units: Equal Distribution Between Serviced Lots

Source: Facilities

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Vehicle Maintenance Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1010-27200 Administrative Services	5	3.91%	\$1,168	\$0	\$1,168	\$0	\$1,168
12 1010-26500 Buildings and Grounds	16	12.50%	3,736	0	3,736	0	3,736
16 1010-30100 Sheriff's Office	36	28.13%	8,407	0	8,407	0	8,407
23 1010-28300 Circuit Court	1	0.78%	234	0	234	47	280
34 1010-28299 Jury/Judicial Council	1	0.78%	234	0	234	47	280
54 1010-44200 Drain Commissioner	6	4.69%	1,401	0	1,401	281	1,682
79 1010-31500 Secondary Road Patrol	7	5.47%	1,635	0	1,635	327	1,962
91 1010-31600 Secondary Road Patrol Gr	2	1.56%	467	0	467	94	561
103 1010-33101 Marine Safety	1	0.78%	234	0	234	47	280
118 1010-43000 Animal Services & Adoptic	5	3.91%	1,168	0	1,168	234	1,401
135 1010-75100 Recreation/Parks Departm	1	0.78%	234	0	234	47	280
143 1010-762XX Civic Arena	3	2.34%	701	0	701	140	841
150 2210 Health Dept - Dist Health	4	3.13%	934	0	934	187	1,121
153 2380 Gypsy Moth Control Fund	1	0.78%	234	0	234	47	280
154 2400 Mosquito Control Fund	35	27.34%	8,173	0	8,173	1,637	9,810
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.78%	234	0	234	47	280
192 5090-75600 Public Golf Course	1	0.78%	234	0	234	47	280
217 8010 Drain	2	1.56%	467	0	467	94	561
Subtotal	128	100.00%	29,890	0	29,890	3,320	33,210
Direct Bills					0		0
Total					\$29,890		\$33,210

Basis Units: Number of Departmental Vehicles

Source: Fixed Assets

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Cost Allocation Plan**

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County Building Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$153	\$0	\$153	\$0	\$153
4 1010-10100 Board of Commissioners	4,434	9.70%	313	0	313	0	313
5 1010-19100 Accounting Department	2,715	5.94%	192	0	192	0	192
6 1010-20200 Payroll	1,045	2.29%	74	0	74	0	74
7 1010-21200 Budget Department	987	2.16%	70	0	70	0	70
8 1010-27200 Administrative Services	435	0.95%	31	0	31	0	31
9 1010-22800 Information Systems Divis	3,210	7.02%	227	0	227	0	227
11 1010-23300 Purchasing	428	0.94%	30	0	30	0	30
12 1010-26500 Buildings and Grounds	1,282	2.80%	91	0	91	0	91
13 1010-26600 Corporation Counsel	392	0.86%	28	0	28	0	28
14 1010-27000 Personnel & Employee Re	1,929	4.22%	136	0	136	0	136
15 1010-24900 Printing/Postage	838	1.83%	59	0	59	0	59
38 1010-17100 County Executive	2,505	5.48%	177	0	177	35	212
39 1010-21500 Clerk	4,698	10.28%	332	0	332	65	397
45 1010-25700 Equalization Department	697	1.52%	49	0	49	10	59
50 1010-71100 Register of Deeds	1,869	4.09%	132	0	132	26	158
54 1010-44200 Drain Commissioner	1,912	4.18%	135	0	135	27	161
59 1010-24501 County Survey/Remonum	56	0.12%	4	0	4	1	5
70 1010-71000 M.S.U. Extension	2,492	5.45%	176	0	176	35	210
71 1010-71800 Environmental Affairs	601	1.31%	42	0	42	8	51
76 1010-28800 Geographic Information S	254	0.56%	18	0	18	4	21
133 1010-72101 Transportation Planning	508	1.11%	36	0	36	7	43
153 2380 Gypsy Moth Control Fund	605	1.32%	43	0	43	8	51
168 2760 Department On Aging Fund	4,322	9.45%	305	0	305	60	365
186 2930 Soldier's Relief	1,469	3.21%	104	0	104	20	124
201 6770 Self-Insurance Fund-WC/UC/S&A	98	0.21%	7	0	7	1	8
212 7310-27400 Retirement System Fund	736	1.61%	52	0	52	10	62
226 Other	3,043	6.66%	215	0	215	42	257
Subtotal	45,722	100.00%	3,228	0	3,228	359	3,587
Direct Bills					0		0
Total					\$3,228		\$3,587

Basis Units: Assigned Square Footage
Source:

**Bay County, MI
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Courts Facility Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-28300 Circuit Court	11,550	24.56%	\$175	\$0	\$175	\$19	\$195
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	42	0	42	5	46
28 1010-28600 District Court	10,193	21.68%	155	0	155	17	172
29 1010-28700 District Court Adult Probat	1,538	3.27%	23	0	23	3	26
31 1010-28900 & 2150 FOC	4,500	9.57%	68	0	68	8	76
33 1010-29200 Law Library	731	1.55%	11	0	11	1	12
35 1010-29400 Probate Court	7,181	15.27%	109	0	109	12	121
48 1010-296XX Prosecuting Attorney	6,140	13.06%	93	0	93	10	103
53 1010-27102 Department of Public Defe	1,452	3.09%	22	0	22	2	24
167 2740 Community Corrections Fund	112	0.24%	2	0	2	0	2
226 Other	872	1.85%	13	0	13	1	15
Subtotal	47,025	100.00%	713	0	713	79	793
Direct Bills					0		0
Total					\$713		\$793

Basis Units: Assigned Square Footage
Source:

**Bay County, MI
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Law Enforcement Center Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	57,414	83.64%	\$522	\$0	\$522	\$0	\$522
200 5950 Commissary Fund	288	0.42%	3	0	3	2	4
225 Bay City Department of Public Safety	10,939	15.94%	99	0	99	68	167
Subtotal	68,641	100.00%	624	0	624	69	694
Direct Bills					0		0
Total					\$624		\$694

Basis Units: Assigned Square Footage
Source:

**Bay County, MI
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Maintenance Other Buildings Allocations

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 1010-27300 Building Authority	139.55	0.18%	\$227	\$0	\$227	\$25	\$252
135 1010-75100 Recreation/Parks Departm	36,899.51	46.98%	60,000	0	60,000	6,664	66,664
139 1010-75700 Community Center	4,092.37	5.21%	6,654	0	6,654	739	7,393
142 1010-76150 Fairgrounds	23,857.62	30.38%	38,794	0	38,794	4,309	43,102
143 1010-762XX Civic Arena	631.30	0.80%	1,027	0	1,027	114	1,141
144 1010-76300 Pinconning Park	1,329.07	1.69%	2,161	0	2,161	240	2,401
150 2210 Health Dept - Dist Health	944.02	1.20%	1,535	0	1,535	170	1,706
152 2340 Animal Service Adoption Millage	271.21	0.35%	441	0	441	49	490
154 2400 Mosquito Control Fund	4,139.24	5.27%	6,731	0	6,731	748	7,478
158 2610 911 Service Fund	263.32	0.34%	428	0	428	48	476
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1,154.63	1.47%	1,877	0	1,877	209	2,086
192 5090-75600 Public Golf Course	3,109.13	3.96%	5,056	0	5,056	562	5,617
226 Other	1,710.28	2.18%	2,781	0	2,781	309	3,090
Subtotal	78,541.25	100.00%	127,712	0	127,712	14,185	141,896
Direct Bills					0		0
Total					\$127,712		\$141,896

Basis Units: Dollar Value of Wages
Source: Time Study

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings	Total
3 1010-25300 Treasurer	\$0	\$0	\$0	\$153	\$0	\$0	\$0	\$153
4 1010-10100 Board of Commissioners	0	0	0	313	0	0	0	313
5 1010-19100 Accounting Department	0	0	0	192	0	0	0	192
6 1010-20200 Payroll	0	0	0	74	0	0	0	74
7 1010-21200 Budget Department	0	0	0	70	0	0	0	70
8 1010-27200 Administrative Services	0	0	1,168	31	0	0	0	1,198
9 1010-22800 Information Systems Divis	0	0	0	227	0	0	0	227
11 1010-23300 Purchasing	0	0	0	30	0	0	0	30
12 1010-26500 Buildings and Grounds	0	9,120	3,736	91	0	0	0	12,947
13 1010-26600 Corporation Counsel	0	0	0	28	0	0	0	28
14 1010-27000 Personnel & Employee Re	0	0	0	136	0	0	0	136
15 1010-24900 Printing/Postage	0	0	0	59	0	0	0	59
16 1010-30100 Sheriff's Office	0	0	8,407	0	0	522	0	8,929
22 1010-27300 Building Authority	0	0	0	0	0	0	252	252
23 1010-28300 Circuit Court	0	0	280	0	195	0	0	475
27 1010-28400 Circuit Court Adult Probati	0	0	0	0	46	0	0	46
28 1010-28600 District Court	0	0	0	0	172	0	0	172
29 1010-28700 District Court Adult Probat	0	0	0	0	26	0	0	26
31 1010-28900 & 2150 FOC	0	0	0	0	76	0	0	76
33 1010-29200 Law Library	0	0	0	0	12	0	0	12
34 1010-28299 Jury/Judicial Council	0	0	280	0	0	0	0	280
35 1010-29400 Probate Court	0	0	0	0	121	0	0	121
38 1010-17100 County Executive	0	0	0	212	0	0	0	212
39 1010-21500 Clerk	0	0	0	397	0	0	0	397
45 1010-25700 Equalization Department	0	0	0	59	0	0	0	59
48 1010-296XX Prosecuting Attorney	0	0	0	0	103	0	0	103
50 1010-71100 Register of Deeds	0	0	0	158	0	0	0	158
53 1010-27102 Department of Public Defe	0	0	0	0	24	0	0	24
54 1010-44200 Drain Commissioner	0	0	1,682	161	0	0	0	1,843
59 1010-24501 County Survey/Remonum	0	0	0	5	0	0	0	5
70 1010-71000 M.S.U. Extension	0	0	0	210	0	0	0	210
71 1010-71800 Environmental Affairs	0	0	0	51	0	0	0	51
76 1010-28800 Geographic Information Sy	0	0	0	21	0	0	0	21
79 1010-31500 Secondary Road Patrol	0	0	1,962	0	0	0	0	1,962
91 1010-31600 Secondary Road Patrol Gr	0	0	561	0	0	0	0	561
103 1010-33101 Marine Safety	0	0	280	0	0	0	0	280
118 1010-43000 Animal Services & Adoptic	0	0	1,401	0	0	0	0	1,401
119 1010-58000 Pere Marquette Parking	0	11,502	0	0	0	0	0	11,502
133 1010-72101 Transportation Planning	0	0	0	43	0	0	0	43
135 1010-75100 Recreation/Parks Departar	0	0	280	0	0	0	66,664	66,945
139 1010-75700 Community Center	0	0	0	0	0	0	7,393	7,393

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:18 1010-75112 Parks/Recreation Maintenance

Department	Grounds Maintenance	Parking Lot	Vehicle Maintenance	County Building	Courts Facility	Law Enforcement Center	Maintenance Other Buildings	Total
142 1010-76150 Fairgrounds	\$0	\$0	\$0	\$0	\$0	\$0	\$43,102	\$43,102
143 1010-762XX Civic Arena	0	0	841	0	0	0	1,141	1,981
144 1010-76300 Pinconning Park	0	0	0	0	0	0	2,401	2,401
150 2210 Health Dept - Dist Health	0	0	1,121	0	0	0	1,706	2,827
152 2340 Animal Service Adoption Millage	0	0	0	0	0	0	490	490
153 2380 Gypsy Moth Control Fund	0	0	280	51	0	0	0	331
154 2400 Mosquito Control Fund	0	0	9,810	0	0	0	7,478	17,288
158 2610 911 Service Fund	0	0	0	0	0	0	476	476
167 2740 Community Corrections Fund	0	0	0	0	2	0	0	2
168 2760 Department On Aging Fund	0	0	0	365	0	0	0	365
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	0	0	280	0	0	0	2,086	2,366
186 2930 Soldier's Relief	0	0	0	124	0	0	0	124
192 5090-75600 Public Golf Course	0	0	280	0	0	0	5,617	5,897
200 5950 Commissary Fund	0	0	0	0	0	4	0	4
201 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	8	0	0	0	8
212 7310-27400 Retirement System Fund	0	0	0	62	0	0	0	62
217 8010 Drain	0	0	561	0	0	0	0	561
225 Bay City Department of Public Safety	0	0	0	0	0	167	0	167
226 Other	0	0	0	257	15	0	3,090	3,362
Total	\$0	\$20,622	\$33,210	\$3,587	\$793	\$694	\$141,896	\$200,801

**1010-85100 Risk Management
Nature and Extent of Service**

Bay County purchases insurance to help protect the County's assets from losses deemed the responsibility of the County. The County's major policy is purchased through the Michigan Municipal Risk Management Association (MMRMA).

Costs for the premiums and deductibles are identified in this schedule including operating expenditures. In the period identified, a portion of the premium was charged to the Health Fund. For plan purposes, this direct charge has been added back to the premiums identified to fully account for the cost of the coverage. Premiums are allocated based on the type of coverage purchased.

Expenditures within this department have been identified and are allocated as indicated below.

- **General Liability** - The cost for the General Liability coverage is allocated on departmental FTEs. The Health Department's gross direct charge was credited within this function.
- **Police Professional** - The cost of professional liability insurance for the police department has been identified here and is allocated based on FTEs of covered departments.
- **Vehicles** - The cost of automobile insurance coverage is identified here and is allocated based on the number of insured vehicles by department.
- **Property** - The cost of coverage for property protection has been distributed based on the dollar value of the covered property. Single occupant buildings have been allocated based on property value. Costs for buildings that house multiple departments have been allocated based on usable square footage. The covered buildings include Specific Buildings, The County Building, Court Facility, Law Enforcement Center, and Central Dispatch.
- **Sewer** - The cost identified for sewer has been allocated directly to the Drain Fund.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:19 1010-20300 Risk Management

Description	Amount	General Admin	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center
Personnel Costs									
Salaries S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
82000 Memberships & Dues P	20	20	0	0	0	0	0	0	0
86100 Conference Fees & Expenses P	0	0	0	0	0	0	0	0	0
86500 State Travel Mileage P	348	348	0	0	0	0	0	0	0
95501 Claims/Settlements/Judgements P	320	320	0	0	0	0	0	0	0
96500 Insurance And Bonds P	503,389	0	127,156	173,518	76,968	46,966	23,861	15,806	25,421
96502 Self Ins Retent-Expense P	50,000	50,000	0	0	0	0	0	0	0
Health Department Insurance Adjustm P	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	554,076	50,687	127,156	173,518	76,968	46,966	23,861	15,806	25,421
Department Cost Total	554,076	50,687	127,156	173,518	76,968	46,966	23,861	15,806	25,421
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	554,076	50,687	127,156	173,518	76,968	46,966	23,861	15,806	25,421
General Admin Distribution		(50,687)	12,804	17,472	7,750	4,729	2,403	1,592	2,560
Grand Total	\$554,076		\$139,960	\$190,990	\$84,718	\$51,695	\$26,263	\$17,398	\$27,981

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:19 1010-20300 Risk Management

Description	Amount	Central Dispatch	Sewers
Personnel Costs			
Salaries S	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
82000 Memberships & Dues P	20	0	0
86100 Conference Fees & Expenses P	0	0	0
86500 State Travel Mileage P	348	0	0
95501 Claims/Settlements/Judgements P	320	0	0
96500 Insurance And Bonds P	503,389	1,661	12,031
96502 Self Ins Retent-Expense P	50,000	0	0
Health Department Insurance Adjustm P	0	0	0
Subtotal - Services & Supplies	554,076	1,661	12,031
Department Cost Total	554,076	1,661	12,031
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	554,076	1,661	12,031
General Admin Distribution		167	1,211
Grand Total	\$554,076	\$1,828	\$13,242

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:19 1010-20300 Risk Management

Department	First Incoming	Second Incoming	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch
2 Telephone Equipment	\$94	\$0	\$24	\$32	\$14	\$9	\$4	\$3	\$5	\$0
Subtotal - Equipment Depreciation	94	0	24	32	14	9	4	3	5	0
3 Cash Receipts	7	3	3	3	2	1	0	0	1	0
3 Bank Reconciliation	27	9	9	12	5	3	2	1	2	0
Subtotal - 1010-25300 Treasurer	34	12	12	16	7	4	2	1	2	0
4 Annual Audit	10	4	3	5	2	1	1	0	1	0
Subtotal - 1010-10100 Board of Comm	10	4	3	5	2	1	1	0	1	0
5 Accounting	33	7	10	14	6	4	2	1	2	0
5 Budgeting	107	21	32	44	20	12	6	4	6	0
5 Contract Serv.	920	241	293	400	178	108	55	36	59	4
Subtotal - 1010-19100 Accounting Dep	1,060	270	336	458	203	124	63	42	67	4
6 Budgeting	10	1	3	4	2	1	1	0	1	0
Subtotal - 1010-20200 Payroll	10	1	3	4	2	1	1	0	1	0
7 Budgeting	138	43	46	62	28	17	9	6	9	1
7 Accts Payable	11	3	4	5	2	1	1	0	1	0
7 General Accounting	5	2	2	2	1	1	0	0	0	0
Subtotal - 1010-21200 Budget Departm	154	48	51	70	31	19	10	6	10	1
10 Accounting	20	2	6	8	3	2	1	1	1	0
Subtotal - Financial System MUNIS	20	2	6	8	3	2	1	1	1	0
11 Purchasing	499	186	173	236	105	64	32	21	35	2
Subtotal - 1010-23300 Purchasing	499	186	173	236	105	64	32	21	35	2
12 Telephone Upgrade/Maintenance	0	0	0	0	0	0	0	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0	0	0	0	0	0	0	0
Total Incoming	1,880	523	607	828	367	224	114	75	121	8
C. Total Allocated		\$556,479	\$140,567	\$191,818	\$85,086	\$51,919	\$26,377	\$17,473	\$28,102	\$1,836
			25.26%	34.47%	15.29%	9.33%	4.74%	3.14%	5.05%	0.33%

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:19 1010-20300 Risk Management

Department	First Incoming	Second Incoming	Sewers
2 Telephone Equipment	\$94	\$0	\$2
Subtotal - Equipment Depreciation	94	0	2
3 Cash Receipts	7	3	0
3 Bank Reconciliation	27	9	1
Subtotal - 1010-25300 Treasurer	34	12	1
4 Annual Audit	10	4	0
Subtotal - 1010-10100 Board of Comm	10	4	0
5 Accounting	33	7	1
5 Budgeting	107	21	3
5 Contract Serv.	920	241	28
Subtotal - 1010-19100 Accounting Dep	1,060	270	32
6 Budgeting	10	1	0
Subtotal - 1010-20200 Payroll	10	1	0
7 Budgeting	138	43	4
7 Accts Payable	11	3	0
7 General Accounting	5	2	0
Subtotal - 1010-21200 Budget Departm	154	48	5
10 Accounting	20	2	1
Subtotal - Financial System MUNIS	20	2	1
11 Purchasing	499	186	16
Subtotal - 1010-23300 Purchasing	499	186	16
12 Telephone Upgrade/Maintenance	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0
Total Incoming	1,880	523	57
C. Total Allocated	\$556,479		\$13,300
			2.39%

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

General Liability Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6.05	1.25%	\$1,758	\$0	\$1,758	\$0	\$1,758
4 1010-10100 Board of Commissioners	11.19	2.32%	3,251	0	3,251	0	3,251
5 1010-19100 Accounting Department	6.27	1.30%	1,822	0	1,822	0	1,822
6 1010-20200 Payroll	2.11	0.44%	613	0	613	0	613
7 1010-21200 Budget Department	2.00	0.41%	581	0	581	0	581
9 1010-22800 Information Systems Divis	9.00	1.86%	2,615	0	2,615	0	2,615
11 1010-23300 Purchasing	1.00	0.21%	291	0	291	0	291
12 1010-26500 Buildings and Grounds	19.64	4.06%	5,707	0	5,707	0	5,707
13 1010-26600 Corporation Counsel	4.00	0.83%	1,162	0	1,162	0	1,162
14 1010-27000 Personnel & Employee Re	3.00	0.62%	872	0	872	0	872
16 1010-30100 Sheriff's Office	51.34	10.62%	14,917	0	14,917	0	14,917
17 1010-75110 Recreation & Facilities	1.00	0.21%	291	0	291	0	291
18 1010-75112 Parks/Recreation Mainten:	2.55	0.53%	741	0	741	0	741
20 1010-20350 Wellness Program	1.00	0.21%	291	0	291	0	291
23 1010-28300 Circuit Court	13.88	2.87%	4,033	0	4,033	5	4,038
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	291	0	291	0	291
25 1010-28331 Circuit-Adult Drug Court G	0.74	0.15%	215	0	215	0	215
26 1010-28341 Circuit Ct Blog Response I	1.00	0.21%	291	0	291	0	291
28 1010-28600 District Court	16.74	3.46%	4,864	0	4,864	6	4,870
29 1010-28700 District Court Adult Probat	5.99	1.24%	1,740	0	1,740	2	1,743
30 1010-28701 Dist.Ct OWI Treatment Oc	0.51	0.11%	148	0	148	0	148
31 1010-28900 & 2150 FOC	27.19	5.63%	7,900	0	7,900	10	7,910
34 1010-28299 Jury/Judicial Council	1.00	0.21%	291	0	291	0	291
35 1010-29400 Probate Court	12.42	2.57%	3,609	0	3,609	5	3,613
38 1010-17100 County Executive	2.00	0.41%	581	0	581	1	582
39 1010-21500 Clerk	3.99	0.83%	1,159	0	1,159	1	1,161
40 1010-22900 Community Outreach / Me	1.00	0.21%	291	0	291	0	291
45 1010-25700 Equalization Department	2.95	0.61%	857	0	857	1	858
46 1010-26200 Elections	0.15	0.03%	44	0	44	0	44
48 1010-296XX Prosecuting Attorney	14.97	3.10%	4,350	0	4,350	5	4,355
50 1010-71100 Register of Deeds	4.73	0.98%	1,374	0	1,374	2	1,376
53 1010-27102 Department of Public Defe	1.00	0.21%	291	0	291	0	291
54 1010-44200 Drain Commissioner	7.19	1.49%	2,089	0	2,089	3	2,092
71 1010-71800 Environmental Affairs	2.00	0.41%	581	0	581	1	582
76 1010-28800 Geographic Information Sy	1.74	0.36%	506	0	506	1	506
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	291	0	291	0	291
79 1010-31500 Secondary Road Patrol	22.69	4.69%	6,593	0	6,593	8	6,601
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	1.23%	1,732	0	1,732	2	1,734
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	291	0	291	0	291
83 1010-31505 2nd Rd Patr-Williams Twp	2.00	0.41%	581	0	581	1	582
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.41%	581	0	581	1	582
85 1010-31507 2nd Rd Patrol - City of	0.17	0.04%	49	0	49	0	49

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

General Liability Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	1.83	0.38%	\$532	\$0	\$532	\$1	\$532
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	0.21%	291	0	291	0	291
92 1010-31681 Road Patrol Grant Oct-De	1.96	0.41%	570	0	570	1	570
102 1010-33100 Marine Law Enforcement (	0.61	0.13%	177	0	177	0	177
113 1010-42600 Off of Emerg Serv-Civil	0.99	0.20%	288	0	288	0	288
118 1010-43000 Animal Services & Adoptic	1.13	0.23%	328	0	328	0	329
135 1010-75100 Recreation/Parks Departm	1.53	0.32%	445	0	445	1	445
139 1010-75700 Community Center	3.84	0.79%	1,116	0	1,116	1	1,117
140 1010-75800 Swimming Pool	0.12	0.02%	35	0	35	0	35
143 1010-762XX Civic Arena	5.79	1.20%	1,682	0	1,682	2	1,684
144 1010-76300 Pinconning Park	3.42	0.71%	994	0	994	1	995
150 2210 Health Dept - Dist Health	41.04	8.49%	11,925	(46,103)	(34,178)	15	(34,163)
151 2210-605XX Bioterrorism	2.00	0.41%	581	0	581	1	582
152 2340 Animal Service Adoption Millage	5.99	1.24%	1,740	0	1,740	2	1,743
153 2380 Gypsy Moth Control Fund	1.84	0.38%	535	0	535	1	535
154 2400 Mosquito Control Fund	13.70	2.83%	3,981	0	3,981	5	3,986
157 2600 Indigent Defense Fund	12.48	2.58%	3,626	0	3,626	5	3,631
158 2610 911 Service Fund	21.94	4.54%	6,375	0	6,375	8	6,383
159 2630 Concealed Pistol Licensing Fd	0.37	0.08%	108	0	108	0	108
167 2740 Community Corrections Fund	2.59	0.54%	753	0	753	1	753
168 2760 Department On Aging Fund	41.90	8.67%	12,175	0	12,175	15	12,190
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.68	4.28%	6,009	0	6,009	8	6,016
178 2920-66400 In-Home Care-Intensive P	1.00	0.21%	291	0	291	0	291
179 2920-66401 Youth & Family Support S	3.36	0.70%	976	0	976	1	978
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	581	0	581	1	582
183 2920-75105 Juv.Gender Specific Servi	1.98	0.41%	575	0	575	1	576
186 2930 Soldier's Relief	1.46	0.30%	424	0	424	1	425
192 5090-75600 Public Golf Course	3.67	0.76%	1,066	0	1,066	1	1,068
194 5090-75602 Public Golf Course-Club	4.48	0.93%	1,302	0	1,302	2	1,303
197 5180 Delq Prop Tax Foreclosure	0.46	0.10%	134	0	134	0	134
212 7310-27400 Retirement System Fund	1.00	0.21%	291	0	291	0	291
Subtotal	483.32	100.00%	140,434	(46,103)	94,331	132	94,464
Direct Bills					46,103		46,103
Total					\$140,434		\$140,567

Basis Units: FTEs
Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Police Prof Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	51.34	54.53%	\$104,500	\$0	\$104,500	\$0	\$104,500
77 1010-31100 Circuit Court Warrant Offic	1.00	1.06%	2,035	0	2,035	4	2,040
79 1010-31500 Secondary Road Patrol	22.69	24.10%	46,184	0	46,184	96	46,280
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	6.33%	12,131	0	12,131	25	12,156
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	1.06%	2,035	0	2,035	4	2,040
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	2.12%	4,071	0	4,071	8	4,079
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	2.12%	4,071	0	4,071	8	4,079
85 1010-31507 2nd Rd Patrol - City of	0.17	0.18%	346	0	346	1	347
86 1010-31508 2nd Road Patrol-Pinconni	1.83	1.94%	3,725	0	3,725	8	3,733
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	1.06%	2,035	0	2,035	4	2,040
92 1010-31681 Road Patrol Grant Oct-De	1.96	2.08%	3,989	0	3,989	8	3,998
102 1010-33100 Marine Law Enforcement (	0.61	0.65%	1,242	0	1,242	3	1,244
167 2740 Community Corrections Fund	2.59	2.75%	5,272	0	5,272	11	5,283
Subtotal	94.15	100.00%	191,638	0	191,638	180	191,818
Direct Bills					0		0
Total					\$191,638		\$191,818

Basis Units: Sheriff Office Employees
Source: Payroll Summary

**Bay County, MI
Cost Allocation Plan**

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Vehicle Insurance Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1010-27200 Administrative Services	5	3.91%	\$3,321	\$0	\$3,321	\$0	\$3,321
12 1010-26500 Buildings and Grounds	16	12.50%	10,626	0	10,626	0	10,626
16 1010-30100 Sheriff's Office	36	28.13%	23,908	0	23,908	0	23,908
23 1010-28300 Circuit Court	1	0.78%	664	0	664	1	665
34 1010-28299 Jury/Judicial Council	1	0.78%	664	0	664	1	665
54 1010-44200 Drain Commissioner	6	4.69%	3,985	0	3,985	7	3,991
79 1010-31500 Secondary Road Patrol	7	5.47%	4,649	0	4,649	8	4,657
91 1010-31600 Secondary Road Patrol Gr	2	1.56%	1,328	0	1,328	2	1,330
103 1010-33101 Marine Safety	1	0.78%	664	0	664	1	665
118 1010-43000 Animal Services & Adoptic	5	3.91%	3,321	0	3,321	6	3,326
135 1010-75100 Recreation/Parks Departm	1	0.78%	664	0	664	1	665
143 1010-762XX Civic Arena	3	2.34%	1,992	0	1,992	3	1,996
150 2210 Health Dept - Dist Health	4	3.13%	2,656	0	2,656	5	2,661
153 2380 Gypsy Moth Control Fund	1	0.78%	664	0	664	1	665
154 2400 Mosquito Control Fund	35	27.34%	23,244	0	23,244	39	23,283
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	1	0.78%	664	0	664	1	665
192 5090-75600 Public Golf Course	1	0.78%	664	0	664	1	665
217 8010 Drain	2	1.56%	1,328	0	1,328	2	1,330
Subtotal	128	100.00%	85,006	0	85,006	80	85,086
Direct Bills					0		0
Total					\$85,006		\$85,086

Basis Units: Number of Departmental Vehicles
Source: Vehicle Inventory

**Bay County, MI
Cost Allocation Plan**

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Property Other Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1010-26500 Buildings and Grounds	191,645	0.30%	\$154	\$0	\$154	\$0	\$154
16 1010-30100 Sheriff's Office	23,517,187	36.47%	18,917	0	18,917	0	18,917
60 1010-27303 Bldg Auth-MH Grp Home, I	306,815	0.48%	247	0	247	0	247
61 1010-27309 Bldg Auth-MH Grp Home, I	520,173	0.81%	418	0	418	1	419
62 1010-27310 Bldg Auth-MH Grp Home, I	430,599	0.67%	346	0	346	1	347
63 1010-27311 Bldg Auth-MH Grp Home, I	602,190	0.93%	484	0	484	1	485
64 1010-27312 Bldg Auth-MH Grp Home, I	525,568	0.82%	423	0	423	1	423
65 1010-27319 Bldg Auth-MH Grp Home, I	493,193	0.76%	397	0	397	1	397
66 1010-27320 Bldg Auth-MH Grp Home, I	361,530	0.56%	291	0	291	0	291
67 1010-27321 Bldg Auth-MH Grp Home, I	405,777	0.63%	326	0	326	0	327
68 1010-27322 Bldg Auth-MH Grp Home, I	515,856	0.80%	415	0	415	1	416
118 1010-43000 Animal Services & Adoptic	1,144,869	1.78%	921	0	921	1	922
139 1010-75700 Community Center	5,038,839	7.81%	4,053	0	4,053	6	4,059
142 1010-76150 Fairgrounds	2,512,479	3.90%	2,021	0	2,021	3	2,024
143 1010-762XX Civic Arena	12,161,754	18.86%	9,783	0	9,783	15	9,798
144 1010-76300 Pinconning Park	658,189	1.02%	529	0	529	1	530
150 2210 Health Dept - Dist Health	2,529,619	3.92%	2,035	0	2,035	3	2,038
154 2400 Mosquito Control Fund	2,425,695	3.76%	1,951	0	1,951	3	1,954
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	4,564,317	7.08%	3,672	0	3,672	5	3,677
192 5090-75600 Public Golf Course	205,047	0.32%	165	0	165	0	165
194 5090-75602 Public Golf Course-Club	1,479,457	2.29%	1,190	0	1,190	2	1,192
217 8010 Drain	725,505	1.13%	584	0	584	1	584
226 Other	3,166,942	4.91%	2,548	0	2,548	4	2,551
Subtotal	64,483,245	100.00%	51,871	0	51,871	49	51,919
Direct Bills					0		0
Total					\$51,871		\$51,919

Basis Units: Insured Property Values by Department
Source: Statement of Values

Bay County, MI
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County Building Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	2,162	4.73%	\$1,246	\$0	\$1,246	\$0	\$1,246
4 1010-10100 Board of Commissioners	4,434	9.70%	2,556	0	2,556	0	2,556
5 1010-19100 Accounting Department	2,715	5.94%	1,565	0	1,565	0	1,565
6 1010-20200 Payroll	1,045	2.29%	602	0	602	0	602
7 1010-21200 Budget Department	987	2.16%	569	0	569	0	569
8 1010-27200 Administrative Services	435	0.95%	251	0	251	0	251
9 1010-22800 Information Systems Divis	3,210	7.02%	1,850	0	1,850	0	1,850
11 1010-23300 Purchasing	428	0.94%	247	0	247	0	247
12 1010-26500 Buildings and Grounds	1,282	2.80%	739	0	739	0	739
13 1010-26600 Corporation Counsel	392	0.86%	226	0	226	0	226
14 1010-27000 Personnel & Employee Re	1,929	4.22%	1,112	0	1,112	0	1,112
15 1010-24900 Printing/Postage	838	1.83%	483	0	483	0	483
38 1010-17100 County Executive	2,505	5.48%	1,444	0	1,444	2	1,446
39 1010-21500 Clerk	4,698	10.28%	2,708	0	2,708	5	2,712
45 1010-25700 Equalization Department	697	1.52%	402	0	402	1	402
50 1010-71100 Register of Deeds	1,869	4.09%	1,077	0	1,077	2	1,079
54 1010-44200 Drain Commissioner	1,912	4.18%	1,102	0	1,102	2	1,104
59 1010-24501 County Survey/Remonum	56	0.12%	32	0	32	0	32
70 1010-71000 M.S.U. Extension	2,492	5.45%	1,436	0	1,436	2	1,439
71 1010-71800 Environmental Affairs	601	1.31%	346	0	346	1	347
76 1010-28800 Geographic Information S	254	0.56%	146	0	146	0	147
133 1010-72101 Transportation Planning	508	1.11%	293	0	293	0	293
153 2380 Gypsy Moth Control Fund	605	1.32%	349	0	349	1	349
168 2760 Department On Aging Fund	4,322	9.45%	2,491	0	2,491	4	2,495
186 2930 Soldier's Relief	1,469	3.21%	847	0	847	1	848
201 6770 Self-Insurance Fund-WC/UC/S&A	98	0.21%	56	0	56	0	57
212 7310-27400 Retirement System Fund	736	1.61%	424	0	424	1	425
226 Other	3,043	6.66%	1,754	0	1,754	3	1,757
Subtotal	45,722	100.00%	26,352	0	26,352	25	26,377
Direct Bills					0		0
Total					\$26,352		\$26,377

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Court Facility Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 1010-28300 Circuit Court	11,550	24.56%	\$4,288	\$0	\$4,288	\$4	\$4,292
27 1010-28400 Circuit Court Adult Probati	2,756	5.86%	1,023	0	1,023	1	1,024
28 1010-28600 District Court	10,193	21.68%	3,784	0	3,784	4	3,787
29 1010-28700 District Court Adult Probat	1,538	3.27%	571	0	571	1	571
31 1010-28900 & 2150 FOC	4,500	9.57%	1,671	0	1,671	2	1,672
33 1010-29200 Law Library	731	1.55%	271	0	271	0	272
35 1010-29400 Probate Court	7,181	15.27%	2,666	0	2,666	3	2,668
48 1010-296XX Prosecuting Attorney	6,140	13.06%	2,279	0	2,279	2	2,281
53 1010-27102 Department of Public Defe	1,452	3.09%	539	0	539	1	540
167 2740 Community Corrections Fund	112	0.24%	42	0	42	0	42
226 Other	872	1.85%	324	0	324	0	324
Subtotal	47,025	100.00%	17,457	0	17,457	16	17,473
Direct Bills					0		0
Total					\$17,457		\$17,473

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Cost Allocation Plan**

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Law Enforcement Center Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1010-30100 Sheriff's Office	57,414	83.64%	\$23,484	\$0	\$23,484	\$0	\$23,484
200 5950 Commissary Fund	288	0.42%	118	0	118	1	118
225 Bay City Department of Public Safety	10,939	15.94%	4,474	0	4,474	26	4,500
Subtotal	68,641	100.00%	28,076	0	28,076	26	28,102
Direct Bills					0		0
Total					\$28,076		\$28,102

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

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Central Dispatch Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 1010-42600 Off of Emerg Serv-Civil	162	3.24%	\$59	\$0	\$59	\$0	\$59
158 2610 911 Service Fund	4,838	96.76%	1,775	0	1,775	2	1,777
Subtotal	5,000	100.00%	1,835	0	1,835	2	1,836
Direct Bills					0		0
Total					\$1,835		\$1,836

Basis Units: Assigned Square Footage
Source: Buildings & Grounds

**Bay County, MI
Cost Allocation Plan**

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Sewers Allocations

Dept:19 1010-20300 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
217 8010 Drain	1	100.00%	\$13,287	\$0	\$13,287	\$13	\$13,300
Subtotal	1	100.00%	13,287	0	13,287	13	13,300
Direct Bills					0		0
Total					\$13,287		\$13,300

Basis Units: Direct allocation to Drain Fund
Source:

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Allocation Summary

Dept:19 1010-20300 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
0 Direct Billed	\$46,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,103
3 1010-25300 Treasurer	1,758	0	0	0	1,246	0	0	0	0	3,004
4 1010-10100 Board of Commissioners	3,251	0	0	0	2,556	0	0	0	0	5,807
5 1010-19100 Accounting Department	1,822	0	0	0	1,565	0	0	0	0	3,387
6 1010-20200 Payroll	613	0	0	0	602	0	0	0	0	1,215
7 1010-21200 Budget Department	581	0	0	0	569	0	0	0	0	1,150
8 1010-27200 Administrative Services	0	0	3,321	0	251	0	0	0	0	3,571
9 1010-22800 Information Systems Divis	2,615	0	0	0	1,850	0	0	0	0	4,465
11 1010-23300 Purchasing	291	0	0	0	247	0	0	0	0	537
12 1010-26500 Buildings and Grounds	5,707	0	10,626	154	739	0	0	0	0	17,225
13 1010-26600 Corporation Counsel	1,162	0	0	0	226	0	0	0	0	1,388
14 1010-27000 Personnel & Employee Re	872	0	0	0	1,112	0	0	0	0	1,983
15 1010-24900 Printing/Postage	0	0	0	0	483	0	0	0	0	483
16 1010-30100 Sheriff's Office	14,917	104,500	23,908	18,917	0	0	23,484	0	0	185,727
17 1010-75110 Recreation & Facilities	291	0	0	0	0	0	0	0	0	291
18 1010-75112 Parks/Recreation Mainten:	741	0	0	0	0	0	0	0	0	741
20 1010-20350 Wellness Program	291	0	0	0	0	0	0	0	0	291
23 1010-28300 Circuit Court	4,038	0	665	0	0	4,292	0	0	0	8,995
24 1010-28301 Circuit Court - SSSPP Gra	291	0	0	0	0	0	0	0	0	291
25 1010-28331 Circuit-Adult Drug Court G	215	0	0	0	0	0	0	0	0	215
26 1010-28341 Circuit Ct Blog Response I	291	0	0	0	0	0	0	0	0	291
27 1010-28400 Circuit Court Adult Probati	0	0	0	0	0	1,024	0	0	0	1,024
28 1010-28600 District Court	4,870	0	0	0	0	3,787	0	0	0	8,658
29 1010-28700 District Court Adult Probat	1,743	0	0	0	0	571	0	0	0	2,314
30 1010-28701 Dist.Ct OWI Treatment Oc	148	0	0	0	0	0	0	0	0	148
31 1010-28900 & 2150 FOC	7,910	0	0	0	0	1,672	0	0	0	9,582
33 1010-29200 Law Library	0	0	0	0	0	272	0	0	0	272
34 1010-28299 Jury/Judicial Council	291	0	665	0	0	0	0	0	0	956
35 1010-29400 Probate Court	3,613	0	0	0	0	2,668	0	0	0	6,282
38 1010-17100 County Executive	582	0	0	0	1,446	0	0	0	0	2,028
39 1010-21500 Clerk	1,161	0	0	0	2,712	0	0	0	0	3,873
40 1010-22900 Community Outreach / Me	291	0	0	0	0	0	0	0	0	291
45 1010-25700 Equalization Department	858	0	0	0	402	0	0	0	0	1,261
46 1010-26200 Elections	44	0	0	0	0	0	0	0	0	44
48 1010-296XX Prosecuting Attorney	4,355	0	0	0	0	2,281	0	0	0	6,637
50 1010-71100 Register of Deeds	1,376	0	0	0	1,079	0	0	0	0	2,455
53 1010-27102 Department of Public Defe	291	0	0	0	0	540	0	0	0	830
54 1010-44200 Drain Commissioner	2,092	0	3,991	0	1,104	0	0	0	0	7,187
59 1010-24501 County Survey/Remonum	0	0	0	0	32	0	0	0	0	32
60 1010-27303 Bldg Auth-MH Grp Home,f	0	0	0	247	0	0	0	0	0	247
61 1010-27309 Bldg Auth-MH Grp Home,z	0	0	0	419	0	0	0	0	0	419

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Allocation Summary

Dept:19 1010-20300 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
62 1010-27310 Bldg Auth-MH Grp Home, f	\$0	\$0	\$0	\$347	\$0	\$0	\$0	\$0	\$0	\$347
63 1010-27311 Bldg Auth-MH Grp Home, f	0	0	0	485	0	0	0	0	0	485
64 1010-27312 Bldg Auth-MH Grp Home, f	0	0	0	423	0	0	0	0	0	423
65 1010-27319 Bldg Auth-MH Grp Home, f	0	0	0	397	0	0	0	0	0	397
66 1010-27320 Bldg Auth-MH Grp Home, (	0	0	0	291	0	0	0	0	0	291
67 1010-27321 Bldg Auth-MH Grp Home, /	0	0	0	327	0	0	0	0	0	327
68 1010-27322 Bldg Auth-MH Grp Home, /	0	0	0	416	0	0	0	0	0	416
70 1010-71000 M.S.U. Extension	0	0	0	0	1,439	0	0	0	0	1,439
71 1010-71800 Environmental Affairs	582	0	0	0	347	0	0	0	0	929
76 1010-28800 Geographic Information Sy	506	0	0	0	147	0	0	0	0	653
77 1010-31100 Circuit Court Warrant Offic	291	2,040	0	0	0	0	0	0	0	2,331
79 1010-31500 Secondary Road Patrol	6,601	46,280	4,657	0	0	0	0	0	0	57,538
81 1010-31503 2nd Rd Patrol-Bangor Tw	1,734	12,156	0	0	0	0	0	0	0	13,890
82 1010-31504 2nd Rd Patr-Portsmouth	291	2,040	0	0	0	0	0	0	0	2,331
83 1010-31505 2nd Rd Ptrl-Williams Twp	582	4,079	0	0	0	0	0	0	0	4,661
84 1010-31506 2nd Rd Patrol-Monitor Tw	582	4,079	0	0	0	0	0	0	0	4,661
85 1010-31507 2nd Rd Patrol - City of	49	347	0	0	0	0	0	0	0	396
86 1010-31508 2nd Road Patrol-Pinconni	532	3,733	0	0	0	0	0	0	0	4,265
90 1010-31517 2nd Patrol-Frankenlust & b	291	2,040	0	0	0	0	0	0	0	2,331
91 1010-31600 Secondary Road Patrol Gr	0	0	1,330	0	0	0	0	0	0	1,330
92 1010-31681 Road Patrol Grant Oct-De	570	3,998	0	0	0	0	0	0	0	4,568
102 1010-33100 Marine Law Enforcement (	177	1,244	0	0	0	0	0	0	0	1,422
103 1010-33101 Marine Safety	0	0	665	0	0	0	0	0	0	665
113 1010-42600 Off of Emerg Serv-Civil	288	0	0	0	0	0	0	59	0	348
118 1010-43000 Animal Services & Adoptic	329	0	3,326	922	0	0	0	0	0	4,577
133 1010-72101 Transportation Planning	0	0	0	0	293	0	0	0	0	293
135 1010-75100 Recreation/Parks Depart	445	0	665	0	0	0	0	0	0	1,110
139 1010-75700 Community Center	1,117	0	0	4,059	0	0	0	0	0	5,176
140 1010-75800 Swimming Pool	35	0	0	0	0	0	0	0	0	35
142 1010-76150 Fairgrounds	0	0	0	2,024	0	0	0	0	0	2,024
143 1010-762XX Civic Arena	1,684	0	1,996	9,798	0	0	0	0	0	13,478
144 1010-76300 Pinconning Park	995	0	0	530	0	0	0	0	0	1,525
150 2210 Health Dept - Dist Health	(34,163)	0	2,661	2,038	0	0	0	0	0	(29,465)
151 2210-605XX Bioterrorism	582	0	0	0	0	0	0	0	0	582
152 2340 Animal Service Adoption Millage	1,743	0	0	0	0	0	0	0	0	1,743
153 2380 Gypsy Moth Control Fund	535	0	665	0	349	0	0	0	0	1,550
154 2400 Mosquito Control Fund	3,986	0	23,283	1,954	0	0	0	0	0	29,223
157 2600 Indigent Defense Fund	3,631	0	0	0	0	0	0	0	0	3,631
158 2610 911 Service Fund	6,383	0	0	0	0	0	0	1,777	0	8,160
159 2630 Concealed Pistol Licensing Fd	108	0	0	0	0	0	0	0	0	108
167 2740 Community Corrections Fund	753	5,283	0	0	0	42	0	0	0	6,078

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Allocation Summary

Dept:19 1010-20300 Risk Management

Department	General Liability	Police Prof	Vehicle Insurance	Property Other	County Building	Court Facility	Law Enforcement Center	Central Dispatch	Sewers	Total
168 2760 Department On Aging Fund	\$12,190	\$0	\$0	\$0	\$2,495	\$0	\$0	\$0	\$0	\$14,685
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	6,016	0	665	3,677	0	0	0	0	0	10,359
178 2920-66400 In-Home Care-Intensive P	291	0	0	0	0	0	0	0	0	291
179 2920-66401 Youth & Family Support S	978	0	0	0	0	0	0	0	0	978
182 2920-75104 Juv.Community Based Tre	582	0	0	0	0	0	0	0	0	582
183 2920-75105 Juv.Gender Specific Servi	576	0	0	0	0	0	0	0	0	576
186 2930 Soldier's Relief	425	0	0	0	848	0	0	0	0	1,273
192 5090-75600 Public Golf Course	1,068	0	665	165	0	0	0	0	0	1,898
194 5090-75602 Public Golf Course-Club	1,303	0	0	1,192	0	0	0	0	0	2,495
197 5180 Delq Prop Tax Foreclosure	134	0	0	0	0	0	0	0	0	134
200 5950 Commissary Fund	0	0	0	0	0	0	118	0	0	118
201 6770 Self-Insurance Fund-WC/UC/S&A	0	0	0	0	57	0	0	0	0	57
212 7310-27400 Retirement System Fund	291	0	0	0	425	0	0	0	0	716
217 8010 Drain	0	0	1,330	584	0	0	0	0	13,300	15,215
225 Bay City Department of Public Safety	0	0	0	0	0	0	4,500	0	0	4,500
226 Other	0	0	0	2,551	1,757	324	0	0	0	4,632
Total	\$140,567	\$191,818	\$85,086	\$51,919	\$26,377	\$17,473	\$28,102	\$1,836	\$13,300	\$556,479

**1010-85900 Wellness Program
Nature and Extent of Service**

Administrative costs for Bay County's employee and retiree wellness program are identified within this department.

Having the Wellness Center available for the Bay County Employees, Non-Medicare eligible Retirees, their spouses and their dependents are a significant out-of-pocket cost savings for them. They do not have to pay for office visit co-pays, select labs and generic prescriptions. Employees and retirees will realize cost savings by reducing claims by detecting chronic conditions early on. With Bay County being self-funded, it will see savings by reducing long-term claims with early detection and maintenance. Employees and retirees will be able to address chronic illnesses, such as diabetes, when they can be most effectively addressed.

In addition to treating patients, the Wellness Center offers diabetic education once a month and "lunch and learns" at the Bay County Building once a quarter for all Bay County employees and retirees. These are a way to keep people educated on various health topics. Education is key to early detection and will continue to be a priority.

Administrative costs for the wellness program have been allocated based on departmental FTEs.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:20 1010-20350 Wellness Program

Description		Amount	General Admin	Wellness Program
Personnel Costs				
Salaries	S1	42,117	0	42,117
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	11,535	0	11,535
Subtotal - Personnel Costs		53,652	0	53,652
Services & Supplies Cost				
Termination Vacation Pay	D	0	0	0
72700 Office Supplies	S	0	0	0
72800 Printing and Binding	S	491	0	491
72900 Postage	S	239	0	239
74200 Food Supplies	S	0	0	0
79900 Other Supplies	S	252	0	252
82000 Memberships & Dues	S	1,660	0	1,660
Subtotal - Services & Supplies		2,642	0	2,642
Department Cost Total		56,293	0	56,293
Adjustments to Cost				
Termination Vacation Pay	D	0	0	0
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		56,293	0	56,293
General Admin Distribution			0	0
Grand Total		\$56,293		\$56,293

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-20350 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
3 Cash Receipts	\$4	\$1	\$5
3 Bank Reconciliation	47	16	64
Subtotal - 1010-25300 Treasurer	51	18	69
4 Annual Audit	249	100	349
Subtotal - 1010-10100 Board of Comm	249	100	349
5 Accounting	856	194	1,049
5 Payroll	1	0	2
5 Budgeting	338	67	405
5 Contract Serv.	102	27	129
Subtotal - 1010-19100 Accounting Dep	1,297	288	1,585
6 Payroll	428	66	494
6 Budgeting	31	5	36
Subtotal - 1010-20200 Payroll	460	71	530
7 Budgeting	437	136	573
7 Accts Payable	19	6	25
7 General Accounting	127	40	167
Subtotal - 1010-21200 Budget Departm	584	182	766
8 Admin Services	97	36	133
Subtotal - 1010-27200 Administrative S	97	36	133
9 Tech Support	1,775	247	2,022
9 Network/Server	1,649	210	1,859
Subtotal - 1010-22800 Information Syst	3,425	457	3,882
10 Accounting	531	59	589
Subtotal - Financial System MUNIS	531	59	589
14 Human Resources	439	47	486
14 Education and Training	17	2	19
Subtotal - 1010-27000 Personnel & Em	455	49	504
15 Mail Services	47	11	59

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:20 1010-20350 Wellness Program

Department	First Incoming	Second Incoming	Wellness Program
Subtotal - 1010-24900 Printing/Postage	\$47	\$11	\$59
19 General Liability	291	0	291
Subtotal - 1010-20300 Risk Manageme	291	0	291
20 Wellness Program	0	132	132
Subtotal - 1010-20350 Wellness Progr	0	132	132
21 Term Payoff	0	538	538
Subtotal - 1010-20500 Retirees Health/	0	538	538
Total Incoming	7,486	1,941	9,427
C. Total Allocated		\$65,720	\$65,720
			100.00%

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Wellness Program Allocations

Dept:20 1010-20350 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	6.05	1.25%	\$798	\$0	\$798	\$0	\$798
4 1010-10100 Board of Commissioners	11.19	2.32%	1,477	0	1,477	0	1,477
5 1010-19100 Accounting Department	6.27	1.30%	827	0	827	0	827
6 1010-20200 Payroll	2.11	0.44%	278	0	278	0	278
7 1010-21200 Budget Department	2.00	0.41%	264	0	264	0	264
9 1010-22800 Information Systems Divis	9.00	1.86%	1,188	0	1,188	0	1,188
11 1010-23300 Purchasing	1.00	0.21%	132	0	132	0	132
12 1010-26500 Buildings and Grounds	19.64	4.06%	2,592	0	2,592	0	2,592
13 1010-26600 Corporation Counsel	4.00	0.83%	528	0	528	0	528
14 1010-27000 Personnel & Employee Re	3.00	0.62%	396	0	396	0	396
16 1010-30100 Sheriff's Office	51.34	10.62%	6,775	0	6,775	0	6,775
17 1010-75110 Recreation & Facilities	1.00	0.21%	132	0	132	0	132
18 1010-75112 Parks/Recreation Mainten:	2.55	0.53%	336	0	336	0	336
20 1010-20350 Wellness Program	1.00	0.21%	132	0	132	0	132
23 1010-28300 Circuit Court	13.88	2.87%	1,832	0	1,832	74	1,906
24 1010-28301 Circuit Court - SSSPP Gra	1.00	0.21%	132	0	132	5	137
25 1010-28331 Circuit-Adult Drug Court G	0.74	0.15%	98	0	98	4	102
26 1010-28341 Circuit Ct Blog Response I	1.00	0.21%	132	0	132	5	137
28 1010-28600 District Court	16.74	3.46%	2,209	0	2,209	89	2,298
29 1010-28700 District Court Adult Probat	5.99	1.24%	790	0	790	32	822
30 1010-28701 Dist.Ct OWI Treatment Oc	0.51	0.11%	67	0	67	3	70
31 1010-28900 & 2150 FOC	27.19	5.63%	3,588	0	3,588	145	3,733
34 1010-28299 Jury/Judicial Council	1.00	0.21%	132	0	132	5	137
35 1010-29400 Probate Court	12.42	2.57%	1,639	0	1,639	66	1,705
38 1010-17100 County Executive	2.00	0.41%	264	0	264	11	275
39 1010-21500 Clerk	3.99	0.83%	527	0	527	21	548
40 1010-22900 Community Outreach / Me	1.00	0.21%	132	0	132	5	137
45 1010-25700 Equalization Department	2.95	0.61%	389	0	389	16	405
46 1010-26200 Elections	0.15	0.03%	20	0	20	1	21
48 1010-296XX Prosecuting Attorney	14.97	3.10%	1,975	0	1,975	80	2,055
50 1010-71100 Register of Deeds	4.73	0.98%	624	0	624	25	649
53 1010-27102 Department of Public Defe	1.00	0.21%	132	0	132	5	137
54 1010-44200 Drain Commissioner	7.19	1.49%	949	0	949	38	987
71 1010-71800 Environmental Affairs	2.00	0.41%	264	0	264	11	275
76 1010-28800 Geographic Information Sy	1.74	0.36%	230	0	230	9	239
77 1010-31100 Circuit Court Warrant Offic	1.00	0.21%	132	0	132	5	137
79 1010-31500 Secondary Road Patrol	22.69	4.69%	2,994	0	2,994	121	3,115
81 1010-31503 2nd Rd Patrol-Bangor Tw	5.96	1.23%	786	0	786	32	818
82 1010-31504 2nd Rd Patr-Portsmouth	1.00	0.21%	132	0	132	5	137
83 1010-31505 2nd Rd Ptrl-Williams Twp	2.00	0.41%	264	0	264	11	275
84 1010-31506 2nd Rd Patrol-Monitor Tw	2.00	0.41%	264	0	264	11	275
85 1010-31507 2nd Rd Patrol - City of	0.17	0.04%	22	0	22	1	23

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Wellness Program Allocations

Dept:20 1010-20350 Wellness Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	1.83	0.38%	\$241	\$0	\$241	\$10	\$251
90 1010-31517 2nd Patrol-Frankenlust & t	1.00	0.21%	132	0	132	5	137
92 1010-31681 Road Patrol Grant Oct-De	1.96	0.41%	259	0	259	10	269
102 1010-33100 Marine Law Enforcement (	0.61	0.13%	80	0	80	3	84
113 1010-42600 Off of Emerg Serv-Civil	0.99	0.20%	131	0	131	5	136
118 1010-43000 Animal Services & Adoptic	1.13	0.23%	149	0	149	6	155
135 1010-75100 Recreation/Parks Departm	1.53	0.32%	202	0	202	8	210
139 1010-75700 Community Center	3.84	0.79%	507	0	507	21	527
140 1010-75800 Swimming Pool	0.12	0.02%	16	0	16	1	16
143 1010-762XX Civic Arena	5.79	1.20%	764	0	764	31	795
144 1010-76300 Pinconning Park	3.42	0.71%	451	0	451	18	470
150 2210 Health Dept - Dist Health	41.04	8.49%	5,416	0	5,416	219	5,635
151 2210-605XX Bioterrorism	2.00	0.41%	264	0	264	11	275
152 2340 Animal Service Adoption Millage	5.99	1.24%	790	0	790	32	822
153 2380 Gypsy Moth Control Fund	1.84	0.38%	243	0	243	10	253
154 2400 Mosquito Control Fund	13.70	2.83%	1,808	0	1,808	73	1,881
157 2600 Indigent Defense Fund	12.48	2.58%	1,647	0	1,647	67	1,714
158 2610 911 Service Fund	21.94	4.54%	2,895	0	2,895	117	3,012
159 2630 Concealed Pistol Licensing Fd	0.37	0.08%	49	0	49	2	51
167 2740 Community Corrections Fund	2.59	0.54%	342	0	342	14	356
168 2760 Department On Aging Fund	41.90	8.67%	5,529	0	5,529	224	5,753
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	20.68	4.28%	2,729	0	2,729	111	2,839
178 2920-66400 In-Home Care-Intensive P	1.00	0.21%	132	0	132	5	137
179 2920-66401 Youth & Family Support S	3.36	0.70%	443	0	443	18	461
182 2920-75104 Juv.Community Based Tre	2.00	0.41%	264	0	264	11	275
183 2920-75105 Juv.Gender Specific Servi	1.98	0.41%	261	0	261	11	272
186 2930 Soldier's Relief	1.46	0.30%	193	0	193	8	200
192 5090-75600 Public Golf Course	3.67	0.76%	484	0	484	20	504
194 5090-75602 Public Golf Course-Club	4.48	0.93%	591	0	591	24	615
197 5180 Delq Prop Tax Foreclosure	0.46	0.10%	61	0	61	2	63
212 7310-27400 Retirement System Fund	1.00	0.21%	132	0	132	5	137
Subtotal	483.32	100.00%	63,779	0	63,779	1,941	65,720
Direct Bills					0		0
Total					\$63,779		\$65,720

Basis Units: FTEs
Source:

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:20 1010-20350 Wellness Program

Department	Wellness Program	Total
3 1010-25300 Treasurer	\$798	\$798
4 1010-10100 Board of Commissioners	1,477	1,477
5 1010-19100 Accounting Department	827	827
6 1010-20200 Payroll	278	278
7 1010-21200 Budget Department	264	264
9 1010-22800 Information Systems Divis	1,188	1,188
11 1010-23300 Purchasing	132	132
12 1010-26500 Buildings and Grounds	2,592	2,592
13 1010-26600 Corporation Counsel	528	528
14 1010-27000 Personnel & Employee Re	396	396
16 1010-30100 Sheriff's Office	6,775	6,775
17 1010-75110 Recreation & Facilities	132	132
18 1010-75112 Parks/Recreation Mainten:	336	336
20 1010-20350 Wellness Program	132	132
23 1010-28300 Circuit Court	1,906	1,906
24 1010-28301 Circuit Court - SSSPP Gra	137	137
25 1010-28331 Circuit-Adult Drug Court G	102	102
26 1010-28341 Circuit Ct Blog Response I	137	137
28 1010-28600 District Court	2,298	2,298
29 1010-28700 District Court Adult Probat	822	822
30 1010-28701 Dist.Ct OWI Treatment Oc	70	70
31 1010-28900 & 2150 FOC	3,733	3,733
34 1010-28299 Jury/Judicial Council	137	137
35 1010-29400 Probate Court	1,705	1,705
38 1010-17100 County Executive	275	275
39 1010-21500 Clerk	548	548
40 1010-22900 Community Outreach / Me	137	137
45 1010-25700 Equalization Department	405	405
46 1010-26200 Elections	21	21
48 1010-296XX Prosecuting Attorney	2,055	2,055
50 1010-71100 Register of Deeds	649	649
53 1010-27102 Department of Public Defe	137	137
54 1010-44200 Drain Commissioner	987	987
71 1010-71800 Environmental Affairs	275	275
76 1010-28800 Geographic Information Sy	239	239
77 1010-31100 Circuit Court Warrant Offic	137	137
79 1010-31500 Secondary Road Patrol	3,115	3,115
81 1010-31503 2nd Rd Patrol-Bangor Tw	818	818
82 1010-31504 2nd Rd Patr-Portsmouth	137	137
83 1010-31505 2nd Rd Ptrl-Williams Twp	275	275
84 1010-31506 2nd Rd Patrol-Monitor Tw	275	275

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:20 1010-20350 Wellness Program

Department	Wellness Program	Total
85 1010-31507 2nd Rd Patrol - City of	\$23	\$23
86 1010-31508 2nd Road Patrol-Pinconni	251	251
90 1010-31517 2nd Patrol-Frankenlust & P	137	137
92 1010-31681 Road Patrol Grant Oct-De	269	269
102 1010-33100 Marine Law Enforcement (	84	84
113 1010-42600 Off of Emerg Serv-Civil	136	136
118 1010-43000 Animal Services & Adoptic	155	155
135 1010-75100 Recreation/Parks Departm	210	210
139 1010-75700 Community Center	527	527
140 1010-75800 Swimming Pool	16	16
143 1010-762XX Civic Arena	795	795
144 1010-76300 Pinconning Park	470	470
150 2210 Health Dept - Dist Health	5,635	5,635
151 2210-605XX Bioterrorism	275	275
152 2340 Animal Service Adoption Millage	822	822
153 2380 Gypsy Moth Control Fund	253	253
154 2400 Mosquito Control Fund	1,881	1,881
157 2600 Indigent Defense Fund	1,714	1,714
158 2610 911 Service Fund	3,012	3,012
159 2630 Concealed Pistol Licensing Fd	51	51
167 2740 Community Corrections Fund	356	356
168 2760 Department On Aging Fund	5,753	5,753
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	2,839	2,839
178 2920-66400 In-Home Care-Intensive P	137	137
179 2920-66401 Youth & Family Support S	461	461
182 2920-75104 Juv.Community Based Tre	275	275
183 2920-75105 Juv.Gender Specific Servi	272	272
186 2930 Soldier's Relief	200	200
192 5090-75600 Public Golf Course	504	504
194 5090-75602 Public Golf Course-Club	615	615
197 5180 Delq Prop Tax Foreclosure	63	63
212 7310-27400 Retirement System Fund	137	137
Total	\$65,720	\$65,720

**1010-87800 Retirees Health/Life Insurance
Nature and Extent of Service**

The cost for providing health care of retired employees and termination payoffs has been identified in this chapter.

- **Current Retiree Fringe Benefits** - 2 CFR, Part 200 allows for the recovery of retiree insurance, but only as an indirect cost. This function identifies the current cost of insuring current retirees. An adjustment was made in the amount of **\$465,900** to pool the cost of fringe benefits charged to select non-general fund departments that was originally identified within activity **71601 - Retirees Health Ins-General GP**. Direct Billing Credits are applied to non-general fund departments that have been directly billed for their portion of retiree insurance. These costs are allocated to benefitting departments based on the amount charged by the county for the number of covered employees identified in each department.
- **Future Retiree Fringe Benefits** - This function identifies the current amount paid to finance costs of future retirees. An adjustment is made in the amount of **\$872,920** for costs charged directly to County departments identified within activity **71603 - Retiree Health Care Contribution**. These costs are pooled together and are allocated to benefitting departments based on the amount charged by the county for the number covered employees identified in each department.
- **Termination Payoff** - Bay County awards sick and vacation payouts to employees upon their separation with the County. The payments are identified directly within the department's budget. 2 CFR, Part 200 allows for the recovery of sick and vacation payouts, but only as an indirect cost. For plan purposes, this Cost Center identifies the total amount of sick and vacation payouts paid by the county from accounts 71203 Termination Sick Pay and 71204 Termination Vacation Pay over the fiscal year and allocates both to departments based on the dollar value of wages by department. A direct billing credit is then applied to offset the amount paid by each department to adjust the amount of the actual payout. For plan purposes, the Friend of the Court and the Prosecutor costs are not offset by a direct billing credit as these departments do not claim this cost as a direct expense.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments. Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:21 1010-20500 Retirees Health/Life Insurance

Description	Amount	General Admin	Current Retiree Fringe	Future Retiree Fringe	Term Payoff
Personnel Costs					
Salaries S	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits S	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0
Services & Supplies Cost					
71601 Retirees Health Ins-General Gp P	1,306,393	0	1,306,393	0	0
71604 Retirees Health Ins-Sheriff Gp P	460,300	0	460,300	0	0
71601 Retiree Health Ins - Non-Genera P	465,900	0	465,900	0	0
71701 Retirees Life Insurance P	3,864	0	3,864	0	0
80102 Medicare Part D Services P	0	0	0	0	0
Termination Payoff P	263,447	0	0	0	263,447
Retiree Health Care Contribution Adjus P	872,920	0	0	872,920	0
Subtotal - Services & Supplies	3,372,824	0	2,236,458	872,920	263,447
Department Cost Total	3,372,824	0	2,236,458	872,920	263,447
Adjustments to Cost					
Subtotal - Adjustments	0	0	0	0	0
Total Costs After Adjustments	3,372,824	0	2,236,458	872,920	263,447
General Admin Distribution		0	0	0	0
Grand Total	\$3,372,824		\$2,236,458	\$872,920	\$263,447

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	First Incoming	Second Incoming	Current Retiree Fringe	Future Retiree Fringe	Term Payoff
4 Annual Audit	\$63	\$25	\$59	\$23	\$7
Subtotal - 1010-10100 Board of Comm	63	25	59	23	7
5 Accounting	217	49	176	69	21
5 Budgeting	53	11	42	17	5
5 Contract Serv.	307	80	257	100	30
Subtotal - 1010-19100 Accounting Dep	577	140	476	186	56
6 Budgeting	5	1	4	1	0
Subtotal - 1010-20200 Payroll	5	1	4	1	0
7 Budgeting	69	21	60	23	7
7 General Accounting	32	10	28	11	3
Subtotal - 1010-21200 Budget Departm	101	32	88	34	10
10 Accounting	134	15	99	39	12
Subtotal - Financial System MUNIS	134	15	99	39	12
Total Incoming	881	213	725	283	85
C. Total Allocated					
	\$3,373,918	\$2,237,183	\$873,203	\$263,532	
		66.31%	25.88%	7.81%	

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Current Retiree Fringe Benefits Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	16,188.12	1.85%	\$41,485	\$0	\$41,485	\$0	\$41,485
5 1010-19100 Accounting Department	6,867.12	0.79%	17,598	0	17,598	0	17,598
7 1010-21200 Budget Department	10,773.78	1.23%	27,610	0	27,610	0	27,610
8 1010-27200 Administrative Services	537.20	0.06%	1,377	0	1,377	0	1,377
9 1010-22800 Information Systems Divis	21,584.16	2.47%	55,314	0	55,314	0	55,314
11 1010-23300 Purchasing	5,396.04	0.62%	13,828	0	13,828	0	13,828
12 1010-26500 Buildings and Grounds	37,059.90	4.25%	94,974	0	94,974	0	94,974
13 1010-26600 Corporation Counsel	5,396.04	0.62%	13,828	0	13,828	0	13,828
14 1010-27000 Personnel & Employee Re	5,396.04	0.62%	13,828	0	13,828	0	13,828
15 1010-24900 Printing/Postage	23.33	0.00%	60	0	60	0	60
16 1010-30100 Sheriff's Office	98,878.49	11.33%	253,397	0	253,397	0	253,397
17 1010-75110 Recreation & Facilities	1,611.76	0.18%	4,130	0	4,130	0	4,130
18 1010-75112 Parks/Recreation Mainten:	5,396.04	0.62%	13,828	0	13,828	0	13,828
23 1010-28300 Circuit Court	31,343.42	3.59%	80,324	0	80,324	7	80,331
28 1010-28600 District Court	63,929.49	7.32%	163,833	0	163,833	14	163,847
29 1010-28700 District Court Adult Probat	27,187.74	3.11%	69,674	0	69,674	6	69,680
31 1010-28900 & 2150 FOC	48,564.36	5.56%	124,456	0	124,456	10	124,467
34 1010-28299 Jury/Judicial Council	4,856.54	0.56%	12,446	0	12,446	1	12,447
35 1010-29400 Probate Court	29,155.81	3.34%	74,718	0	74,718	6	74,724
38 1010-17100 County Executive	1,612.00	0.18%	4,131	0	4,131	0	4,131
39 1010-21500 Clerk	6,709.74	0.77%	17,195	0	17,195	1	17,197
45 1010-25700 Equalization Department	5,396.04	0.62%	13,828	0	13,828	1	13,830
48 1010-296XX Prosecuting Attorney	57,283.19	6.56%	146,800	0	146,800	12	146,813
50 1010-71100 Register of Deeds	16,188.12	1.85%	41,485	0	41,485	3	41,489
53 1010-27102 Department of Public Defe	2.61	0.00%	7	0	7	0	7
54 1010-44200 Drain Commissioner	9,712.82	1.11%	24,891	0	24,891	2	24,893
59 1010-24501 County Survey/Remonum	1,079.26	0.12%	2,766	0	2,766	0	2,766
71 1010-71800 Environmental Affairs	6,584.76	0.75%	16,875	0	16,875	1	16,876
77 1010-31100 Circuit Court Warrant Offic	5,396.04	0.62%	13,828	0	13,828	1	13,830
79 1010-31500 Secondary Road Patrol	54,778.07	6.28%	140,380	0	140,380	12	140,392
82 1010-31504 2nd Rd Patr-Portsmouth	4,208.30	0.48%	10,785	0	10,785	1	10,786
83 1010-31505 2nd Rd Patr-Williams Twp	3,536.96	0.41%	9,064	0	9,064	1	9,065
86 1010-31508 2nd Road Patrol-Pinconni	7,387.54	0.85%	18,932	0	18,932	2	18,934
88 1010-31510 Bangor Twps Schools & B	3,880.84	0.44%	9,945	0	9,945	1	9,946
89 1010-31516 2nd Rd.Pat-Bay City Schc	207.54	0.02%	532	0	532	0	532
90 1010-31517 2nd Patrol-Frankenlust & l	3,306.33	0.38%	8,473	0	8,473	1	8,474
92 1010-31681 Road Patrol Grant Oct-De	7,540.49	0.86%	19,324	0	19,324	2	19,326
93 1010-31700 Township Road Patrol	2,832.58	0.32%	7,259	0	7,259	1	7,260
98 1010-31905 Dre Drug Recogn.Expert C	18.58	0.00%	48	0	48	0	48
107 1010-33300 Operations Stone Garden	700.35	0.08%	1,795	0	1,795	0	1,795
108 1010-33301 Operation Stone Garden F	209.30	0.02%	536	0	536	0	536
109 1010-33302 Operation Stone Garden F	96.34	0.01%	247	0	247	0	247

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Current Retiree Fringe Benefits Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 1010-43000 Animal Services & Adoptic	16,188.12	1.85%	\$41,485	\$0	\$41,485	\$3	\$41,489
131 1010-69200 Center Ridge Arms Housir	415.08	0.05%	1,064	0	1,064	0	1,064
134 1010-72181 Trans. Planning - Oct.-Dec	1,681.94	0.19%	4,310	0	4,310	0	4,311
139 1010-75700 Community Center	5,268.98	0.60%	13,503	0	13,503	1	13,504
142 1010-76150 Fairgrounds	9.28	0.00%	24	0	24	0	24
143 1010-762XX Civic Arena	5,396.04	0.62%	13,828	0	13,828	1	13,830
150 2210 Health Dept - Dist Health	62,677.08	7.18%	160,623	(222,199)	(61,575)	13	(61,562)
153 2380 Gypsy Moth Control Fund	2,012.66	0.23%	5,158	0	5,158	0	5,158
154 2400 Mosquito Control Fund	11,304.80	1.30%	28,971	(17,708)	11,263	2	11,266
157 2600 Indigent Defense Fund	10,816.83	1.24%	27,720	0	27,720	2	27,723
158 2610 911 Service Fund	42,545.70	4.87%	109,032	(54,747)	54,285	9	54,294
159 2630 Concealed Pistol Licensing Fd	554.16	0.06%	1,420	0	1,420	0	1,420
160 2640 Local C.F.O. Training Fund	125.00	0.01%	320	0	320	0	320
168 2760 Department On Aging Fund	32,376.24	3.71%	82,971	(96,390)	(13,419)	7	(13,412)
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	29,007.28	3.32%	74,337	(50,689)	23,648	6	23,654
178 2920-66400 In-Home Care-Intensive P	1,647.32	0.19%	4,222	(11,248)	(7,026)	0	(7,026)
179 2920-66401 Youth & Family Support S	1,068.67	0.12%	2,739	(6,460)	(3,721)	0	(3,721)
180 2920-66402 Juvenile Drug Court	1,647.32	0.19%	4,222	0	4,222	0	4,222
181 2920-66500 Intensive Probation	15,591.50	1.79%	39,957	0	39,957	3	39,960
182 2920-75104 Juv.Community Based Tre	6,641.28	0.76%	17,020	0	17,020	1	17,021
183 2920-75105 Juv.Gender Specific Servi	5,396.04	0.62%	13,828	0	13,828	1	13,830
186 2930 Soldier's Relief	1,611.75	0.18%	4,130	0	4,130	0	4,131
192 5090-75600 Public Golf Course	0.00	0.00%	0	(6,460)	(6,460)	0	(6,460)
201 6770 Self-Insurance Fund-WC/UC/S&I	123.90	0.01%	318	0	318	0	318
Subtotal	872,920.15	100.00%	2,237,042	(465,900)	1,771,142	141	1,771,283
Direct Bills					465,900		465,900
Total					\$2,237,042		\$2,237,183

Basis Units: Actual Charges
Source: GL Detail

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Future Retiree Fringe Benefits Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-10100 Board of Commissioners	16,188.12	1.85%	\$16,192	\$(16,188)	\$4	\$0	\$4
5 1010-19100 Accounting Department	6,867.12	0.79%	6,869	(6,867)	2	0	2
7 1010-21200 Budget Department	10,773.78	1.23%	10,777	(10,774)	3	0	3
8 1010-27200 Administrative Services	537.20	0.06%	537	(537)	0	0	0
9 1010-22800 Information Systems Divis	21,584.16	2.47%	21,590	(21,584)	6	0	6
11 1010-23300 Purchasing	5,396.04	0.62%	5,397	(5,396)	1	0	1
12 1010-26500 Buildings and Grounds	37,059.90	4.25%	37,070	(37,060)	10	0	10
13 1010-26600 Corporation Counsel	5,396.04	0.62%	5,397	(5,396)	1	0	1
14 1010-27000 Personnel & Employee Re	5,396.04	0.62%	5,397	(5,396)	1	0	1
15 1010-24900 Printing/Postage	23.33	0.00%	23	(23)	0	0	0
16 1010-30100 Sheriff's Office	98,878.49	11.33%	98,904	(98,878)	26	0	26
17 1010-75110 Recreation & Facilities	1,611.76	0.18%	1,612	(1,612)	0	0	0
18 1010-75112 Parks/Recreation Mainten:	5,396.04	0.62%	5,397	(5,396)	1	0	1
23 1010-28300 Circuit Court	31,343.42	3.59%	31,352	(31,343)	8	3	11
28 1010-28600 District Court	63,929.49	7.32%	63,946	(63,929)	17	5	22
29 1010-28700 District Court Adult Probat	27,187.74	3.11%	27,195	(27,188)	7	2	9
31 1010-28900 & 2150 FOC	48,564.36	5.56%	48,577	(48,564)	13	4	17
34 1010-28299 Jury/Judicial Council	4,856.54	0.56%	4,858	(4,857)	1	0	2
35 1010-29400 Probate Court	29,155.81	3.34%	29,163	(29,156)	8	2	10
38 1010-17100 County Executive	1,612.00	0.18%	1,612	(1,612)	0	0	1
39 1010-21500 Clerk	6,709.74	0.77%	6,711	(6,710)	2	1	2
45 1010-25700 Equalization Department	5,396.04	0.62%	5,397	(5,396)	1	0	2
48 1010-296XX Prosecuting Attorney	57,283.19	6.56%	57,298	(57,283)	15	5	20
50 1010-71100 Register of Deeds	16,188.12	1.85%	16,192	(16,188)	4	1	6
53 1010-27102 Department of Public Defe	2.61	0.00%	3	(3)	0	0	0
54 1010-44200 Drain Commissioner	9,712.82	1.11%	9,715	(9,713)	3	1	3
59 1010-24501 County Survey/Remonum	1,079.26	0.12%	1,080	(1,079)	0	0	0
71 1010-71800 Environmental Affairs	6,584.76	0.75%	6,586	(6,585)	2	1	2
77 1010-31100 Circuit Court Warrant Offic	5,396.04	0.62%	5,397	(5,396)	1	0	2
79 1010-31500 Secondary Road Patrol	54,778.07	6.28%	54,792	(54,778)	14	5	19
82 1010-31504 2nd Rd Patr-Portsmouth	4,208.30	0.48%	4,209	(4,208)	1	0	1
83 1010-31505 2nd Rd Patr-Williams Twp	3,536.96	0.41%	3,538	(3,537)	1	0	1
86 1010-31508 2nd Road Patrol-Pinconni	7,387.54	0.85%	7,389	(7,388)	2	1	3
88 1010-31510 Bangor Twps Schools & B	3,880.84	0.44%	3,882	(3,881)	1	0	1
89 1010-31516 2nd Rd.Pat-Bay City Schc	207.54	0.02%	208	(208)	0	0	0
90 1010-31517 2nd Patrol-Frankenlust & l	3,306.33	0.38%	3,307	(3,306)	1	0	1
92 1010-31681 Road Patrol Grant Oct-De	7,540.49	0.86%	7,542	(7,540)	2	1	3
93 1010-31700 Township Road Patrol	2,832.58	0.32%	2,833	(2,833)	1	0	1
98 1010-31905 Dre Drug Recogn.Expert C	18.58	0.00%	19	(19)	0	0	0
107 1010-33300 Operations Stone Garden	700.35	0.08%	701	(700)	0	0	0
108 1010-33301 Operation Stone Garden F	209.30	0.02%	209	(209)	0	0	0
109 1010-33302 Operation Stone Garden F	96.34	0.01%	96	(96)	0	0	0

Bay County, MI
Cost Allocation Plan

FY 2022
10/26/2023

Future Retiree Fringe Benefits Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 1010-43000 Animal Services & Adoptic	16,188.12	1.85%	\$16,192	\$(16,188)	\$4	\$1	\$6
131 1010-69200 Center Ridge Arms Housir	415.08	0.05%	415	(415)	0	0	0
134 1010-72181 Trans. Planning - Oct.-Dec	1,681.94	0.19%	1,682	(1,682)	0	0	1
139 1010-75700 Community Center	5,268.98	0.60%	5,270	(5,269)	1	0	2
142 1010-76150 Fairgrounds	9.28	0.00%	9	(9)	0	0	0
143 1010-762XX Civic Arena	5,396.04	0.62%	5,397	(5,396)	1	0	2
150 2210 Health Dept - Dist Health	62,677.08	7.18%	62,693	(62,677)	16	5	22
153 2380 Gypsy Moth Control Fund	2,012.66	0.23%	2,013	(2,013)	1	0	1
154 2400 Mosquito Control Fund	11,304.80	1.30%	11,308	(11,305)	3	1	4
157 2600 Indigent Defense Fund	10,816.83	1.24%	10,820	(10,817)	3	1	4
158 2610 911 Service Fund	42,545.70	4.87%	42,557	(42,546)	11	4	15
159 2630 Concealed Pistol Licensing Fd	554.16	0.06%	554	(554)	0	0	0
160 2640 Local C.F.O. Training Fund	125.00	0.01%	125	(125)	0	0	0
168 2760 Department On Aging Fund	32,376.24	3.71%	32,385	(32,376)	8	3	11
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	29,007.28	3.32%	29,015	(29,007)	8	2	10
178 2920-66400 In-Home Care-Intensive P	1,647.32	0.19%	1,648	(1,647)	0	0	1
179 2920-66401 Youth & Family Support S	1,068.67	0.12%	1,069	(1,069)	0	0	0
180 2920-66402 Juvenile Drug Court	1,647.32	0.19%	1,648	(1,647)	0	0	1
181 2920-66500 Intensive Probation	15,591.50	1.79%	15,596	(15,592)	4	1	5
182 2920-75104 Juv.Community Based Tre	6,641.28	0.76%	6,643	(6,641)	2	1	2
183 2920-75105 Juv.Gender Specific Servi	5,396.04	0.62%	5,397	(5,396)	1	0	2
186 2930 Soldier's Relief	1,611.75	0.18%	1,612	(1,612)	0	0	1
201 6770 Self-Insurance Fund-WC/UC/S&A	123.90	0.01%	124	(124)	0	0	0
Subtotal	872,920.15	100.00%	873,148	(872,920)	228	55	283
Direct Bills					872,920		872,920
Total					\$873,148		\$873,203

Basis Units: Actual Charges
Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Term Payoff Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 1010-25300 Treasurer	318,186.33	1.25%	\$3,292	\$0	\$3,292	\$0	\$3,292
4 1010-10100 Board of Commissioners	287,843.48	1.13%	2,978	0	2,978	0	2,978
5 1010-19100 Accounting Department	409,290.09	1.61%	4,234	(25,941)	(21,707)	0	(21,707)
6 1010-20200 Payroll	133,865.86	0.53%	1,385	0	1,385	0	1,385
7 1010-21200 Budget Department	125,327.55	0.49%	1,297	0	1,297	0	1,297
9 1010-22800 Information Systems Divis	526,659.44	2.07%	5,448	0	5,448	0	5,448
11 1010-23300 Purchasing	54,324.10	0.21%	562	0	562	0	562
12 1010-26500 Buildings and Grounds	839,227.51	3.29%	8,682	0	8,682	0	8,682
13 1010-26600 Corporation Counsel	292,031.46	1.15%	3,021	0	3,021	0	3,021
14 1010-27000 Personnel & Employee Re	178,682.31	0.70%	1,849	0	1,849	0	1,849
16 1010-30100 Sheriff's Office	2,956,990.69	11.61%	30,591	(10,368)	20,223	0	20,223
17 1010-75110 Recreation & Facilities	87,819.12	0.34%	909	0	909	0	909
18 1010-75112 Parks/Recreation Mainten:	109,672.11	0.43%	1,135	0	1,135	0	1,135
20 1010-20350 Wellness Program	52,010.16	0.20%	538	0	538	0	538
23 1010-28300 Circuit Court	727,855.70	2.86%	7,530	(8,318)	(788)	1	(787)
24 1010-28301 Circuit Court - SSSPP Gra	52,315.42	0.21%	541	0	541	0	541
25 1010-28331 Circuit-Adult Drug Court G	36,960.96	0.15%	382	0	382	0	382
26 1010-28341 Circuit Ct Blog Response I	54,230.56	0.21%	561	0	561	0	561
28 1010-28600 District Court	856,539.55	3.36%	8,861	(19,144)	(10,283)	1	(10,282)
29 1010-28700 District Court Adult Probat	338,657.02	1.33%	3,503	0	3,503	0	3,504
30 1010-28701 Dist.Ct OWI Treatment Oc	31,822.56	0.12%	329	0	329	0	329
31 1010-28900 & 2150 FOC	1,287,312.32	5.05%	13,318	0	13,318	1	13,319
34 1010-28299 Jury/Judicial Council	101,200.27	0.40%	1,047	0	1,047	0	1,047
35 1010-29400 Probate Court	822,952.66	3.23%	8,514	(16,668)	(8,154)	1	(8,153)
38 1010-17100 County Executive	167,417.86	0.66%	1,732	0	1,732	0	1,732
39 1010-21500 Clerk	231,618.87	0.91%	2,396	(6,281)	(3,885)	0	(3,885)
40 1010-22900 Community Outreach / Me	54,260.90	0.21%	561	(186)	375	0	375
45 1010-25700 Equalization Department	177,438.30	0.70%	1,836	0	1,836	0	1,836
46 1010-26200 Elections	5,511.39	0.02%	57	0	57	0	57
48 1010-296XX Prosecuting Attorney	1,038,601.84	4.08%	10,745	0	10,745	1	10,745
50 1010-71100 Register of Deeds	256,005.53	1.01%	2,648	0	2,648	0	2,649
53 1010-27102 Department of Public Defe	78,761.16	0.31%	815	0	815	0	815
54 1010-44200 Drain Commissioner	424,179.38	1.67%	4,388	0	4,388	0	4,389
71 1010-71800 Environmental Affairs	126,470.31	0.50%	1,308	0	1,308	0	1,308
76 1010-28800 Geographic Information Sy	97,830.36	0.38%	1,012	0	1,012	0	1,012
77 1010-31100 Circuit Court Warrant Offic	67,182.43	0.26%	695	0	695	0	695
79 1010-31500 Secondary Road Patrol	1,676,633.79	6.58%	17,345	(91,305)	(73,960)	1	(73,959)
81 1010-31503 2nd Rd Patrol-Bangor Tw	318,285.81	1.25%	3,293	(1,358)	1,935	0	1,935
82 1010-31504 2nd Rd Patr-Portsmouth	68,917.12	0.27%	713	0	713	0	713
83 1010-31505 2nd Rd Ptrl-Williams Twp	149,130.68	0.59%	1,543	0	1,543	0	1,543
84 1010-31506 2nd Rd Patrol-Monitor Tw	136,694.93	0.54%	1,414	0	1,414	0	1,414
85 1010-31507 2nd Rd Patrol - City of	8,405.55	0.03%	87	0	87	0	87

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Term Payoff Allocations

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 1010-31508 2nd Road Patrol-Pinconni	133,597.38	0.52%	\$1,382	\$0	\$1,382	\$0	\$1,382
90 1010-31517 2nd Patrol-Frankenlust & t	69,434.90	0.27%	718	0	718	0	718
92 1010-31681 Road Patrol Grant Oct-De	137,372.71	0.54%	1,421	0	1,421	0	1,421
102 1010-33100 Marine Law Enforcement (	14,028.25	0.06%	145	0	145	0	145
113 1010-42600 Off of Emerg Serv-Civil	53,765.61	0.21%	556	0	556	0	556
118 1010-43000 Animal Services & Adoptic	68,315.58	0.27%	707	(2,793)	(2,087)	0	(2,086)
131 1010-69200 Center Ridge Arms Housir	0.00	0.00%	0	(11,179)	(11,179)	0	(11,179)
135 1010-75100 Recreation/Parks Departrr	34,984.76	0.14%	362	0	362	0	362
139 1010-75700 Community Center	167,079.19	0.66%	1,728	0	1,728	0	1,729
140 1010-75800 Swimming Pool	2,616.95	0.01%	27	0	27	0	27
143 1010-762XX Civic Arena	205,785.48	0.81%	2,129	(4,770)	(2,641)	0	(2,641)
144 1010-76300 Pinconning Park	119,289.70	0.47%	1,234	0	1,234	0	1,234
150 2210 Health Dept - Dist Health	2,142,698.24	8.41%	22,167	(5,327)	16,840	2	16,841
151 2210-605XX Bioterrorism	115,227.24	0.45%	1,192	0	1,192	0	1,192
152 2340 Animal Service Adoption Millage	268,349.77	1.05%	2,776	0	2,776	0	2,776
153 2380 Gypsy Moth Control Fund	87,420.53	0.34%	904	(313)	592	0	592
154 2400 Mosquito Control Fund	568,831.46	2.23%	5,885	0	5,885	0	5,885
157 2600 Indigent Defense Fund	799,397.39	3.14%	8,270	0	8,270	1	8,271
158 2610 911 Service Fund	1,267,534.60	4.98%	13,113	(11,105)	2,008	1	2,009
159 2630 Concealed Pistol Licensing Fd	11,891.33	0.05%	123	0	123	0	123
167 2740 Community Corrections Fund	112,815.20	0.44%	1,167	0	1,167	0	1,167
168 2760 Department On Aging Fund	1,579,105.12	6.20%	16,336	(7,354)	8,982	1	8,984
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	877,511.94	3.44%	9,078	(6,892)	2,186	1	2,187
179 2920-66401 Youth & Family Support S	64,035.22	0.25%	662	0	662	0	663
181 2920-66500 Intensive Probation	197,904.54	0.78%	2,047	0	2,047	0	2,048
182 2920-75104 Juv.Community Based Tre	114,185.49	0.45%	1,181	0	1,181	0	1,181
183 2920-75105 Juv.Gender Specific Servi	96,463.06	0.38%	998	(1,862)	(864)	0	(864)
186 2930 Soldier's Relief	50,007.34	0.20%	517	(745)	(228)	0	(227)
192 5090-75600 Public Golf Course	141,960.13	0.56%	1,469	0	1,469	0	1,469
194 5090-75602 Public Golf Course-Club	140,465.64	0.55%	1,453	0	1,453	0	1,453
197 5180 Delq Prop Tax Foreclosure	11,395.32	0.04%	118	0	118	0	118
212 7310-27400 Retirement System Fund	53,516.39	0.21%	554	0	554	0	554
Subtotal	25,472,109.90	100.00%	263,515	(231,910)	31,605	17	31,622
Direct Bills					231,910		231,910
Total					\$263,515		\$263,532

Basis Units: Dollar Amount of Wages by Benefitting Department

Source: GL Detail

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Term Payoff	Total
0 Direct Billed	\$465,900	\$872,920	\$231,910	\$1,570,731
3 1010-25300 Treasurer	0	0	3,292	3,292
4 1010-10100 Board of Commissioners	41,485	4	2,978	44,468
5 1010-19100 Accounting Department	17,598	2	(21,707)	(4,106)
6 1010-20200 Payroll	0	0	1,385	1,385
7 1010-21200 Budget Department	27,610	3	1,297	28,909
8 1010-27200 Administrative Services	1,377	0	0	1,377
9 1010-22800 Information Systems Divis	55,314	6	5,448	60,768
11 1010-23300 Purchasing	13,828	1	562	14,392
12 1010-26500 Buildings and Grounds	94,974	10	8,682	103,666
13 1010-26600 Corporation Counsel	13,828	1	3,021	16,851
14 1010-27000 Personnel & Employee Re	13,828	1	1,849	15,678
15 1010-24900 Printing/Postage	60	0	0	60
16 1010-30100 Sheriff's Office	253,397	26	20,223	273,646
17 1010-75110 Recreation & Facilities	4,130	0	909	5,039
18 1010-75112 Parks/Recreation Mainten:	13,828	1	1,135	14,964
20 1010-20350 Wellness Program	0	0	538	538
23 1010-28300 Circuit Court	80,331	11	(787)	79,554
24 1010-28301 Circuit Court - SSSPP Gra	0	0	541	541
25 1010-28331 Circuit-Adult Drug Court G	0	0	382	382
26 1010-28341 Circuit Ct Blog Response I	0	0	561	561
28 1010-28600 District Court	163,847	22	(10,282)	153,586
29 1010-28700 District Court Adult Probat	69,680	9	3,504	73,193
30 1010-28701 Dist.Ct OWI Treatment Oc	0	0	329	329
31 1010-28900 & 2150 FOC	124,467	17	13,319	137,802
34 1010-28299 Jury/Judicial Council	12,447	2	1,047	13,496
35 1010-29400 Probate Court	74,724	10	(8,153)	66,581
38 1010-17100 County Executive	4,131	1	1,732	5,864
39 1010-21500 Clerk	17,197	2	(3,885)	13,314
40 1010-22900 Community Outreach / Me	0	0	375	375
45 1010-25700 Equalization Department	13,830	2	1,836	15,667
46 1010-26200 Elections	0	0	57	57
48 1010-296XX Prosecuting Attorney	146,813	20	10,745	157,578
50 1010-71100 Register of Deeds	41,489	6	2,649	44,143
53 1010-27102 Department of Public Defe	7	0	815	822
54 1010-44200 Drain Commissioner	24,893	3	4,389	29,285
59 1010-24501 County Survey/Remonum	2,766	0	0	2,766
71 1010-71800 Environmental Affairs	16,876	2	1,308	18,187
76 1010-28800 Geographic Information Sy	0	0	1,012	1,012
77 1010-31100 Circuit Court Warrant Offic	13,830	2	695	14,527
79 1010-31500 Secondary Road Patrol	140,392	19	(73,959)	66,452

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Term Payoff	Total
81 1010-31503 2nd Rd Patrol-Bangor Tw	\$0	\$0	\$1,935	\$1,935
82 1010-31504 2nd Rd Patr-Portsmouth	10,786	1	713	11,500
83 1010-31505 2nd Rd Ptrl-Williams Twp	9,065	1	1,543	10,609
84 1010-31506 2nd Rd Patrol-Monitor Tw	0	0	1,414	1,414
85 1010-31507 2nd Rd Patrol - City of	0	0	87	87
86 1010-31508 2nd Road Patrol-Pinconni	18,934	3	1,382	20,318
88 1010-31510 Bangor Twps Schools & B	9,946	1	0	9,948
89 1010-31516 2nd Rd.Pat-Bay City Schc	532	0	0	532
90 1010-31517 2nd Patrol-Frankenlust & l	8,474	1	718	9,193
92 1010-31681 Road Patrol Grant Oct-De	19,326	3	1,421	20,750
93 1010-31700 Township Road Patrol	7,260	1	0	7,261
98 1010-31905 Dre Drug Recogn.Expert C	48	0	0	48
102 1010-33100 Marine Law Enforcement (	0	0	145	145
107 1010-33300 Operations Stone Garden	1,795	0	0	1,795
108 1010-33301 Operation Stone Garden F	536	0	0	536
109 1010-33302 Operation Stone Garden F	247	0	0	247
113 1010-42600 Off of Emerg Serv-Civil	0	0	556	556
118 1010-43000 Animal Services & Adoptic	41,489	6	(2,086)	39,408
131 1010-69200 Center Ridge Arms Housir	1,064	0	(11,179)	(10,115)
134 1010-72181 Trans. Planning - Oct.-Dec	4,311	1	0	4,311
135 1010-75100 Recreation/Parks Departr	0	0	362	362
139 1010-75700 Community Center	13,504	2	1,729	15,234
140 1010-75800 Swimming Pool	0	0	27	27
142 1010-76150 Fairgrounds	24	0	0	24
143 1010-762XX Civic Arena	13,830	2	(2,641)	11,190
144 1010-76300 Pinconning Park	0	0	1,234	1,234
150 2210 Health Dept - Dist Health	(61,562)	22	16,841	(44,699)
151 2210-605XX Bioterrorism	0	0	1,192	1,192
152 2340 Animal Service Adoption Millage	0	0	2,776	2,776
153 2380 Gypsy Moth Control Fund	5,158	1	592	5,751
154 2400 Mosquito Control Fund	11,266	4	5,885	17,155
157 2600 Indigent Defense Fund	27,723	4	8,271	35,997
158 2610 911 Service Fund	54,294	15	2,009	56,318
159 2630 Concealed Pistol Licensing Fd	1,420	0	123	1,543
160 2640 Local C.F.O. Training Fund	320	0	0	320
167 2740 Community Corrections Fund	0	0	1,167	1,167
168 2760 Department On Aging Fund	(13,412)	11	8,984	(4,417)
175 2920-66203 Instit.Care-Det.Fac(Juv.Hc	23,654	10	2,187	25,852
178 2920-66400 In-Home Care-Intensive P	(7,026)	1	0	(7,026)
179 2920-66401 Youth & Family Support S	(3,721)	0	663	(3,058)
180 2920-66402 Juvenile Drug Court	4,222	1	0	4,223

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:21 1010-20500 Retirees Health/Life Insurance

Department	Current Retiree Fringe	Future Retiree Fringe	Term Payoff	Total
181 2920-66500 Intensive Probation	\$39,960	\$5	\$2,048	\$42,013
182 2920-75104 Juv.Community Based Tre	17,021	2	1,181	18,205
183 2920-75105 Juv.Gender Specific Servi	13,830	2	(864)	12,967
186 2930 Soldier's Relief	4,131	1	(227)	3,904
192 5090-75600 Public Golf Course	(6,460)	0	1,469	(4,991)
194 5090-75602 Public Golf Course-Club	0	0	1,453	1,453
197 5180 Delq Prop Tax Foreclosure	0	0	118	118
201 6770 Self-Insurance Fund-WC/UC/S&A	318	0	0	318
212 7310-27400 Retirement System Fund	0	0	554	554
Total	\$2,237,183	\$873,203	\$263,532	\$3,373,918

**1010-27900 Building Authority
Nature and Extent of Service**

This Cost Center identifies costs charged to the Building Authority's activity. These costs have been distributed to benefitting projects based on the number of expenditure transactions within benefitting projects.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

A. Department Costs

Dept:22 1010-27300 Building Authority

Description		Amount	General Admin	Building Authority
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
71000 Per Diem	S	0	0	0
72900 Postage	S	0	0	0
Subtotal - Services & Supplies		<hr/> 0	<hr/> 0	<hr/> 0
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$0		<hr/> <hr/> \$0

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:22 1010-27300 Building Authority

Department	First Incoming	Second Incoming	Building Authority
2 Telephone Equipment	\$31	\$0	\$31
Subtotal - Equipment Depreciation	31	0	31
3 Cash Receipts	222	80	302
Subtotal - 1010-25300 Treasurer	222	80	302
4 Annual Audit	52	21	73
Subtotal - 1010-10100 Board of Comm	52	21	73
5 Accounting	178	40	219
5 Budgeting	53	11	64
5 Contract Serv.	102	27	129
Subtotal - 1010-19100 Accounting Dep	334	78	412
6 Budgeting	5	1	6
Subtotal - 1010-20200 Payroll	5	1	6
7 Budgeting	69	21	91
7 General Accounting	27	8	35
Subtotal - 1010-21200 Budget Departm	96	30	125
10 Accounting	111	12	123
Subtotal - Financial System MUNIS	111	12	123
12 Telephone Upgrade/Maintenance	0	0	0
Subtotal - 1010-26500 Buildings and G	0	0	0
18 Maintenance Other Buildings	227	25	252
Subtotal - 1010-75112 Parks/Recreatio	227	25	252
Total Incoming	1,077	247	1,323
C. Total Allocated		\$1,323	\$1,323
			100.02%

**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Building Authority Allocations

Dept:22 1010-27300 Building Authority

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 1010-27303 Bldg Auth-MH Grp Home, f	6	10.34%	\$111	\$0	\$111	\$26	\$137
61 1010-27309 Bldg Auth-MH Grp Home, z	9	15.52%	167	0	167	38	205
62 1010-27310 Bldg Auth-MH Grp Home, f	6	10.34%	111	0	111	26	137
63 1010-27311 Bldg Auth-MH Grp Home, f	7	12.07%	130	0	130	30	160
64 1010-27312 Bldg Auth-MH Grp Home, f	7	12.07%	130	0	130	30	160
65 1010-27319 Bldg Auth-MH Grp Home, f	7	12.07%	130	0	130	30	160
67 1010-27321 Bldg Auth-MH Grp Home, v	8	13.79%	149	0	149	34	183
68 1010-27322 Bldg Auth-MH Grp Home, v	8	13.79%	149	0	149	34	183
Subtotal	58	100.00%	1,077	0	1,077	247	1,323
Direct Bills					0		0
Total					\$1,077		\$1,323

Basis Units: Expenditure Transactions by Benefitting Project
Source: GL Detail

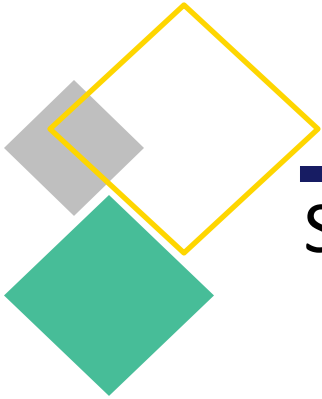
**Bay County, MI
Cost Allocation Plan**

FY 2022
10/26/2023

Allocation Summary

Dept:22 1010-27300 Building Authority

Department	Building Authority	Total
60 1010-27303 Bldg Auth-MH Grp Home, f	\$137	\$137
61 1010-27309 Bldg Auth-MH Grp Home, z	205	205
62 1010-27310 Bldg Auth-MH Grp Home, l	137	137
63 1010-27311 Bldg Auth-MH Grp Home, f	160	160
64 1010-27312 Bldg Auth-MH Grp Home, l	160	160
65 1010-27319 Bldg Auth-MH Grp Home, l	160	160
67 1010-27321 Bldg Auth-MH Grp Home, v	183	183
68 1010-27322 Bldg Auth-MH Grp Home, v	183	183
Total	\$1,323	\$1,323



Section 6: Internal Service Funds Reconciliation

Bay County, Michigan
Internal Service Fund Summary
Based on the Year Ended December 31, 2022

	Total	Self Insurance	Healthcare Self Insurance
Income Statement:			
Operating Revenues			
Charges for services	\$ 9,876,226	\$ 547,964	\$ 9,328,262
Operating Expenses			
Personnel services	9,549,634	321,929	9,227,705
Other services	-		
	<hr/>	<hr/>	<hr/>
Total operating expenses	9,549,634	321,929	9,227,705
Operating profit (loss)	326,592	226,035	100,557
Non-operating revenues			
Investment appreciation (depreciation)	(81,177)	(81,177)	-
Loss before transfers	245,415	144,858	100,557
Transfers out	(8,194)	-	(8,194)
	<hr/>	<hr/>	<hr/>
Change in net position	\$ 237,221	\$ 144,858	\$ 92,363
Net position beginning of year, as restated	\$ 4,749,435	\$ 1,275,780	\$ 3,473,655
	<hr/>	<hr/>	<hr/>
Net position at end of year	\$ 4,986,656	\$ 1,420,638	\$ 3,566,018
2 CFR, Part 200 R.E. Adjustments			
Prior year adjustments	(863,530)	(717,499)	(146,031)
Current year adjustment	(8,194)	-	(8,194)
Total adjustments	(871,724)	(717,499)	(154,225)
	<hr/>	<hr/>	<hr/>
2 CFR Part 200 Adjusted R.E.	\$ 4,114,932	\$ 703,139	\$ 3,411,793
Sixty Day Operating Expenses	(1,591,606)	(53,655)	(1,537,951)
	<hr/>	<hr/>	<hr/>
Excess reserves	\$ 2,523,326	\$ 649,484	\$ 1,873,842
	<hr/>	<hr/>	<hr/>
Excess months of WCR		24.21	2.44
		<hr/>	<hr/>

INTERNAL SERVICES FUNDS

Internal Service funds account for the financing of goods or services provided to other funds, departments or agencies of the primary government and its component units or to other governmental units on a cost reimbursement basis.

The **Self Insurance Fund** was established by the County to provide its own insurance coverage to its departments or funds for workers' compensation, sickness and accident, and unemployment compensation. It is funded by charges to the various funds covered under the program, with all claims being paid from the fund.

The **Healthcare Self Insurance Fund** was established by the County to provide its own insurance coverage to its departments or funds for employee health care.

BAY COUNTY, MICHIGAN

Combining Statement of Net Position

Internal Service Funds

December 31, 2022

	Self Insurance	Healthcare Self Insurance	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 602,027	\$ 2,724,635	\$ 3,326,662
Investments	868,971	-	868,971
Accounts receivable, net of allowance	20,598	6,772	27,370
Accrued interest receivable	4,470	-	4,470
Due from other funds	21,895	1,616,600	1,638,495
Prepaid items and other assets	41,786	76,912	118,698
Total current assets	<u>1,559,747</u>	<u>4,424,919</u>	<u>5,984,666</u>
Noncurrent assets:			
Net pension asset	24,973	-	24,973
Total assets	<u>1,584,720</u>	<u>4,424,919</u>	<u>6,009,639</u>
Deferred outflows of resources			
Deferred pension amounts	<u>319</u>	<u>-</u>	<u>319</u>
Liabilities			
Current liabilities:			
Accounts payable	15,612	600	16,212
Accrued liabilities	279	-	279
Estimated insurance claims payable	136,079	858,301	994,380
Compensated absences	1,492	-	1,492
Total liabilities	<u>153,462</u>	<u>858,901</u>	<u>1,012,363</u>
Deferred inflows of resources			
Deferred pension amounts	<u>10,939</u>	<u>-</u>	<u>10,939</u>
Net position			
Restricted for:			
Pension benefits	24,973	-	24,973
Insurance claims	1,395,665	3,566,018	4,961,683
Total net position	<u>\$ 1,420,638</u>	<u>\$ 3,566,018</u>	<u>\$ 4,986,656</u>

BAY COUNTY, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2022

	Self Insurance	Healthcare Self Insurance	Total
Operating revenues			
Charges for services	\$ 547,964	\$ 9,328,262	\$ 9,876,226
Operating expenses			
Personnel services	321,929	9,227,705	9,549,634
Operating income (loss)	226,035	100,557	326,592
Nonoperating revenues			
Investment appreciation (depreciation)	(81,177)	-	(81,177)
Income (loss) before transfers	144,858	100,557	245,415
Transfers			
Transfers out	-	(8,194)	(8,194)
Change in net position	144,858	92,363	237,221
Net position, beginning of year	1,275,780	3,473,655	4,749,435
Net position, end of year	<u>\$ 1,420,638</u>	<u>\$ 3,566,018</u>	<u>\$ 4,986,656</u>

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2022

	Self Insurance	Healthcare Self Insurance	Total
Cash flows from operating activities			
Cash received from interfund services provided	\$ 379,965	\$ 9,532,584	\$ 9,912,549
Cash payments to employees and related taxes and insurance	(328,031)	(9,227,705)	(9,555,736)
Net cash provided by (used in) operating activities	<u>51,934</u>	<u>304,879</u>	<u>356,813</u>
Cash flows from noncapital financing activities			
Transfers out	-	(8,194)	(8,194)
Cash flows from investing activities			
Proceeds from sale of investments	50,818	-	50,818
Income (loss) on investments	(82,156)	-	(82,156)
Net cash provided by (used in) investing activities	<u>(31,338)</u>	<u>-</u>	<u>(31,338)</u>
Net change in cash and cash equivalents	20,596	296,685	317,281
Cash and cash equivalents, beginning of year	<u>581,431</u>	<u>2,427,950</u>	<u>3,009,381</u>
Cash and cash equivalents, end of year	<u>\$ 602,027</u>	<u>\$ 2,724,635</u>	<u>\$ 3,326,662</u>

continued...

BAY COUNTY, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2022

	Self Insurance	Healthcare Self Insurance	Total
Reconciliation of operating income (loss)			
to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 226,035	\$ 100,557	\$ 326,592
Adjustments to reconcile operating income (loss)			
to net cash provided by (used in) operating activities:			
Changes in assets and liabilities			
that provided (used) cash:			
Accounts receivable, net	(10,043)	4,046	(5,997)
Due from other funds	(2,927)	(664,522)	(667,449)
Prepaid items and other assets	39,283	400,253	439,536
Accounts payable	5,138	(76)	5,062
Accrued liabilities	(1,582)	-	(1,582)
Estimated claims payable	(199,450)	464,621	265,171
Net pension asset	(6,602)	-	(6,602)
Deferred outflows - pension	58	-	58
Deferred inflows - pension	1,853	-	1,853
Compensated absences	171	-	171
	<u>\$ 51,934</u>	<u>\$ 304,879</u>	<u>\$ 356,813</u>
Net cash provided by (used in) operating activities			

concluded.